



CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY MEETING AGENDA

**August 20, 2026
6:00 PM**

The Mission of the City of Coalinga is to provide for the preservation of the community character by delivering quality, responsive City services, in an efficient and cost-effective manner, and to develop, encourage, and promote a diversified economic base in order to ensure the future financial stability of the City for its citizens.

Notice is hereby given that the City Council will hold a Meeting, on August 20, 2026 in the City Council Chambers located at 155 West Durian, Coalinga, CA. Persons with disabilities who may need assistance should contact the City Clerk at least 24 hours prior to this meeting at 935-1533 x113. Anyone interested in translation services should contact the City Clerk at least 24 hours prior to the meeting at 935-1533 x113. The Meeting will begin at 6:00 p.m. and the agenda will be as follows:

ZOOM WEBINAR INFORMATION

Join Zoom Meeting

**[https://us02web.zoom.us/j/9597261479?](https://us02web.zoom.us/j/9597261479?pwd=TkhDMkFWTnpaWkvbG84N3I4THVhQT09&omn=81325942207)
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Meeting chat link

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Meeting ID: 959 726 1479

Passcode: 3DCGUK

One tap mobile

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+16694449171,,9597261479#,,,,*322951# US**

Join by SIP

• 9597261479@zoomcrc.com

1. CALL TO ORDER

1. Pledge of Allegiance
2. Changes to the Agenda
3. Council's Approval of Agenda

2. AWARDS, PRESENTATIONS, APPOINTMENTS AND PROCLAMATIONS

1. Presentation of the Fiscal Year 2024-2025 Audited Financial Statements by City Auditor
2. Swearing in of Corporals, Officers, and New Dispatchers
3. Department Updates
4. Public Outreach Update - Jessenia Medina
5. Code Enforcement Report July 2026 - Yaneth Ibarra, Code Enforcement Officer

3. CITIZEN COMMENTS

This section of the agenda allows members of the public to address the City Council on any item within the jurisdiction of the Council. Members of the public, when recognized by the Mayor, should come forward to the lectern, identify themselves and use the microphone. Comments are normally limited to three (3) minutes. In accordance with State Open Meeting Laws, no action will be taken by the City Council this evening and all items will be referred to staff for follow up and a report.

Citizen Comments submitted in writing to the City Clerk by 5:00pm on the day of the City Council meeting shall be distributed to the City Council and included in the record, however they will not be read.

4. PUBLIC HEARINGS

1. PUBLIC HEARING FOR THE CLOSE-OUT OF THE 22-CDBG-HA-10023 HOMEBUYER ASSISTANCE PROGRAM

Sean Brewer, City Manager

5. CONSENT CALENDAR

1. Authorize Assistant City Manager to Enter into a Professional Services Agreement with Bureau Veritas North America, Inc. for On-Call Architectural Services
2. Authorize Assistant City Manager to Enter into a Professional Services Agreement with Bureau Veritas North America, Inc. for On-Call Electrical Services
3. Adoption of Resolution No. 4360 and Acceptance of Final Map for Tract No. 6483, For WM Estates, LLC, A California Limited Liability Company
4. Authorize City Manager to Execute a Professional Services Agreement with Euna Solutions for Implementing a Budget Software
5. Consideration of Bid Award for Water Meter Replacement Project – Phase 2
6. Approve Mutual Aid Agreement for Fire Suppression and Emergency Services Between the City of Coalinga and the City of Avenal
7. Notice of Completion Natural Gas Cathodic Protection Deep Anode Well #4 & #10 Replacement Project

8. Adopt City of Coalinga Surplus Personal Property Policy

6. ORDINANCE PRESENTATION, DISCUSSION AND POTENTIAL ACTION ITEMS

1. Study Session - Measure J Renewal – Preliminary Staff Priorities and Community Priority-Setting Discussion
Sean Brewer, City Manager
2. Discussion, Direction, and Potential Action Regarding Fire Department Staffing and Deployment Model
Greg DuPuis, Fire Chief

7. ANNOUNCEMENTS

1. City Manager's Announcements
2. Councilmembers' Announcements/Reports
3. City Treasurer's Announcements
4. Mayor's Announcements

8. FUTURE AGENDA ITEMS

9. CLOSED SESSION

1. City Manager's Performance Evaluation - Government Code 54957(b).
2. REAL PROPERTY NEGOTIATIONS - Government Code Section 54956.8.
CONFERENCE WITH REAL PROPERTY NEGOTIATORS. PROPERTY: APN: Portion of 085-020-58T located in the City of Coalinga. CITY NEGOTIATORS: City Manager, Sean Brewer; and City Attorney, Mario Zamora. NEGOTIATING PARTIES: State of California. UNDER NEGOTIATION: Location, Price and Terms of Payment

10. CLOSED SESSION REPORT

Closed Session: A "Closed" or "Executive" Session of the City Council, Successor Agency, or Public Finance Authority may be held as required for items as follows: personnel matters; labor negotiations; security matters; providing instructions to real property negotiators; legal counsel regarding pending litigation; and protection of records exempt from public disclosure. Closed session will be held in the Administration Building at 155 W. Durian Avenue and any announcements or discussion will be held at the same location following Closed Session.

11. ADJOURNMENT

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Presentation of the Fiscal Year 2024-2025 Audited Financial Statements by City Auditor
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Mai Vang, Financial Services Director

I. RECOMMENDATION:

Staff recommend that the City Council receive and file the City of Coalinga's audited financial statements for the fiscal year ended June 30, 2025.

II. BACKGROUND:

The City's financial statements for the fiscal year ended June 30, 2025, were audited by Ryan P. Jolley, A Professional Corporation, Certified Public Accountants. The auditor issued an unmodified ("clean") opinion, concluding that the financial statements present fairly, in all material respects, the City's financial position and changes in financial position in accordance with generally accepted accounting principles.

The audit report is dated July 31, 2026. The financial statements include governmental activities, business-type activities, major funds, and fiduciary activities.

III. DISCUSSION:

FINANCIAL HIGHLIGHTS

Overall, the City ended FY2024/25 in a stronger financial position, with positive results in both governmental and business-type activities.

- Citywide net position increased \$3.77 million, or approximately 4.6%, from a restated \$82.51 million to \$86.28 million. Governmental activities increased \$2.13 million to \$68.98 million, while business-type activities increased \$1.64 million to \$17.30 million.
- General Fund revenues were \$16.58 million, exceeding the final budget by approximately \$1.81 million, or 12.3%. General Fund expenditures were \$16.11 million, approximately \$1.84 million, or 10.3%, below budget.
- The General Fund ended the year with a \$17.69 million fund balance, an increase of approximately \$794,000 during the fiscal year.
- Enterprise operations generated \$573,500 in combined operating income and increased net position by approximately \$1.64 million. Sanitation remains an area to monitor, ending the year with a \$67,498 deficit net position.
- The utility funds also experienced significant capital activity, receiving approximately \$12.12 million in

bond proceeds and investing approximately \$9.43 million in capital assets, primarily supporting water and sewer infrastructure.

From an audit and compliance perspective, the auditors reported no material weaknesses in internal control and no instances of noncompliance required to be reported under Government Auditing Standards. The auditor also noted that Management's Discussion and Analysis (MD&A), which GASB identifies as required supplementary information, was omitted from the financial statements; however, the omission did not affect the auditor's opinion on the basic financial statements.

AUDIT RESULTS

The independent auditor reported no material weaknesses in internal control and identified no instances of noncompliance or other matters required to be reported under Government Auditing Standards. One reporting item should be noted: the City's required Management's Discussion and Analysis (MD&A) was omitted from the financial statements. The auditor stated that the omission does not affect the opinion on the basic financial statements, but the MD&A is considered essential supplementary information under GASB reporting requirements.

IV. ALTERNATIVES:

Not receive and accept the report.

V. FISCAL IMPACT:

The audited financial statements do not authorize new expenditures or establish new financial obligations. They provide the City Council and public with an audited assessment of the City's financial position and financial activity for FY2024/25.

In conclusion, the FY2024/25 audit reflects a sound overall financial position, with positive General Fund operating performance, substantial liquidity, and positive operating cash flow in the enterprise funds. Key areas for continued financial oversight include enterprise fund cost recovery, the Sanitation Fund deficit, long-term debt obligations, capital investment, and compliance with required financial reporting, including preparation of the MD&A.

ATTACHMENTS:

File Name	Description
❏ 20260807_-_City_of_Coalinga_FINAL_6-30-2025.pdf	FY24/25 Audited Financial Statements
❏ 20260807_-_City_of_Coalinga_FINAL_Management_Report_6-30-2025.pdf	FY24/25 Management Report

CITY OF COALINGA

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS JUNE 30, 2025

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RYAN P. JOLLEY

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

Ryan P. Jolley C.P.A.

Bryant L. Jolley C.P.A.

Darryl L. Smith C.P.A.

Luis A. Perez C.P.A.

Brandon J. Lang C.P.A.

Lan T. Kimoto

Kali A. Kaakah

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Coalinga, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coalinga (the "City"), California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City'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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 56, the Schedule of Proportionate Share of Net Pension Liability/(Asset) on page 57, and the Schedule of Contributions on page 58 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. 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 our 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and the budgetary comparison schedule for the Coalinga Public Finance Authority Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements and the budgetary comparison schedule for the Coalinga Public Finance Authority Fund are 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 July 31, 2026, on our consideration of the City'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Ryan Foley", with a stylized flourish at the end.

July 31, 2026

CITY OF COALINGA

STATEMENT OF NET POSITION JUNE 30, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 29,267,245	\$ 4,900,436	\$ 34,167,681
Restricted cash with fiscal agent	413,555	13,118,127	13,531,682
Receivables:			
Accounts, net	167,818	2,036,029	2,203,847
Interest	2,281,006	2,109	2,283,115
Lease	687,410	-	687,410
Due from other governments	2,550,704	807,380	3,358,084
Notes	3,123,179	-	3,123,179
Bonds	619,942	-	619,942
Prepays	342,731	202,881	545,612
Internal balances	17,615,000	(17,615,000)	-
Land held for resale	165,000	-	165,000
Capital assets, net of allowance for depreciation and amortization	37,706,262	28,440,062	66,146,324
Total assets	<u>94,939,852</u>	<u>31,892,024</u>	<u>126,831,876</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	1,554,054	427,035	1,981,089
Total deferred outflows of resources	<u>1,554,054</u>	<u>427,035</u>	<u>1,981,089</u>
LIABILITIES			
Accounts payable	685,898	1,837,793	2,523,691
Accrued liabilities	576,188	100,158	676,346
Accrued interest payable	144,106	125,288	269,394
Deposits and claims payable	117,209	71,300	188,509
Unearned revenue	598,591	-	598,591
Compensated absences	579,678	113,721	693,399
Lease liabilities	97,985	2,951	100,936
Bonds payable	455,000	-	455,000
Loans payable	362,688	-	362,688
Long-term liabilities			
Compensated absences	391,546	76,814	468,360
Lease liabilities	145,589	248,800	394,389
Bonds payable	20,193,669	11,870,753	32,064,422
Loans payable	345,619	-	345,619
Net pension liability	2,158,550	561,653	2,720,203
Total liabilities	<u>26,852,316</u>	<u>15,009,231</u>	<u>41,861,547</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	56,815	12,787	69,602
Deferred inflows of resources related to leases	600,572	-	600,572
Total deferred inflows of resources	<u>657,387</u>	<u>12,787</u>	<u>670,174</u>
NET POSITION			
Net investment in capital assets	16,301,682	11,135,053	27,436,735
Restricted for debt service	23,489,388	-	23,489,388
Restricted for specific projects and programs	13,466,857	-	13,466,857
Unrestricted	15,726,276	6,161,988	21,888,264
Total net position	<u>\$ 68,984,203</u>	<u>\$ 17,297,041</u>	<u>\$ 86,281,244</u>

See accompanying notes.

CITY OF COALINGA

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2025

Functions/Programs	Expense	Program Revenue			Net Revenue/(Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental activities							
General government	\$ 1,878,503	\$ -	\$ -	\$ -	\$ (1,878,503)	\$ -	\$ (1,878,503)
Public works	2,134,165	160,013	2,538,890	9,353	574,091	-	574,091
Community development	724,760	-	923,176	-	198,416	-	198,416
Public safety	13,073,880	3,243,533	4,541,328	-	(5,289,019)	-	(5,289,019)
Debt Service							
Interest and fiscal charges	1,038,826	-	-	-	(1,038,826)	-	(1,038,826)
Total governmental activities	18,850,255	3,403,546	8,003,394	9,353	(7,433,962)	-	(7,433,962)
Business-type activities							
Water	7,842,426	7,464,951	1,193,186	31,395	-	847,106	847,106
Sewer	1,848,737	1,817,233	-	-	-	(31,504)	(31,504)
Natural Gas	3,289,776	3,298,949	-	-	-	9,173	9,173
Sanitation	3,182,644	2,995,647	-	-	-	(186,997)	(186,997)
Total business-type activities	16,163,583	15,576,780	1,193,186	31,395	-	637,778	637,778
Total primary government	\$ 35,013,838	\$ 18,980,326	\$ 9,196,580	\$ 40,748	(7,433,962)	637,778	(6,796,184)
General Revenue							
Property taxes					4,425,315	-	4,425,315
Sales taxes					3,264,222	-	3,264,222
Franchise and other taxes					750,666	-	750,666
Business licenses					162,161	-	162,161
Rents					121,743	11,350	133,093
Interest income					904,390	641,340	1,545,730
Other					245,525	35,829	281,354
Gain/(loss) on sale of assets					(5,633)	7,497	1,864
Transfers					(301,559)	301,559	-
Total general revenue					9,566,830	997,575	10,564,405
Change in Net Position					2,132,868	1,635,353	3,768,221
Net Position							
Beginning of year, as previously stated					67,125,799	15,719,762	82,845,561
Change in accounting principles					(274,464)	(58,074)	(332,538)
Beginning of year, restated					66,851,335	15,661,688	82,513,023
End of year					\$ 68,984,203	\$ 17,297,041	\$ 86,281,244

See accompanying notes.

CITY OF COALINGA

BALANCE SHEET – GOVERNMENTAL FUNDS JUNE 30, 2025

		Coalinga Public Financing Authority Debt Service Fund	Low-Moderate Housing Asset Special Revenue Fund	Formerly Major Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
	General					
ASSETS						
Cash and investments	\$ 17,515,152	\$ 2,478,342	\$ 1,661,628	\$ -	\$ 7,612,123	\$ 29,267,245
Cash and investments with fiscal agent	-	413,555	-	-	-	413,555
Receivables:						
Accounts receivable, net	158,797	-	-	-	9,021	167,818
Interest receivable	7,985	2,268,642	782	-	3,597	2,281,006
Lease receivable	687,410	-	-	-	-	687,410
Due from other governments	670,092	-	48,561	-	1,832,051	2,550,704
Notes receivable	-	-	3,123,179	-	-	3,123,179
Bonds receivable	-	619,942	-	-	-	619,942
Prepays	65,852	271,527	-	-	5,352	342,731
Land held for resale	-	-	165,000	-	-	165,000
Due from other funds	384,595	-	-	-	-	384,595
Advances to other funds	-	17,615,000	-	-	-	17,615,000
Total assets	<u>\$ 19,489,883</u>	<u>\$ 23,667,008</u>	<u>\$ 4,999,150</u>	<u>\$ -</u>	<u>\$ 9,462,144</u>	<u>\$ 57,618,185</u>
LIABILITIES						
Accounts payable	\$ 508,254	\$ -	\$ 11,441	\$ -	\$ 166,203	\$ 685,898
Accrued liabilities	576,188	-	-	-	-	576,188
Deposits and claims payable	111,909	-	-	-	5,300	117,209
Due to other funds	-	-	-	-	384,595	384,595
Unearned revenue	-	-	-	-	598,591	598,591
Total liabilities	<u>1,196,351</u>	<u>-</u>	<u>11,441</u>	<u>-</u>	<u>1,154,689</u>	<u>2,362,481</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred right to use - lease related	600,572	-	-	-	-	600,572
Unavailable revenues	-	-	3,123,179	-	694,062	3,817,241
Total deferred inflows of resources	<u>600,572</u>	<u>-</u>	<u>3,123,179</u>	<u>-</u>	<u>694,062</u>	<u>4,417,813</u>
FUND BALANCE						
Nonspendable:						
Prepays	65,852	271,527	-	-	5,352	342,731
Restricted:						
Debt service	-	23,395,481	-	-	93,907	23,489,388
Emergency medical transportation	3,888,865	-	-	-	-	3,888,865
Community development	-	-	1,864,530	-	-	1,864,530
Storm drainage and flood control	-	-	-	-	454,944	454,944
Streets and bridges	-	-	-	-	246,316	246,316
Public building and facilities	-	-	-	-	124,911	124,911
Park improvements	-	-	-	-	35,733	35,733
Street maintenance	-	-	-	-	3,176,387	3,176,387
LTF Article 8	-	-	-	-	3,172,284	3,172,284
Law enforcement and fire	-	-	-	-	393,292	393,292
EDA Community buildings	-	-	-	-	48,621	48,621
EDA revolving loans	-	-	-	-	60,974	60,974
Unassigned	<u>13,738,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(199,328)</u>	<u>13,538,915</u>
Total fund balance	<u>17,692,960</u>	<u>23,667,008</u>	<u>1,864,530</u>	<u>-</u>	<u>7,613,393</u>	<u>50,837,891</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 19,489,883</u>	<u>\$ 23,667,008</u>	<u>\$ 4,999,150</u>	<u>\$ -</u>	<u>\$ 9,462,144</u>	<u>\$ 57,618,185</u>

See accompanying notes.

CITY OF COALINGA

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES JUNE 30, 2025

Total governmental fund balance	\$ 50,837,891
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Amounts reported for governmental activities in the Statement
of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	37,706,262
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Deferred outflows of resources related to net pension liability, represent a consumption of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.	1,554,054
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Net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	(2,158,550)
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Deferred inflows of resources related to net pension liability, represent an as liabilities in the Statement of Net Position since revenue recognition is not based upon measurable and available criteria.	(56,815)
---	----------

Governmental long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(21,600,550)
--	--------------

Compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(971,224)
--	-----------

Interest on long-term debt is reported as an expenditure of the Governmental Funds when paid because it requires the use of current financial resources. However, accrued interest must be recorded when incurred.	(144,106)
--	-----------

Unavailable revenues are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds.	<u>3,817,241</u>
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Net position of governmental activities	<u><u>\$ 68,984,203</u></u>
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CITY OF COALINGA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

		Coalinga Public	Low-Moderate	Formerly Major	Nonmajor	Total
	General	Financing	Housing	Grants	Governmental	Governmental
		Authority	Asset Special	Fund	Funds	Funds
			Revenue Fund			
Revenue						
Taxes and special assessments	\$ 8,440,203	\$ -	\$ -	\$ -	\$ -	\$ 8,440,203
Licenses, permits and impact fees	852,824	-	-	-	5,686	858,510
Intergovernmental	4,178,567	-	324,951	-	2,797,929	7,301,447
Charges for services	2,713,934	-	-	-	-	2,713,934
Fines and forfeitures	43,850	-	-	-	-	43,850
Use of money and property	320,752	780,220	17,714	-	16,760	1,135,446
Interest	-	-	-	-	63,509	63,509
Other	26,077	-	-	-	3,194	29,271
Total revenue	16,576,207	780,220	342,665	-	2,887,078	20,586,170
Expenditures						
Current						
General government	1,586,690	11,481	-	-	-	1,598,171
Public works	459,131	-	-	-	869,718	1,328,849
Community development	438,384	-	352,814	-	341,477	1,132,675
Public safety	11,773,825	-	-	-	121,490	11,895,315
Capital outlay	1,251,683	-	-	-	1,692,010	2,943,693
Debt Service						
Principal	569,535	445,000	-	-	39,584	1,054,119
Interest and fiscal charges	32,136	576,853	-	-	2,617	611,606
Total expenditures	16,111,384	1,033,334	352,814	-	3,066,896	20,564,428
Revenue over/(under) expenditures	464,823	(253,114)	(10,149)	-	(179,818)	21,742
Other Financing Sources/(Uses)						
Sale of general capital assets	7,460	-	-	-	-	7,460
Lease proceeds	491,440	-	-	-	-	491,440
Transfers in/(out) - net	(169,689)	(131,870)	-	-	-	(301,559)
Total other financing sources	329,211	(131,870)	-	-	-	197,341
Change in Fund Balance	794,034	(384,984)	(10,149)	-	(179,818)	219,083
Fund Balance						
Beginning of year	16,898,926	24,051,992	1,874,679	(95,697)	7,888,908	50,618,808
Change within financial reporting entity (major to nonmajor)	-	-	-	95,697	(95,697)	-
Beginning of year, restated	16,898,926	24,051,992	1,874,679	-	7,793,211	50,618,808
End of year	\$ 17,692,960	\$ 23,667,008	\$ 1,864,530	\$ -	\$ 7,613,393	\$ 50,837,891

CITY OF COALINGA

RECONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2025

Net change in fund balance - total governmental funds	\$ 219,083
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Depreciation expense on capital assets is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, depreciation expense is not required as expenditures in Governmental Funds	(1,853,109)
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Pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in the Governmental Funds	(330,898)
--	-----------

Amortization of deferred debt costs in the Statement of Activities does not require the use of current financial resources and is not required as expenditures in Governmental Funds	4,168
--	-------

Governmental Funds report proceeds from the sale of assets as revenue. However, in the Statement of Activities the proceeds are reduced by the book value of the asset	(13,093)
--	----------

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are capitalized as an asset and depreciated over the period of service	2,943,692
---	-----------

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets	(275,186)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	660,715
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Repayment of long-term debt is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	1,054,118
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Compensated absence costs in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds	(103,800)
---	-----------

In the Statement of Activities interest is accrued on long-term debt, whereas, in governmental funds interest expenditure is reported when due	(172,822)
Change in net position of governmental activities	<u>\$ 2,132,868</u>

CITY OF COALINGA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS JUNE 30, 2025

	Business-Type Activities - Enterprise Funds				
	Water	Sewer	Natural Gas	Sanitation	Total Proprietary Funds
ASSETS					
Current assets					
Cash and investments	\$ 2,804,594	\$ 1,810,086	\$ 206,294	\$ 79,462	\$ 4,900,436
Cash and investments with fiscal agent	10,055,744	3,062,383	-	-	13,118,127
Accounts receivable, net	1,003,265	245,093	452,494	335,177	2,036,029
Interest receivable	1,119	871	57	62	2,109
Due from other governments	756,126	51,254	-	-	807,380
Prepays	145,964	52,685	2,894	1,338	202,881
Total current assets	<u>14,766,812</u>	<u>5,222,372</u>	<u>661,739</u>	<u>416,039</u>	<u>21,066,962</u>
Non-current assets					
Property, plant and equipment, net of allowance for depreciation	<u>20,021,355</u>	<u>8,048,355</u>	<u>370,352</u>	<u>-</u>	<u>28,440,062</u>
Total noncurrent assets	<u>20,021,355</u>	<u>8,048,355</u>	<u>370,352</u>	<u>-</u>	<u>28,440,062</u>
Total assets	<u>34,788,167</u>	<u>13,270,727</u>	<u>1,032,091</u>	<u>416,039</u>	<u>49,507,024</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	<u>193,780</u>	<u>92,317</u>	<u>124,132</u>	<u>16,806</u>	<u>427,035</u>
Total deferred outflows of resources	<u>193,780</u>	<u>92,317</u>	<u>124,132</u>	<u>16,806</u>	<u>427,035</u>
LIABILITIES					
Current liabilities					
Accounts payable	1,180,050	113,313	74,144	470,286	1,837,793
Accrued liabilities	53,050	17,624	26,682	2,802	100,158
Accrued interest payable	91,825	33,463	-	-	125,288
Deposits	71,300	-	-	-	71,300
Compensated absences	55,589	24,487	30,871	2,774	113,721
Lease liability	2,951	-	-	-	2,951
Total current liabilities	<u>1,454,765</u>	<u>188,887</u>	<u>131,697</u>	<u>475,862</u>	<u>2,251,211</u>
Non-current liabilities					
Advances from other funds	15,490,000	2,125,000	-	-	17,615,000
Compensated absences	37,548	16,540	20,852	1,874	76,814
Bonds payable	8,714,627	3,156,126	-	-	11,870,753
Lease liability	248,800	-	-	-	248,800
Net pension liabilities	254,867	121,419	163,263	22,104	561,653
Total noncurrent liabilities	<u>24,745,842</u>	<u>5,419,085</u>	<u>184,115</u>	<u>23,978</u>	<u>30,373,020</u>
Total liabilities	<u>26,200,607</u>	<u>5,607,972</u>	<u>315,812</u>	<u>499,840</u>	<u>32,624,231</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	<u>5,803</u>	<u>2,764</u>	<u>3,717</u>	<u>503</u>	<u>12,787</u>
Total deferred inflows of resources	<u>5,803</u>	<u>2,764</u>	<u>3,717</u>	<u>503</u>	<u>12,787</u>
NET POSITION					
Net investment in capital assets	5,872,472	4,892,229	370,352	-	11,135,053
Unrestricted/(deficit)	<u>2,903,065</u>	<u>2,860,079</u>	<u>466,342</u>	<u>(67,498)</u>	<u>6,161,988</u>
Total net position	<u>\$ 8,775,537</u>	<u>\$ 7,752,308</u>	<u>\$ 836,694</u>	<u>\$ (67,498)</u>	<u>\$ 17,297,041</u>

See accompany notes.

CITY OF COALINGA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2025

	Business-Type Activities - Enterprise Funds				Total Proprietary Funds
	Water	Sewer	Natural Gas	Sanitation	
Operating Revenue					
Charges for services	\$ 7,462,852	\$ 1,817,233	\$ 3,298,949	\$ 2,995,647	\$ 15,574,681
Connection charges	2,099	-	-	-	2,099
Total operating income	<u>7,464,951</u>	<u>1,817,233</u>	<u>3,298,949</u>	<u>2,995,647</u>	<u>15,576,780</u>
Operating Expense					
Personnel	1,516,491	596,958	769,419	74,098	2,956,966
Contractual services and utilities	1,820,263	469,467	1,286,610	3,063,180	6,639,520
Supplies and materials	950,470	278,970	308,364	45,366	1,583,170
Cost of sales	2,011,733	-	873,003	-	2,884,736
Bad debt	141,867	-	-	-	141,867
Depreciation	473,427	271,214	52,380	-	797,021
Total operating expense	<u>6,914,251</u>	<u>1,616,609</u>	<u>3,289,776</u>	<u>3,182,644</u>	<u>15,003,280</u>
Operating income/(loss)	<u>550,700</u>	<u>200,624</u>	<u>9,173</u>	<u>(186,997)</u>	<u>573,500</u>
Nonoperating Revenue/(Expense)					
Intergovernmental	1,193,186	21,860	-	-	1,215,046
Development impact fees	2,978	6,557	-	-	9,535
Interest income	524,611	113,662	1,799	1,268	641,340
Miscellaneous	7,509	11,350	-	28,320	47,179
Interest expense	(928,175)	(232,128)	-	-	(1,160,303)
Total nonoperating revenue/(expense)	<u>804,101</u>	<u>(77,136)</u>	<u>3,741</u>	<u>29,588</u>	<u>760,294</u>
Net income/(loss) before transfers	1,354,801	123,488	12,914	(157,409)	1,333,794
Operating Transfers In/(Out)	<u>301,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>301,559</u>
Change in Net Position	1,656,360	123,488	12,914	(157,409)	1,635,353
Net Position					
Beginning of year	7,119,177	7,628,820	823,780	89,911	15,661,688
End of year	<u>\$ 8,775,537</u>	<u>\$ 7,752,308</u>	<u>\$ 836,694</u>	<u>\$ (67,498)</u>	<u>\$ 17,297,041</u>

CITY OF COALINGA

STATEMENT OF CASH FLOW - PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2025

	Business-Type Activities - Enterprise Funds				Total Business-Type Funds
	Water	Sewer	Natural Gas	Sanitation	
Operating Activities					
Receipts from customers and users	\$ 7,532,472	\$ 1,751,680	\$ 3,058,734	\$ 2,976,215	\$ 15,319,101
Payments to employees	(1,463,027)	(582,603)	(735,346)	(68,621)	(2,849,597)
Payments for contractual services and utilities	(1,346,823)	(475,756)	(1,272,623)	(2,592,162)	(5,687,364)
Payments to suppliers	(950,470)	(278,970)	(308,364)	(45,366)	(1,583,170)
Payments for cost of sales	(2,011,733)	-	(873,003)	-	(2,884,736)
Net cash provided by (used in) operating activities	1,760,419	414,351	(130,602)	270,066	2,314,234
Non-capital Financial Activities					
Payments from other governments	437,060	16,900	-	-	453,960
Payments (to)/from other funds	(73,441)	150,292	-	(220,292)	(143,441)
Net cash provided by (used in) noncapital financing activities	363,619	167,192	-	(220,292)	310,519
Capital and Related Financing Activities					
Proceeds from bonds	8,966,378	3,156,126	-	-	12,122,504
Development impact fees received	2,978	6,557	-	-	9,535
Rental income received	7,509	11,350	-	28,320	47,179
Purchase of property, plant and equipment	(7,209,942)	(2,202,087)	(14,535)	-	(9,426,564)
Interest paid on long-term debt	(836,350)	(198,665)	-	-	(1,035,015)
Net cash provided by (used in) capital and related financing activities	930,573	773,281	(14,535)	28,320	1,717,639
Investing Activities					
Interest received	528,575	118,392	2,250	1,368	650,585
Net cash provided by (used in) investing activities	528,575	118,392	2,250	1,368	650,585
Net Increase (Decrease) in Cash	3,583,186	1,473,216	(142,887)	79,462	4,992,977
Cash					
Beginning of year	9,277,152	3,399,253	349,181	-	13,025,586
End of year	\$ 12,860,338	\$ 4,872,469	\$ 206,294	\$ 79,462	\$ 18,018,563

CITY OF COALINGA

STATEMENT OF CASH FLOW - PROPRIETARY FUNDS (CONTINUED) YEAR ENDED JUNE 30, 2025

	Business-Type Activities - Enterprise Funds				Total Business-Type Funds
	Water	Sewer	Natural Gas	Sanitation	
Reconciliation of cash to financial statements:					
Cash and investments	\$ 2,804,594	\$ 1,810,086	\$ 206,294	\$ 79,462	\$ 4,900,436
Cash and investments with fiscal agent	<u>10,055,744</u>	<u>3,062,383</u>	<u>-</u>	<u>-</u>	<u>13,118,127</u>
	<u>\$ 12,860,338</u>	<u>\$ 4,872,469</u>	<u>\$ 206,294</u>	<u>\$ 79,462</u>	<u>\$ 18,018,563</u>
Cash Flows from Operating Activities					
Operating income (loss)	\$ 550,700	\$ 200,624	\$ 9,173	\$ (186,997)	\$ 573,500
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	473,427	271,214	52,380	-	797,021
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	199,788	(65,553)	(240,215)	(19,432)	(125,412)
(Increase) decrease in prepaids	(127,289)	(34,010)	15,781	2,279	(143,239)
(Increase) decrease in deferred outflows of resources	55,700	26,536	35,680	4,831	122,747
Increase (decrease) in accounts payable	596,312	29,159	(4,898)	468,177	1,088,750
Increase (decrease) in accrued liabilities	4,417	(1,438)	-	-	2,979
Increase (decrease) in deposits and other liabilities	9,600	-	3,104	562	13,266
Increase (decrease) in compensated absences	(445)	(11,327)	(459)	802	(11,429)
Increase (decrease) in deferred inflows of resources	(4,636)	(2,209)	(2,970)	(402)	(10,217)
Increase (decrease) in net pension liability	<u>2,845</u>	<u>1,355</u>	<u>1,822</u>	<u>246</u>	<u>6,268</u>
Net Cash Provided (Used in) Operating Activities	<u>\$ 1,760,419</u>	<u>\$ 414,351</u>	<u>\$ (130,602)</u>	<u>\$ 270,066</u>	<u>\$ 2,314,234</u>

CITY OF COALINGA

STATEMENT OF FIDUCIARY NET POSTION JUNE 30, 2025

	Coalinga Successor Agency	Ayres/Beason Scholarship	Total Private Purpose Trust Funds
ASSETS			
Cash and investments	\$ 967,422	\$ 51,236	\$ 1,018,658
Cash and investments with fiscal agent	1,488	-	1,488
Interest receivable	262	24	286
Prepaid	1,338	-	1,338
Notes receivable	63,766	-	63,766
Total assets	<u>1,034,276</u>	<u>51,260</u>	<u>1,085,536</u>
LIABILITIES			
Accounts payable and accrued expense	953	-	953
Accrued liabilities	2,799	-	2,799
Interest payable	4,307	-	4,307
Long-term Debt			
Due within one year	537,000	-	537,000
Due in more than one year	2,887,399	-	2,887,399
Total liabilities	<u>3,432,458</u>	<u>-</u>	<u>3,432,458</u>
DEFERRED INFLOWS OF RESOURCES			
Gain on bond refunding	1,806	-	1,806
Total deferred inflows of resources	<u>1,806</u>	<u>-</u>	<u>1,806</u>
NET POSITION			
Net position held in trust for:			
Redevelopment dissolution and other purposes	(2,399,988)	-	(2,399,988)
Scholarship	-	51,260	51,260
Total net position (deficit)	<u>\$ (2,399,988)</u>	<u>\$ 51,260</u>	<u>\$ (2,348,728)</u>

CITY OF COALINGA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION YEAR ENDED JUNE 30, 2025

	Coalinga Successor Agency	Ayres/Beason Scholarship	Total Private Purpose Trust Funds
ADDITIONS			
Property taxes	\$ 664,299	\$ -	\$ 664,299
Investments, rents and other earnings	10,032	525	10,557
Total additions	<u>674,331</u>	<u>525</u>	<u>674,856</u>
DEDUCTIONS			
Administrative costs	98,175	-	98,175
Interest and fiscal agency expenses	202,091	-	202,091
Total deductions	<u>300,266</u>	<u>-</u>	<u>300,266</u>
Change in Net Position	374,065	525	374,590
Net Position			
Beginning of year	<u>(2,774,053)</u>	<u>50,735</u>	<u>(2,723,318)</u>
End of year	<u><u>\$ (2,399,988)</u></u>	<u><u>\$ 51,260</u></u>	<u><u>\$ (2,348,728)</u></u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies

Reporting Entity

The City of Coalinga, California (the “City”) was incorporated as a general law city in 1906. The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water, sewer, natural gas, transit and refuse collection; parks and recreation; building inspection; public improvements; planning and zoning, and general administrative services. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. There are no discretely presented component units included in these financial statements.

Blended Component Unit - The Coalinga Public Financing Authority (“CPFA”) was established in 1991 through a Joint Exercise of Powers Agreement between the City, the Agency, and the Coalinga-Huron Unified School District. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the CPFA. The City Manager is appointed Secretary with the City staff providing all support services. The purpose of the CPFA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of various projects for the City. The City set up the CPFA to act as a financing/lending type institution only. The CPFA/City legislative meetings are held concurrently. The CPFA is reported as a debt service fund and does not issue separate financial statements.

Basis of Accounting – Fund Accounting

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are included in the program expense reported for individual function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include, 1) fines, fees, and charges paid by the recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Financial Statements – The fund financial statements provide information about the City’s funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government- wide financial statements.

The City reports the following major governmental funds:

The *General Fund* is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Coalinga Public Financing Authority Debt Service Fund* is used to account for revenues and expenditures of the CPFA Revenue Bonds. Bond proceeds are to be used to finance or refinance the costs of various improvement projects for the City and other public agencies.

The *Low-Moderate Housing Asset Special Revenue Fund* accounts for monies received and expended for low- and moderate-income housing activities pursuant to AB1484.

Enterprise fund financial statements include a statement of net position, statement of revenues, expenses and changes in net position, a statement of cash flows for each major enterprise fund and nonmajor funds aggregated.

The City has four major enterprise funds: the Water Fund, Sewer Fund, Natural Gas Fund, and Sanitation Fund, which are used to account for operations that are financed and operated in a manner similar to private business enterprise. In an enterprise fund, the intent of the City Council is that costs (expenses, including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

Water Fund – The Water Fund accounts for the activities of the City’s water production and distribution operations.

Sewer Fund – The Sewer Fund accounts for the activities of the City’s sanitary sewer system operations.

Natural Gas – The Natural Gas Fund accounts for the operation and maintenance of the City’s natural gas system.

Sanitation Fund – The Sanitation Fund accounts for the operation and maintenance of the City’s sanitation system.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Basis of Presentation – Fund Accounting

The City's fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

Private-Purpose Trust Fund – The Private-Purpose Trust Fund accounts for assets held by the City as trustee for the Successor Agency and Ayres/Beason Scholarships.

The City reports the following private purpose trust funds:

The Coalinga Successor Agency Fund accounts for the assets and liabilities of the former Redevelopment Agency and its allocated revenue to pay estimated installment payments of the enforceable obligations until the obligations of the former Redevelopment Agency are paid in full and assets have been liquidated.

The Ayres/Beason Scholarship Fund accounts for the assets and liabilities of the Ayres/Beason scholarship.

Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental funds are reported using current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund, sewer fund, natural gas fund, sanitation fund, and utility billing funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Financial Statement Amounts

Cash and Investments – Cash and investments represent the City's cash bank accounts including but not limited to certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

The City maintains a cash and investment pool that is available for use by all funds. Interest earnings as result of this pooling are distributed to the appropriate funds based on year-end cash balances in each fund. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Investments of the pool include only those investments authorized by the California Government Code such as, United States Treasury securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are stated at cost or amortized cost.

