



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

AGENDA

REGULAR MEETING PARADISE IRRIGATION DISTRICT BOARD OF DIRECTORS PID BOARD ROOM

6332 CLARK ROAD, PARADISE, CA 95969

WEDNESDAY, APRIL 19, 2023 – 5:30 PM

❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any person requiring a special accommodation to participate, is requested to contact the District Secretary at (530) 876-2039 at least 48 hours in advance of the meeting.*

❖ *The following options are available for members of the public interested in participating in the meeting remotely:*

Via Zoom Meeting: <https://us02web.zoom.us/j/88192841237>

Telephone: +1 669 900 6833 US (San Jose)

Meeting ID: 881 9284 1237

To improve participation during the meeting, we will be accepting public comments from Zoom Meeting participants during the meeting. The Board cannot take action on any matter not on the agenda. Public comments specific to an agenda item will be read directly after the agenda item and before the Board votes on an item.

Via Email or Telephone: Public comment will be accepted by email with the subject line PUBLIC COMMENT ITEM NO. ___ to gborrayo@paradiseirrigation.com or telephone (530) 876-2039 prior to 4:00 p.m. on the day of the meeting.

1. **OPENING:**

- a. Call to Order
- b. Public & Board Members; please silence your cell phones
- c. Reflection and Pledge of Allegiance
- d. Roll Call

2. **PUBLIC COMMENT:**

Individuals will be given an opportunity to address the Board regarding matters not scheduled on the agenda, although the Board cannot take action on any matter not on the agenda. Comments will be limited to 3 minutes per speaker. Opportunity for public comment on agenda items will be provided at the time they are discussed by the Board with comments limited to 3 minutes per agenda item.

3. **CLOSED SESSION:**

- a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code Section 54956.9. One potential case.
- b. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code Section 54956.9(d)(1)). Paradise Irrigation District Claim against the Fire Victim Trust for damages incurred by the November 8, 2018 Camp Fire.

4. **ANNOUNCEMENT FROM CLOSED SESSION**

(Pg. 5-41) 5. **APPROVAL OF CONSENT CALENDAR:** *Action may be taken.*
(A roll call vote will be taken one time for the Consent Calendar)

- a. Approval of Meeting Agenda Order
- (Pg. 5-10) b. Approval of Minutes – Regular Meeting of March 15, 2023

CONSENT CALENDAR CONTINUED:

- (Pg. 11-12) c. Surplus Equipment - Approval of Resolution No. 2023-05 to surplus Verizon mobile devices with the District's switch of mobile device carrier from Verizon to AT&T
- (Pg. 13) d. Mains Replacement Project - Approval to Release Request for Proposals for Project.
- (Pg. 14-16) e. Approval of Revisions to Standard Drawings PID-16 and PID-17 in the PID Pipeline Installation Procedures & Specifications.
- (Pg. 17-24) f. Approval of Water Service Facilities Agreement with Pacific West Communities, Inc. for 5975 Maxwell Drive, Paradise, CA, 95969. APN: 053-380-099.
- (Pg. 25-33) g. Approval of Water Service Facilities Agreement with Northern California Conference of Seventh Day Adventists for 5720 Academy Drive, Paradise, CA, 95969. APN: 054-040-136.
- (Pg. 34-41) h. Approval of Water Service Facilities Agreement with Phoenix Community Initiative, LLC for 5389 Newland Road, Paradise, CA 95969. APN: 054-181-051.

(Pg. 42-84) 6. **PRESENTATION: ANNUAL AUDIT REPORT:** Presentation by Fechter and Company for review and acceptance of the audited financial statements of the Paradise Irrigation District for the year ended June 30, 2022. *Action may be taken.*

7. TREASURER'S UPDATE:

- (Pg. 85-89) a. **Treasurer's Report:** Review and acceptance of the Treasurer's Report for the period ending March 31, 2023. *Action may be taken.*
- (Pg. 90-102) b. **Expense Approval Report:** Approval of payments by check in the amount of \$1,754,726.13 representing check numbers 57873 through 57900 and electronic payments of \$1,535,304.03 by EFT for the month of March 2023 for total payments of \$3,290,030.16, and authorization of a similar amount allowing or adjusting for extraordinary budget or Board approved items during the month of April 2023. *Action may be taken.*

8. PID STAFF & CONSULTANT REPORT UPDATES: Verbal and written report updates from staff and consultants. *Informational Report Updates. Direction may be given.*

- (Pg. 103-104) a. District Manager's Report
- (Pg. 105-107) b. Strategic Plan Progress Report
- (Pg. 108) c. Customer Service Activity Report
- (Pg. 109-112) d. Field Operations Staff Report
- (Pg. 113-114) e. Water Treatment Plant Staff Report
- (Pg. 115-122) f. Engineering Report
- g. Water Supply Recovery Program Update: Progress update provided by Water Works Engineers
- h. Post Fire Disaster Public Assistance & Recovery Management Services Update: Verbal update provided by Nicole Maddox – Aptim Environmental & Infrastructure.

9. COMMITTEE REPORTS: *Information Item Only.*
Board oral report(s) regarding representation on Commissions/Committees/Conferences:

- (Pg. 123) a. Community Relations Committee (Director Sulik – Chairperson)
 - 1. PID Participation - 2nd Annual Butte County Fire Safe Council Grazing Festival

10. UNFINISHED BUSINESS: None to Report

11. NEW BUSINESS:

- (Pg. 124-167) a. **Software Purchase** (Brett Goodlin, Finance & Accounting Manager): Approval to authorize purchase of Questica, Ltd. Budgeting and Reporting software with an initial cost of \$24,625 per year and authorize the District Manager or designated representative to execute the Questica Software Subscription Agreement. *Action may be taken.*

NEW BUSINESS CONTINUED:

- b. **Capacity Fee Credit** (Director Bob Matthews): Discussion in reference to establishing a deadline for the Capacity Fee Credit. *Action may be taken.*
- (Pg. 168) c. **Policy Revision, Chapter 7 – Discontinued Service and Transfer of Ownership** (Assistant District Manager Mickey Rich): Approval of the proposed policy amendment to the Paradise Irrigation District Policy and Procedures Manual, Chapter 7 – Water Rates, Operating Fees and Billing Procedures. *Action may be taken.*
- (Pg. 169-172) d. **Resolution Authorizing Surplus Property** (Jeff Hill, Distribution Superintendent): Adopt Resolution No. 2023-04 declaring surplus property no longer necessary for District purposes and authorize the District Manager to direct staff to dispose of surplus items listed in the most cost effective and practical manner possible. *Action may be taken.*
- (Pg. 173) e. **Division 2 Director Vacancy Update** (Tom Lando, District Manager): Discussion regarding Division 2 vacancy posting and review of potential extension and update to special meeting date to consider filling vacancy. *Action may be taken.*

12. DIRECTORS' COMMENTS: *Information Item Only.*

13. CLOSED SESSION:

- a. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)
Agency Designated Representative: Tom Lando, District Manager
Employee Organization: Management Unit represented by Teamsters Local 137
- b. CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6): Conference with PID Labor Negotiator Tom Lando regarding Unrepresented Position, Assistant District Manager.

14. ANNOUNCEMENT FROM CLOSED SESSION

15. ADJOURNMENT

CONSENT CALENDAR
REGULAR MEETING
PARADISE IRRIGATION DISTRICT
BOARD OF DIRECTORS

WEDNESDAY, APRIL 19, 2023 – 5:30 PM

AGENDA ITEM 5 – APPROVAL OF CONSENT CALENDAR:

A. APPROVAL OF MEETING AGENDA ORDER

B. APPROVAL OF MINUTES – REGULAR MEETING OF MARCH 15, 2023

Action Requested: Approve Minutes for the regularly scheduled meeting of the Board of Directors on February 15, 2023.

C. APPROVAL OF SURPLUS – VERIZON MOBILE DEVICES

Action Requested: Adopt Resolution No. 2023-05 authorizing surplus property of Verizon mobile devices resulting from a change in mobile device carrier from Verizon to AT&T.

D. PARADISE IRRIGATION DISTRICT MAINS REPLACEMENT PROJECT:

Action Requested: Authorize staff to release a Request for Proposal for the PID Mains Replacement Project.

E. APPROVAL OF REVISIONS TO PID STANDARD DRAWINGS:

Action Requested: Authorize update to PID standards PID-16 and PID-17 in the Pipeline Installation Procedures and Specifications.

F. APPROVAL OF WATER SERVICE FACILITIES AGREEMENT RE: EAGLEPOINTE APARTMENTS, 5975 MAXWELL DRIVE, PARADISE, CA, 95969. APN: 053-380-099.

Action Requested: Approve Water Service Facilities Agreement with Pacific West Communities, Inc., Owners of real property located at 5975 Maxwell Drive, Paradise, California and authorize the District Manager to execute the agreement on behalf of the District.

G. APPROVAL OF WATER SERVICE FACILITIES AGREEMENT, 5720 ACADEMY DRIVE, PARADISE, CA, 95969. APN: 054-040-136.

Action Requested: Authorize approval of concept for the 5720 Academy Drive 6" main extension and provide authorization to the District Manager to enter into a Water Service Facilities Agreement with Northern California Conference of Seventh-day Adventists, Owners of real property located at 5720 Academy Drive, Paradise, California.

H. APPROVAL OF WATER SERVICE FACILITIES AGREEMENT, 5389 NEWLAND ROAD, PARADISE, CA 95969. APN: 054-181-051.

Action Requested: Approve Water Service Facilities Agreement with Phoenix Community Initiative, LLC, Owners of real property located at 5389 Newland Road, Paradise, California and authorize the District Manager to execute the agreement on behalf of the District.

MINUTES

REGULAR MEETING
BOARD OF DIRECTORS
PARADISE IRRIGATION DISTRICT
MARCH 15, 2023

The regular meeting of the Board of Directors of the Paradise Irrigation District (PID) was called to order at 5:30 p.m. by President Shelby Boston followed by a reflection and The Pledge of Allegiance to the Flag of the United States of America.

OPENING

BOARD MEMBERS PRESENT: Directors Marc Sulik, Chris Rehmann, Vice President Bob Matthews, and President Shelby Boston

ROLL CALL

BOARD MEMBERS ABSENT: The Division 2 director seat is vacant following the resignation of Director Alan Hinman effective March 14, 2023.

STAFF PRESENT: Assistant District Manager Mickey Rich, Finance Manager/Treasurer Brett Goodlin, Administrative Assistant Sarah Fenton, and Secretary Georgeanna Borryo

ALSO PRESENT: Consultants Sami Kader & Colleen Boak with Water Works Engineers, Nicole Maddox, Project Manager and Steve Kral, Director of Recovery & Mitigation with APTIM, and members of the public

Alice Taylor commented that she purchased property located at 6274 Harvey Road. Escrow closed on October 24, 2022 and she was expecting to receive a utility bill from PID but did not. In February 2023, she contacted PID and was informed in August 2022 the previous owner disconnected PID service entirely. Based on her circumstance where the previous owner disconnected service, Ms. Taylor indicated she is requesting consideration from the Board of Directors to waive the requirement to pay the physical installation cost for PID to install the meter, backflow prevention device, and installation of a new service line from the District Main to the property line.

PUBLIC COMMENT
(Item 2)

Sarah Mattern commented on a letter she wrote to the Board of Directors dated March 14, 2023 regarding property she purchased in June 2022 located at 6857 Quail Way and noted she also has concerns about the cost to reconnect service. President Shelby Boston confirmed the Board members received a copy of her letter in advance and will be discussing discontinued service under new business item 7.g. President Boston recommended moving new business item 7.g. to the beginning of the agenda to address public in attendance interested in discussing proposed policy changes in reference to discontinued service.

Board members reviewed consent calendar items as follows:

APPROVAL OF
CONSENT
CALENDAR
(Item 3.a. - 3.g.)

- 3.a. Approval of Meeting Agenda Order
- 3.b. Approval of Minutes – Regular Meeting of February 15, 2023
- 3.c. Approval of Equipment Purchase for Use with Masticator
- 3.d. Approval of 2023 ACWA Fall Conference Expense for Attendance of Board Member
- 3.e. Approval of Concept for New Pipeline – Eaglepointe Apartments, 5975 Maxwell Dr., Paradise, California
- 3.f. Approval of Finance & Accounting Manager Job Description

CONTINUED –
CONSENT
CALENDAR

3.g. Approval to Release Request for Proposals – Meter Installation & Service Lateral Phase 3 Project

It was moved by Director Rehmann and seconded by Director Sulik to approve the Consent Calendar as amended to move item 7.g to the beginning of the agenda as recommended by President Boston.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant
Motion passes 4-0

SET COST FOR
METER & SERVICE
LATERAL
RECONNECTS –
CHAPTER 7.7.3
DISCONTINUED
SERVICE
(Item 7.g.)

Assistant District Manager Mickey Rich reported the Board is being asked to consider setting May 1, 2023 as the deadline to reconnect for zero meter and service lateral reconnection fee and creating a fixed fee of \$2,000 for reconnections occurring on or after the May 1, 2023 deadline. The meter installation costs are unplanned expenses to some recent new owners who received \$30 meter reconnect estimates during their escrow process. Staff have been evaluating ways that could help improve notification regarding the status of water service prior to the transfer of ownership of a parcel from a seller to a buyer, or from one owner to another.

Following Board discussion and plans for community outreach efforts, as well as public comment, it was moved by Director Matthews and seconded by Director Rehmann to amend the proposed May 1, 2023 effective date to **July 1, 2023** and after July 1, 2023 property owners who previously discontinued service will be responsible for \$2,000 of the cost of LEMO as indicated under the proposed policy changes to the Paradise Irrigation District Policy and Procedures Manual, Chapter 7 – Water Rates, Operating Fees and Billing Procedures.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant
Motion passes 4-0

ACCEPTANCE OF
TREASURER'S
REPORT FOR
PERIOD ENDING
FEB. 28, 2023
(Item 4.a.)

Board members reviewed a written Treasurer's Report prepared by Finance Manager / Treasurer Brett Goodlin for the period ending February 28, 2023, highlighting the District's cash position, debt service analysis, and operational overview. Treasurer Goodlin further reported transferring \$21 million from the District's account with Tri Counties Bank to the Local Agency Investment Fund as a cautionary move given the recent bank closures across the banking industry.

It was moved by Director Sulik and seconded by Director Matthews to accept the Treasurer's Report as presented for the period ending February 28, 2023.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant
Motion passes 4-0

Sonny Ventimiglio, Vice President & Commercial Relationship Manager at Tri Counties Bank headquartered in Chico addressed the Board of Directors to provide an updated financial snapshot of Tri Counties Bank and provide information addressed in a letter to their customers dated March 15, 2023, from Richard P. Smith, President, and Chief Executive Officer at Tri Counties Bank. The letter addresses recent headline closures of Silicon Valley Bank and two other banks, resulting in depositor uncertainty and concern.

Further comments indicated the financial condition of Tri Counties Bank is strong and backed by ample capital and liquidity, conservative risk management practices, and sensible credit policies, and Tri Counties will continue to focus on the financial success of the shareholders, customers, communities, and employees.

Board members reviewed accounts payable expense reports for the month of February 2023. It was moved by Director Matthews and seconded by Director Rehmann to approve payments by check in the amount of \$850,093.43 representing check numbers 57837 through 57845 and electronic payments of \$343,264.50 by EFT for the month of February 2023 for total payments of \$1,193,357.93, excluding voided check numbers 57835 and 57836, and authorization of a similar amount allowing or adjusting for extraordinary budget or Board approved items during the month of March 2023.

EXPENSE
APPROVAL
REPORT FOR THE
MONTH OF
FEBRUARY 2023
APPROVED
(Item 4.b.)

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant
Motion passes 4-0

Board members reviewed written Staff and Consultant Report updates provided in the agenda packet. Additional discussion included: 1) Advertising to fill the Division 2 director seat vacancy and scheduling a special board meeting on April 24, 2023 at 5:30 p.m. to meet and interview interested candidates; 2) The Classification and Compensation Study has begun with an anticipated 6-9 month review process; 3) Staff has completed the Request for Information in reference to the Municipal Service Review with Butte Local Agency Formation Commission; 4) Water Supply Recovery Program Update from Water Works Engineers; and 4) Post Fire Disaster Public Assistance & Recovery Management Services update from Aptim Environmental & Infrastructure, as well as two program enhancements Aptim is implementing: Staffing of legislative experts to monitor additional grant funding opportunities and a software tool that would allow customers to track or obtain information regarding grant applications.

PID STAFF &
CONSULTANT
REPORT UPDATES
(Items 5.a. – 5.h.)

No unfinished business to report.

UNFINISHED
BUSINESS (Item 6.)

Assistant District Manager Mickey Rich reported the owner of 3344 Inspiration Lane and contiguous property, 195 Wayland Road, is requesting to be placed on the residential irrigation and irrigation rates respectively. An approval of this request reduces the rate for water consumption from \$1.61 per hundred cubic feet to \$0.35 per hundred cubic feet. PID can, and historically has, offset a portion of the costs to serve Local Agency and Irrigation accounts with non-water charge revenues, which has historically accounted for less than \$170,000.

NEW BUSINESS:

CUSTOMER
REQUEST FOR
ADJUSTMENT OF
RATE CATEGORY
FOR
AGRICULTURAL
PURPOSES
(Item 7.a.)

It is the District's understanding the crops have not yet been planted at either location and a distillery business located at 195 Wayland Road is in the permit process with the Town of Paradise but is not currently in operation.

It was moved by Director Rehmann and seconded by Director Matthews to authorize the Residential Irrigation Rate for 3344 Inspiration Lane, and the irrigation rate for 195 Wayland Road subject to staff verification of irrigation on both properties.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant
Motion passes 4-0

ZONE A PUMP STATION & TRANSMISSION MAIN PROJECT – CONSTRUCTION MANAGEMENT (Item 7.b.)

Sealed bids for construction of the Zone A Pump Station and Transmission Main Project were due on February 23, 2023, with the lowest responsible bidder being T&S Construction Co., Inc. at a contract amount of \$5,946,600. Staff is currently working with T&S Construction to finalize the contract and preparation for the notice to proceed.

This agenda item represents a change order on a contract with Water Works Engineers pre-fire, which included design of the Zone A Pump Station and Transmission Main Project. Water Works Engineers has submitted a proposal to provide Construction Management Services for this Project, which is ready to move forward.

It was moved by Director Sulik and seconded by Director Rehmann to authorize the District Manager to execute an Amendment 3 to the contract with Water Works Engineering, LLC in the amount of \$539,480 for a total of \$1,320,544 with an additional contingency of \$107,896 for the construction management services for the Zone A Pump Station and Transmission Main Project.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston

NOES: None

ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

MISLR PROJECT – RECOMMENDATION FOR TIME EXTENSION (Item 7.c.)

The Meter Installation and Service Lateral Replacement (MISLR) Phase 2 Project has experienced some extended timeframes related to weather, installation complexities, and increased backflow preventer installations. Since the MISLR project was originally bid, the Town of Paradise has also taken steps to implement and contract a large-scale paving project throughout Paradise. In order to stay ahead of this planned paving, beginning this spring, staff is recommending the Board approve the addition of service laterals to the existing contract with RCI General Engineering to complete as many as possible to stay ahead of the paving project. Costs are estimated at \$2,500,000 and expected to be reimbursable.

It was moved by Director Matthews and seconded by Director Sulik to authorize approval of staff to execute a second amendment with RCI General Engineering for the addition of up to 400 service lateral replacements including a time extension of 180 calendar days, additional project cost up to \$2,500,000.00, and 10% contingency value of \$250,000 to be executed at the discretion of the District Manager or his representative.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston

NOES: None

ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

METER REPLACEMENT PROJECT – RECOMMENDATION FOR AMENDMENT 2 TO CONTRACT WITH ZENNER USA (Item 7.d.)

PID's efforts to bring metered service back to the District are supported by a contract with Zenner USA for provision of equipment and related professional services. The original contract with Zenner USA was advertised in July of 2020 and awarded by the Board in September 2020 for a total not to exceed value of \$1,318,597.15.

In July of 2022, a first amendment to Zenner's contract was approved by the Board for expansion of the number of meters by 25% to match the expansion of the installation contract with RCI. At this time, Zenner is scheduled to deliver 960 ¾" meters already purchased by PID in the coming 4-6 weeks. Looking ahead, staff and the project team have determined that additional ¾" meters are needed to support the remainder of the MISLR Phase 2 project completion, estimated to conclude in late summer. Zenner USA has provided a quotation for an additional 500 ¾" meters and associated components to support the project.

It was moved by Director Rehmann and seconded by Director Sulik to authorize staff to execute a second amendment with Zenner USA for the purchase of additional meters and associated components for a not-to-exceed cost of \$126,245.29.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

Staff reported Paradise Irrigation District has pending Petitions filed with the State Water Resources Control Board in reference to its Water Rights Permits. DeNovo Planning Group (environmental consultant) is assisting PID with the preparation of required CEQA compliance documentation for the District's Water Rights Permit applications. Phase 1 under the May 2022 Agreement with DeNovo Planning Group involved review of previous biological studies and field work from 2012 and outlining current findings and recommendations relating to necessary studies and costs. Based on the recommended studies, approximately \$200,000 will be necessary to complete their work.

WATER RIGHTS
PERMIT –
RECOMMENDED
STUDIES
(Item 7.e.)

The memo presented in the agenda packet requests earmarking \$1.1 million, which should be above the amount anticipated as all studies outlined in the consultant's report will not be necessary. This authority is requested as all studies are time sensitive and need to be done in late March to early April 2023.

It was moved by Director Matthews and seconded by Director Rehmann to approve an allocation of \$1.1 million to complete the necessary studies to apply for a Water Rights Permit and authorize the District Manager to execute the necessary contracts and contract amendments to accomplish the required studies for the District's Water Rights process.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

The Butte Local Agency Formation Commission (LAFCO) is holding an election for a Special District Regular "Enterprise" Member. The nomination period closed on Friday, March 3, 2023 and four valid nominations were received. Each Butte County Special District may vote for one nominee.

BUTTE LAFCO
ELECTION OF A
SPECIAL DISTRICT
REGULAR
"ENTERPRISE"
MEMBER
(Item 7.f.)

It was moved by President Boston and seconded by Director Sulik to nominate Bob Matthews for the Special District Regular "Enterprise" Member seat and authorize certification and submittal of the 2023 Election Ballot to Butte LAFCO.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

President Boston announced a recommendation is being presented by the Board for approval of the Second Amendment to the Employment Agreement with Brett Goodlin to provide that effective March 18, 2023, the 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.

SECOND
AMENDMENT TO
FINANCE &
ACCOUNTING
MANAGER'S
EMPLOYMENT
AGREEMENT
(Item 7.h.)

CONTINUED –
SECOND
AMENDMENT TO
FINANCE &
ACCOUNTING
MANAGER'S
EMPLOYMENT
AGREEMENT

It was moved by Director Sulik and seconded by Director Rehmann to approve the Second Amendment to the Employment Agreement with Brett Goodlin effective March 18, 2023 as presented.

AYES: Directors Matthews, Rehmann, Sulik, and President Boston
NOES: None
ABSENT: Division 2 Director Seat Vacant

Motion passes 4-0

DIRECTORS'
COMMENTS
(Item 8)

Director Rehmann: Commented on the following: 1) While visiting near San Jose there was a noticeable difference in the taste of water. Paradise is fortunate to have great quality water; and 2) He spoke with Director Hinman to express his condolences and prayers for his partner.

Director Matthews: Stated he is happy to see the sunshine today.

Director Sulik: Echoed Director Rehmann's sentiments about Director Hinman's partner and expressed appreciation to PID employees and contractors and consultants for their work.

President Boston: Commented on the recent CSDA magazine distributed to the Board members and encouraged sending one or two board members to the 2023 Special District Leadership Academy Conference October 22 – 25, 2023 in Santa Rosa.

ADJOURNMENT OF
MEETING

There being no further business, it was moved by President Boston to adjourn the regular meeting. The regular meeting of the PID Board of Directors was adjourned at 7:10 p.m.

Georgeanna Borrayo, Secretary

Shelby Boston, President



Paradise Irrigation District

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"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers." [Please consider how this agenda item relates to our mission](#)

TO: Board of Directors

FROM: Tom Lando, District Manager
PID Main Office

DATE: April 3, 2023

RE: Surplus Property
04/19/2023 Board of Directors Meeting - Consent Calendar

Following the district switch of mobile device carrier from Verizon to AT&T, I am requesting to surplus the Verizon mobile devices listed below. The District will sell surplus Verizon devices in the most cost effective and efficient manner possible. Each item listed has either been replaced or is marked for replacement.

Surplus Devices:

Device Type	Quantity
iPhone	Twenty Eight (28)
iPad	Two (2)
Mobile Hotspot	Five (5)



PARADISE IRRIGATION DISTRICT

RESOLUTION NO. 2023-05

RESOLUTION BY THE BOARD OF DIRECTORS OF THE PARADISE IRRIGATION DISTRICT DECLARING PROPERTY NO LONGER NECESSARY AND AUTHORIZING SALE OR DISPOSAL OF PROPERTY

WHEREAS, the Paradise Irrigation District owns certain property consisting of mobile devices that are deemed inoperable, or no longer necessary for District purposes as identified below.

Device Type	Quantity
iPhone	Twenty Eight (28)
iPad	Two (2)
Mobile Hotspot	Five (5)

WHEREAS, it has been determined in accordance with section 22500 of the Water Code that said property is no longer necessary for District purposes and it is in the best interest of the District to sell or dispose of said property.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Irrigation District that said property is declared no longer necessary for District purposes and that said property be disposed of by the District Manager or designated representative under such terms and conditions as deemed appropriate.

Passed and adopted by the Board of Directors of the Paradise Irrigation District this 19th day of April, 2023 by the following vote:

AYES:
 NOES:
 ABSENT: Division 2 Director Seat Vacant
 ABSTAIN:

PARADISE IRRIGATION DISTRICT

Bob Matthews, Vice President

Attest:

Georgeanna Borraro, Secretary



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 12, 2023

RE: Mains Replacement Project

4/19/23 Board of Directors Regular Meeting – Consent Calendar

Staff has been working diligently with Water Work Engineers to prepare the bid package for the Mains Replacement project. The package is in the final stages of production with one final staff-requested main being added and worked into the final numbers, specifications, and project scope.

The project will include the replacement of approximately 5.2 miles of main piping, upgrading the material and minimum size of the piping to match current PID standards. The project will include the installation of service laterals, meters, and backflows for impacted services along these mains that have not yet received this work. Phase 3 of MISLR will be coordinated with this project for the small number of service laterals, meters, and backflows where they overlap. The Mains project will also include the installation of about 25 new hydrants and reinstallation of 20 existing hydrants, as coordinated with the Town of Paradise.

The plan is to go main by main, completing one before moving to the next. The project team has ordered the mains to prioritize operational needs as well as the Town's paving project. This coordination will be ongoing throughout the project.

The Mains Replacement Project is expected to advertise in the next month once the final requested main has been added and documents updated. The construction bid is currently estimated at roughly \$44.5M. This project has been approved for FEMA funding in the "standard lane" meaning actual costs should be reimbursed. Supplemental project funding sources include ASADRA and the Hydrant Fund in coordination with the Town.

Construction is anticipated to begin in the fall and continue for 18-24 months, ending in 2024. This first phase of the project addresses the highest priority replacements, and subsequent project phases may follow.

The following action is requested:

"Approval to authorize staff to release an RFP for the Mains Replacement Project."



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 12, 2023

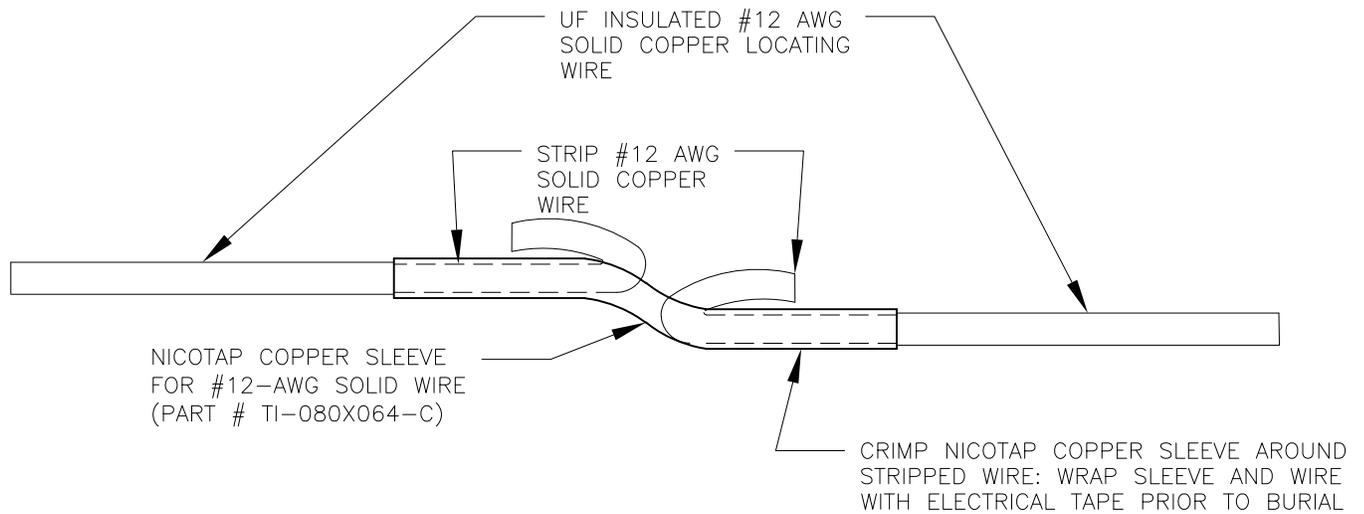
**RE: Standard Revision 16, 17
4/19/23 Board of Directors Regular Meeting - Consent Calendar**

This memo is asking for consent to add PID standard drawing PID-16 and PID-17 to the Pipeline Installation Procedures and Specifications document. These drawings are to be added due to the need for proper guidance to contractors and our Distribution Department in reference to installing tracer wire (PID-16) and valve can canning materials in the case of lowering and raising boxes for road paving projects (PID-17).

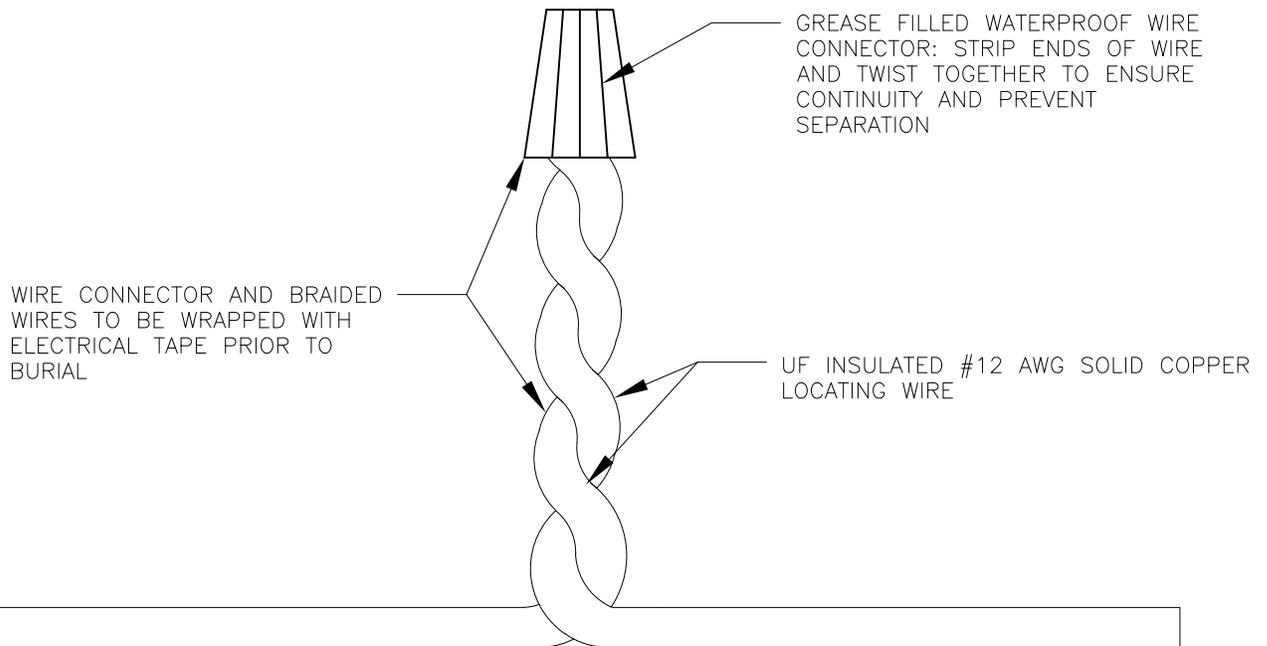
Action Requested:

“Authorize approval to add PID standards PID-16 and PID-17 to the Pipeline Installations Procedures and Specifications.”

PREFERRED SPLICE CONNECTION



OPTIONAL SPLICE CONNECTION



NOTES:

1. WIRE SHALL BE TAPED ALONG PIPE AT A MINIMUM OF EVERY 10 FEET.
2. WIRE SHALL BE LONG ENOUGH TO REACH THE TOP OF VALVE CANS.
3. WIRES SHALL BE CHECKED FOR CONTINUITY PRIOR TO BACKFILL.



PARADISE IRRIGATION DISTRICT
STANDARD DRAWING

PID-16

SHEET 1 OF 1

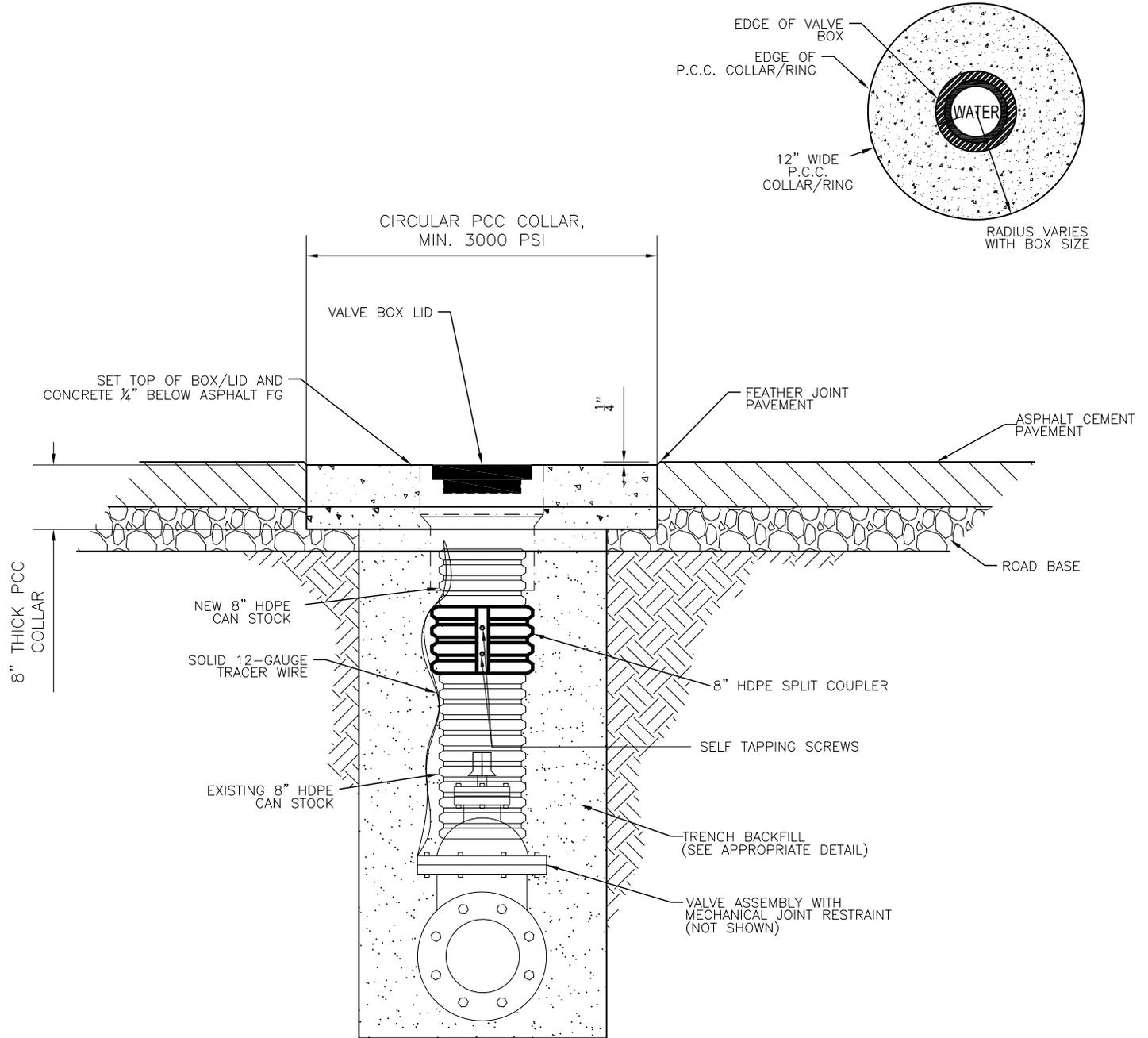
LOCATOR WIRE SPLICE DETAIL

Agenda Page 15

DRAWN: BM CHECKED: BA

DATE: APRIL 2023

NO SCALE



NOTES:

1. ALL VALVE BOXES WITHIN THE SCOPE OF THE PROJECT SHALL BE SET TO THE APPROPRIATE FINISH GRADE. SURROUNDING PAVEMENT SHALL BE RESTORED TO SATISFACTORY CONDITION.
2. VALVE BOXES IN THE TRAVELED WAY (ASPHALT ROADWAY) SHALL BE SET IN A MINIMUM 3000 PSI PORTLAND CEMENT CONCRETE RING. TOP OF BOX AND CONCRETE SHOULD BE FLUSH, AND BOTH BE SET 1/4" BELOW ADJACENT ROADWAY ASPHALT FINISH GRADE. CONCRETE COLLARS SHALL BE BROOM FINISHED.
3. VALVE BOXES SHALL BE "CHRISTY G5" CONCRETE BOX WITH CAST IRON LID OR APPROVED EQUAL, UNLESS OTHERWISE SPECIFIED ON PLANS. ANY VARIATION SHALL BE APPROVED BY PARADISE IRRIGATION DISTRICT.
4. CENTER VALVE BOX OVER OPERATING NUT TO INSURE FREE VALVE OPERATION.
5. WATER VALVE BOXES THAT DIRECTLY SERVICE A FIRE HYDRANT SHALL HAVE LIDS LABELED "FIRE". ALL OTHER LIDS SHALL BE LABELED "WATER".
6. CAN STOCK SHALL BE 8" SINGLE-WALLED CORRUGATED HDPE CULVERT. WHEN JOINING 2 PIECES, SECTIONS SHALL BE BUTTED TOGETHER AND OVERLAPPED BY AN 8" CORRUGATED SPLIT COUPLING FASTENED WITH 2 OR MORE SELF TAPPING SCREWS AND INTO THE TOP AND BOTTOM OF CANNING MATERIAL.
7. AFTER INSTALLATION VALVE CAN SHALL BE CLEAN FROM DEBRIS SUCH THAT OPERATING NUT AND BOLTS ARE FULLY VISIBLE AND ACCESSIBLE AND VALVE OPERATION IS UNIMPEDED.



**PARADISE IRRIGATION DISTRICT
STANDARD DRAWING**

**VALVE BOX DETAIL
(POST CONSTRUCTION ADJUSTMENTS)
Agenda Page 16**

PID-17
SHEET 1 OF 1

DRAWN: BM CHECKED: BA
DATE: APRIL 2023
NO SCALE



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 12, 2023

**RE: Approval of Water Service Facility Agreement for a New Pipeline at 5975 Maxwell for Eaglepointe Apartments
4/19/23 Board of Directors Regular Meeting - Consent Calendar**

The board approved the concept review for a new 6" water main through the property located at 5975 Maxwell Drive. There will be multiple meters installed/replaced on this project and the fire hydrant currently on this property will remain but will be relocated. Staff has been working on the Water Service Facility Agreement with the customer and would now like authorization for the District Manager to enter into this agreement with the customer.

Action Requested:

"Authorize approval of the District Manager to enter into a Water Service Facilities Agreement with Pacific West Communities, Inc., owners of real property located at 5975 Maxwell Drive, Paradise, CA, APN: 053-380-099."

**Recording Requested By And When
Recorded Mail To:**

PARADISE IRRIGATION DISTRICT

6332 Clark Road

Paradise, CA 95969-4146

Space above this line for Recorder's Use

This recording is for the public benefit pursuant to California Government Code §6103
PARADISE IRRIGATION DISTRICT

Documentary Transfer Tax: None

APN 053-380-099

WATER SERVICE FACILITIES AGREEMENT

THIS AGREEMENT is executed this ____ day of _____, 2023, by and between PARADISE IRRIGATION DISTRICT, a public agency, hereinafter called DISTRICT; and Pacific West Communities, Inc., owners of real property located at 5975 Maxwell Drive, Paradise, APN 053-380-099, hereinafter called OWNER.

RECITALS

This Agreement is made with reference to the following facts:

1. OWNER desires to construct the Eaglepointe Apartments on that certain property in the Town of Paradise, County of Butte, State of California, located at 5975 Maxwell Drive, Paradise, APN 053-380-099, 9.0 acres, hereinafter called Project.
2. Project will require additional water service facilities including without limitation a water main extension, service laterals, in-line valves, fire hydrant, and a connection for a future fire suppression sprinkler system.
3. In order to serve the Project, certain improvements will be needed to the District's existing distribution system, hereinafter called Improvement System.

4. OWNER is willing to design, engineer and install the Improvement System and the water components of the Project, at OWNER's expense, including off-site improvements.
5. DISTRICT is willing, upon satisfactory construction and dedication of the new facilities, to operate and maintain the Improvement System, and provide services to the Property comparable to services furnished by DISTRICT to other improvement systems that DISTRICT operates and maintains.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which is hereby stipulated, it is hereby mutually agreed by and between OWNER and DISTRICT that:

1. The recitals contained herein are true and correct and are an integral part of this Agreement.
2. OWNER will: prepare and submit to DISTRICT for review all engineering calculations, plans, specifications, cost estimates, legal property descriptions, public utility easements; pay all fees; deliver all bonds; construct and pay for all facilities; and do all other work as required by the DISTRICT's Improvement Standards (attached and incorporated herein) to provide a complete and satisfactorily operational Improvement System for the Project. Improvement System shall be designed and constructed in compliance with the District's Improvement Standards and Standard Specifications, together with any and all amendments, revisions and updates thereto, and all other requirements of each and every governmental authority having any jurisdiction whatsoever in connection with the Project. OWNER shall submit a construction schedule at least five days prior to the start of construction to assist DISTRICT in allocating staff and inspection resources.
3. COMPLIANCE WITH DISTRICT STANDARDS. OWNER agrees to comply with the DISTRICT's Improvement Standards and Standard Specifications as currently drafted and as the same may be amended from time to time by the District. If OWNER believes compliance with this Agreement and the Improvement Standards and Standard Specifications are impossible, impracticable, or uncertain given actual or perceived conflicts in the terms of those documents, OWNER will promptly notify DISTRICT of OWNER's concern. Upon notification, DISTRICT will promptly respond with its written interpretation and OWNER agrees to comply with such written interpretation.
4. CONVEYANCE TO DISTRICT. Upon satisfactory completion of the Improvement System, OWNER shall file a "Notice of Completion" with the County Recorder and shall offer to grant, transfer and assign, without additional consideration, all the Improvement System to DISTRICT free and clear of any and all encumbrances. OWNER shall guarantee and warrant Improvement System to be free of defects in materials and workmanship for a period of two years from the date of acceptance by DISTRICT. OWNER shall provide to the DISTRICT the cost breakdown and total construction cost to OWNER of the water

system being transferred to the DISTRICT at the time of conveyance. If OWNER fully and satisfactorily complies with this Agreement and offers a satisfactorily operating and constructed Improvement System, DISTRICT agrees to accept the Improvement System and facilities so offered, and to operate and maintain the Improvement System and to provide service to the Project served by the Improvement System on the same terms and conditions as other, similarly situated, properties within the DISTRICT, including any limitations on water availability.