Restricted Cash with Fiscal Agent – The City has funds held by trustee or fiscal agents pledged to the payment or security of bonds and are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The City reports restricted cash with fiscal agent in the CPFA debt service fund, the Water and Sewer enterprise funds, and the Coalinga Successor Agency private- purpose trust fund. Amounts reported in these funds are restricted for debt service payments and specific projects.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Accounts Receivable – These are comprised primarily of revenues that have been earned but not yet received by the City as of June 30 from individual customers, private entities and government agencies. In addition, this account includes accrued revenues due from other agencies for expenditure driven types of grants whereby the City accrues grant revenues for expenditures/expenses incurred but not yet reimbursed by the grantors. Also, property taxes earned but not received from the County of Fresno as of June 30 and unbilled services for utility and other services delivered to customers but not billed as of June 30, are included in this account. Management determines the allowance for doubtful accounts by evaluating individual customer accounts. Utility customer closed accounts are written off when deemed uncollectible. Recoveries to utility customer receivables previously written off are recorded when received.

The City uses an independent billing company to bill and collect on all ambulance services. Ambulance billings consist of amounts owed by individuals for services rendered for ambulance transport. Management is not able to create a reasonable estimate of the collectability of existing accounts. In addition, the outstanding receivables are deemed unavailable as the City typically receives payment after the availability period of 60 days. The City records all ambulance receipts on a cash basis.

Property Tax Calendar – Fresno County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is January 1 of each year. Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 60 days after year-end. Property tax on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year-end accrual.

Revenues from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are accrued in the governmental funds when they are both measurable and available. The City considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year-end.

The City is permitted by Article XIII A of the State of California Constitution (known as Proposition 13) to levy a maximum tax of \$1 per \$100 of full cash value.

Interfund Receivables/Payable – During the course of operations the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Prepays – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Assets Held for Resale – Assets held by the City or the Coalinga Successor Agency for the purpose of improving and reselling are accounted for in the account. Property is valued at the lower of cost or net realizable value.

Capital Assets – Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the Government- Wide Financial Statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities are included as part of the capitalized value of the assets constructed.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

	Years
Infrastructure	10 - 50
Buildings, structures and improvements	5 - 40
Water storage rights	40
Transmission and distribution equipment	5 - 50
Rolling equipment	2 - 30
Office equipment	3 - 10

In accordance with GASB Statement No. 34, the City is required to account for and report infrastructure capital assets. The City’s road network consists of seven subsystems which include sidewalk, curb and gutter, pavement, landscape zones, streetlights, railroad crossings, and traffic signals. Subsystem detail is not presented in these basic financial statements; however, the City maintains detailed information on these subsystems. The assets in these subsystems are depreciated using the straight-line method.

Right-to-use lease assets – Lease agreements are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised.

Unearned revenue – Is that for which recognition criteria have been met, but for which revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred).

Interest Payable – In the government-wide financial statements, interest payable for long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

Unavailable Revenue – In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Deferred Outflows and Inflows of Resources – The City recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Notes 9 and 11 for a detailed listing of the deferred outflows and deferred inflows of resources the City has recognized.

Interest Payable – In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

Leases

Lessee: The City is a lessee for a noncancellable lease of equipment. The lessee recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases, which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Lessor: The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental and enterprise fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charged to the lessees as the discount rate. When the interest rate charged to the lessees is not provided, the City generally uses the implied rate of return as the discount rate for leases. When the implied rate of return has not been determined, the City uses its estimated incremental borrowing rate which it has determined is the prime rate at the inception of the lease.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Long-Term Debt – In the government-wide, proprietary fund and fiduciary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, proprietary fund and fiduciary fund financial statements. Bond premiums and discounts are deferred and amortized on a straight-line basis over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Gains or losses from refunding of debt are reported as deferred outflows or inflows of resources and amortized over the shorter of the life of the refunded debt or refunding debt. Amortization of these balances is recorded as a component of interest expense.

Prepaid bond insurance costs are amortized using the straight-line method over the life of the bonds. Amortization of these balances is recorded as a component of operating expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Compensated Absences – The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or otherwise settled during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – vacation, compensatory time, and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

The liability is measured based on leave balances earned as of year-end and current pay rates and includes salary-related benefits, such as employer payroll taxes and retirement contributions, where applicable.

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

The City's policy permits certain employees to accumulate earned compensatory time, which is eligible for payment at the employee's current pay rate upon separation from employment.

The City's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the City and, upon separation from service, no monetary obligation exists. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences. The estimated value of sick leave is calculated based on a five-year historical usage average to determine the portion more likely than not to be used as paid time off.

The liability for compensated absences has been calculated in accordance with the provisions of applicable Memorandum of Understandings (MOUs), with individual employee leave policies and payout provisions incorporated into the measurement of the liability.

Pensions – In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 10 and the RSI section immediately following the notes to financial statements), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability/(asset) for each qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost-sharing multiple-employer plan. Changes in the net pension liability/(asset) during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability/(asset) that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Coalinga California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position/Fund Balance – The government-wide and business-type activities fund financial statements utilize a net position presentation. Net positions are categorized as net investment in capital assets, restricted and unrestricted.

- **Net Investment in Capital Assets** – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- **Restricted Net Position** – This category presents external restrictions on net position imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – This category represents net position of the City, not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, restricted resources are depleted first before the unrestricted resources are used.

Fund Balance – In the fund financial statements, government fund balance is made up of the following components:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

- **Assigned:** This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Deferred Outflows and Inflows of Resources – Pursuant to GASB Statement No. 63 and GASB Statement No. 65, the City recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Note 9 for a detailed listing of the deferred outflows and deferred inflows of resources the City has recognized.

Encumbrances – The City does not use encumbrance accounting.

Grant Revenues – Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria are met. Cash received prior to incurrence of the related expenditure is recorded as unearned revenue.

Use of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

Stewardship, Compliance and Accountability

California law authorizes the City to invest in obligations of the United States Treasury, agencies and instrumentalities, certificates of deposit or time deposits in banks and savings and loan associations which are insured by the Federal Deposit Insurance Corporation.

In accordance with applicable sections of the California Government Code and the Coalinga Municipal Code, the City prepares and legally adopts an annual balanced budget on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund, specific Special Revenue Funds, and specific Capital Projects Funds. Budget plans are adopted for Proprietary Funds. A proposed budget is presented to the City Council during June of each year for review. The Council holds public hearings and may add to, subtract from, or change appropriations within the revenues and reserves estimated as available. Expenditures may not legally exceed budgeted appropriations at the fund level. Supplementary appropriations which alter the total expenditures of any fund, or expenditures in excess of total budgeted fund appropriations, must be approved by the City Council.

All annual appropriations lapse at fiscal year end to the extent they have not been expended or encumbered.

Note 2 – Cash and Investments

The City pools all of its cash and investments except those funds required to be held by outside fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash is allocated to the various funds on average cash balances. Interest income from cash investments held with fiscal agents is credited directly to the related funds.

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	\$ 34,167,681
Cash and Investments with fiscal agent	13,531,682
Fiduciary Funds:	
Cash and Investments	1,018,658
Cash and Investments with fiscal agent	<u>1,488</u>
Total Cash and Investments	<u>\$ 48,719,509</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 2 – Cash and Investments (Continued)

Cash and investments as of June 30, 2025 consist of the following:

Cash on hand	\$ 2,652
Deposits with financial institutions	28,363,539
Local Agency Investment Fund	1,454,624
Investments	<u>18,898,694</u>
Total Cash and Investments	<u>\$ 48,719,509</u>

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2: Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset’s or liability’s fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

LAIF is valued based on the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (Level 2 input).

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 2 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 2 – Cash and Investments (Continued)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by the bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	None	None	None
Certificates of Deposits	1 year	None	None
Repurchase Agreements	30 days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Municipal Bonds	None	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements. The City's investment in the Local Agency Investment Fund ("LAIF") is available for withdraw in one business day.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 2 – Cash and Investments (Continued)

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Fair Value	Remaining Maturity (in months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
State investment pool	\$ 1,454,624	\$ 1,454,624	\$ -	\$ -	\$ -
U.S. Treasury Notes	5,365,524	5,365,524	-	-	-
Held by bond trustee:					
Money market funds	13,533,170	13,533,170	-	-	-
Total	<u>\$ 20,353,318</u>	<u>\$ 20,353,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Fair Value	Minimum Legal Rating	Ratings at Year-End
			Not Rated
State investment pool	\$ 1,454,624	N/A	\$ 1,454,624
U.S. Treasury Notes	5,365,524	N/A	5,365,524
Held by bond trustee:			
Money market funds	13,533,170	A	13,533,170
Total	<u>\$ 20,353,318</u>		<u>\$ 20,353,318</u>

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the City. The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. The City does not have any investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total investments by reporting unit.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 2 – Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The carrying amounts of the City's cash deposits totaled \$28,363,540 at June 30, 2025. Bank balances were \$29,310,644, the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the City's name.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 3 – Accounts Receivables

Summaries of accounts receivable and the corresponding allowances for uncollectibles at June 30, 2025 are as follows:

	General Fund	Coalinga Public Financing Authority Debt Service Fund	Low-Moderate Housing Asset Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Accounts receivable	\$ 158,797	\$ -	\$ -	\$ 9,021	\$ 167,818
Interest receivable	7,985	2,268,642	782	3,597	2,281,006
Lease receivable	687,410	-	-	-	687,410
Due from other governments	670,092	-	48,561	1,832,051	2,550,704
Notes receivable	-	-	3,123,179	-	3,123,179
Bonds receivable	-	619,942	-	-	619,942
	<u>1,524,284</u>	<u>2,888,584</u>	<u>3,172,522</u>	<u>1,844,669</u>	<u>9,430,059</u>
Less: allowance for uncollectible	-	-	-	-	-
Accounts receivable, net	<u>\$ 1,524,284</u>	<u>\$ 2,888,584</u>	<u>\$ 3,172,522</u>	<u>\$ 1,844,669</u>	<u>\$ 9,430,059</u>

	Water	Sewer	Natural Gas	Sanitation	Total Proprietary Funds
Utility receivables	\$ 1,211,143	\$ 331,133	\$ 673,054	\$ 546,464	\$ 2,761,794
Due from other government	756,126	51,254	-	-	807,380
Interest receivable	<u>1,119</u>	<u>871</u>	<u>57</u>	<u>62</u>	<u>2,109</u>
	<u>1,968,388</u>	<u>383,258</u>	<u>673,111</u>	<u>546,526</u>	<u>3,571,283</u>
Less: allowance for uncollectible	<u>(207,878)</u>	<u>(86,040)</u>	<u>(220,560)</u>	<u>(211,287)</u>	<u>(725,765)</u>
Accounts receivable, net	<u>\$ 1,760,510</u>	<u>\$ 297,218</u>	<u>\$ 452,551</u>	<u>\$ 335,239</u>	<u>\$ 2,845,518</u>

Note 4 – Notes Receivable

Notes receivable of \$1,623,179 represent monies loaned to homebuyers in connection with a down payment assistance program. The loans are secured by real property with repayment due upon the sale of real property or starting at the end of the 30-year deferral period. At the time of sale, the seller pays the loan balance in full without interest. Starting at the end of the 30-year deferral period, the borrower is required to repay the Down Payment Assistance Loan, without interest, over the following 15 years.

Additionally, the City allocated \$1,500,000 in Successor Agency Housing Bond Proceeds as a residual receipts loan to Warthan Place Investors, LP (Warthan) for the construction of the Warthan Place Apartments Multi-Family Housing Project. The City will be repaid through a residual receipts agreement with Warthan at a 1.0% interest rate.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 5 – Interfund Activities

Current Interfund Receivables/Payables

Current interfund balances are generally short-term loans to cover temporary cash deficits in various funds and are expected to be repaid shortly after the end of the fiscal year. The City's interfund receivables and payables consisted of the following at June 30, 2025:

	<u>Due To</u>	<u>Due From</u>
Major Funds:		
General Fund	\$ 384,595	\$ -
Nonmajor Funds:		
BSCC Grant Fund	-	1,396
CalTrans Grant Fund	-	378,873
Grants Fund	-	4,326
	<u>\$ 384,595</u>	<u>\$ 384,595</u>

Long-Term Interfund Advances

Long-term interfund advances are advances to other funds that are not expected to be repaid in one year or less. The City's long-term interfund advances consisted of the following at June 30, 2025:

	<u>Advances To</u>	<u>Advances From</u>
Major Funds:		
Coalinga Public Financing Authority Debt Service Fund	\$ 17,615,000	\$ -
Water Fund	-	15,490,000
Sewer Fund	-	2,125,000
	<u>\$ 17,615,000</u>	<u>\$ 17,615,000</u>

Bonds Receivable and Payable

The following is a summary of interfund bonds receivable and bonds payable at June 30, 2025:

	<u>Bonds Receivable</u>	<u>Bonds Payable</u>
Major Funds:		
Coalinga Public Financing Authority Debt Service Fund	\$ 619,942	\$ -
Fiduciary Funds:		
Coalinga Successor Agency Fund	-	619,942
	<u>\$ 619,942</u>	<u>\$ 619,942</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 5 – Interfund Activities (Continued)

Transfer In/Out

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Funds:		
General Fund	\$ -	\$ 169,689
Water Fund	301,559	-
Nonmajor Funds:		
Community Development Fund	-	131,870
Grants Fund	244,307	-
Development Impact Fees Fund	-	244,307
	<u>\$ 545,866</u>	<u>\$ 545,866</u>

- Development Impact fees fund transferred \$244,307 to the Grants Fund as contribution to capital projects.
- Community Development Fund transferred out \$131,870 and General Fund transferred out \$169,689 to reimburse Water Fund for capital projects.

Interfund Advances and Bonds Receivables and Payables

Bonds receivable consists of debt instruments purchased by the Coalinga Public Financing Authority (CPFA), which was established in 1991 through a Joint Exercise of Powers Agreement between the City, the former Redevelopment Agency of the City of Coalinga, and the Coalinga-Huron Unified School District. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the CPFA. The purpose of the CPFA is solely to provide funds from the sale of revenue bonds to finance the costs of various projects for the City and other external agencies. The City set up the CPFA to act as a financing/lending type institution only. In financing the various capital improvement projects, the CPFA purchased bonds, entered into lease/sub-lease agreements and capital financing contracts with the City and other external agencies. The following is a list of the debt instruments comprising the long-term interfund advances and bonds receivable balances in the CPFA debt service fund as of June 30, 2025:

In March 2021, the CPFA loaned \$16,475,000 and \$2,335,000 to the Water and Sewer enterprise funds, respectively, for the purpose of financing the Water Improvement Projects and the refunding of the 2012 Series Revenue Bonds. The outstanding balance as of June 30, 2025 in the Water and Sewer enterprise funds was \$15,490,000 and \$2,125,000, respectively.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 6 – Capital Assets – Capital asset activities for the year ended June 30, 2025 were as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
<u>Governmental Activities</u>				
Capital assets, not being depreciated				
Land	\$ 2,482,422	\$ 319,296	\$ (10,500)	\$ 2,791,218
Construction in progress	2,306,825	1,327,086	(901,013)	2,732,898
Total capital assets, not being depreciated	<u>4,789,247</u>	<u>1,646,382</u>	<u>(911,513)</u>	<u>5,524,116</u>
Capital assets, being depreciated/amortized				
Buildings and improvements	14,078,858	486,557	(16,675)	14,548,740
Infrastructure	47,261,106	1,259,297	-	48,520,403
Machinery and equipment	8,436,727	393,537	(352,230)	8,478,034
Right-to-use equipment	364,412	58,932	-	423,344
Total capital assets, being depreciated/amortized	<u>70,141,103</u>	<u>2,198,323</u>	<u>(368,905)</u>	<u>71,970,521</u>
Less accumulated depreciation/amortization for				
Buildings and improvements	(8,274,007)	(292,359)	16,675	(8,549,691)
Infrastructure	(25,360,068)	(667,990)	-	(26,028,058)
Machinery and equipment	(4,577,465)	(810,449)	349,637	(5,038,277)
Right-to-use equipment	(90,038)	(82,311)	-	(172,349)
Total accumulated depreciation/amortization	<u>(38,301,578)</u>	<u>(1,853,109)</u>	<u>366,312</u>	<u>(39,788,375)</u>
Total capital assets, being depreciated/amortized, net	<u>31,839,525</u>	<u>345,214</u>	<u>(2,593)</u>	<u>32,182,146</u>
Governmental activities capital assets, net	<u>\$ 36,628,772</u>	<u>\$ 1,991,596</u>	<u>\$ (914,106)</u>	<u>\$ 37,706,262</u>
<u>Business-Type Activities</u>				
Capital assets, not being depreciated				
Land	\$ 1,068,039	\$ -	\$ -	\$ 1,068,039
Construction in progress	2,196,051	9,040,399	(2,131,633)	9,104,817
Total capital assets, not being depreciated	<u>3,264,090</u>	<u>9,040,399</u>	<u>(2,131,633)</u>	<u>10,172,856</u>
Capital assets, being depreciated				
Building	10,320,127	10,412	-	10,330,539
Improvements other than buildings	31,294,560	2,131,633	-	33,426,193
Machinery and equipment	4,906,281	123,394	(78,041)	4,951,634
Right-to-use equipment	-	259,856	-	259,856
Total capital assets, being depreciated	<u>46,520,968</u>	<u>2,525,295</u>	<u>(78,041)</u>	<u>48,968,222</u>
Less: accumulated depreciation	<u>(29,982,036)</u>	<u>(797,021)</u>	<u>78,041</u>	<u>(30,701,016)</u>
Total capital assets, being depreciated, net	<u>16,538,932</u>	<u>1,728,274</u>	<u>-</u>	<u>18,267,206</u>
Business-type activities capital assets, net	<u>\$ 19,803,022</u>	<u>\$ 10,768,673</u>	<u>\$ (2,131,633)</u>	<u>\$ 28,440,062</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 6 – Capital Assets (Continued)

Depreciation and amortization expense were charged to the following functions in the Statement of Activities:

Governmental Functions:

General Government	\$	247,859
Public Works		768,001
Community Development		6,384
Public Safety		<u>830,865</u>
	\$	<u><u>1,853,109</u></u>

Business-Type Functions:

Water	\$	473,427
Sewer		271,214
Natural Gas		<u>52,380</u>
	\$	<u><u>797,021</u></u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 7 – Long-Term Debt

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

The City's debt transactions are summarized below and discussed in detail thereafter:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025	Current Portion
<u>Governmental Activity Long Term Debt</u>					
<i>Direct Placements:</i>					
Bonds Payable:					
2000 Tax Allocation Bonds	\$ 619,942	\$ -	\$ -	\$ 619,942	\$ -
2021A Series Revenue Bonds (Water & Sewer)	9,990,000	-	(315,000)	9,675,000	320,000
2021B Series Revenue Bonds (Water)	8,070,000	-	(130,000)	7,940,000	135,000
Subtotal	18,679,942	-	(445,000)	18,234,942	455,000
2021 Bond premiums	458,865	-	(17,154)	441,711	-
2021 Deferred Loss on Refunding	(308,426)	-	12,986	(295,440)	-
Accreted Interest	2,094,634	172,822	-	2,267,456	-
Total Bonds Payable	20,925,015	172,822	(449,168)	20,648,669	455,000
<i>Direct Borrowings:</i>					
Loan Payables:					
PG&E Police Lighting	-	142,587	(1,188)	141,399	14,256
PG&E Fire Lighting	-	73,667	(631)	73,036	7,560
Financed Purchases:					
Police Vehicles	80,456	-	(39,584)	40,872	40,872
Police Motorola Radios	184,224	-	(184,224)	-	-
Fire Equipment	746,000	-	(293,000)	453,000	300,000
Total Governmental Activity Debt	\$ 21,935,695	\$ 389,076	\$ (967,795)	\$ 21,356,976	\$ 817,688
<u>Business-type Activities Long Term Debt</u>					
<i>Direct Placements:</i>					
Bonds Payable:					
2024 Wastewater Revenue Bond	\$ -	\$ 3,025,000	\$ -	\$ 3,025,000	\$ -
2024 Wastewater Revenue Bond Premium	-	136,371	(5,245)	131,126	-
2024 Water Revenue Bond	-	8,400,000	-	8,400,000	-
2024 Water Revenue Bond Premium	-	327,212	(12,585)	314,627	-
Total Business-type Activity Debt	\$ -	\$ 11,888,583	\$ (17,830)	\$ 11,870,753	\$ -
<u>Lease Liabilities</u>					
Government Activities	\$ 275,133	\$ 58,933	\$ (90,492)	\$ 243,574	\$ 97,985
Business-Type Activities	\$ -	\$ 259,856	\$ (8,105)	\$ 251,751	\$ 2,951

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 7 – Long-Term Debt (Continued)

	Restated Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025	Current Portion
<u>Compensated Absences</u>					
Government Activities	\$ 867,424	\$ 103,800	\$ -	\$ 971,224	\$ 579,678
Business-Type Activities	\$ 143,890	\$ 46,645	\$ -	\$ 190,535	\$ 113,721
<u>Net Pension Liability</u>					
Government Activities	\$ 2,154,539	\$ 4,011	\$ -	\$ 2,158,550	
Business-Type Activities	\$ 555,385	\$ 6,268	\$ -	\$ 561,653	

Long-term debt payable at June 30, 2025 was comprised of the following individual issues:

Coalinga Public Financing Authority Bonds - The CPFA was established in 1991 through a Joint Exercise of Powers Agreement between the City, the Agency, and the Coalinga-Huron Unified School District. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the CPFA.

The purpose of the CPFA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of acquiring, constructing, or improving and equipping capital improvements (projects) for the City, the Agency, the Coalinga-Huron Unified School District, the Coalinga Hospital District, the West Hills Community College District, and other external agencies. The City set up the CPFA to act as a financing/lending type institution only.

Based on the financing/lending institution perception, financial reporting for the CPFA is through a conservative revenue/expenditure flow approach. The revenue/expenditure stream shows the true details of each financing agreement in addition to the initial Marks-Roos Bond Pool issue for the CPFA.

The CPFA shows revenues from the various financing agreements (i.e., payments of principal and interest) and expenditures for its own debt service. In addition, the CPFA balance sheet reflects bonds receivable which is offset by a corresponding amount in deferred revenue.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 7 – Long-Term Debt (Continued)

CPFA bonds outstanding at June 30, 2025 are as follows:

2000 Tax Allocation Bonds – In 2000 the CPFA issued bonds in the amount of \$3,404,942 to be used for RDA activities and is a capital appreciation bond. The principal payments are made each September and interest is paid semi-annually in September and March through 2018. The interest rates range from 5.2 to 5.85 percent.

2021A Revenue Refunding Bonds (Water and Sewer) – In March 2021, the City issued the 2021 Revenue Refunding Bonds for the principal amount of \$10,610,000. The issuance was to refund the outstanding principal balance of the 2012 Water and Sewer Revenue Bonds described above. The City refunded the above debts to reduce its total debt service over 26 years by \$3,477,709 and to obtain an economic gain (difference between the present values of debt service payments on the old and new debt) of \$1,656,502. The bonds bear interest at .539% - 3.559% and are payable semi-annually commencing October 2021 through April 2048.

2021B Revenue Refunding Bonds (Water) - In March 2021, the City issued the 2021B Revenue Refunding Bonds for the principal amount of \$8,200,000. The issuance was to finance Water Improvement projects. The bonds bear interest at 2.375% - 4.0% and are payable semi-annually commencing October 2021 through April 2051.

Debt service is secured by a pledge of net revenues of the City's Water and Wastewater Systems. The City covenants that it shall prescribe, revise and collect such charges for the services and facilities of the water and wastewater systems which shall produce revenues sufficient in each fiscal year to provide gross revenues which are sufficient to pay all water and wastewater operation and maintenance costs and all bond installment payments and produce net wastewater revenues equal to at least 1.25 times debt service coming due and payable during such fiscal year. The City is in compliance with those covenants as of June 30, 2025. Cash basis debt service paid during the fiscal year ended June 30, 2025 totaled \$1,092,730. Total water and wastewater system net revenues was \$3.5 million and net revenue available for debt was \$2.4 million at June 30, 2025.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 7 – Long-Term Debt (Continued)

Police Vehicles Financed Purchase – In April 2021, the City purchased five police vehicles totaling \$265,795 at 3.411% interest rate. The principal and interest payments totaling between \$42,200 to \$61,059 are made annually between April and May beginning in 2023 through 2026.

Fire Equipment Financed Purchase – In May 2021, the City entered into a financed purchase for certain fire apparatus and related equipment totaling \$1,455,000 at 1.02% interest rate. The principal and interest payments totaling between \$145,691 to \$153,780 are made semi-annually on March 1st and September 1st beginning in 2023 through 2026.

Police Motorola Radios Financed Purchase – In October 2021, the City entered into financed purchase for police radios totaling \$552,791 at 2.570% interest rate. The principal and interest payments totaling between \$188,958 are made annually on September 1st beginning in 2023 through 2024.

2024 Wastewater Revenue Bonds - In October 2024, the City issued the 2024 Waste Water Revenue Bonds for the principal amount of \$3,025,000. The issuance was to finance wastewater improvement projects. The bonds bear interest at 4-5% and are payable semi-annually commencing April 2025 through April 2050.

2024 Water Revenue Bonds - In October 2024, the City issued the 2024 Water Revenue Bonds for the principal amount of \$8,400,000. The issuance was to finance a finance water improvement projects . The bonds bear interest at 4-5% and are payable semi-annually commencing April 2025 through April 2050.

The annual requirement to amortize the principal and interest on all long-term debt at June 30, 2025 were as follows:

Years ending June 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Totals	Principal	Interest	Totals
2026	\$ 817,688	\$ 580,668	\$ 1,542,477	\$ -	\$ 501,150	\$ 501,150
2027	780,245	562,584	1,358,457	-	501,150	501,150
2028	628,863	1,112,626	1,306,484	-	381,150	381,150
2029	635,981	1,108,814	1,142,907	-	381,150	381,150
2030	641,927	1,104,662	7,756,395	10,000	501,150	511,150
2031-2035	2,968,545	3,581,408	5,064,922	485,000	2,489,375	2,974,375
2036-2040	3,250,000	1,919,870	5,063,683	1,855,000	2,301,563	4,156,563
2041-2045	3,790,000	1,384,814	5,061,110	3,940,000	1,735,750	5,675,750
2046-2050	4,450,000	757,690	3,036,963	5,135,000	768,450	5,903,450
2051-2055	980,000	94,213	1,074,213	-	-	-
	<u>\$ 18,943,249</u>	<u>\$ 12,207,349</u>	<u>\$ 31,150,598</u>	<u>\$ 11,425,000</u>	<u>\$ 9,560,888</u>	<u>\$ 20,985,888</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 8 – Leases

Leases as Lessor

In fiscal year 1991, the City's General Fund leased a portion of land to a third party. The lease was initially for five years with the five options to extend for five additional years, or for a total of 30 years, of which the City anticipates will be exercised. The City received monthly payments of \$1,207 with the amended lease agreement for the duration of the initial lease period with a 3% increase during each five year extension. The City recognized \$13,473 in lease revenue and \$1,445 in interest revenue during the current fiscal year. As of June 30, 2025, the City's receivable for lease payments was \$148,908. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources was \$70,647.

In fiscal year 1998, the City's General Fund leased a portion of land to a third party. The lease was initially for fifteen years, but in 2025, the City extended for another 25 years. The City received annual payments of \$36,875. The City recognized \$19,184 in lease revenue and \$2,382 in interest revenue during the current fiscal year. As of June 30, 2025, the City's receivable for lease payments was \$538,502. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources was \$529,925.

Leases as Lessee

In fiscal year 2023, the City entered into a five-year lease agreement as lessee for six police vehicles, which was recorded in the General Fund with an initial lease liability in the amount of \$227,622. The City will be making monthly principal and interest payments averaging \$3,948 with an interest rate of 4.5%. In fiscal year 2024, the City entered into a three-year lease agreement as lessee for two additional police vehicles, which was recorded in the General Fund with an initial lease liability in the amount of \$136,790. The City will be making annual principal and interest payments averaging \$51,639, with an annual interest rate of 6.49%. As of June 30, 2025, the value of the lease liability was \$275,133. The vehicles have an estimated useful life of three to five years. The value of the right-to-use asset as of the end of the current fiscal year was \$201,492 and had accumulated amortization of \$162,920.

In fiscal year 2025, the City entered into a five-year lease agreement as lessee for a truck, which was recorded in the General Fund with an initial lease liability in the amount of \$58,932. The City will be making monthly principal and interest payments averaging \$1,201 with an interest rate of 4.5%. As of June 30, 2025, the value of the lease liability was \$50,401. The vehicles have an estimated useful life of five years. The value of the right-to-use asset as of the end of the current fiscal year was \$49,503 and had accumulated amortization of \$9,429.

In fiscal year 2025, the City entered into a twenty-five-year lease agreement as lessee for land use, which was recorded in the General Fund with an initial lease liability in the amount of \$259,856. The City will be making annual principal and interest payments averaging \$17,937 with an interest rate of 4.5%. As of June 30, 2025, the value of the lease liability was \$50,401. The vehicles have an estimated useful life of five years. The value of the right-to-use asset as of the end of the current fiscal year was \$254,763 and had accumulated amortization of \$5,093.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 8 – Leases (continued)

The future principal and interest lease payments as of June 30, 2025, are as follows:

Years ending June 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Totals	Principal	Interest	Totals
2026	\$ 97,985	\$ 15,445	\$ 113,430	\$ 2,951	\$ 11,329	\$ 14,280
2027	104,784	8,645	113,429	3,370	11,196	14,566
2028	24,856	2,184	27,040	3,813	11,044	14,857
2029	13,572	835	14,407	4,281	10,873	15,154
2030	2,377	25	2,402	4,777	10,680	15,457
2031-2035	-	-	-	32,364	49,684	82,048
2036-2040	-	-	-	49,659	40,929	90,588
2041-2045	-	-	-	72,182	27,834	100,016
2046-2050	-	-	-	78,354	9,104	87,458
	<u>\$ 243,574</u>	<u>\$ 27,134</u>	<u>\$ 270,708</u>	<u>\$ 251,751</u>	<u>\$ 182,673</u>	<u>\$ 434,424</u>

Note 9 – Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item to report in this category:

- The City has \$1,981,089 pension related items that qualify to be reported in deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 11.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category:

- The City has \$69,602 in pension related items that qualify to be reported in deferred inflows of resources. The pension related deferred inflows of resources are described in Note 11.
- The City has \$600,572 in deferred inflow of resources associated with a lease receivable that will be recognized as revenue over the lease term.

Unavailable revenues arise only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The City has \$3,123,179 in notes and loans receivable reported in the Low-Moderate Housing Asset Fund, \$101,537 reported in the COPS Grant Fund, and \$592,525 reported in the Local Transportation Fund reported as deferred inflows of resources reported for unavailable revenues.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 10 - Other Employee Benefits

The City offers medical, dental, vision, chiropractic and prescription insurance coverage, as well as group life insurance coverage, to employees and their dependents. Additionally, the City offers an employee assistance program to assist employees and their families with problem assessment and short-term counseling needs. The City pays a portion of premiums in connection with the insurance coverage offered by the City.

City Employee Post Retirement Benefits

In accordance with federal requirements, the City provides its retirees the opportunity to continue enrollment in the City's health insurance program. Premium charges paid by retirees are intended to cover the full cost of benefits provided without cost to the City. For the year ended June 30, 2025, no retirees were enrolled in the health insurance program.

Employee Deferred Compensation Plan

The City offers an Employee Deferred Compensation Plan created in accordance with the Internal Revenue Code Section 457 to its employees, allowing them to defer or postpone receipt of income. Amounts so deferred may not be paid to the employee during employment with the City except for a catastrophic circumstance creating an undue financial hardship for the employee.

Effective January 1, 1999, Federal legislation (Small Business Job Protection Act of 1996) requires the Section 457 plan assets to be placed in trust for the exclusive use of the plan participants and their beneficiaries.

The City's deferred compensation administrator, the International City Managers' Association (ICMA) or New Port Trust qualifies as the plan trustee to meet Federal requirements. Since the plan assets are no longer considered property and rights of the City, such assets are no longer reflected in the accompanying basic financial statements.

The City also offers to two employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401(a). All amounts deferred and invested under this plan, with related interest, are the property and rights of the participating employees and, as such, are not reflected in the accompanying basic financial statements.

Note 11 – Defined Benefit Pension Plan

California Public Employees' Retirement Plan (CalPERS)

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (continued)

The City sponsors five rate plans (two miscellaneous and three safety.) Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2025 are summarized as follows:

	<u>Miscellaneous Classic</u>	<u>PEPRA Miscellaneous</u>
	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013
Benefit Formula	2.0% at 55; maximum 2% COLA	2.0% at 62; maximum 2% COLA
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	55	62
Monthly Benefits, as a % of Eligible Compensation	2.00%	2.00%
Required Employee Contribution Rates	7.00%	7.75%
Required Employer Contribution Rates	11.880%	7.870%
	<u>Safety Classic</u>	<u>PEPRA Safety</u>
	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013
Benefit Formula	2.0% at 55; maximum 2% COLA	2.0% at 57; maximum 2% COLA
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	55	57
Monthly Benefits, as a % of Eligible Compensation	2.00%	2.00%
Required Employee Contribution Rates	7.00%	11.00%
Required Employer Contribution Rates	16.560%	11.050%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions towards the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$101,253 for the fiscal year ended June 30, 2025.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (continued)

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The City’s contributions to the plan that were recognized as a part of pension expense for the year ended June 30, 2025 were \$797,343.

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources

As of June 30, 2025, the City reported a net pension liability for its proportionate share of the Plan of Net Pension Liability:

	Proportionate Share of Net Pension Liability	
Miscellaneous Plan	\$	1,028,105
Safety Police & Fire Plan		1,692,098
Total Net Pension Liability	\$	<u>2,720,203</u>

The City’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The City’s proportion of the net pension liability/(asset) was based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City’s proportionate share of the net pension liability for the Plan as of June 30, 2024 and 2025 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2024	0.020330%	0.022650%
Proportion - June 30, 2025	0.021260%	0.023210%
Change - Increase/(Decrease)	<u>0.000930%</u>	<u>0.000560%</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2025, the City recognized pension expense of \$1,309,859. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 860,162	\$ -
Difference between expected and actual experience	226,979	(7,958)
Difference in projected and actual contributions	70,024	(61,644)
Change in employer's proportion	614,835	-
Changes in assumptions	68,114	-
Net differences between projected and actual earnings on pension plan investments	140,975	-
Total	<u>\$ 1,981,089</u>	<u>\$ (69,602)</u>

\$860,162 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2026	\$ 536,839
2027	491,091
2028	71,662
2029	(48,267)
Thereafter	-

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2024 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' ¹ Membership Date for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.3% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Changes of Assumptions – None.

Discount rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (Continued)

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2024.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10 ^{1,2}
Global Equity - Cap-weighted	30%	4.54%
Global Equity - Non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-back Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100%	

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management Study

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 11 – Defined Benefit Pension Plan (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Current	1% Increase
	(5.90%)	Discount Rate (6.90%)	(7.90%)
Net Pension Liability:			
Miscellaneous Plan	\$ 2,293,946	\$ 1,028,105	\$ (13,869)
Safety Police Plan	\$ 3,553,275	\$ 1,692,098	\$ 169,918

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2025.

Note 12 – Risk Management

The City is a member of the California Intergovernmental Risk Authority (CIRA), a public entity risk pool in which there is a transferring (sharing) of risk among the pool participants. The City pays an annual premium to CIRA for its general liability coverage. CIRA is self-sustaining through member premiums. The City is insured under a retrospectively rated policy in which the initial premium is adjusted based on actual experience during the period of coverage. The City is responsible for all claims up to \$25,000 per occurrence for general and auto liability with a coverage limit at June 30, 2025 of \$975,000.

The City’s risk management program also includes fire, property and automobile insurance. The coverage includes an all risk-replacement cost blanket. Additionally, the City has property insurance coverage up to \$975,000 per occurrence.

The City provides worker’s compensation and employer’s liability coverage on all employees through CIRA. This insurance is paid entirely by the City. All premiums are paid by the appropriate fund designation for each employee’s salary and benefits. In the risk management program for the City, a proactive approach is taken toward work safety for employees. Various training sessions and inspections are conducted throughout the year. The result has been a continued reduction of work related injury claims.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 13 – Contingent Liabilities and Commitments

General Liability

There are various claims and legal actions pending against the City for which no provision has been made in the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

Federal Awards and Grants

The City has received federal grants for specific purposes that are subject to review and audit by the federal government. Although such audits could result in expenditure disallowances under grant terms, any required reimbursements are not expected to be material.

Note 14 – Subsequent Events

The City evaluated subsequent events for recognition and disclosure through July 31, 2026, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025 that required recognition or disclosure in such financial statements.

Note 15 – Deficit Fund Balance/Net Position Balance

The CalTrans Fund had a deficit fund balance as of June 30, 2025 of \$199,328. The deficit is expected to be relieved from future revenues or transfers from the General Fund.

The Sanitation Fund had a deficit net position balances as of June 30, 2025 of \$67,498. The deficit is expected to be relieved from future revenues or transfers from the General Fund.

Prior to February 1, 2012, the California Redevelopment Law provided tax increment financing as a source of revenue to redevelopment agencies to fund redevelopment activities. Once a redevelopment area was adopted, the former Agency could only receive tax increments to the extent that it could show on an annual basis that it had incurred indebtedness that must be repaid with tax increments. Due to the nature of the redevelopment financing, the former Agency liabilities exceeded assets. Therefore, the Agency historically carried a deficit, which was expected to be reduced as future tax increment revenues were received and used to reduce its outstanding long-term debt. This deficit was transferred to the Coalinga Successor Agency on February 1, 2012. At June 30, 2025, Coalinga Successor Agency has a deficit of \$2,399,988, which will be eliminated with future redevelopment property tax revenues distributed from the Redevelopment Property Tax Trust Fund administered by the County's Auditor-Controller.

Note 16 – Expenditures in Excess of Budget

The General Fund had expenditures in excess of budget of \$76,311 and \$32,136 in the principal and interest appropriation category, respectively. The excess expenditures over budgeted amounts is covered in savings in other appropriation categories.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Note 17 – Coalinga Successor Agency Private Purpose Trust

On January 30, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with Assembly Bill 1X26 (the “Bill”) which dissolved all redevelopment agencies in the State of California. Under the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution of the redevelopment agency (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments). Successor agencies are only allocated revenue in the amount that is necessary to pay estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

Cash and Investments - A reconciliation of the Coalinga Successor Agency Private Purpose Trust Fund’s cash and investments as of June 30, 2025 is as follows:

Fiduciary Funds:

Cash and Investments	\$ 967,422
Cash and Investments with fiscal agent	<u>1,488</u>
Total Cash and Investments	<u>\$ 968,910</u>

Long-Term Liabilities - The following is a summary of long-term liabilities transactions for the Coalinga Successor Agency Private Purpose Trust Fund at June 30, 2025:

	Balance			Balance	
	June 30, 2024	Additions	(Deductions)	June 30, 2025	Current
<i>Bonds Payable</i>					
Series 2000 Tax Allocation Bonds	\$ 619,942	\$ -	\$ -	\$ 619,942	\$ -
Series 2000 Tax Allocation Bonds - Accreted Interest	2,094,634	172,822	-	2,267,456	-
2018 Tax Allocation Refunding Bonds	<u>1,057,000</u>	<u>-</u>	<u>(520,000)</u>	<u>537,000</u>	<u>537,000</u>
	<u>\$ 3,771,576</u>	<u>\$ 172,822</u>	<u>\$ (520,000)</u>	<u>\$ 3,424,398</u>	<u>\$ 537,000</u>

2018 Successor Agency Tax Allocation Refunding Bonds

In 2018, the Successor Agency of the City of Coalinga issued Tax Allocation Refunding Bonds in the aggregate principal amount of \$5,657,000 to refund the 2009 RDA Tax Allocation Bonds and a portion of the 2000 RDA Tax Allocation Bonds. This was done to take advantage of lower interest rates and to save on future debt service payments. As a result, the 2009 RDA Tax Allocation Bonds and a portion of the 2000 RDA Tax Allocation Bonds are considered defeased and the liability for those bonds is not included in fiduciary fund (private-purpose trust fund) statement of net position. The total debt service payments were reduced by \$1,214,868. The original amount of the note - \$5,657,000 – was secured by a pledge of tax revenues consisting of tax increment payments to be received by the Successor Agency. Semiannual payments range from \$7,625 to \$1,213,794 and are payable each March 15 and September 15 through 2025.

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

Note 17 – Coalinga Successor Agency Private Purpose Trust (continued)

The annual debt service requirement schedule is as follows:

Years ending June 30,	Principal	Interest	Totals
2026	\$ 537,000	\$ 7,625	\$ 544,625
2027	140,429	564,571	705,000
2028	132,047	572,954	705,001
2029	124,165	580,835	705,000
2030	115,112	589,888	705,000
2031-2034	108,189	596,811	705,000
	<u>\$ 1,156,942</u>	<u>\$ 2,912,684</u>	<u>\$ 4,069,626</u>

Note 18 – Restatement of Net Position/Fund Balance

Fund Reclassifications – Major and Nonmajor Funds

During the fiscal year ended 2024, the City conducted an annual review of its fund structure. As part of this review and in compliance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, the City identified necessary reclassifications to enhance transparency, improve financial reporting accuracy, and ensure consistency with updated accounting standards. As a result, the following funds were reclassified:

<u>Fund Name</u>	<u>Previous Classification</u>	<u>New Classification</u>	<u>Reason for Classification</u>
Grants Fund	Major	Nonmajor	The decrease in overall activity caused the fund to no longer meet the criteria for a major fund, resulting in its reclassification as nonmajor

These reclassifications have been applied retrospectively to prior-period financial statements for comparability. The following table summarizes the impact of these reclassifications on beginning fund balances and net position:

	<u>Fund Financial Statements</u>
	<u>Grants Fund</u>
Beginning of year	\$ (95,697)
Change within financial reporting entity (major to nonmajor)	<u>95,697</u>
Beginning of year, restated	<u>\$ -</u>

CITY OF COALINGA

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Note 18 – Restatement of Net Position/Fund Balance (continued)

Change in Accounting Principles

During the fiscal year ended June 30, 2025, the City implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences and requires liabilities for compensated absences to be recognized when the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The implementation of GASB Statement No. 101 resulted in a change in accounting principle and required the City to restate beginning net position for the cumulative effect of the change. As a result, beginning net position of governmental activities was decreased by \$274,464 and business-type activities was decreased by \$58,074.

The effect of the implementation by fund was as follows:

	Previously Stated Balance at June 30, 2024	Adjustment	Restated Balance July 1, 2024
Governmental Activities			
Governmental Funds	\$ 67,125,799	\$ (274,464)	\$ 66,851,335
Business-type Activities			
Water Enterprise Fund	7,144,072	(24,895)	7,119,177
Sewer Enterprise Fund	7,646,557	(17,737)	7,628,820
Natural Gas Enterprise Fund	836,515	(12,735)	823,780
Sanitation Enterprise Fund	92,618	(2,707)	89,911
	<u>\$ 82,845,561</u>	<u>\$ (332,538)</u>	<u>\$ 82,513,023</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COALINGA

BUDGETARY COMPARISON SCHEDULE GENERAL FUND YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive/ (Negative)
	Original	Final	Amounts	
Revenue				
Taxes	\$ 7,921,732	\$ 7,921,732	\$ 8,440,203	\$ 518,471
Licenses and permits	691,562	691,562	852,824	161,262
Intergovernmental	3,278,773	3,278,773	4,178,567	899,794
Charges for services	2,584,295	2,584,295	2,713,934	129,639
Fines and forfeitures	78,300	78,300	43,850	(34,450)
Interest and rents	161,282	161,282	320,752	159,470
Other	49,100	49,100	26,077	(23,023)
Total revenue	<u>14,765,044</u>	<u>14,765,044</u>	<u>16,576,207</u>	<u>1,811,163</u>
Expenditures				
Current				
General government	1,695,152	1,695,152	1,586,690	108,462
Public works	511,946	511,946	459,131	52,815
Community development	467,898	467,898	438,384	29,514
Public safety	11,996,347	11,996,347	11,773,825	222,522
Capital outlay	2,788,873	2,788,873	1,251,683	1,537,190
Debt service				
Principal	493,224	493,224	569,535	(76,311)
Interest and fiscal charges	14,599	-	32,136	(32,136)
Total expenditures	<u>17,968,039</u>	<u>17,953,440</u>	<u>16,111,384</u>	<u>1,842,056</u>
Revenue over (under) expenditures	(3,202,995)	(3,188,396)	464,823	3,653,219
Other Financing Sources				
Sale of general capital assets	-	-	7,460	7,460
Lease proceeds	-	-	491,440	491,440
Transfers in (out) - net	<u>5,352,640</u>	<u>5,352,640</u>	<u>(169,689)</u>	<u>(5,522,329)</u>
Total other financing sources	5,352,640	5,352,640	329,211	(5,023,429)
Net Change in Fund Balance	<u>\$ (4,256,345)</u>	<u>\$ 2,164,244</u>	794,034	<u>\$ (1,370,210)</u>
Fund Balance				
Beginning of year			<u>16,898,926</u>	
End of year			<u>\$ 17,692,960</u>	

CITY OF COALINGA

SCHEDULE OF CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)

LAST 10 YEARS

YEAR ENDED JUNE 30, 2025

Safety

	Proportion of the net pension liability	Proportionate share of the net pension liability (asset)	Covered - employee payroll	Proportionate share of the net pension liability as percentage of covered-employee payroll	Plan's fiduciary net position	Plan's fiduciary net position as a percentage of the Total Pension Liability
2016	-0.00261%	\$ (179,376)	\$ 2,145,722	-8.36%	\$ 3,880,421	104.85%
2017	0.00303%	\$ 156,661	\$ 2,248,951	6.97%	\$ 4,428,175	96.58%
2018	0.00515%	\$ 307,854	\$ 2,285,727	13.47%	\$ 5,183,451	94.39%
2019	0.00507%	\$ 297,259	\$ 2,079,202	14.30%	\$ 6,052,001	95.32%
2020	0.00755%	\$ 471,246	\$ 1,921,567	24.52%	\$ 6,969,329	93.67%
2021	0.01117%	\$ 744,196	\$ 2,620,397	28.40%	\$ 7,436,506	90.90%
2022	-0.01156%	\$ (405,858)	\$ 2,827,637	-14.35%	\$ 9,479,880	104.47%
2023	0.01764%	\$ 1,212,113	\$ 3,202,504	37.85%	\$ 9,701,058	88.89%
2024	0.02265%	\$ 1,693,296	\$ 3,746,554	45.20%	\$ 10,878,494	86.53%
2025	0.02321%	\$ 1,692,098	\$ 3,600,245	47.00%	\$ 11,933,005	87.58%

Miscellaneous

	Proportion of the net pension liability	Proportionate share of the net pension liability (asset)	Covered - employee payroll	Proportionate share of the net pension liability as percentage of covered-employee payroll	Plan's fiduciary net position	Plan's fiduciary net position as a percentage of the Total Pension Liability
2016	-0.00774%	\$ (212,430)	\$ 2,524,649	-8.41%	\$ 4,271,137	105.23%
2017	0.00230%	\$ 79,836	\$ 2,485,868	3.21%	\$ 4,393,422	98.22%
2018	0.00520%	\$ 205,163	\$ 2,514,668	8.16%	\$ 4,798,406	95.90%
2019	0.00420%	\$ 158,391	\$ 2,185,347	7.25%	\$ 5,039,017	96.95%
2020	0.00726%	\$ 290,630	\$ 2,160,485	13.45%	\$ 5,377,986	94.87%
2021	0.01039%	\$ 438,323	\$ 2,251,865	19.46%	\$ 5,708,927	92.87%
2022	-0.02039%	\$ (387,260)	\$ 2,756,233	-14.05%	\$ 6,933,651	10.60%
2023	0.01628%	\$ 761,592	\$ 2,776,187	27.43%	\$ 6,881,006	90.03%
2024	0.02033%	\$ 1,016,628	\$ 3,393,305	29.96%	\$ 7,459,325	88.01%
2025	0.02126%	\$ 1,028,105	\$ 3,275,658	31.39%	\$ 8,352,639	89.04%

CITY OF COALINGA

SCHEDULE OF CONTRIBUTIONS LAST 10 YEARS YEAR ENDED JUNE 30, 2025

Safety

	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contributions deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2016	\$ 230,903	\$ (230,903)	\$ -	\$ 2,145,722	10.76%
2017	\$ 255,938	\$ (255,938)	\$ -	\$ 2,248,951	11.38%
2018	\$ 243,442	\$ (243,442)	\$ -	\$ 2,285,727	10.65%
2019	\$ 260,592	\$ (260,592)	\$ -	\$ 2,079,202	12.53%
2020	\$ 239,528	\$ (239,528)	\$ -	\$ 1,921,567	12.47%
2021	\$ 315,713	\$ (315,713)	\$ -	\$ 2,620,397	12.05%
2022	\$ 410,014	\$ (410,014)	\$ -	\$ 2,827,637	14.50%
2023	\$ 426,771	\$ (426,771)	\$ -	\$ 3,202,504	13.33%
2024	\$ 511,459	\$ (511,459)	\$ -	\$ 3,746,554	13.65%
2025	\$ 485,645	\$ (485,645)	\$ -	\$ 3,600,245	13.49%

Miscellaneous

	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contributions deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2016	\$ 165,587	\$ (165,587)	\$ -	\$ 2,524,649	6.56%
2017	\$ 200,782	\$ (200,782)	\$ -	\$ 2,485,868	8.08%
2018	\$ 194,921	\$ (194,921)	\$ -	\$ 2,514,668	7.75%
2019	\$ 177,734	\$ (177,734)	\$ -	\$ 2,185,347	8.13%
2020	\$ 207,624	\$ (207,624)	\$ -	\$ 2,160,485	9.61%
2021	\$ 224,127	\$ (224,127)	\$ -	\$ 2,251,865	9.95%
2022	\$ 270,401	\$ (270,401)	\$ -	\$ 2,756,233	9.81%
2023	\$ 291,740	\$ (291,740)	\$ -	\$ 2,776,187	10.51%
2024	\$ 305,119	\$ (305,119)	\$ -	\$ 3,393,305	8.99%
2025	\$ 311,698	\$ (311,698)	\$ -	\$ 3,275,658	9.52%

SUPPLEMENTARY INFORMATION

CITY OF COALINGA

BUDGETARY COMPARISON SCHEDULE COALINGA PUBLIC FINANCING AUTHORITY FUND YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive/ (Negative)
Revenue				
Interest	\$ 1,289,178	\$ 1,289,178	\$ 780,220	\$ (508,958)
Total revenue	<u>1,289,178</u>	<u>1,289,178</u>	<u>780,220</u>	<u>(508,958)</u>
Expenditures				
Current				
General government				
Debt Service	-	-	11,481	(11,481)
Principal	375,000	375,000	445,000	(70,000)
Interest and fiscal charges	<u>500,726</u>	<u>500,726</u>	<u>576,853</u>	<u>(76,127)</u>
Total expenditures	<u>875,726</u>	<u>875,726</u>	<u>1,033,334</u>	<u>(157,608)</u>
Revenue over expenditures	413,452	413,452	(253,114)	(666,566)
Other Financing Sources/(Uses)				
Transfers in/(out) - net	<u>-</u>	<u>-</u>	<u>(131,870)</u>	<u>131,870</u>
Change in Fund Balance	<u>\$ 413,452</u>	<u>\$ 413,452</u>	<u>(384,984)</u>	<u>\$ (798,436)</u>
Fund Balance				
Beginning of year			<u>24,051,992</u>	
End of year			<u>\$ 23,667,008</u>	

CITY OF COALINGA

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS JUNE 30, 2025

	Special Revenue Funds				
	Formerly Major Grants Fund	Gas Tax	SB1 RMRA Fund	Measure C	Local Transportation
ASSETS					
Cash and investments	\$ -	\$ 187,442	\$ 246,847	\$ 2,525,144	\$ 3,191,966
Accounts receivable, net	-	-	-	-	-
Interest receivable	15	81	96	1,193	1,464
Due from other governments	695,823	42,550	86,743	100,825	592,525
Prepays	-	1,338	-	2,676	1,338
Total assets	<u>\$ 695,838</u>	<u>\$ 231,411</u>	<u>\$ 333,686</u>	<u>\$ 2,629,838</u>	<u>\$ 3,787,293</u>
LIABILITIES					
Accounts payable and accrued expense	\$ 49,608	\$ 35,759	\$ 4,975	\$ 23,775	\$ 21,146
Deposits and claims payable	-	-	-	-	-
Unearned revenues	591,929	-	-	-	-
Due to other funds	4,326	-	-	-	-
Total liabilities	<u>645,863</u>	<u>35,759</u>	<u>4,975</u>	<u>23,775</u>	<u>21,146</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	592,525
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>592,525</u>
FUND BALANCE					
Nonspendable					
Prepays	-	1,338	-	2,676	1,338
Restricted					
Debt service	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Transit system	-	-	-	-	-
Street maintenance	49,975	194,314	328,711	2,603,387	-
LTF Article 8	-	-	-	-	3,172,284
Public safety	-	-	-	-	-
Economic development	-	-	-	-	-
Low-income housing activities	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>49,975</u>	<u>195,652</u>	<u>328,711</u>	<u>2,606,063</u>	<u>3,173,622</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 695,838</u>	<u>\$ 231,411</u>	<u>\$ 333,686</u>	<u>\$ 2,629,838</u>	<u>\$ 3,787,293</u>

See accompanying notes.

CITY OF COALINGA

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED) JUNE 30, 2025

	Special Revenue Funds			
	COPS Grants	EDA Building Rentals	EDA Revolving Loans	CalTrans
ASSETS				
Cash and investments	\$ 235,501	\$ 51,539	\$ 60,946	\$ -
Accounts receivable, net	-	9,021	-	-
Interest receivable	80	23	28	-
Due from other governments	101,537	-	-	210,394
Prepays	-	-	-	-
Total assets	<u>\$ 337,118</u>	<u>\$ 60,583</u>	<u>\$ 60,974</u>	<u>\$ 210,394</u>
LIABILITIES				
Accounts payable and accrued expense	\$ -	\$ -	\$ -	\$ 30,849
Deposits and claims payable	-	5,300	-	-
Due to other funds	-	-	-	378,873
Unearned revenues	-	6,662	-	-
Total liabilities	<u>-</u>	<u>11,962</u>	<u>-</u>	<u>409,722</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	101,537	-	-	-
Total deferred inflows of resources	<u>101,537</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable				
Prepays	-	-	-	-
Restricted				
Debt service	-	-	-	-
Storm drainage and flood control	-	-	-	-
Streets and bridges	-	-	-	-
Public building and facilities	-	-	-	-
Park improvements	-	-	-	-
Street maintenance	-	-	-	-
LTF Article 8	-	-	-	-
Law enforcement and fire	235,581	-	-	-
EDA Community buildings	-	48,621	-	-
EDA revolving loans	-	-	60,974	-
Unassigned	-	-	-	(199,328)
Total fund balance	<u>235,581</u>	<u>48,621</u>	<u>60,974</u>	<u>(199,328)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 337,118</u>	<u>\$ 60,583</u>	<u>\$ 60,974</u>	<u>\$ 210,394</u>

See accompanying notes.

CITY OF COALINGA

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED) JUNE 30, 2025

	Special Revenue Fund BSCC Grant	Capital Projects Fund Development Impact Fees	Debt Service Fund Assessments Debt Service	Total Non-major Governmental Funds
ASSETS				
Cash and investments	\$ -	\$ 1,018,866	\$ 93,872	\$ 7,612,123
Accounts receivable, net	-	-	-	9,021
Interest receivable	-	574	43	3,597
Due from other governments	1,654	-	-	1,832,051
Prepays	-	-	-	5,352
Total assets	<u>\$ 1,654</u>	<u>\$ 1,019,440</u>	<u>\$ 93,915</u>	<u>\$ 9,462,144</u>
LIABILITIES				
Accounts payable and accrued expense	\$ 83	\$ -	\$ 8	\$ 166,203
Deposits and claims payable	-	-	-	5,300
Due to other funds	1,396	-	-	384,595
Unearned revenues	-	-	-	598,591
Total liabilities	<u>1,479</u>	<u>-</u>	<u>8</u>	<u>1,154,689</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	694,062
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>694,062</u>
FUND BALANCE				
Nonspendable				
Prepays	-	-	-	5,352
Restricted				
Debt service	-	-	93,907	93,907
Storm drainage and flood control	-	454,944	-	454,944
Streets and bridges	-	246,316	-	246,316
Public building and facilities	-	124,911	-	124,911
Park improvements	-	35,733	-	35,733
Street maintenance	-	-	-	3,176,387
LTF Article 8	-	-	-	3,172,284
Law enforcement and fire	175	157,536	-	393,292
EDA Community buildings	-	-	-	48,621
EDA revolving loans	-	-	-	60,974
Unassigned	-	-	-	(199,328)
Total fund balance	<u>175</u>	<u>1,019,440</u>	<u>93,907</u>	<u>7,613,393</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,654</u>	<u>\$ 1,019,440</u>	<u>\$ 93,915</u>	<u>\$ 9,462,144</u>

See accompanying notes.

CITY OF COALINGA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Formerly Major Grants Fund	Gas Tax	SB1 RMRA	Measure C	Local Transportation
Revenue					
Licenses, permits and impact fees	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	361,601	501,244	492,241	633,953	-
Rental	-	-	-	-	-
Interest	350	1,805	303	24,110	36,941
Other	-	-	-	-	3,194
Total revenue	<u>361,951</u>	<u>503,049</u>	<u>492,544</u>	<u>658,063</u>	<u>40,135</u>
Expenditures					
Public works	32,833	480,277	-	144,013	210,582
Community development	341,470	-	-	-	-
Public safety	-	-	-	-	-
Capital outlay	86,283	-	28,165	516,663	205,781
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>460,586</u>	<u>480,277</u>	<u>28,165</u>	<u>660,676</u>	<u>416,363</u>
Revenue over (under) expenditures	(98,635)	22,772	464,379	(2,613)	(376,228)
Other financing sources/(uses)					
Operating transfers in/(out) - net	<u>244,307</u>	-	-	-	-
	<u>244,307</u>	-	-	-	-
Change in Fund Balance	145,672	22,772	464,379	(2,613)	(376,228)
Fund Balance					
Beginning of year	-	172,880	(135,668)	2,608,676	3,549,850
Change within financial reporting entity (major to nonmajor)	<u>(95,697)</u>	-	-	-	-
Beginning of year, restated	<u>(95,697)</u>	<u>172,880</u>	<u>(135,668)</u>	<u>2,608,676</u>	<u>3,549,850</u>
End of year	<u>\$ 49,975</u>	<u>\$ 195,652</u>	<u>\$ 328,711</u>	<u>\$ 2,606,063</u>	<u>\$ 3,173,622</u>

See accompanying notes.

CITY OF COALINGA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED) YEAR ENDED JUNE 30, 2025

	Special Revenue Funds			
	COPS Grants	EDA Building Rentals	EDA Revolving Loans	CalTrans
Revenue				
Licenses, permits and impact fees	\$ -	\$ -	\$ -	\$ -
Intergovernmental	194,663	-	-	417,524
Rental	1,699	526	627	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenue	<u>196,362</u>	<u>526</u>	<u>627</u>	<u>417,524</u>
Expenditures				
Public works	-	-	-	-
Community development	-	-	-	-
Public safety	33,102	-	-	-
Capital outlay	64,973	-	-	672,573
Debt service				
Principal	39,584	-	-	-
Interest and fiscal charges	<u>2,617</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>140,276</u>	<u>-</u>	<u>-</u>	<u>672,573</u>
Revenue over (under) expenditures	56,086	526	627	(255,049)
Other financing sources/(uses)				
Operating transfers in/(out) - net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	56,086	526	627	(255,049)
Fund Balance				
Beginning of year	179,495	48,095	60,347	55,721
Change within financial reporting entity (major to nonmajor)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning of year, restated	<u>179,495</u>	<u>48,095</u>	<u>60,347</u>	<u>55,721</u>
End of year	<u>\$ 235,581</u>	<u>\$ 48,621</u>	<u>\$ 60,974</u>	<u>\$ (199,328)</u>

See accompanying notes.

CITY OF COALINGA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED) YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Non-major Governmental Funds
	BSCC Grant	Development Impact Fees	Assessments Debt Service	
Revenue				
Licenses, permits and impact fees	\$ -	\$ 5,686	\$ -	\$ 5,686
Intergovernmental	196,703	-	-	2,797,929
Rental	-	12,943	965	16,760
Interest	-	-	-	63,509
Other	-	-	-	3,194
Total revenue	<u>196,703</u>	<u>18,629</u>	<u>965</u>	<u>2,887,078</u>
Expenditures				
Public works	-	2,013	-	869,718
Community development	-	-	7	341,477
Public safety	88,388	-	-	121,490
Capital outlay	117,572	-	-	1,692,010
Debt service				
Principal	-	-	-	39,584
Interest and fiscal charges	-	-	-	2,617
Total expenditures	<u>205,960</u>	<u>2,013</u>	<u>7</u>	<u>3,066,896</u>
Revenue over (under) expenditures	(9,257)	16,616	958	(179,818)
Other financing sources/(uses)				
Operating transfers in/(out) - net	-	(244,307)	-	-
	<u>-</u>	<u>(244,307)</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	(9,257)	(227,691)	958	(179,818)
Fund Balance				
Beginning of year	9,432	1,247,131	92,949	7,888,908
Change within financial reporting entity (major to nonmajor)	-	-	-	(95,697)
Beginning of year, restated	<u>9,432</u>	<u>1,247,131</u>	<u>92,949</u>	<u>7,793,211</u>
End of year	<u>\$ 175</u>	<u>\$ 1,019,440</u>	<u>\$ 93,907</u>	<u>\$ 7,613,393</u>

See accompanying notes.

RYAN P. JOLLEY

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

Ryan P. Jolley C.P.A.

Bryant L. Jolley C.P.A.

Darryl L. Smith C.P.A.

Luis A. Perez C.P.A.

Brandon J. Lang C.P.A.

Lan T. Kimoto

Kali A. Kaakah

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and City Council
City of Coalinga, 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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City Coalinga (the "City"), California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 31, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 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 consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

A handwritten signature in black ink, appearing to read "Ryan Foley". The signature is fluid and cursive, with a long horizontal stroke at the end.

July 31, 2026

CITY OF COALINGA
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2025

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RYAN P. JOLLEY

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

Ryan P. Jolley C.P.A.
Bryant L. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Brandon J. Lang C.P.A.
Lan T. Kimoto
Kali A. Kaakah

To the Honorable Mayor and City Council
City of Coalinga, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coalinga for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 25, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Coalinga are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the City. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

- Management’s estimate of the allowance for doubtful accounts is based on an evaluation of collectability primarily focused on past due accounts. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements as a whole.

Management’s estimate of the net pension liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 31, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to City of Coalinga’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to

determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Coalinga's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the, Budgetary Comparison Schedules, Proportionate Share of Net Pension Liability, and Schedule of Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of City of Coalinga and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Ryan Foley", with a stylized, sweeping flourish at the end.

July 31, 2026

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Swearing in of Corporals, Officers, and New Dispatchers
Meeting Date:
From: Sean Brewer, City Manager
Prepared by: Sean Young, Police Commander

I. RECOMMENDATION:

Staff would like to officially swear in Corporal Seese, Corporal Kaiser, Corporal Navarrete, and Corporal Simons, Officer Garcia, Officer Cruz, Officer Deleon, Officer Alvarado, Officer Vega, Officer Santos, Dispatcher Simon, Dispatcher Torres, Dispatcher Magdaleno, Part Time Dispatcher Dahl, and Par Time Dispatcher Garcia.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Public Outreach Update - Jessenia Medina
Meeting Date:
From:
Prepared by:

I. RECOMMENDATION:

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Code Enforcement Report July 2026 - Yaneth Ibarra, Code Enforcement Officer
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer
Prepared by: Yaneth Ibarra, Code Enforcement Officer

I. RECOMMENDATION:

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

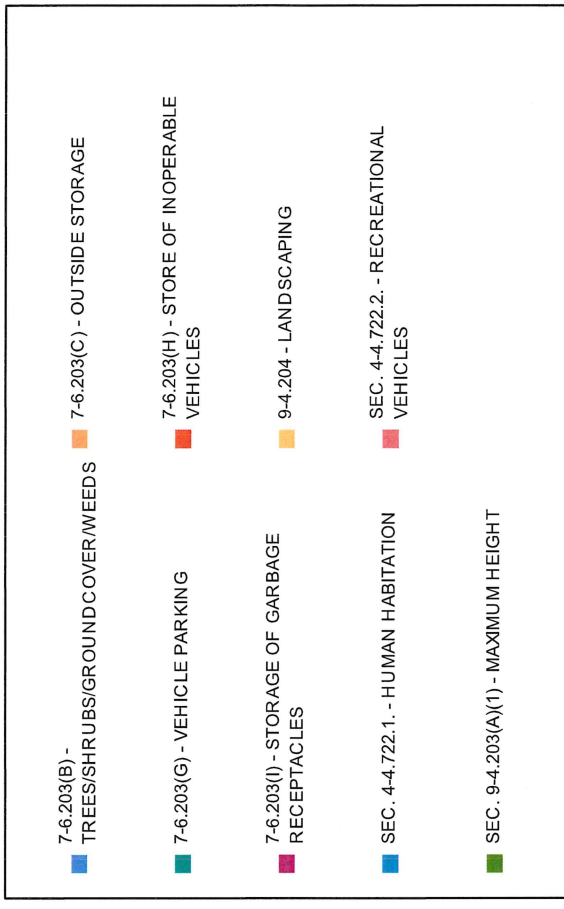
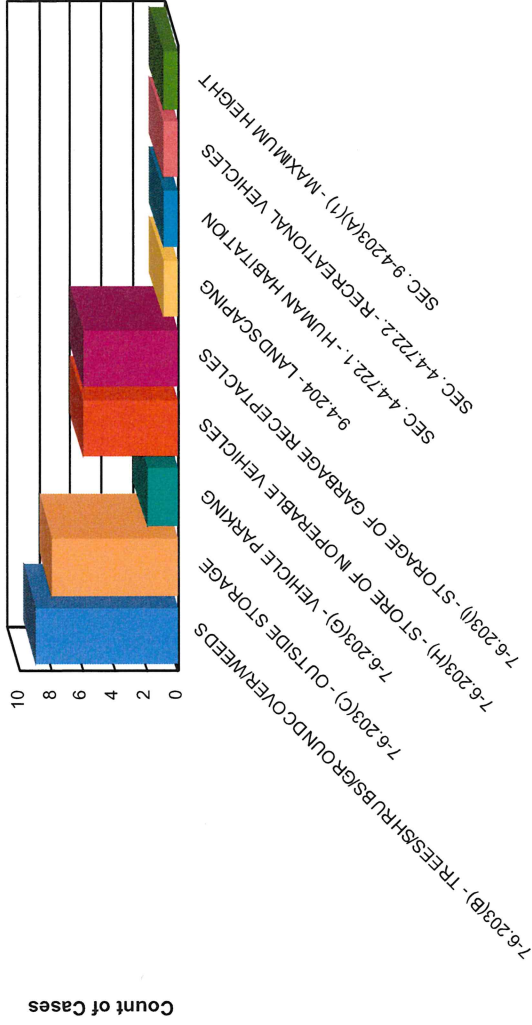
V. FISCAL IMPACT:

ATTACHMENTS:

	File Name	Description
▣	Code_Enforcement__July_2026_Report.pdf	July, 2026



CODE CASES OPENED BY VIOLATION (07/01/2026 TO 07/31/2026)
FOR THE CITY OF COALINGA



Code Violation

Case #	Case Type	Case Status	Project	District	Main Address	Parcel	Assigned To	Opened Date	Closed Date
7-6.203(B) - TREES/SHRUBS/GROUND COVER/WEEDS									
PROP-000701-2026	Property Maintenance	Closed - Resolved		NA	248 N Lincoln St, Coalinga, CA 93210	07108323S	Yaneth Ibarra	07/01/2026	08/03/2026
	7-6.203(b) - Trees/Shrubs/Ground cover/Weeds	Resolved	07/01/2026	07/15/2026	08/03/2026	\$0.00			
PROP-000705-2026	Property Maintenance	In Progress		NA	474 Buckeye Springs St, Coalinga, CA 93210	08334601S	Yaneth Ibarra	07/08/2026	
	7-6.203(b) - Trees/Shrubs/Ground cover/Weeds	In Violation	07/08/2026	07/22/2026		\$0.00			
PROP-000713-2026	Property Maintenance	In Progress		NA	440 W Sacramento St, Coalinga, CA 93210	08323212S	Yaneth Ibarra	07/08/2026	
	7-6.203(b) - Trees/Shrubs/Ground cover/Weeds	In Violation	07/08/2026	07/22/2026		\$0.00			

CODE CASES OPENED BY VIOLATION (07/01/2026 TO 07/31/2026)

Case #	Case Type <i>Violation</i>	Case Status <i>Violation Status</i>	Project <i>Citation Issued</i>	District <i>Compliance Date</i>	Main Address <i>Resolved Date</i>	Parcel <i>Violation Fee Total</i>	Assigned To	Opened Date	Closed Date
PROP-000719-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	In Progress	07/09/2026	NA	717 E Valley St, Coalinga, CA 93210	08312511 \$0.00	Yaneth Ibarra	07/09/2026	
PROP-000720-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	Closed - Resolved In Violation	07/28/2026	NA	705 Monterey Ave, Coalinga, CA 93210	08327021S \$0.00	Yaneth Ibarra	07/28/2026	08/05/2026
PROP-000722-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	In Progress		NA	424 W University Ave, Coalinga, CA 93210	07106506S \$0.00	Yaneth Ibarra	07/30/2026	
PROP-000723-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	In Progress	07/30/2026	NA	215 Locust Ave, Coalinga, CA 93210	07116328S \$0.00	Yaneth Ibarra	07/30/2026	
PROP-000724-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	In Progress	07/30/2026	NA	217 S Monterey Ave, Coalinga, CA 93210	08319212S \$0.00	Yaneth Ibarra	07/30/2026	
PROP-000725-2026	Property Maintenance 7-6.203(b) - Trees/Shrubs/Groundcover/Weeds	In Progress	07/30/2026	NA	209 S Monterey Ave, Coalinga, CA 93210	08319214S \$0.00	Yaneth Ibarra	07/30/2026	

L CASES OPENED FOR 7-6.203(B) - TREES/SHRUBS/GROUNDCOVER 9

PROP-000700-2026	Property Maintenance 7-6.203(c) - Outside Storage	Closed - Resolved Resolved	07/01/2026	NA	224 N Lincoln St, Coalinga, CA 93210	07108319S 07/27/2026 \$0.00	Yaneth Ibarra	07/01/2026	07/27/2026
PROP-000701-2026	Property Maintenance 7-6.203(c) - Outside Storage	Closed - Resolved In Violation	07/01/2026	NA	248 N Lincoln St, Coalinga, CA 93210	07108323S \$0.00	Yaneth Ibarra	07/01/2026	08/03/2026
PROP-000702-2026	Property Maintenance 7-6.203(c) - Outside Storage	In Progress	07/28/2026	NA	278 N Lincoln St, Coalinga, CA 93210	07108328S \$0.00	Yaneth Ibarra	07/28/2026	

CODE CASES OPENED BY VIOLATION (07/01/2026 TO 07/31/2026)

Case #	Case Type <i>Violation</i>	Case Status <i>Violation Status</i>	Project <i>Citation Issued</i>	District <i>Compliance Date</i>	Main Address <i>Resolved Date</i>	Parcel <i>Violation Fee Total</i>	Assigned To	Opened Date	Closed Date
PROP-000703-2026	Property Maintenance 7-6.203(c) - Outside Storage	Closed - Resolved	07/07/2026	NA	125 Appaloosa Ct, Coalinga, CA 93210 08/10/2026	08336413 \$0.00	Yaneth Ibarra	07/07/2026	08/10/2026
PROP-000706-2026	Property Maintenance 7-6.203(c) - Outside Storage	In Progress	07/08/2026	NA	582 Sandalwood St, Coalinga, CA 93210	08334709S \$0.00	Yaneth Ibarra	07/08/2026	
PROP-000719-2026	Property Maintenance 7-6.203(c) - Outside Storage	In Progress	07/09/2026	NA	717 E Valley St, Coalinga, CA 93210	08312511 \$0.00	Yaneth Ibarra	07/09/2026	
PROP-000721-2026	Property Maintenance 7-6.203(c) - Outside Storage	In Progress	07/29/2026	NA	307 Locust Ave, Coalinga, CA 93210	07116322S \$0.00	Yaneth Ibarra	07/29/2026	
PROP-000724-2026	Property Maintenance 7-6.203(c) - Outside Storage	In Progress	07/30/2026	NA	217 S Monterey Ave, Coalinga, CA 93210	08319212S \$0.00	Yaneth Ibarra	07/30/2026	

TOTAL CASES OPENED FOR 7-6.203(C) - OUTSIDE STORAGE: 8

7-6.203(G) - VEHICLE PARKING									
PROP-000704-2026	Property Maintenance 7-6.203(g) - Vehicle Parking	In Progress	07/07/2026	NA	234 W Jefferson St, Coalinga, CA 93210	07206511 \$0.00	Yaneth Ibarra	07/07/2026	
PROP-000710-2026	Property Maintenance 7-6.203(g) - Vehicle Parking	In Progress	07/08/2026	NA	208 S Joaquin St, Coalinga, CA 93210	08319108S \$0.00	Yaneth Ibarra	07/08/2026	

TOTAL CASES OPENED FOR 7-6.203(G) - VEHICLE PARKING: 2

7-6.203(H) - STORE OF INOPERABLE VEHICLES									
PROP-000705-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/08/2026	NA	474 Buckeye Springs St, Coalinga, CA 93210	08334601S \$0.00	Yaneth Ibarra	07/08/2026	
PROP-000706-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/08/2026	NA	582 Sandalwood St, Coalinga, CA 93210	08334709S \$0.00	Yaneth Ibarra	07/08/2026	

CODE CASES OPENED BY VIOLATION (07/01/2026 TO 07/31/2026)

Case #	Case Type <i>Violation</i>	Case Status <i>Violation Status</i>	Project <i>Citation Issued</i>	District <i>Compliance Date</i>	Main Address <i>Resolved Date</i>	Parcel <i>Violation Fee Total</i>	Assigned To	Opened Date	Closed Date
PROP-000707-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/08/2026	NA	534 Sandalwood St, Coalinga, CA 93210	08334705S \$0.00	Yaneth Ibarra	07/08/2026	
PROP-000708-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/08/2026	NA	522 Sandalwood St, Coalinga, CA 93210	08334704S \$0.00	Yaneth Ibarra	07/08/2026	
PROP-000709-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/08/2026	NA	523 Sandalwood St, Coalinga, CA 93210	08334208S \$0.00	Yaneth Ibarra	07/08/2026	
PROP-000722-2026	Property Maintenance 7-6.203(h) - Store of Inoperable Vehicles	In Progress	07/30/2026	NA	424 W University Ave, Coalinga, CA 93210	07106506S \$0.00	Yaneth Ibarra	07/30/2026	

IL CASES OPENED FOR 7-6.203(H) - STORE OF INOPERABLE VEHICL 6									
PROP-000711-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved	07/08/2026	NA	1820 Willow Springs Ave, Coalinga, CA 93210 08/10/2026	08328007S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026
PROP-000712-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved	07/08/2026	NA	1830 Willow Springs Ave, Coalinga, CA 93210 08/10/2026	08328007S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026
PROP-000715-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved	07/08/2026	NA	1710 Willow Springs Ave, Coalinga, CA 93210 08/03/2026	08329202S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026
PROP-000716-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved	07/08/2026	NA	1720 Willow Springs Ave, Coalinga, CA 93210 08/10/2026	08329203S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026
PROP-000717-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved	07/08/2026	NA	1760 Willow Springs Ave, Coalinga, CA 93210 08/10/2026	08329207S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026

CODE CASES OPENED BY VIOLATION (07/01/2026 TO 07/31/2026)

Case #	Case Type	Case Status	Project	District	Main Address	Parcel	Assigned To	Opened Date	Closed Date
	Violation	Violation Status	Citation Issued	Compliance Date	Resolved Date	Violation Fee Total			
PROP-000718-2026	Property Maintenance 7-6.203(i) - Storage of Garbage Receptacles	Closed - Resolved Resolved	07/08/2026	NA	1770 Willow Springs Ave, Coalinga, CA 93210 08/10/2026	08329208S \$0.00	Yaneth Ibarra	07/08/2026	08/10/2026
IL CASES OPENED FOR 7-6.203(i) - STORAGE OF GARBAGE RECEIPT 6									
PROP-000720-2026	Property Maintenance 9-4.204 - Landscaping	Closed - Resolved In Violation	07/28/2026	NA	705 Monterey Ave, Coalinga, CA 93210	08327021S \$0.00	Yaneth Ibarra	07/28/2026	08/05/2026
TOTAL CASES OPENED FOR 9-4.204 - LANDSCAPING: 1									
VEHI-2607-0062	Vehicle Codes Sec. 4-4.722.1. - Human habitation	In Progress In Violation	07/28/2026	NA	304 E Glenn Ave, Coalinga, CA 93210	07216301 \$0.00	Yaneth Ibarra	07/28/2026	
Code Case Fee Total: \$50.00									
TOTAL CASES OPENED FOR SEC. 4-4.722.1. - HUMAN HABITATION: 1									
VEHI-2607-0063	Vehicle Codes Sec. 4-4.722.2. - Recreational vehicles	In Progress In Violation	07/30/2026	NA	216 S Princeton Ave, Coalinga, CA 93210	08319238S \$0.00	Yaneth Ibarra	07/30/2026	
IL CASES OPENED FOR SEC. 4-4.722.2. - RECREATIONAL VEHICLES: 1									
PROP-000714-2026	Property Maintenance Sec. 9-4.203(a)(1) - Maximum Height	Closed - Resolved Resolved	07/08/2026	NA	120 Willow Springs Ave, Coalinga, CA 93210 07/27/2026	08329102S \$0.00	Yaneth Ibarra	07/08/2026	07/27/2026
TOTAL CASES OPENED FOR SEC. 9-4.203(A)(1) - MAXIMUM HEIGHT: 1									
GRAND TOTAL OF CASES:								28	

*Indicates an Emergency

CODE CASE KEY PERFORMANCE INDICATORS (07/01/2026 TO 07/31/2026)

Case Type	District	Status	Cases Opened	Cases Closed	Invoiced Fee Total
Animal	NA		0	1	\$0.00
			0	1	\$0.00
		Closed - Resolved	0	1	\$0.00
Property Maintenance	NA		26	32	\$4,650.00
			26	32	\$4,650.00
		Closed - Resolved	11	32	\$50.00
		In Progress	15	0	\$4,600.00
Vehicle Codes	NA		2	2	\$0.00
			2	2	\$0.00
		Closed - Resolved	0	2	\$0.00
		In Progress	2	0	\$0.00
Code Case Totals:			28	35	\$4,650.00

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: PUBLIC HEARING FOR THE CLOSE-OUT OF THE 22-CDBG-HA-10023
HOMEBUYER ASSISTANCE PROGRAM

Meeting Date: Thursday, August 20, 2026

From: Sean Brewer, City Manager

Prepared by: Sean Brewer, City Manager

I. RECOMMENDATION:

City Manager recommends the City Council accepts and approves the close-out report on the 2022-CDBG Homebuyer Program (22-CDBG-10023).