5. OPERATION AND MAINTENANCE. DISTRICT operates, maintains and provides water service facilities to portions of the Town of Paradise. When Improvement System has been completed and transferred to DISTRICT for operation and maintenance, Improvement System shall be governed, operated, and maintained in all respects like any other improvement within the DISTRICT as provided by the applicable laws of the State of California and DISTRICT rules, regulations, and policies.

6. INDEMNIFICATION

a. OWNER shall defend, indemnify, and hold DISTRICT and DISTRICT's agents, officers, and employees harmless from any and all claims, lawsuits, acts, costs (including reasonable attorneys' fees and expert witness fees), demands, or omissions arising out of or related to this Agreement, OWNER's performance or nonperformance of the terms and conditions of this Agreement and OWNER's or OWNER's agents' construction of the Improvement System or the Property.

b. OWNER is not acting as a contractor, agent, official, or representative of DISTRICT in constructing or providing such water system improvements, or in causing such improvements to be installed. This Agreement provides for the transfer and assumption of responsibility for such water system improvements to be installed upon completion and upon performance of all terms of this Agreement to be performed by OWNER. The approval of the plans and specifications as presented by OWNER shall not be deemed as a warranty or guarantee by DISTRICT of proper design or proper specifications of materials or construction and does not guarantee eventual acceptance of the improvements by DISTRICT. DISTRICT specifically relies upon the design and specifications as prepared or caused to be prepared by OWNER as being in keeping with the requirements of DISTRICT, as being in accordance with the conditions of the geography, and as having specific materials and equipment of the highest practicable quality and character.

c. OWNER agrees that DISTRICT is not by inspection of the construction or installation of the improvements representing OWNER or providing a substitute for inspection and control of work by OWNER. OWNER agrees that any inspections and observations of the work by DISTRICT are for the sole purposes of providing notice of the stage and

character of the work. OWNER agrees that the failure of the DISTRICT to note variances from the plans and specifications for the project does not excuse or exempt OWNER from complying with all terms of these plans and specifications.

7. **ASSIGNMENT** The rights and obligations under this Agreement shall accrue to the benefit of and be binding upon the successors and assigns of the parties hereto, but OWNER shall not assign its interest or any part thereof without the prior written consent of DISTRICT, which consent may be withheld for any reason. Any such assignment by OWNER shall not act as a novation relieving OWNER of obligations under this Agreement. Each individual OWNER and all possible future assignees of this Agreement shall be jointly and severally responsible for implementing the terms of this Agreement.
8. **DISTRICT COSTS** In accordance with the Improvement Standards, OWNER will pay all costs directly related and incidental to DISTRICT's review of calculations, plans, specifications, cost estimates, property descriptions, right-of-ways and permits for the complete Improvement System and will pay all costs associated with the construction, inspection, permits, licenses, bonds, administration, and plan check fees.

Prior to commencing construction OWNER shall deposit inspection fees with DISTRICT in accordance with the DISTRICT's Improvement Standards. It is estimated that this deposit will cover the actual cost of inspections. Should additional costs be incurred, OWNER also agrees to pay within thirty (30) days after receipt of billing all DISTRICT costs associated with the Improvement System. DISTRICT may contract with an engineering firm to provide inspection, testing or other services and charge the direct billings plus ten percent (10%) for DISTRICT's overhead. DISTRICT's personnel will be charged out at the rate of direct time (based on salary) x 1.5 plus expenses such as mileage, soil testing, etc.

In the event OWNER fails to pay DISTRICT costs associated with the Improvement System in a timely manner, inspection of the work will be stopped. DISTRICT will not accept work that has not been inspected and will not initiate water deliveries until inspection is completed and facilities are accepted by DISTRICT. Any facilities installed without being inspected will automatically be rejected and will be required to be re-installed in the presence of the inspector.

9. **PREVAILING WAGE** OWNER's attention is directed to, and OWNER shall comply with sections 1720 et seq. of the California Labor Code. DISTRICT believes work on the Improvement System is a public work subject to the requirement to pay prevailing wages. If OWNER disagrees with DISTRICT and authorizes work on the Improvement System without payment of prevailing wages, OWNER agrees to defend, indemnify, and hold DISTRICT harmless from and against any prevailing wage claims, or related actions, in accordance with the broader indemnity provision set forth in Section 6, above. The

prevailing rates of per diem wages are on file at the DISTRICT's office and are available upon request. OWNER on behalf of itself and on behalf of its contractors, subcontractors, and agents agrees to comply with all applicable federal and state laws, regulations, ordinances, now or hereafter in effect including, without limitation, Labor Code sections 1720-1861 and California Code of Regulations, title 8, sections 16000-16414. Neither OWNER nor any contractor or subcontractor may perform work on the Improvement System unless registered with the Department of Industrial Relations per Labor Code section 1725.5; this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

10. **WATER FEES** Service capacity, meter installation, expansion, and any other applicable rates and fees, are due and payable at the time service is requested. OWNER is advised to confirm these fees and charges with DISTRICT's Customer Service Department.

DISTRICT reserves the right from time to time to establish new fees or modify existing fees. Applications for service connections shall not be made until after acceptance of the Improvement System by DISTRICT's Board of Directors.

11. **DROUGHT: LOW-FLOW FIXTURES** OWNER acknowledges that it will comply with the District's water conservation program, including possible future amendments, and agrees to conscientiously and conservatively utilize District water supplies while designing and constructing the Improvement System and Project. OWNER agrees to install or have installed low-flow fixtures as required by the State of California standards taking effect on January 1, 2016, including, but not limited to, maximum flow rates of 2.0 gpm for showerheads, 1.2 gpm for lavatory faucets, 0.5 gpm for public lavatory faucets, 1.8 gpm for kitchen faucets, and maximum gallons per flush of 1.28 gpf for all water closets and 0.125 gpf for wall mounted urinals.

12. **TERM OF AGREEMENT** At the DISTRICT's discretion, this Agreement may terminate twenty-four (24) months from the date of execution if construction of the Improvement System has not been completed, unless DISTRICT's Board of Directors has previously granted an extension of time. If the OWNER has not completed the work within twenty-four months of the date of this agreement, DISTRICT has the right to call the security for faithful performance and complete the work, in accordance with the Improvement Standards. This Agreement shall become null and void upon acceptance of the Improvement System by the DISTRICT, excepting those provisions relating to indemnification and warranty and the continuing activities of providing and receiving services through the completed improvements. This agreement can be terminated at any time by mutual agreement of OWNER and DISTRICT.

13. **ENTIRE AGREEMENT** This instrument, including attachments, contains the entire Agreement of the parties. It may not be changed orally. It may be changed in writing

signed by the party(ies) against whom enforcement of any waiver, changes, modification, extension, or discharge is sought. The parties shall promptly do all acts and execute and deliver all instruments required or convenient to carry out the purpose and intent thereof.

This agreement applies to the facilities as submitted for plan review. Any future additions, extensions or modifications to the original system must be covered by a separate agreement.

14. **SIGNATURE AUTHORITY** Each person signing on behalf of a corporation, trust, partnership, or other business entity represents and warrants that they have authority to sign on behalf of such entity and to bind that entity to the terms and conditions contained herein.
15. **NOTICES** All notices and demands or other communications under this Agreement shall be in writing and shall be given by one party to the other at the following addresses for each:

OWNER

PACIFIC WEST COMMUNITIES, INC.
430 E. State St., Suite 100
Eagle, ID 83616

DISTRICT

PARADISE IRRIGATION DISTRICT
6332 Clark Road
Paradise, CA 95969-4146

Any such notice or other communication shall be deemed delivered on the day on which it is mailed by certified mail or, in the case of any such notice or other communications not mailed by certified mail, on the date of actual delivery.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first written above.

Recommended for approval by DISTRICT MANAGER on _____, 2023.

DISTRICT

PARADISE IRRIGATION DISTRICT

By _____
Tom Lando, District Manager

ATTEST:

Secretary

OWNER

PACIFIC WEST COMMUNITIES INC.

By _____

Print or Type Name and Title

By _____

Print or Type Name and Title

SIGNATURES MUST BE NOTARIZED



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 11, 2023

RE: Approval of Concept for a New Pipeline at 5720 Academy Dr. for Pipeline Extension
4/19/23 Regular Board of Directors Meeting - Consent Calendar

The proposed project for the Board's review is the Adventist Church and new 6" water main through the property located at 5720 Academy Drive. There will be a meter, fire hydrant, and fire suppression system installed on this project. A new 6-inch C-900 pipe will be tied into the current 8" main running down Academy Drive. This pipeline will be installed as a dead-end line ending with the fire hydrant on their property.

An easement of approximately 20 feet will be granted to PID for the new pipeline.

Once the concept review and the Water Service Facilities Agreement has been approved by the Board, PID employees will work with customer to write up pipeline conveyance documents. PID employees will also work with Slater and Sons on any questions or concerns as well as required fees to move project towards approval for construction.

Action Requested:

"Authorize approval of concept review for the 5720 Academy Drive 6" main extension and provide authorization to District Manager to enter into a Water Service Facilities Agreement with the owners of 5720 Academy Drive."

**Recording Requested By And When
Recorded Mail To:**

PARADISE IRRIGATION DISTRICT
6332 Clark Road
Paradise, CA 95969-4146

Space above this line for Recorder's Use

This recording is for the public benefit pursuant to California Government Code §6103
PARADISE IRRIGATION DISTRICT

Documentary Transfer Tax: None

APN 054-040-136

WATER SERVICE FACILITIES AGREEMENT

THIS AGREEMENT is executed this _____ day of _____, 2023, by and between PARADISE IRRIGATION DISTRICT, a public agency, hereinafter called DISTRICT; and Northern California Conference of Seventh-day Adventists, owners of real property located at 5720 Academy Drive, Paradise, APN 054-040-136, hereinafter called OWNER.

RECITALS

This Agreement is made with reference to the following facts:

1. OWNER desires to construct the Adventist Church on that certain property in the Town of Paradise, County of Butte, State of California, located at 5720 Academy Drive, Paradise, APN 054-040-136, 10.92 acres, hereinafter called Project.
2. Project will require additional water service facilities including without limitation a water main extension, service lateral, in-line valves, fire hydrant, and a connection for a future fire suppression sprinkler system.
3. In order to serve the Project, certain improvements will be needed to the District's existing distribution system, hereinafter called Improvement System.
4. OWNER is willing to design, engineer and install the Improvement System and the water components of the Project, at OWNER's expense, including off-site improvements.
5. DISTRICT is willing, upon satisfactory construction and dedication of the new facilities, to operate and maintain the Improvement System, and provide services to the Property comparable to services furnished by DISTRICT to other improvement systems that DISTRICT operates and maintains.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which is hereby stipulated, it is hereby mutually agreed by and between OWNER and DISTRICT that:

1. The recitals contained herein are true and correct and are an integral part of this Agreement.
2. OWNER will: prepare and submit to DISTRICT for review all engineering calculations, plans, specifications, cost estimates, legal property descriptions, public utility easements; pay all fees; deliver all bonds; construct and pay for all facilities; and do all other work as required by the DISTRICT's Improvement Standards (attached and incorporated herein) to provide a complete and satisfactorily operational Improvement System for the Project. Improvement System shall be designed and constructed in compliance with the District's Improvement Standards and Standard Specifications, together with any and all amendments, revisions and updates thereto, and all other requirements of each and every governmental authority having any jurisdiction whatsoever in connection with the Project. OWNER shall submit a construction schedule at least five days prior to the start of construction to assist DISTRICT in allocating staff and inspection resources.
3. **COMPLIANCE WITH DISTRICT STANDARDS.** OWNER agrees to comply with the DISTRICT's Improvement Standards and Standard Specifications as currently drafted and

as the same may be amended from time to time by the District. If OWNER believes compliance with this Agreement and the Improvement Standards and Standard Specifications are impossible, impracticable, or uncertain given actual or perceived conflicts in the terms of those documents, OWNER will promptly notify DISTRICT of OWNER's concern. Upon notification, DISTRICT will promptly respond with its written interpretation and OWNER agrees to comply with such written interpretation.

4. **CONVEYANCE TO DISTRICT.** Upon satisfactory completion of the Improvement System, OWNER shall file a "Notice of Completion" with the County Recorder and shall offer to grant, transfer and assign, without additional consideration, all the Improvement System to DISTRICT free and clear of any and all encumbrances. OWNER shall guarantee and warrant Improvement System to be free of defects in materials and workmanship for a period of two years from the date of acceptance by DISTRICT. OWNER shall provide to the DISTRICT the cost breakdown and total construction cost to OWNER of the water system being transferred to the DISTRICT at the time of conveyance. If OWNER fully and satisfactorily complies with this Agreement and offers a satisfactorily operating and constructed Improvement System, DISTRICT agrees to accept the Improvement System and facilities so offered, and to operate and maintain the Improvement System and to provide service to the Project served by the Improvement System on the same terms and conditions as other, similarly situated, properties within the DISTRICT, including any limitations on water availability.
5. **OPERATION AND MAINTENANCE.** DISTRICT operates, maintains and provides water service facilities to portions of the Town of Paradise. When Improvement System has been completed and transferred to DISTRICT for operation and maintenance, Improvement System shall be governed, operated, and maintained in all respects like any other improvement within the DISTRICT as provided by the applicable laws of the State of California and DISTRICT rules, regulations, and policies.
6. **INDEMNIFICATION**
 - a. OWNER shall defend, indemnify, and hold DISTRICT and DISTRICT's agents, officers, and employees harmless from any and all claims, lawsuits, acts, costs (including reasonable attorneys' fees and expert witness fees), demands, or omissions arising out of or related to this Agreement, OWNER's performance or nonperformance of the terms and conditions of this Agreement and OWNER's or OWNER's agents' construction of the Improvement System or the Property.
 - b. OWNER is not acting as a contractor, agent, official, or representative of DISTRICT in constructing or providing such water system improvements, or in causing such improvements to be installed. This Agreement provides for the transfer and assumption of responsibility for such water system improvements to be installed upon completion

and upon performance of all terms of this Agreement to be performed by OWNER. The approval of the plans and specifications as presented by OWNER shall not be deemed as a warranty or guarantee by DISTRICT of proper design or proper specifications of materials or construction and does not guarantee eventual acceptance of the improvements by DISTRICT. DISTRICT specifically relies upon the design and specifications as prepared or caused to be prepared by OWNER as being in keeping with the requirements of DISTRICT, as being in accordance with the conditions of the geography, and as having specific materials and equipment of the highest practicable quality and character.

- c. OWNER agrees that DISTRICT is not by inspection of the construction or installation of the improvements representing OWNER or providing a substitute for inspection and control of work by OWNER. OWNER agrees that any inspections and observations of the work by DISTRICT are for the sole purposes of providing notice of the stage and character of the work. OWNER agrees that the failure of the DISTRICT to note variances from the plans and specifications for the project does not excuse or exempt OWNER from complying with all terms of these plans and specifications.
7. **ASSIGNMENT** The rights and obligations under this Agreement shall accrue to the benefit of and be binding upon the successors and assigns of the parties hereto, but OWNER shall not assign its interest or any part thereof without the prior written consent of DISTRICT, which consent may be withheld for any reason. Any such assignment by OWNER shall not act as a novation relieving OWNER of obligations under this Agreement. Each individual OWNER and all possible future assignees of this Agreement shall be jointly and severally responsible for implementing the terms of this Agreement.
 8. **DISTRICT COSTS** In accordance with the Improvement Standards, OWNER will pay all costs directly related and incidental to DISTRICT's review of calculations, plans, specifications, cost estimates, property descriptions, right-of-ways and permits for the complete Improvement System and will pay all costs associated with the construction, inspection, permits, licenses, bonds, administration, and plan check fees.

Prior to commencing construction OWNER shall deposit inspection fees with DISTRICT in accordance with the DISTRICT's Improvement Standards. It is estimated that this deposit will cover the actual cost of inspections. Should additional costs be incurred, OWNER also agrees to pay within thirty (30) days after receipt of billing all DISTRICT costs associated with the Improvement System. DISTRICT may contract with an engineering firm to provide inspection, testing or other services and charge the direct billings plus ten percent (10%) for DISTRICT's overhead. DISTRICT's personnel will be charged out at the rate of direct time (based on salary) x 1.5 plus expenses such as mileage, soil testing, etc.

In the event OWNER fails to pay DISTRICT costs associated with the Improvement System in a timely manner, inspection of the work will be stopped. DISTRICT will not accept work that has not been inspected and will not initiate water deliveries until inspection is completed and facilities are accepted by DISTRICT. Any facilities installed without being inspected will automatically be rejected and will be required to be re-installed in the presence of the inspector.

9. **PREVAILING WAGE** OWNER's attention is directed to, and OWNER shall comply with sections 1720 et seq. of the California Labor Code. DISTRICT believes work on the Improvement System is a public work subject to the requirement to pay prevailing wages. If OWNER disagrees with DISTRICT and authorizes work on the Improvement System without payment of prevailing wages, OWNER agrees to defend, indemnify, and hold DISTRICT harmless from and against any prevailing wage claims, or related actions, in accordance with the broader indemnity provision set forth in Section 6, above. The prevailing rates of per diem wages are on file at the DISTRICT's office and are available upon request. OWNER on behalf of itself and on behalf of its contractors, subcontractors, and agents agrees to comply with all applicable federal and state laws, regulations, ordinances, now or hereafter in effect including, without limitation, Labor Code sections 1720-1861 and California Code of Regulations, title 8, sections 16000-16414. Neither OWNER nor any contractor or subcontractor may perform work on the Improvement System unless registered with the Department of Industrial Relations per Labor Code section 1725.5; this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

10. **WATER FEES** Service capacity, meter installation, expansion, and any other applicable rates and fees, are due and payable at the time service is requested. OWNER is advised to confirm these fees and charges with DISTRICT's Customer Service Department.

DISTRICT reserves the right from time to time to establish new fees or modify existing fees. Applications for service connections shall not be made until after acceptance of the Improvement System by DISTRICT's Board of Directors.

11. **DROUGHT: LOW-FLOW FIXTURES** OWNER acknowledges that it will comply with the District's water conservation program, including possible future amendments, and agrees to conscientiously and conservatively utilize District water supplies while designing and constructing the Improvement System and Project. OWNER agrees to install or have installed low-flow fixtures as required by the State of California standards taking effect on January 1, 2016, including, but not limited to, maximum flow rates of 2.0 gpm for showerheads, 1.2 gpm for lavatory faucets, 0.5 gpm for public lavatory faucets, 1.8 gpm for kitchen faucets, and maximum gallons per flush of 1.28 gpf for all water closets and 0.125 gpf for wall mounted urinals.

12. TERM OF AGREEMENT At the DISTRICT's discretion, this Agreement may terminate twenty-four (24) months from the date of execution if construction of the Improvement System has not been completed, unless DISTRICT's Board of Directors has previously granted an extension of time. If the OWNER has not completed the work within twenty-four months of the date of this agreement, DISTRICT has the right to call the security for faithful performance and complete the work, in accordance with the Improvement Standards. This Agreement shall become null and void upon acceptance of the Improvement System by the DISTRICT, excepting those provisions relating to indemnification and warranty and the continuing activities of providing and receiving services through the completed improvements. This agreement can be terminated at any time by mutual agreement of OWNER and DISTRICT.

13. ENTIRE AGREEMENT This instrument, including attachments, contains the entire Agreement of the parties. It may not be changed orally. It may be changed in writing signed by the party(ies) against whom enforcement of any waiver, changes, modification, extension, or discharge is sought. The parties shall promptly do all acts and execute and deliver all instruments required or convenient to carry out the purpose and intent thereof.

This agreement applies to the facilities as submitted for plan review. Any future additions, extensions or modifications to the original system must be covered by a separate agreement.

14. SIGNATURE AUTHORITY Each person signing on behalf of a corporation, trust, partnership, or other business entity represents and warrants that they have authority to sign on behalf of such entity and to bind that entity to the terms and conditions contained herein.

15. NOTICES All notices and demands or other communications under this Agreement shall be in writing and shall be given by one party to the other at the following addresses for each:

OWNER

NORTHERN CALIFORNIA CONFERENCE
OF SEVENTH-DAY ADVENTISTS
PO Box 619015
Roseville, CA 95661

DISTRICT

PARADISE IRRIGATION DISTRICT
6332 Clark Road
Paradise, CA 95969-4146

Any such notice or other communication shall be deemed delivered on the day on which it is mailed by certified mail or, in the case of any such notice or other communications not mailed by certified mail, on the date of actual delivery.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first written above.

Recommended for approval by GENERAL MANAGER on _____, 2023.

DISTRICT

PARADISE IRRIGATION DISTRICT

By _____
Tom Lando, District Manager

ATTEST:

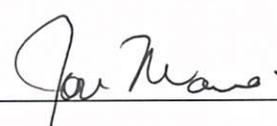
Secretary

OWNER

NORTHERN CALIFORNIA CONFERENCE
OF SEVENTH-DAY ADVENTISTS

By  _____

Richard Magnuson, Dir. Property Management
Print or Type Name and Title

By  _____

Jose Marin, Executive Secretary
Print or Type Name and Title

SIGNATURES MUST BE NOTARIZED

*— SEE ATTACHED NOTARY —
G.K.M.*

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

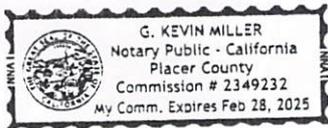
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Placer)
On April 5 2023 before me, G. Kevin Miller, Notary,
Date Here Insert Name and Title of the Officer
personally appeared Richard Magnusson & Jose Marin
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature G. Kevin Miller
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Water Service Agreement
Document Date: April 5, 2023 Number of Pages: 6
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 12, 2023

RE: Approval of Water Service Facility Agreement for a New Pipeline at 5389 Newland Rd. for Lupine Subdivision

4/19/23 Board of Directors Regular Meeting - Consent Calendar

The Board of Directors approved the concept review for a new 8" water main down Newland Road and pipeline extension on 5389 Newland Road for the proposed Lupine Subdivision at the November 2022 Board meeting. The current main down Newland Road will be replaced with a new 8" C900 main, all service laterals and fire hydrants will be replaced at the time of installation. There will also be a new 6" C900 main down the 5389 Newland Road property, which is to be divided for a planned subdivision. Staff have been working on the Water Service Facilities Agreement with the customer and would now like authorization for the District Manager to enter into this agreement with the customer.

Action Requested:

"Authorize approval for the District Manager to enter into a Water Service Facilities Agreement with Phoenix Community Initiative LLC, Owners of real property located at 5389 Newland Road, Paradise, APN: 054-181-051."

**Recording Requested By And When
Recorded Mail To:**

PARADISE IRRIGATION DISTRICT

6332 Clark Road

Paradise, CA 95969-4146

Space above this line for Recorder's Use

This recording is for the public benefit pursuant to California Government Code §6103
PARADISE IRRIGATION DISTRICT

Documentary Transfer Tax: None

APN 054-181-051

WATER SERVICE FACILITIES AGREEMENT

THIS AGREEMENT is executed this ____ day of _____, 2023, by and between PARADISE IRRIGATION DISTRICT, a public agency, hereinafter called DISTRICT; and Phoenix Community Initiative LLC, owners of real property located at 5389 Newland Rd, Paradise, APN 054-181-051, hereinafter called OWNER.

RECITALS

This Agreement is made with reference to the following facts:

1. OWNER desires to construct the Lupine Ct. subdivision on that certain property in the Town of Paradise, County of Butte, State of California, located at 5389 Newland Rd., Paradise, APN 054-181-051, 6.4 acres, hereinafter called Project.
2. Project will require additional water service facilities including without limitation a water main extension, fire hydrants, and a service laterals down Newland Rd and for the Lupine Subdivision.
3. In order to serve the Project, certain improvements will be needed to the District's existing distribution system, hereinafter called Improvement System.

4. OWNER is willing to design, engineer and install the Improvement System and the water components of the Project, at OWNER's expense, including off-site improvements.
5. DISTRICT is willing, upon satisfactory construction and dedication of the new facilities, to operate and maintain the Improvement System, and provide services to the Property comparable to services furnished by DISTRICT to other improvement systems that DISTRICT operates and maintains.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which is hereby stipulated, it is hereby mutually agreed by and between OWNER and DISTRICT that:

1. The recitals contained herein are true and correct and are an integral part of this Agreement.
2. OWNER will: prepare and submit to DISTRICT for review all engineering calculations, plans, specifications, cost estimates, legal property descriptions, public utility easements; pay all fees; deliver all bonds; construct and pay for all facilities; and do all other work as required by the DISTRICT's Improvement Standards (attached and incorporated herein) to provide a complete and satisfactorily operational Improvement System for the Project. Improvement System shall be designed and constructed in compliance with the District's Improvement Standards and Standard Specifications, together with any and all amendments, revisions and updates thereto, and all other requirements of each and every governmental authority having any jurisdiction whatsoever in connection with the Project.

OWNER shall submit a construction schedule at least five days prior to the start of construction to assist DISTRICT in allocating staff and inspection resources.

3. **COMPLIANCE WITH DISTRICT STANDARDS.** OWNER agrees to comply with the DISTRICT's Improvement Standards and Standard Specifications as currently drafted and as the same may be amended from time to time by the District. If OWNER believes compliance with this Agreement and the Improvement Standards and Standard Specifications are impossible, impracticable, or uncertain given actual or perceived conflicts in the terms of those documents, OWNER will promptly notify DISTRICT of OWNER's concern. Upon notification, DISTRICT will promptly respond with its written interpretation and OWNER agrees to comply with such written interpretation.
4. **CONVEYANCE TO DISTRICT.** Upon satisfactory completion of the Improvement System, OWNER shall file a "Notice of Completion" with the County Recorder and shall offer to grant, transfer and assign, without additional consideration, all the Improvement System to DISTRICT free and clear of any and all encumbrances. OWNER shall guarantee and warrant Improvement System to be free of defects in materials and workmanship for a period of two years from the date of acceptance by DISTRICT. OWNER shall provide to the DISTRICT the cost breakdown and total construction cost to OWNER of the water system being transferred to the DISTRICT at the time of conveyance. If OWNER fully

and satisfactorily complies with this Agreement and offers a satisfactorily operating and constructed Improvement System, DISTRICT agrees to accept the Improvement System and facilities so offered, and to operate and maintain the Improvement System and to provide service to the Project served by the Improvement System on the same terms and conditions as other, similarly situated, properties within the DISTRICT, including any limitations on water availability.

5. OPERATION AND MAINTENANCE. DISTRICT operates, maintains and provides water service facilities to portions of the Town of Paradise. When Improvement System has been completed and transferred to DISTRICT for operation and maintenance, Improvement System shall be governed, operated, and maintained in all respects like any other improvement within the DISTRICT as provided by the applicable laws of the State of California and DISTRICT rules, regulations, and policies.

6. INDEMNIFICATION

- a. OWNER shall defend, indemnify, and hold DISTRICT and DISTRICT's agents, officers, and employees harmless from any and all claims, lawsuits, acts, costs (including reasonable attorneys' fees and expert witness fees), demands, or omissions arising out of or related to this Agreement, OWNER's performance or nonperformance of the terms and conditions of this Agreement and OWNER's or OWNER's agents' construction of the Improvement System or the Property.
- b. OWNER is not acting as a contractor, agent, official, or representative of DISTRICT in constructing or providing such water system improvements, or in causing such improvements to be installed. This Agreement provides for the transfer and assumption of responsibility for such water system improvements to be installed upon completion and upon performance of all terms of this Agreement to be performed by OWNER. The approval of the plans and specifications as presented by OWNER shall not be deemed as a warranty or guarantee by DISTRICT of proper design or proper specifications of materials or construction and does not guarantee eventual acceptance of the improvements by DISTRICT. DISTRICT specifically relies upon the design and specifications as prepared or caused to be prepared by OWNER as being in keeping with the requirements of DISTRICT, as being in accordance with the conditions of the geography, and as having specific materials and equipment of the highest practicable quality and character.
- c. OWNER agrees that DISTRICT is not by inspection of the construction or installation of the improvements representing OWNER or providing a substitute for inspection and control of work by OWNER. OWNER agrees that any inspections and observations of the work by DISTRICT are for the sole purposes of providing notice of the stage and character of the work. OWNER agrees that the failure of the DISTRICT to note

variances from the plans and specifications for the project does not excuse or exempt OWNER from complying with all terms of these plans and specifications.

7. **ASSIGNMENT** The rights and obligations under this Agreement shall accrue to the benefit of and be binding upon the successors and assigns of the parties hereto, but OWNER shall not assign its interest or any part thereof without the prior written consent of DISTRICT, which consent may be withheld for any reason. Any such assignment by OWNER shall not act as a novation relieving OWNER of obligations under this Agreement. Each individual OWNER and all possible future assignees of this Agreement shall be jointly and severally responsible for implementing the terms of this Agreement.
8. **DISTRICT COSTS** In accordance with the Improvement Standards, OWNER will pay all costs directly related and incidental to DISTRICT's review of calculations, plans, specifications, cost estimates, property descriptions, right-of-ways and permits for the complete Improvement System and will pay all costs associated with the construction, inspection, permits, licenses, bonds, administration, and plan check fees.

Prior to commencing construction OWNER shall deposit inspection fees with DISTRICT in accordance with the DISTRICT's Improvement Standards. It is estimated that this deposit will cover the actual cost of inspections. Should additional costs be incurred, OWNER also agrees to pay within thirty (30) days after receipt of billing all DISTRICT costs associated with the Improvement System. DISTRICT may contract with an engineering firm to provide inspection, testing or other services and charge the direct billings plus ten percent (10%) for DISTRICT's overhead. DISTRICT's personnel will be charged out at the rate of direct time (based on salary) x 1.5 plus expenses such as mileage, soil testing, etc.

In the event OWNER fails to pay DISTRICT costs associated with the Improvement System in a timely manner, inspection of the work will be stopped. DISTRICT will not accept work that has not been inspected and will not initiate water deliveries until inspection is completed and facilities are accepted by DISTRICT. Any facilities installed without being inspected will automatically be rejected and will be required to be re-installed in the presence of the inspector.

9. **PREVAILING WAGE** OWNER's attention is directed to, and OWNER shall comply with sections 1720 et seq. of the California Labor Code. DISTRICT believes work on the Improvement System is a public work subject to the requirement to pay prevailing wages. If OWNER disagrees with DISTRICT and authorizes work on the Improvement System without payment of prevailing wages, OWNER agrees to defend, indemnify, and hold DISTRICT harmless from and against any prevailing wage claims, or related actions, in accordance with the broader indemnity provision set forth in Section 6, above. The prevailing rates of per diem wages are on file at the DISTRICT's office and are available

upon request. OWNER on behalf of itself and on behalf of its contractors, subcontractors, and agents agrees to comply with all applicable federal and state laws, regulations, ordinances, now or hereafter in effect including, without limitation, Labor Code sections 1720-1861 and California Code of Regulations, title 8, sections 16000-16414. Neither OWNER nor any contractor or subcontractor may perform work on the Improvement System unless registered with the Department of Industrial Relations per Labor Code section 1725.5; this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

10. **WATER FEES** Service capacity, meter installation, expansion, and any other applicable rates and fees, are due and payable at the time service is requested. OWNER is advised to confirm these fees and charges with DISTRICT's Customer Service Department.

DISTRICT reserves the right from time to time to establish new fees or modify existing fees. Applications for service connections shall not be made until after acceptance of the Improvement System by DISTRICT's Board of Directors.

11. **DROUGHT: LOW-FLOW FIXTURES** OWNER acknowledges that it will comply with the District's water conservation program, including possible future amendments, and agrees to conscientiously and conservatively utilize District water supplies while designing and constructing the Improvement System and Project. OWNER agrees to install or have installed low-flow fixtures as required by the State of California standards taking effect on January 1, 2016, including, but not limited to, maximum flow rates of 2.0 gpm for showerheads, 1.2 gpm for lavatory faucets, 0.5 gpm for public lavatory faucets, 1.8 gpm for kitchen faucets, and maximum gallons per flush of 1.28 gpf for all water closets and 0.125 gpf for wall mounted urinals.

12. **TERM OF AGREEMENT** At the DISTRICT's discretion, this Agreement may terminate twenty-four (24) months from the date of execution if construction of the Improvement System has not been completed, unless DISTRICT's Board of Directors has previously granted an extension of time. If the OWNER has not completed the work within twenty-four months of the date of this agreement, DISTRICT has the right to call the security for faithful performance and complete the work, in accordance with the Improvement Standards. This Agreement shall become null and void upon acceptance of the Improvement System by the DISTRICT, excepting those provisions relating to indemnification and warranty and the continuing activities of providing and receiving services through the completed improvements. This agreement can be terminated at any time by mutual agreement of OWNER and DISTRICT.

13. **ENTIRE AGREEMENT** This instrument, including attachments, contains the entire Agreement of the parties. It may not be changed orally. It may be changed in writing signed by the party(ies) against whom enforcement of any waiver, changes, modification,

extension, or discharge is sought. The parties shall promptly do all acts and execute and deliver all instruments required or convenient to carry out the purpose and intent thereof.

This agreement applies to the facilities as submitted for plan review. Any future additions, extensions or modifications to the original system must be covered by a separate agreement.

14. SIGNATURE AUTHORITY Each person signing on behalf of a corporation, trust, partnership, or other business entity represents and warrants that they have authority to sign on behalf of such entity and to bind that entity to the terms and conditions contained herein.

15. NOTICES All notices and demands or other communications under this Agreement shall be in writing and shall be given by one party to the other at the following addresses for each:

OWNER

PHOENIX COMMUNITY INITIATIVE, LLC
229 W. 2nd Ave.
Chico, CA 95926

DISTRICT

PARADISE IRRIGATION DISTRICT
6332 Clark Road
Paradise, CA 95969-4146

Any such notice or other communication shall be deemed delivered on the day on which it is mailed by certified mail or, in the case of any such notice or other communications not mailed by certified mail, on the date of actual delivery.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first written above.

Recommended for approval by DISTRICT MANAGER on _____, 2023.

DISTRICT

PARADISE IRRIGATION DISTRICT

By _____
Tom Lando, District Manager

ATTEST:

Secretary

OWNER

PHOENIX COMMUNITY INITIATIVE, LLC

By _____

Print or Type Name and Title

By _____

Print or Type Name and Title

SIGNATURES MUST BE NOTARIZED



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

DATE: April 12, 2023
TO: Board of Directors
FROM: Brett Goodlin, Finance & Accounting Manager
RE: Annual Financial Report for the Year Ended June 30, 2022
04/19/2023 Board of Directors Meeting

Agenda Item 6. Presentation from Fechter & Company – Annual Audit Report

Fechter & Company have audited the financial statements of the Paradise Irrigation District for the year ending June 30, 2022, and have issued the following report dated March 20, 2023.

The recommended form of motion is:

“I move approval to accept and file the Annual Financial Report for the year ended June 30, 2022.”

**PARADISE IRRIGATION DISTRICT
PARADISE, CALIFORNIA
ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORTS
THEREON
JUNE 30, 2022**

PARADISE IRRIGATION DISTRICT

Annual Financial Report
Year Ended June 30, 2022

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Paradise Irrigation District
Paradise, California

Opinions

We have audited the accompanying financial statements of the Paradise Irrigation District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2022, and the respective changes in financial position and cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 District, 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 opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’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 District’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and schedule of changes in net other post-employment benefits liability listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors
Paradise Irrigation District
Paradise, California

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

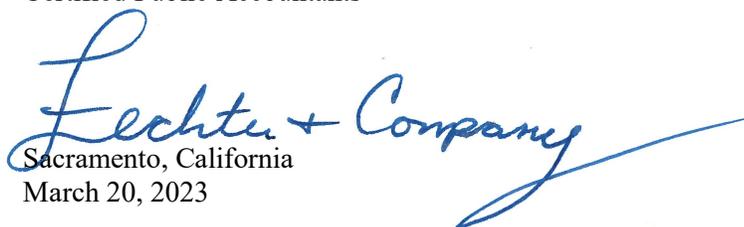
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic 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 March 20, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 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 District's internal control over financial reporting and compliance.

Fechter & Company
Certified Public Accountants


Sacramento, California
March 20, 2023

PARADISE IRRIGATION DISTRICT

Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2022

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Paradise Irrigation District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- In fiscal year 2021/2022, the District's net position increased 410.75% or \$131,578,414 from \$32,033,882 to \$163,612,296.
- The District's operating revenues increased 19.60% or \$682,078 from \$3,480,168 to \$4,162,246.
- The District's operating expenses (excluding depreciation) increased 7.74% or \$563,431 from \$7,278,396 to \$7,841,827.

Required Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the District

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

PARADISE IRRIGATION DISTRICT

Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2022

These two statements report the District’s *net position* and changes in the net position. You can think of the District’s net position – the difference between assets and liabilities – as one way to measure the District’s financial health or *financial position*. Over time, *increases or decreases* in the District’s net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation, such as changes in Federal and State water quality. The District’s annual budget is based on a cash basis. This allows the Board to make annual decisions based on the District’s cash reserves, and not just their effect on Net Position.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Statement of Net Position

	2022	2021	Change
Assets:			
Current assets	\$133,478,990	\$ 15,023,382	\$118,455,608
Capital assets - net of depreciation	41,190,514	26,430,199	14,760,315
Total Assets	174,669,504	41,453,581	133,215,923
Deferred Outflows of Resources:	564,296	627,763	(63,467)
Liabilities:			
Current liabilities	6,720,153	4,485,742	2,234,411
Non-current liabilities	4,088,096	5,398,010	(1,309,914)
Total Liabilities	10,808,249	9,883,752	924,497
Deferred Inflows of Resources:	813,255	163,710	649,545
Net Position:			
Net investment in capital assets	37,568,841	21,835,065	15,733,776
Unrestricted	126,043,455	10,198,817	115,844,638
Total Net Position	\$163,612,296	\$ 32,033,882	\$131,578,414

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$163,612,296 as of June 30, 2022.

One of the largest portions of the District’s net position (22.96% as of June 30, 2022) reflects the District’s investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District’s service area; consequently, these assets are not available for future spending.

At the end of fiscal year 2021/2022, the District showed a positive balance in its unrestricted net position of \$126,043,455.

PARADISE IRRIGATION DISTRICT

Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2022

Statement of Revenues, Expenses, and Changes in Net Position

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Revenues:			
Operating revenues	\$ 4,162,246	\$ 3,480,168	\$ 682,078
Non-operating revenues	2,810,767	797,001	2,013,766
Total Revenues	<u>6,973,013</u>	<u>4,277,169</u>	<u>2,695,844</u>
Expenses:			
Operating expenses excluding depreciation	7,841,827	7,278,396	563,431
Depreciation	1,017,080	1,054,790	(37,710)
Non-operating expenses	105,331	119,548	(14,217)
Total Expenses	<u>8,964,238</u>	<u>8,452,734</u>	<u>511,504</u>
Net Loss Before Extraordinary Items	(1,991,225)	(4,175,565)	2,184,340
Extraordinary items	<u>127,595,941</u>	<u>15,208,726</u>	<u>112,387,215</u>
Change in Net Position	125,604,716	11,033,161	114,571,555
Net Position, Beginning of Year, restated	<u>38,007,580</u>	<u>21,000,721</u>	<u>17,006,859</u>
Net Position, End of Year	<u>\$163,612,296</u>	<u>\$ 32,033,882</u>	<u>\$131,578,414</u>

The Statement of Revenues, Expenses, and Changes in Net Position shows how the District’s net position changed during the fiscal year. Net position increased by \$131,578,414 for the fiscal year ended June 30, 2022.

A closer examination of the sources of changes in net position reveals that in fiscal year 2021/2022, the District’s total revenues increased by \$2,695,844 and total expenses increased by \$511,504.

Operating Revenues

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Revenues:			
Service fee	\$ 3,657,496	\$ 3,014,546	\$ 642,950
Quantity charge	-	(44)	44
Fees and adjustments	130,860	17,856	113,004
Outside water sales	214,169	126,556	87,613
Recreation fees	63,378	79,073	(15,695)
Backflow charges	140	-	140
Meter charges	96,203	242,181	(145,978)
Total Operating Revenues	<u>\$ 4,162,246</u>	<u>\$ 3,480,168</u>	<u>\$ 682,078</u>

PARADISE IRRIGATION DISTRICT

Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2022

In FY 2021/2022, operating revenues increased by \$682,078 or 19.60%. Service fee revenue increased by \$642,950 due primarily to the rebuilding of the Town of Paradise and an increase of returning, residential customers.

Operating Expenses

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Expenses:			
Salaries and benefits	\$ 3,963,520	\$ 3,594,432	\$ 369,088
Professional fees	1,803,757	1,731,724	72,033
Depreciation	1,017,080	1,054,790	(37,710)
Other	<u>2,074,550</u>	<u>1,952,240</u>	<u>122,310</u>
Total Operating Expenses	<u>\$ 8,858,907</u>	<u>\$ 8,333,186</u>	<u>\$ 525,721</u>

In fiscal year 2021/2022, operating expenses increased by \$525,721, or 6.31%. This was primarily due to an increase in staff salaries. After the Camp Fire, with the District’s financial stability in question, the Board negotiated with the IBEW union to freeze salary increases pending a settlement award from the PG&E Camp Fire Survivors Trust. When a settlement was reached in May 2022, the deferred increases were enacted.

Capital Asset Administration

At the end of fiscal year 2021/2022, the District’s investment in capital assets amounted to \$41,190,514 (net of accumulated depreciation). This investment in capital assets includes land, land and water rights, transmission and distribution systems, wells, tanks, reservoirs, pumps, buildings and structures, equipment, vehicles and construction-in-process, etc. There were numerous capital asset additions in fiscal year 2021/2022.

Changes in capital asset amounts for fiscal year 2021/2022 were as follows:

	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 6/30/2022</u>
Capital Assets:				
Non-depreciable assets	\$ 6,141,529	\$ 14,366,998	\$ -	\$ 20,508,527
Depreciable assets - cost	42,631,029	1,410,397	-	44,041,426
Accumulated depreciation and amortization	<u>(22,342,359)</u>	<u>(1,017,080)</u>	-	<u>(23,359,439)</u>
Total Capital Assets, Net	<u>\$ 26,430,199</u>	<u>\$ 14,760,315</u>	<u>\$ -</u>	<u>\$ 41,190,514</u>

For additional information on capital assets, refer to Note 3.

PARADISE IRRIGATION DISTRICT

Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2022

Debt Administration

Changes in long-term debt amounts for fiscal year 2021/2022 were as follows:

	Balance 7/1/2021	Additions	Retirements	Balance 6/30/2022
Long-term Debt:				
2016 Private Placement Loan Payable	\$ 1,665,000	\$ -	\$ (205,000)	\$ 1,460,000
CIEBD Loan Payable	1,035,645	17,450	-	1,053,095
2017 Private Placement Loan Payable	1,979,500	-	(810,200)	1,169,300
Total	<u>\$ 4,680,145</u>	<u>\$ 17,450</u>	<u>\$ (1,015,200)</u>	<u>\$ 3,682,395</u>

For additional information on long-term debt, refer to Note 4.