II. BACKGROUND:

The City was awarded \$500,000 in CDBG funding in June 2023 in response to the 2022 CDBG NOFA application. Program clearance was received on July 3, 2023, to begin accepting applications and providing services.

The Homebuyer Program provided secondary financing for income-qualified households in purchasing a home. The program provided deferred, no-interest loans to Low-Moderate Income (LMI) clients for maximum assistance of \$320,000 per household. Payments could be made anytime, but full loan repayment was not due until 30 years from date of loan approval.

Four participants received loans during the grant term. Loans were provided as follows:

Loan #	Amount	Description of Project
1	\$94,800	Homebuyer Loan
2	\$87,000	Homebuyer Loan
3	\$127,645	Homebuyer Loan
4	\$120,463	Homebuyer Loan
TOTAL	\$409,908	

	<u>Budget</u>	<u>Total Expenses</u>	<u>Disencumbered Fund</u>
Total Admin (Homebuyer):	\$32,710	\$25,660.74	\$7,049.26
Total Homebuyer Loans:	<u>\$467,290</u>	<u>\$467,048.51*</u>	<u>\$241.49</u>
Total Award:	\$500,000	\$492,709.25	\$7,290.75

*Includes activity delivery cost plus homebuyer loan

The grant expired on July 2, 2026 - upon approval, the City's grant administrator Self-Help Enterprises will submit the final closeout documents to CA Department of Housing and Community Development (HCD). The City will disencumber the remaining funds of \$7,290.75.

III. DISCUSSION:

The 22-CDBG-HA-10023 grant will be closed out with HCD.

IV. ALTERNATIVES:

None.

V. FISCAL IMPACT:

No fiscal impact.

ATTACHMENTS:

File Name

Description

No Attachments Available

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Authorize Assistant City Manager to Enter into a Professional Services Agreement with Bureau Veritas North America, Inc. for On-Call Architectural Services

Meeting Date: Thursday, August 20, 2026

From: Sean Brewer, City Manager

Prepared by: Jesse Barron, Assistant City Manager

I. RECOMMENDATION:

It is recommend that the City Council authorize the City Manager to enter into an Agreement with Bureau Veritas North America, Inc. for on-call Architectural Services.

II. BACKGROUND:

The City periodically requires specialized professional services to support capital improvement projects, infrastructure programs, development activities, and other municipal operations. Establishing on-call professional service agreements allows the City to retain qualified consultants who can provide services on an as-needed basis without requiring the City to conduct a separate solicitation and contracting process for each individual assignment.

The proposed agreements establish the contractual framework under which services may be requested. Approval of the agreements does not, by itself, authorize any specific scope of work or expenditure. Individual assignments will be authorized through separate task orders identifying the scope of services, schedule, and not-to-exceed compensation for the specific work requested.

On June 25, 2026 staff issued a request for qualifications for on-call architectural services related to Capital Improvment projects. This posting was advertised until July 17th, and seven responses were received.

III. DISCUSSION:

Staff recommends approval of the proposed on-call professional service agreements to provide the City with a flexible and efficient mechanism for obtaining professional services as needs arise. The agreements will allow staff to issue task orders for discrete projects or assignments based on the consultant's qualifications, availability, project requirements, and proposed cost.

Each task order will establish a clearly defined scope of work, deliverables, schedule, and not-to-exceed fee (Guaranteed Maximum Price). No work will be authorized solely through execution of the master agreement. Task orders will be reviewed and authorized in accordance with the City's adopted procurement policies, applicable purchasing authority, approved project budgets, and any other applicable legal or funding requirements.

This structure provides the City with access to qualified professional resources while maintaining appropriate fiscal and administrative controls over individual assignments. It also allows the City to respond more efficiently to project needs while ensuring that expenditures remain subject to the City's established

procurement and authorization procedures.

IV. ALTERNATIVES:

- Authorize the agreement- Recommended
- Do not authorize and repost the proposal - Not Recommended.

V. FISCAL IMPACT:

There is **no fiscal impact associated with approval of the on-call professional service agreements at this time**. The agreements do not guarantee any minimum amount of work or authorize expenditures absent an approved task order.

Any future fiscal impact will result from individual task orders issued under the agreements. Each task order will identify the applicable funding source and GMP and will be authorized in accordance with the City's procurement policy, purchasing authority, and adopted budget. Task orders exceeding staff's delegated authority will be presented to the City Council for approval, as required.

ATTACHMENTS:

File Name	Description
 BVNA_On-Call_Architectural_Services_SOQ_Cost_Proposal.pdf	BV Architectural On Call Proposal
 COC_-_BVNA_Professional_On-Call_Services_Architectural_Agreement_Draft.pdf	Professional Svc Contract



**BUREAU
VERITAS**

CITY OF COALINGA

ON-CALL ARCHITECTURAL SERVICES

July 17, 2026

CONTACT FOR THE CITY OF COALINGA

Public Works and Utilities Department
155 W Durian Ave
Coalinga, CA 93210
Attention: Jesse Barron

CONTACT REGARDING THIS SUBMITTAL

Michael McDonald, AIA
Director of Architecture
Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, CA 93401
Mobile: 323.578.6099 Phone: 805.792.1110
michael.mcdonald@bureauveritas.com



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5. Conflict of Interest Statement	45
6. Litigation.....	45
7. Contract Agreement.....	45
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1. INTRODUCTORY LETTER

July 17, 2026

City of Coalinga
Public Works and Utilities Department
155 W Durian Ave
Coalinga, CA 93210
Attention: Jesse Barron

Re: On-Call Architectural Services

Dear Mr. Barron,

On behalf of Bureau Veritas North America, Inc., (BVNA), we are pleased to submit our qualifications to provide On-Call Architectural Services for the City of Coalinga (City). We take great pride in our ability to provide exemplary services to our clients.

BVNA has more than 40 years experience providing assistance to municipalities in California. As a local entity, BVNA has offices in San Luis Obispo, Irvine, San Diego, Los Angeles, and additional satellite offices are throughout the state. This well-positioned team can provide on-call and even emergency assistance for all needs. BVNA has held many similar on-call architecture and engineering contracts for cities and municipalities throughout California, which will leverage into a very accessible partnership for the City.

BVNA offers a full-service Architectural experience for the City. We will utilize our in-house team of architects, mechanical, electrical, plumbing, structural and civil engineers; as well as LEED AP qualified energy experts and ADA compliance personnel.

BVNA looks forward to a successful, professional relationship with the City by augmenting the department's staff, promoting transparency in our work, improving efficiencies and exceeding your expectations. We have included myself, Richard Henrikson, PE, LEED AP, Engineering Technical Director, who is authorized to bind contracts. Michael McDonald, AIA, will be the Principal-in-Charge and Architecture Lead for this Architectural Services contract. Please reach out to Michael with all inquiries regarding this submittal by phone, 323.578.6099 or email, michael.mcdonald@bureauveritas.com. In addition to this team, Nader Namdar, SE, PE, will be the Lead Structural Engineer, and Alex Maestre, PE, will be the Lead Electrical Engineer.

Sincerely,



Richard Henrikson, P.E., LEED AP
Vice President
Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, CA 93401
949.289.8995
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

B U R E A U

V E R I T A S

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

FIRM QUALIFICATIONS AND BACKGROUND

Bureau Veritas North America, Inc., (BVNA) is a multi-disciplinary, Architectural & Engineering (A&E) services firm offering technical studies, facility condition assessments (FCA), design, permitting, and assistance during construction services. BVNA is fully staffed to manage simultaneous multiple projects of almost any sizes. Our principals and staff can provide commitments of time suitable to the needs of the City of Coalinga (City) projects. We have the in-house resources to fully staff City projects without program disruption or cost impact.

BVNA has 4,000 staff in North America, of which about 300 are in California; the majority of that being in Southern California. We have conducted many projects for the City under previous master agreements and task orders, and we look forward to continuing to do so. We pride ourselves on the scheduling, logistics, and mobilization of our staff to provide services at multiple sites on compressed schedules. Our project managers assemble qualified teams in the project areas quickly. Our teams are familiar with codes governing City projects. We are skilled at completing simultaneous multiple projects and have built-in measures for quality assurance/quality control to complete projects to our City's satisfaction. We consider meetings, communication, scheduling, management, budget, and quality control to be crucial elements to each engagement.

In 2019, Bureau Veritas acquired Owen Group LP, an ENR ranked Top 500 Engineering Firm, Top 500 Green Design Firm, and Top 100 Construction Management Firm. Owen Group has provided high quality project management and design for over 10,000 projects since 1981, and has received more than 50 awards in recognition for its projects. This partnership has allowed BVNA to expand the benefits provided to its current and future City's by increasing the level of support provided, diversifying service offerings, and enabling its teams to work together to cross-train, tap into subject matter experts, and successfully support innovative and complex projects in Southern California and across the United States. The personnel, experience, and expertise of this group, coupled with BVNA's access to voluminous resources and well-established brand, will facilitate delivery of unparalleled architectural and engineering design services.

AREAS OF TECHNICAL EXPERTISE

BVNA has been providing architectural and engineering services on public agency and private sector projects for more than 40 years. BVNA's depth of professional personnel and experience in providing as-needed services have allowed us to successfully meet the consulting services needs of numerous municipal, federal, state, public school districts, higher education, transportation, and other public agencies with wide variance of project sizes, types, and varying schedules.

We understand that the City's construction improvement projects will vary in size, construction value, and necessary disciplines, and that most will be time sensitive. BVNA's depth of experience providing these services for the City has enabled our professional's valuable insight how to effectively manage projects involving new design and design for renovation, expansions, and upgrades of buildings, sites, mechanical building systems, and supporting internal facility systems. BVNA's Principal professionals for this City contract bring many years of directly related experience in architectural design and civil, structural, mechanical, electrical, and plumbing engineering design. BVNA's project manager and discipline leads have each performed or supervised multiple City projects on an as-needed basis.

BVNA's professionals are well-versed with the California Building Code, Title 24 codes, building standards and programs under the Seismic Safety Act, LEED Design specifications, and other applicable guidelines, which govern the work BVNA performs.

In addition to our design work, BVNA's California Registered Architects and Licensed Engineers will be actively supported by our in-house team members in accessibility compliance specialists (CASP), fire & life safety (FLS) disciplines, commissioning agents (CxA), LEED consultants and energy auditing specialists, estimators, specification writers, procurement specialists, plan and constructability reviewers, software management, construction management, value engineers, BIM/REVIT, CAD drafting, and support personnel.

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

RELEVANT PROJECT EXPERIENCE



DEPARTMENT OF GENERAL SERVICES - DEPARTMENT STATE HOSPITALS - COALINGA STATE HOSPITAL HYDRONIC LOOP REPLACEMENT

Location: Coalinga, CA

Date: Ongoing

Cost: \$29,000,000

Project Contact: Randall Mummert

Project Manager

Office: 916.443.9814 | Cell: 916.805.4547

randall.mummert@dgs.ca.gov

Coalinga State Hospital (DSH Coalinga) has been experiencing leaking in its underground heating hot water (HHW) hydronic piping distribution system around the campus. In addition, DSH Coalinga has been interested in extending its underground chilled water (CHW) hydronic piping distribution system to additional buildings around the campus. To that end DGS, retained Bureau Veritas North America, Inc. (BVNA) (formerly Owen) to design replacement of the HHW piping and extensions to the CHW piping.

The project broadly involves replacing the site HHW supply and return piping. The design that has been completed entails installing direct-buried, pre-fabricated/pre-insulated, Aquatherm Blue Pipe (polypropylene pressure piping with heat fused connections), or equal, from the central plant, around the Coalinga State Hospital campus, to connections at HHW uses, such as air handling unit heating coils.

The places on the main HHW loop where the pipe branches go off to the buildings will have valves on the mains on either side of the piping junction, as well as valves on the pipe branches. The valves will be installed in pre-fabricated or concrete pipe vaults for ease of access.

In addition, valves on the chilled water (CHW) piping at these locations will be similarly installed.

(BVNA) completed the design of the Coalinga State Hospital Hydronic Loop Replacement Project, including the Preliminary Plans phase, the Working Drawings phase, the Plan Check phase, and the Bidding phase. The project is now in the construction phase. The estimated construction cost is \$29,000,000.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com



CITY OF LOS ANGELES DEPARTMENT ON DISABILITY ADA SELF-EVALUATION & TRANSITION PLAN

Project Location: 57 parks in Los Angeles, CA

Cost: \$150,611.63

Project Contact: Stephen David Simon
Executive Director
213.202.2764

The City of Los Angeles, Department on Disability contracted with BVNA to provide Self-Evaluation & Transition Plan services for 57 of their municipal parks.

The services included conducting site visits to assess each park for its compliance with Federal and State accessibility requirements. Bureau Veritas has prepared and delivered one report for each site identifying non-compliant items, photographs of each item, and reference to the federal and state code.

Each report also includes the remediation necessary to come into compliance, the estimated cost of remediation, and the anticipated duration to remediate the item.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF LOS ANGELES RECREATION AND PARKS DEPARTMENT AS-NEEDED PARK FACILITIES CONSULTANT SERVICES

Project Location: Los Angeles, CA
Dates: Ongoing
Cost: \$3,000,000
Project Contact: Gary Lam
Principal Civil Engineer
213.202.3191
gary.lam@lacity.org

Bureau Veritas North America, Inc. (BVNA) was awarded a master agreement by the City of Los Angeles Department of Recreation and Parks to provide As-Needed Park Facilities Consultant Services for Architectural and Engineering, including Civil, Structural, Land Survey, and Landscape Design.

The purpose of the master agreement is for BVNA to provide design and construction assistance services to improve parks facilities and their infrastructure throughout the City of Los Angeles.

This master agreement is for a duration of 3 years, commencing in 2025. It is for a maximum compensation of \$3,000,000.

Project Manager: Ahsan Mohammed
ahsan.mohammed@bureauveritas.com



CITY OF LOS ANGELES, RECREATION AND PARKS DEPARTMENT - GRIFFITH PARK FERN DELL CROSSWALK AND SAFETY PROJECT

Project Location: 2333 Fern Dell Drive, Los Angeles, CA
Dates: 2025
Cost: \$400,000
Project Contact: Cammie Neo
Project Manager
cammie.neo@lacity.org

Bureau Veritas North America, Inc. (BVNA) was retained by the City of Los Angeles Department of Recreation and Parks to provide design and construction assistance services for the Griffith Park – Fern Dell Crosswalk and Safety Project, located at 2333 Fern Dell Drive, Los Angeles, CA 90068.

The Project is located within the Fern Dell/Western Canyon area of Griffith Park. The Project boundary extends from the Trails Café to north of the Fern Dell Play Area (Trails Café and Fern Dell Play Area hub). The Project scope includes the design of the following:

- A mid-block crosswalk
- Two speed humps
- Sidewalk and curb ramp improvements
- ADA parking stall improvements

Project Manager: Ahsan Mohammed
ahsan.mohammed@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF LOS ANGELES, RECREATION AND PARKS DEPARTMENT - HAZARD PARK, PARK IMPROVEMENTS PROJECT

Project Location: 2230 Norfolk St. Los Angeles, CA 90033

Dates: 2025

Cost: \$4,000,000

Project Contact: Zhiya Huang

Project Manager

213.202.2666

zhiya.huang@lacity.org

Bureau Veritas North America, Inc. (BVNA) was retained by the City of Los Angeles Department of Recreation and Parks to provide design and construction assistance services for the Hazard Park – Park Improvements Project, located at 2230 Norfolk St. Los Angeles, CA 90033.

The Project adds a substantial number of recreation features to the park. Improvements include:

- two new fitness equipment areas with shade
- two new 2- to 5-year-old playgrounds with shade
- two new 5- to 12-year-old playgrounds with shade
- a new monument recognizing the Los Angeles Unified School District walkouts
- a new fitness trail
- a new soccer field with synthetic turf
- a new dog park
- a new prefabricated restroom
- relocation and renovation of the baseball fields
- new batting cages
- tree planting
- entry nodes
- a performance area/stage
- new parking lot with permeable surfacing
- sports field and park lighting

- landscaping
- barbeque and picnic areas
- stormwater capture improvements

The Project is designed with sustainability in mind. The fitness/play areas have sub-surface gravel sumps to collect and retain stormwater for infiltration back into the ground. The proposed landscaping has a smart irrigation system with a smart controller that includes rain sensors, flow sensors, and low volume irrigation heads. All planting areas/landscaping are drought tolerant and native to California.

Project Manager: Ahsan Mohammed

ahsan.mohammed@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF CARSON CONGRESSWOMAN JUANITA MILLENDER-MACDONALD COMMUNITY CENTER DESIGN FOR SOLAR PV ROOFTOP SYSTEM, NEW ENERGY EFFICIENT HVAC ROOFTOP REPLACEMENT, AND ROOFTOP DESIGN

Project Location: Carson, CA

Dates: 2012 Completion

Cost: \$190,185

Project Contact: Gilbert Marquez

Senior Civil Engineer

310.830.7600 ext. 1831

GMarquez@carson.ca.us

The City of Carson implemented a program for greater energy efficiency and to generate solar electricity at its Congresswoman Juanita Millender-McDonald Community Center. Funding was provided through the Carson Redevelopment Agency, and also through the EECBG program as part of the American Recovery & Reinvestment Act.

BVNA provided comprehensive design and construction assistance services for the City of Carson to implement 184-kW of rooftop solar photovoltaic panels that provides solar-generated renewable electricity to the community center and to other City buildings. This substantially reduced the City's utility bills and preserved City funds for other needed projects.

BVNA coordinated the solar installation with two other vital City projects, also designed by BVNA. These were the community center roof replacement and rooftop air handling unit replacements. In so doing, all three projects were completed in a coordinated manner that kept the new roof warranty intact and minimized disruptions in

the community center activities. BVNA incorporated many other desired improvements in the project to help develop a facility-wide upgrade associated with this project.

All the project components included:

- Installation of solar panels and the overall 184 kW photovoltaic solar system
- Air handling unit replacements and improvements
- Re-roofing
- Replace Hall ABC Chandelier
- Replace/upgrade changeable message sign/marquee
- Audio/visual equipment for Hall ABC and meeting rooms (LCD projectors, screens, DVD players, microphones, and sound systems)
- Replace existing cooling tower
- Upgrade existing building management system
- Replace existing boiler and chiller expansion tanks, upgrade water meters
- Upgrade existing North and East parking lot lights to LED
- Replace existing flush valves with automatic flush valves in all rest rooms
- Install lighting occupancy sensor systems in meeting rooms and offices
- Replace Senior Kitchen and Hall ABC water heaters with 3 tankless water systems
- Replace existing sandstone tile at east entrance and patio/walkway between Carson Dominguez Room and Community Center with monolithic, smooth finish and connect existing community center roof drains to subsurface drains.
- Replace existing sandstone tile at east entrance and patio/walkway between Carson Dominguez Room and Community Center with monolithic, smooth finish and connect existing community center roof drains to subsurface drains.

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



LOS ANGELES UNIFIED SCHOOL DISTRICT WALK-IN FREEZER PROJECTS

Project Location: Various schools in Los Angeles, CA

Dates: Ongoing

Cost: TBD – ongoing projects

Project Contact: Bumi L. Kristen

Architect, LEED AP

626.390.4806

cp-bumi.kristen@lausd.net

New Walk-In Freezer and relocated and expanded Walk-In Refrigerator

- Architectural, Structural, Mechanical, Electrical and Plumbing engineering to accommodate the reconfigured Freezer and new Walk-In refrigerator
- Existing storage displaced by Walk-In Refrigerator to be relocated
- Various equipment and fixture relocations
- Fire Alarm modifications to area of WIFC
- Provide new “TMP” ramp at temporary cooler and freezer Additional coordination with ramp vendor and DSA required.
- Health Department Submittal
- Provide an alternative restroom layout at multipurpose building
- Provide min low voltage work to support WIFC controls
- Provide min support and coordinate with LAUSD for commissioning efforts.
- Site visits
- Remodel existing restroom to be handicap accessible

Project Manager: Michael McDonald

michael.mcdonald@bureauveritas.com



ORANGE COUNTY PUBLIC WORKS ON-CALL ARCHITECTURAL AND ENGINEERING MASTER CONTRACT

Project Location: Orange, CA

Cost: \$1,500,000

Project Contact: Rick De Jong

Project Manager

714.647.4966

rick.dejong@ocpw.ocgov.com

The County issued BVNA a Master Contract to supplement its own internal staff. As an extension to the County and a the lead of the design team, BVNA is providing all phases of architectural (interior, full building, space planning, swing moves) and engineering (civil, structural, mechanical, electrical, plumbing, and more), drawings, specifications, cost estimates, and building facility condition assessments, commissioning, as well as manage subconsultant providing such services as landscape architects, data consultants, security consultants, controls engineers, geotechnical, hazardous materials assessments, etc. BVNA professionals perform site investigations which may lead to projects including the following: tenant office improvement; building interior alteration; regional park facility, picnic shelter refurbishment, various improvement; miscellaneous library improvement, entry plaza re-design; building exterior repair, improvement and/or addition; restroom construction and/or restoration; ADA compliance and improvement; various roof systems replacement; exterior door and storefront replacement; existing building MEP system, seismic and geotechnical risk assessments; demolition plan with record drawing.

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF LOS ANGELES ON-CALL ARCHITECTURAL AND ENGINEERING SERVICES

Project Location: Los Angeles, CA

Dates: 2017-ongoing

Project Contact: Richard Telles

Project Manager

213.473.7961

richard.telles@lacity.org

BVNA is under contract to provide on-call engineering assessment and design services for three separate City of Los Angeles departments, the General Services Department (GSD), Recreation and Parks (RAP) and Department of Disability (DoD). Relevant projects include:

- DOT Communications Hub Enclosure
- Mt. Lee Underground Bunker Waterproofing
- Police Dept. Electrical & Communications Assessment of 16 LAPD Towers
- Cypress Library PV Solar
- LA Zoo - Langur Pavilion Exhibit Renovation
- LA Zoo - Langur Exhibit Fence and Support Analysis and Design
- LA Zoo - New, Stand-Alone HVAC System for the Gottlieb ANI CTR/CT Scanner Area
- Griffith Park - Fern Dell Crosswalk and Safety Project
- Hazard Park Improvements Project
- CASp Self Evaluation and Transition Plan at many Facilities/Parks
- City of Los Angeles North Calley City Hall Renovation Project
- Art Gallery and Library and Barsdale Park
- Replacement Electrical Services and Meter at the Existing Telocommunication Hub at the Hollywood Police Station

- Electrical Hub Design for New Fire Station No. 6
- Restroom Hand Dryers Project at 1149 S. Broadway, Los Angeles, CA
- Lankershim Art Center Structural Retrofit
- City of Los Angeles Emergency Operation Center Generator Seismic Stabilization
- Dickens Senior Center in Sherman Oaks
- Upgrade of Structural Framing System for the Shooting Range for New Target System at the Edard M. Davis
- Echo Park, Palm Design
- Reseda Theater Building
- Sun Valley Youth Center
- Los Angeles Mall Fence Design
- Marvin Braude Building Standby Generator Feasibility Study
- City of Los Angeles Water Jet Project

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



ORANGE COUNTY PUBLIC WORKS COUNTY OPERATIONS CENTER - HVAC MODERNIZATION, CENTRAL PLANT REPLACEMENT, AND TENANT IMPROVEMENTS

Project Location: Santa Ana, CA
Dates: 2021 - 2023
Project Contact: Randy Quillman
Project Manager III, OC Public Works
714.647.3949
randy.quillman@ocpw.ocgov.com

Bureau Veritas North America, Inc. (BVNA) currently has an on-call architectural and engineering services contract with Orange County Public Works. One of the projects undertaken by Bureau Veritas was the HVAC Modernization, Central Plant Replacement, and Tenant Improvements (TI) of the three large buildings (A, B, and C) of the County Operations Center (COC) campus in Santa Ana, California.

BVNA was tasked with renovating the first, second and third floors of the County Operations Center Buildings A and B, located at 1300 S. Grand Avenue in Santa Ana, California. That work has been completed and BV is now doing the design for the TI and HVAC modernization of Building C.

In Building A, the air handling units and air handlings systems were redesigned and replaced. Energy management system controls were implemented.

In Building B, both HVAC modernization and TI were designed by BVNA. Three large air handling units were replaced and modern air handling systems, including ductwork and variable air volume (VAV) systems and controls were implemented. In addition, the first floor central plant, which serves the entire campus was designed for replacement. This included two 300-ton, highly-efficient, oil-free, frictionless, maglev chillers with VFDs. It also included new boilers, pumps, cooling towers, pipes, and energy management system.

The architectural TI was a sophisticated process that entailed moving the building user groups to other floors while TI was constructed. For example, the occupants of the second floor, OC Vets and others, moved to the newly renovated first floor once it was done. The OC Vets reception area is in the extended and renovated first floor area, which was originally mostly storage/warehouse, underneath the outdoor terrace area that leads into the main building entrance. The OC Vets reception area now has its own entrance from the lower level of the outside. The County Registrar of Voters and other user groups were similarly shifted to alternate spaces to accommodate TI construction while second and third floor HVAC modernization and TI were implemented. Power, lighting, and fire alarm system upgrades, as well as restroom ADA upgrades, new floor and wall finishes, and new ceilings, were also included in the overall modernization scope.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



LOS ANGELES COUNTY METROPOLITAN TRANSPORTATION AGENCY (METRO) - METRO CENTER STREET PROJECT (MCP) EMERGENCY SECURITY OPERATIONS CENTER (ESOC)

Project Location: Los Angeles, CA
Dates : January 2020 - June 2025
Project Contact: Sangjun Lee, PE, CCM
Director, Engineer
213.364.0354
lees6@metro.net

The Metro Center Street Project (MCP) was a \$120 million design/build project that Bureau Veritas North America, Inc. BVNA designed in partnership with SJ Amoroso General Contractors. This one-story, 26,000 square foot Essential facility serves as Metro's Emergency Operations Center (EOC) and Security Operations Center (SOC), which is the nerve center for Metro's bus and rail operations throughout Los Angeles County. It is especially designed to serve as the Emergency Operations Center (EOC) in the event of a disaster, either natural or man-made.

The program provides a critical facility for effective emergency prevention and responsiveness. The MCP is intended to protect civic welfare and enable the continuous operation of Metro's vehicles and infrastructure. The MCP serves as the primary location for day-to-day emergency, security, and law-enforcement operations for Metro. It improves day-to-day operational continuity, enhances Metro's situational awareness, and boosts its response capabilities about disasters and terrorism. Moreover, the facility has redundant power and water sources in case of a catastrophic event.

Metro's goal has been to improve emergency and security operations with a heightened state of alertness and create a facility that meets current physical security standards. Metro recognizes the need for security improvements that enhance transit traffic monitoring systems, operational monitoring systems, communication network infrastructure, access control of the facility, and emergency management systems of the Emergency Operations Center (EOC) and Security Operations Center (SOC).

The MCP ESOC came online in 2025 as scheduled, well in advance of the 2026 FIFA World Cup and the 2028 Los Angeles Olympics. The MCP ESOC achieved Leadership in Energy and Environmental Design (LEED) Gold Certification.

Project Manager: Imranullah Shaik
imranullah.shaik@bureauveritas.com

3. ORGANIZATION AND APPROACH



B U R E A U

V E R I T A

3. ORGANIZATION AND APPROACH

APPROACH TO THE PROJECT

Project Execution:

BVNA approaches each project with a fresh set of ideas and a unique, comprehensive team arrangement which caters to the project type. The firm has assembled a diverse team to deliver the On-Call Architectural Services requested by the City. Project scope, budgets, and schedules, including milestone work delivery schedules, are developed through a detailed task/hour work plan for specific tasks and level of effort to meet individual project requirements. BVNA's work plan will identify the firm's technical roles as required for each specific assignment from the City. As with any project undertaken, BVNA performs quality control reviews at every phase.

BVNA's design approach emphasizes continuous communication between the design team and the City. The firm believes in providing value for every dollar the City spends in design and construction. As a result, BVNA is continuously reviewing design assumptions, material selection, and equipment to provide maximum value. The firm's personnel constantly review its details to ensure they are constructible. BVNA typically starts all of its projects with site surveys to ascertain existing building systems. The firm's design process is a team approach which encompasses the owner, users, peer reviewers, agencies, and the design team.

I. Pre-Design Services

Upon notice to proceed, BVNA's experienced in-house staff will collect and review all relevant data for the City's task order. In order to meet the City's expectations and ensure project success, each team member will have a clearly defined role and set of responsibilities. BVNA will also set up a communication protocol within its internal team to eliminate any duplication of effort and/or confusion. The firm will also set up a direct line of communication between the BVNA Project Manager and the City's designated representative. BVNA recommends the use of a tabular responsibility matrix defining the roles and responsibilities of each member on the project team. This effort will help identify potential conflicts and omissions of activities before they become issues. It will also allow each team member to see a snapshot of their responsibilities and how they relate to other team members. BVNA will conduct a project kick-off meeting with the City once the relevant data has been reviewed and the project team is established. During the meeting, the firm shall review the project's goals and objectives, scope, budget, schedule, and deliverables. BVNA will collect existing plans of the facilities from the

City, review each other's roles and responsibilities, and establish project protocols which foster and facilitate team communication and collaboration.

After the kick-off meeting, BVNA's team will visit the existing building or site to prepare a summary condition assessment of the site or building and its systems. A summary report will be issued which identifies project limitations or opportunities. Once the City has approved BVNA's narrative, the firm will move into the design development phase.

II. Design Development

The purpose of the design development phase is to design the project. Based upon the approved narrative, BVNA will develop the design. The firm will also coordinate its plans with the architects and engineers as needed. A table of contents, along with "Part 1 and 2" specifications, will be prepared at this time. BVNA will then meet with the City to review the design and ensure the firm has met the City's requirements.

III. Construction Documents

During the construction document phase, BVNA will finalize the working drawings and specifications and set forth, in detail, the requirements for construction of the entire project. Title 24 and calculations are refined during this task and Part 3 of the specifications, "Construction Execution," is developed. Performing another thorough in-house quality check of its work, the firm will provide a final coordination check of all disciplines to ensure it coordinates with all systems.

By this stage of document development, all unique characteristics of the site and building have been identified and the standard details required for construction will be inserted into the drawings. Equipment sizing is verified and a complete set of drawings, specifications, and calculations will be provided for plan check approval. BVNA will meet with the plan checker and respond to his/her questions and comments. The firm will then revise its drawings and specifications.

3. ORGANIZATION AND APPROACH

IV. Bidding and Construction Assistance

BVNA will assist the City through the bidding process, as well as in the preparation of contract documents and in making recommendations. The firm will also participate in bid conferences and respond to RFIs. BVNA will review shop drawings and provide clarifications to the contractor during construction. Upon completion of construction, the firm will review the contractors' as-builts for approval.

V. Commissioning

BVNA provides a fully detailed commissioning process to help clients obtain more value from their investment. Commissioning of facilities involves a complex range of skills. When an owner has made a significant capital investment, it is important to ensure that the planned benefits are achieved quickly and that facilities come into operation smoothly.

At BVNA, we offer a broad range of commissioning services tailored to maximize value for our clients' investments. Our portfolio encompasses four primary areas.

Our Enhanced Commissioning Services serve various markets and extend to both energy-consuming systems like HVAC, lighting, and renewable energy, as well as non-energy related systems such as low voltage, A/V, and access control. We place an emphasis on quality assurance, control, and energy efficiency. Our dedicated experts create bespoke plans, conduct meticulous tests, and address potential deficiencies. This ensures projects remain on schedule and that each client receives tailored results aligning with their unique needs.

We provide Building Enclosure Commissioning Services, focusing on enhancing the performance and longevity of a building's envelope. Our services are designed to offer peace of mind to our clients by eliminating risks such as rainwater intrusion from the building envelope or fenestration and ensuring high-performance thermal insulation. Our seasoned architects play a crucial role in this service, thoroughly assessing enclosure systems against industry standards. Their expert knowledge and experience allow us to deliver robust enclosure commissioning, strengthening buildings against potential environmental impacts, enhancing occupant comfort, and bolstering energy efficiency.

Our Monitor-Based Commissioning (MBCx) Services aim to optimize facility performance, boost energy efficiency, and enhance occupant satisfaction. Utilizing building automation system data, we pinpoint opportunities for improvement and provide actionable recommendations. Our ability to remotely access systems reduces disruptions, potential repair costs, and ensures optimal conditions.

Our Re-Commissioning and Retro-Commissioning Services focus on enhancing the efficiency of existing buildings, yielding significant cost benefits and energy savings. We conduct comprehensive facility assessments to identify and rectify inefficiencies and system failures, allowing us to offer tailored solutions. Collaborating closely with building owners and facility managers, we enhance system performance, occupant comfort, and energy efficiency, guaranteeing the maximum return on investment.