Conditions Affecting Current Financial Position

The District is still rebuilding following the devastation of the Camp Fire. Refer to Note 11 – Extraordinary Items and Note 12 – Evaluation of Subsequent Events in the notes to the financial statements for further details. Management is unaware of any other conditions which could have a significant impact on the District's current financial position, net assets, or operating results in terms of past, present, and future.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders, and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Finance and Accounting Manager/Treasurer at 6332 Clark Road, Paradise, CA 95967 or by phone (530) 877-4971.

**PARADISE IRRIGATION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	2022
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 90,606,984
Accounts receivable	648,580
Settlement receivable	28,422,750
Grants receivable	12,851,634
Other receivables	448,459
Prepaid expenses	149,862
Inventories	350,721
Total current assets	133,478,990
Non-Current Assets:	
Capital assets - net of accumulated depreciation	41,190,514
Total non-current assets	41,190,514
TOTAL ASSETS	174,669,504
DEFERRED OUTFLOWS OF RESOURCES	
Gain from debt refunding	60,722
Deferred other post-employment benefits	503,574
TOTAL DEFERRED OUTFLOWS OF RESOURCES	564,296
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	4,678,313
Accrued payroll liabilities	127,042
Unearned revenue	50,200
Accrued interest	861
Funds held for others	531,888
Deposits	157,543
Compensated absences liability	403,006
Current portion of long-term debt	771,300
Total current liabilities	6,720,153
Non-Current Liabilities:	
Long-term debt - net of current portion	2,911,095
Other post-employment benefits	1,177,001
Total non-current liabilities	4,088,096
TOTAL LIABILITIES	10,808,249
DEFERRED INFLOWS OF RESOURCES	
Deferred other post-employment benefits	813,255
NET POSITION	
Net investment in capital assets	37,568,841
Unrestricted	126,043,455
TOTAL NET POSITION	\$ 163,612,296

The accompanying notes are an integral part of these financial statements.

**PARADISE IRRIGATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022**

	2022
OPERATING REVENUES:	
Water sales and service	\$ 3,788,356
Outside water sales	214,169
Other operating revenues	159,721
Total operating revenues	4,162,246
OPERATING EXPENSES:	
Salaries and benefits	3,963,520
Supplies	724,925
Office	233,253
Utilities	199,282
Repairs and maintenance	178,945
Gas and oil	99,396
Insurance	117,240
Training	54,544
Service charges	42,053
Professional fees	1,803,757
License and fees	131,465
Software	20,110
Other	273,337
Depreciation	1,017,080
Total operating expenses	8,858,907
Operating loss	(4,696,661)
Non-operating revenues and (expenses):	
Interest income	90,369
Interest expense	(105,331)
Property taxes and assessments	330,320
Capacity fees	315,697
Facility contributions	1,999,987
Other income	74,394
Total non-operating revenues and (expenses)	2,705,436
Net loss before extraordinary items	(1,991,225)
Extraordinary items:	
Insurance reimbursements	28,607
Government grants	13,876,334
PG&E settlement	113,691,000
Total extraordinary items	127,595,941
Change in net position	125,604,716
Beginning net position	32,033,882
Prior period adjustment	5,973,698
Beginning net position, restated	38,007,580
Ending net position	\$ 163,612,296

The accompanying notes are an integral part of these financial statements.

**PARADISE IRRIGATION DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

	2022
Cash flows from operating activities:	
Cash received from customers for water sales	\$ 3,384,621
Cash received from others	70,655
Cash paid to suppliers	(923,985)
Cash paid to employees	(3,841,074)
Net cash provided by operating activities	(1,309,783)
Cash flows from non-capital financing activities:	
Payment on funds held for others	(9,792)
Taxes and assessments received	330,320
Other revenue received	74,394
Net cash provided by non-capital financing activities	394,922
Cash flows from capital and related financing activities:	
Purchase of capital assets	(15,777,395)
Insurance reimbursements	404,287
Government grants	6,998,398
PG&E settlement	85,268,250
Principal payments on long-term debt	(997,750)
Interest paid	(98,496)
Facility contributions	1,999,987
Capacity fees	315,697
Net cash provided by capital and related financing activities	78,112,978
Cash flows from investing activities:	
Interest received	90,369
Net cash provided by investing activities	90,369
Net increase in cash and cash equivalents	77,288,486
Cash and cash equivalents, beginning of year	13,318,498
Cash and cash equivalents, end of year	\$ 90,606,984

The accompanying notes are an integral part of these financial statements.

**PARADISE IRRIGATION DISTRICT
STATEMENT OF CASH FLOWS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022**

	2022
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	\$ (4,696,661)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	1,017,080
Changes in assets and liabilities:	
Accounts receivable	(114,769)
Other receivables	(89,066)
Prepaid expenses	17,496
Inventories	(82,079)
Unearned revenue	(243,542)
Accounts payable and accrued expenses	3,018,905
Customer deposits	(259,593)
Salaries payable	15,398
Compensated absences liability	(25,611)
Post-employment benefit obligations	132,659
	132,659
Net cash provided by operating activities	\$ (1,309,783)

The accompanying notes are an integral part of these financial statements.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Paradise Irrigation District (District) conform to generally accepted accounting principles as they apply to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles. The District's significant accounting policies are described below.

Financial Reporting Entity

The District was established as an independent enterprise special district in March 1916 under the California Water Code. The District is a public water utility district and therefore, falls under the guidelines of a special district governmental entity. The District is governed by a five member Board of Directors that are elected by the voting citizens of the town of Paradise, California.

The District stores, treats, transports, and distributes water to the residents of the Paradise, California community. The primary source of revenues for the District is water service and sales.

The District entered into an agreement with the Town of Paradise (Town) in 1991 for fire hydrant maintenance. The District collects fees from metered customers as defined by the Town. The District is required to use these funds for installation and maintenance of hydrants in the Town. The District reports the amount as funds held for others on the financial statements.

These financial statements present the financial data of Paradise Irrigation District and its component unit, Paradise Irrigation District Public Facilities Financing Corporation. Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt, or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable, but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

Paradise Irrigation District Public Facilities Financing Corporation (the Corporation) was incorporated in January 1993. The Corporation is a nonpublic benefit corporation whose primary purpose is to provide assistance to the District by financing acquisition, construction, and installation of public facilities for use of the District. Separate financial statements for the Corporation are not issued. The Corporation had no activity for the year ended June 30, 2022.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basic Financial Statements

These financial statements are presented in accordance with GASB Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB No. 34). The District is engaged only in business-type activities and is required to present the financial statements required for enterprise funds which are part of proprietary funds.

Basis of Presentation

Proprietary funds account for activities of the District similar to those found in the private sector, where cost recovery and the determination of net income are useful or necessary for sound fiscal management. The focus of proprietary fund measurement is upon the determination of operating income, changes in net position, financial position, and cash flows. Currently enterprise funds are the only type of proprietary fund that the District uses.

Measurement Focus and Basis of Accounting

The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position are reported using the flow of economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been made. Such revenue is subject to review by the funding agency, which may result in disallowance in subsequent periods.

All of the District's activities are accounted for in a single proprietary or business-type fund. Proprietary funds distinguish operating revenues and expenses from non-operating items and capital contributions. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as either non-operating revenues and expenses or capital contributions.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the District's cash and cash equivalents include restricted and unrestricted cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Restricted Assets

The restricted cash and cash equivalents are certain resources set aside for repayment of debt obligations and are classified as restricted assets on the Statement of Net Position, because they are maintained in separate bank accounts and their use is limited by applicable debt covenants. There were no restricted assets as of June 30, 2022.

Receivables

Accounts receivable consists of amounts due on water services from customers. Delinquent receivables are submitted annually to the Butte County Tax Assessor to be encumbered on secured property tax bills. As a result of the process, no doubtful account allowance was deemed necessary on June 30, 2022. Other receivables consist primarily of grants receivable for expenses incurred on pipeline projects.

Inventory

Inventories consist primarily of materials and supplies used in the maintenance and improvement of the District's water distribution system. Inventories are valued at cost using an average price method. Inventories are expensed when the resources are used.

Prepaid Expenses

Certain payments for insurance and to other vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the Statement of Net Position and expensed as the items are used.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the financial statements. Capital assets are defined by the District as assets with an initial individual cost of \$10,000 and a useful life of three years or more. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at estimated fair market value on the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest is capitalized on assets acquired with debt. The amount of interest to be capitalized is offset by the interest earned on invested debt proceeds over the construction period.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Capital Assets - continued

Depreciation on all capital assets is computed using a straight-line basis over the estimated useful lives of the various classes of depreciable capital assets as follows:

Dams and Property	25 – 75 years
Recreation Facilities	7 – 10 years
Pumping Plant	25 years
Water Treatment Plant	7 – 40 years
Transmission and Distribution System	25 – 35 years
General Plant and Office Facilities	5 – 10 years
Vehicles	5 – 10 years

Compensated Absences Liability

Vacation and sick leave is accumulated for District employees at varying amounts per year depending on length of employment. Upon termination of employment, the District will pay out vacation at 100% of accumulated amounts and sick leave at varying amounts from 25% to 75%, depending on the length of employment. The District has accrued a liability for accrued vacation and sick leave that has been earned but not taken by District employees.

Long-Term Debt

Obligations with terms over one year are reported as long-term obligations. Long-term debt consists primarily of Certificates of Participation and other notes related to capital asset additions.

Certificates of Participation premiums and discounts are deferred and amortized over the life of the issuance. Gains or losses on prior refundings are amortized over the remaining life of the debt.

Net Position

Net position in the proprietary fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through State statute.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Net Position - continued

Net position classified as net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”. When both restricted and unrestricted net assets are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Operating Revenues and Expenses

Operating revenues and expenses generally result from providing services in connection with the District’s principal ongoing operations, which is water sales and services. Operating expenses for the District includes the cost of services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Property Tax Revenue

Butte County is responsible for assessing, collecting, and apportioning property taxes. Property taxes are recognized as revenues in the year they are levied to the extent that they result in current receivables. Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied on July 1 and are payable in two installments, December 10 and April 10. Property taxes are remitted to the District in installments during the year.

Unbilled Service Revenues

Operating revenues for the District include sales of water. These revenues are billed to customers bi-monthly. Unbilled revenue is recorded based on usage as of June 30, 2022, that is billed during the month of July 2022. Unbilled revenue in the amount of \$604,492 is included in revenues for the year ended June 30, 2022.

Facility Contributions

Facility contributions are comprised of water system property and facilities that have been donated to the District. Amounts are recorded in the year they are received.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: CASH AND INVESTMENTS

Cash and investments at June 30, 2022, consist of the following:

Petty cash	\$ 1,000
Demand deposits	17,096,310
Local Agency Investment Fund	<u>73,509,674</u>
Total Cash and Investments	<u>\$ 90,606,984</u>

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The California Government Code and the District’s investment policy do not contain legal or policy requirements limiting exposure to custodial risk for deposits or investments. The California Government Code requires that a bank secures deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, all of the District’s deposits in excess of the federal depository insurance limits were collateralized as required by law. As of June 30, 2022, the carrying amount of the District’s deposits, were \$17,096,310, and the bank balances were \$17,106,436.

Investments

Investments are reported at fair value. The Local Agency Investment Fund (LAIF) is a special fund for the California State Treasury through which local governments may voluntarily pool investments. For the purpose of these financial statements, the fair value of amounts in LAIF is equivalent to dollars held.

The District has adopted a formal investment policy as required by Section 53600 of the California Government Code. The District’s Treasurer has responsibility for selecting depositories and investing idle funds in accordance with the adopted investment policy.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 2: CASH AND INVESTMENTS – CONTINUED

Investments – continued

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code 53601 through 53659 and contractual agreements. Investments held by the bond/COP fiscal agents (trustees) are governed by the provisions of the various debt indenture agreements rather than the general provisions of the District’s investment policy or the California Government Code.

The table below identifies the investment types that are authorized by the District’s investment policy:

	Maximum Maturity	Maximum Specified Percentage of Portfolio	Minimum Quality Requirements
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State Obligations - CA and Others	5 Years	None	None
CA Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations	5 Years	None	None
Bankers' Acceptances	180 Days	40%	None
Commercial Paper - Select Agencies	270 Days	25%	A-1/P-F-1
Negotiable Certificates of Deposit	5 Years	30%	None
CD Placement Service	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Notes	5 Years	30%	"A" Rating
Mutual Funds and Money Market	N/A	20%	Multiple
Funds Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	20%	"AA" Rating
Bank/Time Deposits	5 Years	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None

Credit Risk

California Government Code Section 53601 limits investments in commercial paper to “prime” quality of the highest ranking or of the highest letter and numerical rating as provided by Nationally Recognized Statistical Rating Organizations (NRSROs), and limits investments in medium-term notes to a rating of A or better. The District has no investment policy restrictions that would further limit its investment choices. The District’s investment in the local agency investment pool is unrated. As of June 30, 2022, the District’s investments were in compliance with the ratings required by the District’s investment policy and the Bond/COP Indenture Agreements.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 2: CASH AND INVESTMENTS – CONTINUED

Interest Rate Risk

California Government Code Section 53601 limits the District’s investments to maturities of five years. The District manages its exposure to interest rate risk by purchasing a combination of shorter and longer-term investments. The District also manages cash flows by purchasing investments so that the portfolio is maturing evenly over time to provide adequate cash flow and liquidity needed for District operations.

NOTE 3: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, is shown below:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 2,071,692	\$ -	\$ -	\$ 2,071,692
Construction in progress	4,069,837	14,366,998	-	18,436,835
Total capital assets, not being depreciated	<u>6,141,529</u>	<u>14,366,998</u>	<u>-</u>	<u>20,508,527</u>
Capital assets, being depreciated:				
Dams and dam property	7,499,150	-	-	7,499,150
Recreation facilities	202,868	-	-	202,868
Pumping plant	509,260	-	-	509,260
Water treatment plant	19,364,466	35,279	-	19,399,745
Transmission and distribution system	8,964,536	1,178,825	-	10,143,361
General plant	3,648,911	19,541	-	3,668,452
Vehicles	1,209,321	121,623	-	1,330,944
Office facilities	1,232,517	55,129	-	1,287,646
Total capital assets, being depreciated	<u>42,631,029</u>	<u>1,410,397</u>	<u>-</u>	<u>44,041,426</u>
Less accumulated depreciation for:				
Dams and dam property	5,248,955	85,030	-	5,333,985
Recreational facilities	191,324	5,890	-	197,214
Pumping plant	424,696	8,570	-	433,266
Water treatment plant	12,030,650	486,588	-	12,517,238
Transmission and distribution system	1,676,863	260,145	-	1,937,008
General plant	1,030,336	140,027	-	1,170,363
Vehicles	1,187,741	5,771	-	1,193,512
Office facilities	551,794	25,059	-	576,853
Total accumulated depreciation	<u>22,342,359</u>	<u>1,017,080</u>	<u>-</u>	<u>23,359,439</u>
Total capital assets, being depreciated, net	<u>20,288,670</u>	<u>393,317</u>	<u>-</u>	<u>20,681,987</u>
Capital assets, net of depreciation	<u>\$ 26,430,199</u>	<u>\$ 14,760,315</u>	<u>\$ -</u>	<u>\$ 41,190,514</u>

Depreciation expense for the year ended June 30, 2022 totaled \$1,017,080.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 4: LONG-TERM DEBT

Long-term debt at June 30, 2022, consisted of the following:

2016 Private Placement Loan Payable to Capital One Public Funding, LLC with principal and interest payments at 2.42% due semi-annually in November and May. The loan is due in November 2028.	\$ 1,460,000
Loan payable to the California Infrastructure and Economic Development Bank, with principal payments due annually in September and interest payable semi-annually at 2.77%. The note is due in September 2027.	1,053,095
2017 Private Placement Loan Payable to Tuist Governmental Finance (formerly Branch Banking and Trust Company) with principal and interest payments at 2.28% due semi-annually in October and April. The loan is due in October 2024.	<u>1,169,300</u>
Subtotal	3,682,395
Less: Current Portion	<u>(771,300)</u>
Long-Term Debt, Net of Current Portion	<u><u>\$ 2,911,095</u></u>

A schedule of changes in long-term debt is shown below:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
2016 Private Placement Loan Payable	\$ 1,665,000	\$ -	\$ (205,000)	\$ 1,460,000	\$ 210,000
CIEBD Loan Payable	1,035,645	17,450	-	1,053,095	-
2017 Private Placement Loan Payable	1,979,500	-	(810,200)	1,169,300	561,300
Total	<u>\$ 4,680,145</u>	<u>\$ 17,450</u>	<u>\$ (1,015,200)</u>	<u>\$ 3,682,395</u>	<u>\$ 771,300</u>

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 4: LONG-TERM DEBT- CONTINUED

Annual requirements to amortize long-term debt outstanding as of June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 771,300	\$ 57,533	\$ 828,833
2024	789,000	39,546	828,546
2025	345,044	28,926	373,970
2026	317,955	27,529	345,484
2027	323,874	21,099	344,973
2028-2032	932,490	53,317	985,807
2033-2035	202,732	8,120	210,852
Total	<u>\$ 3,682,395</u>	<u>\$ 236,070</u>	<u>\$ 3,918,465</u>

NOTE 5: FUNDS HELD FOR OTHERS

On June 5, 1991, the District entered into an agreement with the Town of Paradise Fire Department (Town) to collect a surcharge to maintain hydrants. This agreement was amended in 1999 to include pre-approved relocation and/or replacement of water mains. The agreement was most recently amended on July 1, 2004, to address changes in administrative fees charged by the District. Funds collected and not expended or returned to the Town are reflected as a liability. The amount owed to the Town at June 30, 2022, was \$531,888.

NOTE 6: DEFERRED COMPENSATION AND MONEY PURCHASE RETIREMENT PLANS

The District participates in a 457 Deferred Compensation Plan and 401(a) Money Purchase Retirement Plan, both of which are administered by the ICMA Retirement Corporation for the benefit of its employees. The District’s manager has a separate 401(a) plan administered by the ICMA Retirement Corporation. The purpose of these programs is to provide deferred compensation for employees that elect to participate in the plans. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseen emergency. The District will contribute 9% of the employees’ base pay to the 457 Plan and will match up to 3% of the employees’ elected deferral into the 401(a) Plan. Employees may elect to defer up to 3% of their base pay to the 457 Plan. The District’s retirement contribution expense for the year ended June 30, 2022, was \$253,957.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB)

Plan Description

The District provides post-employment health care benefits to eligible employees through a single employer defined benefit health care plan administered by the District. The District provides post-employment health care benefits to all employees who retire from the District on or after attaining the age of 55 with at least 20 years of service in the District. The District provides medical benefits to retirees and their qualified dependents until normal full Medicare benefits become available for the employee. The District will contribute a percentage of the cost based on their age plus their years of service as follows: 75 = 50%; 80 = 75%; and 85+ =100%. The difference in District contribution and like coverage shall be borne by the retiree.

On June 30, 2022, 2 retirees met these eligibility requirements and were participants. The District currently has 34 additional active employees who may become eligible to retire and receive benefits in the future.

Funding Policy

While GASB Statement 75 requires that the liability for all post-employment benefits be measured, it does not require that an agency “pre-fund” the accrued liability. The District will pay for the post-employment healthcare cost on a “pay-as-you-go” basis. The provisions of GASB Statement 75 determine the amount that must be presented as an annual expense and accrued liability on the District’s financial statements. The contributions made on behalf of the plan members for the year ended June 30, 2022 were \$49,273.

The District’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022.

Net OPEB Liability

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Assumed retirement age	62
Discount rate*	2.20 percent
Salary increases	2.75 percent
Healthcare cost trend rate	4.00 percent

* The discount rate is based on an index of 20-year General Obligation municipal bonds rated AA or higher.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB) - CONTINUED

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2022 for the District.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2021	\$ 1,733,065	\$ -	\$ 1,733,065
Changes recognized for the measurement period:			
Service cost	150,274	-	150,274
Interest	38,525	-	38,525
Change in assumptions	(139,301)	-	(139,301)
Experience (gains)/losses	(556,289)	-	(556,289)
Employer contributions	-	49,273	(49,273)
Benefit payments	(49,273)	(49,273)	-
Net Changes	<u>(556,064)</u>	<u>-</u>	<u>(556,064)</u>
Balance at June 30, 2022	<u>\$ 1,177,001</u>	<u>\$ -</u>	<u>\$ 1,177,001</u>

Sensitivity of the District's Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
District's proportionate share of the net OPEB liability	\$ 1,276,387	\$ 1,177,001	\$ 1,085,894

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB) - CONTINUED

Sensitivity of the District’s Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower (3 percent) or 1 percentage-point higher (5 percent) than the current healthcare cost trend rates:

	<u>Healthcare Cost Trend - 1%</u>	<u>Healthcare Cost Trend Assumed</u>	<u>Healthcare Cost Trend + 1%</u>
District's proportionate share of the net OPEB liability	\$ 1,041,269	\$ 1,177,001	\$ 1,341,738

NOTE 8: RISK MANAGEMENT

The District is exposed to various risks including loss or damage to property, general liability, and injuries to employees. The District participates in a public entity risk pool as a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). Each ACWA/JPIA member agency shares surpluses and deficits proportionally to their participation. The District pays retrospectively rated annual premiums to ACWA/JPIA for its insurance coverage and has met all obligations since participation began. Requests for additional financial information should be addressed to ACWA/JPIA, P.O. Box 619082, Roseville, CA 95661-9082.

NOTE 9: CONTINGENCIES

Water Rights

The District contracted for a review of its water use under its Appropriative Water Rights Permits in preparation for the filing of its Petitions for Extension of Time with the State Water Board in December 2007. The resulting consultant report presented to the District.

The Board, on July 18, 2007, revealed certain permit compliance exceptions. These exceptions are potentially subject to civil liability by the State Water Board. The State Water Board enforcement division has historically not prosecuted permit exceptions unless harm has been shown to another user of water, typically brought to the Board’s attention in related proceedings. However, even where enforcement action is taken, liability imposed is mitigated by factual circumstances, including the extent of harm caused, the nature and persistence of the violation, the length of time over which the violation occurs, and the corrective action taken. No user of water has come forward claiming harm and the District has taken corrective action regarding the permit compliance exceptions.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 9: CONTINGENCIES - CONTINUED

Water Rights - Continued

Upon re-evaluation, the District believes that there have been no exceptions to its permit compliance, as the water exceedances can be accounted for through the use of recycled water within the District's water system. The District's Petitions for Extension of Time, within which is to perfect its water rights permits, are still pending before the California State Water Board. The risk of enforcement action still exists, but liability exposure should be minimal due to the District's accounting for the permit exceedances.

At this time, the District is still in the process of completing its environmental work on the water rights permit extensions. Once completed, the environmental analysis will be published for public review and comment, including review by the State Water Board. An actual decision on the granting of the District's petition for extension of its water rights permits will likely take several more years due to the backlog of pending petitions with the State Water Board.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

NOTE 10: COMMITMENTS

As of June 30, 2022, the District is committed under numerous construction contracts. The total amount of the contracts was \$36,119,783. As of June 30, 2022, the District has paid \$22,500,480 on the contracts. The remaining liability of the District for the construction projects at June 30, 2022, was \$13,619,303.

PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements
For the Year Ended June 30, 2022

NOTE 11: EXTRAORDINARY ITEMS

On November 8, 2018, the Camp Fire, the most destructive wildfire in California State history, swept through the Town of Paradise and destroyed roughly 90 percent of the Town's residences and businesses. This resulted in significant damages to the District's capital assets and material effects to the District's future revenue and finances. Based on an initial assessment of damages to the main pipelines and service lines, the District has estimated the replacement cost of the transmission and distribution system damages to be approximately \$76,900,000, which includes estimated costs of \$29,500,000 to replace the damages to the main pipelines and estimated costs of \$47,400,000 to replace the damages to the service lines.

The District received insurance proceeds of \$28,607 for the year ending June 30, 2022, related to the District's business interruption claim and claims for damages relating to the Camp Fire. The District also received a settlement from Pacific Gas and Electric (PG&E) Fire Victim Trust of \$85,268,250 and accrued an additional \$28,422,750 that was received from PG&E in February 2023. In addition, the District received federal and state grants from the California Office of Emergency Services in the amount of \$5,973,698, which pertained to prior year and was recorded as a prior period adjustment, and accrued an additional \$12,851,634, related to reimbursements for costs incurred during emergency response efforts following the 2018 Camp Fire.

During the fiscal year 2021/2022, the District also received a grant from the State of California for \$1,024,700 as a part of the 2021 Budget Act which appropriated \$100 million to provide COVID-19 fiscal relief to independent special districts.

NOTE 12: EVALUATION OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 20, 2023, the date which the financial statements were available to be issued. Based upon this evaluation, except for the following, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

The District is actively working with Federal, State, and local partners, as well as insurance, to secure funding for long-term recovery projects. From July 1, 2022 through March 20, 2023, the District received \$1,292,283 from insurance. Additionally, the District received an additional \$28,422,750 from the claim against the Pacific Gas and Electric Company for property damages and long-term lost revenues. The District has received 60% of their settlement and the remaining 40% is unlikely to be received.

REQUIRED SUPPLEMENTARY INFORMATION

**PARADISE IRRIGATION DISTRICT
REQUIRED SUPPLEMENTAL INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

Last 10 Fiscal years*

	2022	2021	2020	2019	2018
Net OPEB liability					
Service cost	\$ 150,274	\$ 145,138	\$ 113,016	\$ 104,029	\$ 101,245
Interest	38,525	36,700	43,032	39,610	39,837
Change in assumptions	(139,301)	5,880	593,909	22,404	-
Experience (Gains)/Losses	(556,289)	-	(187,266)	-	-
Benefit payments	(49,273)	(100,494)	(127,473)	(70,227)	(50,765)
Net change in Net OPEB liability	(556,064)	87,224	435,218	95,816	90,317
Net OPEB liability - beginning	1,733,065	1,645,841	1,210,623	1,114,807	1,024,490
Net OPEB liability - ending	<u>\$ 1,177,001</u>	<u>\$ 1,733,065</u>	<u>\$ 1,645,841</u>	<u>\$ 1,210,623</u>	<u>\$ 1,114,807</u>
Covered payroll	\$ 2,750,129	\$ 2,354,609	\$ 2,470,125	\$ 2,632,738	\$ 2,470,326
Net OPEB liability (asset) as a percentage of covered payroll	42.80%	73.60%	66.63%	45.98%	45.13%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%

* Fiscal year ended June 30, 2018 was the first year of implementation. Additional years will be presented as they become available.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

**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***

Board of Directors
Paradise Irrigation District
Paradise, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Paradise Irrigation District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 20, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 internal control of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that we have not identified.

Board of Directors
Paradise Irrigation District
Paradise, California

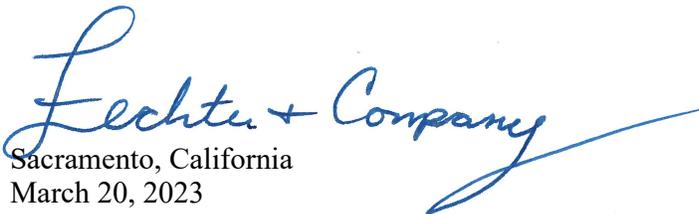
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company
Certified Public Accountants


Sacramento, California
March 20, 2023

OTHER INFORMATION

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Paradise Irrigation District
Paradise, California

Report on Compliance for Each Major Federal Program

We have audited Paradise Irrigation District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Paradise Irrigation District's major federal programs for the year ended June 30, 2022. Paradise Irrigation District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Paradise Irrigation District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Paradise Irrigation District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Paradise Irrigation District's compliance.

Board of Directors
Paradise Irrigation District
Paradise, California

Opinion on Each Major Federal Program

In our opinion, Paradise Irrigation District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Report on Internal Control over Compliance

Management of the Paradise Irrigation District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Paradise Irrigation District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Paradise Irrigation District's 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified no material weaknesses.

Board of Directors
Paradise Irrigation District
Paradise, California

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.

Fechter & Company
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Sacramento, California
March 20, 2023

PARADISE IRRIGATION DISTRICT

Schedule of Expenditures of Federal Awards
For the Year Ended
June 30, 2022

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>The Department of Homeland Security</u>			
Passed through Governor's Office of Emergency Services:			
Public Assistance Grant	FEMA-4407-DR-CA/Cal OES ID: 083-97036	97.036	\$ 8,928,739
Public Assistance Grant	FEMA HMGP	97.039	<u>46,696</u>
Total Department of Homeland Security			<u>8,975,435</u>
Total Expenditures			<u><u>\$ 8,975,435</u></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

PARADISE IRRIGATION DISTRICT

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

NOTE 1: BASIS OF PRESENTATION

The Paradise Irrigation District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. All significant operations of the District are included in the scope of the Uniform Guidance audit (the “Single Audit”). The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District’s, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

The Federal Emergency Management Agency has been designated as the District’s cognizant agency for the Single Audit.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For purposes of this report, certain accounting procedures were followed which help illustrate the authorizations and expenditures of the individual programs. The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. All authorizations represent the total allotments or grant awards received. All expenses and capital outlays are reported as expenditures. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Any Federal funds expended in excess of Federal funds received are recorded as a receivable from the grantor agency and any Federal funds received in excess of Federal funds expended are recorded as a payable to the grantor agency.

NOTE 3: INDIRECT COST RATE

The District has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

PARADISE IRRIGATION DISTRICT

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for Major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Grant Guidance, at 1 CFR Part 200.515 (d)(1)(vi)	No
Identification of Major Program:	
Public Assistance Grant CFDA No. 97.036	
Dollar threshold used to distinguish between Type A and Type B Programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II- FINANCIAL STATEMENT FINDING

None reported

Section III- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

Section IV- PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported



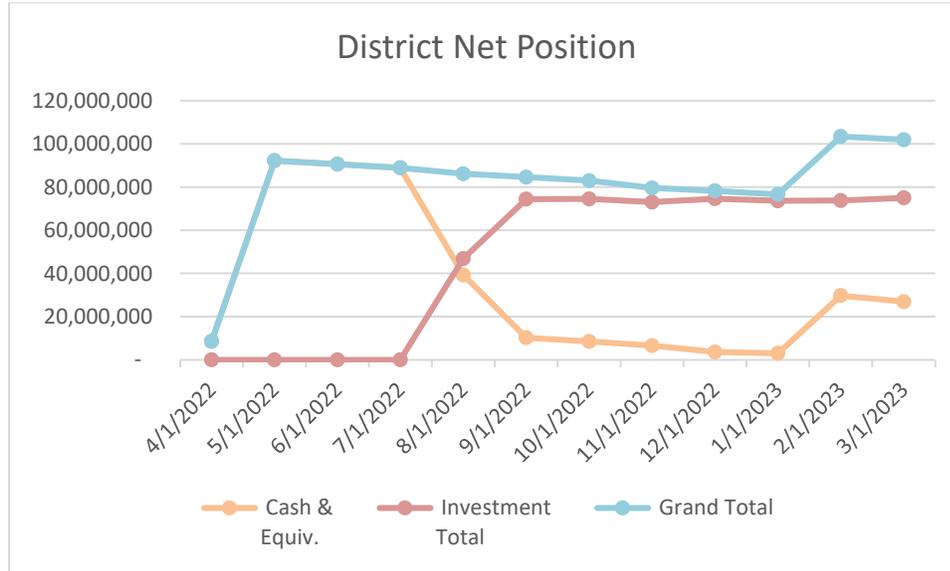
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Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

Treasurer's Report – March 2023

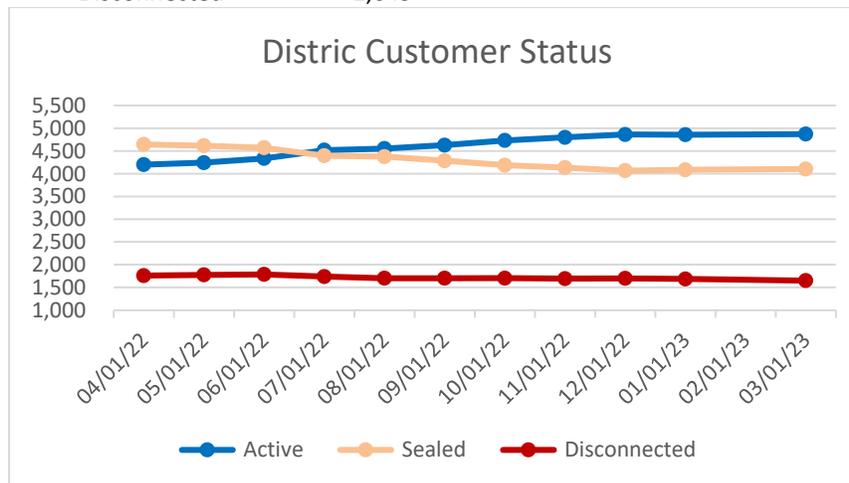
1. **Cash & Investments** – As of 03/31/2023 the District's net position was \$101,913,601.
 - a. Cash & Equivalents balance was \$26,904,259.
 - b. Investment balance was \$75,757,391.



2. **Debt Service** – As of 3/31/2023 the District's outstanding debt was \$2,986,099. Remaining payments for this fiscal year total \$122,408 due by May 1.
 - a. 2017 Refinance Loan (Truist): \$594,670 at 2.28%
 - b. 2016 Refinance Loan (Capital One): \$1,338,334 at 2.42%
 - c. 2007 Magalia Bypass Loan (iBank): \$1,053,095 at 1.00%

3. **Revenues** – As of 03/31/2023 the District's total income recognized YTD was \$6.8M.
 - a. Customer Status:

Active Customers	4,870	\$2,512,000 Annually
Sealed Customers	4,102	\$1,058,000 Annually
Disconnected	1,649	



3. Revenue (continued)

b. <u>Operating Income</u>	Current	YTD
Water Service, Fees, & Consumption	\$718,846	\$3,392,010
Installations and Custom Work	<u>\$7,784</u>	<u>\$43,384</u>
Total Operating Income	\$726,630	\$3,435,394

- Consumption revenue continues to grow. From the previous billing cycle in January, the District added about 700 additional accounts to the consumption calculations and will have about 1000 additional added for the May cycle.

c. <u>Investment Income</u>	Current	YTD
Interest Income	\$234,650	\$1,027,286
Investment Gain (net)	\$942,729	(\$387,474)
Rental Income	<u>\$1,214</u>	<u>\$11,051</u>
Total Operating Income	\$1,178,593	\$650,863

- Investment Gain/Loss YTD shows a loss due to unrealized losses due to market fluctuation. YTD realized gain is \$237k.

- Interest income for the next 12 months will be at least \$1.98M with fiscal YTD income from interest at \$1M.

d. <u>Recovery / Misc. Income</u>	Current	YTD
Grant Income	\$ -0-	\$ -0-
Reimbursements	\$231,000	\$813,516
Miscellaneous & Other	<u>\$41,652</u>	<u>\$1,887,265</u>
Total Recovery / Misc. Income	\$272,652	\$2,700,781

- The district has received \$213k in reimbursement income from PG&E's agreement to fund our Utility Location Services. Regular reimbursement is expected going forward.

- The district is still waiting on the \$13.4M reimbursement request sent to CalOES/FEMA in January for recovery work.

4. **Expenses** – As of 03/31/2023 the District has recognized \$20.8M in total expenses

<u>Operating Expenses by Department</u>	Current	YTD
Source of Supply & Treatment	\$205,704	\$1,698,283
Transmission & Distribution	\$1,017,928	\$2,771,257
Administration	<u>\$192,312</u>	<u>\$1,600,511</u>
Total Operating Expense	\$1,415,944	\$6,070,051

Staffing and employee expense makes up 52% of the District's operating expenses

5. **Recovery** – As of 03/31/2023 the District is has spent \$14.7M (YTD) on infrastructure recovery work.

Project	Spending	Reimb. Rqst.	Reimb. Rcvd.
Reservoir B Replacement	\$ 5,825,190	\$ 1,995,983	\$ - 0 -
MISLR phase 2	\$ 23,472,207	\$ 13,401,026	\$ - 0 -
Zone A Pipeline	\$ - 0 -	\$ - 0 -	\$ - 0 -



QUICK SUMMARY DASHBOARD

For the Period Ending 03/31/2023

		Current	Fiscal YTD
Active Customers	4,870		
Sealed Customers	4,102		
Water Service Fees		\$ 627,904	\$ 2,498,427
Disconnected Customers	1,649		
Consumption Charges		\$ 22,249	\$ 84,681
Grant Reimbursements		\$ -	
Investment Income		\$ 450,609	\$ 1,307,391
Other Income		\$ 1,077,113	\$ 2,896,439
Total Income		\$ 2,177,875	\$ 6,786,938

Cash & Equivalents	\$ 26,904,259
Investment Portfolio Cost	\$ 75,009,342
Portfolio Yield	3.71%
Grants Obligated	83,896,129.16
Grants Earned and Reimbursed	9,552,070.00
Grants Earned Awaiting Reimbursemenet	13,401,025.98



Paradise Irrigation District

Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 03/31/23

	2021-2022 Mar. Activity	2022-2023 Mar. Activity	Mar. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %	FY2022/23 Budget	Budget Remaining
Depart: 00 - Revenue										
400 - Taxes - PID Share	1,040	0	(1,040)	-100%	120,187	332,582	212,395	177%	330,000	Over
401 - Water - Service	613,474	667,152	53,678	9%	2,425,446	2,673,310	247,864	10%	3,598,089	26%
402 - Water - Consumption	0	22,249	22,249	0%	0	84,681	84,681	0%	175,000	52%
403 - Water - Fees & Adjustments	5	29,445	29,440	581810%	17,180	117,144	99,964	582%	340,335	66%
405 - Outside Water Sales	7,693	0	(7,693)	-100%	167,195	184,293	17,097	10%	250,000	26%
410 - Meter Revenue	12,451	1,538	(10,913)	-88%	(30,937)	8,564	39,500	-128%	8,296	Over
466 - Custom Work	15,682	6,246	(9,436)	-60%	37,611	34,820	(2,791)	-7%	40,000	13%
<i>Total Operating Income</i>	<i>650,345</i>	<i>726,629</i>	<i>76,284</i>		<i>2,736,683</i>	<i>3,435,393</i>	<i>698,711</i>			
460 - Interest Income	(34,032)	234,650	268,683	-789%	(64,748)	1,027,286	1,092,034	-1687%	1,500,000	32%
465 - Rental Income	1,250	1,214	(36)	-3%	16,606	11,051	(5,555)	-33%	15,000	26%
475 - Investment Gain/Loss	0	942,729	942,729	0%	0	(387,474)	(387,474)	0%		0%
<i>Total Investing Income</i>	<i>(32,782)</i>	<i>1,178,594</i>	<i>1,211,376</i>		<i>(48,142)</i>	<i>650,863</i>	<i>699,005</i>			
470 - Grant Income	0	0	0	0%	1,360	0	(1,360)	-100%		0%
490 - Reimbursements	30,000	231,000	201,000	670%	0	813,516	813,516	0%	1,498,000	46%
495 - Grant Reimbursements	540	0	(540)	-100%	28,607	(100)	(28,707)	-100%	25,787,725	100%
435 - Rec	1,999,987	0	(1,999,987)	-100%	1,999,987	0	(1,999,987)	-100%	82,654	100%
445 - Other	0	0	0	0%	0	0	0	0%	8,296	100%
499 - Other	511	41,652	41,141	8051%	7,036,892	1,887,265	(5,149,627)	-73%	82,654	Over
<i>Total Recovery / Misc. Income</i>	<i>2,031,038</i>	<i>272,653</i>	<i>(1,758,386)</i>		<i>9,066,845</i>	<i>2,700,682</i>	<i>(6,366,164)</i>			
Depart 00 - Revenue Surplus (Deficit):	2,648,601	2,177,876	(470,725)	-18%	11,755,386	6,786,938	(4,968,448)	-42%	33,716,049	80%
Depart: 10 - Source of Supply										
500 - Salaries & Benefits	0	0	0	0%	499	0	499	100%	0	0%
520 - Benefits	0	0	0	0%	441	0	441	100%	0	0%
600 - Materials & Supplies	0	(3)	3	0%	575	43,169	(42,594)	-7408%	0	0%
610 - Utilities	25	(5)	30	122%	363	93	270	74%	0	0%
622 - Outside Services	0	0	0	0%	39,308	31	39,277	100%	0	0%
650 - Misc	0	988	(988)	0%	192,596	175,970	16,626	9%	0	0%
Depart 40 - Transmission and Distribution Surplus	25	980	(955)	-3878%	233,783	219,263	14,520	6%	0	0%
Depart: 30 - Water Treatment										
500 - Salaries & Benefits	82,452	114,196	(31,744)	-38%	804,783	841,614	(36,831)	-5%	1,035,000	19%
600 - Materials & Supplies	20,698	73,916	(53,218)	-257%	143,688	477,320	(333,632)	-232%	506,250	6%
610 - Utilities	16,479	15,451	1,029	6%	91,460	129,116	(37,656)	-41%	169,000	24%
622 - Outside Services	2,731	994	1,737	64%	11,733	14,973	(3,240)	-28%	115,000	87%
640 - Insurance	8,549	167	8,382	98%	61,815	15,997	45,818	74%	25,000	36%
Depart 30 - Water Treatment Total:	130,910	204,724	(73,814)	-56%	1,113,479	1,479,020	(365,541)	-33%	1,850,250	20%



Paradise Irrigation District

Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 03/31/23

	2021-2022 Mar. Activity	2022-2023 Mar. Activity	Mar. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %	FY2022/23 Budget	Budget Remaining
Depart: 40 - Transmission and Distribution										
466 - Custom Work	0	0	0	0%	(14,863)	0	(14,863)	100%		
500 - Salaries & Benefits	94,137	167,652	(73,515)	-78%	1,096,766	1,103,491	(6,725)	-1%	1,835,000	40%
600 - Materials & Supplies	53,626	29,888	23,738	44%	396,096	355,527	40,569	10%	550,000	35%
610 - Utilities	4,965	7,361	(2,396)	-48%	39,406	64,996	(25,590)	-65%	85,000	24%
622 - Outside Services	4,680	34,734	(30,055)	-642%	103,311	103,810	(499)	0%	71,200	Over
640 - Insurance	0	277	(277)	0%	0	1,329	(1,329)	0%	45,000	97%
650 - Misc	(464,145)	715,533	(1,179,677)	254%	36,013	791,916	(755,903)	-2099%		0%
Depart 40 - Transmission and Distribution Surplus	(306,738)	955,444	(1,262,182)	411%	1,656,729	2,421,068	(764,339)	-46%	2,586,200	6%
Depart: 50 - Customer Service										
500 - Salaries & Benefits	23,062	61,372	(38,310)	-166%	217,400	346,649	(129,249)	-59%	420,000	17%
600 - Materials & Supplies	2,167	0	2,167	100%	2,246	0	2,246	100%	500	100%
610 - Utilities	228	1,048	(820)	-359%	2,330	3,083	(752)	-32%	6,000	49%
622 - Outside Services	0	0	0	0%	11,650	0	11,650	100%	0	0%
640 - Insurance	0	64	(64)	0%	0	327	(327)	0%	18,750	98%
650 - Misc	0	0	0	0%	0	130	(130)	0%		0%
Depart 50 - Customer Service Total:	25,457	62,484	(37,027)	-145%	233,627	350,189	(116,563)	-50%	445,250	21%
Depart: 60 - Administration										
500 - Salaries & Benefits	135,663	127,030	8,633	6%	803,609	882,092	(78,484)	-10%	1,313,665	33%
600 - Materials & Supplies	15,438	13,641	1,798	12%	140,799	237,097	(96,298)	-68%	230,165	Over
610 - Utilities	4,670	4,613	58	1%	34,879	32,449	2,430	7%	41,000	21%
622 - Outside Services	149,383	15,331	134,052	90%	628,755	288,144	340,611	54%	930,000	69%
640 - Insurance	955	229	725	76%	7,086	9,735	(2,649)	-37%	102,500	91%
650 - Misc	24,126	31,468	(7,341)	-30%	60,187	150,995	(90,807)	-151%		0%
Depart 60 - Administration Total:	330,236	192,312	137,924	42%	1,675,315	1,600,511	74,803	4%	2,617,330	39%
Depart: 70 - Recovery										
600 - Materials, Supplies, & Contracts	1,802,689	1,252,877	549,812	30%	7,638,111	12,078,334	(4,440,223)	-58%		
622 - Outside Services	281,999	0	281,999	100%	1,861,882	2,641,026	(779,144)	-42%		
Depart 70 - Recovery Total:	2,084,688	1,252,877	831,811	40%	9,499,993	14,719,359	(5,219,366)	-55%		
Total Surplus (Deficit):	384,024	(490,945)	874,970	228%	(2,657,539)	(14,002,473)	11,344,934	-427%		

	2022-2023 YTD Activity	FY2022/23 Budget	Budget Remaining
500 - Salaries & Benefits	3,173,847	4,603,665	31%
600 - Materials & Supplies	1,113,112	1,286,915	14%
610 - Utilities	229,737	1,050,000	78%
622 - Outside Services	406,958	242,200	Over
640 - Insurance	27,387	191,250	86%
650 - Misc	1,119,011	15,000	Over
	6,070,052	7,389,030	18%

PARADISE IRRIGATION DISTRICT

Expense Approval Report Percentage of Total Payments* by Account March 1-31, 2023

*Displaying accounts greater than 1%

Account Number	Account Name	Payments	% of Total
01-70-601099	Miscellaneous Supplies	986,485.75	29.98%
01-40-622001	EQUIPMENT PURCH > \$2,500	906,435.70	27.55%
01-70-635020	Engineering	543,797.10	16.53%
01-250060	2017 Refinance	280,600.00	8.53%
01-120000	Pre-Paid Expenses	95,745.78	2.91%
01-40-635099	Miscellaneous Prof. Services	56,202.30	1.71%
01-150400	Water Treatment Plant	54,200.95	1.65%
01-122040	Pre-Paid Insurance - Medical	53,375.68	1.62%
01-210045	Retirement	50,477.98	1.53%
01-210030	FICA	38,815.44	1.18%
01-30-622000	Equipment-Replacement	36,093.27	1.10%
	<i>Remainder</i>	<i>\$187,800.21</i>	<i>5.71%</i>
Grand Total		\$3,290,030.16	

PARADISE IRRIGATION DISTRICT

Expense Approval Report Percentage of Total Payments* by Vendor March 1-31, 2023

*Displaying accounts greater than 1%

Vendor	Payments	% of Total
RCI General Engineering	832,740.31	25.31%
Corning Ford	701,402.35	21.32%
Water Works Engineers	543,797.10	16.53%
Truist Governmental Finance	290,730.04	8.84%
Rush Truck Centers of California, Inc	190,903.14	5.80%
Myers and Sons Construction, LLC	104,421.15	3.17%
Department of Water Resources	86,387.00	2.63%
ACWA/JPIA	70,299.01	2.14%
Internal Revenue Service	64,640.16	1.96%
Slate Geotechnical Consultants, Inc.	55,158.55	1.68%
E-Technologies Group, Inc	54,200.95	1.65%
ICMA Retirement Trust-457	42,493.62	1.29%
Glenmount Global Solutions, Inc.	36,093.27	1.10%
	<i>Remainder</i>	<i>\$216,763.51</i>
Grand Total	\$3,290,030.16	



Expense Approval Report

By Vendor Name

Payment Dates 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01016 - Access Information Protected				
03/22/2023	APA000820	10046798	Bulk Shredding	138.11
Vendor 01016 - Access Information Protected Total:				138.11
Vendor: 01021 - ACWA/JPIA				
03/08/2023	1282	698706	Dental	2,080.83
03/08/2023	1282	698706	Life	606.92
03/08/2023	1282	698706	EAP	94.24
03/08/2023	1282	698706	Health	26,708.21
03/08/2023	1282	698706	Vision	606.30
03/07/2023	1281	FY23 - Q2	W/C Insurance	11,700.61
03/08/2023	1282	698976	Dental	2,116.17
03/08/2023	1282	698976	Life	442.42
03/08/2023	1282	698976	EAP	94.24
03/08/2023	1282	698976	Health	25,242.77
03/08/2023	1282	698976	Vision	606.30
Vendor 01021 - ACWA/JPIA Total:				70,299.01
Vendor: 03213 - Adobe Systems				
03/07/2023	DFT0005928	2374455692	Software	19.99
03/07/2023	DFT0005931	2396613837	Software	12.99
03/07/2023	DFT0005932	2396613838	Software	19.99
Vendor 03213 - Adobe Systems Total:				52.97
Vendor: 02957 - Aflac				
03/03/2023	DFT0005827	INV0006758	Monthly Aflac Invoice	193.98
03/17/2023	DFT0005895	INV0006781	Monthly Aflac Invoice	193.98
03/31/2023	DFT0005971	INV0006803	Monthly Aflac Invoice	193.98
Vendor 02957 - Aflac Total:				581.94
Vendor: 03066 - Airgas USA, LLC				
03/07/2023	DFT0005850	9995562741	Welding supplies	695.71
Vendor 03066 - Airgas USA, LLC Total:				695.71
Vendor: 03211 - Amazon.com				
03/02/2023	DFT0005938	114-2104348-3311445	Supplies	54.81
03/06/2023	DFT0005852	112-2538811-3061835	Office Supplies	19.14
03/06/2023	DFT0005853	112-4239661-5074608	Office Supplies	146.49
03/06/2023	DFT0005937	113-0814793-1385030	light bar	670.74
03/06/2023	DFT0005939	113-5085226-4950616	light bar	2,084.40
03/07/2023	DFT0005934	111-6995325-2494642	Supplies	102.30
03/07/2023	DFT0005941	113-7217799-4395461	Supplies	42.29
03/10/2023	DFT0005940	112-7770886-7741860	Supplies	151.61
03/10/2023	DFT0005936	113-4925887-8164232	Supplies	28.86
03/13/2023	DFT0005986	114-27868811-0640224	Supplies	38.75
03/16/2023	DFT0005987	114-0789303-4925029	Safety Supplies	1,164.80
03/16/2023	DFT0005985	114-2804700-1254604	Safety Supplies	176.96
03/16/2023	DFT0005984	114-6893169-5880208	Office Supplies	10.71
03/16/2023	DFT0005935	114-9467875-8903453	Supplies	202.53
03/17/2023	DFT0005933	114-7350796-2915447	Supplies	61.45
03/21/2023	DFT0005951	113-7997028-2072219	Office Supplies	10.32
Vendor 03211 - Amazon.com Total:				4,966.16
Vendor: 03266 - Apple				
03/14/2023	DFT0005911	MLJNZQYLKO	iCloud Storage	0.99
Vendor 03266 - Apple Total:				0.99
Vendor: 01068 - Aramark Uniform Services				
03/10/2023	DFT0005914	5066218318	Uniforms	307.90

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
03/10/2023	DFT0005854	5066218332	Uniforms	107.44
03/10/2023	DFT0005917	5066223561	Uniforms	307.90
03/10/2023	DFT0005858	5066223579	Uniforms	107.44
03/10/2023	DFT0005913	5066228291	Uniforms	307.90
03/10/2023	DFT0005855	5066228313	Uniforms	107.44
03/10/2023	DFT0005915	5066233615	Uniforms	307.90
03/10/2023	DFT0005857	5066233634	Uniforms	107.44
Vendor 01068 - Aramark Uniform Services Total:				1,661.36
Vendor: 01085 - AT&T Mobility				
03/22/2023	DFT0005968	287323550924X03102023	Cell phone	1,820.31
03/22/2023	DFT0005968	287323550924X03102023	Cell phone	780.46
03/22/2023	DFT0005968	287323550924X03102023	Cell phone	139.35
Vendor 01085 - AT&T Mobility Total:				2,740.12
Vendor: 01082 - AT&T				
03/22/2023	APA000821	19516020	Office telephones	727.70
03/22/2023	APA000821	19661559	Office telephones	731.85
Vendor 01082 - AT&T Total:				1,459.55
Vendor: 03267 - Autodesk				
03/08/2023	DFT0005952	1000006753	AutoCad Service	300.00
Vendor 03267 - Autodesk Total:				300.00
Vendor: 03251 - Brain-Friendly Dynamics				
03/30/2023	APA000859	1288	Staff development	3,400.00
Vendor 03251 - Brain-Friendly Dynamics Total:				3,400.00
Vendor: 01942 - Butte Co - Neal Rd Landfill				
03/27/2023	APA000836	20110	Landfill fee	325.40
Vendor 01942 - Butte Co - Neal Rd Landfill Total:				325.40
Vendor: 01122 - Butte County Assessor				
03/20/2023	57886	20230316	Address list	30.00
Vendor 01122 - Butte County Assessor Total:				30.00
Vendor: 03268 - Butte County Fire Safe Council				
03/20/2023	57887	20230316	Permit	25.00
Vendor 03268 - Butte County Fire Safe Council Total:				25.00
Vendor: 01127 - Butte County Public Health Department				
03/17/2023	DFT0005910	10596112	Permit	176.30
Vendor 01127 - Butte County Public Health Department Total:				176.30
Vendor: 01131 - Butte County Public Works				
03/30/2023	57895	INV-11145	Inspection	1,000.00
Vendor 01131 - Butte County Public Works Total:				1,000.00
Vendor: 02944 - California Board of Accountancy				
03/20/2023	DFT0005953	36356	license renewal	280.00
Vendor 02944 - California Board of Accountancy Total:				280.00
Vendor: 03194 - Cintas Corporation				
03/07/2023	DFT0005867	5144640324	Supplies	40.79
03/24/2023	14	5144640381	Safety supplies	292.88
03/24/2023	DFT0005954	5149348178	Supplies	270.37
Vendor 03194 - Cintas Corporation Total:				604.04
Vendor: 01295 - Cisco Air Systems				
03/17/2023	DFT0005918	24007-1	Ingersoll Rand #UP6-5-125 Air ...	2,093.40
Vendor 01295 - Cisco Air Systems Total:				2,093.40
Vendor: 03065 - Comcast Business				
03/15/2023	DFT0005869	2023-03	WTP Internet	118.69
03/15/2023	DFT0005869	2023-03	WTP TV	118.69
03/15/2023	DFT0005869	2023-03	Shop TV	79.45
03/15/2023	DFT0005876	166522846	Internet - Office	851.42
Vendor 03065 - Comcast Business Total:				1,168.25

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 02905 - COMP, Inc.				
03/22/2023	APA000822	00036088-00	Pre-employment screening	360.00
03/22/2023	APA000822	00036443-00	Pre-employment screening	360.00
Vendor 02905 - COMP, Inc. Total:				720.00
Vendor: 01336 - Corning Ford				
03/07/2023	57884	62580	2022 FORD F350	61,307.32
03/07/2023	57883	63135	2023 FORD F150	53,872.57
03/07/2023	57881	63136	2023 FORD F150	53,872.57
03/07/2023	57882	63137	2023 FORD F150	53,872.57
03/07/2023	57873	63159	2023 FORD F150	53,872.57
03/07/2023	57880	63162	2023 FORD F150	53,872.57
03/07/2023	57879	63173	2023 FORD F150	53,872.57
03/07/2023	57875	63188	2023 FORD F150	53,872.57
03/07/2023	57876	63342	2022 FORD F350	70,762.39
03/07/2023	57874	63354	2022 FORD F350	70,762.39
03/07/2023	57878	63423	2023 F650 DUMP TRUCK	121,462.26
Vendor 01336 - Corning Ford Total:				701,402.35
Vendor: 03274 - Davys HVAC Inc				
03/27/2023	APA000837	365	System repair	920.00
Vendor 03274 - Davys HVAC Inc Total:				920.00
Vendor: 01472 - Department of Water Resources				
03/30/2023	57897	1800155410	Magalia Dam	25,001.00
03/30/2023	57897	1800155410	Paradise Dam	60,844.00
03/30/2023	57896	2023-03	Permits Magalia Dam	542.00
Vendor 01472 - Department of Water Resources Total:				86,387.00
Vendor: 02120 - Durham Pentz Truck Center				
03/30/2023	APA000860	P84981	Supplies	34.92
Vendor 02120 - Durham Pentz Truck Center Total:				34.92
Vendor: 01474 - Eagles Security Systems				
03/21/2023	DFT0005955	1286469(1)	Building Security	40.00
Vendor 01474 - Eagles Security Systems Total:				40.00
Vendor: 01489 - Ellis Art and Engineering Supplies				
03/30/2023	APA000861	225026	48" lath (50)	64.35
Vendor 01489 - Ellis Art and Engineering Supplies Total:				64.35
Vendor: 01480 - Employment Development Dept.				
03/04/2023	DFT0005844	CM0000250	State Income Tax Withholding	-267.84
03/04/2023	DFT0005847	CM0000253	State Disability Withholding	-26.47
03/06/2023	DFT0005835	INV0006768	State Income Tax Withholding	5,664.42
03/06/2023	DFT0005838	INV0006771	State Disability Withholding	1,172.97
03/17/2023	DFT0005890	INV0006776	State Income Tax Withholding	6.41
03/17/2023	DFT0005893	INV0006779	State Disability Withholding	0.73
03/20/2023	DFT0005902	INV0006790	State Income Tax Withholding	4,927.25
03/20/2023	DFT0005905	INV0006793	State Disability Withholding	1,113.51
03/26/2023	DFT0005945	INV0006798	State Income Tax Withholding	101.66
03/26/2023	DFT0005948	INV0006801	State Disability Withholding	23.60
Vendor 01480 - Employment Development Dept. Total:				12,716.24
Vendor: 03269 - Escherman Construction Co				
03/22/2023	57889	FH221219	Escherman - Construction hydra...	-242.07
03/22/2023	57889	FH221219	Escherman - Construction hydra...	2,000.00
Vendor 03269 - Escherman Construction Co Total:				1,757.93
Vendor: 03275 - E-Technologies Group, Inc				
03/30/2023	57898	EINV-00895	EINV-00895	54,200.95
Vendor 03275 - E-Technologies Group, Inc Total:				54,200.95
Vendor: 01521 - Fastenal Co				
03/27/2023	APA000838	CACHC121524	Supplies	235.05
Vendor 01521 - Fastenal Co Total:				235.05

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 03041 - Fechter & Company, CPA's				
03/07/2023	APA000792	3022023	Audit	1,000.00
03/27/2023	APA000839	3202023	Accounting and Audits	6,400.00
Vendor 03041 - Fechter & Company, CPA's Total:				7,400.00
Vendor: 01526 - Federal Express Corp.				
03/17/2023	DFT0005919	8-064-15201	Postage	46.37
Vendor 01526 - Federal Express Corp. Total:				46.37
Vendor: 01527 - Ferguson Enterprises, Inc				
03/22/2023	APA000823	1762879	3/4- 1 Water Shut off Tool	945.51
03/22/2023	APA000823	1762879-1	Credit for water shut off tool	-803.67
03/30/2023	APA000862	1777653	8" split coupling	14.21
Vendor 01527 - Ferguson Enterprises, Inc Total:				156.05
Vendor: 01528 - FGL Environmental				
03/22/2023	APA000824	371157A	Water Quality Monitoring	31.00
03/27/2023	APA000840	371253A	Routine Bacti Monitoring	128.00
03/30/2023	APA000863	371440A(2023)	Routine Bacti Monitoring	103.00
03/30/2023	APA000863	371547A	Routine Bacti Monitoring-Week...	103.00
03/30/2023	APA000863	371548A	Water Quality Monitoring	61.00
Vendor 01528 - FGL Environmental Total:				426.00
Vendor: 02945 - Fiserv Solutions, LLC				
03/22/2023	APA000825	90176970	Bank charges	10.98
Vendor 02945 - Fiserv Solutions, LLC Total:				10.98
Vendor: 03260 - Forseth Enterprises Incorporated				
03/06/2023	DFT0005920	027014	DUMP TRAILER	14,130.21
Vendor 03260 - Forseth Enterprises Incorporated Total:				14,130.21
Vendor: 01587 - Genterra Consultants, Inc.				
03/07/2023	APA000793	25329	391-PID-Y21 Annual Dam	700.00
03/07/2023	APA000793	25333	391-PID Magalia Reservoir Spil...	343.75
Vendor 01587 - Genterra Consultants, Inc. Total:				1,043.75
Vendor: 01603 - Glenmount Global Solutions, Inc.				
03/30/2023	57899	EINV-00895 (1)	SCADA PC replacement & softw...	36,093.27
Vendor 01603 - Glenmount Global Solutions, Inc. Total:				36,093.27
Vendor: 01594 - Government Finance Officers Association				
03/17/2023	DFT0005956	751653	Training	85.00
Vendor 01594 - Government Finance Officers Association Total:				85.00
Vendor: 01616 - Grainger Inc				
03/24/2023	DFT0005961	9618106976	Small hand tools	389.41
03/24/2023	DFT0005959	9626725635	Supplies	3,106.05
03/24/2023	DFT0005957	9636368707	Supplies	2,161.96
03/24/2023	DFT0005960	9638031097	Safety Supplies	503.20
03/24/2023	DFT0005958	9640782091	Equipment Repair	197.61
Vendor 01616 - Grainger Inc Total:				6,358.23
Vendor: 01649 - Harbor Freight Tools				
03/16/2023	DFT0005962	2815756	Supplies	107.20
03/27/2023	DFT0005989	2023-03	Supplies	75.06
Vendor 01649 - Harbor Freight Tools Total:				182.26
Vendor: 02889 - Health Equity, Inc.				
03/03/2023	DFT0005828	INV0006759	HSA Contribution	152.38
Vendor 02889 - Health Equity, Inc. Total:				152.38
Vendor: 01690 - Highfield Mfg. Co.				
03/30/2023	DFT0005999	AN56137(1)	Stale check	-1,093.85
Vendor 01690 - Highfield Mfg. Co. Total:				-1,093.85
Vendor: 01688 - Home Depot				
03/15/2023	DFT0005963	99383	Small hand tools	58.79
03/24/2023	DFT0005990	2023-03	Supplies	20.14
Vendor 01688 - Home Depot Total:				78.93

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Vendor: 01705 - Hunt & Sons, Inc.				
03/07/2023	APA000794	979867	215gals. unleaded gasoline	933.92
03/27/2023	APA000841	11373	99gals. dyed diesel	386.49
03/27/2023	APA000841	7893	345gals. unleaded gasoline	1,529.36
03/27/2023	APA000841	12995	70gals. unleaded gasoline	311.35
03/27/2023	APA000841	14245	505gals. clear diesel	2,295.02
03/27/2023	APA000841	989445	301gals. unleaded gasoline	1,410.54
03/30/2023	APA000864	22385	210gals. unleaded gasoline	859.40
Vendor 01705 - Hunt & Sons, Inc. Total:				7,726.08
Vendor: 01713 - I.B.E.W. Local Union 1245				
03/07/2023	APA000795	INV0006766	Union Dues	-50.00
03/07/2023	APA000795	INV0006766	Union Dues	1,063.78
03/22/2023	APA000826	INV0006788	Union Dues	-48.00
03/22/2023	APA000826	INV0006788	Union Dues	1,001.60
03/30/2023	APA000865	INV0006810	Union Dues	-46.00
03/30/2023	APA000865	INV0006810	Union Dues	969.16
Vendor 01713 - I.B.E.W. Local Union 1245 Total:				2,890.54
Vendor: 01716 - ICMA Retirement Trust-401				
03/01/2023	DFT0005841	CM0000247	Retirement - 401(a) Match	-80.99
03/03/2023	DFT0005830	INV0006761	Retirement - 401(a) Match	2,843.96
03/14/2023	DFT0005887	INV0006773	Retirement - 401(a) Match	2.25
03/17/2023	DFT0005897	INV0006783	Retirement - 401(a) Match	2,607.66
03/23/2023	DFT0005942	INV0006795	Retirement - 401(a) Match	55.95
03/31/2023	DFT0005973	INV0006805	Retirement - 401(a) Match	2,555.53
Vendor 01716 - ICMA Retirement Trust-401 Total:				7,984.36
Vendor: 01715 - ICMA Retirement Trust-457				
03/01/2023	DFT0005842	CM0000248	Retirement Trust - 457	-80.99
03/01/2023	DFT0005843	CM0000249	Deferred Comp 457	-242.93
03/03/2023	DFT0005831	INV0006762	Retirement Trust - 457	2,843.96
03/03/2023	DFT0005832	INV0006763	Deferred Comp 457	9,118.23
03/03/2023	DFT0005833	INV0006764	Retirement Trust - 457	2,190.59
03/03/2023	DFT0005834	INV0006765	Retirement Trust - 457	711.46
03/14/2023	DFT0005888	INV0006774	Retirement Trust - 457	2.25
03/14/2023	DFT0005889	INV0006775	Deferred Comp 457	6.75
03/17/2023	DFT0005898	INV0006784	Retirement Trust - 457	2,607.66
03/17/2023	DFT0005899	INV0006785	Deferred Comp 457	8,375.58
03/17/2023	DFT0005900	INV0006786	Retirement Trust - 457	2,057.73
03/17/2023	DFT0005901	INV0006787	Retirement Trust - 457	711.46
03/23/2023	DFT0005943	INV0006796	Retirement Trust - 457	55.95
03/23/2023	DFT0005944	INV0006797	Deferred Comp 457	167.86
03/31/2023	DFT0005974	INV0006806	Retirement Trust - 457	2,555.53
03/31/2023	DFT0005975	INV0006807	Deferred Comp 457	8,273.06
03/31/2023	DFT0005976	INV0006808	Retirement Trust - 457	2,188.01
03/31/2023	DFT0005977	INV0006809	Retirement Trust - 457	951.46
Vendor 01715 - ICMA Retirement Trust-457 Total:				42,493.62
Vendor: 01721 - Industrial Equipment				
03/07/2023	APA000796	58146-1	36" molded wand	30.71
03/07/2023	APA000796	58146-1	gun trigger	48.49
03/07/2023	APA000796	58146-1	59" lance	53.22
03/07/2023	APA000796	58146-1	dual wand	145.52
03/27/2023	APA000842	58146(1)	Refund for construction & Main...	-277.94
03/27/2023	APA000842	58409	roto nozzle	212.37
03/27/2023	APA000842	58409	hose reel	302.24
Vendor 01721 - Industrial Equipment Total:				514.61
Vendor: 01730 - Industrial Power Products				
03/27/2023	APA000843	370717	ex filter	90.03
03/27/2023	APA000843	370717	switch assy.	342.69

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03/27/2023	APA000843	370717	cartridge filter	76.77
Vendor 01730 - Industrial Power Products Total:				509.49
Vendor: 02807 - Infosend				
03/30/2023	APA000866	232537	Postage & Mailings	4,468.98
Vendor 02807 - Infosend Total:				4,468.98
Vendor: 01720 - Inland Business Systems				
03/22/2023	APA000827	IN3213257	Office supplies	8.11
03/27/2023	APA000844	IN3330200	Office supplies	9.75
Vendor 01720 - Inland Business Systems Total:				17.86
Vendor: 01731 - Internal Revenue Service				
03/04/2023	DFT0005845	CM0000251	FICA Withholding	-364.84
03/04/2023	DFT0005846	CM0000252	Fed Withholding	-434.98
03/04/2023	DFT0005848	CM0000254	Medicare Withholding	-85.30
03/06/2023	DFT0005836	INV0006769	FICA Withholding	16,190.50
03/06/2023	DFT0005837	INV0006770	Fed Withholding	13,804.70
03/06/2023	DFT0005839	INV0006772	Medicare Withholding	3,786.52
03/17/2023	DFT0005891	INV0006777	FICA Withholding	10.14
03/17/2023	DFT0005892	INV0006778	Fed Withholding	16.00
03/17/2023	DFT0005894	INV0006780	Medicare Withholding	2.38
03/20/2023	DFT0005903	INV0006791	FICA Withholding	15,297.18
03/20/2023	DFT0005904	INV0006792	Fed Withholding	12,286.52
03/20/2023	DFT0005906	INV0006794	Medicare Withholding	3,577.64
03/26/2023	DFT0005946	INV0006799	FICA Withholding	325.18
03/26/2023	DFT0005947	INV0006800	Fed Withholding	152.48
03/26/2023	DFT0005949	INV0006802	Medicare Withholding	76.04
Vendor 01731 - Internal Revenue Service Total:				64,640.16
Vendor: 03057 - International Brotherhood of 137 TCWH				
03/07/2023	APA000797	INV0006767	Union Dues Teamsters	293.54
03/22/2023	APA000828	INV0006789	Union Dues Teamsters	293.54
03/30/2023	APA000867	INV0006811	Union Dues Teamsters	293.54
Vendor 03057 - International Brotherhood of 137 TCWH Total:				880.62
Vendor: 01729 - Interstate Batteries of the Rogue River				
03/27/2023	APA000845	92002378	Repairs	162.82
Vendor 01729 - Interstate Batteries of the Rogue River Total:				162.82
Vendor: 01722 - isolved, Inc.				
03/22/2023	APA000829	1126783692	Plan admin.	88.20
Vendor 01722 - isolved, Inc. Total:				88.20
Vendor: 01780 - Kimball Midwest				
03/22/2023	APA000830	100502125	Repair parts	493.38
03/22/2023	APA000830	100516622	Small parts	314.19
03/22/2023	APA000830	100697521	Repair parts	500.21
03/22/2023	APA000830	100792625	Small Parts	341.18
03/22/2023	APA000830	100804390	Repair parts	401.33
Vendor 01780 - Kimball Midwest Total:				2,050.29
Vendor: 01790 - Knife River Construction				
03/07/2023	APA000798	284349	Materials	542.69
03/27/2023	APA000846	285377	Materials	705.60
Vendor 01790 - Knife River Construction Total:				1,248.29
Vendor: 03270 - MAC Tools				
03/15/2023	DFT0005964	2023-03	Small hand tools	134.68
Vendor 03270 - MAC Tools Total:				134.68
Vendor: 01908 - MJB Welding Supply				
03/07/2023	APA000799	1417470	Small tools	161.58
03/07/2023	APA000799	01420600	7" round	37.06
03/07/2023	APA000799	01420600	4" stringer	96.88
03/07/2023	APA000799	01420600	cut off wheels	235.95
03/07/2023	APA000799	01420600	flap wheel	85.16

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03/07/2023	APA000799	01420600	welding rod .5lbs	4.27
Vendor 01908 - MJB Welding Supply Total:				620.90
Vendor: 03225 - Myers and Sons Construction, LLC				
03/07/2023	APA000800	348-07	Reservoir B	-5,495.85
03/07/2023	APA000800	348-07	Reservoir B	109,917.00
Vendor 03225 - Myers and Sons Construction, LLC Total:				104,421.15
Vendor: 03045 - N.C.G.T. SECURITY FUND				
03/31/2023	1283	2023-04	Health 2023-04	13,806.00
Vendor 03045 - N.C.G.T. SECURITY FUND Total:				13,806.00
Vendor: 01742 - Nelson's Building Maintenance, Inc.				
03/07/2023	APA000801	774455	Supplies	171.60
03/07/2023	APA000801	775008	Supplies	168.06
03/07/2023	APA000801	775008.1	Paper	153.29
Vendor 01742 - Nelson's Building Maintenance, Inc. Total:				492.95
Vendor: 01960 - Normac				
03/17/2023	DFT0005908	9533821-001	26 x 26 blankets	2,734.88
03/17/2023	DFT0005909	9621547-001	32 x 24 backflow blankets	431.13
03/17/2023	DFT0005909	9621547-001	2" backflow blankets	729.34
03/30/2023	APA000868	0009825055-001	Equipment repairs	467.99
03/30/2023	APA000868	9621547-002	32 x 24 backflow blankets	603.60
03/30/2023	APA000868	9725465-001	backflow bags	3,453.66
Vendor 01960 - Normac Total:				8,420.60
Vendor: 01980 - Northern Recycling & Waste Svcs				
03/07/2023	DFT0005881	2023-03	Garbage	35.66
03/07/2023	DFT0005881	2023-03	Garbage	56.97
03/07/2023	DFT0005881	2023-03	Garbage	180.52
03/07/2023	DFT0005881	2023-03	Garbage	62.68
Vendor 01980 - Northern Recycling & Waste Svcs Total:				335.83
Vendor: 01950 - Northstate Aggregate, Inc.				
03/07/2023	APA000802	157015	Base rock and Sand	1,038.57
03/07/2023	APA000802	149476	Base Rock	479.79
03/07/2023	APA000802	153383	Sand	555.22
03/07/2023	APA000802	162560	Base and Sand	1,528.41
Vendor 01950 - Northstate Aggregate, Inc. Total:				3,601.99
Vendor: 01985 - NTU Technologies, Inc.				
03/30/2023	APA000869	PO02800	Credit Memo for AE 101p non-i...	-2,826.00
03/30/2023	APA000869	12317	AE 101P Non-ionic Polymer	2,924.91
Vendor 01985 - NTU Technologies, Inc. Total:				98.91
Vendor: 01995 - Office Depot				
03/07/2023	APA000803	279162914001	Office supplies	87.00
03/07/2023	APA000803	289534343001	Office supplies	65.02
03/07/2023	APA000803	287973779001	Office supplies	80.94
03/07/2023	APA000803	287783581001	Office supplies	58.28
03/07/2023	APA000803	293516924001	Office supplies	24.39
03/07/2023	APA000803	293517748001	Office supplies	6.77
03/07/2023	APA000803	293517749001	Office supplies	50.00
03/07/2023	APA000803	293233067001	Office supplies	152.46
03/03/2023	DFT0005882	44988	Office Supplies	33.01
03/17/2023	DFT0005907	274739389001-1	Refund for Office supplies	-61.21
03/22/2023	APA000831	27473989001-2	Office Supplies	61.21
03/27/2023	APA000847	300492262001	Office supplies	61.56
03/28/2023	DFT0005970	275988269001-1	Refund for Office Supplies	-544.75
Vendor 01995 - Office Depot Total:				74.68
Vendor: 01538 - O'Reilly Auto Parts				
03/07/2023	APA000804	3534-480478	Repair parts	188.78
03/07/2023	APA000804	3534-480598	Repair parts	142.19
03/07/2023	APA000804	3534-480598	Repair parts	131.96

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03/07/2023	APA000804	3534-480630	Repair parts	80.78
03/07/2023	APA000804	3534-481578	Vehicle equipment	256.56
03/27/2023	APA000848	3534-482118	Repair parts	188.55
03/27/2023	APA000848	3534-483132	Supplies	239.80
03/27/2023	APA000848	3534-483263	Supplies	16,977.09
03/27/2023	APA000848	3534-483264	Repair parts	1.71
03/27/2023	APA000848	3534-483270	Safety Kit	937.43
03/27/2023	APA000848	3534-483384	Repair parts	161.56
Vendor 01538 - O'Reilly Auto Parts Total:				19,306.41
Vendor: 03010 - Oroville Ford				
03/07/2023	APA000805	34917	bumper	814.38
Vendor 03010 - Oroville Ford Total:				814.38
Vendor: 02030 - Pace Supply				
03/05/2023	DFT0005883	088286904-2	FC Tap Clamp 6' x 12' x 2' 5.95-6...	3,664.10
03/07/2023	APA000806	298375732	1/2" monster tef tape	208.49
03/07/2023	APA000806	298375732	wall faucet	66.96
03/07/2023	APA000806	088381738	Cap Tapped - CI - 6" x 2" PO	58.83
03/07/2023	APA000806	088381738	Flange Tap - 4' x 2'	65.68
03/07/2023	APA000806	088381738	Pipe - HDPE - 1"	66.24
03/07/2023	APA000806	088381738	Adaptor - CI - 4' MJ x FL	71.97
03/07/2023	APA000806	088381738	B16 Box - Concrete	233.77
03/07/2023	APA000806	088381738	Tee - CI - 4" FL	253.04
03/07/2023	APA000806	088381738	Pipe - C-900 - 6'	661.21
03/07/2023	APA000806	088381738	Valve Gate - CI - 4" FL x MJ	793.73
03/07/2023	APA000806	088381738	Valve Gate - CI - 4" FL	1,617.41
03/07/2023	APA000806	088381738-1	Angle Stop - Serv Brass - 1' Co...	690.81
03/07/2023	APA000806	088381738-1	Corp Stop - Serv Brass - 1' MIP x..	392.21
03/07/2023	APA000806	088381738-1	Tee - CI - 6'x 4' FL	347.29
03/07/2023	APA000806	088381738-1	Tee - CI - 6' FL	314.15
03/07/2023	APA000806	088381738-1	Pipe - C-900 - 4'	1,939.48
03/24/2023	DFT0005965	S263167	Service fee	49.94
03/07/2023	APA000806	088381738-2	Service Saddle - C-900 4' x 2'	368.03
Vendor 02030 - Pace Supply Total:				11,863.34
Vendor: 02081 - Pacific Gas & Electric Company				
03/01/2023	DFT0005877	2023-02	PG&E	26,179.55
Vendor 02081 - Pacific Gas & Electric Company Total:				26,179.55
Vendor: 02061 - PBM Supply & Mfg				
03/27/2023	APA000849	979046	4" cam lock	181.92
Vendor 02061 - PBM Supply & Mfg Total:				181.92
Vendor: 02067 - Perkins Mobile Auto Glass				
03/22/2023	DFT0005991	C246621	equipment repair	312.72
Vendor 02067 - Perkins Mobile Auto Glass Total:				312.72
Vendor: 02070 - Peterson				
03/07/2023	APA000807	PC010222688	Repair Parts	144.13
03/27/2023	APA000850	PC010222816	Parts	20.66
Vendor 02070 - Peterson Total:				164.79
Vendor: 02091 - Pitney Bowes				
03/07/2023	DFT0005879	2023-02	Postage	1,015.10
Vendor 02091 - Pitney Bowes Total:				1,015.10
Vendor: 03048 - Plan B Professional Answering Service				
03/07/2023	APA000808	2023-03	Answering service	184.00
Vendor 03048 - Plan B Professional Answering Service Total:				184.00
Vendor: 03167 - RCI General Engineering				
03/07/2023	APA000809	2022-12-31	MISLR 2, 5% retention	-23,357.18
03/07/2023	APA000809	2022-12-31	MISLR 2	467,143.60
03/24/2023	57893	2023-01	MISLR 2	-20,471.26

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03/24/2023	57893	2023-01	MISLR 2	409,425.15
Vendor 03167 - RCI General Engineering Total:				832,740.31
Vendor: 03070 - Reed Smith LLP				
03/07/2023	APA000810	3570502	Audit Confirmation Letter	1,100.00
Vendor 03070 - Reed Smith LLP Total:				1,100.00
Vendor: 01631 - Rental Guys				
03/30/2023	APA000870	927199-6	Rental equipment	400.83
Vendor 01631 - Rental Guys Total:				400.83
Vendor: 02057 - Riebes Auto Parts				
03/07/2023	APA000811	5356-123168	Parts & Supplies	21.78
03/07/2023	APA000811	5356-123248	Parts & Supplies	15.02
03/11/2023	DFT0005992	5356-123943	Repair Parts	224.12
03/21/2023	DFT0005993	5356-124433	Parts & Supplies	140.06
03/27/2023	APA000851	5356-121164	Repair parts	20.18
03/14/2023	DFT0005966	5356-124059	Parts & Supplies	135.75
03/27/2023	APA000851	5356-124225	Parts & Supplies	22.29
Vendor 02057 - Riebes Auto Parts Total:				579.20
Vendor: 03232 - RoadSafe Traffic Systems, Inc				
03/22/2023	APA000832	167872	Safety Supplies	772.20
03/22/2023	APA000832	167873	Safety gear	321.75
03/22/2023	APA000832	167874	Safety gear	1,937.84
Vendor 03232 - RoadSafe Traffic Systems, Inc Total:				3,031.79
Vendor: 02185 - Roberts & Brune Company				
03/22/2023	APA000833	S370815	Inventory	859.47
Vendor 02185 - Roberts & Brune Company Total:				859.47
Vendor: 03259 - Rush Truck Centers of California, Inc				
03/15/2023	57885	1214-00070	2022 F-650	190,903.14
Vendor 03259 - Rush Truck Centers of California, Inc Total:				190,903.14
Vendor: 02211 - Sabre Backflow, LLC.				
03/30/2023	APA000871	3382	calibrate backflow test kit	136.35
Vendor 02211 - Sabre Backflow, LLC. Total:				136.35
Vendor: 03050 - Silvertree Investment Group				
03/16/2023	DFT0005921	3977	Decals	386.10
Vendor 03050 - Silvertree Investment Group Total:				386.10
Vendor: 03153 - Slate Geotechnical Consultants, Inc.				
03/07/2023	APA000812	1949	23-062-01 Magalia Dam Design	28,330.37
03/27/2023	APA000852	1973	23-062-01 Magalia Dam Final D...	26,828.18
Vendor 03153 - Slate Geotechnical Consultants, Inc. Total:				55,158.55
Vendor: 03273 - Snap-On Credit LLC				
03/27/2023	APA000853	2023-03	Software	198.00
Vendor 03273 - Snap-On Credit LLC Total:				198.00
Vendor: 03210 - Spatial Networks, Inc.				
03/01/2023	DFT0005861	7E7049A6-0040	Field software, Fulcrum	630.00
03/01/2023	DFT0005874	7E7049A6-0041	Field software, Fulcrum	34.59
03/10/2023	DFT0005922	7E7049A6-0042	Field software, Fulcrum	30.22
03/14/2023	DFT0005923	7E7049A6-0043	Field software, Fulcrum	23.63
Vendor 03210 - Spatial Networks, Inc. Total:				718.44
Vendor: 02292 - Standard Insurance Company				
03/30/2023	57900	2022-11	ST Disability	19.50
03/30/2023	57900	2022-11	LT Disability	140.80
03/30/2023	57900	2022-11	LT Disability	238.85
03/30/2023	57900	2022-11	ST Disability	33.07
03/30/2023	57900	2022-11	LT Disability	59.70
03/30/2023	57900	2022-11	ST Disability	8.27
03/30/2023	57900	2022-11	ST Disability	28.51
03/30/2023	57900	2022-11	LT Disability	205.82

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
03/30/2023	57900	2022-11 (ADJ)	Disability - Nov'22	-734.52
03/30/2023	57900	2022-12	ST Disability	21.68
03/30/2023	57900	2022-12	LT Disability	156.56
03/30/2023	57900	2022-12	ST Disability	31.28
03/30/2023	57900	2022-12	LT Disability	225.84
03/30/2023	57900	2022-12	LT Disability	61.34
03/30/2023	57900	2022-12	ST Disability	8.50
03/30/2023	57900	2022-12	ST Disability	26.70
03/30/2023	57900	2022-12	LT Disability	192.74
03/30/2023	57900	2022-12 (ADJ)	ST/LT Disability Overpayment	-724.64
03/30/2023	57900	2023-01	ST Disability	21.00
03/30/2023	57900	2023-01	LT Disability	151.64
03/30/2023	57900	2023-01	ST Disability	31.10
03/30/2023	57900	2023-01	LT Disability	224.55
03/30/2023	57900	2023-01	LT Disability	53.43
03/30/2023	57900	2023-01	ST Disability	7.40
03/30/2023	57900	2023-01	ST Disability	24.61
03/30/2023	57900	2023-01	LT Disability	177.69
03/30/2023	57900	2023-01 (CM)	Disability	-691.42
03/30/2023	57900	2023-02	ST Disability	22.87
03/30/2023	57900	2023-02	LT Disability	165.13
03/30/2023	57900	2023-02	ST Disability	32.52
03/30/2023	57900	2023-02	LT Disability	234.83
03/30/2023	57900	2023-02	LT Disability	56.53
03/30/2023	57900	2023-02	ST Disability	7.83
03/30/2023	57900	2023-02	ST Disability	27.38
03/30/2023	57900	2023-02	LT Disability	197.65
03/30/2023	57900	2023-02 (CM)	Disability	-744.74
03/30/2023	57900	2023-03	LT Disability	147.10
03/30/2023	57900	2023-03	ST Disability	20.37
03/30/2023	57900	2023-03	ST Disability	33.65
03/30/2023	57900	2023-03	LT Disability	242.92
03/30/2023	57900	2023-03	ST Disability	7.80
03/30/2023	57900	2023-03	LT Disability	56.30
03/30/2023	57900	2023-03	LT Disability	201.31
03/30/2023	57900	2023-03	ST Disability	27.88
03/30/2023	57900	2023-03 (CM)	Disability	-737.33
03/30/2023	57900	20023-04 (CM)	Overpayment	-272.57
03/30/2023	57900	2023-04	Disability	216.25
03/30/2023	57900	2023-04	Disability	393.76
03/30/2023	57900	2023-04	Disability	87.36
03/30/2023	57900	2023-04	Disability	310.56
Vendor 02292 - Standard Insurance Company Total:				735.36

Vendor: 03061 - Sterling Health Services, Inc DBA

03/03/2023	DFT0005829	INV0006760	HSA Contribution	167.30
03/17/2023	DFT0005896	INV0006782	HSA Contribution	167.30
03/31/2023	DFT0005972	INV0006804	HSA Contribution	167.30
Vendor 03061 - Sterling Health Services, Inc DBA Total:				501.90

Vendor: 02324 - Sunrise Environmental

03/07/2023	APA000813	136236	Maintenance supplies	1,353.64
Vendor 02324 - Sunrise Environmental Total:				1,353.64

Vendor: 03214 - Sutter Buttes Rubber Company LLC

03/27/2023	APA000854	14827	gaskets	139.43
Vendor 03214 - Sutter Buttes Rubber Company LLC Total:				139.43

Vendor: 02362 - Thomas Ace Hardware

03/07/2023	APA000814	198971	Equipment repair parts	13.33
03/22/2023	APA000834	199769	Credit Return for rapair part Org..	-8.88
03/07/2023	APA000814	199849	Supplies	53.49
03/22/2023	APA000834	200037	Credit return for Hex Key L 19...	-12.69

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
03/07/2023	APA000814	200102	Supplies	96.96
03/07/2023	APA000814	200130	Supplies	30.67
03/07/2023	APA000814	200440	Supplies	86.93
03/07/2023	APA000814	200501	Supplies	20.98
03/07/2023	APA000814	200562	Supplies	26.85
03/07/2023	APA000814	200598	Small hand tools	22.44
03/07/2023	APA000814	200667	Supplies	34.48
03/07/2023	APA000814	200692	Supplies	24.09
03/07/2023	APA000814	200713	Supplies	91.24
03/22/2023	APA000834	200728	Supplies	9.86
03/22/2023	APA000834	200879	Supplies	36.41
03/22/2023	APA000834	200973	Supplies	51.12
03/22/2023	APA000834	201049	Supplies	234.44
03/22/2023	APA000834	201105	Supplies	2.35
03/22/2023	APA000834	201118	Supplies	36.86
03/22/2023	APA000834	201147	Supplies	40.06
03/22/2023	APA000834	201148	Supplies	4.90
03/22/2023	APA000834	201170	Supplies	15.33
03/22/2023	APA000834	201232	Supplies	76.03
03/22/2023	APA000834	201419	Supplies	390.03
03/22/2023	APA000834	201655	Supplies	35.44
03/27/2023	APA000855	200827	Supplies	65.05
03/27/2023	APA000855	201199	Supplies	0.82
03/27/2023	APA000855	201240	Small hand tools	15.71
03/27/2023	APA000855	201258	Small hand tools	414.48
03/27/2023	APA000855	201260	Supplies	3.19
03/27/2023	APA000855	201442	Supplies	28.40
03/27/2023	APA000855	201456	Supplies	40.77
03/27/2023	APA000855	201562	Supplies	11.90
03/27/2023	APA000855	201585	Supplies	43.54
03/27/2023	APA000855	201695	Supplies	67.02
03/27/2023	APA000855	201720	Supplies	42.64
03/27/2023	APA000855	201742	Supplies	19.35
03/27/2023	APA000855	201751	Supplies	96.09
03/27/2023	APA000855	201779	Supplies	19.17
03/27/2023	APA000855	201867	Supplies	21.77
03/30/2023	APA000872	202128	Supplies	12.81
03/30/2023	APA000872	202135	Supplies	67.03
03/30/2023	APA000872	202186	Supplies	2.16
03/30/2023	APA000872	202286	Supplies	41.81
03/30/2023	APA000872	202409	Supplies	14.38
Vendor 02362 - Thomas Ace Hardware Total:				2,440.81
Vendor: 03261 - Tractor Supply Company				
03/06/2023	DFT0005862	1124574124	Tool box	1,185.24
03/08/2023	DFT0005926	90361	Truck Tool Box	1,066.71
03/10/2023	DFT0005925	90539	Supplies	143.28
Vendor 03261 - Tractor Supply Company Total:				2,395.23
Vendor: 03204 - Truist Governmental Finance				
03/24/2023	57894	2023-03	Interest	10,130.04
03/24/2023	57894	2023-03	Principal	280,600.00
Vendor 03204 - Truist Governmental Finance Total:				290,730.04
Vendor: 03043 - Ultra Link Cabling Systems, Inc.				
03/07/2023	APA000815	23-8773	Equipment repairs	330.79
Vendor 03043 - Ultra Link Cabling Systems, Inc. Total:				330.79
Vendor: 03180 - United Building Contractors, Inc.				
03/22/2023	57890	FH221223	United Building - Construction h...	-458.06
03/22/2023	57890	FH221223	United Building - Construction h...	-458.30
03/22/2023	57890	FH221223	United Building - Construction h...	1,000.00
Vendor 03180 - United Building Contractors, Inc. Total:				83.64

Expense Approval Report

Payment Dates: 3/1/2023 - 3/31/2023

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 02681 - Univar USA, Inc.				
03/27/2023	APA000856	51012771	Sodium Bisulfite 25%	1,632.74
Vendor 02681 - Univar USA, Inc. Total:				1,632.74
Vendor: 02686 - USA Blue Book				
03/07/2023	APA000816	242816	Equipment Repairs	390.43
03/07/2023	APA000816	282414	Non Poly Blending Unit	150.73
03/30/2023	APA000873	313519	Supplies	3,295.11
Vendor 02686 - USA Blue Book Total:				3,836.27
Vendor: 02712 - VistaNet inc.				
03/07/2023	APA000817	21357	MSP Sophos Central	721.25
03/07/2023	APA000817	21358	MSP Network Monitoring	509.00
03/27/2023	APA000857	21424	Office Equipment Maintenance	212.51
03/27/2023	APA000857	21454	Office Equipment Maintenance	360.00
03/30/2023	APA000874	21501	Constant Contact Emails	150.00
Vendor 02712 - VistaNet inc. Total:				1,952.76
Vendor: 02716 - Walberg, Inc.				
03/22/2023	57891	FH221206	Walberg - Construction Hydrant...	-478.35
03/22/2023	57891	FH221206	Walberg - Construction Hydrant...	2,000.00
Vendor 02716 - Walberg, Inc. Total:				1,521.65
Vendor: 03002 - Water Works Engineers				
03/07/2023	APA000818	13458	19-017 Recovery Management	285,243.83
03/22/2023	APA000835	13574	19-017 Disaster Recovery Mgmt	258,553.27
Vendor 03002 - Water Works Engineers Total:				543,797.10
Vendor: 03265 - Webstaurant Store				
03/16/2023	DFT0005927	83923429	Machine supplies	139.93
Vendor 03265 - Webstaurant Store Total:				139.93
Vendor: 02740 - West Valley Construction				
03/22/2023	57892	FH220229	West Valley - Construction hydr...	-458.07
03/22/2023	57892	FH220229	West Valley - Construction hydr...	-640.02
03/22/2023	57892	FH220229	West Valley - Construction hydr...	2,000.00
Vendor 02740 - West Valley Construction Total:				901.91
Vendor: 03134 - White Glove Cleaning Svc Inc				
03/07/2023	APA000819	76304	Janitorial services	456.00
Vendor 03134 - White Glove Cleaning Svc Inc Total:				456.00
Vendor: 02215 - Wilgus Fire Control, Inc.				
03/30/2023	APA000875	141139	Training	332.87
03/30/2023	APA000875	141140	Training	1,060.11
Vendor 02215 - Wilgus Fire Control, Inc. Total:				1,392.98
Vendor: 02778 - Wurth USA Inc.				
03/27/2023	APA000858	97675373	Shop supplies	146.17
Vendor 02778 - Wurth USA Inc. Total:				146.17
Vendor: 02867 - Zenner USA				
03/30/2023	APA000876	0076288-IN	1" fire serv meter	6,077.13
Vendor 02867 - Zenner USA Total:				6,077.13
Grand Total:				3,290,030.16



Our water. Our future.
Paradise Irrigation District

Mission Statement

We are dedicated to producing and delivering a safe, dependable supply of quality water in an efficient, cost-effective manner with service that meets or exceeds the expectation of our community.