Miscellaneous Internal Tasks

Throughout the design phase, BVNA's Project Manager will meet with the City's team weekly to review the schedule and production progress, resolve issues, and provide guidance for the following week's work. The firm's Project Manager will meet with the City's designated representative frequently to discuss issues as they arise and keep the City informed of the overall status of each project. At every meeting with the City, BVNA will ensure notes are kept and meeting summaries distributed within 48-hours. Every site visit attended by BVNA will be followed by a site visit report which will be distributed within 48 hours of each meeting and include photo documentation of progress and issues discussed. The firm's operations manager reviews the master design schedule every two weeks to ensure City deadlines are met. The quality control process BVNA has put in place has been designed to catch errors as the design progresses and not during construction which results in delays and added costs.

Services Overview: ADA Compliance

BVNA's work in ADA compliance includes multiple municipalities, transportation agencies, and other clients and is a testament to its quality service delivery throughout the discipline. Title II of the ADA has significantly impacted public spaces and public buildings and building systems design stating no one can be denied access to public services because of their disability. New amendments require modifications for nearly every newly constructed or renovated public space to be used by those with disabilities.

3. ORGANIZATION AND APPROACH

As a result, the design process has extended beyond the stereotypes of ADA compliance, which include upgrades of parking lots and ADA accessible ramps. In addition to compliance, there are new demands for sustainability, efficiency, hygiene, durability, and aesthetics. Structural, civil, mechanical, electrical, and plumbing engineering have become an integral part of the process of a public facility becoming ADA compliant. Engineering design is now required for such elements as curbs and sidewalks, elevators and escalator transportation, security and fire alarm systems, mechanical door systems, and plumbing design for restroom facilities, to name a few.

Certified Access Specialists (CASp)

California's Certified Access Specialist (CASp) program is designed to meet the public's need for experienced, trained, and tested individuals who can render options as to the compliance of buildings and sites with State codes and regulations and American's with Disabilities Act (ADA) for accessibility.

BVNA's CASp team will provide complete design and inspections for the City's projects. The firm has CASp certified individuals who are able to respond to the needs of the City rapidly. BVNA currently provides CASp certified individuals to multiple jurisdictions in California to meet the requirements of SB 1608.

Additionally, BVNA can provide ICC Certified accessibility plans examiners and inspectors who routinely conduct accessibility reviews on projects throughout the State from minor restroom upgrades to significant ADA compliance improvements.

Project Execution: ADA Compliance Services

BVNA's knowledge and experience with obtaining information in an effort to perform a comprehensive ADA compliance review begins with taking inventory and obtaining all necessary documents and materials from the City. Additional processes and tasks are outlined below.

Inventory and Analysis

- BVNA will identify and obtain all necessary documents and materials from the City and other sources to conduct the Assessment
- BVNA will thoroughly review all applicable City and regulatory agency policies and procedures related to accessibility
- BVNA will meet with the ADA Advisory team to explain the ADA program which includes a timeline as well as set expectations

ADA Assessment

- BVNA will develop procedures and forms to conduct the Assessment
- BVNA will compile draft and final Assessment reports

Conduct Survey and Barrier Assessment

- BVNA will conduct surveys of all public facilities which provide programs, services, activities, and access to the public, per State Title 24 Building Code and the 2010 ADA Standards (ADAS) and Federal ADA Accessibility Guidelines (ADAAG).
- Facility Report – BVNA will develop reports for each site and building, identifying items which limit physical access to individuals with disabilities to public areas where program, services or activities take place. The report will include a feasible solution, cost estimate for the removal of each barrier, and the priority level of the project.
- Facility Diagrams and Inventory – BVNA will utilize floor plans and include as facility diagrams of the surveyed areas in its reports. Diagrams will note the location of the accessibility barriers.

What the City Can Expect from BVNA

BVNA's staff includes California State Licensed Architects, Structural Engineers, Mechanical Engineers, Electrical Engineers, and ADA and CASp specialists who are prepared to deliver on all required components of the requested scope of work.

- Documented internal policies and procedures
- Maintenance of forms and documents on behalf of the City
- Electronic project tracking using the firm's web based document control system
- Availability to serve any City clients as directed
- Ability to schedule face-to-face meetings with project team members at the firm's local office within 48 hours of the request
- Regular transmittal of activity to City staff
- Up-to-date files kept at the BVNA offices until transferred to the City
- Ability to assign quality, multi-faceted staff to the City

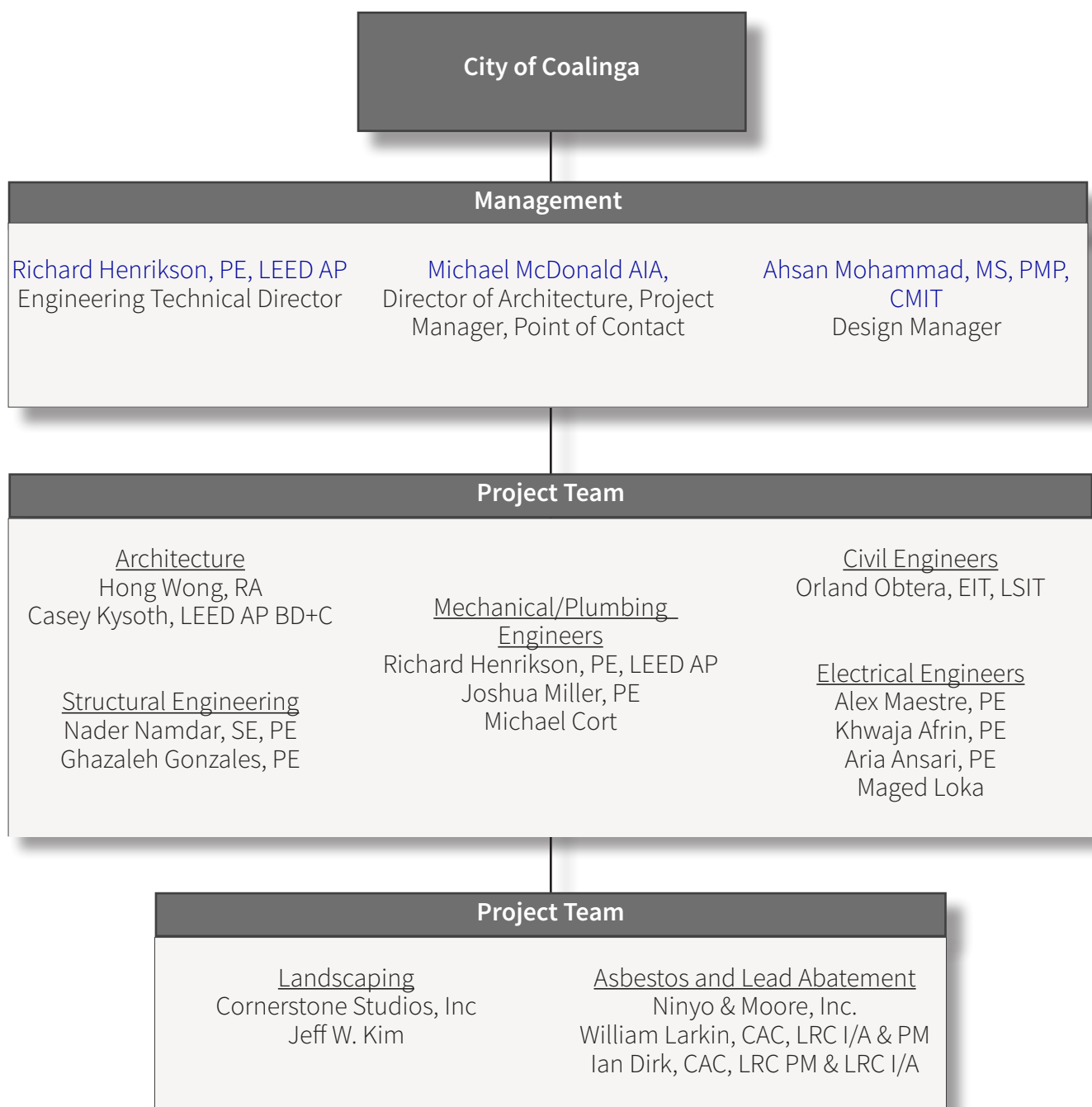
3. ORGANIZATION AND APPROACH

EXPERIENCE OF PROPOSED STAFF

BVNA has assembled a team of experts who are equipped to deliver exemplary services associated with the provision of On-Call Architectural Services to the City of Coalinga (City). Each individual brings a wealth of knowledge. They have been specifically chosen for their experience in performing the required scope of work detailed in the request as well as their extensive list of certifications and licenses. The organizational chart below depicts lines of communication and areas of work for each professional.

Additionally, resumes for staff assigned to the City are included in the following pages. Resumes indicate the extent of training received and examples of where said team members have been assigned to similar projects.

All key personnel currently have a workload under 60%, making them available to carry out the requirements of this On-Call Architectural Services project. The management team will be working directly on this project.



3. ORGANIZATION AND APPROACH

Richard Henrikson, PE, LEED AP, Engineering Technical Director, Lead Mechanical/Plumbing Engineer

EDUCATION

M.S., Civil Engineering
B.S., Civil Engineering

REGISTRATIONS/ CERTIFICATIONS

LEED AP
CA Registered Mechanical
Engineering, #M22095
CA Registered Civil Engineer,
No. # C33092

TOTAL YEARS OF EXPERIENCE

40+

Richard has over 40 years of engineering experience in the public and private sectors. His expertise on mechanical and plumbing infrastructure and building systems encompasses HVAC, plumbing, fire protection, complex central plants, thermal energy storage, chillers, boilers, cooling towers, heat exchangers, and energy management systems. Richard's experience covers all phases of design, from preliminary/conceptual design through design and construction documents and construction, as well as facility assessment, and sustainability designs. Richard is an expert in energy efficient and sustainable design, implementation of energy management systems (EMS), and compliance management. His sustainable design solutions have often far exceeded the clients expectations and this has earned him recognition a First Place National ASHRAE Energy Award for alternative energy design. He also brings extensive experience in the conceptual design and detailed design of new buildings and modernization of existing facilities. This extends to detailed commissioning of building systems, both interior and exterior.

PROJECT EXPERIENCE:

California Department of General Services (DGS), Coalinga State Hospital Hydronic Loop Replacement. Lead Mechanical & Plumbing Engineer. Provided comprehensive mechanical and structural engineering Preliminary Plans, Working Drawings, and Construction Administration for the development of contract documents for the Coalinga State Hospital Hydronic Loop Replacement. All engineering design was provided in accordance to OSHPD requirements.

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Principal, Lead Mechanical & Plumbing Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles)

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA, Project Manager, Lead Mechanical & Plumbing Engineer - Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

City of Los Angeles Recreation and Parks Department, Griffith Park Fern Dell Crosswalk and Safety Project. Los Angeles, CA. Principal, Lead Mechanical & Plumbing Engineer. Provided design and construction assistance services for various areas in Griffith Park.

City of Los Angeles Recreation and Parks Department, Master Agreement for As-Needed Park Facilities Consultant Services. Los Angeles, CA. Principal, Lead Mechanical & Plumbing Engineer. BVNA is providing design and construction assistance service to improve parks facilities and their infrastructure throughout the City of Los Angeles. Disciplines include Architecture and Engineering including civil and structural.

3. ORGANIZATION AND APPROACH

Michael McDonald, AIA, NCARB, Director of Architecture, Project Manager

EDUCATION

Master of Architecture, SCI-Arc
BA, Environmental Design, SDSU

LICENSES/CERTIFICATIONS

Registered Architect CA, #30494
National Council of Architectural
Registration Boards, #63818
AIA Member, #38550189

TOTAL YEARS OF EXPERIENCE

28+

Michael brings more than 25 years of diversified experience in architecture and interiors spanning projects from government, office buildings, K-12, higher education, landlord services and EV charging facilities. Michaels's experience covers all phases of design, from preliminary design through design development, construction documents and construction administration, as well as facility assessment. Michael's approach to design is idea-driven, while complemented by a strong technical background and attention to detail. He sees the design process as a close collaboration with clients, placing their goals and aspirations at the forefront. Michael will have oversight for all project issues, including project communication, resource management, staff organization, planning and scheduling.

PROJECT EXPERIENCE:

Port of San Diego, Convention Center Architectural & Engineering Design Services, San Diego, CA. Director of Architecture, Project Manager.

The project is intended to modernize the existing 3 hydraulic elevators and their equipment and electrical power service. It is also to upgrade existing finishes and comply with current accessibility requirements.

City of Industry - Transition and ADA Self-Evaluation Plan for City Facilities and Public Right of Way. Project Manager. ADA Self-Evaluation and Transition Plan. The assessment included City facilities, parks, and right-of-way.

California Construction Authority, Orange County Fair. Director of Architecture. Removal of a portion of the roof of the Baja Bar & Grill as well as installation of new membrane roofing system.

California Construction Authority, San Bernardino Fairgrounds, Resiliency Plan and Renovation of Existing Buildings and Fairgrounds. Director of Architecture. Provided Architectural services for building upgrades, fencing, roofing, and conceptual planning studies.

California Construction Authority, Orange County Fairgrounds, Director of Architecture - Renovation of existing fairground buildings.

Judicial Courts of California, East County Regional Center, San Diego, CA, Project Architect - Ceiling and Wall Assessment Report

Atria Senior Living – Briarcrest Estates, Carmichael Oaks, and Collwood, Architectural and Engineering Design and Permitting Services. Project Manager, Director of Architecture. Repair of existing balconies and replacement of guardrails, column stabilizing, and patio repairs

Los Angeles Unified School District (LAUSD) Walk-In Freezer Cooler Modernization. Director of Architecture. Replaced the existing Walk-In Freezer/Coolers due to end of life service. Provided accessible Path of Travel and asso. upgrades as required by code. Provided structural, civil, mechanical, electrical, & plumbing services in asso w/ WIFC replacement. Pilot Project for Grand View Elementary School, Markham Middle School, Mulholland Middle School, Huntington Park High School, Stanford Elementary School and Grant High School.

LACCD - Los Angeles Southwest College Improvement Projects. Project Architect. The improvements included: ADA POT Accessibility Conformance, Maintenance & Operation wash down area, East Campus Underground Infiltration.

3. ORGANIZATION AND APPROACH

Ahsan Mohammed, PMP, CMIT, Design Manager

EDUCATION

MS, Construction
Management
BS, Civil Engineering

LICENSES/CERTIFICATIONS

PMP & CMIT

TOTAL YEARS OF EXPERIENCE

7+

Ahsan has over 7 years of experience in the construction industry on various projects with Bureau Veritas. He is a highly motivated Civil Engineering graduate with a Masters in Construction Management and has a firm understanding and extensive experience in various aspects of the industry. Ahsan has worked on different projects showcasing his ability to multitask, professionalism and desire to learn. He has firm understanding of OSHA regulations, as well as competency in project management, project delivery systems, preliminary budgeting, execution of plan, schedule, value engineering, and construction site management.

PROJECT EXPERIENCE:

Port of San Diego Architectural & Engineering Design Services, San Diego, CA. Design Manager. The project is intended to modernize the existing 3 hydraulic elevators and their equipment and electrical power service. It is also to upgrade existing finishes and comply with current accessibility requirements.

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA. Design Manager. Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

California Construction Authority, Orange County Fair. Design Manager. Removal of a portion of the roof of the Baja Bar & Grill as well as installation of new membrane roofing system.

City of Los Angeles General Services Department, Zoo Gottlieb ANI CTR/CT Scanner. Design Manager. A&E services to investigate the existing field designs to prepare the existing room to receive installation of the new animal Scanner.

LAPD – Carson Sheriff Station Tenant Improvement, CA. Design Manager. Assisted seniors with quantity takeoffs of material, equipment & labor and determined the unit prices. Maintained detailed logs of project paperwork including RFIs, submittals, meeting minutes, and daily logs Assisted in material procurement by reviewing quotations for accuracy and negotiating with vendors. Maintained changed orders, substitution requested and He managed the projects complete from the start of the Design phase construction till the closet out to get the LAPWD certification

Los Angeles County Internal Services Department, Twin Towers IRC Renovation. Design Manager. Provided Architectural, project management, mechanical, electrical and plumbing engineering, and related structural engineering services.

Los Angeles County Internal Services Department, DPSS HVAC Replacement. Design Manager. BVNA provided A&E services required for the replacement of the existing HVAC system and related systems and equipment.

Los Angeles County Internal Services Department, Department of Mental Health MLK Jacqueline Avant Children & Family Center. Design Manager. Designed the 3rd floor, secure, access-controlled environment with private counseling rooms, observation areas, and family support spaces to prioritize patient safety, privacy, and therapeutic de-escalation, operated by the Los Angeles County Department of Mental Health.

3. ORGANIZATION AND APPROACH

Hong Wong, RA, Architect

EDUCATION

B.S., Architecture

LICENSES/CERTIFICATIONS

CA Registered Architect,
#C229867

Member of National Council of
Architectural Registration Boards

TOTAL YEARS OF EXPERIENCE

37+

Hong presents over 37 years of experience throughout the Southwestern states, including California, Arizona, Utah, and Nevada. His expertise includes the comprehensive and in-depth understanding of multiple building and fire codes, with direct experience leading and managing, as well as performing, plan check and construction plan review services for such clients as Administrative Office of the Courts (AOC - now Judicial Council of California - JCC), California Department of General Services (DGS), Division of the State Architect (DSA), California Department of Corrections and Rehabilitation (CDCR), U.S. Department of Veteran Affairs (VA), Office of Statewide Health Planning and Development (OSHPD), and many other agencies. Hong brings a wealth of federal project experience and, spanning from the Department of Energy to the U.S. Army Corps of Engineers. He is fluent in Cantonese, both conversationally and in writing.

PROJECT EXPERIENCE:

Los Angeles County Public Works As-Needed Building Evaluation Services, Los Angeles, CA. Project Manager. Provided architectural analysis and assessments of county facilities to determine if various buildings were to code for structural integrity and ADA compliance.

Orange County Community Resources On-Call Architectural and Engineering Services - Orange County Parks Aliso and Wood Canyons Wilderness Park, Aliso Viejo, CA. Project Manager. The project included architectural and engineering for the park visitor center, ranger office and restroom facilities. Designed and prepared construction documents for street utilities. Phase I work improved the parking area, Sycamore Grove gathering area, and Park Entrance Areas. Phase II work included construction of three entry buildings and related utility and site work.

Los Angeles County Internal Services Department, Architectural and Engineering Services for Reroofing Projects at La Plaza De Cultura y Artes. Architect. BVNA provided architectural and engineering (A/E) services required for roof replacement of the existing historical building, as well as examining the existing building envelope to ensure it is protected from water intrusion.

Los Angeles County Department of Public Works Redondo Beach Maintenance Yard and Restroom Deferred Maintenance Repairs. Redondo Beach, CA. Architect. Provided architectural and engineering services to improve the men's and women's restroom facilities, including: replacement of utility doors, bike path access with ADA compliance, and pavement repairs. Replaced guardrail and conduits in the yard.

Los Angeles County Department of Public Works Zuma State Beach Restrooms Maintenance Repairs. Malibu, CA. Project Architect. BVNA provided architectural and civil, structural, plumbing and electrical engineering services for deferred maintenance upgrades at six existing restroom buildings and 16 parking lots.

California Construction Authority, Orange County Fair. Architect. Removal of a portion of the roof of the Baja Bar & Grill as well as installation of new membrane roofing system.

City of Los Angeles General Services Department, Southwest Police Department Station Tenant Improvements and Remodel/Renovation. Architect. Provided design and construction administration services.

3. ORGANIZATION AND APPROACH

Casey Kysoth, LEED AP BD+C, Production Manager

EDUCATION

B.S., Architecture

LICENSES/CERTIFICATIONS

LEED Accredited

TOTAL YEARS OF EXPERIENCE

39+

Casey brings more than 39 years of practical experience in programming, design, and construction management of municipal projects. He has performed multiple facility condition assessments for public agencies. He has worked on projects ranging from modernizations to new construction, to upgrades and improvements involving ADA and California Building Code Title 24 compliance requirements. Casey oversees projects from early conceptual design phase and taking projects through construction administration and closeout process. He has extensive ADA Survey experience dealing with Barrier Removal projects that required certification and close-out out by the Division of the State Architect (DSA). His experience includes preparation of accessibility documentation for Master Plan Construction Phasing Plans. Casey is responsible for supervising ADA accessibility site assessments by Certified Accessibility Specialist inspectors at various project sites to evaluate and establish a designated ADA path of travel, as well as to document and photograph non-compliant areas and features.

PROJECT EXPERIENCE:

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA. Production Manager. Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

Los Angeles Department of Public Works (LADPW) Master Contract for As-Needed Architectural Design and Design Review Services - Carson Sheriff. Production Manager. The Carson Sheriff Station is a historic building with a historical façade. BVNA was contracted to provide A&E design services for the modernization and expansion of this facility.

Los Angeles County Department of Public Works (LACDPW). Production Manager. BVNA is providing A&E and supporting services for various county-owned facilities. BVNA's scope includes conceptual designs through final designs, budget packages, ADA accessibility compliance, OSHPD compliance, LEED consulting, field and site investigations, preparation of reports, preliminary plans, working drawings, specifications, studies, construction documents, cost estimates, budgets, and more.

Orange County Public Works County Operations Center Building B Architecture and Engineering Services - Santa Ana, CA. Production Manager. Assisted with the team to provide architectural, mechanical engineering, and electrical engineering services for design and construction assistance of the first floor HVAC redesign and new design, floor and wall finishes, ceiling / lighting replacement, and TI project scope.

City of Los Angeles General Services Department, Southwest Police Department Station Tenant Improvements and Remodel/Renovation. Production Manager. Provided design and construction administration services.

Riverside Housing Development Co., University Terrace Housing, Riverside, CA. Production Manager. Convert an existing 114-room hotel into a Project Homekey+ project. This project will provide supportive housing.

Los Angeles County Internal Services Department, Twin Towers IRC Renovation. Production Manager. Provided Architectural, project management, mechanical, electrical and plumbing engineering, and related structural engineering services.

3. ORGANIZATION AND APPROACH

Nader Namdar, SE, PE, Lead Structural Engineer

EDUCATION

Post Graduate and Continuing Education, Ph.D Coursework, Structural Engineering M.S. Structural Engineering B.S., Civil Engineering

LICENSES/CERTIFICATIONS

CA Registered Structural Engineer, #S5527
CA Registered Civil Engineer, #C38540
Certified Safety Assessment Program: #SAP63547

Nader presents more than 37 years of practical structural engineering design experience specializing seismic retrofits for a diverse range of project types involving various structure types. His specialized expertise includes new structures in wood, masonry, steel and precast concrete, and ICF system for both new structural design and design of remodeled/renovated structures. His experience includes projects of varying complexity for municipalities, federal and state agencies, residential and mixed-use, and industrial clients. He has performed many site investigations of vertical structures to determine seismic strength and has prepared structural reports for submission to approval agencies. He has been responsible for the contributions to the innovative use of all engineering materials, including sustainable/energy efficient materials. He is well versed with DSA, OSHPD, CalOSHA, CBC chapter 34 codes, as well as retrofit technique and methods of FEMA 310, FEMA 356, FEMA 274, ASCE 41-06 and ASCE 31-06. He is a member of Governor's Office of Emergency Services for the State Of California.

TOTAL YEARS OF EXPERIENCE

37+

PROJECT EXPERIENCE:

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA. Lead Structural Engineer. Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

Orange County Harbor Justice Center (HJC) Design and Construction Administration Services for Generator Replacement Project, Newport Beach, CA. Lead Structural Engineer. BVNA's scope of architectural & engineering (A&E) services was to provide Design Development, Construction Documents, Bidding Assistance, and Construction Assistance for this project.

Los Angeles County Internal Services Department, South Adams & Grand Building Shoring. Lead Structural Engineer. Structural engineering services for the shoring design of the structural members that had been damaged during fire as well as the structure that supported the fire damaged structure.

Los Angeles County Internal Services Department, Twin Towers IRC Renovation. Lead Structural Engineer. Provided Architectural, project management, mechanical, electrical and plumbing engineering, and related structural engineering services.

Los Angeles County Internal Services Department, Department of Mental Health MLK Jacqueline Avant Children & Family Center. Lead Structural Engineer. BVNA provided construction assistance for the 3rd floor renovation.

Los Angeles County, UCLA Medical Center - Olive View, Sylmar, CA. Lead Structural Engineer. Provided comprehensive engineering design and construction administration for a hospital expansion at the Olive View-UCLA Medical Center in Sylmar, including mechanical, electrical, and specialty systems for a new 10-bed acute care ward serving drug-resistant tuberculosis patients and a bioterrorism response unit. The project scope expanded to address failures in the existing medical air dryer system and resolve chilled water loop air entrapment issues that affected the existing hospital.

3. ORGANIZATION AND APPROACH

Ghazaleh Gonzales, PE, Senior Structural Engineer

EDUCATION

Ph.D., Civil & Environmental Engineering (Structural)
M.S., Civil Engineering
B.S., Civil Engineering

Ms. Gonzales is a Licensed Professional Engineer with expertise in forensic consulting, seismic retrofit, building condition assessment, and structural design for commercial, residential, industrial, and institutional projects. She has a strong background in developing as-built drawings, evaluating existing structures, and designing creative, code-compliant repair solutions for damaged or aging systems. She has proven ability to lead projects, manage budgets and deadlines, and collaborate effectively with multidisciplinary teams and clients.

LICENSES/CERTIFICATIONS

P.E., Civil – C97882
Actively pursuing S.E. licensure
Hilti Certified – Mechanical Anchors
RCR Certification – Responsible Conduct of Research

TOTAL YEARS OF EXPERIENCE

15+

PROJECT EXPERIENCE:

Atria Senior Living – Newport Plaza, Architectural and Engineering Design and Permitting Services. Senior Structural Engineer. Repair of existing balconies and replacement of guardrails, column stabilizing, and patio repairs.

County of Riverside, Refurbishment/Maintenance Project Architectural and Engineering Design Services. Senior Structural Engineer. Provided A&E services following a design-bid-build project delivery method, beginning with field investigation and as-built document review, then progressing through the development of 90% and final 100% Construction Documents with County of Riverside plan check coordination. The scope also includes assistance during the bidding phase and construction phase.

Ventas, Brookdale Dep Plaines Building Architectural and Engineering Design Services. Senior Structural Engineer. A&E services to determine the extent of damage to the members, and prepare retrofit drawings and specifications for the building components affected by corrosion, cracking, spalling, and inadequate waterproofing.

Ventas, Brookdale Lake Shore Drive Building Architectural and Engineering Design Services. Senior Structural Engineer. A&E services to determine the extent of damage to the members, and prepare retrofit drawings and specifications for the building components affected by corrosion, cracking, spalling, and inadequate waterproofing.

City of Los Angeles General Services Department, Department of Transportation Bus Yard Wall. Senior Structural Engineer. Provided comprehensive geotechnical engineering services including site exploration, soil testing, and a detailed report with design recommendations for retaining wall construction per California Building Code standards. The scope also encompasses structural redesign of the reinforced masonry wall for 10 ft height with seismic considerations, updated construction documents, and project coordination to address plan check comments and schedule adjustments.

University of California Riverside Physics Building, Riverside, CA. Senior Structural Engineer. Upgraded and expanded the building mechanical (HVAC), electrical, and plumbing systems for the Physics Building. Phase 1 was the Existing Building HVAC and MEP Systems Assessment and Basis of Design Study. Phase 2 was Design and CA.

Los Angeles Community College District Storm Water Projects, Los Angeles, CA, Principal. Senior Structural Engineer. Provided civil and MEP relative to electrical conduits and mechanical and plumbing for storm water control and sump pumps on multiple campuses.

3. ORGANIZATION AND APPROACH

Joshua Miller, PE, Mechanical/Plumbing Engineer

EDUCATION

B.S., Mechanical Engineering

LICENSES/CERTIFICATIONS

CA Register Professional
Mechanical Engineer, No. M38772

TOTAL YEARS OF EXPERIENCE 8+

Josh Miller is a Registered Mechanical Engineer who has aided in a variety of recent MEP projects BVNA has been awarded. Mr. Miller aids in the preparation of electrical drawings, specifications and calculations, ensuring project scope requirements are met, and working with clients to meet project timelines. Josh has brought his experience to various clients including K-12, Higher Education, states, and municipalities.

PROJECT EXPERIENCE:

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Mechanical/Plumbing Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles)

Orange County Public Works - Madero Live-In Healthcare Facility HVAC Modernization Project – Design and CA. Mechanical/Plumbing Engineer. BVNA recently developed the HVAC Basis of Design (BoD) report and the design for the HVAC Modernization Project. The intent is to extend the life of the building for 20 to 25 years. BVNA replaced the split air system air handling unity and their associated condensing units, replaced all Packaged Terminal Air Conditioning (PTAC) units and rooftop PTAC, and provided a new energy management system.

Orange County Public Works Auditor-Controller Building HVAC Modernization, Santa Ana, CA, Mechanical/Plumbing Engineer - Designed HVAC modernization, replaced cooling tower, boiler and hydronic pumps and piping, all water sourced heating pumps. Provided a new energy management system (EMS) and carbon monoxide monitoring, filtered return grilles, and new supply side ductwork.

Los Angeles County Internal Services Department, DPSS HVAC Replacement. Mechanical/Plumbing Engineer. BVNA provided A&E services required for the replacement of the existing HVAC system and related systems and equipment.

Los Angeles County Internal Services Department, Department of Mental Health MLK Jacqueline Avant Children & Family Center. Mechanical/Plumbing Engineer. BVNA provided construction assistance for the 3rd floor renovation.

Los Angeles County, UCLA Medical Center - Olive View, Sylmar, CA. Mechanical/Plumbing Engineer. Provided comprehensive engineering design and construction administration for a hospital expansion at the Olive View-UCLA Medical Center in Sylmar, including mechanical, electrical, and specialty systems for a new 10-bed acute care ward serving drug-resistant tuberculosis patients and a bioterrorism response unit. The project scope expanded to address failures in the existing medical air dryer system and resolve chilled water loop air entrapment issues that affected the existing hospital.

Orange County Sheriff-Coroner Department Theo Lacy Facility Cooling Tower Replacement, Orange, CA. Architectural and engineering design services to replace the existing cooler tower on the roof of the administration building.

Riverside University Health System, Moreno Valley, CA. Mechanical Engineer. Provided design services and construction support for new construction of a 3-story

3. ORGANIZATION AND APPROACH

Michael Cort, Mechanical/Plumbing Engineer

LICENSES/CERTIFICATIONS

CAD Technologies Certification
Revit Certification

TOTAL YEARS OF EXPERIENCE

5+

Michael is a Plumbing & Mechanical Designer with experience in all types of building construction systems. He is technically proficient in AutoCAD MEP, Revit, NavisWork, and Bluebeam and knowledgeable with HVAC design and Title 24. He has worked in various industries including public agencies, education, housing, and retail. He communicates directly with the project team and clients on designs and develops project production timelines, schedules and budgets. He has a proven track record of successfully completing multiple building construction and renovation projects.

PROJECT EXPERIENCE:

Orange County Public Works Auditor-Controller Building HVAC Modernization, Santa Ana, CA, Mechanical/Plumbing Engineer - Designed HVAC modernization, replaced cooling tower, boiler and hydronic pumps and piping, all water sourced heating pumps. Provided a new energy management system (EMS) and carbon monoxide monitoring, filtered return grilles, and new supply side ductwork.

Orange County Public Works - Madero Live-In Healthcare Facility HVAC Modernization Project – Design and CA. Mechanical/Plumbing Engineer. BVNA recently designed the HVAC Modernization Project. The intent is to extend the life of the building for 20 to 25 years. This involved the replacement of the split air system air handling units and their associated condensing units, replaced all Packaged Terminal Air Conditioning (PTAC) units and rooftop package units, and new energy management system.

Getty Building Mechanical, Electrical, Plumbing, and Fire Protection Design, Los Angeles, CA. Mechanical/Plumbing Engineer. Provided the MEP engineering services for design and assistance during construction for the central MEP systems renovation for the building at 640 N. Sepulveda, Los Angeles, CA, Designed HVAC/Mechanical systems, plumbing and electrical systems, and a PV solar system with battery energy storage system (BESS).

Kimco Headquarters Jericho Atrium, Engineering and Design Services. Mechanical/Plumbing Engineer. Replaced electric boiler, heat exchanger, expansion tank, mechanical upgrades, and HVAC modernization.

California Department of General Services (DGS), Ronald M. George Complex Fire Life Safety Project. Mechanical/Plumbing Engineer. Conducted a comprehensive assessment on the existing fire and life safety systems of the building.

Compton Unified School District HVAC Engineering Services, Compton, CA. Mechanical/Plumbing Engineer. Designed the HVAC for the kitchens and ancillary spaces for 28 schools. Completed these designs for DSA plan check submittal, including associated design items that DSA requires in its plan check review sets.

Engie, Yucaipa High School Mechanical Upgrades. Mechanical/Plumbing Engineer. Demolished and removed central plant equipment and replaced with new boilers, coolers, and necessary equipment. Improvements to 3 additional buildings.

3. ORGANIZATION AND APPROACH

Orland Obtera, EIT, LSIT, Lead Civil Engineer

EDUCATION

B.S., Civil Engineering

LICENSES/CERTIFICATIONS

CA Engineer-in-Training,
113805

CA Land Surveyor-in-Training,
6100

OSHA 30 Hour Certificate

TOTAL YEARS OF EXPERIENCE

26+

Orland is an accomplished project manager with more than 26 years of success across the management of civil engineering, architectural, logistics, transportation, educational and aviation industries, within various public agencies. He has extensive experience in leading projects as part of the program management team. He is thoughtful and creative in his approach to solving clients' challenges and works to break free from stagnation and reignite growth, leading to successful implementation. He believes in finding solutions to project challenges, providing added value to the project team. His approach is to work as an extension of the clients' staff. He wants people and projects to succeed, understanding their success is his success. He is currently serving as civil project manager with the design build team for the Los Angeles Metro Center Street Project.

PROJECT EXPERIENCE:

California Department of General Services (DGS), Coalinga State Hospital Hydronic Loop Replacement. Lead Civil Engineer. Provided comprehensive mechanical and structural engineering Preliminary Plans, Working Drawings, and Construction Administration for the development of contract documents for the Coalinga State Hospital Hydronic Loop Replacement. All engineering design was provided in accordance to OSHPD requirements.

Los Angeles County Internal Services Department (LAC ISD) – DCFS McCourtney Playground Refurb Project. Los Angeles, CA. Civil Project Manager. Provided civil engineering design for playground equipment demolition, artificial turf reconstruction, stormwater utility connections, and all other appropriate civil engineering design work for permitting and constructing the proposed playground equipment demolition, artificial turf reconstruction of LAISD – DCFS McCourtney Playground Refurb Project.

Los Angeles County Internal Services Department (LAC ISD) DPSS Building Demolition Project. Los Angeles, CA. Civil Project Manager. Provided civil engineering design services for LAISD Building Demolition Project. This includes installation of an underground infiltration system, installation of drainage improvements, installation and integration of grate inlets, and improvement to stormwater drainage for Low Impact Development compliance.

Los Angeles County Internal Services Department, Architectural and Engineering Services for Civic Center Tunnels. Lead Civil Engineer. BVNA provided A&E services required to separate the existing permitted set and resubmitted to Epic LA for re-stamping as two separate permits.

California Construction Authority, Orange County Fair. Lead Civil Engineer. Removal of a portion of the roof of the Baja Bar & Grill as well as installation of new membrane roofing system.

Los Angeles County Metropolitan Transportation Authority (LA Metro) Center Street Project Design Build. Civil Project Manager. Currently providing civil engineering for the single-story, 26,000 sq. ft, \$100M essential facility with future 2nd floors of enclosed space built over at least 91 at-grade parking spaces that will house Metro's new Emergency Operations Center (EOC) and Security Operations Center (SOC) while accommodating a 50-year expansion within the allocated project budget. Civil engineering services include storm drain design, sewer design, water system design and street improvements.

3. ORGANIZATION AND APPROACH

Alex Maestre, PE, Director of Electrical Engineering

EDUCATION

B.S., Electrical Engineering

LICENSES/CERTIFICATIONS

CA PE License # E24323

TOTAL YEARS OF EXPERIENCE

8+

Mr. Maestre is a highly accomplished Electrical Engineer with a proven track record of delivering complex engineering projects across multiple sectors. He is a Licensed Professional Engineer with exceptional academic achievements and comprehensive experience in electrical design, project management, and sustainable infrastructure. His expertise spans multiple sectors including water/wastewater systems, emergency power infrastructure, and EV infrastructure design. Mr. Maestre is a skilled project manager proficient in tools like AutoCAD, SKM PowerTools, and ETAP, with a strong background in electrical design, code compliance, and sustainable energy solutions. He has demonstrated leadership in project coordination, technical design, client solutions, and mentoring engineers-in-training, while maintaining a commitment to innovative and reliable engineering practices.

PROJECT EXPERIENCE:

Orange County Waste & Recycling Arc-Flash & EMP Development. Senior Electrical Engineer. Lead electrical engineer and project manager for arc-flash hazard analysis and electrical maintenance program (EMP) development for eleven different OCWR landfill sites. The scope of engineering services provided includes on-site data collection, short circuit study, protective device coordination study, arc flash hazard analysis, arc flash labels, single line diagram review and development, master asset list, and EMP development.