Strategic Plan Progress Report-04/23

Customers				
Objective: Provide Exceptional Customer Service				
Goal	Lead	By Date	Status	Complete
Create a Report on Updates to Customer Service Processes (for Board)	Mickey Rich	6/30/2021		✓
Included in monthly staff reports				
Developing 2023 'Voice of the Customer' Survey (based on the 'Voice of the Customer' Survey Conducted in 2022.	Mickey Rich	Updated 4/1/2023	New survey in progress	✓
Develop a 'Service Survey' to Be Used at the Completion of Service Delivery. 9/1/2022 added a 1-question post-call survey to our phone tree.	Dir. Sulik	9/1/2021		✓
Develop a Communication/Promotion Plan for 'Sharing Good News'	Dir. Sulik	9/1/2021		✓
Cedar Creek has developed a "Moving Forward" campaign. Items of interest are included monthly in newsletters, social media and semi-annually in Chamber publications				
Finance				
Objective: Improve Financial Sustainability				
Goal	Lead	By Date	Status	Complete
Identify Opportunities for New Products and or Service Lines.	Tom Lando	4/1/2022	ongoing	
To Establish a Plan to Create a Financial Reserve. Investment advisor is actively investing PGE settlement funds. See treasury report for gains.	Tom Lando	10/2021		✓
Capital improvement plan and financial analysis underway. Expected Completion by June 2022				
To Identify Grant/Funding Opportunities	Dir. Hinman	9/1/2021		ongoing
Identify a Committed Grant Writer	Dir. Hinman	9/1/2021		✓
CDBG-DR – Aptim via County Infrastructure Bill – Aptim mapping out currently HMGP – Aptim CalFire – Butte County Fire Safe Council / Aptim Water Board / Capital Improvements - Aptim				
Operations				
Objective: Enhance Operation Efficiencies				

The Paradise Irrigation District will be the Gold Star Standard of business models. We will provide exceptional service to our customers and a quality product. Our financial independence will be the result of our innovative approach to the development of new products and or lines of service in tandem with precision financial and operational management. | We will prioritize our team members by investing in their work environment and providing opportunities for their future development and advancement. We will be dedicated and productive community partners, and as the regional People's Water District we will be leaders in sustainability, maintaining a net-neutral to net-positive impact on the environment.

Goal	Lead	By Date	Status	Complete
Perform Employee Role Assessment	Tom Lando	10/15/2021		ongoing
<p>Ongoing assessment occurs anytime there is a vacancy. The time spent with newly metered customers is keeping the customer service department busy. We have one temporary customer service rep and believe additional help is still needed. Field crew has indicated the current employee roles are necessary through the end of 2024 or when PID, and utilities complete underground work. An assessment will be performed when construction work has been completed.</p>				
Initiate Project to Develop Organization Standard Operating Procedures (SOP's) and Standard Work Instructions (SWI's)	Tom Lando	9/1/2021	initiated	
Each department is developing SOPs for emergency and critical work.				
People				
Objective: Maximize Our Investment in People				
Goal	Lead	By Date	Status	Complete
Develop a Plan for a Phased Approach Formal Training Program	Mickey Rich	Updated 3/1/2023	initiated	
<ul style="list-style-type: none"> • Staff has set up online training solution. Department managers will be offering relevant courses to employees • Illness and Injury Program has been updated and additional training needs have been identified. • Continue annual training program through ACWA/JPIA • Staff Development Training offered • Annual Safety Training / Required annual / bi-annual training 				
Develop Draft of a Plan for PID Career Tracks	Bowen/Boston	6/1/2022	initiated	
Staff is researching career track elements and best practices for learning organizations.				
Currently developing career skills sheets / awaiting final classification by CPS / HR	HR Firm/Mickey Rich	Updated 3/1/2023		
The board has entered into agreement with a firm 9/2022 – Work will begin after January 2023				
Employee Incentive Program	Mickey Rich	4/1/2023		
The District has an incentive program that allows for \$50.00 gift cards to be awarded to employees going above and beyond.				

Organization Goal: Transform business to be the model all businesses want to replicate.

The Paradise Irrigation District will be the Gold Star Standard of business models. We will provide exceptional service to our customers and a quality product. Our financial independence will be the result of our innovative approach to the development of new products and or lines of service in tandem with precision financial and operational management. | We will prioritize our team members by investing in their work environment and providing opportunities for their future development and advancement. We will be dedicated and productive community partners, and as the regional People's Water District we will be leaders in sustainability, maintaining a net-neutral to net-positive impact on the environment.

Customer Service Activity Report - March 2023

Service Requests

Row Labels	Sum of Count
Account Management	1012
Activate Water w/Backflow	17
Backflow Maintenance	35
Construction Support	15
Disconnect	0
Field Customer Service	114
Field Maintenance	28
From Active to Ready-to-Serve	31
New Meter Order	1
No Water	13
Transfer Ownership	93
Water Quality	4
Grand Total	

@creased from service requests in U 2022

Phone Activity

Phone Activity	U . 2022	U . 2023	Trend
Average calls per day	28.84	28.64	Decreased
Average abandoned per day	1.29	1.06	Decreased
Average time abandon	1:52m	1.14m	Decreased
Average time to handle	15 sec	30 sec	Increased

Payments Processed

Method Payment	U . 2022	U . 2023	Trend
Automated Phone System	146	143	Decreased
Customer Service Staff	1764	1039	Decreased
Web Portal	555	612	Increased
Total		7	Decreased

Customer Service Activities

April 10, 2023

- **Phone Survey**

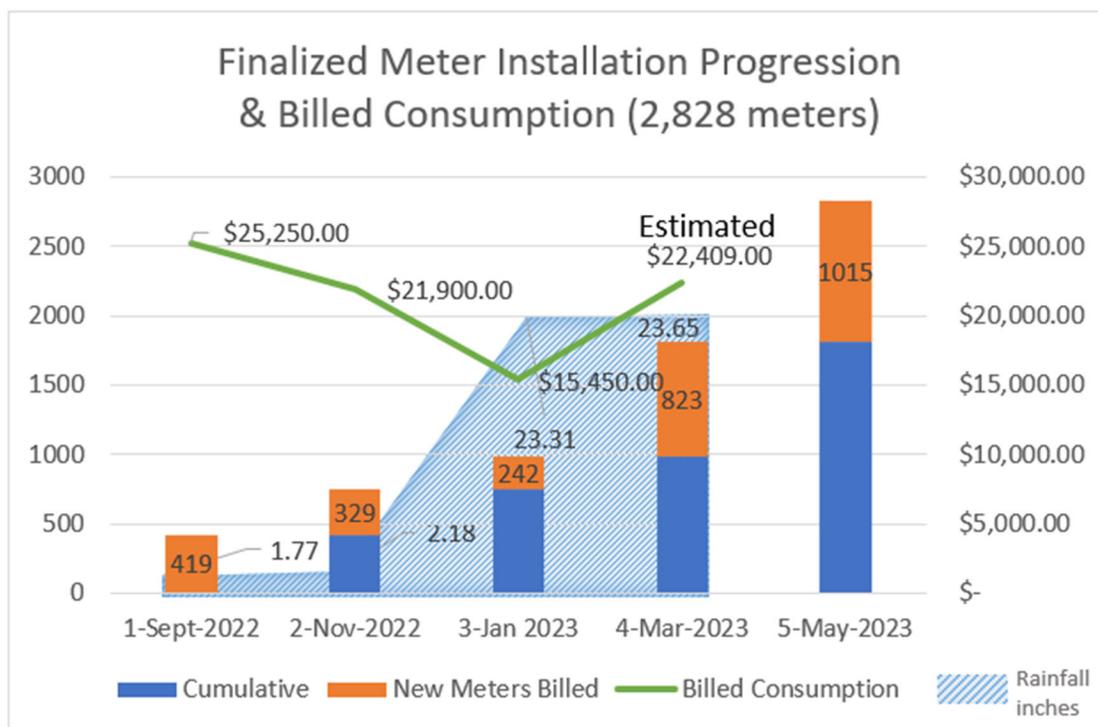
- Starting September 1, 2022 phone in customers are invited to participate in a 1-question phone survey rating their service (1 through 5, with 5 being excellent).
- **Cumulative Results:**

Rating	★★★★★	★★★★	★★★	★★	% Calls
Sept 2022	77	3	0	1	10 %
Oct 2022	10	0	0	1	1.4 %
Nov 2022	14	0	1	1	2.3 %
Dec 2022	3	0	0	1	0.7 %
Jan 2023	12	1	0	2	1.8 %
Feb 2023	17	1	0	3	2.9 %
Mar 2023	10	0	0	0	1.1 %

- **DropCountr Registrations**

- We currently have 402 users signed up for DropCountr.
- 29 new users in the last month

- **Metering**



Finalized meter installations are meters which are fully reporting for 30 days with

reading data available to billing staff through our meter reading portal. Customers are notified 30 days prior to their beginning read date of their upcoming change to billing.

Because of software limitations, office staff must manually add the new meter information between billing cycles. The meter addition / and quality control processes are very time consuming for staff. Customer service staff recently added 823 new meters to prepare for the March billing. They will add an additional 1,015 meters to prepare for May billing. We anticipate a slowdown in this work Summer 2023 as we wrap up the current MISLR project and ramp up on phase III MISLR.

**STAFF REPORT
FIELD OPERATIONS
March 2023**

TRANSMISSION & DISTRIBUTION

DAILY OPERATIONS

- Our crews have been taking care of leaks, emergencies, and maintenance issues.
- 11 scheduled main line and service line leaks were repaired this month.
- Call Center received 126 after hour calls.
- Standby received 22 calls.
- 4 emergency calls due to contractors.
- 1232 Completed USA tickets.
- 162 Backflows were tested.

SERVICE LINE REPLACEMENT / WATER REQUEST

- 10 IWS Backflow devices were installed.
- 35 Fire Flow test were performed.
- 3 Service lines were replaced.

CUSTOMER REIMBURSEMENT JOBS (by work order)

- Working on several New Meter Estimates

OVERVIEW

- Continued efforts are being made with RCI and WWE to keep the M.I.S.L.R #2 project running smoothly and efficiently.
- We are continuing to work on our vehicle replacement program, including surplus of vehicles.
- We have purchased the previously approved dump trailer.
- Beginning phases of MISLER #3 and the Mains Replacement Project.
- Coordinating with the Town Of Paradise with their Paving Project.

SUMMARY

With the continued efforts of maintaining our Vehicle Replacement Program we have purchased seven F-150's, three F-350's, one F-650 Dump Truck, and one F-550 Service Truck. These vehicles will be used to replace numerous vehicles in Distribution and at the Treatment Plant.

After almost 17 months we have received the two F150's that we had ordered in November of 2021.

With the new vehicles currently in the field we can now surplus the ones that were replaced. I have attached resolution #2023-04 for your review and approval.

We have been working regularly with Blaine and Water Works on the A-Zone Pipeline, Main Replacement Project, MISLER #2, and MISLER #3. We are also continuing to coordinate with the Town Of Paradise as they start their Paving Project.

As we continue to battle weather conditions our crews are continuing to ensure accessibility to all parking lots and buildings, keeping everything plowed and deiced for the safety of our customers and employees.

STAFF REPORT
WATER TREATMENT PLANT
March 2023

WATER TREATMENT

- Production at the District’s treatment plant for the month of March varied between 1.5 and 3.6 mgd, with the average day being 2.3 mgd.

- Compared to:

	<u>pre-fire March 2018</u>	<u>Mar 2020</u>	<u>Mar 2021</u>	<u>Mar 2022</u>
Low	1.8	1.5	1.5	2.0
High	2.5	3.1	2.7	3.4
Avg.	2.2	2.1	2.0	2.6

- Completed required monthly reporting to Department of Drinking Water and Regional Water Control Board.
- On 2/21/23 we pulled the first round of PFAS and Lithium sampling for the UCMR5 (EPA). We haven’t received the results from this sampling.

TREATMENT PLANT

- The plant’s production mag-meter was repaired and was supposed to be shipping out early December. After running the meter for a couple days other issues were found. The additional parts were ordered and still haven’t arrived.
- Glenmount completed the SCADA upgrade project. The system is working great and the troublesome issues we were having are gone.
- A second screw air compressor was ordered and will arrive early April.
- Clean up of storm related issues, downed trees, washouts, etc. Burning of debris piles.
- Tesla worked on the plant system in early February and believe they completed the rewiring of their system, however one of the components of their system is not working so they cannot go online until a new part is installed.
- Snowmageddon carried on from February and into March. Crews worked hard to keep the facility running through several power outages and equipment failures. They also worked near around the clock to keep the Plant accessible plowing the road and shoveling snow to access buildings. We had the most snow I have seen in quite a while at the Plant.

MAGALIA/PARADISE DAMS

- Monthly monitoring of piezometers at Magalia and Paradise dams was performed and reported to our consultant. Paradise is now read every other week since it is full. Magalia reservoir almost spilled at one point, the inflow was higher than the outflow.
- Gabion wall design was approved by DSOD and will need to go out to bid this spring.
- Worked with Slate on starting up the Magalia Reservoir dam repair design.

WATER QUALITY – DISTRIBUTION SYSTEM

- Routine Sampling - 4 Bacteriological samples are taken each week at locations throughout the Distribution system. They are analyzed for Total Coliforms, Fecal Coliform & E. Coli. These samples verify the potability of the water in the system.

MARCH 2023, WATER QUALITY

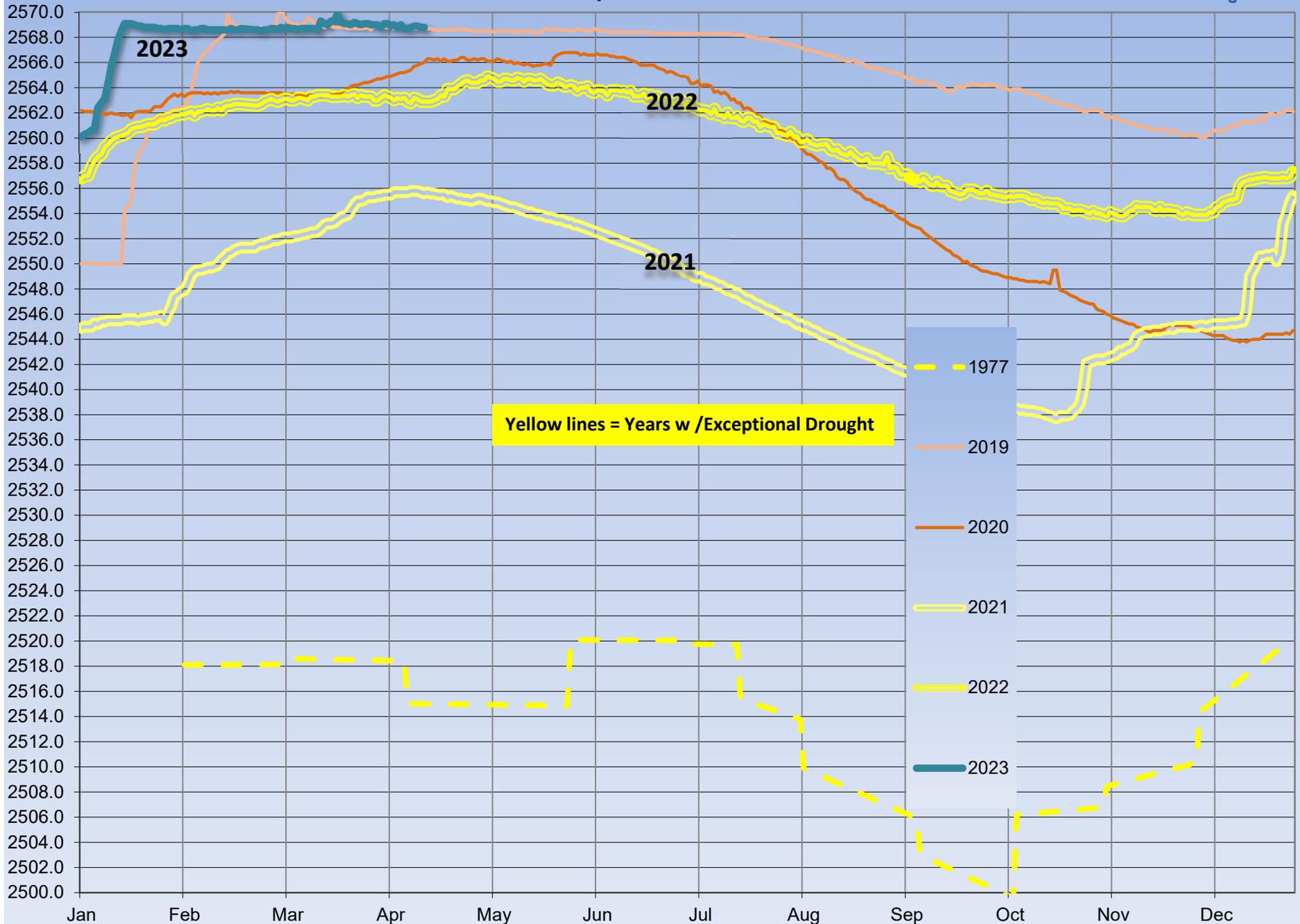
- Average daily production: 2.3 mgd
- Average effluent turbidity: 0.05 ntu
- Average raw water turbidity: 2.68 ntu

WATER LEVELS (as of 3/31/2023)

- Magalia Reservoir 2209.0'
- Paradise Lake +1.1' -4.9 same day in 2022
- Percentage of Water in Storage 100%+ of Total Available
- Rainfall for 2022/2023 rainfall year:

▪ October	Magalia Res. 0.00"	Paradise Lake 0.00"
▪ November	5.57"	5.51"
▪ December	19.06"	17.89"
▪ January	18.55"	21.44"
▪ February	5.30"	2.29"
▪ March	23.71"	24.80"
▪ April		
▪ May		
▪ June		
▪ July		
▪ August		
▪ September		
Total for 2022/2023 Rain Year	72.19"	71.93"
Average Rainfall	64.00"	65.20"

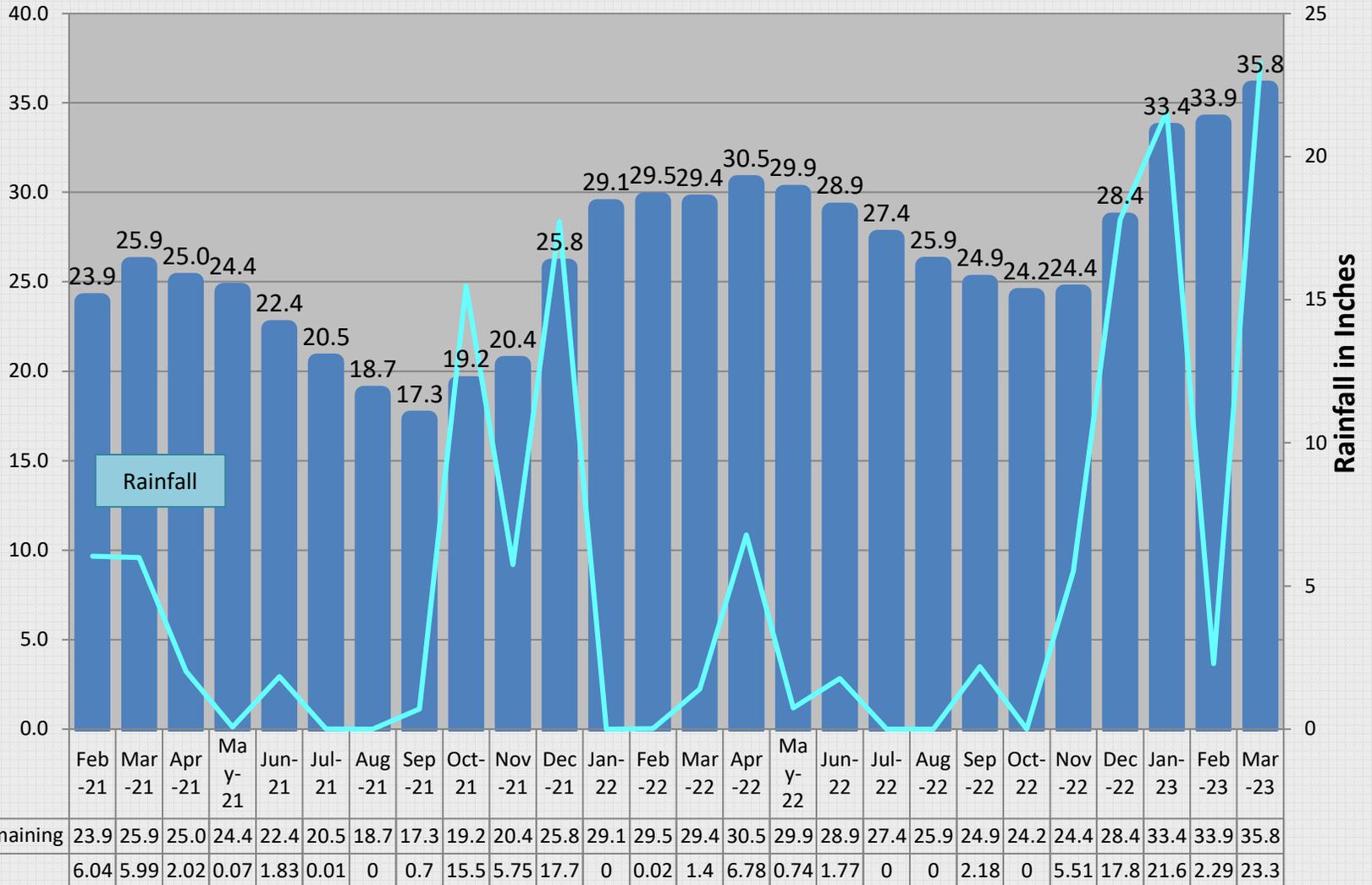
Paradise Lake Elevation
 Updated 04/10/2023
 Spill = 2568.1



Months of Supply Remaining on the First of the Month with No Future Rain Based on 2020/21 Use

Full Reservoir Supply is 33.84 Months of Supply Remaining. Water use from Oct 2020 through Oct 2021 averaged 363 acre feet per month

Pre-November 2018 Full reservoir



4-11-23

District Engineering Update for the Board of Directors

1. Working with customers and providing estimates to provide new water meter services to multiple locations throughout town.
2. Coordinated with Water Works on MISLR 2 and other projects.
3. Working with Slate Geotechnical Consultants for Magalia Dam 100% design.
4. Coordinating with Distribution staff and Water Works to prepare and review Mains Project Phase 1 design. This project is set for RFP this month.
5. Coordination with Butte County, Water Works, Distribution Staff, Office Staff on Zone A pipeline and Pump project. A permit for installation of the Pipeline on the New Skyway portion has been approved by Butte County.
6. Working with Robertson Erickson on a proposed development at 5975 Maxwell Dr. They are proposing to install a new water line across the property and remove the old service line. Once completed the water service facilities agreement will be presented to the Board.
7. Monthly water reporting is continuously being completed.
8. Worked with Town of Paradise contractors Knife River Construction to verify Valve cans along the Skyway paving project were all cleaned out and installed properly.
9. Working with Customer at 5720 Academy Dr. where the customer will be installing a 6" line off Academy Dr. to inside their property for a Hydrant, Fire Suppression system, and meter. The Water service facilities agreement and concept review will be going in front of the Board for approval at the April board meeting.
10. Working with the Town of Paradise to ensure that our service laterals are replaced before paving begins on the on-system roads.



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

TO: Board of Directors

FROM: Blaine Allen, District Engineer

DATE: April 12, 2023

RE: Town of Paradise On-System Road Paving Project and Service Laterals
4/19/2023 Regular Board of Directors Meeting

This memo is to inform the board of the current situation as it pertains to service laterals being installed ahead of the Town of Paradise On-System Road Paving project. This is for informational purposes and no action is needed.

Background

The Town of Paradise has started their On-System paving project for the 2023 calendar year. Their contractor, Knife River Construction, was given notice to proceed on April 1, 2023. The current plan is to pave and complete other construction work on certain road sections of Merrill, Dean, Country Club and Stearns starting April 1, 2023. There will then be a break after which the contractor will start working on portions of Wagstaff, Sawmill, Bille, Elliot, Pearson and South Libby on July 3, 2023.

Current Conditions

PID has coordinated with the Town of Paradise, Water Works, and RCI to do our best to be done with the sections that will be paved before new asphalt is laid. This includes replacing all service laterals to active and inactive customers to prevent the need to go back and tear up new roads in the case of someone activating their account. RCI staff was able to complete all the laterals in the affected areas of Merrill, Dean, Country Club and Stearns before pavement work began (approximately 70 service laterals completed by 4/10/23). This took a lot of coordination between PID, Water Works, and RCI. Staff is very pleased with the amount of work completed in a short time frame by both Water Works and RCI. Work did go beyond April 1st due to weather conditions; however, Knife River was willing to let RCI continue to work and get all laterals completed.

RCI will now begin to work on service laterals for the next section of roads. There are approximately 292 service laterals that will need to be replaced on these sections of road. At a rate of about 5 service laterals per day this will take approximately 58 working days. There are approximately 60 working days before the July 1st start date. Therefore, this will be a very tight deadline. PID staff will work with the Town of Paradise, Water Works, RCI, and Knife River to ensure work is completed as needed.

Water Supply Recovery Program Update

Executive Summary

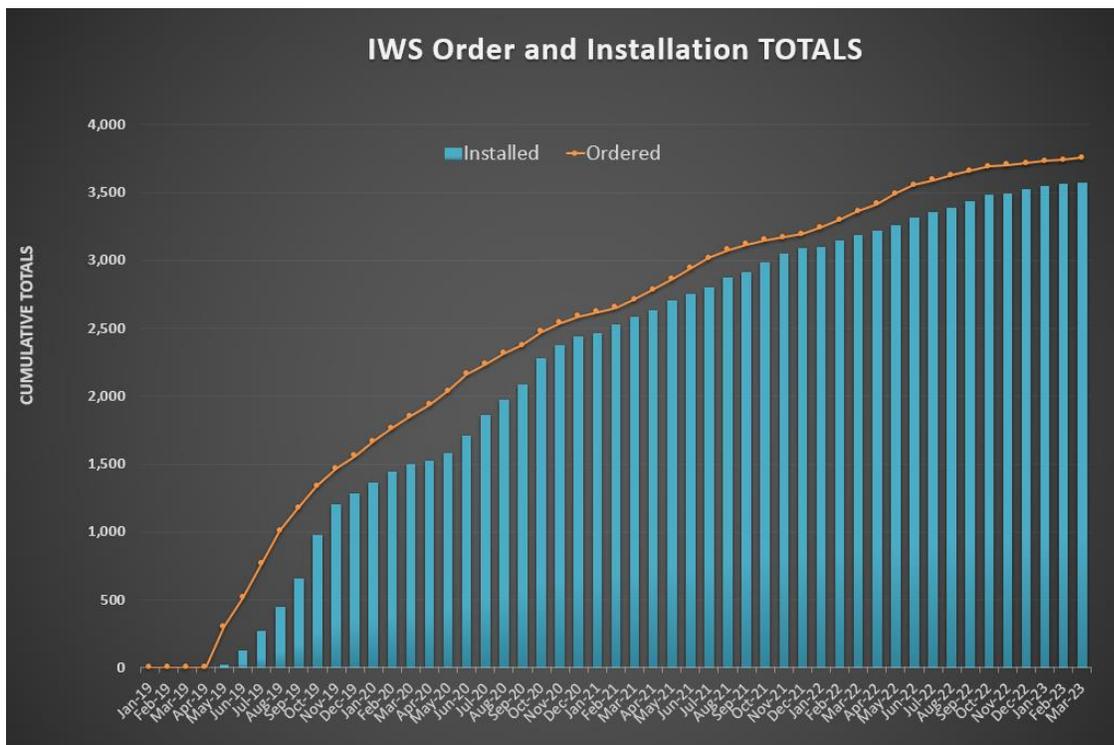
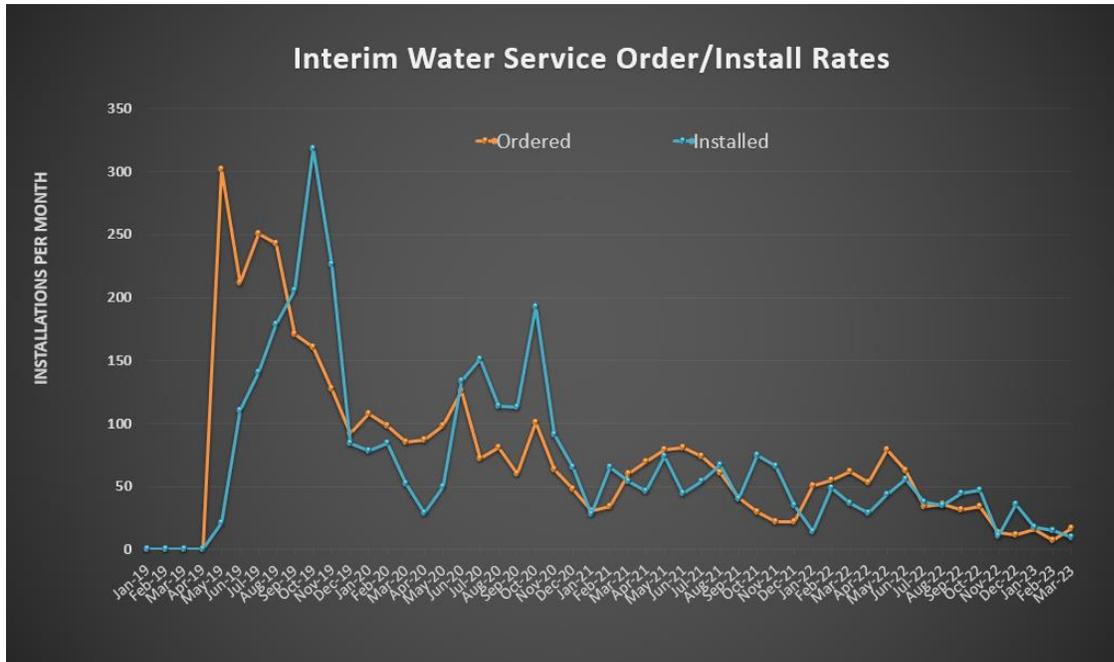
Notwithstanding significant weather issues early in the month, the Recovery Program continued on in good order in January. Highlights from the update:

- **Interim Water** orders continued to be low (17) and kept up with effectively.
- **Service lateral replacement** rates (26) were low still affected by heavy weather. Priority locations where the Town's paving was imminent were the focus as soon as work could resume.
- **Building permit applications** resumed a normal pattern with 37 new applications, still below the 2-year average (56/mo). We continue to be very on point with delivering new services to those who are building new houses.
- **Meter and Backflow installations** were also affected significantly by weather, but continued when possible. As of 3/31, 3,698 meters were installed - approximately 2/3 of the 5,506 accounts who have requested water have meters installed.
- **Phase 3 of the MISLR Project** is currently advertised and scheduled to receive bids at the end of the month.
- The development of contract documents for the **Mains Replacement Project, Phase 1** continues with one final main being added at the request of PID staff. Bidding is planned for the May timeframe. Approval to advertise is elsewhere in this month's agenda.
- The tank slab foundations are complete on the **Reservoir B Replacement Project**. Work is generally on hold until late May due to and delay in shipment of the tank wall and dome materials.
- The **Zone A Pump Station and Transmission Main Project** has been awarded to T&S Construction at a bid price of \$5,946,600. Preliminary work is under way to plan for the first phase of construction which will be the transmission main section on Skyway from Pentz to the WTP. This work is scheduled for the April-May timeframe, weather permitting. PID has pre-purchased the majority of the materials for this section in order to facilitate early delivery of this work and allow for Butte County paving overlay of that section of Skyway in June.
- Billing for March was low due to a lot of overhead/training/downtime for our field services team. The project continues on-budget overall.

Water Supply Recovery Program Update

Metered Interim Water Service

MIWS orders in March were slightly higher with 17 orders, up from last month. This is below the pattern we saw in the fall months with an average of 34/mo. 10 installations were completed in March.



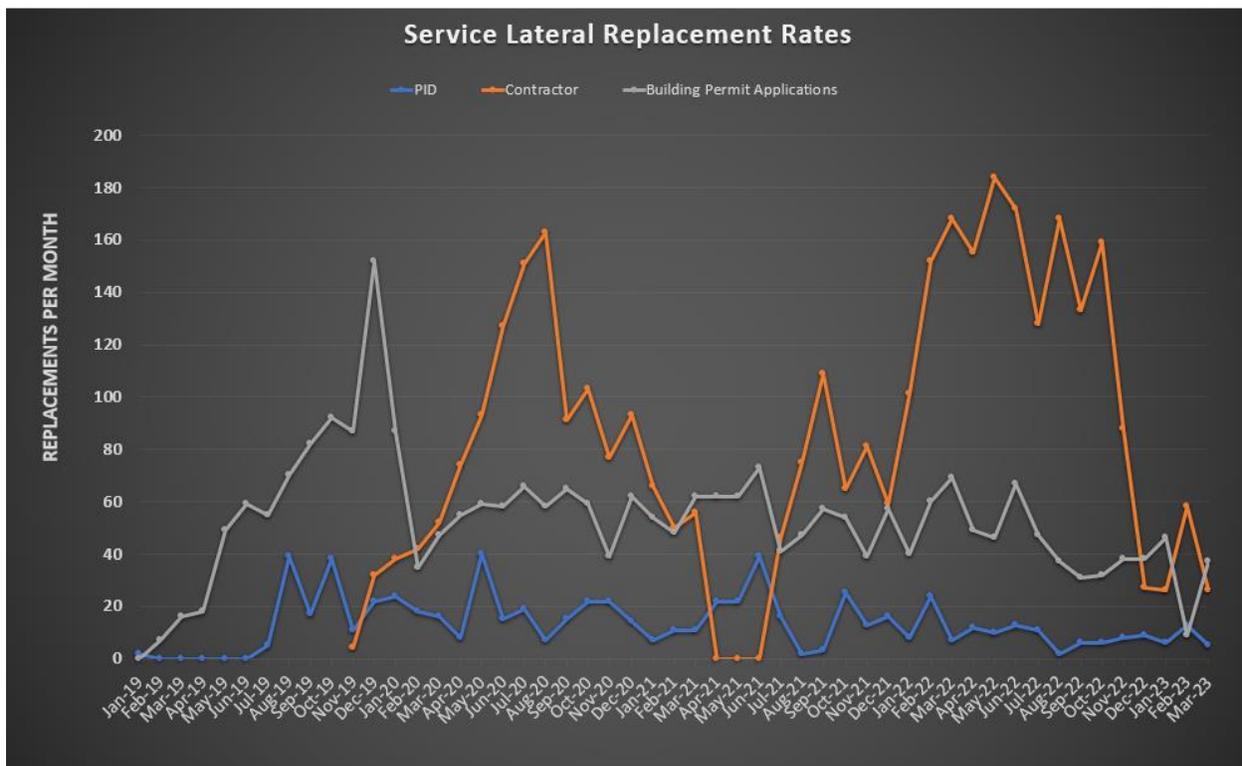
Water Supply Recovery Program Update

Meter Installation and Service Lateral Replacement Program

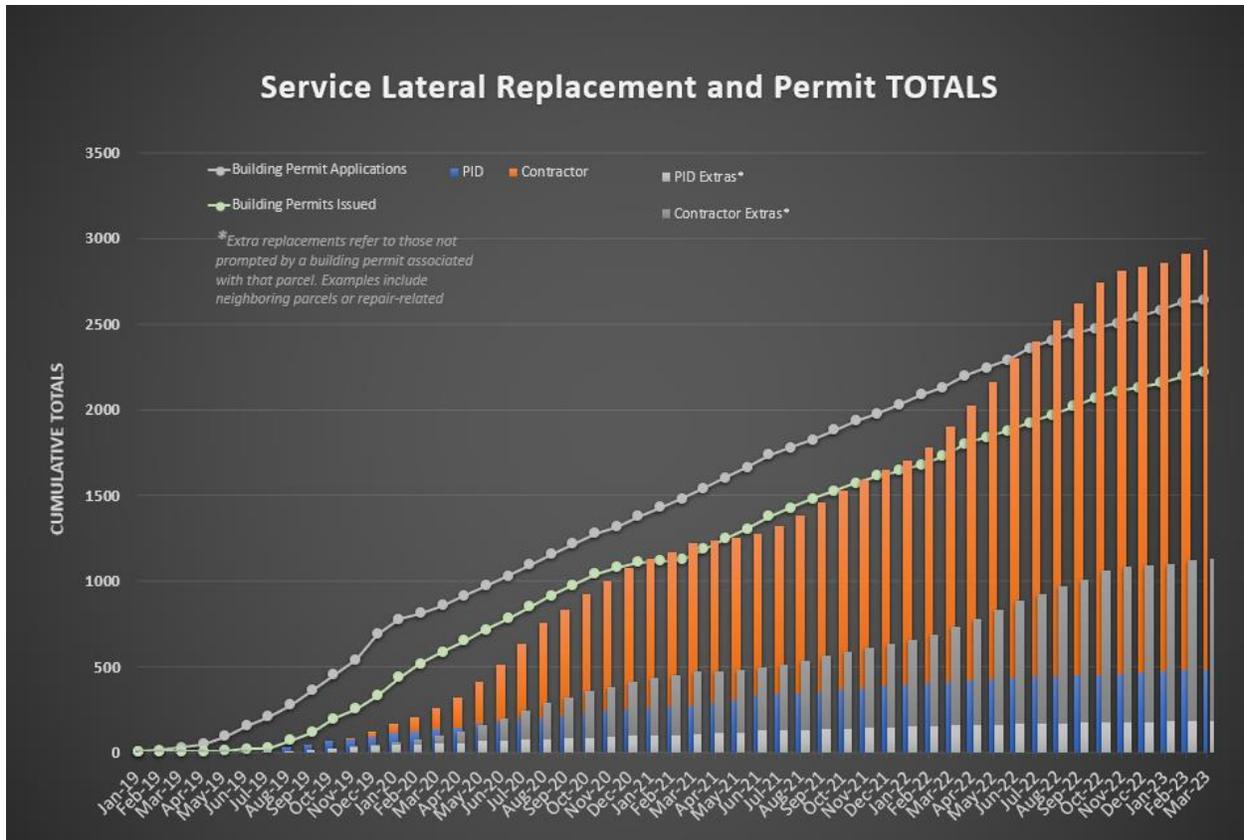
In March the Meter Installation and Service Lateral Replacement (MISLR) Project installed 26 service laterals. Significant weather continued through the majority of March letting up in the last week. The team coordinated with PID to focus on service laterals in advance of the Town of Paradise’s paving project as soon as work was able to resume.

New permit applications at the Town of Paradise returned to a more typical rate of 37/month, still well below the 2-year average of 56/mo. As we work through the final months of the MISLR Phase 2 project, RCI will continue efforts to keep abreast of building permits, the Town’s paving, and priorities. Meters and backflows represent the majority of the remaining work. PID recently received a backorder of meters to support this work and is looking to Zenner to provide all remaining meters as soon as possible

Phase 3 of the MISLR project is currently out on the street with bids due later this month.



Water Supply Recovery Program Update

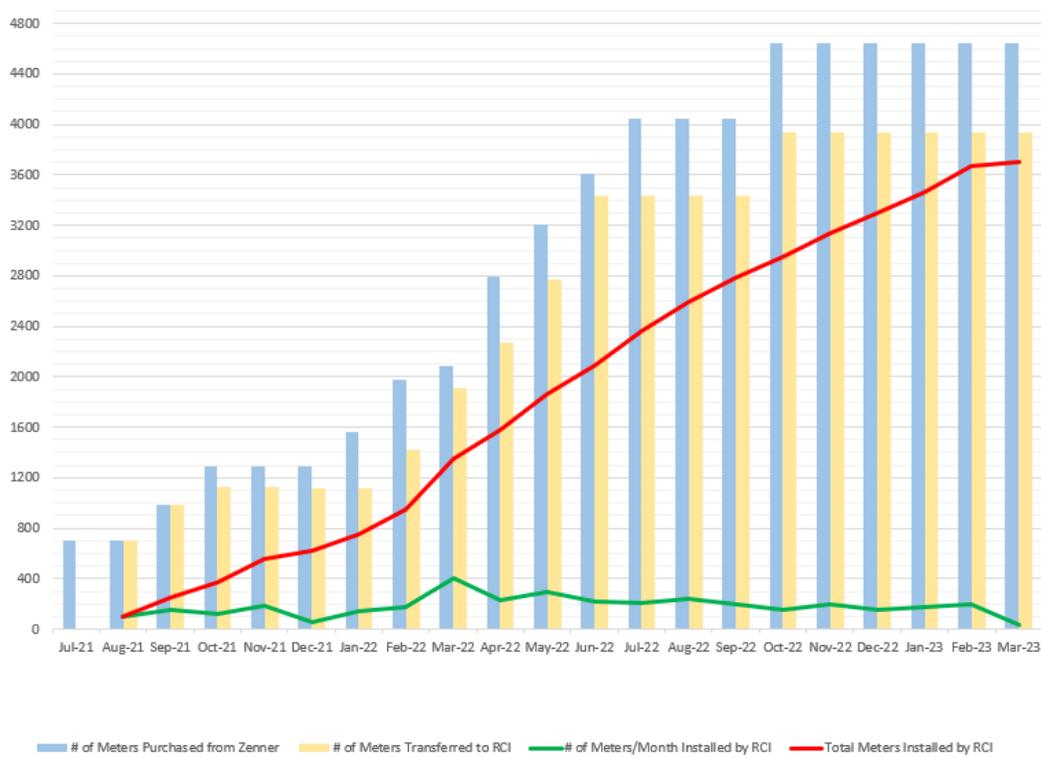


Meter Replacement Program

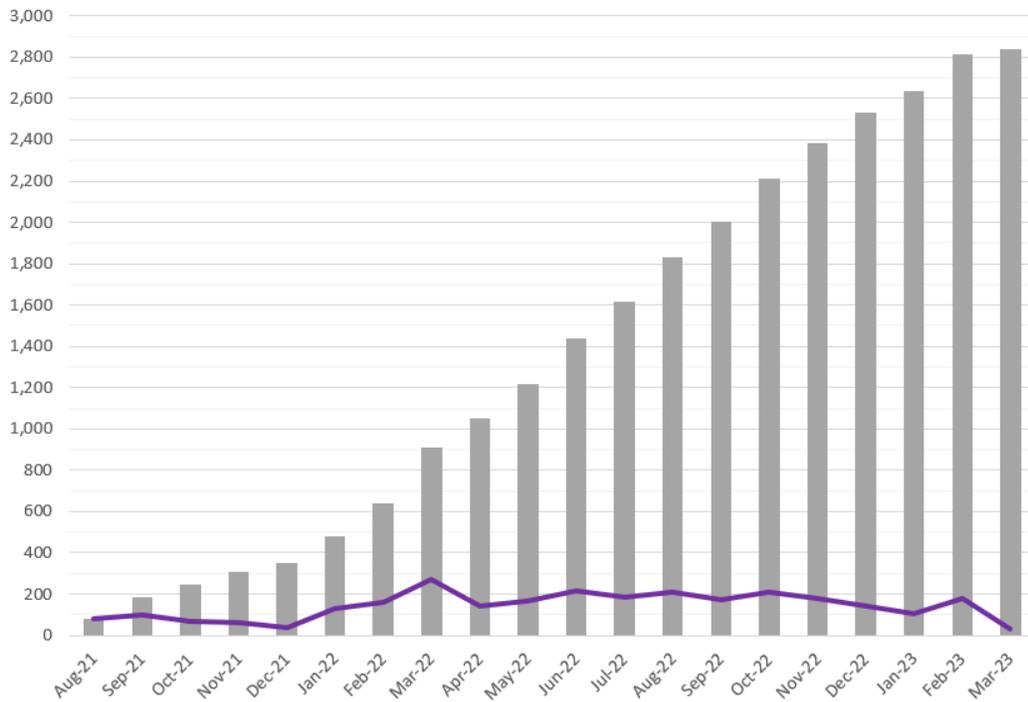
In March RCI installed only 29 meters and 28 district-maintained backflow preventers due to the significant number of weather days and resulting saturated conditions throughout the month of March. This totals 3,698 meters and 2,837 district-maintained backflows from the start of the project. There are currently 5,302 accounts who have opted into a district-maintained backflow, which is approximately 95% of all customers who have made a request for water to date.

Water Supply Recovery Program Update

Meter Purchase and Installation Progress



RCI Backflow Installation Progress



Water Supply Recovery Program Update

Water Supply Recovery Program Update

Main Replacement Project

Work for development of the design and bid documents for the Mains Replacement Project is ongoing. Water Works, PID Engineering, and PID Operations staff have continued to collaborate on the development of the project. Discussion of design considerations between Water Works and PID for coordination between the upcoming Mains Replacement Project, the current Reservoir B Replacement Project, and the Zone A Pump Station and Transmission Main have taken place throughout January and February.

While the project documents are close to being ready, based on staff recommendation, the area of Woodsdale Lane is being added to the project due to recent sampling results. The project is included elsewhere in this agenda for approval to advertise.

Water Works and PID continue to keep the Town informed of plans for the Mains Replacement Project as it relates to their planned paving projects and fire hydrants.

Reservoir B Replacement Project

The tank floor slabs are complete! Myers & Sons pulled out all the stops to get this milestone completed smoothly and on time. We all enjoyed a barbeque at the job site on the afternoon following the last concrete truck pour.



Product Delivery Delays:

The tank material delivery has been delayed to May 3, 2023 due to quality control issues. According to a letter from the tank supplier, the steel delivered for the tank panels was found to be out of square upon inspection by the tank manufacturer. This product was denied, and new materials were sent for fabrication.

The electrical pedestal for the PG&E service has a long-lead time which is delaying delivery until the end of October, which is beyond the contract date. The contractor is looking into a different service pedestal

Water Supply Recovery Program Update

which would have a shorter lead time. Fortunately, with the solar panel installation, the electrical portion of the tank operation can be functionally tested using this backup power source. This will prevent delays in startup of the tank site related to the electrical service connection.

Tank erection work and underground piping installation is scheduled to begin in late May. The project is in a holding pattern until then.

Zone A Pump Station and Transmission Main Project

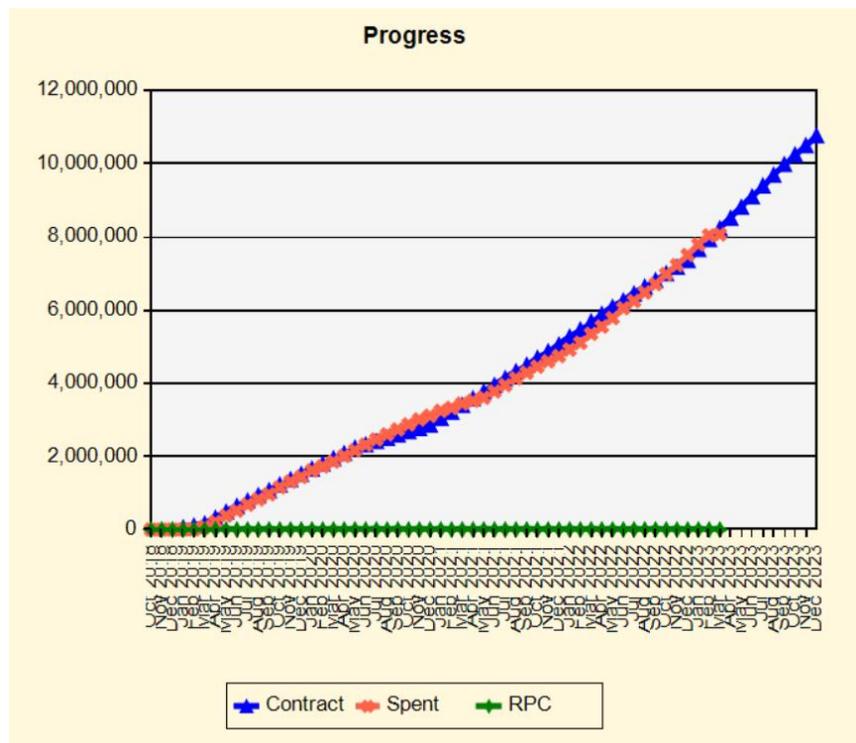
PID has contracted with T&S Construction for the ZAPS and ZATM project. The contractor has secured a yard for the construction project; the yard will be where the construction materials and equipment are stored. This will be at the intersection of Pine Needle and New Skyway near the Water Treatment Plant.

The construction survey is scheduled for April 13th. Potholing and sawcut work in the Butte County section of New Skyway will occur during the week of April 17th. Pipeline installation will start April 24th.

Butte County permitted the portion of the pipeline construction in New Skyway. The permit expires on June 1, 2023. Construction days are Monday to Saturday, 7 am to 5 pm. All parties will work together to ensure the project moves quickly and efficiently in the next few months to complete as much pipeline installation as possible in this short timeframe.

Budget

Burn rate and budget continues to proceed on-track. Total billing for March was \$210k, quite a bit under our projected \$270k/month burn rate for the project for 2023, again this included some continued extra work for the development of the Mains replacement and MISLR 3 but also involved a significant amount of weather delay and low billing from our field services team who spent the majority of March on overhead training tasks. In general, however, the project budget continues to proceed as anticipated.





APRIL 19, 2023

Post-Fire Recovery Update

FEMA Public Assistance (PA) – DR-4407 (Camp Fire Major Declaration)

The FEMA PA Program provides reimbursements for costs incurred while responding to and recovering from a Presidentially declared major disaster. For this event, the federal cost share was 90% on Emergency Work projects (Categories A-B) and 75% on Permanent Work projects (Categories C-G). CalOES covers 75% of the remaining local cost share, so they pay 7.5% and 18.75% respectively. This typically leaves PID with 2.5% and 6.25% respectively.

For this event, PID was able to claim donated resources and offset the entire local cost share on the emergency work projects. In addition, some of the funding from the Drinking Water State Revolving Fund (DWSRF) is offsetting the local cost share on the major PWs for repairing the water system as well as the replacement Reservoir B when FEMA denied the mitigation proposal. With all funding combined, PID is now only paying a local cost share on recovery-related projects of approximately 0.3%.

We have a new team member, Brandon Kanatani, who will be at the next board meeting.

Upcoming priorities include:

- **Assessing Additional Funding Options on Water System Projects** – Conversations with Bow at the California DWSRF indicate there is additional funding available, we will just need to preent revised project estimates once we can lock them down.
- **Financial Dashboard Development** – Will be developing a new system based on Ingenious Build.
- **Pending Reimbursement Requests** – We are contiuously working with CalOES reviewers to clarify documentation and finalize costs on multiple projects.
- **Time Extensions** – We will begin planning the next round of time extensions, for submission before May. FEMA approved all previous time extensions in the last month, including some that were requested for a year instead of 6 months. As such, only a few will need to be resubmitted this month.

Below are status summaries for each project awarded by FEMA under Public Assistance:

PW 3	GP 72826	B	Emergency Response/Protective Measures
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Obligated:	\$ 1,654,810.97
Fed Share:	\$ 1,489,329.88
State Share:	\$ 124,110.82
Received:	\$ 1,637,185.00
Pending:	\$ 23,744.30

Project is in closeout with CalOES. Overpayment will be addressed at closeout.

PW 15 GP 84775 Z PID Management Costs

Obligated:	\$	68,779.00
Fed Share:	\$	68,779.00
Pending Amend:	\$	4,105,052.56
Received:	\$	0.00
Pending:	\$	4,105,052.56

\$1,375,597.87, leading to PW 15 having a total value of 5% of that amount or \$68,779.89. Since then, PID has had an additional 12 obligations for a total of \$82,101,045.19, resulting in a need for an amendment to add 5% of that value, or \$4,105,052.26. Amendment was requested on 4/18/22. **Time extension approved for November 2023, will need to request a new one in October.**

Project 84775/PW 15 was obligated when PID only had PW 3 obligated at

PW 33 GP 84011 A Arborist

Obligated:	\$	10,210.00
Fed Share:	\$	9,189.00
State Share:	\$	765.75
Received:	\$	9,955.00
Pending:	\$	0.00

Project will be closed out when the last small project is closed out.

PW 138 GP 90006 F Water Storage Tanks and Supporting Systems

Obligated:	\$	0.00
Fed Share:	\$	0.00
State Share:	\$	0.00
Received:	\$	0.00
Pending:	\$	0.00

Project was written as a placeholder for potential damages to tanks and associated systems. None were found, and if any had been found, insurance would have covered it and the deductible is on the equipment/vehicles PW.

PW 221 GP 94422 G District-wide Fencing

Obligated:	\$	100,000.00
Fed Share:	\$	75,000.00
State Share:	\$	18,750.00
Received:	\$	93,750.00
Pending:	\$	0.00

Project was initially written for \$578,655.00 with an insurance reduction of \$478,655.00, have received all funding from FEMA and CalOES. Project is pending completion of Reservoir B, so all damaged funding can be completed under one project. Project can then be closed out upon completion of all small projects. Time Extension approved, will need to request a new one this month.

PW 238 GP 94415 C Road Damage Caused by Fire (Henson Road Culvert)

Obligated:	\$ 134,173.00
Fed Share:	\$ 100,629.75
State Share:	\$ 25,157.44
Received:	\$ 2,516.00
Pending:	\$ 123,271.19

Project was written for repair costs of \$84,263.00 and 406 mitigation costs of \$49,910.00 to armor the culvert openings with rock. PID is considering performing this repair internally. **Time Extension approved for May 2023, will need to request a new one this month.**

PW 257 GP 84049 B Contaminant Testing by PID

Obligated:	\$ 1,781,833.70
Fed Share:	\$ 1,603,650.33
State Share:	\$ 133,637.53
Received:	\$ 1,576,922.00
Pending:	\$ 160,365.86

Most of project funds have been received due to the project being complete at the time of obligation. Remainder (10% of fed share) will be held against closeout of the disaster. We have submitted documentation, both for corrections and additional costs, for a net increase of \$530,892.56. We are still actively answering RFIs from FEMA for this closeout.

PW 265 GP 96404 E Vehicles, Equipment and Buildings

Obligated:	\$ 35,942.32
Fed Share:	\$ 26,956.74
State Share:	\$ 6,739.19
Received:	\$ 33,695.00
Pending:	\$ 0.00

Project was written for \$883,769.59, with a reduction for anticipated insurance proceeds of \$847,827.27. Has been fully paid as a small project. PID staff are working through the list of minor repairs and purchases that need to be made to complete this project. In discussions with PID staff, some potential scope items may not be feasible or desired, so a scope modification may need to occur. **Time Extension granted to May 2023, will need to request a new one this month.**

PW 321 GP 76334 F Reservoir B

Obligated:	\$ 347,704.00
Fed Share:	\$ 260,778.00
State Share:	\$ 65,194.50
Received:	\$ 0.00
Pending:	\$ 325,972.50

Project was written for replacement of Reservoir B in its pre-disaster form with cover and liner. FEMA rejected 406 mitigation proposal to replace with steel tanks. DWSRF is funding the full project, so FEMA funds aren't needed here.

PW 326 GP 91767 Donated Resources

Obligated:	\$ 382,983.85
Fed Share:	\$ 344,685.47
State Share:	\$ 28,723.79
Received:	\$ 376,281.00
Pending:	\$ 2,871.74

FEMA allows donated resources projects as a way to offset the local cost share. PID received \$1,090,910.05 in donated water, but the obligation is limited to the amount that will result in matching PID's local share on other Category A and B projects. Unsure why the CalOES' payments resulted in an overpayment – this can be resolved at disaster closeout.

PW 328 GP 94420 D Paradise and Magalia Dam Burn Damage

Obligated:	\$ 35,631.32
Fed Share:	\$ 26,723.42
State Share:	\$ 6,680.85
Received:	\$ 33,404.00
Pending:	\$ 0.00

Project was written for minor repairs to the surface of Magalia Dam as well as damage to the conveyance pipe between the dam and WTP. Project referenced Paradise Dam as a placeholder, but no damage was observed. As a small project, this has been completed, but the scope of work will need to be completed before closing all small projects.

PW 332 GP 94494 F Meters, Meter Boxes and AMI System

Obligated:	\$ 2,087,334.00
Fed Share:	\$ 1,565,500.50
State Share:	\$ 391,375.00
Received:	\$ 39,138.00
Pending:	\$ 1,917,737.50

Project was written for replacement of meters, meter boxes and the automated meter reading system, with a 406 mitigation proposal to replace plastic meters and boxes with brass meters and concrete boxes. Initial reimbursement requests are on hold pending further insurance information. **Time Extension approved for November 2023, will need to request a new one in October.**

PW 333 GP 94496 F Service Laterals

Obligated:	\$ 42,793,182.00
Fed Share:	\$ 32,094,886.50
State Share:	\$ 8,023,721.62
Received:	\$ 802,372.00
Requested:	\$ 13,401,025.98
Pending:	\$ 25,915,210.14

Project was written for testing and replacement of the rest of the FEMA-eligible service laterals, after PW 355 covered the initial phase of service lateral replacements from the Sutton contract. This project includes a 406 mitigation proposal for backflows for the quantity of laterals granted (the remainder of backflows are covered on project 349). This project includes the latter half of the Sutton contract and the RCI contract. An improved project is being formulated to shift testing costs into replacing more laterals. Initial RFR submitted 1/18/23. **Time Extension approved for November 2023, will need to request a new one in October.**

PW 349 GP 130152 F Water Mains

Obligated:	\$ 29,873,110.00
Fed Share:	\$ 22,404,832.50
State Share:	\$ 5,601,208.12
Received:	\$ 560,120.00
Pending:	\$ 27,445,920.62

Project was written for replacement of mains determined to be damaged by testing, as well as a 406 mitigation proposal for the remainder of backflows. This project is only recently started and initial reimbursement requests will be formulated soon. **Time Extension approved for November 2023, will need to request a new one in October.**

PW 355 GP 130189 F Initial Service Laterals (pre-FEMA-428 Program)

Obligated:	\$ 4,587,432.00
Fed Share:	\$ 3,440,574.00
State Share:	\$ 860,144.00
Received:	\$ 4,386,732.00
Pending:	\$ 86,014.00

Project was written for the initial phase of service lateral replacements from the Sutton contract. This project includes the first half of the Sutton contract. FEMA's titling of the project as "completed outside of 428" led to confusion of CalOES and early payment of funds – notified CalOES of the issue and they decided not to pursue correction of the issue since the work had already been completed. Working on resolving the Sutton change orders to get ready for project closeout – the increase in eligible costs will be submitted at closeout for extra reimbursement, which is expected to surpass the amount of CalOES' overpayment. **Discovered some miscalculations in the last month and have asked for clarification.**



FEMA Hazard Mitigation Grant Program (HMGP)

The FEMA Hazard Mitigation Grant Program is a competitive grant program tied to major disaster declarations. The program provides mitigation opportunities for facilities that were not damaged by the event, but that could be hardened against or protected from a similar type of event.

For the DR-4407 (2018 Camp Fire) HMGP cycle, PID submitted four applications. One application was allowed to partially move forward as an Advance Assistance HMGP grant, for the study and design of the options to restore Magalia Dam. For the DR-4344 (2017 Wildfires) HMGP cycle, PID had submitted an application for a generator at the WTP, as well as pipeline and pump stations improvements. This grant was suddenly revived in early 2022, and we just received the formal award notice this month.

The HUD CDBG-MIT program (discussed below) offers opportunities to provide local cost match for HMGP projects, so we will be submitting both HMGP grants for match funding when the application window opens. APTIM's CDBG advisors are working to put together guidance on any project modifications in order to be compliant with HUD-CDBG (such as Davis-Bacon provisions in RFPs and contracts).

DR-4344-PJ0619

Paradise Water Supply Hazard Mitigation Project

Awarded:	\$ 6,259,315.00
Federal Share:	\$ 4,694,486.25
PID Share:	\$ 1,564,828.75
Received:	\$ 0.00
Pending:	\$ 4,694,486.25

This grant was just awarded in September 2022, for a new generator at the WTP, plus pipeline and pump station upgrades for Zone A. **This is also known as the ZAPS Project.** PID staff are working to review/revise the 5-year-old cost estimates to determine if a budget increase request is needed. The RFPs for this scope have been reviewed for FEMA compliance, and we have located the HUD terms and conditions to add as well.

DR-4407-PJ0278

Advance Assistance – Magalia Dam Study and Design

Awarded:	\$ 1,610,575.00
Budget Increase:	\$ 916,602.58
Total Expected:	\$ 2,527,177.58
Federal Share:	\$ 1,895,383.18
PID Share:	\$ 631,794.40
Received:	\$ 186,839.72
Pending:	\$ 1,708,543.46

The study phase of this grant was completed in early 2022. PID has received an extension to the period of performance and is **still** awaiting a budget increase approval from FEMA. We've been informed this is in final review with FEMA and that budget increase approvals are coming in regularly, but that FEMA's response to recent storms may result in additional delays. The design contract was approved, so that design may be accomplished in time to apply for the 2023 BRIC funding cycle.

Expect the Extraordinary.



Community Power Resiliency Allocation to Special Districts (CalOES)

Previous PID leadership applied for a Community Power Resiliency Grant and received an allocation of \$269,200 to install solar panels on the water tanks and update the District's Emergency Response Plan (ERP). Bill Taylor completed the ERP portion of the scope. Procurement of the solar panel work proved difficult due to the relatively small scale, so after a couple attempts at procuring this alone, it was bundled into the Reservoir B RFP. This work came in at under half of the expected cost.

California Drinking Water State Revolving Fund (DWSRF)

The California DWSRF has awarded funding to PID, through a mixture of ASADRA and other funding sources, to accomplish the following tasks:

- Fund the Almond Street project (completed)
- Fund the replacement of Reservoir B (begun)
- Fund the local cost share of FEMA PA PWs related to the recovery of the water system (PWs 332, 333, 349 and 355)

We are working to pull all the documentation and develop a management plan that meets requirements for reporting, reimbursement, and any scope or schedule changes. We are also looking to pursue additional DWSRF grants to fund the replacement and extra equalizer tank project at the WTP, as well as the added cost of rock removal at Reservoir B. We met with Bow Reilly at DWSRF on March 14 to discuss pending reimbursements, and she confirmed that additional funding is available and can be requested to cover cost increases.

HUD Community Development Block Grants (CDBG-DR, -MIT)

California Department of Housing and Community Development (HCD) released the allocations for CDBG-Disaster Recovery (CDBG-DR) in August 2022. Of the \$14M we submitted in requests, we are expecting an allocation of approximately \$3.25M. One project (the portable water treatment truck) was ruled ineligible. Several projects contained scope elements that are in the newly awarded HMGP grant, so those will be included with the Magalia Dam HMGP grant in our submission to CDBG-MIT for FEMA HMGP Match.

We met with the Town of Paradise and HCD on Wednesday 11/16/22 to discuss how information and financials will flow between PID, the Town (as the main applicant) and HCD. As of that meeting, the Town and HCD had not finalized their agreement, and our next steps are based on the finalization of that documentation, which is not expected until early next year. We met with HCD on 1/17/23 to discuss the form to prove Urgent Need and contract requirements (David-Bacon, Section 3, etc) for work we plan to fund through CDBG-DR and CDBG-MIT.

On 2/13/23, the Town indicated they still hadn't seen an MSA to review. **As of 3/14/23, still no movement on a MSA between HCD and the Town.**

FEMA Building Resilient Infrastructure and Communities (BRIC)

FEMA's BRIC Notice of Intent (NOI) window ended November 11, 2022. We had intended to submit the Magalia Dam construction project in this cycle of BRIC funding, but CalOES staff informed us that the project would not be selected for this cycle due to our current schedule for having a completed, shovel-ready design. They did inform us that FEMA had held back some of the recent legislative additions to BRIC so that next year would be comparable to this year's allocation, and they felt the Magalia Dam project would be a very competitive submission for next year's cycle, so our current plan is to submit for next year's cycle (NOI window expected in Aug-Sep 2023).

Expect the Extraordinary.



Paradise Irrigation District

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"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers." [Please consider how this agenda item relates to our mission](#)

TO: Board of Directors

FROM: Brett Goodlin, Finance and Accounting Manager
PID Main Office

DATE: April 7, 2023

RE: Butte County Fire Safe Council, 2nd Annual Grazing Festival
04/19/2023 Board of Directors Meeting



On Saturday, March 25, 2023, PID Staff set out early in the chilly morning to set up a booth to represent Paradise Irrigation District at the 2nd Annual Grazing Festival.

The PID booth featured many free items that promoted water conservation and good will. The biggest attraction was the slushy give away. While the temperature was hardly about 60 degrees, festival goers were consistently coming by our booth for a free slushy. While the slushy was being poured, staff was able to converse with the attendees. The estimate of those we interacted with by this giveaway was over 300. Additionally, staff estimates they spoke directly with about 200 customers regarding PID services, policies, and general questions about our District.

Although the temperature was cold, the staff that worked at the booth enjoyed their time. They have already started planning improvements and modifications to the PID booth for the next festival, even though there isn't another one signed up for yet.





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TO: Board of Directors

FROM: Brett Goodlin, Finance and Accounting Manager
PID Main Office

DATE: April 5, 2023

RE: Software Purchase
04/19/2023 Board of Directors Meeting

The complexity of our accounting structure in conjunction with our rebuilding/recovery and day-to-day processes has proven the need for better budgeting and reporting solution. Implementing a software solution to aide in this reporting will be of benefit to the staff, the board members, the community, and all other stakeholders with the wellbeing of our District in mind. I spoke with three companies (Questica, Limelight, Workday) and Questica provided the most comprehensive solution for the price. Because Questica offers integration with our current accounting software, all modules of their solution will be accurate and will not rely on an end user to initiate or transfer any data. Their main product is for budgeting and the end-to-end review, approval, and submission process will aid our managers in preparing an accurate and timely budget. The reporting module will allow the managers to be accountable to their own budgets on a daily basis if they chose. Customized user dashboards are available for managers and board members to quickly display the most relevant information to them. What I think is the best part of this is the transparency reporting that we can publish directly to our website. As recover projects progress, the transparency module can update the website with current numbers and reports, including narratives that can be added by staff. An additional point of notice that made Questica stand out above the other solutions is they are built for the public sector so they understand the needs we have as a public agency when it comes to transparency and reporting. This is not an out-of-the-box feature compared with the other software products. The service is a 5-year contract with a standard 5% annual step increase.

Software Questica Cost

Year one – including one-time setup fee	\$24,625
Year two -	\$20,475
Year three -	\$21,499
Year four -	\$22,574
Year five -	\$23,702
Five year total	\$112,875

The following motion is recommended:

“I move to approve the purchase of Questica, Ltd. Budgeting and Reporting software with an initial cost of \$24,625 per year.



Questica Budget Proposal

Paradise Irrigation District | March 2023

Prepared By: André Aberdeen

Prepared On: March 14, 2023



March 14, 2023

Brett Goodlin - Finance and Accounting Manager
Paradise Irrigation District, California
(530) 815-1616
bgoodlin@paradiseirrigation.com

Dear Brett,

Questica Ltd. is thrilled with the possibility of partnering with the Paradise Irrigation District in its effort to transform the current budget development and management process. We welcome an opportunity to leverage over 25 years of success with similar sized customers across North America to help the Paradise Irrigation District:

- Transition from labor-intensive, unsupported on premise software to an efficient, comprehensive, cloud based budgeting and forecasting software system
- Enable Paradise Irrigation District staff to more actively participate in a collaborative budgeting process remotely or in the office
- Better serve the planning team, finance staff, executive leadership and the community by facilitating analytics with up-to-date information presented in actionable reports, dashboards, and queries
- Budget more effectively for personnel, manage multiple scenarios and decision packages in a single system with a consistent, user-friendly user-interface

Questica proposes a Software-as-a-Service (SaaS) subscription of our industry leading multi-user Questica Budget solution and our professional services for implementation, integration, configuration, training, and post-implementation customer support. Questica is unique in providing a fully integrated solution offered with a consistent and well-organized user-interface that is purpose-built for budgeting in the public sector.

Simply put, Questica is THE most trusted budgeting solution provider by governments in North America. Some key considerations that set Questica apart include the following:

- **Full circle, end-to-end budgeting solutions:** Questica provides a single solution with modules and functionality to address your budgeting needs from start to finish. Per your requirements, we've provided a proposal that addresses your Operating and Personnel budgeting needs.
- **More configurable, less customizations:** Questica's 25 plus years in the government budgeting space means we've seen best practices across multiple budgeting approaches at hundreds of State and Local agencies and organizations. Rather than customize the platform for each approach, Questica builds in incremental best practices as configurable options, offering Questica customers the ability to replicate those processes without re-inventing the wheel. Ultimately, this leads to quicker, less costly, and more stable implementations for long-term ROI.
- **You are in control:** Questica Budget is designed for client-side administration, with security, reports, and workflow configurable at the admin user level. We also leverage a single tenant architecture, which means that each customer has a unique and segregated instance of our software, enabling the Paradise Irrigation District to choose when to apply software updates, based on your convenience and schedule.
- **Singular focus and purpose built for government:** Questica Budget is not a generic "one-size-fits-all" solution, nor is it a "Swiss army knife" that proposes to do many things half-well. Instead, Questica Budget is a point solution that excels at enabling a collaborative budgeting process for state and local governments, and public agencies. Since our inception, we have been 100% focused on crafting best-in-class budgeting solutions for the public sector.
- **Right sized for you.** Questica is big enough to support your organization, yet nimble enough to remain agile. We currently have 130+ employees, which means we have the resources needed to support large-scale, complex implementations while remaining flexible to accommodate your unique requirements. We manage all aspects of our customer implementation, from kick-off to post-implementation support, exclusively with Questica employees.

We have an unmatched track record of success in implementing our solutions for government organizations and we stand firm in our '**getting it done right the first time**' mission. We look forward to continued conversations with your finance team and to demonstrating how Questica will provide unquestionable value and return on investment to the Paradise Irrigation District.

Sincerely,

André Aberdeen- Senior Account Executive. aaberdeen@questica.com. 1.877.707.7755 x 4503

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WHO WE ARE

For the past 25 years, Questica has partnered with public sector organizations to enable data-driven budgeting and decision-making, while increasing data accuracy and productivity and improving stakeholder trust. These organizations are modernizing their business processes using Questica’s budgeting, performance, transparency, and engagement software solutions.



Questica is consistently recognized as one of the leading and most trusted budgeting software solutions:

- 2021 – 2019** As part of GTY, recognized by Government Technology in their annual GovTech 100 Index which showcases the 100 leading companies serving state and local governments in unique, innovative, and effective ways.
- 2019** CV Magazine’s Canadian Business Awards, “Best Cloud-Based Budgeting Software Solutions Provider.”
- 2018** “10 most trusted public sector solution providers” by Insights Success magazine.

The Questica team is comprised of roughly 130+ technology experts, budget professionals and business specialists who have decades of experience working with local government. We in fact represent the largest group of budget software experts in North America dedicated to serving the public sector.



GTY Technology (GTY) brings leading cloud software together to deliver modern solutions for state and local governments, education institutions, and healthcare organizations. More than 2,300 agencies across North America leverage GTY solutions to deliver better outcomes for their constituents by improving the way they engage stakeholders and manage their resources. Built for the public sector, the intuitive suite of solutions supports the policy, regulation, and compliance requirements unique to the public sector. Public Administrative solutions for budgeting (Questica and Sherpa), grants management (eCivis), and procurement (Bonfire) are designed to digitize complex workflows with an intuitive toolset that improves collaboration, transparency, and impact. Civic Engagement solutions for payments (CityBase) and permits (OpenCounter) deliver efficiencies while improving citizen access and satisfaction.

Our team understands the unique challenges that government organizations face when preparing, managing, and sharing the details of a budget, and we bring our collective years of experience to the project.

WHO USES QUESTICA BUDGET?

- ◆ Los Angeles County Employees Retirement Association
- ◆ Metropolitan Water District of SoCal
- ◆ Water Replenishment District of SoCal
- ◆ Bay Area Air Quality Management District
- ◆ Marin Clean Energy, CA
- ◆ StopWaste (Alameda)
- ◆ City of Palo Alto
- ◆ City of Riverside, CA
- ◆ City of Oceanside, CA
- ◆ City of Escondido, CA
- ◆ City of San Obispo, CA
- ◆ City of Thousand Oaks, CA
- ◆ City of Whittier, CA
- ◆ City of Sonora, CA
- ◆ City of Santa Ana, CA
- ◆ City of Morgan Hill, CA
- ◆ City of Malibu, CA
- ◆ Sacramento County Superior Court
- ◆ San Mateo County Superior Court
- ◆ Merced County Superior Court
- ◆ Monterey County Superior Court
- ◆ San Diego County Superior Court

QUESTICA BUDGET CLIENT SUCCESS STORIES

Select a logo to learn more about how our clients are using Questica.



We have a lot more confidence in the data that's in and coming out of Questica. The security structure in Questica is much more robust and it's just a really good powerful system. Some of the things that hadn't ever worked correctly in the old system, we now have.



— **Laura Altizer**, Former Budget Performance Manager
City of High Point



Questica's customer service and responsiveness are excellent.



— **Kelly Greunke**, Manager of Budget Operations
Office, City and County of Denver

ABOUT QUESTICA

Questica proposes a Software-as-a-Service (SaaS) subscription of our industry leading multi-user Questica Budget solution and our professional services for implementation, integration, configuration, training, and post-implementation customer support.



OUR MISSION

“We’re on a mission to simplify the complexities of public sector finance, empowering brilliance at every turn.”

—TJ Parass, Co-Founder of Questica



At Questica, our mission is to empower many to work together in a secure environment, to take control of their budget, and make informed decisions. For the past 25 years, Questica has partnered with public sector organizations to enable data-driven budgeting and decision-making, while increasing data accuracy and productivity and improving stakeholder trust. These organizations are modernizing their business processes using Questica’s budgeting, performance, transparency, and engagement software solutions.

OUR GOAL

Questica’s goal is to drive budget transformation by creating a single source of data truth. As a leader of budgeting preparation and management software since 1998, Questica partners with public sector organizations to better enable data-driven budgeting and decision-making, while increasing data accuracy, productivity and improving stakeholder trust.



Over 800 local and provincial governments, colleges, universities, K-12 schools, hospitals, healthcare facilities and non-profit organizations have eliminated spreadsheets using our budgeting, performance, transparency and engagement solutions. Across 50 states, and 12 provinces and territories, we’ve engineered custom budget solutions for public sector customers which seamlessly integrate with existing financial and other systems.

WHY CLIENTS CHOOSE US

We have an unmatched track record of success in implementing our solutions for government organizations and we stand firm in our ‘getting it done right the first time’ mission. We’ve integrated highly scalable solutions for public sector entities managing budgets of a few million, and other organizations multi-billion-dollar annual spending plans. Our team is comprised of technology experts, budget professionals and business specialists. We are passionate and friendly collaborators who enjoy teaming with our customers to find the right solution to meet their needs.



KEY BENEFITS OF QUESTICA



CLOUD-BASED

Questica Budget Suite is a cloud-based solution hosted on Questica's secure Microsoft Azure server. Cloud-based solutions enable clients to access their budget data online at any time and from any location. Hosting on single tenant architecture means your budget data is isolated from other clients', with the flexibility to choose when to upgrade to new versions of the product.

COLLABORATIVE

Budgeting is a people-centric process that requires communication and teamwork. The Questica Budget Suite is a collaborative platform that allows your budget managers to work with departments to prepare and manage budgets efficiently. We streamline budget access for financial and non-financial contributors; the result improves communication and expedites decision-making. This is particularly important if staff work remotely.



FUNCTIONALITY

Questica Budget is feature-rich and provides powerful functionality for greater control and visibility into budgets. With the tools to calculate, analyze, forecast, report on, and develop what-if scenarios for budgets, users gain deeper financial insights while creating budgets that last. With seamless integration for flow of data to the existing ERP, users can build budgets based on accurate, real-time financial information.

CONFIGURABILITY

Configurability means fewer requirements for customization. This will save time, resources, and complexity both in the initial implementation, and through ongoing use as upgrades and enhancements are released. The bottom line is a significantly lower cost of ownership over your lifetime use of our product.



FLEXIBILITY

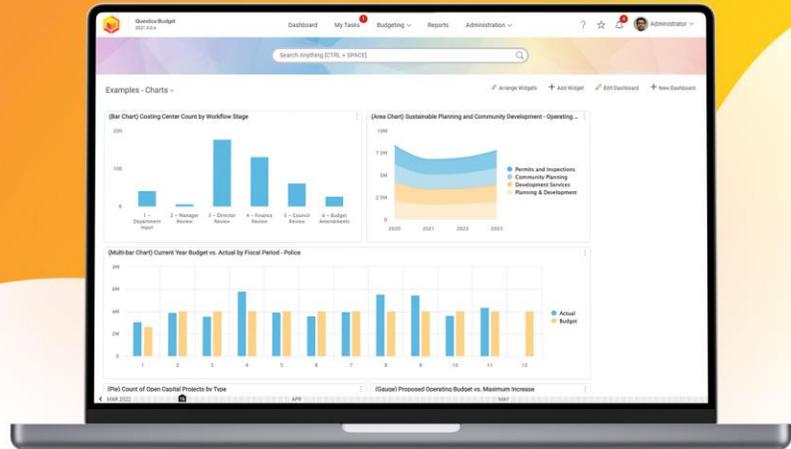
COVID-19 continues to challenge communities, heightening the need for local governments to make decisions quickly and accurately. Our product offers the capacity for multiple scenario models, for governments preparing for the future, and pivoting as plans change. When your plans shift, you don't want to be limited by manual data entry, spreadsheets, or an inflexible legacy system. Questica Budget adapts with you, adjusting to your new budget trajectory to reallocate funds or evaluate potential cost savings.

INNOVATION

Innovation at Questica is driven by feedback on existing product features, and the anticipated need for new features that accommodate new challenges. Questica's product strategy is based on feedback from our clients, all public sector organizations, and serves as a guiding star that directs our focus. From user forums to early adopter groups, Questica clients are with us every step of the way as we develop new features or improve the functionality of our product Suite.



QUESTICA BUDGET



OVERVIEW

The Questica Budget Suite is an end-to-end budgeting system that will help you manage the budgeting process with greater efficiency and accuracy. We are confident that our budget system is the right application for your needs, providing powerful features that support ongoing budget development and reveal key budget insights that may have been hidden in a spreadsheet.

OPERATING MODULE

Questica Budget is designed for non-finance department and non-technical users to prepare and maintain their budgets directly in the system. Budgets can be categorized on an organizational basis where cost centers roll-up into their respective departments and divisions and can also be categorized on a fund basis where cost centers roll-up into their particular funds and fund categories. Cost centers can easily be moved from one department and division to another, as well as from one fund to the next. Additional hierarchical structures can be configured as needed.

2021 - 2861 - Pump Station 1 Main (Active)											
Account Summary											
	2019 Actual	2019 Budge.	2019 Variance	2020 Actual	2020 Budge.	2020 Variance	2021 Actual	2021 Variance	2021 Forecast	2022 Forecast	2022 Forecast
GL Account	1,451.33			1,451.33	981.87	981.87			47,000.00	47,000.00	47,948.00
GL Account Type Revenue											
3056 - User Fees - Drainage	1,451.33			1,451.33	981.87	981.87			47,000.00	47,000.00	47,948.00
3274 - Miscellaneous Fees											
3923 - Financial Stability Reserve											
GL Account Type Expenses	(1,950,272.31)	(1,838,691.45)	(111,580.86)	(1,309,765.36)	(2,201,314.77)	391,549.51	2,183,495.47	(2,183,495.47)	(2,081,138.45)		
4103 - Benefits	351,133.55	30,000.00	321,133.55	332,168.64	349,349.77	(17,181.13)	(393,230.96)	393,230.96	402,363.16		
4008 - Salaries - Pump Technician	1,554,452.85	1,511,482.45	42,970.40	1,472,129.66	1,545,241.00	(73,111.54)	(1,350,178.41)	1,350,178.41	1,386,464.92		
4026 - Retirements	3,200.00		3,200.00								
9211 - WD Regular Time	113.93		113.93	148.38		148.38					
9201 - WD Outside Purchases	6.70		6.70	35,043.27		35,043.27					
9111 - WD Inside Equipment Rentals	3.04		3.04	117.27		117.27					
4070 - Overtime	8.12		8.12	86.39		86.39					
4014 - Salaries - Outside							(6,492.70)	6,492.70	6,492.70	6,492.70	
4116 - Conferences/Travel							(7,000.00)	7,000.00	7,000.00	7,000.00	
4354 - Cable							(1,340.00)	1,340.00	1,340.00	1,340.00	
4366 - Water							(700.00)	700.00	700.00	700.00	
4072 - Insurance							(140,000.00)	140,000.00	140,000.00	140,000.00	
4021 - Repairs and Maintenance							(102,570.00)	102,570.00	102,570.00	102,570.00	
9211 - WD Inventory Purchases				8.72		8.72					
9024 - Wash Order Reserves				(88,846.30)		(88,846.30)					
4024 - Recovery	(1,190.00)		(1,190.00)	(27,727.00)		(27,727.00)					
4014 - Miscellaneous	348.27	2,000.00	(1,651.73)	116.47	2,000.00	(1,883.53)		2,000.00	2,000.00	2,000.00	
4364 - Telecommunications	702.80	4,000.00	(3,297.20)	833.20	4,700.00	(4,866.80)		4,700.00	4,700.00	4,700.00	
4154 - Recovery - HCB	(4,591.51)		(4,591.51)	(6,612.42)		(6,612.42)					
4024 - Laundry	373.21	5,000.00	(4,626.79)	306.66	5,000.00	(4,693.34)		5,000.00	5,000.00	5,000.00	

Sample Costing Center Information

Role-based security ensures that users have streamlined access to only the data and functions that they need. Cost center information can be maintained, and comments, notes, and attachments (e.g., scans, documents, or links) may be added to the budget or even to the detailed line items. Budgets can be managed at a monthly, quarterly, annual, or biennial basis. Grids are configurable and may consist of historical years, current year, and future forecast years.