Whole Foods Market Emergency Generator Implementation Program. Senior Electrical Engineer and Project Manager. Generator implementation program for Whole Foods Market spanning more than 50 locations across more than nine different states. The program is operated in a phased approach, starting from a feasibility and due diligence analysis, leading into design and engineering, and culminating in program and construction administration/support services.

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Senior Electrical Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles).

City of Fullerton Community Center Generator Upgrade Project. Lead Electrical Engineer. Lead electrical engineer for the design of a new emergency backup diesel-powered generator at the City of Fullerton's Community Center building. The design included a 300kW generator with a custom 5-day, sub-base diesel fuel tank. Due to space constraints and the configuration of the existing electrical equipment and system, an automatic throwover controller was used to control normal and emergency power circuit breakers in the modified switchboard, rather than an automatic transfer switch.

British Petroleum (BP) Pulse National EV Charging Program, Lead Electrical Engineer. EV charging station design for various types of sites (destination, forecourt, TA) throughout the country involving DCFC charging equipment. Complete design from utility coordination, service equipment, and complete electrical plans, through permitting, construction administration, and arc-flash hazard analysis.

3. ORGANIZATION AND APPROACH

Khwaja Afrin, PE, Senior Electrical Engineer

EDUCATION

BS, Electrical Engineering

LICENSES/CERTIFICATIONS

CA PE License # E22800

TOTAL YEARS OF EXPERIENCE

14+

Ms. Afrin is experienced in distributed energy generation PV and BESS, electrical power transmission and distribution system, medium voltage substation and utility design work, short circuit, coordination, load flow, arc flash studies, TOV, TRV, LOV, Harmonics study etc. Extensive knowledge of AutoCAD, Revit, CDEGS, Win IGS, PSCAD, PSS/E, PSLF, PLS CADD, EMTP/ATP, ASPEN, SKM PTW, Easy Power, Power Factory, PVSyst, Helioscope, AGI32, and Microstation.

PROJECT EXPERIENCE:

Orange County Waste & Recycling Arc-Flash & EMP Development at Prima Landfill and Coyote Canyon Sites. Senior Electrical Engineer. Senior electrical engineer for arc-flash hazard analysis and electrical maintenance program (EMP) development for eleven different OCWR landfill sites. The scope of engineering services provided includes on-site data collection, short circuit study, protective device coordination study, arc flash hazard analysis, arc flash labels, single line diagram review and development, master asset list, and EMP development.

NAVFAC Hawaii, Consolidated Electrical Distribution System Power Flow Study, Pacific Missile Range Facility, HI. Electrical Engineer. Designed a comprehensive power plant renovation package at Makaha Ridge that replaces aging engine-generator sets with EPA Tier 4-compliant units and reconfigures the electrical distribution system from a radial to a dual-feed loop configuration to improve efficiency and capacity.

Guam Joint Consolidated Communications Center, Andersen Air Force Base, Guam. Electrical Engineer. Provided comprehensive engineering support for a distribution system upgrade, including basis of design documentation, front-end planning through construction phases, onsite project management, procurement assistance for 12.4 kV feeder circuits, and site investigation with cost estimation.

Usace Honolulu, Repair North Drainage and Repair Secondary Electrical Lines and Telecommunication, Pohakuloa Training Area, HI. Electrical Engineer. Developed electrical system repair documentation including drawings, specifications, and design analysis with a detailed SKM model to perform relay coordination, arc flash, and load flow studies, along with cost estimation.

Various Commercial, Industrial, and Multi-Residential Projects. Electrical Engineer. Produced electrical drawings for various multi-residential, commercial, industrial projects all over the United States. Coordinated with utilities and other disciplines from project conception to construction.

Leading Food Processor, Medium Voltage Substation, Switchgear, and Distribution Upgrade, Northeaster U.S. Electrical Engineer. Designed a new 69 kV/12.4 kV substation with switchgear upgrades and provided on-site construction administration to oversee equipment installation, power feed transfers, and decommissioning of obsolete electrical equipment while maximizing operational uptime. Delivered recommendations for improved design, coordination, and incident energy reduction of the medium voltage distribution system.

Hawaiian Electric Company. Electrical Engineer. Designed various Substation equipment replacement, Meter Upgrades, Lighting Protection System Design, Grounding Studies.

3. ORGANIZATION AND APPROACH

Aria Ansari, PE, Senior Electrical Engineer

EDUCATION

MS, Electrical Engineering

LICENSES/CERTIFICATIONS

CA Registered Electrical Engineer:
#E 23582

TOTAL YEARS OF EXPERIENCE

9+

PROJECT EXPERIENCE:

Orange County Department of Public Works, Madero Live-In Healthcare Facility. Electrical Engineer. Replacement of the split system air handling units and their associated condensing units.

County of Riverside, Refurbishment/Maintenance Project Architectural and Engineering Design Services. Electrical Engineer. Provided A&E services following a design-bid-build project delivery method, beginning with field investigation and as-built document review, then progressing through the development of 90% and final 100% Construction Documents with County of Riverside plan check coordination. The scope also includes assistance during the bidding phase and construction phase.

Los Angeles General Services Department, LA Zoo Langur Exhibit/Cabling & Netting Engineering Project, Los Angeles, CA. Electrical Engineer. BVNA provided the A/E services for this project as requested by Los Angeles City – Department of General Services. BVNA evaluated condition of existing infrastructure / support system to determine condition and perform structural calculations to verify its capacity to accommodate up sized mesh (netting). If not, the BVNA proposed modification to the existing support system to support the new mesh (netting).

City of Los Angeles Recreation and Parks Department, Hazard Park Improvements Project. Los Angeles, CA. Electrical Engineer. Design and construction assistance services for recreation features to the park.

Riverside Housing Development Co., University Terrace Housing, Riverside, CA. Electrical Engineer. Convert an existing 114-room hotel into a Project Homekey+ project. This project will provide supportive housing.

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Electrical Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles).

University of California Riverside Spieth Hall Renovations Project, Riverside, CA. Electrical Engineer. Provided Engineering services for HVAC improvements as well as design and construction phase assistance.

Engie, Compton Unified School District Kitchen & Ancillary Spaces HVAC. Electrical Engineer. Provided engineering design services for HVAC for kitchen and ancillary spaces in 28 schools.

3. ORGANIZATION AND APPROACH

Maged Loka, Senior Electrical Designer

EDUCATION BS, Electrical Engineering

TOTAL YEARS OF EXPERIENCE 24+

Mr. Loka is a forward-thinking and top-performing Electrical Designer with extensive experience in the design, implementation, and management of electrical systems, including power, lighting, and ELV systems. He is skilled in delivering innovative electrical solutions for diverse sectors, including residential, commercial, hotel, healthcare, and infrastructure construction projects. Mr. Loka is adept at ensuring project success through precise design, efficient execution, and adherence to industry standards.

PROJECT EXPERIENCE:

Orange County Public Works - 1770 N Broadway HVAC Modernization Project – Design and CA. Electrical Engineer. BVNA recently developed the HVAC Basis of Design (BoD) report and the design for the HVAC Modernization Project. BVNA replaced the cooling tower, boiler and hydronic pumps and piping, replaced all water sourced head pumps, provided a new energy management system, and provided building carbon monoxide monitoring, filtered return grilles, and a new supply side ductwork.

Orange County Department of Public Works, Madero Live-In Healthcare Facility. Senior Electrical Engineer. Replacement of the split system air handling units and their associated condensing units.

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA. Senior Electrical Engineer. Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

Los Angeles General Services Department, LA Zoo Langur Exhibit/Cabling & Netting Engineering Project, Los Angeles, CA. Electrical Engineer. BVNA provided the A/E services for this project as requested by Los Angeles City – Department of General Services. BVNA evaluated condition of existing infrastructure / support system to determine condition and perform structural calculations to verify its capacity to accommodate up sized mesh (netting). If not, the BVNA proposed modification to the existing support system to support the new mesh (netting).

Getty Building Mechanical, Electrical, Plumbing, and Fire Protection Design, Los Angeles, CA. Electrical Engineer. Provided the MEP engineering services for design and assistance during construction for the central MEP systems renovation for the building at 640 N. Sepulveda, Los Angeles, CA, Designed HVAC/Mechanical systems, plumbing and electrical systems, and a PV solar system with battery energy storage system (BESS).

University of California Riverside Physics Building, Riverside, CA, Principal, Electrical Engineer – Upgraded and expanded the building mechanical (HVAC), electrical, and plumbing systems for the Physics Building. Phase 1 was the Existing Building HVAC and MEP Systems Assessment and Basis of Design Study. Phase 2 was Design and CA.

Compton Unified School District HVAC Engineering Services, Compton, CA. Electrical Engineer. Designed the HVAC for the kitchens and ancillary spaces for 28 schools. Completed these designs for DSA plan check submittal, including associated design items that DSA requires in its plan check review sets.



Jeff Woo Kim, PLA, ASLA
Principal

Mr. Kim has over twenty-five years of experience with Cornerstone Studios. He brings a thoughtful and creative approach to each of his clients and projects. His keen sense of design, strong project management skills, and attention to detail are integral to the success of his projects.

With extensive experience working with numerous government agencies, he excels in projects at the city, county, and federal levels and has a strong understanding of the requirements necessary to successfully complete them. He is responsible for the implementation of conceptual design through the completion of construction documents, as well as coordination with teams of sub-consultants.

SUMMARY OF RELATED EXPERIENCE

Orange Fire Station No. 1 Headquarters – Orange, CA

Mr. Kim was responsible for overseeing the contract, preparation of design, presentation of graphics, construction drawings and specifications. He worked closely with our designers to coordinate the work throughout the design process and ensured that all planning irrigation design met the current requirements of the State of California.

Civic Center Landscape Enhancement – Irvine, CA

Mr. Kim was the landscape designer on this project. He prepared the various options for expanding the urban character in the front to enhance the presence of the City Hall at the corner of Alton and Harvard and preserving the openness of the space at the same time. In addition, he oversaw the production of all the graphics for presentation to the City.

CHP Headquarters – San Diego, CA

Mr. Kim was involved with the design process from schematic to construction documents. He attended the coordination meetings with DGS, design consultant teams and design builders. He performed site inspections, prepared reports, reviewed contractor's submittal, responded to RFI's and attended construction meetings during the construction phase.

<i>education</i>	Bachelor of Science Landscape Architecture, College of Environmental Design, California Polytechnic University, Pomona
<i>registration</i>	Licensed Landscape Architect (California) #6082
<i>affiliation</i>	Member, American society of Landscape Architects (ASLA)



William LARKIN

CAC, LRC I/A & PM

Principal Environmental Scientist

EDUCATION

- M.P.A., Golden Gate University, San Francisco, California
- B.A., Political Science and European History, University of California, Davis

REGISTRATIONS

- Certified Asbestos Consultant, No. 99-2688
- CDPH Lead-Related Construction:
 - Inspector/Assessor, No. LRC-00001285
 - Project Monitor, No. LRC-00001284
- Sampling and Evaluating Airborne Asbestos
- Dust Certification, NIOSH 582
- OSHA 40-Hour HAZWOPER with Annual Updates

PROFESSIONAL EXPERIENCE

27 YEARS WITH FIRM | 32 YEARS IN INDUSTRY

ABOUT

As a Principal Environmental Scientist for Ninyo & Moore, Mr. Larkin has 32 years of environmental experience in all aspects of asbestos and lead-based paint surveys and construction management programs, as well as environmental planning programs including transportation and city planning projects. He has participated in multi-family asbestos and lead-based paint surveys in both occupied and unoccupied buildings, aided in asbestos project design and provided project management and construction monitoring in educational, commercial, industrial, residential, and laboratory facilities. Mr. Larkin has conducted numerous environmental due diligence assessments and compliance reviews of retail, industrial, and commercial properties and has conducted numerous biological/mold assessments for private and public clients. He has also conducted numerous HBMS throughout the San Francisco Bay Area and Northern California.

REPRESENTATIVE EXPERIENCE

- City of Petaluma, Fire Station No. 1 HBMS, Petaluma, CA
Project Manager/Principal Environmental Scientist; Performed a limited HBMS at Fire Station 1 which consisted of a two-story 9,120 square-foot building. The main structure included office rooms, living quarters, restrooms/showers, storage rooms, laundry room, day room, kitchen, bell tower, and apparatus bay.
- City of Sacramento, 1454 Del Paso HBMS, Sacramento, CA
Project Manager/Principal Environmental Scientist; Performed a HBMS at a commercial building. Services consisted of review of past sampling information/reports and conducting the sampling, analysis and reporting of the identified hazardous building materials. Based upon the HBM identified in the HBMS, Ninyo & Moore developed abatement specifications meant to help the selected abatement contractor abate/remove the hazardous building materials in a legal, safe and expeditious way.
- City of Vallejo, 2118 & 2134-2126 Sacramento Street, Vallejo, CA
Project Manager/Principal Environmental Scientist; Provided sampling for suspect asbestos containing material and lead containing material and prepared on of abatement specifications for asbestos and lead. Subsequent to the HBMS, Ninyo & Moore was retained to provide abatement oversight, which included clearance air sampling and prepared on of required close-out documents.
- San Francisco Redevelopment Agency (SFRA), Hazardous Materials Abatement Monitoring, San Francisco, CA
Project Manager; HBM abatement monitoring and abatement contractor oversight services to SFRA at the former Hunter's Point shipyard during exterior lead-based paint stabilization and asbestos abatement activities. Polychlorinated biphenyls (PCBs) spills due to leaking/failed fluorescent light ballasts were discovered in several rooms on site.



Ian DIRK

CAC, LRC PM & LRC I/A

Senior Environmental Scientist

EDUCATION

- B.S., Environmental Science/
Natural Resources,
North Carolina State University,
Raleigh

REGISTRATIONS

- Certified Asbestos Consultant,
No. 15-5551
- CDPH Lead-Related Construction:
 - Inspector/Assessor,
No. LRC-00004232
 - Project Monitor,
No. LRC-00004231
- Radon Measurement Specialist,
No. 25MS065
- OSHA 40-Hour HAZWOPER with
Annual Updates

PROFESSIONAL EXPERIENCE

1 YEAR WITH FIRM | 23 YEARS IN INDUSTRY

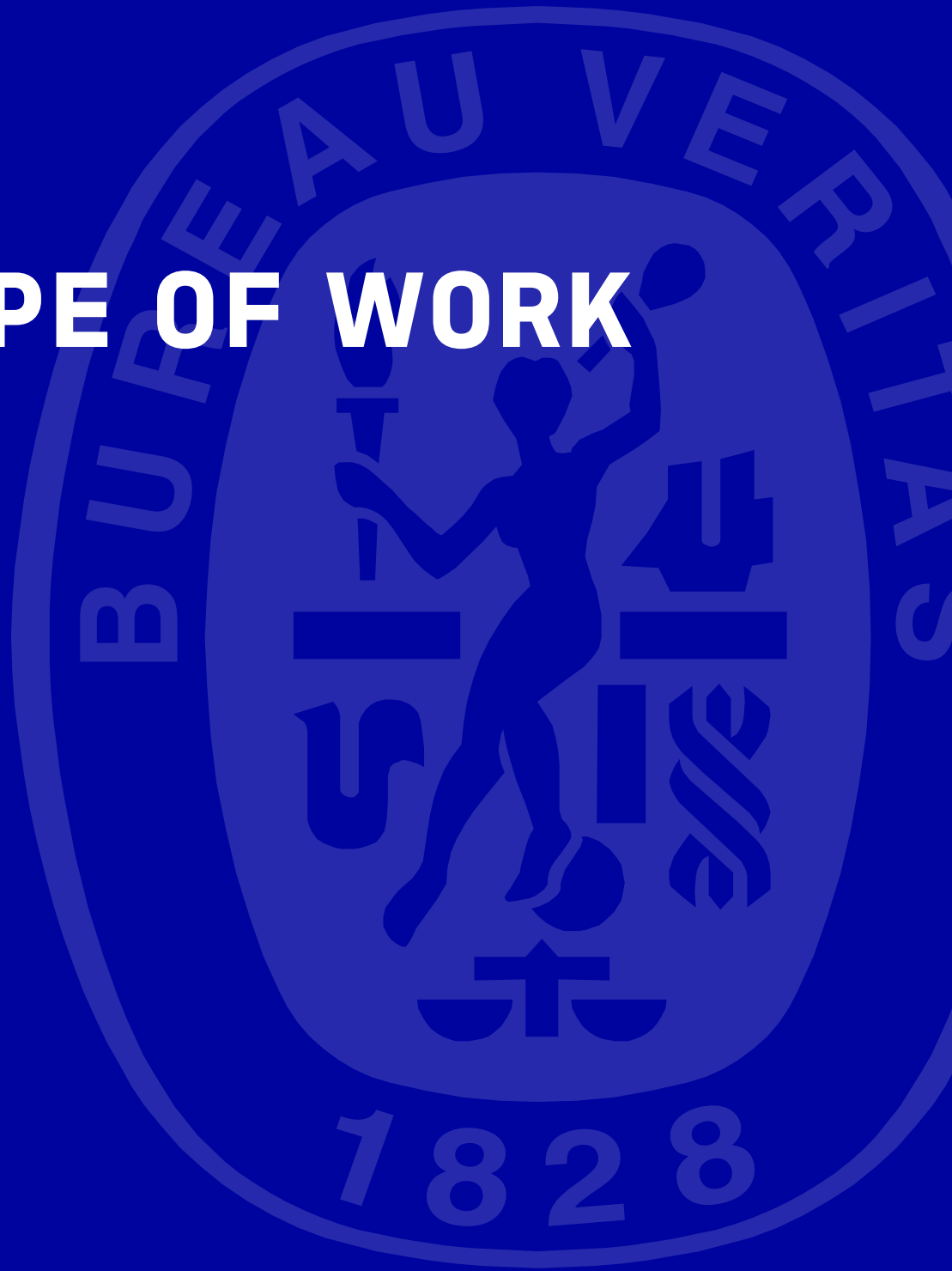
ABOUT

Mr. Dirk has over 23 years of experience performing industrial hygiene and hazardous material consulting services. This experience includes project management, field work, and report preparation on for large-and small-scale building surveys and abatement projects. His broad-based background also includes project administration, proposal development, water intrusion and mold remediation projects, employee exposure assessments, indoor air quality assessments, regulator compliance, site inspections, respiratory protection raining and fit tests, ventilation surveys, conducting inventory of hazardous materials and management of hazmat records.

REPRESENTATIVE EXPERIENCE

- City of Sacramento, Old North Sacramento School HBMS, Sacramento, CA
Project Manager; Provided a hazardous building material survey in support of planned renovations at the Old North Sacramento School. The building is a single-story, 17,500 square-foot structure that consists of classrooms, restrooms, offices, storage rooms, a janitor closet, boiler room, and a multipurpose room. The multi-purpose room is an open 2-story design.
- County of Sacramento, Hazardous Building Materials Inspections & Oversight, Various Locations, CA
Primary point of contact; Provided the project management of all hazardous building material projects from proposal generation, site inspections and sample collection, inspection report generation and review, oversight with monitoring, final inspection and closeout report document generation and review. The types of hazardous building materials were asbestos, lead, PCBs, mold contamination and water intrusion.
- City of Vacaville, Fire Station No. 74 HBMS, Vacaville, CA
Project Manager; Provided a hazardous building material survey in support of planned renovation activities for the Fire Station. The building is a single-story, 2,000 square-foot structure with 11 rooms/areas. The interior walls and ceilings are finished sheetrock with tape and mud, the flooring is epoxy coated concrete, ceramic vinyl tiles and carpet.
- County of Marin, 350 Ignacio Boulevard, Novato, CA
Project Manager; Provided an asbestos-containing materials survey at a County-owned commercial building. The sampling survey involved a site walk, observation and sampling of suspect asbestos-containing materials (including sampling, analysis and reporting).

4. SCOPE OF WORK



B U R E A U

V E R I T A

4. SCOPE OF WORK

ARCHITECTURAL

BVNA takes pride in leading project teams in the architectural design of efficient, functional, and cost-effective projects. Our key architectural staff members have broad experience in master planning, programming, feasibility studies, building survey and evaluation, facility condition assessments, design, and construction support services. The team works closely with our in-house multi-disciplined engineers and other design professionals to ensure our clients the utmost in design coordination. From the initial project programming and preliminary design concept to completion of construction, our work reflects innovative approaches to solving even the most complex space and design problems.

BVNA's architectural division is supported by our engineering group for both new construction and modernization, upgrades and improvement projects, remodeling and repair of a wide variety of facilities including building/facility design, hardscape and landscape design, ADA compliance upgrade design, space planning, infrastructure upgrades, mechanical, electrical and plumbing projects, central plants and seismic upgrades.

Our hardware and software technologies are at the leading edge of technology and our communication and information exchange systems employ the latest developments in efficiency and sophistication. BVNA implements a fully comprehensive three-dimensional program, Building Information Modeling (BIM) system Revit, for documentation and quality assurance/quality control.

Our integrated cross-discipline environment also facilitates uncomplicated lines of communication and a more open exchange of ideas. Our expertise in all facets of design and construction also allows us to provide effective management and thorough risk analysis from the start to optimize the construction process. The following is a list of architectural services BVNA provides for a broad range of clients, with an emphasis on public agency clients.

ARCHITECTURAL SERVICES INCLUDE:

- Programming
- Facilities Condition Assessments
- Feasibility Studies
- Accessibility Studies & Compliance
- Architectural Design
- Design Review
- ADA, DOT, DSA, and California Building Code Title 24 Compliance Evaluations and Design

- Hardscape and Landscape Evaluations
- Conceptual Design/Design Engineering
- LEED-EB Projects
- Construction Cost Estimating
- Technical Specifications
- Value Engineering Studies
- Life Cycle Cost Benefit Analysis
- Computer Aided Design/Drafting, Document Imaging, and Record Drawing Digitizing
- Constructability/Peer Review
- Interior Design
- FF&E
- Space Planning

MECHANICAL AND PLUMBING ENGINEERING

BVNA specializes in the design of mechanical, electrical, and plumbing systems for new construction and renovations and upgrades to existing systems. Specific to mechanical and plumbing systems for public agencies, our firm provides comprehensive mechanical, electrical, and plumbing engineering design for HVAC, central plants, chillers, cooling towers, chilled water distribution systems, thermal energy storage, cogeneration, air filtration, refrigeration, plumbing and piping system design, fire sprinkler design, design of fluid transport, backflow prevention, energy management systems (EMS), and other mechanical and plumbing systems relevant to the industry we serve. State-of-the-art computer modeling programs are utilized to arrive at optimum design solutions. These programs, as well as the latest versions of the industry codes and standards enable BVNA to perform engineering design and commissioning services for optimal, energy efficient systems.

Additionally, BVNA uses up-to-date computer software for HVAC calculations, Title 24 energy efficiency certification, duct and piping design, load analysis, hydronic system modeling, master planning, and engineering economics. These programs, as well as the latest versions of industry codes and standards, enable us to study and design optimal, energy- efficient systems that are workable, cost-effective, and safe.

4. SCOPE OF WORK

ELECTRICAL ENGINEERING

BVNA specializes in all aspects of electrical engineering design, including supporting electrical systems and wiring for all mechanical equipment, HVAC, fire protection and sprinkler systems, fire alarm and life safety systems, low voltage and wireless services and distribution, medium to high voltage services and distribution, emergency generators and power back up, generators, UPS, IT infrastructure, data centers, CCTV, telecommunications, security systems, and much more.

To design optimal lighting systems, BVNA uses state-of-the-art computer programs, as well as the latest versions of industry codes and standards. On top of this optimal design, BVNA also analyzes various engineering problems such as voltage drops, short circuit currents, relay selection and coordination, grounding systems, and motor starting problems. BVNA also has extensive experience in power system design range from 120V to 34.5kV. Engineering tasks include relay coordination, short circuit and fault analysis, arc flash analysis duct bank thermal analysis based on Neher McGrath method, low resistance system design using Schwarz's equation based on IEEE standard 80, cable pull tension calculation and HV vault configuration.

Electrical engineering services include:

- Power distribution systems
- Lighting and lighting controls
- Lightning Protection design
- Emergency/standby power systems
- Prime power generation systems
- Fire alarm systems
- Computer networking
- Security systems
- Public address systems
- Life safety systems
- Cable television systems
- Communication systems
- Telephone and data
- Intercom and paging
- Grounding and bonding
- 24/7 power systems
- LEED Certification
- Commissioning

CIVIL ENGINEERING

Civil engineering services at BVNA are an integral part of our planning, infrastructure, and facilities work. In addition to providing street, grading and drainage, and utility design services, our civil group offers specialized expertise in the areas of site development, transportation, water resources, water and wastewater, and construction administration and management. We provide our services from design through construction, providing bid phase assistance and construction administration and management support. We are highly experienced in the entire planning, design, and construction process of civil engineering capital projects.

Our team can provide our clients with civil engineering plan design and review services performed by licensed engineers with direct experience with site grading, drainage, National Pollutant Discharge Elimination System (NPDES), Standard Urban Stormwater Management (SUSM) Plan, Low Impact Development (LID), and hydromodification. Our team is exceptionally qualified because of their extensive experience in planning, design, construction, and maintenance of structures and altering geography to the City's specific needs for each project assigned to BVNA.

LEED SERVICES

A commitment to sustainable development is integrated into all our work. We are working with new technologies in energy generation and searching for new ways to use energy and materials effectively and economically. As a component of our commitment, BVNA provides comprehensive LEED certification services.

BVNA incorporates as many LEED principles as possible and helps guide the client through the process. Our role as LEED Consultant includes serving as the LEED Accredited Professional, and providing the services required for LEED certification. LEED-related activities begin at the earliest phase of the project and continue through the project to the completion of construction, testing, and start-up.

4. SCOPE OF WORK

ADA ACCESSIBILITY COMPLIANCE

Title II of the ADA has significantly impacted public spaces and public building and building systems design stating no one can be denied access to public services because of their disability. New amendments require modifications for nearly every newly constructed or renovated public space to be used by those with disabilities. As a result, the design process has extended beyond the stereotypes of ADA compliance, which include the upgrades of parking lots and ADA accessible ramps. In addition to compliance, there are new demands for sustainability, efficiency, hygiene, durability, and aesthetics. Structural, civil, mechanical, electrical, and plumbing engineering have become integral to the process of a public facility becoming ADA compliant. Engineering design is now required for such elements as curbs and sidewalks, elevator and escalator transportation, security and fire alarm systems, mechanical door systems, and plumbing design for restroom facilities, to name a few.

CONSTRUCTIBILITY AND PLAN REVIEW SERVICES

Independent review of project documents is a necessary component of the review process. These reviews improve the project during bidding and construction of the project. These reviews can improve the construction documents to reduce RFI, change orders, construction costs, and construction time. We have provided comprehensive reviews for contract documents at completion levels varying from 60% to 100% dependent upon specific project schedule requirements. These reviews identify items that may require any clarifications, corrections, or additions, time delays, potential liability, and any coordination issues prior to construction.

CODE COMPLIANCE

BVNA's professionals are well versed with the California Building Code Title 24 codes, Americans with Disabilities (ADA), Seismic Safety Act, FEMA 310, FEMA 356, FEMA 274, ASCE 41-06 and ASCE 31-06, National Fire Protection Agency (NFPA), LEED Design specifications, Department of Transportation (DOT), Federal Highway Administration (FHWA), Federal Transit Administration (FTA), and other applicable guidelines which govern the work BVNA performs.

STRUCTURAL ENGINEERING

Through our structural division, BVNA's structural team is at the forefront of structural and earthquake engineering and is a recognized expert in this field. BVNA specializes in structural design, seismic retrofit, earthquake engineering, and construction engineering support. We have been working on municipal new construction, renovation, expansion, and seismic upgrade projects over the last 40 years. BVNA's innovative and aggressive engineering has been central to the successful completion of many public agency facility projects where the high quality of our construction documents has resulted in substantial savings in construction costs.

Leading BVNA's structural engineering division is Mr. Nadar Namdar, SE, PE, as the Principal Structural Engineer, who presents more than 35 years of structural engineering expertise. He is actively supported by a group of structural and earthquake engineering experts with the requisite knowledge and experience necessary to maintain BVNA's reputation of excellence.

We have the experience, qualified staff, and professional capacity to complete design services for City projects of any size, large or small. In fact, BVNA holds multiple as-needed structural engineering contracts, including with the City of Los Angeles, Los Angeles Unified School District, Los Angeles Community College District, DSA, and multiple municipalities that we have helped for numerous years. BVNA has also provided constructability review support services for public agencies for many projects. We maintain state-of-the-art computer software for analysis and design of structures. In fact, BVNA developed the ADAPT Software System for Concrete Structures, a tool for assisting engineers in analysis and design of posttensioned and regular concrete construction.

For these reasons, our structural engineering team has been the structural engineering firm of choice throughout the building industry. BVNA has been extensively involved in the development of seismic provisions of the Uniform Building Code, the Structural Engineers Association of Southern California (SEAOSC), the American Concrete Institute Committees (ACI), the Earthquake Engineering Research Institute (EERI), and the American Society of Civil Engineers (ASCE). Several of our key principals have served as chairs or members on various committees and have assisted other countries in evaluating the effects of devastating earthquakes.

4. SCOPE OF WORK

Structural Assessment and Engineering

BVNA has also assisted multiple public agencies, including the City, in the structural assessment of buildings and associated infrastructure after a notable seismic or weather event, such as our work with public schools after the infamous Northridge Earthquake. Based on our structural evaluations, BVNA provides a comprehensive structural analysis report, which gives complete details of the analysis including data used, assumptions made, loading considered, and results.

Seismic Engineering and Building Renovations

BVNA designs buildings and the renovation of buildings, as well as other structures, to withstand the impacts of earthquake activities, inherent to southern California and other parts of the world. The impact of earthquake is assessed based on such factors as previous seismic activity in the area and the types of soil, leading to the design of materials used in construction.

BVNA provides analysis of structures to assess how a building will withhold the forces of earthquakes. This analysis determines the frequencies of vibration, twists, swaying, and other forces that can cause a building's structural integrity to fail. Our structural engineers calculate the effect of earthquake movement and motions to analyze their effects on buildings based on the rock motion and the type of soil present. Seismic analysis and design leads to buildings that are more flexible, protecting the integrity of the building.

BVNA provides structural engineering for the seismic retrofit and renovation, improvement, and expansion of multiple public agency buildings, including municipal, educational, federal, state, and other government agencies. BVNA's priority is the analysis on how to improve the building's integrity by increasing the seismic strength, such as older buildings that currently do not meet current seismic building codes.

SUSTAINABLE DESIGN

Bureau Veritas incorporates sustainable design features into its design projects as a matter of course. These are incorporated to minimize energy use. During design, building energy simulation computer modeling is used to model and quantify expected energy performance. Some of the many routine sustainable design features we include, where applicable, are:

- High SEER rooftop package units and split system HVAC units
- Variable air volume (VAV) and automatically economized air handling systems
- Variable flow hydronic systems
- Variable refrigerant flow (VRF) HVAC systems
- Demand controlled ventilation (DCV) using carbon dioxide sensors
- Detailed sequences of operation for optimal energy efficiency
- High efficiency chillers and heat recovery chillers
- All-electric heat pumps for both heating and cooling
- Advanced lighting controls with occupancy sensor, automatic daylighting control, and centralized lighting controls
- LED lighting and induction lighting
- Advanced DDC building management systems (BMS)
- Optimizing the building envelope for energy efficiency prior to sizing and selecting energy-efficient mechanical and electrical systems and equipment
- High efficiency central heating and cooling plants (magnetic bearing chillers with VFDs, heat recovery chillers, tower-free cooling, condensing pulse boilers, variable primary flow hydronic loops, high delta T cooling and heating loops, thermal energy storage, cogeneration, etc.)
- Run-around heat recovery loops
- Instantaneous, tankless, gas-fired water heaters
- Low flow plumbing fixtures
- Maximizing indoor air quality (IAQ) by minimizing the presence of contaminants and/or facilitating contaminant removal by smart HVAC design.
- Maximizing space comfort by comprehensive HVAC controls, proper ventilation design, and generous daylighting.
- Building envelope improvements, such as high efficiency glazing and envelope insulation
- Solar photovoltaic (PV) systems with battery storage
- Commissioning to ensure the systems and equipment operate per the design intent.

4. SCOPE OF WORK

We are aware of the cost impacts of many sustainable design features. Many sustainable design features are code-required, cost little, or even improve the first cost of a project. Other sustainable design features do indeed entail significant additional first cost, such as photovoltaic solar system, fuel cells, etc. We present these opportunities and their cost implications to our clients. The objective is to help our clients make reasoned and informed decisions as to what level of sustainability they can include in their projects within their budget constraints. This process of communication and feedback has been a very successful technique with our clients on many projects. Proper building energy modeling is inherent in our design projects, and is one example where the modeling points to sustainable design features that can be incorporated for little additional cost. This is a process we undertake to ensure optimal, cost-effective, energy efficiency on our design projects.

LEED Certification and LEED Accredited Professionals on Staff

Bureau Veritas has designed numerous LEED projects. This includes LEED Certified, Silver, Gold, and Platinum projects. We assign LEED Accredited Professionals (LEED AP) to projects requiring LEED certifications. Then we work with the Owner in establishing the likely prerequisites and credits necessary to achieve the needed certification level, taking into consideration ease of attainment and budget considerations.

Our Team's Lead Engineers are LEED Accredited Professionals. Many of our team's key personnel are LEED Accredited Professionals (LEED AP), accredited under the US Green Building Council (USGBC). In addition to this, our architects and engineers have long demonstrated a commitment to sustainable design, which is embedded in all our work. Whether or not the client chooses to pursue formal LEED certification on its projects, BV will incorporate advanced sustainable design principles into our project designs. This is in our DNA. On non-LEED projects, our projects typically achieve LEED Silver-equivalent as a matter of course with little additional first cost impact to a project. We have many formal LEED projects that achieved LEED Gold and are on target for LEED Platinum.

LEED Consultant Services, if Desired

If a client does choose to pursue formal LEED certification, we can serve as the LEED Consultant. This includes serving as the LEED Accredited Professional (LEED AP), and providing the services required for LEED certification. LEED-related activities begin at the earliest phase of the project and continue through the project to the completion of construction, testing, and start-up.

During the schematic design phase, LEED services include the following:

- Register the project with the United States Green Building Council (USGBC).
- Take the lead and work with the design team and the client to establish what LEED points are most feasible to earn under this project.
- Develop a LEED Project Scorecard indicating the projected prerequisites and credits that will be pursued on the project.
- Establish the sustainable design criteria.

During the design phases, LEED services include:

- Work with the design team to see that the necessary sustainable design criteria are incorporated into the drawings and specifications.
- Collect information and perform calculations to satisfy the LEED prerequisite and credit submittal requirements.
- Gather and assemble comprehensive documentation.

During the construction phase, LEED services include the following:

- Work with the design team to see that LEED prerequisites and credits are maintained through construction.
- If Fundamental Commissioning and Additional Commissioning are selected LEED credits, work with the LEED Commissioning Authority (CA) so that those activities are accomplished.

4. SCOPE OF WORK

At the end of the construction phase, LEED services include:

- Submit the project application to the USGBC for review.
- Serve as the liaison between the USGBC technical staff and the project team regarding any questions, corrections, or requests for additional information.
- Provide assistance towards obtaining administrative approval.
- Serve as the liaison between the USGBC technical staff and the project team to address the USGBC preliminary review document.
- Provide assistance in providing and submitting additional documentation to correct any application deficiencies.

Net Zero Energy Experience and Approach

Bureau Veritas (BV) is well experienced in design of Net Zero Energy (ZNE) buildings. To be a Net Zero building means that the building consumes no more energy than it produces. However, this needs further definition as follows.

In defining Net Zero status, a distinction is made between Source energy and Site energy. The thinking is that a unit of energy saved (or generated) at the Site (i.e. the project site) is worth perhaps 3 times more than that experienced at the Source (i.e. utility power station). For example, a unit of energy at the Site is after transmission losses and Source energy generation inefficiencies. This distinction is important in quantifying ZNE building status and also in the sizing of the renewable energy generation systems, such as a solar photovoltaic (PV) system.

To achieve a ZNE building in good design practice means to minimize energy consumption first and then apply solar PV electricity generation to cover the remainder of the energy consumption.

During the Schematic Design phase, when the program and general layout of the new or renovated building are established, a computerized energy model of the building is developed. This is used to determine the cooling and heating loads of the building and annual energy consumption. Very energy-efficient mechanical systems, lighting, and lighting controls are selected and designed as described above. In this way, building energy consumption is minimized first prior to the application of renewable energy generation systems such as solar PV. This computerized energy model for the building provides a way to quantify energy consumption and subsequent sizing of the solar PV system, thereby serving as documentation for achieving the ZNE building objective.

COST CONTROL AND BUDGETING METHODOLOGY

BVNA has had an excellent track record with budget compliance. Our budget compliance is achieved by conducting cost estimates at key project stages: Schematic Design, Design Development, 50% Construction Documents (CDs), and 95% CDs. If at any stage, the cost estimate deviates significantly from the project budget, we have the opportunity to alert the owner in time so that adjustments in the design can be accomplished, or in some rare cases where it is possible, the owner elects to increase the project budget to preserve design features he or she deems too desirable to delete. The important point is that there is an opportunity for dialogue and decision along the design path with regard to budget, so that there are no surprises at bidding.



**5. CONFLICT OF
INTEREST STATEMENT**

6. LITIGATION

**7. CONTRACT
AGREEMENT**

B U R E A

V E R I T A

5. CONFLICT OF INTEREST STATEMENT

Bureau Veritas North America, Inc. ensures that there is no conflict of interest with the City of Coalinga.