PERSONNEL PLANNING & BUDGETING MODULE

Questica Budget’s Personnel Planning & Budgeting module performs like a calculator with advanced features, enabling accurate modeling and forecasting all costs associated with positions (filled and vacant) to accommodate the workforce budget. Step or pay increases, cost of living adjustments, new benefits, and other employee-related costs are all accounted for.

Each position is a record of all the information required to calculate base wages, as well as overhead costs such as benefits, allowances, and employer taxes; each is attributed to the appropriate GL Account (object code). Positions paid according to a union contract are assigned a pay grade and step, calculating pay from the pay scale for that contract. Alternatively, a position’s base wage can be entered as a distinct salary value for each position, or as a percentile of the range configured for a selected grade.

Position	Amount	Type	Location
4001	1000.00	Full-time	City
4002	1000.00	Full-time	City
4003	1000.00	Full-time	City
4004	1000.00	Full-time	City
4005	1000.00	Full-time	City
4006	1000.00	Full-time	City
4007	1000.00	Full-time	City
4008	1000.00	Full-time	City
4009	1000.00	Full-time	City
4010	1000.00	Full-time	City
4011	1000.00	Full-time	City
4012	1000.00	Full-time	City
4013	1000.00	Full-time	City
4014	1000.00	Full-time	City
4015	1000.00	Full-time	City
4016	1000.00	Full-time	City
4017	1000.00	Full-time	City
4018	1000.00	Full-time	City
4019	1000.00	Full-time	City
4020	1000.00	Full-time	City

Sample Annual Costing Positions

Description	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
GL Account Type: Expenses / Expenditure	(54,978.09)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)
Base Wage	49,321.12	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76
FICA - Social Security (OASDI)	3,070.31	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86
FICA - Medicare	716.06	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84
Workers' Compensation	1,411.35	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61
Life Insurance	77.25	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44
Dental and Vision	180.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00

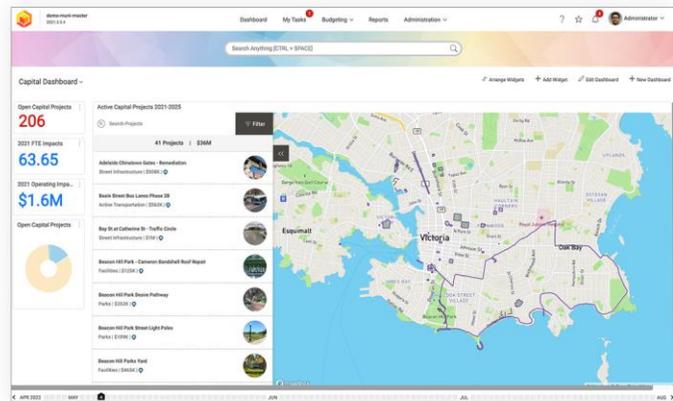
Sample Monthly Costing – Single Position

CAPITAL MODULE

Questica Budget’s Capital module simplifies and centralizes the process of capital budget planning and execution. Users can import prior years’ budget data (actual costs and budget values) into Questica Budget, and create multi-year capital projects where they can identify their expenditures and funding sources, and make adjustments as they prepare their budgets.

Users can construct their capital projects on an annual, quarterly, or monthly basis, enter narrations or explanations for their requests and categorize their projects based on different criteria such as tangible capital assets, fund(s), or project status. Requests get escalated through the configurable workflow system integrated within Questica Budget. Project ranking can also be administered according to user-defined criteria, and multiple project scenarios can be created for each project.

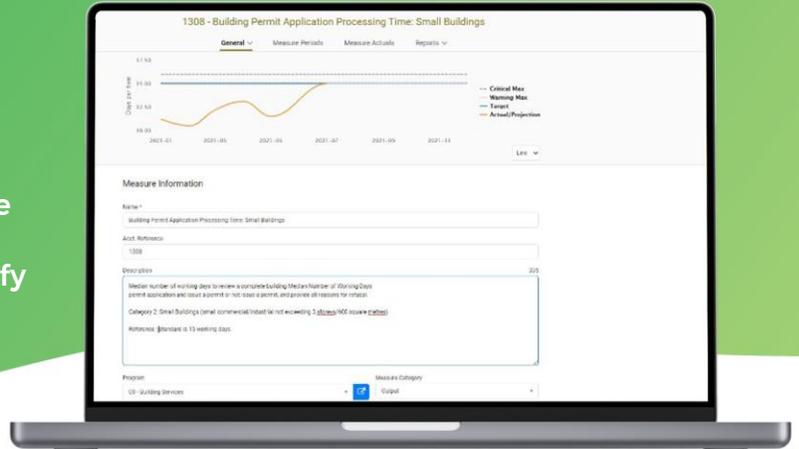
The Capital module also gives the ability to manage budgeting activities related to grant programs of varying complexities. The “type” field on projects is commonly used to indicate that the project is to be treated as a grant.



Sample Capital Improvement Plan Transparency – Interactive Visual Map

PERFORMANCE MODULE

Questica Budget's Performance module allows users to establish objectives and track budget progress toward achieving these objectives over time. Targets can be identified by intended outcome, where warning and critical threshold limits notify users whenever budget performance requires attention.



Sample Performance Dashboard

Measures, whether financial or statistical, may reference existing values already in the system, or may otherwise be manually entered. In either case, these measures can also be calculated based on other measures. They can be consolidated under various programs and can also be incorporated into an Organizational Scorecard. Responsibilities can be established for the various Programs and Measures, inclusive of due date and automated reminders, to facilitate workflow processing.

Questica Budget's Performance module fully integrates with the rest of the Questica Budget Suite and leverages the Questica Dashboard platform. This functionality helps improve performance, encourages innovation within your team, encourages cost-effective practices, and delivers an enhanced level of transparency and accountability.



SPECIAL FEATURES

STATISTICAL LEDGER

The Questica Budget Statistical Ledger allows budget staff to plan and track numbers other than spending dollars (e.g., hours worked, number of clients, resource utilization).

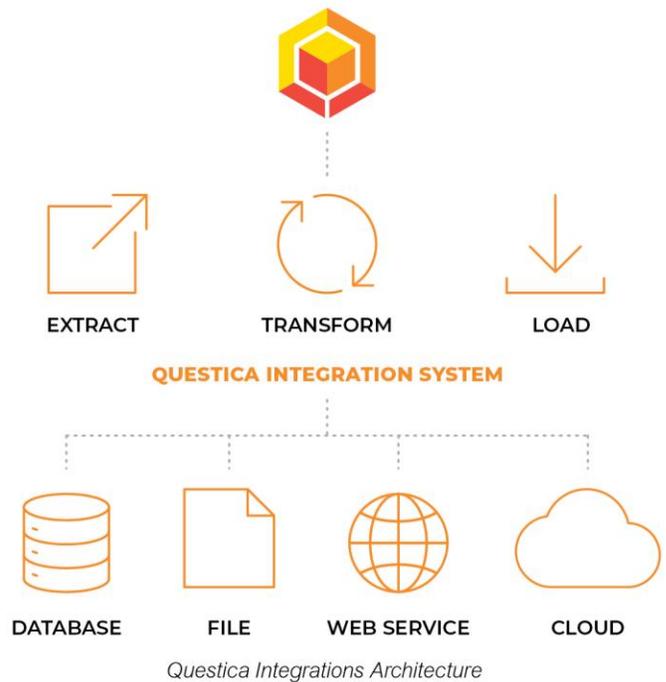
Staff can create a budget for any numeric data and work with it very much like financial budgets. This can be very useful for planning and tracking activities and outputs, and the data can be used as a guideline for building budgets. Statistical Ledger data can also be a component of a performance measurement plan.

QUESTICA INTEGRATION SYSTEM (QIS)

Questica Budget will integrate with your city's financial system via its proprietary Questica Integration System (QIS). QIS is a specialized, database-independent tool developed to exchange data between Questica Budget and external systems on a scheduled or as-needed basis. QIS also simplifies the integration process and reduces the time required to integrate Questica Budget with other customer systems or data warehouses.

QIS provides a highly configurable framework for importing or exporting budget related or non-financial data with existing and future external data sources, using API (Application Programming Interface) and ETL (Extract, Transform and Load) integration methods to ensure the budgeting solution always reflects updated data.

The diagram on the right illustrates the Qestica Integration System. The Qestica Budget application is represented by the symbol at the top, with the QIS system in the middle, and various customer systems on the bottom. When data is being extracted from an external system and moved to Qestica Budget, data would be moving from the bottom to the top of the diagram. On the other hand, when extracting data from Qestica Budget to insert into an external system, data moves from the top to bottom.



The process can be scheduled or run on-demand by an authorized Qestica user. Monitoring of scheduled integration tasks can be performed in many ways, but the most popular method is exception or failure notification, which can be configured to email one or more people. As detailed below, implementations can include three distinct interface points—two on the financial side and one on the HR/personnel side, and sometimes a fourth:

Actual cost integration	Actual costs are automatically imported into Qestica Budget from the Financial System. This can be set up to occur at a variety of timeframes, but most often this automated process of copying the actual costs from the Financial System into the Qestica Budget system occurs on a nightly basis. This allows users to see Budget vs. Actuals that are no more than 24 hours old.
Movement upon approval	When the budget is approved/adopted, it is typically moved from Qestica Budget into the Financial System, the system of record.
Salary sync	The process for loading HR/payroll data into the Qestica Budget system is via our 'Salaries Synchronization Tool'. This provides a mechanism to populate our salary and benefit engine with data from the city's HR records system. The integration can be run on demand, whenever updated personnel data is needed in the budget system.
Budget adjustments (if required)	As adjustments are made throughout the year (e.g., transfers, new budget requests, etc.), these changes can also be synchronized between Qestica Budget and the Financial System so that budget revisions are always current in both systems.

ALLOCATIONS

The Allocations tool within Qestica Budget allows dollars to be moved throughout the Operating and Capital budget in a structured and balanced fashion. The functionality supports complex arrangements of allocations between many budget elements.

An employee's cost may, for example, be split between multiple programs or cost centers, or Internal Service Provider budgets can be managed. In the latter example, an IT budget that is developed in detail like any other costing center may get allocated to other budget elements, perhaps using a cost driver such as 'number of computers' as the distribution basis. Once the allocation has been run, each recipient Costing Center will have a Destination Budget Line representing a portion of IT expenses, and the IT Costing Center budget will subsequently have a Recovery Budget Line that effectively zeroes out their allocated budget.

ADVANCED CALCULATION ENGINE (ACE)

Questica Budget's Advanced Calculation Engine is a powerful feature that brings familiar Excel functions into Questica Budget and allows users to create reusable calculation packages/models. The tool is simple to use and is designed to keep users working inside Questica Budget.

In addition to containing familiar Excel functions, there are also budget-specific functions documented in an integrated library, enabling users to reference data based on its qualities rather than by specific location. For example, a function can be performed on the budget values for a particular account code or using the actuals from a certain statistical account. Functions can also be period-based, enabling the option to reference data from past months or years, or reference a range of data such as the average from the past three years for a given month or quarter.

CHANGE REQUESTS/DECISION PACKAGES

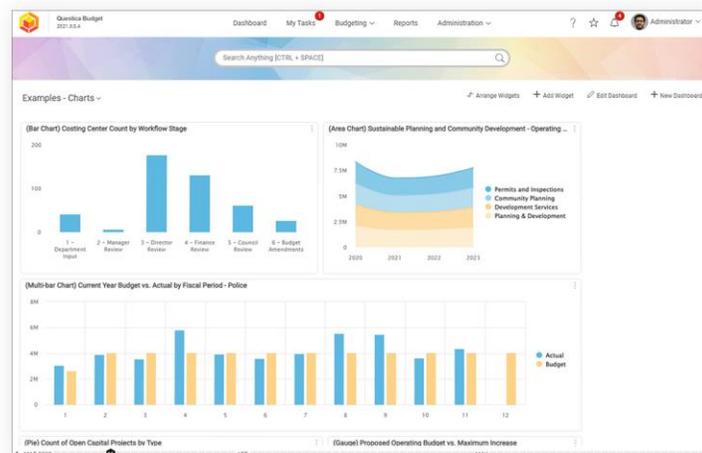
Questica Budget's Change Requests feature, also referred to as Budget Adjustments, Budget Modifications or Decision Packages, allow authorized users to process pre- and post-approval budget changes, both one-time and recurring, using a controlled process and workflow-based approval. These requests can be created individually, or they can be bundled together and treated apart from the general budget with their own dedicated approval process. Questica Budget does this in a controlled environment so that users can only submit, change, and see budget requests that are appropriate for them.

ADVANCED SEARCHES

Questica Budget's Advanced Search function is an intuitive user-facing feature that allows non-technical users to compose detailed searches using a variety of comparators and the ability to infinitely nest AND/OR groupings. Essentially, the Advanced Search functionality allows authorized users to perform sophisticated and highly dynamic data analytics and ad-hoc queries based on multiple dimensions, including specific criteria or descriptive words. This robust and powerful tool allows complex queries to be easily built up—one line at a time.

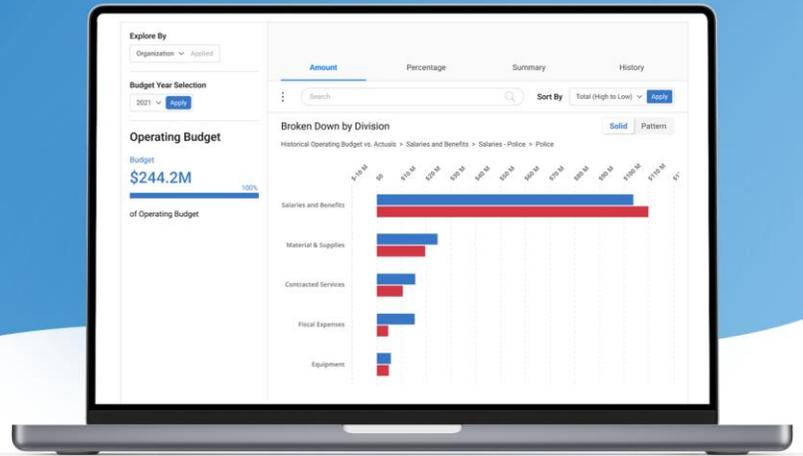
REPORTING AND DASHBOARDS

Questica Budget's reporting and analytics capabilities are delivered as part of its core software feature set. The system includes pre-built ad-hoc data views (i.e., queries), advanced “smart reports” that combine rows and columns of numbers with graphics (e.g., pie chart), 80+ pre-built ready-to-use reports, each with a variety of input selections, and pre-built dashboards with rich interactive visualizations of information that can be utilized to create actionable at-a-glance displays—all of which include data security to ensure users only see what they're allowed to see. Standard reports leverage Microsoft's SQL Server Reporting Services (SSRS) and can be copied and modified by budget staff without requiring programming skills.



Sample Full-Featured Dashboard

OPENBOOK TRANSPARENCY AND DATA VISUALIZATIONS



OpenBook - Sample Operating Budget: Interactive Chart

Questica Budget's OpenBook tool fosters transparency for public agencies, enabling the information to be visualized in an array of charts, tables, bars, graphs, and GIS mapping for Capital planning. Like all Questica tools, OpenBook is intuitive and easy-to-learn. With descriptive text, informational pop-ups, filtering and sorting capabilities, diving in and discovering information is made easy for all stakeholders.

OPENBOOK CUSTOMER EXAMPLES

Select a logo to visit our customers' OpenBook websites.



SEE OUR SOFTWARE SOLUTIONS IN ACTION

Learn how Questica and our software solutions can help your organization today. Our team will reach out to determine how we can help you increase efficiencies for your budgeting process.

GOVERNMENT PROCUREMENT OPTIONS

Today's modern governments have recognized the traditional methods of procuring software through Request for Proposal are expensive, time consuming, and often very limiting in scope. An increasing number of customers have contracted with Questica utilizing the methods outlined below.

1. *Take advantage of contract vehicles and cooperative purchasing agreements.* Contract vehicles are commonly relied upon as the most efficient way for governments to buy goods and services. Questica is listed on many cooperative purchasing contracts, such as DIR, Carahsoft, SHI, NASPO, BuyBoard, Sourcwell, and Omnia. These contracts include several vendors and were established via a competitive bidding process, much like an RFP cycle.
2. *"Sole source."* This method refers to opportunities where Questica is the only provider able to deliver the set of solutions that a government entity is looking for. This can justify the avoidance of an RFP, since there are simply no other vendors in the market who can deliver the necessary goods or services.
3. *Piggyback contracts:* To satisfy procurement policy, many Questica customers choose to piggyback from contracts already vetted by a competitive RFP process of similar size and scope. For example, The City of Spokane utilized a piggyback agreement (i.e., cooperative agreement statement) with City of Seattle to purchase Questica. Questica is open to helping the Paradise Irrigation District explore best fit piggyback options with current customers.
4. *Emergency Funding:* State and local governments need the right tools to remain flexible and make critical data driven decisions. Several Questica customers, such as Imperial County, CA have invoked emergency purchasing measures to fund the purchase of Questica. The funding from the American Rescue Plan Act provides an opportunity for state and local governments to purchase new technology in support of expanding services to citizens and improving responsiveness.

Specifically, sections 602(c)(1)(C) and 603(c)(1)(C) of the Act provide recipients with broad latitude to use the Fiscal Recovery Funds for the provision of government services. Questica Budget now includes a built-in calculator which automates the lost revenue calculation formula as outlined in the guidance. Included below is sample verbiage that the Paradise Irrigation District could utilize to justify purchase of Questica Budget using ARPA funds.

American Rescue Plan Justification

- ◆ Whereas COVID-19 and the required response by the (name of local government) had a significant impact on the budget of (name of local government), and
- ◆ Whereas: expenditures for essential public health and safety workers were higher than budgeted to ensure public health welfare and safety concerns; and
- ◆ Whereas: remote work of non-essential (name of local government) staff resulting from stay-at-home orders and legislated social distancing in the workplace revealed the need for upgrading IT software and infrastructure; and
- ◆ Whereas: ____ (name revenue source; e.g. sales tax, hotel tax, etc.) revenues in the (insert most full fiscal year) were reduced due to the economic impact of COVID-19 causing a budgeting shortfall, and
- ◆ Whereas: the (name of local government) needs to procure budgeting and performance management software that will enhance its ability to respond to the COVID-19 emergency and
- ◆ Whereas: the budgeting and performance management software will increase efficiency, improve constituent services, and enable remote work, and
- ◆ Whereas: the revenues to procure such software are not available due to the economic impacts of COVID-19 on the (name of local government) revenues.
- ◆ Now therefore be it resolved that the (name of local government) hereby declare that the use of American Rescue Plan Act funds in the amount of \$_____ be used to procure....

Should this method be the preferred procurement option, we are more than happy to facilitate reference conversation.



Questica Budget Price Quote

Prepared for:
Brett Goodlin - Finance and Accounting Manager
Paradise Irrigation District, California

Prepared by:
André Aberdeen
Questica Ltd.

This proposal is subject to a review of your Chart of Accounts and a review of the Scope of Work.



QUESTICA BUDGET PRICE QUOTE

Quotation ID#: Paradise Irrigation District – March 14, 2023

Description	Qty.	Total
Questica Budget Framework – All Modules		
Unlimited Operating License Seats	Included	
Unlimited Personnel Planning & Budgeting License Seats	Included	
Unlimited Capital License Seats	Included	
Unlimited Read-Only Licenses	Included	
Performance Measures	Included	
Allocations	Included	
Statistical Ledger	Included	
OpenBook Transparency	Included	
Questica Annual Software Subscription (including software, maintenance, support and hosting)	\$19,500	\$14,625
Product Implementation- per Scope of Work		
Planning & Analysis	Included	
Installation	Included	
Data Load & Verify	Included	
Accounting Integration (Operating and Capital Actuals Import & Operating Budget Export)	Included	
Customizations	Not Included	
Customized Reports	Not Included	
Training	Included	
Project Management	Included	
Total Questica Professional Services: (one-time fee)		\$10,000
GRAND TOTAL (Year 1)		\$24,625

PRICING NOTES

Quotation ID#: Paradise Irrigation District – March 14, 2023

Pricing valid through: April 30, 2023

- ◆ Questica annual subscription is based on a 5-year term
- ◆ Questica annual subscription has been discounted to \$14,625 in Year 1
- ◆ Questica will apply a 5% inflationary increase beginning in Year 2

Questica Annual Fees

- Year 1 is \$24,625.00 (SaaS and Professional Services)
- Year 2 is \$20,475.00 (includes 5% increase)
- Year 3 is \$21,498.75 (includes 5% increase)
- Year 4 is \$22,573.69 (includes 5% increase)
- Year 5 is \$23,702.37 (includes 5% increase)
- Total 5 Year contract is \$112,874.81

Above pricing in US dollars. Applicable Taxes Extra. Pricing is not applicable in response to a formal RFP Process.

Terms of Payment

- ◆ **Software:**
 - Due 100% upon Contract Effective Date (Net 30)
 - Year 2 due 365 days from Contract Effective Date and annually thereafter
- ◆ **Professional Services:**
 - Due 100% upon Contract Effective Date (Net 30)
- ◆ **Additional Professional Services are available upon request at Questica's then current hourly rate, currently set at \$250/hr.**

SUMMARY

Questica greatly appreciates the Paradise Irrigation District's interest in learning more about our Company and our software. As stated, we welcome an opportunity to leverage our more than 25 years of success in public sector budgeting, to help the Paradise Irrigation District improve the efficiency and effectiveness of its budgeting process and to provide a technology solution that optimizes and supports the budget formulation and management cycle.

We are happy to address questions and engage in more detailed conversation to showcase how our software fits your requirements, our implementation approach, and the support our company provides. I would also be happy to facilitate introductions to current clients and would encourage you to connect with your peers to understand why they decided to partner with Questica - the most trusted solution for government organizations.



QUESTICA SOFTWARE SUBSCRIPTION AGREEMENT

This **SOFTWARE SUBSCRIPTION AGREEMENT** (the “**Agreement**”) is made () (the “**Effective Date**”) by and between QUESTICA LTD., a corporation incorporated under the laws of the State of Delaware (“**Questica**”) and **Paradise Irrigation District, CA** including, without limitation, all its subdivisions, departments, and constituent entities within its legal scope and jurisdiction (collectively, the “**Subscriber**”).

1. DEFINITIONS

“**Affiliate**” means any entity which directly or indirectly controls, is controlled by, or is under common control with the subject entity. “Control,” for the purposes of this definition, means direct or indirect ownership or control of more than 50% of the voting interests of the subject entity.

“**Malicious Code**” means viruses, worms, time bombs, Trojan horses, and other harmful or malicious code, files, scripts, agents or programs.

“**Order Form**” means the documents for placing orders hereunder, including addenda thereto, that are entered into between You and Us from time to time, including addenda and supplements thereto.

“**Services**” means the products and services that are ordered by You or Your Affiliates under an Order Form and made available by Us online.

“**User Guide**” means the on-line users guide for the Services, made available on-line.

“**Users**” means individuals who are authorized by You to use the Services, for whom subscriptions to a Service have been ordered, and who have been supplied user identifications and passwords by You, (or by Us at your request). Users may include but are not limited to Your employees, consultants, contractors and agents, and third parties with which You transact business.

“**We**,” “**Us**,” “**Our**,” “**Questica Inc.**,” “**Questica LTD.**” or “**Questica**” means the company or entity providing the Services in the Agreement

“**You**,” “**Your**,” “**Subscriber**” means the company or other legal entity for which you are accepting the Agreement and Affiliates of that company or entity.

“**Your Data**” means all electronic data or information submitted by You to the Services, including but not limited to any data, content (including user content), information and files.

2. PROVISION OF SERVICES

2.1 Terms of Service. Terms, provisions, or conditions on any purchase order, acknowledgement, or other business form or writing that Customer may use in connection with the provision of Services (or software) by Questica will have no effect on the rights, duties, or obligations of the parties hereunder, regardless of any failure of Questica to object to such terms, provisions, or conditions.

2.2 Provision of Services. We shall make the Services available to You pursuant to this Agreement and the relevant Order Forms during a subscription term. By entering into an Order Form hereunder, an Affiliate agrees to be bound by the terms of this Agreement as if it were an original party hereto. Order Forms shall be deemed incorporated herein by reference. You agree that Your purchases hereunder are neither contingent on the delivery of any future functionality or features nor dependent on any oral or written public comments made by Us regarding future functionality or features.

2.3 User Subscriptions. Unless otherwise specified in the applicable Order Form, (i) Services are purchased as User subscriptions and may be accessed by no more than the specified number of Users, (ii) additional User subscriptions may be added during the applicable subscription term at the same price as that for the pre-existing subscriptions thereunder, prorated for the remainder of the subscription term in effect at the time the additional User subscriptions are added and (iii) the added User subscriptions shall terminate on the same

day as the pre-existing subscriptions. User subscriptions are for designated Users only and cannot be shared or used by more than one user but may be reassigned to new Users replacing former Users who no longer require ongoing use of the Services.

2.4 Hosting, Product Maintenance and Support. For the first year of this Agreement, upon paying the Subscription Fee and for each year thereafter, provided that Subscriber continues to pay the Subscription Fees in accordance with the fees set out in Appendix A, Questica shall provide Hosting, Maintenance and Technical Support Services for the software as outlined in Appendix B, if the Subscriber is not otherwise in breach of the provisions of this Agreement.

2.5 Implementation Services. Questica shall provide the professional service as defined in the Scope of Work (“SOW”), Appendix C, in a professional manner, consistent with industry standards. Unless otherwise agreed upon by both parties, or as the result of a delay on the part of Questica, the obligation to provide professional services to the Subscriber expires the earlier of:

- 1) completion of the services described in the SOW
- 2) 12 months from the effective date of the relevant Order Form.

2.6 Acceptance of Custom Work. Within fifteen (15) business days from the delivery of each individual Custom Work, the Customer/Subscriber shall, in its sole discretion, review the Product Customization and notify Questica whether it finds the Customizations satisfactory or unsatisfactory. If its determined that the Customizations are unsatisfactory, then it shall state in writing the reasons for its determination, including identifying any nonconformance with the Subscriber’s specifications or expectations. Questica will promptly correct the deficiencies and reinstall the Customizations, and the approval procedure shall be reapplied until Subscriber finally declares the Customizations satisfactory. In the absence of a written response within 15 Business Days after the delivery of the Customizations or once the Subscriber has declared the Customizations satisfactory, the Customizations shall be considered ‘Accepted’.

3. USE OF THE SERVICES

3.1 Our Responsibilities. We shall: (i) provide Our basic support for the Services to You at no additional charge, and/or upgraded support if purchased separately, (ii) use commercially reasonable efforts to make the Services available 24 hours a day, 7 days a week, except for: (a) planned downtime (of which We shall give at least 8 hours’ notice via the Services and which We shall schedule to the extent practicable during the weekend hours from 9:00 pm Friday to 6:00 am Monday Eastern Time), or (b) any unavailability caused by circumstances beyond Our reasonable control, including without limitation, acts of God, acts of government, floods, fires, earthquakes, civil unrest, acts of terror, strikes or other labor problems (other than those involving Our employees), Internet services provider failure or delays, or denial of service attacks, and (iii) provide the Services only in accordance with applicable laws and government regulations.

3.2 Our Protection of Your Data. We shall maintain reasonable administrative, physical and technical safeguards for protection of the security, confidentiality and integrity of Your Data. We shall not (a) modify Your Data, (b) disclose Your Data except as compelled by law in accordance with Section 6.3 (Compelled Disclosure) or as expressly permitted in writing by You, or (c) access Your Data except to provide the Services and prevent or address service or technical problems, or at Your request in connection with customer support matters.

3.3 Your Responsibilities. You shall (i) be responsible for Users’ compliance with this Agreement, (ii) be responsible for the accuracy, quality and legality of Your Data and of the means by which You acquired Your Data, (iii) use commercially reasonable efforts to prevent unauthorized access to or use of the Services, and notify Us promptly of any such unauthorized access or use, and (iv) use the Services only in accordance with the User Guide and applicable laws and government regulations. You shall not (a) make the Services available to anyone other than Users, (b) sell, resell, rent or lease the Services, (c) use the Services to store or transmit material in violation of third-party privacy rights, (d) use the Services to store or transmit Malicious Code, (e) interfere with or disrupt the integrity or performance of the Service or third-party data contained therein, or (f) attempt to gain unauthorized access to the Services or their related systems or networks.

4. FEES AND PAYMENTS FOR SERVICES

4.1 Fees. You shall pay all fees specified in all Order Forms as set out in Appendix A. Except as otherwise specified herein or in an Order Form, (i) fees are based on services purchased and actual usage, (ii) payment obligations are non-cancelable and fees paid are non-refundable, and (iii) the number of User subscriptions purchased cannot be decreased during the relevant subscription term stated on the Order Form. User subscription fees are based on monthly periods that begin on the subscription start date and each monthly

anniversary thereof; therefore, fees for User subscriptions added in the middle of a monthly period will be charged for the full monthly period and the monthly periods remaining in the subscription term.

- 4.2 Invoicing and Payment.** You will provide Us with a valid purchase order or alternative document reasonably acceptable to Us. We will invoice You in advance and otherwise in accordance with the relevant Order Form. Unless otherwise stated in the Order Form, invoiced charges are due net 30 days from the invoice date. You are responsible for providing complete and accurate billing and contact information to Us and notifying Us of any changes to such information.
- 4.3 Overdue Charges.** If any charges are not received from You by the due date, then at Our discretion, (a) such charges may accrue late interest at a rate of 1.5% of the outstanding balance per month, or the maximum rate permitted by law, whichever is lower, from the date such payment was due until the date paid, and/or (b) We may condition future subscription renewals and Order Forms on payment terms shorter than those specified in Section 4.2 (Invoicing and Payment)
- 4.4 Suspension of Service and Acceleration.** If any amount owing by You under this or any other agreement for Our services is 30 or more days overdue, We may, without limiting Our other rights and remedies, accelerate Your unpaid fee obligations under such agreements so that all such obligations become immediately due and payable, and suspend Our services to You until such amounts are paid in full. We will give You at least 7 days prior notice that Your account is overdue, in accordance with Section 11.1 (Manner of Giving Notice), before suspending services to You.
- 4.5 Payments and Disputes.** We shall not exercise Our rights under Section 4.3 (Overdue Charges) or 4.4 (Suspension of Service and Acceleration) if You are disputing the applicable charges reasonably and in good faith and are cooperating diligently to resolve the dispute.
- 4.6 Taxes.** Unless otherwise stated, Our fees do not include any taxes, levies, duties or similar governmental assessments of any nature, including but not limited to value-added, sales, use or withholding taxes, assessable by any local, state, provincial, federal, or foreign jurisdiction (collectively, “**Taxes**”). You are responsible for paying all Taxes associated with Your purchases hereunder. If We have the legal obligation to pay or collect Taxes for which You are responsible under this paragraph, the appropriate amount shall be invoiced to and paid by You, unless You provide Us with a valid tax exemption certificate authorized by the appropriate taxing authority. For clarity, We are solely responsible for taxes assessable against Us based on Our income, property and employees.
- 4.7 Travel Costs.** Unless noted otherwise, this quotation does not include any travel, lodging, or on-site expenses. If such travel is required and subsequently authorized, Questica’s standard travel and per diem rates shall apply. Air Travel, Rental Car (with associated fuel and parking costs), and Lodging costs shall be reimbursed at cost. Questica is not responsible for unpredictable (including Commercial Airline Travel) delays which may increase travel cost.
- 5. PROPRIETARY RIGHTS**
- 5.1 Reservation of Rights in Services.** Subject to the limited rights expressly granted hereunder, We reserve all rights, title and interest in and to the Services, including all related intellectual property rights. No rights are granted to You hereunder other than as expressly set forth herein.
- 5.2 Restrictions.** You shall not (i) permit any third-party to access the Services except as permitted herein or in an Order Form (ii) create derivative works based on the Services except as contained herein, (iii) copy, frame or mirror any part or content of the Services, other than copying or framing on Your own intranets or otherwise for Your own internal business purposes, (iv) reverse engineer the Services, or (v) access the Services in order to (a) build a competitive product or service, or (b) copy any features, functions or graphics of the Services.
- 5.3 Your Applications and Code.** If You, a third party acting on Your behalf, or a User creates applications or program code using the Services, You authorize Us to host, copy, transmit, display and adapt such applications and program code, solely as necessary for Us to provide the Services in accordance with this Agreement. Subject to the above, We acquire no right, title or interest from You or Your licensors under this Agreement in or to such applications or program code, including any intellectual property rights therein.
- 5.4 Your Data.** Subject to the limited rights granted to You hereunder, We acquire no right, title or interest from You or Your licensors under this Agreement in or to Your Data, including any intellectual property rights therein.
- 5.5 Suggestions.** We shall have a royalty-free, worldwide, irrevocable, perpetual license to use and incorporate into the Services any suggestions, enhancement requests, recommendations or other feedback provided by

You, including Users, relating to the operation of the Services. We may additionally develop, modify, improve, support, and operate Our Services based on Your use, as applicable, of any Services.

6. CONFIDENTIALITY

- 6.1 Definition of Confidential Information.** As used herein, “**Confidential Information**” means all confidential information disclosed by a party (“**Disclosing Party**”), whether orally or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure. Your Confidential Information shall include Your Data; Our Confidential Information shall include the Services; and Confidential Information of each party shall include the terms and conditions of this Agreement and all Order Forms, as well as business and marketing plans, technology and technical information, product plans and designs, and business processes disclosed by such party. However, Confidential Information (other than Your Data) shall not include any information that (i) is or becomes generally known to the public without breach of any obligation owed to the Disclosing Party, (ii) was known to the Receiving Party prior to its disclosure by the Disclosing Party without breach of any obligation owed to the Disclosing Party (iii) is received from a third party without breach of any obligation owed to the Disclosing Party, or (iv) was independently developed by the Receiving Party.
- 6.2 Protection of Confidential Information.** The Receiving party shall use the same degree of care that uses to protect the confidentiality of its own confidential information of like kind (but in no event less than reasonable care) (i) not to use any Confidential Information of the Disclosing Party for any purpose outside the scope of this Agreement, and (ii) except as otherwise authorized by the Disclosing Party in writing, to limit access to Confidential Information of the Disclosing Party to those of its and its Affiliates’ employees, contractors and agents who need such access for purposes consistent with this Agreement and who have signed confidentiality agreements with the Receiving Party containing protections no less stringent than those herein. Neither party shall disclose the terms of this Agreement or any Order Form to any third party other than its Affiliates and their legal counsel and accountants without the other party’s prior written consent.
- 6.3 Compelled Disclosure.** The Receiving Party may disclose Confidential Information of the Disclosing Party if it is compelled by law to do so, provided the Receiving Party gives the Disclosing Party prior notice of such compelled disclosure (to the extent legally permitted) and reasonable assistance, at the Disclosing Party’s cost, if the Disclosing Party wishes to contest such disclosure. If the Receiving Party is compelled by law to disclose the Disclosing Party’s Confidential Information as part of a civil proceeding or otherwise to which the Disclosing Party is a party, and the Disclosing Party is not contesting the disclosure, the Disclosing Party will reimburse the Receiving Party for its reasonable costs of compiling and providing secure access to such Confidential Information.

7. REPRESENTATIONS, WARRANTIES AND DISCLAIMERS

- 7.1 Our Warranties.** We represent and warrant that (i) We have validly entered into this Agreement and have the legal authority to do so, (ii) the Services shall perform materially in accordance with the User Guide, (iii) the functionality of the Services will not be materially decreased during a subscription term, and (iv) We will not transmit Malicious Code to You, provided you are not in breach of this subsection (iv) if You or a User uploads a file containing Malicious Code into the Services and later downloads that file containing Malicious Code. For any breach of a warranty above, Your exclusive remedy shall be as provided in Section 10.3 (Termination for Cause) and Section 10.4 (Refund or Payment upon Termination) below.
- 7.2 Your Warranties.** You represent and warrant that (i) You have validly entered into this Agreement and have the legal authority to do so; (ii) You will use the Services in accordance with applicable laws; and (ii) You have all necessary rights to use and upload any Data for use with the Services.
- 7.3 Disclaimer.** EXCEPT AS EXPRESSLY PROVIDED HEREIN, NEITHER PARTY MAKES ANY REPRESENTATIONS, WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND EACH PARTY SPECIFICALLY DISCLAIMS ALL IMPLIED REPRESENTATIONS AND WARRANTIES, INCLUDING ANY REPRESENTATIONS AND WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW.

8. MUTUAL INDEMNIFICATION

- 8.1 Indemnification by Us.** We shall defend You against any claim, demand, suit, or proceeding made or brought against You by a third party alleging that the use of the Services as permitted hereunder infringes or misappropriates any Canadian or United States’ registered patents, copyrights or trade-mark rights of a third party (a “**Claim Against You**”), and shall indemnify You for any damages, legal fees and costs finally awarded against You as a result of, and for amounts paid by You under a court-approved settlement of, a Claim Against You; provided that You (a) promptly give Us written notice of the Claim Against You; (b) Give Us sole control

of the defense and settlement of the Claim Against You (provided that We may not settle any Claim Against You unless the settlement unconditionally releases You of all liability); and (c) provide to Us all reasonable assistance, at Our expense. In the event of a Claim against You, or if we reasonably believe the Services may infringe or misappropriate, We may in Our discretion and at no cost to you (i) modify the Services so that they no longer infringe or misappropriate, without breaching Our warranties under “Our Warranties” above, (ii) obtain a license for Your continued use of the Services in accordance with this Agreement, or (iii) terminate Your User subscriptions for such services upon 30 days’ written notice and refund to You any prepaid fees covering the remainder of the term of such User subscriptions after the effective date of termination.

8.2 Indemnification by You. You shall defend Us against any claim, demand, suit or proceeding made or brought against Us by a third party alleging that Your Data, or Your use of the Services in breach of this Agreement, infringes or misappropriates the intellectual property rights of a third party or violates applicable law (a “**Claim Against Us**”), and shall indemnify Us for any damages, legal fees and costs finally awarded against us as a result of, or for any amounts paid by Us under a court-approved settlement of, a Claim Against Us; provided that We (a) promptly give You written notice of the Claim Against Us; (b) give You sole control of the defense and settlement of the Claim Against Us (provided that You not settle any Claim Against Us unless the settlement unconditionally releases Us of all liability); and (c) provide to You all reasonable assistance, at Your expense.

8.3 Exclusive Remedy. This Section 8 (Mutual Indemnification) states the indemnifying party’s sole liability to, and the indemnified party’s exclusive remedy against, the other party for any type of claim described in this Section.

9. LIMITATION OF LIABILITY

9.1 Limitation of Liability. NEITHER PARTY’S CUMULATIVE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT (WHETHER IN CONTRACT OR TORT OR UNDER ANY OTHER THEORY OF LIABILITY) SHALL EXCEED THE AMOUNT PAID BY YOU HEREUNDER IN THE 12 MONTHS PRECEDING THE INCIDENT, PROVIDED THAT IN NO EVENT SHALL EITHER PARTY’S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT (WHETHER IN CONTRACT OR TORT OR UNDER ANY OTHER THEORY OF LIABILITY) EXCEED THE TOTAL AMOUNT PAID BY YOU HEREUNDER. THE FOREGOING SHALL NOT LIMIT YOUR PAYMENT OBLIGATIONS UNDER SECTION 4 (FEES AND PAYMENT FOR SERVICES).

9.2 Exclusion of Consequential and Related Damages. IN NO EVENT SHALL EITHER PARTY HAVE ANY LIABILITY TO THE OTHER PARTY FOR ANY LOST PROFITS OR REVENUES OR FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, COVER OR PUNITIVE DAMAGES HOWEVER CAUSED, WHETHER IN CONTRACT, TORT OR ANY OTHER THEORY OF LIABILITY, AND WHETHER OR NOT THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE FOREGOING DISCLAIMER SHALL NOT APPLY TO THE EXTENT PROHIBITED BY LAW.

10. TERM AND TERMINATION

10.1 Term of Agreement. This Agreement commences on the date You accept it and continues until all User subscriptions granted in accordance with this Agreement have expired or been terminated.

10.2 Term of Purchased User Subscriptions. User subscriptions purchased by You commence on the effective date of this Agreement and continue for 5 years. Additional user subscriptions will be prorated from the applicable order date through the remainder of the 5-year term. All user subscriptions shall automatically renew for additional one-year at the end of the then current term, unless either party gives the other notice of non-renewal at least 30 days before the end of the relevant subscription term. The per-unit pricing during any such renewal term shall be the same as that during the prior term unless We have given You written notice of a pricing increase at least 60 days before the end of such prior term, in which case the pricing increase shall be effective upon renewal and thereafter.

10.3 Termination for Cause. A party may terminate this Agreement for cause: (i) upon 30 days written notice to the other party of a material breach if such breach remains uncured at the expiration of such period, or (ii) if the other party becomes the subject of a petition in bankruptcy or any other proceedings relating to insolvency, receivership, liquidation or assignment for the benefit of creditors.

10.4 Termination for Convenience. Subscriber may terminate this Agreement without cause by giving sixty (60) days advance written notice to Us of its election to terminate this Agreement pursuant to this provision. In the event of such termination, Subscriber agrees to pay a SaaS Recovery Amount equivalent to 50% of the Subscription fees for the remainder of the initial term of the Agreement.

- 10.5 Refund or Payment upon Termination.** Upon any termination for cause by You, We shall refund You any prepaid fees covering the remainder of the term of all subscriptions after the effective date of termination. Upon any termination for cause by Us, You shall pay any unpaid fees covering the remainder of the term of all Order Forms agreed to by the Parties. In no event shall any termination relieve You of the obligation to pay any fees payable to Us for the period prior to the effective date of termination.
- 10.6 Return of Your Data.** Upon request made by You within 30 days after termination of a Services subscription, We will make available to You for download a file of Your Data in comma separated value (.csv) format along with attachments in their native format. After such 30-day period, We shall have no obligation to maintain or provide any of Your Data and shall thereafter, unless legally prohibited, delete all of Your Data in Our systems or otherwise in Our possession or under Our control.
- 10.7 Surviving Provisions.** Section 4 (Fees and Payment for Services), 5 (Proprietary Rights), 6 (Confidentiality), 7.3 (Disclaimer), 8 (Mutual Indemnification), 9 (Limitation of Liability, 10.5 (Refund or Payment upon Termination), 10.6 (Return of Your Data), 10.7 (Surviving Provisions), 11 (Notices, Governing Law, Jurisdiction) and 12 (General Provisions) shall survive any termination or expiration of the Agreement.