6. LITIGATION

In the course of our business meritless claims arise from time to time. It is the Company's policy not to comment on any current litigation. However, without waiving its policy, the Company has no judgments, pending litigation, liens, or claims that would adversely impact the financial stability, insurability, or performance of professional services of the Company.

7. CONTRACT AGREEMENT

Bureau Veritas North America, Inc. takes no exceptions to the contract agreement.

The proposal terms shall remain in effect for ninety (90) days from July 17, 2026.

8. COST PROPOSAL



B U R E A U

V E R I T A

8. COST PROPOSAL

The following fees include all costs associated with direct salary, overhead, profit, travel, lodging, car rental, food, tools, equipment, and all other miscellaneous expenses applicable to the work related to this project.

HOURLY RATES

ROLE	RATE
Principal-in Charge	\$260.00
Principal Engineer	\$260.00
Senior Project Manager	\$230.00
Senior Engineer	\$230.00
Senior Architect	\$230.00
Senior Commissioning Agent, LEED	\$230.00
Project Manager	\$180.00
Engineer	\$180.00
Architect	\$180.00
Designer	\$140.00
Commissioning Agent, LEED	\$180.00
Cost Estimator	\$200.00
Report/Specifications Writer	\$140.00
Senior CAD Designer/Drafter/BIM	\$165.00
CAD Designer/Drafter/BIM	\$100.00
Project Coordinator	\$100.00
Administrative	\$80.00



**BUREAU
VERITAS**



1411 Marsh St, Suite 107
San Luis Obispo, CA 93401
P: 805.792.1110

www.bvna.com

CITY OF COALINGA AGREEMENT FOR ON-CALL PROFESSIONAL SERVICES FOR ARCHITECTURAL SERVICES

This Agreement for On-Call Professional Services (“Agreement”) is made and entered into this ____ day of _____, by and between the City of Coalinga, a Municipal Corporation (“City”), and Bureau Veritas North America, Incorporated (“BVNA”) (“Provider”).

RECITALS

A. Provider represents to City that they are specially trained, experienced, licensed and competent to perform the services which will be required by this Agreement; and

B. Provider represents to City that they possess the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Provider to render the services as set forth in this Agreement, as Exhibit 1.

NOW THEREFORE, in consideration of the mutual covenants set forth herein for such other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. **Retention of Provider.** Subject to the terms and conditions set forth herein, City retains Provider to perform the services identified in this Agreement, as an independent contractor and Provider hereby accepts this independent contractor appointment.

2. **Scope of Services.** The Provider shall perform on-call professional services, in accordance with all the provisions of this Agreement. The Scope of Work is attached hereto as Exhibit 1. Provider shall correct any and all errors and/or omissions, which arise out of Provider’s negligence or intentional misconduct, in the performance of the Services and any documents resulting therefrom even though City has accepted said Services or documents. Provider shall make such corrections upon City’s request and at no cost or expense to City.

3. **Time of Performance.** This agreement shall remain in effect until the services have been delivered and not to exceed \$250,000.00. Contract time of completion for individual projects will be agreed upon before assignment of each project to Provider. Services designated in the scope of work shall be completed on agreed date unless prior written approval for a time extension has been granted by the Assistant City Manager or his/her designee.

4. **Compensation.** Compensation to be paid to Provider shall not exceed \$250,000.00

a. The total amount paid to Consultant under this Contract shall not exceed one hundred fifty thousand dollars (\$150,000.00). Consultant will be reimbursed for hours worked at the hourly billing rates specified in Exhibit "C" attached hereto and incorporated herein by this reference. The specified hourly rates shall include direct salary costs, employee benefits, overhead, and fee. Said amount shall be paid upon submittal of a monthly invoice showing completion of the tasks that month, including the services rendered, the costs incurred for materials, the person(s) rendering performed services, the amount of time spent by such person(s) and the applicable hourly rate. These rates are only adjustable in accordance with Exhibit "C".

b. In addition, Consultant will be reimbursed for incurred (actual) direct costs other than salary costs that are identified in the executed Task Order. Reimbursement for transportation and subsistence costs shall not exceed the rates as specified in the Task Order.

c. Specific projects will be assigned to Consultant through issuance of Task Orders.

d. After a project to be performed under this Contract is identified by the City, the City will prepare a draft Task Order; less the cost estimate. A draft Task Order will identify the scope of services, expected results, project deliverables, period of performance, and project schedule. The draft Task Order will be delivered to Consultant for review. Consultant shall return the draft Task Order within ten (10) calendar days along with a Cost Estimate, including a written estimate of the number of hours and hourly rates per staff person, any anticipated reimbursable expenses, overhead, fee if any, and total dollar amount. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signed by both the City and Consultant.

e. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, as set forth in the Contract, at the discretion of the City's Assistant City Manager, or his/her authorized representative.

f. When milestone cost estimates are included in the Task Order, Consultant shall obtain prior written approval for a revised milestone cost estimate from the Assistant City Manager or his/her authorized representative before exceeding such estimate.

g. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

h. Consultant shall not commence performance of work or services until notification to proceed has been issued by the City's Assistant City Manager or his/her authorized representative. No payment will be made prior to approval or for any work performed prior to approval of this Contract.

i. A Task Order is of no force or effect until executed by an authorized representative of City. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by City.

j. Consultant will not be allowed to add a markup on all sub-consultant and vendor invoices.

k. Consultant will be reimbursed, as promptly as fiscal procedures will permit upon receipt by City's Assistant City Manager or his/her authorized representative of itemized invoices. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than 45 calendar days after the performance of work for which Consultant is billing, or upon completion of the Task Order. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the Task Order and shall reference this Contract number, project title and Task Order number. Credits due City that include any equipment purchased under the provisions of Section 15 (Property of City) of this Contract, must be reimbursed by Consultant prior to the expiration or termination of this Contract. Invoices shall be mailed to City's Assistant City Manager or his/her authorized representative at the following address:

City of Coalinga
Attn: J. Barron
155 W Durian Ave.
Coalinga, California 93210

5. **Method of Payment.** Provider shall submit monthly billings to City describing the work performed during the preceding month. Provider's bills shall include a brief description of the Services performed and the date the Services were performed the number of hours spent and by whom, and a description of any reimbursable expenditures. City shall pay Provider no later than 30 days after the date of submittal of a complete invoice for completed tasks and approval of the invoice by City staff.

6. **Extra Work.** At any time during the term of this Agreement, City may request that Provider perform Extra Work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Services, but which the parties did not include in the Scope of Work. Extra work will be performed on an hourly basis under the Provider's most current hourly fee schedule. Provider shall not perform, nor be compensated for Extra Work without written authorization from City.

7. **Termination.** This Agreement may be terminated by the City immediately and without notice for cause or by City without cause upon ten (10) days' written notice of termination to Provider. Upon termination, Provider shall be entitled to compensation for Services performed up to the effective date of termination, unless this Agreement is terminated for cause, in which case, City may withhold compensation due Provider in order to reimburse City for any losses, damages or expenses caused by Provider's default under this Agreement.

8. **Equal Opportunity Employment.** Provider represents that it is an equal opportunity employer and it shall not discriminate against any sub provider, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age.

Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Provider shall also comply with all relevant provisions of City's programs or guidelines currently in effect as identified and provided to Provider by City.

9. **Insurance Requirements.**

a. Provider, at Provider's own cost and expense, shall procure and maintain, for the duration of this Agreement, the following insurance policies.

i. Workers Compensation Coverage. As required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per accident for bodily injury or disease.

ii. General Liability Coverage. Insurance Services Office (ISO) Form CG 0001, including products and completed operations, with limits of no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per occurrence for bodily injury, personal injury, and property damage. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be TWO MILLION AND NO/100 DOLLARS (\$2,000,000), twice the required occurrence limit.

iii. Automobile Liability Coverage. ISO Form Number CA 0001 covering any auto (Code 1), with a limit no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per accident for bodily injury and property damage.

iv. Professional Liability Coverage. Contractor will maintain Professional Liability coverage with limits no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per occurrence or claim, and TWO MILLION AND NO/100 DOLLARS (\$2,000,000) policy aggregate.

b. If Provider maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by Provider.

c. Provider's insurance policies shall be "occurrence" policies and not "claims-made" coverage except for Professional Liability Coverage.

d. Provider may maintain an Umbrella policy in conjunction with the insurance policies referenced above. In such case, Provider shall be deemed to have satisfied the insurance requirements of this contract as long as:

a. the coverage limits of the Umbrella policy and of the underlying liability policy(ies), when combined, satisfy each of the per occurrence and aggregate

requirements identified in this subsection a.; and

b. coverage under the Umbrella policy is as broad as and includes all incidents and events covered by the underlying insurance that it supplements.

e. Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require Provider to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. Alternatively, the City may require Provider to provide a financial guarantee satisfactory to the City guaranteeing payment of losses and related investigations, claim administration, and defense expenses within the retention.

f. The policies are to contain, or be endorsed to contain, the following provisions:

a. The City and its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL and automobile liability policies with respect to liability arising out of work or operations performed by or on behalf of Provider including materials, parts, or equipment furnished in connection with such work or operations; products used by Provider; or automobiles owned, leased, hired or borrowed by Provider. General liability coverage can be provided in the form of an endorsement to Provider's insurance at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officers, officials, employees or volunteers.

b. For any claims related to this contract, Provider's insurance coverage shall be primary insurance as respects the City and its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City and/or its officers, officials, employees, or volunteers shall be in excess of Provider's insurance and shall be non-contributory.

c. Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

g. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

h. Provider shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Provider's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

i. Provider hereby grants to City and its officers, officials, employees, and volunteers a waiver of any right to subrogation which any insurer of Provider may acquire

against the City and/or its officers, officials, employees, and volunteers by virtue of the payment of any loss under such insurance. Provider agrees to obtain endorsements necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

j. The City reserves the right to modify the insurance requirements contained in this contract, including, without limitation, coverage limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

10. **Indemnification.** To the fullest extent allowable by law, Provider agrees to indemnify, defend and hold harmless the City and its officials, officers, employees, agents and volunteers from and against all claims, demands, actions, injuries, liabilities, losses, costs or damages, direct or indirect, and any and all attorneys' fees and other expenses which City or its officials, officers, employees, agents or volunteers may sustain or incur as a consequence of or are in any way related to Provider's or its owners, directors, officers, managers, employees, agents and subcontractor's willful or negligent acts or omissions in the performance of the services and Providers responsibilities and obligations to be performed under this agreement or its failure to perform or comply with any of its obligations or responsibilities contained in this agreement; excluding, however, such liability, claims, losses, damages or expenses arising from City's sole or active negligence or willful acts. This duty to indemnify, defend, and hold harmless shall survive the termination of this agreement. If Provider maintains additional coverage or higher limits than those required herein, then City shall be entitled to additional coverage or higher limits maintained by Provider.

11. **Independent Contractor Status.** It is understood and agreed that Provider, in the performance of the Services to be performed pursuant to this Agreement, shall act as and be an independent contractor and shall not act as an agent or employee of City. Provider shall obtain no retirement benefits or other benefits which accrue to City's employees and Provider hereby expressly waives any claim it may have to any such rights. Nothing in this Agreement shall create or be construed as creating a partnership, joint venture or any other relationship between City and Provider.

12. **Provider's Books and Records.**

a. Provider shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Provider under this Agreement.

b. Provider shall maintain all documents and records that demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City. Copies of such documents shall be provided to the City for inspection at the City offices.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Provider's business, City may, by written request, require that custody of the records be given to the City and that the records and documents be maintained in the City offices. Access to such records and documents shall be granted to any party authorized by Provider, Provider's representatives, or Provider's successor-in-interest.

13. **Professional Ability of Provider.** City has relied upon Provider's representations regarding its training and professional ability to perform the Services hereunder as a material inducement to enter into this Agreement. Provider shall therefore provide properly skilled personnel to perform all Services under this Agreement. The primary provider of the Services called for by this Agreement shall be [NAME] who shall not be replaced without the written consent of the City. All work performed by Provider under this Agreement shall be in accordance with the applicable professional standard of care and shall meet the local professional standard of quality ordinarily to be expected of competent persons in Provider's field of expertise working in Fresno County.

14. **Compliance with Laws.** Provider shall use the proper standard of care in performing the Services and shall comply with all applicable federal, state and local laws, codes, ordinances and regulations in effect at the time the Agreement is executed. In addition, if the request for proposal to provide professional services which are the subject of this Agreement cited any federal or state financial assistance involved in the project for which the Services are provided, the Provider shall perform all services in accordance with all applicable federal and state laws, rates and regulations in effect at the time the agreement is executed.

15. **Licenses.** Provider represents and warrants to City that it has all licenses, permits, qualifications, and insurance which are legally required of Provider to lawfully and competently perform the Services. Provider represents and warrants to City that Provider shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, and insurance which are legally required of Provider to lawfully and competently perform the Services. Provider shall maintain a City of Coalinga business license.

16. **Assignment and Subcontracting.** The parties recognize that a substantial inducement to City for entering into this Agreement is the reputation, experience and competence of Provider. Assignments of any or all rights, duties or obligations of the Provider under this Agreement will be permitted only with the express written consent of the City, which will not be

unreasonably withheld. Provider shall not subcontract any portion of the Services to be performed under this Agreement without the express written consent of the City, which will not be unreasonably withheld. If City consents to such subcontract, Provider shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in this Agreement shall: (1) create any contractual relationship between City and sub Provider; (ii) create any obligation on the part of the City to pay or to see to the payment of any monies due to any such subcontractor; (iii) or relieve Provider of any of its obligations and responsibilities under this Agreement.

17. **Attorneys' Fees.** If an action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other reasonable relief to which he may be entitled. With respect to any suit, action or proceeding arising out of or related to this Agreement, or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the Superior Court for the County of Fresno, State of California for any proceeding arising hereunder.

18. **Sole and Only Agreement.** This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the matters set forth herein and contains all of the covenants and agreements between the parties regarding said matters. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which are not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

19. **Invalidity.** If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

20. **Amendment.** No change, amendment or modification of this Agreement shall be valid unless the same be in writing and signed by the parties hereto.

21. **Governing Law.** This Agreement shall be construed and governed pursuant to the laws of the State of California. Any action to enforce this Agreement is to be brought in Fresno County, California.

22. **Waiver.** Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

23. **Mediation.** The parties agree to make a good faith attempt to resolve any disputes arising out of this Agreement through mediation prior to commencing litigation. The parties shall mutually agree upon the mediator and shall divide the costs of mediation equally. If the parties

are unable to agree upon a mediator, the dispute shall be submitted to JAMS/ENDISPUTE (“JAMS”) or its successor in interest. JAMS shall provide the parties with the names of five qualified mediators. Each party shall have the option to strike two of the five mediators selected by JAMS and thereafter the mediator remaining shall hear the dispute. If the dispute remains unresolved after mediation, either party may commence litigation.

24. **Authority to Enter Agreement.** Provider has all requisite power and authority to conduct its business and to execute, deliver and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

25. **Notice.** Except as otherwise expressly provided herein, any notice, consent, authorization or other communication to be given hereunder shall be in writing and shall be deemed duly given and received when delivered personally, when transmitted by facsimile or e-mail if receipt is acknowledged by the addressee, one business day after being deposited for next-day delivery with a nationally recognized overnight delivery service, or three business days after being mailed by first class mail, charges and postage prepaid, property addressed to the party to receive such notice at the last address furnished for such purpose by the party to whom notice is directed and addressed as follows:

CITY:

City of Coalinga
155 West Durian
Coalinga, California 93210

PROVIDER:

Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, California 93401

IN WITNESS WHEREOF, the parties have executed this Agreement effective on the day and in the year first set forth above.

CITY OF COALINGA, a Municipal Corporation

By: _____
Sean Brewer, City Manager

PROVIDER

By: _____
Richard Henrikson, P.E., LEED AP
Vice President

APPROVED AS TO CONTENT:

ATTEST:

Jesse Barron
Assistant City Manager

City Clerk/Deputy City Clerk

Attachments:

Exhibit A – Scope of Work

Exhibit 1 – Scope of Services

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Authorize Assistant City Manager to Enter into a Professional Services Agreement with Bureau Veritas North America, Inc. for On-Call Electrical Services

Meeting Date: Thursday, August 20, 2026

From: Sean Brewer, City Manager

Prepared by: Jesse Barron, Assistant City Manager

I. RECOMMENDATION:

Authorize Staff to Enter into an Agreement with Bureau Veritas North America, Inc. for on-call Electrical Services.

II. BACKGROUND:

The City periodically requires specialized professional services to support capital improvement projects, infrastructure programs, development activities, and other municipal operations. Establishing on-call professional service agreements allows the City to retain qualified consultants who can provide services on an as-needed basis without requiring the City to conduct a separate solicitation and contracting process for each individual assignment.

The proposed agreements establish the contractual framework under which services may be requested. Approval of the agreements does not, by itself, authorize any specific scope of work or expenditure. Individual assignments will be authorized through separate task orders identifying the scope of services, schedule, and not-to-exceed compensation for the specific work requested.

On June 25, 2026 staff issued a request for qualifications for on-call architectural services related to Capital Improvement projects. This posting was advertised until July 17th, and two responses were received.

III. DISCUSSION:

Staff recommends approval of BVNA for proposed on-call professional service agreements to provide the City with a flexible and efficient mechanism for obtaining professional services as needs arise. The agreements will allow staff to issue task orders for discrete projects or assignments based on the consultant's qualifications, availability, project requirements, and proposed cost.

Each task order will establish a clearly defined scope of work, deliverables, schedule, and not-to-exceed fee (Guaranteed Maximum Price). No work will be authorized solely through execution of the master agreement. Task orders will be reviewed and authorized in accordance with the City's adopted procurement policies, applicable purchasing authority, approved project budgets, and any other applicable legal or funding requirements.

This structure provides the City with access to qualified professional resources while maintaining appropriate fiscal and administrative controls over individual assignments. It also allows the City to respond more efficiently to project needs while ensuring that expenditures remain subject to the City's established

procurement and authorization procedures.

IV. ALTERNATIVES:

- Authorize the agreement- Recommended
- Do not authorize and repost the proposal - Not Recommended.

V. FISCAL IMPACT:

There is **no fiscal impact associated with approval of the on-call professional service agreements at this time**. The agreements do not guarantee any minimum amount of work or authorize expenditures absent an approved task order.

Any future fiscal impact will result from individual task orders issued under the agreements. Each task order will identify the applicable funding source and GMP and will be authorized in accordance with the City's procurement policy, purchasing authority, and adopted budget. Task orders exceeding staff's delegated authority will be presented to the City Council for approval, as required.

ATTACHMENTS:

File Name	Description
 BVNA_On-Call_Electrical_Services_Statement_of_Qualifications.pdf	BV Electrical On Call Proposal
 COC_-_BVNA_Professional_On-Call_Services_Electrical_Agreement_Draft.pdf	Professional Svc Contract



**BUREAU
VERITAS**

CITY OF COALINGA

ON-CALL ELECTRICAL SERVICES

July 17, 2026

CONTACT FOR THE CITY OF COALINGA

Public Works and Utilities Department
155 W Durian Ave
Coalinga, CA 93210
Attention: Jesse Barron

CONTACT REGARDING THIS SUBMITTAL

Richard Henrikson, P.E., LEED AP
Vice President
Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, CA 93401
949.289.8995
richard.henrikson@bureauveritas.com



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1. INTRODUCTORY LETTER

July 17, 2026

City of Coalinga
Public Works and Utilities Department
155 W Durian Ave
Coalinga, CA 93210
Attention: Jesse Barron

Re: On-Call Electrical Services

Dear Mr. Barron,

On behalf of Bureau Veritas North America, Inc., (BVNA), we are pleased to submit our qualifications to provide on-Call Electrical Services for the City of Coalinga (City). We take great pride in our ability to provide exemplary services to our clients.

BVNA has more than 40 years experience providing assistance to municipalities in California. As a local entity, BVNA has offices in San Luis Obispo, Irvine, San Diego, Los Angeles, and additional satellite offices are throughout the state. This well-positioned team can provide on-call and even emergency assistance for all needs. BVNA has held many similar on-call architecture and engineering contracts for cities and municipalities throughout California, which will leverage into a very accessible partnership for the City.

BVNA offers a full-service electrical engineering experience for the City. We will utilize our in-house team of architects, mechanical, electrical, plumbing, structural and civil engineers; as well as LEED AP qualified energy experts and ADA compliance personnel.

BVNA looks forward to a successful, professional relationship with the City by augmenting the department's staff, promoting transparency in our work, improving efficiencies and exceeding your expectations. We have included Richard Henrikson, PE, LEED AP, Engineering Technical Director, who is authorized to bind contracts. Alex Maestre, PE, will be the Principal-in-Charge for this electrical engineering contract. Please reach out to Alex with all inquiries regarding this submittal by phone, 925.785.2685 or e-mail, alex.maestre@bureauveritas.com.

Sincerely,



Richard Henrikson, P.E., LEED AP
Vice President
Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, CA 93401
949.289.8995
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

B U R E A U

V E R I T A S

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

FIRM QUALIFICATIONS AND BACKGROUND

Bureau Veritas North America, Inc., (BVNA) is a multi-disciplinary, Architectural & Engineering (A&E) services firm offering technical studies, facility condition assessments (FCA), design, permitting, and assistance during construction services. BVNA is fully staffed to manage simultaneous multiple projects of almost any sizes. Our principals and staff can provide commitments of time suitable to the needs of the City of Coalinga (City) projects. We have the in-house resources to fully staff City projects without program disruption or cost impact.

BVNA has 4,000 staff in North America, of which about 300 are in California; the majority of that being in Southern California. We pride ourselves on the scheduling, logistics, and mobilization of our staff to provide services at multiple sites on compressed schedules. Our project managers assemble qualified teams in the project areas quickly. Our teams are familiar with codes governing City projects. We are skilled at completing simultaneous multiple projects and have built-in measures for quality assurance/quality control to complete projects to our clients' satisfaction. We consider meetings, communication, scheduling, management, budget, and quality control to be crucial elements to each engagement.

In 2019, Bureau Veritas acquired Owen Group LP, an ENR ranked Top 500 Engineering Firm, Top 500 Green Design Firm, and Top 100 Construction Management Firm. Owen Group has provided high quality project management and design for over 10,000 projects since 1981, and has received more than 50 awards in recognition for its projects. This partnership has allowed BVNA to expand the benefits provided to its current and future clients by increasing the level of support provided, diversifying service offerings, and enabling its teams to work together to cross-train, tap into subject matter experts, and successfully support innovative and complex projects in Southern California and across the United States. The personnel, experience, and expertise of this group, coupled with BVNA's access to voluminous resources and well-established brand, will facilitate delivery of unparalleled architectural and engineering design services.

AREAS OF TECHNICAL EXPERTISE

BVNA has been providing architectural and engineering services on public agency and private sector projects for more than 40 years. BVNA's depth of professional personnel and experience in providing as-needed services have allowed us to successfully meet the consulting services needs of numerous municipal, federal, state, public school districts, higher education, transportation, and other public agencies with wide variance of project sizes, types, and varying schedules.

We understand that the City's construction improvement projects will vary in size, construction value, and necessary disciplines, and that most will be time sensitive. BVNA's depth of experience providing these services for the City has enabled our professional's valuable insight how to effectively manage projects involving new design and design for renovation, expansions, and upgrades of buildings, sites, mechanical building systems, and supporting internal facility systems. BVNA's Principal professionals for this City contract bring many years of directly related experience in architectural design and civil, structural, mechanical, electrical, and plumbing engineering design. BVNA's project manager and discipline leads have each performed or supervised multiple City projects on an as-needed basis.

BVNA's professionals are well-versed with the California Building Code, Title 24 codes, building standards and programs under the Seismic Safety Act, LEED Design specifications, and other applicable guidelines, which govern the work BVNA performs.

In addition to our design work, BVNA's California Registered Architects and Licensed Engineers will be actively supported by our in-house team members in accessibility compliance specialists (CASP), fire & life safety (FLS) disciplines, commissioning agents (CxA), LEED consultants and energy auditing specialists, estimators, specification writers, procurement specialists, plan and constructability reviewers, software management, construction management, value engineers, BIM/REVIT, CAD drafting, and support personnel.

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE

RELEVANT PROJECT EXPERIENCE



DEPARTMENT OF GENERAL SERVICES - DEPARTMENT STATE HOSPITALS - COALINGA STATE HOSPITAL HYDRONIC LOOP REPLACEMENT

Location: Coalinga, CA

Date: Ongoing

Cost: \$29,000,000

Project Contact: Randall Mummert

Project Manager

Office: 916.443.9814 | Cell: 916.805.4547

randall.mummert@dgs.ca.gov

Coalinga State Hospital (DSH Coalinga) has been experiencing leaking in its underground heating hot water (HHW) hydronic piping distribution system around the campus. In addition, DSH Coalinga has been interested in extending its underground chilled water (CHW) hydronic piping distribution system to additional buildings around the campus. To that end DGS, retained Bureau Veritas North America, Inc. (BVNA) (formerly Owen) to design replacement of the HHW piping and extensions to the CHW piping.

The project broadly involves replacing the site HHW supply and return piping. The design that has been completed entails installing direct-buried, pre-fabricated/pre-insulated, Aquatherm Blue Pipe (polypropylene pressure piping with heat fused connections), or equal, from the central plant, around the Coalinga State Hospital campus, to connections at HHW uses, such as air handling unit heating coils.

The places on the main HHW loop where the pipe branches go off to the buildings will have valves on the mains on either side of the piping junction, as well as valves on the pipe branches. The valves will be installed in pre-fabricated or concrete pipe vaults for ease of access.

In addition, valves on the chilled water (CHW) piping at these locations will be similarly installed.

(BVNA) completed the design of the Coalinga State Hospital Hydronic Loop Replacement Project, including the Preliminary Plans phase, the Working Drawings phase, the Plan Check phase, and the Bidding phase. The project is now in the construction phase. The estimated construction cost is \$29,000,000.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF CARSON CONGRESSWOMAN JUANITA MILLENDER-MACDONALD COMMUNITY CENTER DESIGN FOR SOLAR PV ROOFTOP SYSTEM, NEW ENERGY EFFICIENT HVAC ROOFTOP REPLACEMENT, AND ROOFTOP DESIGN

Project Location: Carson, CA

Dates: 2012 Completion

Cost: \$190,185

Project Contact: Gilbert Marquez

Senior Civil Engineer

310.830.7600 ext. 1831

GMarquez@carson.ca.us

The City of Carson implemented a program for greater energy efficiency and to generate solar electricity at its Congresswoman Juanita Millender-McDonald Community Center. Funding was provided through the Carson Redevelopment Agency, and also through the EECBG program as part of the American Recovery & Reinvestment Act.

BVNA provided comprehensive design and construction assistance services for the City of Carson to implement 184-kW of rooftop solar photovoltaic panels that provides solar-generated renewable electricity to the community center and to other City buildings. This substantially reduced the City's utility bills and preserved City funds for other needed projects.

BVNA coordinated the solar installation with two other vital City projects, also designed by BVNA. These were the community center roof replacement and rooftop air handling unit replacements. In so doing, all three projects were completed in a coordinated manner that kept the new roof warranty intact and minimized disruptions in

the community center activities. BVNA incorporated many other desired improvements in the project to help develop a facility-wide upgrade associated with this project.

All the project components included:

- Installation of solar panels and the overall 184 kW photovoltaic solar system
- Air handling unit replacements and improvements
- Re-roofing
- Replace Hall ABC Chandelier
- Replace/upgrade changeable message sign/marquee
- Audio/visual equipment for Hall ABC and meeting rooms (LCD projectors, screens, DVD players, microphones, and sound systems)
- Replace existing cooling tower
- Upgrade existing building management system
- Replace existing boiler and chiller expansion tanks, upgrade water meters
- Upgrade existing North and East parking lot lights to LED
- Replace existing flush valves with automatic flush valves in all rest rooms
- Install lighting occupancy sensor systems in meeting rooms and offices
- Replace Senior Kitchen and Hall ABC water heaters with 3 tankless water systems
- Replace existing sandstone tile at east entrance and patio/walkway between Carson Dominguez Room and Community Center with monolithic, smooth finish and connect existing community center roof drains to subsurface drains.
- Replace existing sandstone tile at east entrance and patio/walkway between Carson Dominguez Room and Community Center with monolithic, smooth finish and connect existing community center roof drains to subsurface drains.

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



CITY OF LOS ANGELES ON-CALL ARCHITECTURAL AND ENGINEERING SERVICES

Project Location: Los Angeles, CA

Dates: 2017-ongoing

Project Contact: Richard Telles

Project Manager

213.473.7961

richard.telles@lacity.org

BVNA is under contract to provide on-call engineering assessment and design services for three separate City of Los Angeles departments, the General Services Department (GSD), Recreation and Parks (RAP) and Department of Disability (DoD). Relevant projects include:

- DOT Communications Hub Enclosure
- Mt. Lee Underground Bunker Waterproofing
- Police Dept. Electrical & Communications Assessment of 16 LAPD Towers
- Cypress Library PV Solar
- LA Zoo - Langur Pavilion Exhibit Renovation
- LA Zoo - Langur Exhibit Fence and Support Analysis and Design
- LA Zoo - New, Stand-Alone HVAC System for the Gottlieb ANI CTR/CT Scanner Area
- Griffith Park - Fern Dell Crosswalk and Safety Project
- Hazard Park Improvements Project
- CASp Self Evaluation and Transition Plan at many Facilities/Parks
- City of Los Angeles North Calley City Hall Renovation Project
- Art Gallery and Library and Barsdale Park
- Replacement Electrical Services and Meter at the Existing Telocommunication Hub at the Hollywood Police Station

- Electrical Hub Design for New Fire Station No. 6
- Restroom Hand Dryers Project at 1149 S. Broadway, Los Angeles, CA
- Lankershim Art Center Structural Retrofit
- City of Los Angeles Emergency Operation Center Generator Seismic Stabilization
- Dickens Senior Center in Sherman Oaks
- Upgrade of Structural Framing System for the Shooting Range for New Target System at the Edard M. Davis
- Echo Park, Palm Design
- Reseda Theater Building
- Sun Valley Youth Center
- Los Angeles Mall Fence Design
- Marvin Braude Building Standby Generator Feasibility Study
- City of Los Angeles Water Jet Project

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



ORANGE COUNTY PUBLIC WORKS COUNTY OPERATIONS CENTER - HVAC MODERNIZATION, CENTRAL PLANT REPLACEMENT, AND TENANT IMPROVEMENTS

Project Location: Santa Ana, CA
Dates: 2021 - 2023
Project Contact: Randy Quillman
Project Manager III, OC Public Works
714.647.3949
randy.quillman@ocpw.ocgov.com

Bureau Veritas North America, Inc. (BVNA) currently has an on-call architectural and engineering services contract with Orange County Public Works. One of the projects undertaken by Bureau Veritas was the HVAC Modernization, Central Plant Replacement, and Tenant Improvements (TI) of the three large buildings (A, B, and C) of the County Operations Center (COC) campus in Santa Ana, California.

BVNA was tasked with renovating the first, second and third floors of the County Operations Center Buildings A and B, located at 1300 S. Grand Avenue in Santa Ana, California. That work has been completed and BV is now doing the design for the TI and HVAC modernization of Building C.

In Building A, the air handling units and air handlings systems were redesigned and replaced. Energy management system controls were implemented.

In Building B, both HVAC modernization and TI were designed by BVNA. Three large air handling units were replaced and modern air handling systems, including ductwork and variable air volume (VAV) systems and controls were implemented. In addition, the first floor central plant, which serves the entire campus was designed for replacement. This included two 300-ton, highly-efficient, oil-free, frictionless, maglev chillers with VFDs. It also included new boilers, pumps, cooling towers, pipes, and energy management system.

The architectural TI was a sophisticated process that entailed moving the building user groups to other floors while TI was constructed. For example, the occupants of the second floor, OC Vets and others, moved to the newly renovated first floor once it was done. The OC Vets reception area is in the extended and renovated first floor area, which was originally mostly storage/warehouse, underneath the outdoor terrace area that leads into the main building entrance. The OC Vets reception area now has its own entrance from the lower level of the outside. The County Registrar of Voters and other user groups were similarly shifted to alternate spaces to accommodate TI construction while second and third floor HVAC modernization and TI were implemented. Power, lighting, and fire alarm system upgrades, as well as restroom ADA upgrades, new floor and wall finishes, and new ceilings, were also included in the overall modernization scope.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



ORANGE COUNTY PUBLIC WORKS ON-CALL ARCHITECTURAL AND ENGINEERING MASTER CONTRACT

Project Location: Orange, CA
Cost: \$1,500,000
Project Contact: Rick De Jong
Project Manager
714.647.4966
rick.dejong@ocpw.ocgov.com

The County issued BVNA a Master Contract to supplement its own internal staff. As an extension to the County and a the lead of the design team, BVNA is providing all phases of architectural (interior, full building, space planning, swing moves) and engineering (civil, structural, mechanical, electrical, plumbing, and more), drawings, specifications, cost estimates, and building facility condition assessments, commissioning, as well as manage subconsultant providing such services as landscape architects, data consultants, security consultants, controls engineers, geotechnical, hazardous materials assessments, etc. BVNA professionals perform site investigations which may lead to projects including the following: tenant office improvement; building interior alteration; regional park facility, picnic shelter refurbishment, various improvement; miscellaneous library improvement, entry plaza re-design; building exterior repair, improvement and/or addition; restroom construction and/or restoration; ADA compliance and improvement; various roof systems replacement; exterior door and storefront replacement; existing building MEP system, seismic and geotechnical risk assessments; demolition plan with record drawing.

Project Manager: Richard Henrikson
richard.henrikson@bureauveritas.com



PHOTOVOLTAIC SOLAR AND BATTERY ENERGY STORAGE SYSTEM AT CYPRESS PARK LIBRARY

Project Location: Los Angeles, CA
Dates: Ongoing
Cost: \$1,000,000
Project Contact: Graham Harrison
C&M Supervisor II
213.923.3102
graham.harrison@lacity.org

Bureau Veritas North America, Inc. (BVNA) designed the photovoltaic (PV) solar and battery energy storage system (BESS) at Cypress Park Library at 1150 Cypress Ave, Los Angeles CA 90065. This is part of the City of Los Angeles' overall Decarbonization Program.

The project entails installing 72.6 kW DC of new roof-mounted PV solar panels. The PV arrays are connected via DC wiring, routed across the rooftop, down the exterior wall to two new 90 kW AC / 266 kWh outdoor-rated Fortress Power Espire Mini BESS cabinets, installed on grade adjacent to the building within a walled enclosure. The PV arrays are directly coupled with the integrated inverter at the BESS. This combined system includes an integrated microgrid controller that allows the generation and storage of renewable energy, load shifting, peak shaving, and backup power functionality during utility power outages.

The project also includes retrofit and modifications to the existing electrical service switchboard to install a new 600 amp circuit breaker on the load side of the switchboard.

The design of this project was completed in 2025. Construction is scheduled for completion in 2026.

Project Manager: Ishaq Ameen
ishaq.ameen@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



LOS ANGELES COUNTY METROPOLITAN TRANSPORTATION AGENCY (METRO) - METRO CENTER STREET PROJECT (MCP) EMERGENCY SECURITY OPERATIONS CENTER (ESOC)

Project Location: Los Angeles, CA
Dates : January 2020 - June 2025
Project Contact: Sangjun Lee, PE, CCM
Director, Engineer
213.364.0354
lees6@metro.net

The Metro Center Street Project (MCP) was a \$120 million design/build project that Bureau Veritas North America, Inc. BVNA designed in partnership with SJ Amoroso General Contractors. This one-story, 26,000 square foot Essential facility serves as Metro's Emergency Operations Center (EOC) and Security Operations Center (SOC), which is the nerve center for Metro's bus and rail operations throughout Los Angeles County. It is especially designed to serve as the Emergency Operations Center (EOC) in the event of a disaster, either natural or man-made.

The program provides a critical facility for effective emergency prevention and responsiveness. The MCP is intended to protect civic welfare and enable the continuous operation of Metro's vehicles and infrastructure. The MCP serves as the primary location for day-to-day emergency, security, and law-enforcement operations for Metro. It improves day-to-day operational continuity, enhances Metro's situational awareness, and boosts its response capabilities about disasters and terrorism. Moreover, the facility has redundant power and water sources in case of a catastrophic event.

Metro's goal has been to improve emergency and security operations with a heightened state of alertness and create a facility that meets current physical security standards. Metro recognizes the need for security improvements that enhance transit traffic monitoring systems, operational monitoring systems, communication network infrastructure, access control of the facility, and emergency management systems of the Emergency Operations Center (EOC) and Security Operations Center (SOC).

The MCP ESOC came online in 2025 as scheduled, well in advance of the 2026 FIFA World Cup and the 2028 Los Angeles Olympics. The MCP ESOC achieved Leadership in Energy and Environmental Design (LEED) Gold Certification.

Project Manager: Imranullah Shaik
imranullah.shaik@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



MEP SYSTEMS RENOVATION OF THE GETTY BUILDING AT 640 N. SEPULVEDA BLVD.

Project Location: Los Angeles, CA

Years: 2024 - Ongoing

Cost: \$10,000,000

Project Contact: Michael P Jordan, PE, CEM, LEED AP
Manager of Engineering

Phone: 310.440.7775

Email: mjordan@getty.edu

Bureau Veritas North America, Inc. (BVNA) was retained by the John Paul Getty Trust in 2022 to assess existing mechanical, electrical, and plumbing (MEP) system in the Getty Building at 640 N. Sepulveda Blvd, Los Angeles, CA. The building has 47,832 square feet of area spread over two stories, as well as two levels of subterranean garage. Based on the results of this assessment, the John Paul Getty Trust and HKS Architects retained BVNA in 2024 to design the comprehensive replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Net Zero Energy (NZE) building. To be an NZE building means that the building consumes no more energy than it produces.