11. NOTICES, GOVERNING LAW AND JURISDICTION

- 11.1 Manner of Giving Notice.** Except as otherwise specified in this Agreement, all notices, permissions and approvals hereunder shall be in writing and shall be deemed to have been given upon: (i) personal delivery, (ii) the second business day after mailing, (iii) the second business day after sending by confirmed facsimile, (iv) the first business day after sending by email (provided that email shall not be sufficient for notices of termination or an indemnifiable claim) Billing- related notices to You shall be addressed to the relevant billing contact designated by You. All other notices to You shall be addressed to the relevant Services system administrator designated by You.
- 11.2 Dispute Resolution/Arbitration.** In the event of any dispute arising out of or relating to and/or in connection with this Agreement, the parties’ project managers shall use every reasonable effort to resolve such dispute in good faith within 10 Business Days. If the project managers have failed to resolve the dispute within such time frame, then the dispute shall be escalated to the next escalation level. At each escalation level, the designated executives shall negotiate in good faith in an effort to resolve the dispute. For the purposes of this Agreement, a “**Business Day**” means a day other than a Saturday, Sunday, or statutory holiday in Ontario.

Escalation Level	Questica Management Level	Subscriber Management Level	Period of Resolution Efforts
First Level	Project Manager	Project Manager	10 Business Days
Second Level	Customer Success Director	Finance Department Manager	10 Business Days
Third Level	VP, Professional Services	Director of Finance or Treasurer	10 Business Days

If the above escalation periods have elapsed and there continues to be a dispute as to any matter herein, the matter in dispute shall be referred to arbitration by a single arbitrator.

(a) Except as provided above, or any other circumstance in which a party seeks an injunction or other equitable relief from the courts, Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determined by arbitration in Delaware before one arbitrator, including lawyers with 10 years of active practice in relevant information technology or intellectual property matters. The arbitration shall be administered by (i) JAMS pursuant to JAMS’ Streamlined Arbitration Rules and Procedures if You are U.S. based or if You are from outside the United States, in accordance with the JAMS International Arbitration Rules. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction. The arbitrator shall not award punitive or exemplary damages, except where permitted by statute, and the parties waive any right to recover any such damages. The parties shall maintain the confidential nature of the arbitration proceeding and any award, except as may be necessary to prepare for or conduct the arbitration hearing on the merits, or except as may be necessary in connection with a court application for a preliminary remedy, a judicial challenge to an award or its enforcement, or unless otherwise required by law or judicial decision. The parties acknowledge that this Agreement evidences a transaction involving interstate commerce.

(b) Notwithstanding the provision in Section 11.2(a) with respect to applicable substantive law, any arbitration conducted pursuant to the terms of this Agreement shall be governed by the Federal Arbitration Act (9 U.S.C., Secs. 1-16).

(c) In the event of any action or proceeding (including arbitration) brought in connection with this Agreement, the prevailing party shall be entitled to recover its costs and reasonable legal fees arising from such action or proceeding.

11.3 Governing Law and Jurisdiction. This Agreement shall be governed by the laws of the State of Delaware and the federal laws of the United States of America without regard to the conflict of law provisions thereof. The United Nations Convention on Contracts for the International Sale of Goods will not apply to this Agreement. Subject to Section 11.2 above, the parties attorn to the exclusive jurisdiction of the courts of Delaware in respect of this Agreement.

11.4 Waiver of Jury Trial. Each party hereby waives any right to jury trial in connection with any action or litigation in any way arising out of or related to this Agreement.

12. GENERAL PROVISIONS

12.1 Anti-Corruption. You have not received or been offered any illegal or improper bribe, kickback, payment, gift, or thing of value from any of Our employees or agents in connection with this Agreement. Reasonable gifts and entertainment provided in the ordinary course of business do not violate the above restriction.

12.2 Relationship of the Parties. The parties are independent contractors. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary or employment relationship between the parties.

12.3 No Third-Party Beneficiaries. There are no third-party beneficiaries to this Agreement.

12.4 Export Compliance. The Services, other technology We make available, and derivatives thereof may be subject to export laws and regulations of the United States, Canada and other jurisdictions. Each party represents that it is not named on any US or Canadian government denied-party list. You shall not permit Users to access or use Services in a US or Canada embargoed country or in violation of any US or Canadian export law or regulation.

12.5 Waiver. No failure or delay by either party in exercising any right under this Agreement shall constitute a waiver of that right.

12.6 Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

12.7 Legal Fees. You shall pay on demand all of Our reasonable legal fees and other costs incurred by Us to collect any fees or charges due Us under this Agreement following Your breach of Section 4.2 (Invoicing and Payment).

12.8 Assignment. Neither party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other party (not to be unreasonably withheld). Notwithstanding the foregoing, either party may assign this Agreement in its entirety (including all Order Forms), without consent of the other party, to its Affiliate or in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets not involving a direct competitor of the other party. A party's sole remedy for any purported assignment by the other party in breach of this paragraph shall be, at the non-assigning party's election, termination of this Agreement upon written notice to the assigning party. In the event of such a termination, We shall refund to You any prepaid fees covering the remainder of the term of all subscriptions after the effective date of termination. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the parties, their respective successors and permitted assigns.

12.9 Entire Agreement. This Agreement, including all exhibits and addenda hereto and all Order Forms, constitutes the entire agreement between the parties and supersedes all prior and contemporaneous agreements, proposals or representations, written or oral, concerning its subject matter. No modification, amendment, or waiver of any provision of this Agreement shall be effective unless in writing and either signed or accepted electronically by the party against whom the modification, amendment or waiver is to be asserted. However, to the extent of any conflict or inconsistency between the provisions in the body of this Agreement and any exhibit or addendum hereto or any Order Form, the terms of such exhibit, addendum or Order Form shall prevail. Notwithstanding any language to the contrary therein, no terms or conditions stated in Your

purchase order or other order documentation (excluding Order Forms) shall be incorporated into or form any part of this Agreement, and all such terms or conditions shall be null and void.

- 12.10 Cooperative Statement.** Other government organizations and educational or health care institutions may elect to participate in this Agreement (piggyback) at their discretion, provided We also agrees to do so.
- 12.11 Authorized reseller status; Option to purchase affiliate products.** Questica is a subsidiary of GTY Technology Holdings Inc. ("GTY") and an authorized reseller of products and services produced and provided by other subsidiaries of GTY (such subsidiaries, "Questica Affiliates"). These products and services include software-as-a-service technology for the procurement and vendor supplier sourcing industry, digital services and payment technology through a software-as-a-service platform, software solutions for grants management and indirect cost reimbursement and related implementation and consulting services, software tools to streamline permitting and licensing services, and additional web-based budgeting preparation, performance, management and data visualization solutions ("Affiliate Products"). Questica Affiliates include Bonfire Interactive Ltd., Bonfire Interactive US Ltd., eCivis Inc., CityBase, Inc., Open Counter Enterprise Inc. and Sherpa Government Solutions LLC. In addition to the products and services that are the subject of this Agreement, Subscriber has the option to purchase from either Questica, as an authorized reseller, or Questica Affiliates, Affiliate Products on terms and conditions, including pricing, to be agreed upon in writing by Subscriber and Questica or Subscriber and the applicable Questica Affiliate.
- 12.12 Media Releases.** Neither party shall use the name, trademark or logo of the other party without the prior written consent of the other party. Notwithstanding the foregoing, We may use the Your name and identify You as a Questica client in advertising, marketing materials, press releases and similar materials.

IN WITNESS WHEREOF, the parties have duly executed this Agreement.

PARADISE IRRIGATION DISTRICT

QUESTICA LTD.

Per: _____

Per: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

I have authority to bind the organization

I have authority to bind the organization

QUESTICA BUDGET PRICE QUOTE

Quotation ID#: Paradise Irrigation District – March 14, 2023

Description	Qty.	Total
Questica Budget Framework - All Modules		
Unlimited Operating License Seats	Included	
Unlimited Personnel Planning & Budgeting License Seats	Included	
Unlimited Capital License Seats	Included	
Unlimited Read-Only Licenses	Included	
Performance Measures	Included	
Allocations	Included	
Statistical Ledger	Included	
OpenBook Transparency	Included	
Questica Year 1 Software Subscription (including software, maintenance, support and hosting)	\$19,500	\$14,625
Product Implementation- per Scope of Work		
Planning & Analysis	Included	
Installation	Included	
Data Load & Verify	Included	
Accounting Integration (Operating and Capital Actuals Import & Operating Budget Export)	Included	
Customizations	Not Included	
Customized Reports	Not Included	
Training	Included	
Project Management	Included	
Total Questica Professional Services: (one-time fee)		\$10,000
GRAND TOTAL (Year 1)		\$24,625

PRICING NOTES

Quotation ID#: Paradise Irrigation District – March 14, 2023

Pricing valid through: April 28, 2023

- ◆ Questica annual subscription is based on a 5-year term
- ◆ Questica annual subscription has been discounted to \$14,625 in Year 1
- ◆ Questica will apply a 5% inflationary increase beginning in Year 2

Questica Annual Fees

- Year 1 is \$24,625.00 (SaaS and Professional Services)
- Year 2 is \$20,475.00 (includes 5% increase)
- Year 3 is \$21,498.75 (includes 5% increase)
- Year 4 is \$22,573.69 (includes 5% increase)
- Year 5 is \$23,702.37 (includes 5% increase)
- Total 5 Year contract is \$112,874.81

Above pricing in US dollars. Applicable Taxes Extra. Pricing is not applicable in response to a formal RFP Process.

Terms of Payment

- ◆ **Software:**
 - Due 100% upon Contract Effective Date (Net 30)
 - Year 2 due 365 days from Contract Effective Date and annually thereafter
- ◆ **Professional Services:**
 - Due 100% upon Contract Effective Date (Net 30)
- ◆ **Additional Professional Services are available upon request at Questica's then current hourly rate, currently set at \$250/hr.**

APPENDIX B – Hosting, Maintenance and Technical Support Services

- (A) **Hosting Services.** Questica shall provide technical support and the associated hardware infrastructure to maintain the various Questica databases in a hosted environment. This includes performance tuning, database backups, disaster recovery availability, applying software upgrades and patches at the direction of the Subscriber, performing 24X7 server monitoring. Hosting Services do not include:
- I. Testing customizations during an upgrade
 - II. Restoring a database backup required because of a Subscriber error
 - III. Migrating data or reports among instances (example: from training or testing to production)

Questica may at its sole discretion, periodically make reasonable modifications or changes to the Hosting Services provided.

Subscriber is responsible for ensuring that its personnel have sufficient training to attain and maintain competence in the operation of the Software.

Technical support relating to the Hosting Services is available through Questica's normal business hours, Monday through Friday, 8:00am through 8:00pm, Eastern Standard Time on Business Days. Extended coverage is available for an additional fee. Questica will provide an initial response to all properly submitted support requests within two (2) business hours of initial submission.

- (B) **Product Maintenance.** On an as-available basis, Questica will provide enhancements, modifications or upgrades to the Software as Questica may from time to time make available to its Subscribers generally (“**Updates**”) but excluding any New Product (a “**New Product**” being a solution which, in Questica's determination and subject to general industry standards, does not replace the Software licensed hereunder.) Updates do not include:
- I. Platform extensions including product extensions to (i) different hardware platforms; (ii) different windowing system platforms; (iii) different operating system platforms
 - II. New applications
 - III. Services associated with the application or installation of Updates

If requested, Questica will provide assistance in the testing of any site-specific customizations. Questica will provide a quote for any required rework associated with customizations resulting from the upgrade.

- (C) **Technical Support Services.** Questica will provide phone and e-mail based technical support of a reasonable nature as described herein. A technical support incident or problem is a single user defined problem seeking resolution. It must be related to the original intent and design of the software. Technical Support Services include the support of Questica supplied integrations that have not been modified by the Subscriber. Each Technical Support Service incident is deemed closed when a remedy, workaround, or recommendation for the installation of a current maintenance release has been offered, and a commercially reasonable effort has been made to restore operation to the original intent and design of the Software. Technical Support Service does not include:
- I. Custom programming services;
 - II. On-site support;
 - III. Subscriber developed interfaces, API interactions, or customizations;
 - IV. Subscriber developed reports;
 - V. End-User training or re-training;
 - VI. Subscriber hardware or network issues;
 - VII. Correction of data issues derived from user error or Software misuse;
 - VIII. Changes to Questica developed custom reports or Permitted Customizations (including Questica supplied custom business rules or customized user screens) that are outside the scope of the accepted specification, scope of work, or authorized change requests;
 - IX. Corrections to Questica developed custom reports or Permitted Customizations beyond six (6) months from the date of delivery (the upgrade protection period); and

- X. Changes to integration functionality made necessary due to Subscriber server modifications/replacement, or changes by upgrades or changes to the integrated financial system software or hardware.

Questica may at its sole discretion, periodically make reasonable modifications or changes to the Technical Support Services and/or Product Maintenance Services provided.

Subscriber is responsible for ensuring that its personnel have sufficient training to attain and maintain competence in the operation of the Software.

Technical Support Service is available through Questica's normal business hours, Monday through Friday, 8:00am through 8:00pm, Eastern Standard Time on Business Days. Extended coverage is available for an additional fee.

System Hosting

Server

Production & Test Instances of Questica Budget

Questica will install a production instance of Questica Budget in a cloud hosted environment, as per the signed hosting agreement. The implementation will be carried out directly on the “production” system.

A second system, for testing, will be created by copying the production system on request. Questica will service a reasonable number of such copies, at the discretion of the Questica project manager. Questica reserves the right to delete test systems left unused for an extended period of time. In such a case, The Customer may have a test system reinstated when needed, by requesting a copy of the current production system.

Production Instance of OpenBook

Questica will install a single instance of OpenBook in a cloud hosted environment.

Client Software

The Customer will provide user workstation environments as follows:

- Supported web browsers - Internet Explorer 11 or newer, Microsoft Edge, Firefox latest release, Chrome latest release.
- Microsoft .NET Framework 4.6.
- Microsoft Excel® 2007 or newer (required for data export/import).
- Report Builder 3.0 downloaded and installed without charge from Microsoft’s web site for self-serve (“ad hoc”) reporting.

Project Management & Analysis

Questica and The Customer agree that the implementation of Questica Budget is a shared responsibility. Neither Questica nor The Customer is expected to have resources available to mitigate timeframe slippage caused by the other party. Delays on the part of The Customer, including putting the project on temporary hold or changes in project personnel, may result in a Change Order to cover the cost of restart, rework, rescheduling, and retraining.

Questica Project Lead

Questica will assign a lead analyst/project manager, hereafter referred to as the “PM”, to lead the implementation on Questica’s behalf. The PM will carry out most project management, analysis, and configuration activities. They will engage other Questica staff to fulfill deliverables according need.

All work with the Questica PM will be carried out “off-site” and contact will be via email, telephone, video conference, and remote desktop sharing. A SharePoint repository will be provided by Questica for housing project documentation and exchanging data load spreadsheets.

The project management responsibilities of Questica’s PM are as follows:

- a) Coordinate the development of the project timeline with The Customer’s project manager.
- b) Ensure the timely execution of Questica’s deliverables.
- c) Ensure that members of The Customer team are sufficiently educated in the Questica Budget application to understand the implications of design decisions.
- d) Advise The Customer of expected completion dates for “Customer task” identified within this SoW.
- e) Advise The Customer of the impact if any Questica or Customer deliverable is advanced or delayed.
- f) Track and communicate issues through an “issue log”.
- g) Author, and coordinate the approval of, change orders.

The Customer's Project Lead

The Customer will assign a resource as their project lead. This person may be a project manager or senior member of the budget office/financial team. The role and responsibilities of this resource are as follows:

- a) Act as primary communication point with the Questica PM.
- b) Provide definitive responses to the Questica PM on all decision points.
- c) Ensure the timely execution of The Customer's deliverables, as identified within this SoW.
- d) Advise the Questica PM of expected completion dates for these tasks.
- e) Ensure that implementation training material is reviewed in a timely manner.
- f) Ensure that all Customer team members have a clear understanding of their roles and responsibilities in the implementation.
- g) Ensure that all Customer team has sufficient understanding of the product and the implementation to make their decisions and complete their deliverables.
- h) Approve (sign-off) on Questica deliverables.
- i) Certify that change orders contain a full specification of the changes required.

The Customer will have access to training materials, such as videos, online in the Questica Academy.

Data Loading

The Customer is encouraged to load the data, under the guidance of the Questica PM and supporting implementation material. This approach is the best means to full understanding in the shortest possible time.

Where the Questica PM needs to load data on The Customer's behalf (where noted in the *Scope of Implementation Services* below), the data must be provided to Questica in Excel workbooks; and must be "clean", consistent, and complete. The Questica PM is not responsible for cleaning data, will not load data "piecemeal", and will not repeatedly load data in order to repair issues and/or add missing information. Further data loads/reloads can be performed by The Customer using the software's user interface.

Integrations

Integrations are the automation of data exchange between Questica and 3rd party systems. This will use files transferred to/from an SFTP or FTPS server provided by Questica, except where alternatives are explicitly noted as options in the *Scope of Implementation Services* below.

Questica does not offer services to build the 3rd party system end of integrations. The Customer is responsible for creating data sources and destinations within their 3rd party systems, either through their IT team or through their system's integrator. Alternatively, manual exports and imports are a practical way to transfer data.

Scope of Implementation Services

Limitation of Obligation

The services described in this section must be delivered within 13 weeks contiguous of the initial contract date and will be deemed delivered in full thereafter, with no further obligation by Questica to deliver such services.

Questica Budget Configuration & Shared Components

Function, Feature, or Service	Description	Scope
Initial Data Load of Chart of Account Data	<p>Configuration and data import of the following Questica standard data structures:</p> <ul style="list-style-type: none"> • Division/Department hierarchy. • Fund Categories and Funds. • Account Categories and Expense and Revenue GL Accounts. • Other COA dimensions. <p>Questica will work with the customer to determine the most efficient and effective manner to acquire this data from existing systems.</p>	<p>In scope:</p> <p>All reasonable data required to support a chart of accounts, roll-ups, additional chart categorizations, budgets, and actuals.</p>
Budget Process Configuration	<p>Define and configure the statuses, stages, snapshots, additional fields, forms, grids, and change request types required to support all fundamental budgeting processes.</p> <p>The implementation assumes centralized budgeting and a standard budget development process along the lines of base budget, to department request, through budget office review, and council/board approval.</p> <p><i>The Customer is able to increase the complexity of the budget process beyond this simple model, using the software's user interface, following training.</i></p>	<p>In scope:</p> <p>Questica and The Customer will work cooperatively to define and configure all fundamental budgeting processes.</p>
Application Level Security	<p>Configuration of user accounts and role-based security, modelling a standard "pipeline" budget development and management process.</p> <p><i>The Customer is able to increase the complexity of security beyond this simple model using the software's user interface following training.</i></p>	<p>In scope:</p> <p>It is important that The Customer understands the security configuration. Questica's PM will provide advice, instruction, discuss configuration strategies, and create "template" security roles.</p>
Project Management, Configuration & Analysis	<p>The fixed price cost includes overhead of project management and analysis by the PM during implementation.</p> <p><i>Should implementation project management and consulting be required beyond the scoped period, additional time may be purchased at Questica's standard services rate.</i></p>	<p>In scope:</p> <p>Service provided until all other services are delivered or 13 weeks contiguous from project kick-off, whichever occurs first.</p>

Operating Module

The Operating module is In scope.

Function, Feature, or Service	Description	Scope
Configuration & Initial Data Load		
Questica will work with the customer to determine the most efficient and effective manner to acquire this data from existing systems.		
Import Costing Centers	<p>Configuration and data import of standard Questica Operating data structures. At a minimum, the data will be sufficient to:</p> <ul style="list-style-type: none"> • Create Costing Centers (for each historical and current/future budget year to be loaded). • Add Costing Centers to Departments. • Associate Costing Centers with Funds. • Define Budget Promotion Stages. 	In scope
Import Budgets	<p>Import multiple years of Operating budget:</p> <ul style="list-style-type: none"> • Create dollar budget line items with GL Accounts (or The Customer's equivalent thereof) ... at the Costing Center level. <p>The budgets must be imported in year order from oldest to newest.</p> <p><i>* If budgets change after the initial data load, the client can update it directly within the system.</i></p>	<p>In scope: 2 prior years + current fiscal year budgets</p> <p>The Customer can import additional years at their discretion (there is no system restriction).</p>
Integrations		
Budget Export Integration	<p>Interface to export the adopted budget from Questica into The Customer's general ledger system.</p> <p>Data can be extracted into a text ("CSV") file, an Excel® workbook, or through a RESTful API call to a Questica ad hoc view.</p> <p>The implementation allows for a reasonable number of simple automated transformations such as basic filtering, field concatenation or splitting, flipping revenue signs.</p> <p><i>* If a custom integration is required (for example to accommodate dynamic mapping of data due to legacy systems or non-normalized GL Account structures) then please discuss adding this for a one-time set-up fee.</i></p>	In scope: 1 point of budget export integration.
Budget Amendments Export Integration	<p>Interface to transfer individual approved amendments to the Operating budget, from Questica Budget to The Customer's general ledger, or the other direction as required.</p> <p>This interface is required only in the case where amendments must be synchronized between the two systems and where the general ledger cannot be updated by re-running the full export provided in the item in the "Budget Export" item above.</p> <p><i>* If this integration is required, then please discuss adding this for a one-time set-up fee.</i></p>	Not in scope
GL Actuals Import Integration	<p>Interface to copy/import financial Actuals into the Questica Operating module from The Customer's general ledger</p>	In scope: 1 point of actuals import integration.

	<p>system. This interface can be automated to run on a schedule.</p> <p>Data to be imported will need to be in a standard “CSV” formatted file with the following required fields/columns, in the order listed.</p> <ol style="list-style-type: none"> 1. AccountStructure 2. TransactionDate 3. Amount <p>Additional fields/columns may be added, upon the discretion of The Customer, as long as they follow Questica Budget’s format.</p> <p>Actuals can be individual transactions or monthly balance by account structure.</p> <p>The implementation allows for a reasonable number of simple automated transformations such as flipping revenue signs or date formats.</p> <p>Transactions will be imported provided that the data element can be unambiguously matched to a pre-existing record (for example costing center, fund and GL account). An exception report is provided for data elements which cannot be matched. The import integrations will not create accounts, or segments of the account, in the case that the account or segment does not already exist in Questica.</p> <p><i>* If a custom integration is required (for example to accommodate dynamic mapping of data due to legacy systems or non-normalized GL Account structures; or to read the actuals using a Web API) then please discuss adding this for a one-time set-up fee.</i></p>	
Optional Features	<i>The following optional add-ins offer functionality necessary for very specific budgeting activities, as described. If “Not in scope” then these features are not part of the purchased Questica package.</i>	
Allocations Add-in	The Questica Budget Allocations add-in, to automatically transfer specific budget lines to multiple costing centers. If the Capital module is in scope then budget lines can also be allocated to projects.	<p>In scope:</p> <p>Shared task:</p> <p>The Customer will receive assistance from the Questica PM to create a subset of the required allocations which can then be referenced by The Customer to create the full required set.</p>
Statistical Ledger Add-in	The Questica Budget Statistical Ledger add-in, to budget for non-general ledger and non-monetary values, rates and quantities (within costing centers). Also provides a convenient source of non-monetary data for the Performance Measures module.	<p>In scope: 2 prior years + current fiscal year budgets</p> <p>The Customer can import additional years at their discretion (there is no system restriction).</p>

Personnel Planning & Budgeting Module

The Personnel Planning & Budgeting module is In scope.

Function, Feature, or Service	Description	Scope
Configuration & Initial Data Load		
Due to access limitations is unlikely that the Questica PM is able to perform the data extraction and will require The Customer to provide this data in Excel workbooks.		
The Questica Personnel module is not loaded or used for historical fiscal years. It will be configured only for one fiscal year which should be either: <ul style="list-style-type: none"> • Current fiscal year: The Customer will be able to verify the structure by “publishing” the Salaries to their current budget and making a comparison, but the position/employee data will be stale by one year and will need updating when rolling to the new budget year. • New budget year (first year for which a new budget is being built using Questica). Note that once in the system all salaries data is rolled with the Operating budget when creating a new budget year. It does not need to be reloaded, simply updated to match the current state.		
Import Positions & Employees	Load the lists of Employees and associated data; and Positions and their associated data (including incumbent Employee).	In scope
Import Grades & Scales	Load the list of Grades and their associated data, and any contracted pay Scales (hourly by “Step”).	In scope
Configure Benefits (“Modifiers”)	<p>Create “modifiers” to generate supplementary personnel costs such as benefits, allowances, payroll taxes, and insurance.</p> <p>Note that modifiers are not simple 2-dimensional data that can be represented in a spreadsheet. It is not possible to load modifiers in bulk from Excel® workbooks.</p> <p>The Questica system is pre-loaded with example modifiers that The Customer may find useful to use as-is, or for copying and editing to generate the supplementary personnel costs appropriate to their organization.</p> <p><i>*While <u>most</u> supplementary personnel costs can be configured and auto-calculated using “modifiers”, on occasion the rules and arithmetic of certain costs cannot be modelled and either need to be manually calculated and entered by The Customer or accommodated through custom modifiers which can be added to the implementation for a one-time setup fee.</i></p>	<p>Shared task:</p> <p>The Customer will receive assistance from the Questica PM to create a subset of the required modifiers which can then be copied and edited by The Customer as many times as needed to create the full required set.</p>
Import Position/Costing Center Allocations	<p>Load the “allocation” of Positions to the Costing Centers, to assign payroll costs of those Positions.</p> <p>Each Position may be split between multiple Costing Centers. Within each Costing Center, all payroll costs are consolidated to the account string level. You may also choose to configure the system such that it splits the costs to a more detailed level.</p>	In scope

Capital Module

The Capital module is In scope.

Function, Feature, or Service	Description	Scope
Configuration & Initial Data Load		
Questica will work with the customer to determine the most efficient and effective manner to acquire this data from existing systems.		
Import Capital Projects	<p>Configuration and data import of standard Questica Capital data structures. At a minimum, the data will be sufficient to:</p> <ul style="list-style-type: none"> • Create Projects (including closed projects where historical budget is being loaded). • Add Projects to the list of Departments that are consistent with, and shared by, the Operating module. • Define Project Promotion Stages. <p>The configuration data may optionally contain data to:</p> <ul style="list-style-type: none"> • Define Asset Categories & Asset Types. • Define a Single Set of Project Ranking Metrics. 	In scope
Import Budgets	<p>Import multiple years of Capital budget:</p> <ul style="list-style-type: none"> • Create dollar budget line items with GL Accounts (or The Customer's equivalent thereof) ... at the Project level. <p>The budgets must be imported in year order from oldest to newest.</p> <p><i>* If budgets change after the initial data load, the client can update it directly within the system.</i></p>	<p>In scope: 2 prior years + current fiscal year budgets</p> <p>The Customer can import additional years at their discretion (there is no system restriction).</p>
Integrations		
Budget Export Integration	<p>Interface to export the adopted budget from Questica into The Customer's general ledger or project control system.</p> <p>Data can be extracted into a text ("CSV") file, an Excel® workbook, or through a RESTful API call to a Questica ad hoc view.</p> <p>The implementation allows for a reasonable number of simple automated transformations such as basic filtering, field concatenation or splitting, flipping revenue signs.</p> <p><i>* If a custom integration is required (for example to accommodate dynamic mapping of data due to legacy systems or non-normalized GL Account structures) then please discuss adding this for a one-time set-up fee.</i></p>	In scope: 1 point of budget export integration.
Budget Amendments Export Integration	<p>Interface to transfer individual approved amendments to the Capital budget, from Questica Budget to The Customer's general ledger, or the other direction as required.</p> <p>This interface is required only in the case where amendments must be synchronized between the two systems and where the general ledger cannot be updated by re-running the full export provided in the item in the "Budget Export" item above.</p>	Not in scope
Actuals Import Integration	Interface to copy financial Actuals into the Questica Capital module from The Customer's general ledger or project	In scope: 1 point of actuals import integration.

	<p>control system. This interface can be automated to run on a schedule.</p> <p>Data to be imported will need to be in a standard “CSV” formatted file with the following required fields/columns, in the order listed.</p> <ol style="list-style-type: none"> 4. AccountStructure 5. TransactionDate 6. Amount <p>Additional fields/columns may be added, upon the discretion of The Customer, as long as they follow Questica Budget’s format.</p> <p>Actuals can be individual transactions or monthly balance by account structure.</p> <p>The implementation allows for a reasonable number of simple automated transformations such as flipping revenue signs or date formats.</p> <p>Transactions will be imported provided that the data element can be unambiguously matched to a pre-existing record (for example costing center, fund and GL account). An exception report is provided for data elements which cannot be matched. The import integrations will not create accounts, or segments of the account, in the case that the account or segment does not already exist in Questica.</p> <p><i>* If a custom integration is required (for example to accommodate dynamic mapping of data due to legacy systems or non-normalized GL Account structures; or to read the actuals using a Web API) then please discuss adding this for a one-time set-up fee.</i></p>	
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Performance Measures Module

The Performance Measures module is In scope.

Function, Feature, or Service	Description	Scope
Performance Measurement Consulting	Consulting services to advise, design, promote, and enact Performance Measurement Programs.	Not in scope
Configuration & Initial Data Load		
Measure Categories and Units	Configuration of Performance Measure Categories and Units of Measure.	In scope
Measures	The Customer will receive training to determine how to enter Performance Measures into the system.	Shared task: The Customer will receive assistance from the Questica PM to create a subset of the required measures which can then be referenced by The Customer to create the full required set.
Scorecards	The Customer will receive training to determine how to configure Performance Measure Scorecards within the system.	Shared task: The Customer will receive assistance from the Questica

		PM to create a subset of the required scorecards which can then be referenced by The Customer to create the full required set.
Integrations		
Measure Actuals Import	Automated interface for importing Actuals from the many and various systems which might house data useful as Measure Actuals. <i>*If a custom integration is required then please discuss adding this for a one-time set-up fee.</i>	Not in scope

OpenBook

Use of Questica's OpenBook transparency portal is included in this system.

Function, Feature, or Service	Description	Scope
Setup & Connection	Create OpenBook instance. Connect to Questica Budget production instance with out-of-the-box API and test connectivity.	In Scope
Analysis & Design	<ul style="list-style-type: none"> Post-training review of concepts and process with The Customer, including the visualization types, their purpose and appropriate Questica Budget data sources. Assistance in determining initial set of visualizations. Review the editing and publishing of datasets from Questica Budget to OpenBook. Determination of non-Questica Budget data sources. 	In Scope
Questica Budget Configuration	Creation of "ad hoc views" in Questica to support data requirements of The Customer's OpenBook (as determined during analysis & design), typically: <ul style="list-style-type: none"> Budget Actual Budget vs Actual 	Shared task: The Questica PM will assist in configuring a reasonable number of views for the initial set of OpenBook data visualizations.
OpenBook General Configuration	Configuration of OpenBook settings, profile, UI options, and admin user.	In Scope
OpenBook Visualization Configuration	Creation of "Visualizations" in OpenBook using out-of-the-box Visualization templates, sourcing data from Questica Budget dataset and ad hoc spreadsheets.	Shared task: The Questica PM will assist in configuring a reasonable number of OpenBook data visualizations as the initial set. The customer may continue to add visualizations throughout their use of OpenBook.
OpenBook Advanced/Custom Visualizations.	Creation of more advanced visualizations, for example those requiring multiple data sources and/or new reporting entities within Questica Budget and/or custom visualisations.	Not in scope

Training

The following list details the proposed training. The PM and The Customer will determine the final training plan. Topics may be swapped to receive more of one and less of another, provided that the total amount of training does not exceed the proposed plan.

Training Topic	Description	Scope
Implementation	A Questica Budget Implementation Guide, along with a Project/Milestone Plan, identifies all steps involved in the implementation process. This guide references pre-recorded training videos, job aids, etc. After which a PM will address Customer questions and provide advise as needed.	Customer task
Administration	Training in Questica Budget administration is delivered via a series of training courseware, such as pre-recorded videos, after which a PM will address Customer questions and provide advice as needed.	Customer task
Administrator Authored Reporting	Training in the use of ad hoc views and dashboards is delivered via pre-recorded training videos, after which a PM will address Customer questions and provide advice as needed. Questica also provides instructional videos on the use of the Report Builder 3.0 report authoring tool but recommends that users make use of the many online resources to gain expertise in this tool.	Customer task
Allocations	Training in Questica Budget's Allocations feature is delivered via a pre-recorded training video, after which a PM will address Customer questions and provide advice as needed.	In scope
Change Request	Training in Questica Budget's Change Requests feature is delivered via a pre-recorded training video, after which a PM will address Customer questions and provide advice as needed.	Customer task
Statistical Ledger	Training in Questica Budget's Statistical Ledger feature is delivered via a pre-recorded training video, after which a PM will address Customer questions and provide advice as needed.	In scope
Operating Module	Training in the use of Questica Budget's Operating module is delivered in one "live" training session. This session can be recorded and made available online to your users only.	In scope
Personnel Planning & Budgeting	Training in the use of Questica Budget's Personnel Planning & Budgeting module is delivered in one "live" training session. This session can be recorded and made available online to your users only.	In scope
Capital Module	Training in the use of Questica Budget's Capital module is delivered in one "live" training session. This session can be recorded and made available online to your users only.	In scope
Performance Measures	Training in Questica's Performance Measures module is delivered via a series of pre-recorded training videos, after which a PM will address Customer questions and provide advice as needed.	In scope

OpenBook	Training in Questica’s OpenBook module is delivered via a series of pre-recorded training videos, after which a PM will address Customer questions and provide advice as needed.	In scope
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Customizations

Custom Integrations, Business Rules (CBRs), Modifiers, User Interface

This SoW does not include the development of customizations. Customizations can be accommodated upon receipt and acceptance of a change order and will extend the implementation timeline.

Custom Reports and Report Entities

This SoW does not include the development of custom reports or report entities. Custom reporting can be accommodated upon receipt and acceptance of a change order.

Change Orders

Any changes to the agreed scope, including changes requested by The Customer within the warranty period of customizations, shall be the subject of a new change order and the work to be carried out thereunder shall be separately estimated, agreed, and billed. Questica and The Customer must draw up an agreement of design detail and cost estimate before Questica undertakes any customizations.

The work shall be billed on a time and materials basis at the contracted rate in effect at the time of estimation. Should The Customer require a more detailed design and estimate, this can be prepared, however the investigation will be billable as the design of customizations is a significant part of the work.

Warranty

Once completed, any custom work shall be warranted by Questica in accordance with the “Technical Support Services” section of the Questica Software License Agreement.

END OF SOFTWARE SUBSCRIPTION AGREEMENT DOCUMENT



PARADISE IRRIGATION DISTRICT

"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers."

DATE: April 19, 2023
TO: PID Board of Directors
FROM: Mickey Rich, Assistant District Manager
RE: Policy Update

Per Board Direction, this policy revision extends the deadline to reconnect to July 1. The policy amendment also requires a property seller to disclose the water availability status to buyers as a condition of escrow.

Policy Revision A

7.7.3 Discontinued Service –

Beginning July 1, 2023, property owners who previously discontinued service, will be responsible for \$2,000.00 of the cost of LEMO (Labor, Equipment, Materials, and Overhead) for the meter, backflow prevention device, meter remote meter reading appurtenances, and installation of a new service line from the District Main to the property line, due at the time that water service installation is requested at the property. As of **May July 1, 2023**, property owners will be responsible for paying the capacity fee, less a credit of \$4,376 per equivalent ¾" meter (see 'capacity fee credits' chart, below) at the time of reestablishing a ready-to-serve or active account. Situations in which a service line may need to be replaced include, but are not limited to:

Policy Revision B

7.7.6 On and after July 1, 2023, and prior to the transfer of ownership of a parcel from a seller to a buyer or from one owner to another, the seller shall first request and complete a water service status disclosure which includes the buyer's acknowledgement signature from the Paradise Irrigation District as a condition of opening escrow.

The recommended form of motion would be:

"I move to authorize approval of the policy revisions to the Paradise Irrigation District Policy and Procedures Manual, Chapter 7 - Water Rates, Operating Fees and Billing Procedures as recommended."



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers." [Please consider how this agenda item relates to our mission](#)

TO: Board of Directors

FROM: Jeff Hill, Distribution Superintendent
Transmission & Distribution Department

DATE: March 23, 2023

RE: Surplus Property
04/19/2023 Board of Directors Meeting

Following the previously approved Vehicle Replacement I am requesting to surplus the vehicles listed below. Each item listed has either been replaced or is marked for replacement.

Surplus Vehicles:

Unit #	Description of Item	VIN	Plate No.
2	2007 Ford F-150 Pickup	1FTRX14W37NA71021	137498U
3	2011 Ford F-450 Service Truck	1FDUF4HY2BEA13240	1351220
4	2014 Ford F-150 Pickup	1FTFX1EF5EKG51533	1379909
4M	2002 Ford Ranger Pickup	1FTYR44U920A40634	1101594
5	1996 Dodge Pickup	1B6KF26Z3TJ184815	49193
6	1995 GMC Pickup	1GTEK14H8SZ570378	030976
7M	2004 Ford Ranger Pickup	1FTZR44U14PA29800	1174537
8	1995 GMC Pickup	1GTEK14H6SZ571075	030979
11	2018 Ford F-150 Pickup	1FTEX1EBXJKE82404	1544075
14	2011 Ford F-250 Service Truck	1FDBF2B60BEA13238	1351219
16	1995 Ford F-250 Pump Truck	2FTH26H6SCA18542	387675
19	2015 Ford F-450 Dump Truck	1FDUF4HY6FEC15584	1449647
19S	1989 GMC Dump Truck	1GDM7D1E3KV514246	279659
20	2009 Chevy Silverado Pickup	1GCEK19C79Z243252	1344278
21	2015 Ford F-450 Utility Truck	1FDUF4HY8FEC15585	1449646
21M	2005 Ford Ranger Pickup	1FTZR44U25PA32805	1190551
24M	2001 Ford F-450 Valve Truck	1FDXF46S51EB67855	1066385

25	2004 GMC Pickup	1GTEK14T44Z248828	1141889
27	2009 Ford F-650 Dump Truck	3FRNF65C59V192663	1331898
30	2007 Ford F-150 Pickup	1FTRX14W17FB36734	1262285
31	2008 Chevrolet Silverado Pickup	1GCEK190X8Z225669	1299479
35	2021 McLaughlin VX50-800 Vac-Unit	1M9FE1223MS284828	V497947
38M	2000 Ford Ranger Pickup	1FTYR14V4YPA98540	1057132
42	2006 Ford F-350 Pickup	1FTWF31Y36EA47419	1200587
50	2011 Ford F-150 Pickup	1FTFW1EF3BFC15738	1350097
169	2005 GMC Pickup	1GTEC14T15Z318929	1180925

The following motion is recommended:

“I move to adopt Resolution No. 2023-04 declaring the listed surplus property no longer necessary for District purposes and authorize the District Manager to direct staff to dispose of the surplus items listed in the most cost effective and practical manner possible”.



PARADISE IRRIGATION DISTRICT

RESOLUTION NO. 2023-04

RESOLUTION BY THE BOARD OF DIRECTORS OF THE PARADISE IRRIGATION DISTRICT DECLARING PROPERTY NO LONGER NECESSARY AND AUTHORIZING SALE OR DISPOSAL OF PROPERTY

WHEREAS, the Paradise Irrigation District owns certain property consisting of vehicles that are deemed inoperable, unsafe, or no longer necessary for District purposes as identified below.

Unit #	Description of Item	VIN	Plate No.
2	2007 Ford F-150 Pickup	1FTRX14W37NA71021	137498U
3	2011 Ford F-450 Service Truck	1FDUF4HY2BEA13240	1351220
4	2014 Ford F-150 Pickup	1FTFX1EF5EKG51533	1379909
4M	2002 Ford Ranger Pickup	1FTYR44U920A40634	1101594
5	1996 Dodge Pickup	1B6KF26Z3TJ184815	49193
6	1995 GMC Pickup	1GTEK14H8SZ570378	030976
7M	2004 Ford Ranger Pickup	1FTZR44U14PA29800	1174537
8	1995 GMC Pickup	1GTEK14H6SZ571075	030979
11	2018 Ford F-150 Pickup	1FTEX1EBXJKE82404	1544075
14	2011 Ford F-250 Service Truck	1FDBF2B60BEA13238	1351219
16	1995 Ford F-250 Pump Truck	2FTH26H6SCA18542	387675
19	2015 Ford F-450 Dump Truck	1FDUF4HY6FEC15584	1449647
19S	1989 GMC Dump Truck	1GDM7D1E3KV514246	279659
20	2009 Chevy Silverado Pickup	1GCEK19C79Z243252	1344278
21	2015 Ford F-450 Utility Truck	1FDUF4HY8FEC15585	1449646
21M	2005 Ford Ranger Pickup	1FTZR44U25PA32805	1190551
24M	2001 Ford F-450 Valve Truck	1FDXF46S51EB67855	1066385
25	2004 GMC Pickup	1GTEK14T44Z248828	1141889
27	2009 Ford F-650 Dump Truck	3FRNF65C59V192663	1331898
30	2007 Ford F-150 Pickup	1FTRX14W17FB36734	1262285
31	2008 Chevrolet Silverado Pickup	1GCEK190X8Z225669	1299479
35	2021 McLaughlin VX50-800 Vac-Unit	1M9FE1223MS284828	V497947
38M	2000 Ford Ranger Pickup	1FTYR14V4YPA98540	1057132
42	2006 Ford F-350 Pickup	1FTWF31Y36EA47419	1200587
50	2011 Ford F-150 Pickup	1FTFW1EF3BFC15738	1350097
169	2005 GMC Pickup	1GTEC14T15Z318929	1180925

WHEREAS, it has been determined in accordance with section 22500 of the Water Code that said property is no longer necessary for District purposes and it is in the best interest of the District to sell or dispose of said property.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Irrigation District that said property is declared no longer necessary for District purposes and that said property be disposed of by the District Manager or designated representative under such terms and conditions as deemed appropriate.



PARADISE IRRIGATION DISTRICT

Passed and adopted by the Board of Directors of the Paradise Irrigation District this 19th day of April, 2023 by the following vote:

AYES:

NOES:

ABSENT: Division 2 Director Seat Vacant

ABSTAIN:

PARADISE IRRIGATION DISTRICT

Bob Matthews, Vice President

Attest:

Georgeanna Borrayo, Secretary



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

DATE: April 13, 2023
TO: Board of Directors
FROM: Tom Lando, District Manager
Georgeanna Borrayo, Secretary
SUBJECT: Director Vacancy, Division 2 – Update
(Effective Date of Vacancy – 03/13/2023 – Succeeding Alan Hinman)
04/19/2023 Board of Directors Meeting

Background:

This item is on the agenda for discussion to provide an update to the Board of Directors regarding the division 2 director vacancy and potentially rescheduling the special meeting from April 24, 2023 at 5:30 p.m. to May 8, 9, or 10 if the Board wishes to change the date.

- April 18, 2023, 3:30 p.m. – Initial date requested for submittal of PID Statement of Qualifications Form for the Division 2 vacancy.
- May 13, 2023 - The remaining members of the Board of Directors can fill the vacancy by appointment within **60 days of the vacancy**, which is **May 13, 2023**.
- If no action is taken for a period of 60 days immediately subsequent to a vacancy on the Board of Directors, the Butte County Board of Supervisors shall have the authority to fill the vacancy by appointment. The obligation to call an election becomes mandatory if the seat remains vacant for 90 days. (Government Code section 1780, subdivision (g)(1).).

If the Board desires to extend the timeframe to advertise the division 2 director vacancy and reschedule the April 24, 2023 special meeting date, the following form of motion is recommended:

“I move to extend the timeframe to advertise the division 2 director vacancy and reschedule the special meeting date from April 24, 2023 at 5:30 p.m. to May ____, 2023 at ____ a.m./p.m.”