The HVAC / Mechanical systems / Renewable energy systems include the following:

- New 105-ton electric heat pump (three 35-ton modules) for simultaneous generation of chilled water (CHW) and heating hot water (HHW).
- Air handling units (AHUs), including supply/return fans, filter racks, cooling coils, and economizer sections.
- Air distribution systems with terminal reheat, variable air volume (VAV) boxes where applicable.

- Variable flow CHW piping distribution and connections to AHUs, including CHW piping.
- Variable flow HHW piping distribution to terminal reheat coils at VAV boxes.
- Garage ventilation systems improvements.
- New building automation system.
- 80 kW AC / 92.25 kW DC of rooftop solar photovoltaic (PV) panels, sized based on potential net zero energy (NZE) considerations for the building.
- 125 kW / 560 kWh battery energy storage system (BESS), which combined with the PV solar and integrated microgrid controller, allows the generation and storage of renewable energy, load shifting, peak shaving, and backup power functionality during utility power outages.
- LED lighting throughout with comprehensive lighting controls, and daylight harvesting.

The design of this project was completed in 2025.

Construction is scheduled for completion in 2026.

Construction cost is estimated at \$10,000,000.

Project Manager: Richard Henrikson

richard.henrikson@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



ORANGE COUNTY WASTE & RECYCLING (OCWR) ARC FLASH STUDY & ELECTRICAL MAINTENANCE PROGRAM (EMP) DEVELOPMENT

Project Location: Orange County, CA

Dates: 2025 - ongoing

Engineering Cost: \$517,600

Project Contact: David Ho

Project Manager

david.ho@ocwr.ocgov.com

Orange County Waste & Recycling (OCWR) is establishing a comprehensive Electrical Maintenance Program (EMP) across its regional landfill operations, with BVNA contracted to develop and implement this initiative. The project encompasses five active and closed landfill sites (Prima Deshecha, Frank Bowerman, Olinda Alpha, Santiago Canyon, and Coyote Canyon) and is based on NFPA 70B standards. The EMP represents a proactive approach to managing electrical systems and equipment, aimed at identifying potential issues before they escalate into major problems while promoting safe and reliable operations across all facilities.

BVNA is conducting comprehensive onsite data collection, including visual inspections of transformers, switchgear, breakers, and other electrical equipment, supplemented by infrared scanning services. The firm is developing a complete arc flash study using ETAP software, incorporating short circuit analysis, protective device coordination studies, and arc flash hazard analysis in accordance with IEEE 1584 and NFPA 70E standards. This analysis includes calculations for incident energy values, arc flash boundaries, and working distances for all major electrical equipment, from utility connection points through motor control centers, switchboards, and distribution panels

down to 120/208/240V sub-panels and local equipment disconnect switches.

Deliverables include updated single line diagrams (SLDs) in AutoCAD & PDF format with standardized equipment tagging, a comprehensive master asset list with equipment specifications and equipment condition assessment (1-3 scale), and a comprehensive arc-flash hazard analysis report with associated arc-flash warning labels. The EMP development will establish preventive maintenance requirements and frequencies covering visual inspection, cleaning, lubrication, and electrical testing, as well as predictive maintenance protocols using advanced technologies such as infrared thermography, ultrasonic analysis, motor circuit analysis, and vibration analysis—all organized in a maintenance matrix tailored to OCWR's specific equipment and asset condition assessment ratings.

Project Manager: Alex Maestre

alex.maestre@bureauveritas.com

2. CONSULTANT INFORMATION, QUALIFICATIONS & EXPERIENCE



BP PULSE NATIONAL EV CHARGING PROGRAM

Project Location: Various locations across the U.S.

Dates: ongoing

Project Contact: Michael Wilson, PG, PMP

EV Project Manager

michael.wilson9@bp.com

Design for Electrical Vehicle charging infrastructure and EV charging stations for light and heavy-duty vehicles at multiple locations throughout the United States. BVNA provided electrical, architectural, civil, structural and project management. The designs were performed based on client provided design standards and were adjusted for site-specific instances. Tasks included site validation, utility coordination, site host/landlord coordination, ADA analysis, commissioning support, permitting, cost estimating, solar canopies, BESS, vendor coordination and full A&E documents.

Project Manager: Alex Maestre

alex.maestre@bureauveritas.com



MN8 ENERGY EV CHARGING PROGRAM

Project Location: Various locations across the U.S.

Dates: ongoing

Project Contact: Elena Shchekleina

EV Project Manager

elena.shchekleina@mn8energy.com

Design for Electrical Vehicle charging infrastructure and EV charging stations at multiple locations throughout the United States. BVNA provided electrical, architectural, civil, structural and project management. Tasks included site validation, utility coordination, site host/landlord coordination, commissioning support, permitting, cost estimating, vendor coordination and full A&E documents.

Project Manager: Alex Maestre

alex.maestre@bureauveritas.com

3. ORGANIZATION AND APPROACH



B U R E A U

V E R I T A

3. ORGANIZATION AND APPROACH

APPROACH TO THE PROJECT

Project Execution:

BVNA approaches each project with a fresh set of ideas and a unique, comprehensive team arrangement which caters to the project type. The firm has assembled a diverse team to deliver the On-Call Electrical Services requested by the City. Project scope, budgets, and schedules, including milestone work delivery schedules, are developed through a detailed task/hour work plan for specific tasks and level of effort to meet individual project requirements. BVNA's work plan will identify the firm's technical roles as required for each specific assignment from the City. As with any project undertaken, BVNA performs quality control reviews at every phase.

BVNA's design approach emphasizes continuous communication between the design team and the City. The firm believes in providing value for every dollar the City spends in design and construction. As a result, BVNA is continuously reviewing design assumptions, material selection, and equipment to provide maximum value. The firm's personnel constantly review its details to ensure they are constructible. BVNA typically starts all of its projects with site surveys to ascertain existing building systems. The firm's design process is a team approach which encompasses the owner, users, peer reviewers, agencies, and the design team.

I. Pre-Design Services

Upon notice to proceed, BVNA's experienced in-house staff will collect and review all relevant data for the City's task order. In order to meet the City's expectations and ensure project success, each team member will have a clearly defined role and set of responsibilities. BVNA will also set up a communication protocol within its internal team to eliminate any duplication of effort and/or confusion. The firm will also set up a direct line of communication between the BVNA Project Manager and the City's designated representative. BVNA recommends the use of a tabular responsibility matrix defining the roles and responsibilities of each member on the project team. This effort will help identify potential conflicts and omissions of activities before they become issues. It will also allow each team member to see a snapshot of their responsibilities and how they relate to other team members. BVNA will conduct a project kick-off meeting with the City once the relevant data has been reviewed and the project team is established. During the meeting, the firm shall review the project's goals and objectives, scope, budget, schedule, and deliverables. BVNA will collect existing plans of the facilities from the

City, review each other's roles and responsibilities, and establish project protocols which foster and facilitate team communication and collaboration.

After the kick-off meeting, BVNA's team will visit the existing building or site to prepare a summary condition assessment of the site or building and its systems. A summary report will be issued which identifies project limitations or opportunities. Once the City has approved BVNA's narrative, the firm will move into the design development phase.

II. Design Development

The purpose of the design development phase is to design the project. Based upon the approved narrative, BVNA will develop the design. The firm will also coordinate its plans with the architects and engineers as needed. A table of contents, along with "Part 1 and 2" specifications, will be prepared at this time. BVNA will then meet with the City to review the design and ensure the firm has met the City's requirements.

III. Construction Documents

During the construction document phase, BVNA will finalize the working drawings and specifications and set forth, in detail, the requirements for construction of the entire project. Title 24 and calculations are refined during this task and Part 3 of the specifications, "Construction Execution," is developed. Performing another thorough in-house quality check of its work, the firm will provide a final coordination check of all disciplines to ensure it coordinates with all systems.

By this stage of document development, all unique characteristics of the site and building have been identified and the standard details required for construction will be inserted into the drawings. Equipment sizing is verified and a complete set of drawings, specifications, and calculations will be provided for plan check approval. BVNA will meet with the plan checker and respond to his/her questions and comments. The firm will then revise its drawings and specifications.

3. ORGANIZATION AND APPROACH

IV. Bidding and Construction Assistance

BVNA will assist the City through the bidding process, as well as in the preparation of contract documents and in making recommendations. The firm will also participate in bid conferences and respond to RFIs. BVNA will review shop drawings and provide clarifications to the contractor during construction. Upon completion of construction, the firm will review the contractors' as-builts for approval.

V. Commissioning

BVNA provides a fully detailed commissioning process to help clients obtain more value from their investment. Commissioning of facilities involves a complex range of skills. When an owner has made a significant capital investment, it is important to ensure that the planned benefits are achieved quickly and that facilities come into operation smoothly.

At BVNA, we offer a broad range of commissioning services tailored to maximize value for our clients' investments. Our portfolio encompasses four primary areas.

Our Enhanced Commissioning Services serve various markets and extend to both energy-consuming systems like HVAC, lighting, and renewable energy, as well as non-energy related systems such as low voltage, A/V, and access control. We place an emphasis on quality assurance, control, and energy efficiency. Our dedicated experts create bespoke plans, conduct meticulous tests, and address potential deficiencies. This ensures projects remain on schedule and that each client receives tailored results aligning with their unique needs.

We provide Building Enclosure Commissioning Services, focusing on enhancing the performance and longevity of a building's envelope. Our services are designed to offer peace of mind to our clients by eliminating risks such as rainwater intrusion from the building envelope or fenestration and ensuring high-performance thermal insulation. Our seasoned architects play a crucial role in this service, thoroughly assessing enclosure systems against industry standards. Their expert knowledge and experience allow us to deliver robust enclosure commissioning, strengthening buildings against potential environmental impacts, enhancing occupant comfort, and bolstering energy efficiency.

Our Monitor-Based Commissioning (MBCx) Services aim to optimize facility performance, boost energy efficiency, and enhance occupant satisfaction. Utilizing building automation system data, we pinpoint opportunities for improvement and provide actionable recommendations. Our ability to remotely access systems reduces disruptions, potential repair costs, and ensures optimal conditions.

Our Re-Commissioning and Retro-Commissioning Services focus on enhancing the efficiency of existing buildings, yielding significant cost benefits and energy savings. We conduct comprehensive facility assessments to identify and rectify inefficiencies and system failures, allowing us to offer tailored solutions. Collaborating closely with building owners and facility managers, we enhance system performance, occupant comfort, and energy efficiency, guaranteeing the maximum return on investment.

Miscellaneous Internal Tasks

Throughout the design phase, BVNA's Project Manager will meet with the City's team weekly to review the schedule and production progress, resolve issues, and provide guidance for the following week's work. The firm's Project Manager will meet with the City's designated representative frequently to discuss issues as they arise and keep the City informed of the overall status of each project. At every meeting with the City, BVNA will ensure notes are kept and meeting summaries distributed within 48-hours. Every site visit attended by BVNA will be followed by a site visit report which will be distributed within 48 hours of each meeting and include photo documentation of progress and issues discussed. The firm's operations manager reviews the master design schedule every two weeks to ensure City deadlines are met. The quality control process BVNA has put in place has been designed to catch errors as the design progresses and not during construction which results in delays and added costs.

Services Overview: ADA Compliance

BVNA's work in ADA compliance includes multiple municipalities, transportation agencies, and other clients and is a testament to its quality service delivery throughout the discipline. Title II of the ADA has significantly impacted public spaces and public buildings and building systems design stating no one can be denied access to public services because of their disability. New amendments require modifications for nearly every newly constructed or renovated public space to be used by those with disabilities.

3. ORGANIZATION AND APPROACH

As a result, the design process has extended beyond the stereotypes of ADA compliance, which include upgrades of parking lots and ADA accessible ramps. In addition to compliance, there are new demands for sustainability, efficiency, hygiene, durability, and aesthetics. Structural, civil, mechanical, electrical, and plumbing engineering have become an integral part of the process of a public facility becoming ADA compliant. Engineering design is now required for such elements as curbs and sidewalks, elevators and escalator transportation, security and fire alarm systems, mechanical door systems, and plumbing design for restroom facilities, to name a few.

Certified Access Specialists (CASp)

California's Certified Access Specialist (CASp) program is designed to meet the public's need for experienced, trained, and tested individuals who can render opinions as to the compliance of buildings and sites with State codes and regulations and American's with Disabilities Act (ADA) for accessibility.

BVNA's CASp team will provide complete design and inspections for the City's projects. The firm has CASp certified individuals who are able to respond to the needs of the City rapidly. BVNA currently provides CASp certified individuals to multiple jurisdictions in California to meet the requirements of SB 1608.

Additionally, BVNA can provide ICC Certified accessibility plans examiners and inspectors who routinely conduct accessibility reviews on projects throughout the State from minor restroom upgrades to significant ADA compliance improvements.

Project Execution: ADA Compliance Services

BVNA's knowledge and experience with obtaining information in an effort to perform a comprehensive ADA compliance review begins with taking inventory and obtaining all necessary documents and materials from the City. Additional processes and tasks are outlined below.

Inventory and Analysis

- BVNA will identify and obtain all necessary documents and materials from the City and other sources to conduct the Assessment
- BVNA will thoroughly review all applicable City and regulatory agency policies and procedures related to accessibility
- BVNA will meet with the ADA Advisory team to explain the ADA program which includes a timeline as well as set expectations

ADA Assessment

- BVNA will develop procedures and forms to conduct the Assessment
- BVNA will compile draft and final Assessment reports

Conduct Survey and Barrier Assessment

- BVNA will conduct surveys of all public facilities which provide programs, services, activities, and access to the public, per State Title 24 Building Code and the 2010 ADA Standards (ADAS) and Federal ADA Accessibility Guidelines (ADAAG).
- Facility Report – BVNA will develop reports for each site and building, identifying items which limit physical access to individuals with disabilities to public areas where program, services or activities take place. The report will include a feasible solution, cost estimate for the removal of each barrier, and the priority level of the project.
- Facility Diagrams and Inventory – BVNA will utilize floor plans and include as facility diagrams of the surveyed areas in its reports. Diagrams will note the location of the accessibility barriers.

What the City Can Expect from BVNA

BVNA's staff includes California State Licensed Architects, Structural Engineers, Mechanical Engineers, Electrical Engineers, and ADA and CASp specialists who are prepared to deliver on all required components of the requested scope of work.

- Documented internal policies and procedures
- Maintenance of forms and documents on behalf of the City
- Electronic project tracking using the firm's web based document control system
- Availability to serve any City clients as directed
- Ability to schedule face-to-face meetings with project team members at the firm's local office within 48 hours of the request
- Regular transmittal of activity to City staff
- Up-to-date files kept at the BVNA offices until transferred to the City
- Ability to assign quality, multi-faceted staff to the City

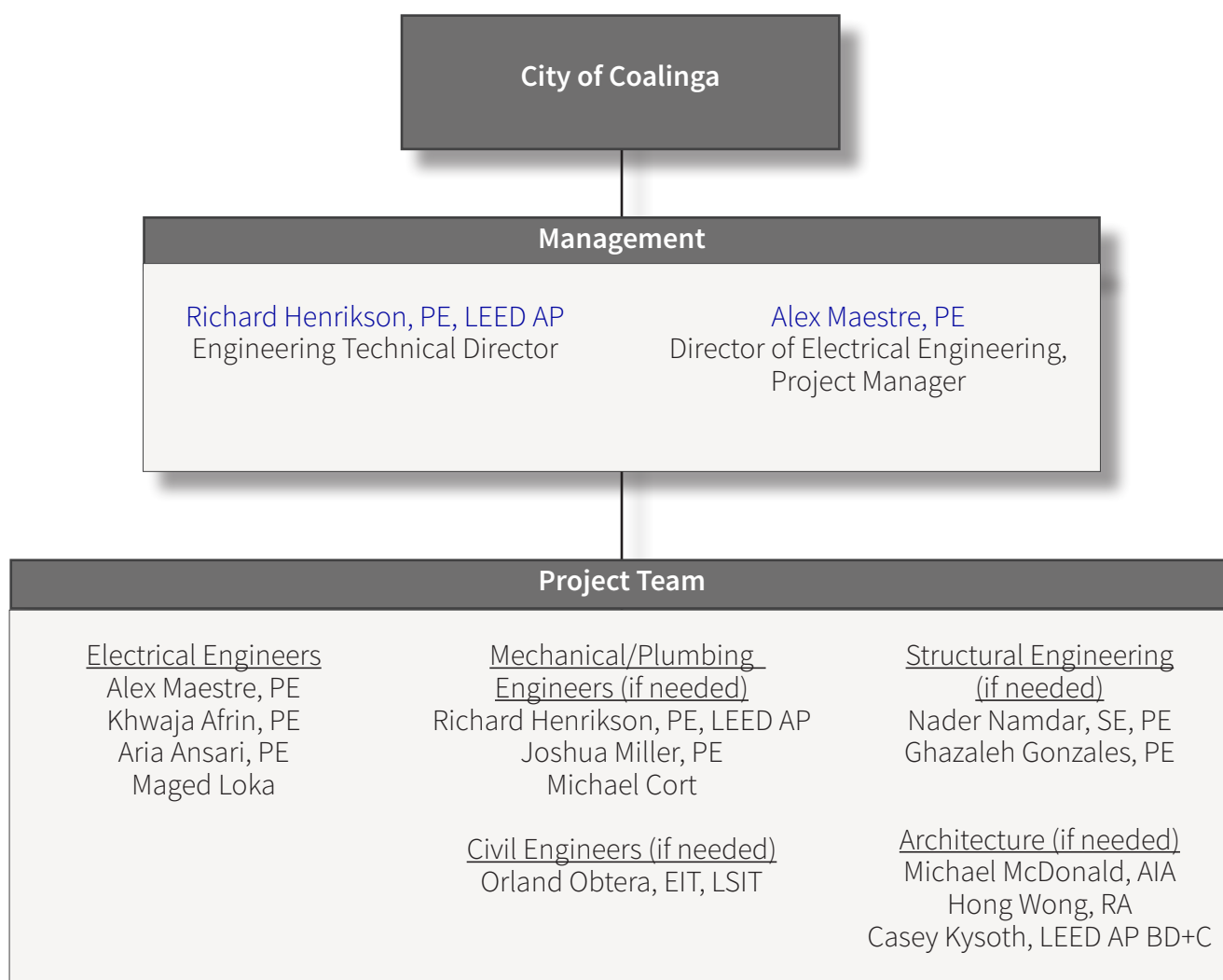
3. ORGANIZATION AND APPROACH

EXPERIENCE OF PROPOSED STAFF

BVNA has assembled a team of experts who are equipped to deliver exemplary services associated with the provision of On-Call Electrical Services to the City. Each individual brings a wealth of knowledge. They have been specifically chosen for their experience in performing the required scope of work detailed in the request as well as their extensive list of certifications and licenses. The organizational chart below depicts lines of communication and areas of work for each professional.

Additionally, resumes for staff assigned to the City are included on the following pages. Resumes indicate the extent of training received and examples of where said team members have been assigned to similar projects.

All key personnel currently have a workload under 60%, making them available to carry out the requirements of this On-Call Electrical Services project. The management team will be working directly on this project.



3. ORGANIZATION AND APPROACH

Richard Henrikson, PE, LEED AP, Engineering Technical Director, Lead Mechanical/Plumbing Engineer

EDUCATION

M.S., Civil Engineering
B.S., Civil Engineering

REGISTRATIONS/ CERTIFICATIONS

LEED AP
CA Registered Mechanical
Engineering, #M22095
CA Registered Civil Engineer,
No. # C33092

TOTAL YEARS OF EXPERIENCE

40+

Richard has over 40 years of engineering experience in the public and private sectors. His expertise on mechanical and plumbing infrastructure and building systems encompasses HVAC, plumbing, fire protection, complex central plants, thermal energy storage, chillers, boilers, cooling towers, heat exchangers, and energy management systems. Richard's experience covers all phases of design, from preliminary/conceptual design through design and construction documents and construction, as well as facility assessment, and sustainability designs. Richard is an expert in energy efficient and sustainable design, implementation of energy management systems (EMS), and compliance management. His sustainable design solutions have often far exceeded the clients expectations and this has earned him recognition a First Place National ASHRAE Energy Award for alternative energy design. He also brings extensive experience in the conceptual design and detailed design of new buildings and modernization of existing facilities. This extends to detailed commissioning of building systems, both interior and exterior.

PROJECT EXPERIENCE:

California Department of General Services (DGS), Coalinga State Hospital Hydronic Loop Replacement. Lead Mechanical & Plumbing Engineer. Provided comprehensive mechanical and structural engineering Preliminary Plans, Working Drawings, and Construction Administration for the development of contract documents for the Coalinga State Hospital Hydronic Loop Replacement. All engineering design was provided in accordance to OSHPD requirements.

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Principal, Lead Mechanical & Plumbing Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles)

Judicial Council of California (JCC), Emergency Generator and Emergency Power System Upgrades for the B.F. Sisk Courthouse, Fresno, CA. Lead Mechanical & Plumbing Engineer. Provided comprehensive Architectural & Engineering services for the Judicial Council of California's Emergency Electrical System Upgrade at the B.F. Sisk Courthouse in Fresno, CA, which involved installing a new emergency engine-generator system, upgrading power infrastructure, and implementing structural and architectural improvements to support the new emergency power equipment.

Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA, Project Manager, Lead Mechanical & Plumbing Engineer - Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

City of Los Angeles General Services Department, Cypress Park Library. Principal-in-Charge, Lead Mechanical & Plumbing Engineer. Design and construction administration services for design of the Battery Energy Storage System (BESS) and Photovoltaic (PV) Solar Panels on the main and sloped roof, and PV panel canopies at the parking lot.

3. ORGANIZATION AND APPROACH

Alex Maestre, PE, Director of Electrical Engineering

EDUCATION

B.S., Electrical Engineering

LICENSES/CERTIFICATIONS

CA PE License # E24323

TOTAL YEARS OF EXPERIENCE

8+

Mr. Maestre is a highly accomplished Electrical Engineer with a proven track record of delivering complex engineering projects across multiple sectors. He is a Licensed Professional Engineer with exceptional academic achievements and comprehensive experience in electrical design, project management, and sustainable infrastructure. His expertise spans multiple sectors including water/wastewater systems, emergency power infrastructure, and EV infrastructure design. Mr. Maestre is a skilled project manager proficient in tools like AutoCAD, SKM PowerTools, and ETAP, with a strong background in electrical design, code compliance, and sustainable energy solutions. He has demonstrated leadership in project coordination, technical design, client solutions, and mentoring engineers-in-training, while maintaining a commitment to innovative and reliable engineering practices.

PROJECT EXPERIENCE:

Orange County Waste & Recycling Arc-Flash & EMP Development. Senior Electrical Engineer. Lead electrical engineer and project manager for arc-flash hazard analysis and electrical maintenance program (EMP) development for eleven different OCWR landfill sites. The scope of engineering services provided includes on-site data collection, short circuit study, protective device coordination study, arc flash hazard analysis, arc flash labels, single line diagram review and development, master asset list, and EMP development.

Whole Foods Market Emergency Generator Implementation Program. Senior Electrical Engineer and Project Manager. Generator implementation program for Whole Foods Market spanning more than 50 locations across more than nine different states. The program is operated in a phased approach, starting from a feasibility and due diligence analysis, leading into design and engineering, and culminating in program and construction administration/support services.

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Senior Electrical Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles).

City of Fullerton Community Center Generator Upgrade Project. Lead Electrical Engineer. Lead electrical engineer for the design of a new emergency backup diesel-powered generator at the City of Fullerton's Community Center building. The design included a 300kW generator with a custom 5-day, sub-base diesel fuel tank. Due to space constraints and the configuration of the existing electrical equipment and system, an automatic throwover controller was used to control normal and emergency power circuit breakers in the modified switchboard, rather than an automatic transfer switch.

British Petroleum (BP) Pulse National EV Charging Program, Lead Electrical Engineer. EV charging station design for various types of sites (destination, forecourt, TA) throughout the country involving DCFC charging equipment. Complete design from utility coordination, service equipment, and complete electrical plans, through permitting, construction administration, and arc-flash hazard analysis.

3. ORGANIZATION AND APPROACH

Khwaja Afrin, PE, Senior Electrical Engineer

EDUCATION

BS, Electrical Engineering

LICENSES/CERTIFICATIONS

CA PE License # E22800

Ms. Afrin is experienced in distributed energy generation PV and BESS, electrical power transmission and distribution system, medium voltage substation and utility design work, short circuit, coordination, load flow, arc flash studies, TOV, TRV, LOV, Harmonics study etc. Extensive knowledge of AutoCAD, Revit, CDEGS, Win IGS, PSCAD, PSS/E, PSLE, PLS CADD, EMTP/ATP, ASPEN, SKM PTW, Easy Power, Power Factory, PVSyst, Helioscope, AGI32, and Microstation.

TOTAL YEARS OF EXPERIENCE

14+

PROJECT EXPERIENCE:

Orange County Waste & Recycling Arc-Flash & EMP Development at Prima Landfill and Coyote Canyon Sites. Senior Electrical Engineer. Senior electrical engineer for arc-flash hazard analysis and electrical maintenance program (EMP) development for eleven different OCWR landfill sites. The scope of engineering services provided includes on-site data collection, short circuit study, protective device coordination study, arc flash hazard analysis, arc flash labels, single line diagram review and development, master asset list, and EMP development.

NAVFAC Hawaii, Consolidated Electrical Distribution System Power Flow Study, Pacific Missile Range Facility, HI. Electrical Engineer. Designed a comprehensive power plant renovation package at Makaha Ridge that replaces aging engine-generator sets with EPA Tier 4-compliant units and reconfigures the electrical distribution system from a radial to a dual-feed loop configuration to improve efficiency and capacity.

Guam Joint Consolidated Communications Center, Andersen Air Force Base, Guam. Electrical Engineer. Provided comprehensive engineering support for a distribution system upgrade, including basis of design documentation, front-end planning through construction phases, onsite project management, procurement assistance for 12.4 kV feeder circuits, and site investigation with cost estimation.

Usace Honolulu, Repair North Drainage and Repair Secondary Electrical Lines and Telecommunication, Pohakuloa Training Area, HI. Electrical Engineer. Developed electrical system repair documentation including drawings, specifications, and design analysis with a detailed SKM model to perform relay coordination, arc flash, and load flow studies, along with cost estimation.

Various Commercial, Industrial, and Multi-Residential Projects. Electrical Engineer. Produced electrical drawings for various multi-residential, commercial, industrial projects all over the United States. Coordinated with utilities and other disciplines from project conception to construction.

Leading Food Processor, Medium Voltage Substation, Switchgear, and Distribution Upgrade, Northeast U.S. Electrical Engineer. Designed a new 69 kV/12.4 kV substation with switchgear upgrades and provided on-site construction administration to oversee equipment installation, power feed transfers, and decommissioning of obsolete electrical equipment while maximizing operational uptime. Delivered recommendations for improved design, coordination, and incident energy reduction of the medium voltage distribution system.

Hawaiian Electric Company. Electrical Engineer. Designed various Substation equipment replacement, Meter Upgrades, Lighting Protection System Design, Grounding Studies.

3. ORGANIZATION AND APPROACH

Aria Ansari, PE, Senior Electrical Engineer

EDUCATION

MS, Electrical Engineering

LICENSES/CERTIFICATIONS

CA Registered Electrical Engineer:
#E 23582

TOTAL YEARS OF EXPERIENCE

9+

Mr. Ansari is a detail-oriented Electrical Engineer with 9 years of comprehensive experience in managing and designing medium and low voltage electrical systems across diverse sectors, including healthcare, commercial, and education. He is committed to delivering innovative engineering solutions that enhance efficiency, safety, and sustainability. Mr. Ansari has proven ability to lead teams and foster a collaborative project environment.

PROJECT EXPERIENCE:

Getty Building at 640 N. Sepulveda Blvd, MEP Systems Renovation. Electrical Engineer. Designed the replacement of the building's mechanical (HVAC), electrical, and plumbing systems with the intent of making this an all-electrical, non-fossil fuel, Zero Net Energy (ZNE) building. (Design of electrical power, lighting, fire alarm system, electrical service upgrade, 90 kW PV solar system, 150 kWh battery energy storage system ((BESS), and low voltage systems for the \$10 million renovation of the Getty Building at 640 N. Sepulveda, Los Angeles).

Orange County Department of Public Works, Madero Live-In Healthcare Facility. Electrical Engineer. Replacement of the split system air handling units and their associated condensing units.

County of Riverside, Refurbishment/Maintenance Project Architectural and Engineering Design Services. Electrical Engineer. Provided A&E services following a design-bid-build project delivery method, beginning with field investigation and as-built document review, then progressing through the development of 90% and final 100% Construction Documents with County of Riverside plan check coordination. The scope also includes assistance during the bidding phase and construction phase.

Los Angeles General Services Department, LA Zoo Langur Exhibit/Cabling & Netting Engineering Project, Los Angeles, CA. Electrical Engineer. BVNA provided the A/E services for this project as requested by Los Angeles City – Department of General Services. BVNA evaluated condition of existing infrastructure / support system to determine condition and perform structural calculations to verify its capacity to accommodate up sized mesh (netting). If not, the BVNA proposed modification to the existing support system to support the new mesh (netting).

City of Los Angeles Recreation and Parks Department, Hazard Park Improvements Project. Los Angeles, CA. Electrical Engineer. Design and construction assistance services for recreation features to the park.

Riverside Housing Development Co., University Terrace Housing, Riverside, CA. Electrical Engineer. Convert an existing 114-room hotel into a Project Homekey+ project. This project will provide supportive housing.

University of California Riverside Spieth Hall Renovations Project, Riverside, CA. Electrical Engineer. Provided Engineering services for HVAC improvements as well as design and construction phase assistance.

Engie, Compton Unified School District Kitchen & Ancillary Spaces HVAC. Electrical Engineer. Provided engineering design services for HVAC for kitchen and ancillary spaces in 28 schools.

3. ORGANIZATION AND APPROACH

Maged Loka, Senior Electrical Designer

EDUCATION
BS, Electrical Engineering

**TOTAL YEARS OF
EXPERIENCE**
24+

Mr. Loka is a forward-thinking and top-performing Electrical Designer with extensive experience in the design, implementation, and management of electrical systems, including power, lighting, and ELV systems. He is skilled in delivering innovative electrical solutions for diverse sectors, including residential, commercial, hotel, healthcare, and infrastructure construction projects. Mr. Loka is adept at ensuring project success through precise design, efficient execution, and adherence to industry standards.

PROJECT EXPERIENCE:

Getty Building Mechanical, Electrical, Plumbing, and Fire Protection Design, Los Angeles, CA. Electrical Engineer. Provided the MEP engineering services for design and assistance during construction for the central MEP systems renovation for the building at 640 N. Sepulveda, Los Angeles, CA. Designed HVAC/Mechanical systems, plumbing and electrical systems, and a PV solar system with battery energy storage system (BESS).

Orange County Public Works - 1770 N Broadway HVAC Modernization Project – Design and CA. Electrical Engineer. BVNA recently developed the HVAC Basis of Design (BoD) report and the design for the HVAC Modernization Project. BVNA replaced the cooling tower, boiler and hydronic pumps and piping, replaced all water sourced head pumps, provided a new energy management system, and provided building carbon monoxide monitoring, filtered return grilles, and a new supply side ductwork.

Orange County Department of Public Works, Madero Live-In Healthcare Facility. Senior Electrical Engineer. Replacement of the split system air handling units and their associated condensing units.

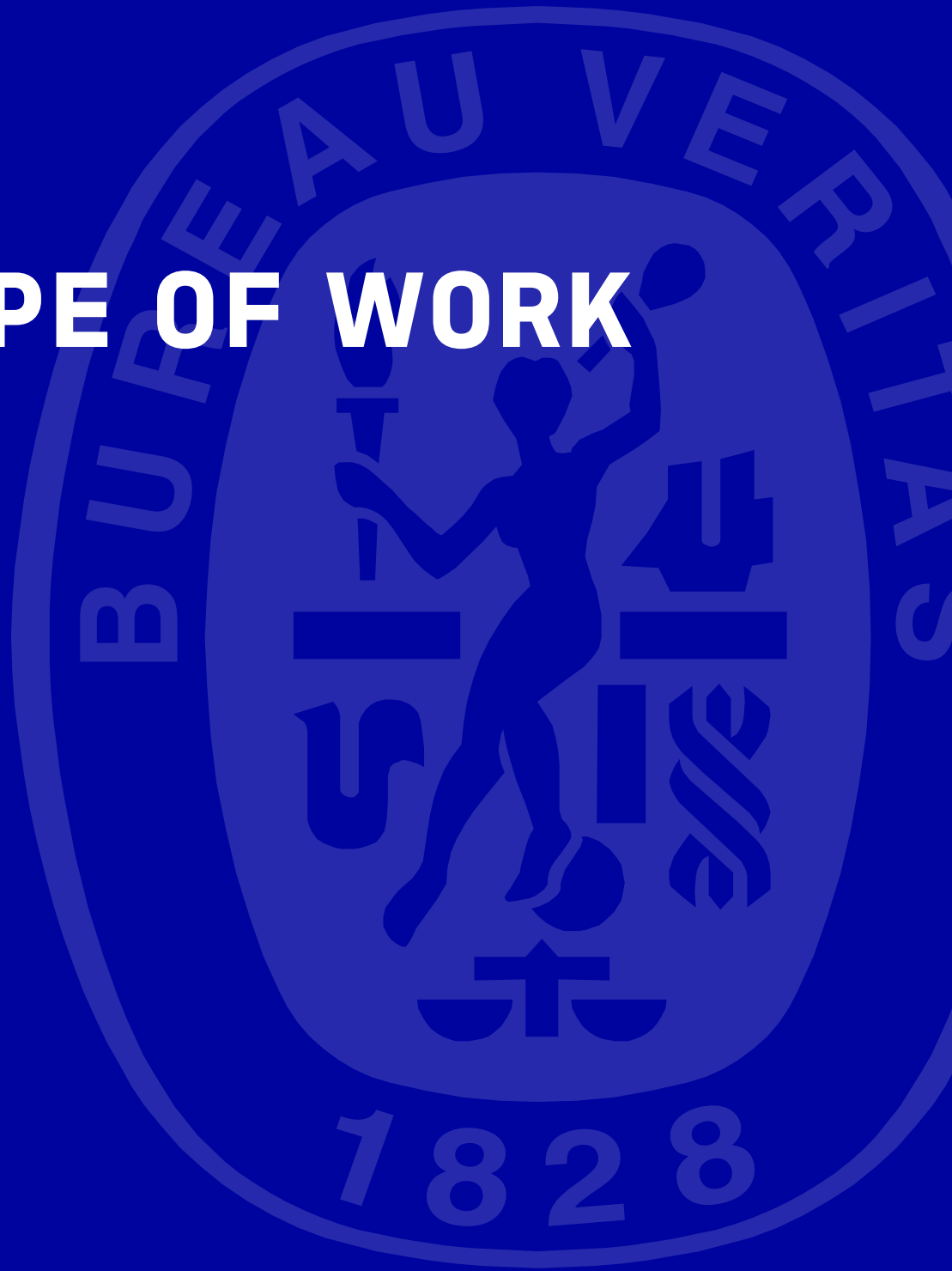
Orange County Public Works County Operations Center HVAC Modernization, Central Plant Replacement, and Tenant Improvements, Santa Ana, CA. Senior Electrical Engineer. Designed both HVAC modernization and TI, replaced and modernized three large air handling units, and renovated the first, second, and third floors of the County Operations Center Buildings A and B.

Los Angeles General Services Department, LA Zoo Langur Exhibit/Cabling & Netting Engineering Project, Los Angeles, CA. Electrical Engineer. BVNA provided the A/E services for this project as requested by Los Angeles City – Department of General Services. BVNA evaluated condition of existing infrastructure / support system to determine condition and perform structural calculations to verify its capacity to accommodate up sized mesh (netting). If not, the BVNA proposed modification to the existing support system to support the new mesh (netting).

University of California Riverside Physics Building, Riverside, CA, Principal, Electrical Engineer – Upgraded and expanded the building mechanical (HVAC), electrical, and plumbing systems for the Physics Building. Phase 1 was the Existing Building HVAC and MEP Systems Assessment and Basis of Design Study. Phase 2 was Design and CA.

Compton Unified School District HVAC Engineering Services, Compton, CA. Electrical Engineer. Designed the HVAC for the kitchens and ancillary spaces for 28 schools. Completed these designs for DSA plan check submittal, including associated design items that DSA requires in its plan check review sets.

4. SCOPE OF WORK



BUREAU

VERITAS

4. SCOPE OF WORK

ELECTRICAL ENGINEERING

BVNA specializes in all aspects of electrical engineering design, including supporting electrical systems and wiring for all mechanical equipment, HVAC, fire protection and sprinkler systems, fire alarm and life safety systems, low voltage and wireless services and distribution, medium to high voltage services and distribution, emergency generators and power back up, generators, UPS, IT infrastructure, data centers, CCTV, telecommunications, security systems, and much more.

To design optimal lighting systems, BVNA uses state-of-the-art computer programs, as well as the latest versions of industry codes and standards. On top of this optimal design, BVNA also analyzes various engineering problems such as voltage drops, short circuit currents, relay selection and coordination, grounding systems, and motor starting problems. BVNA also has extensive experience in power system design range from 120V to 34.5kV. Engineering tasks include relay coordination, short circuit and fault analysis, arc flash analysis duct bank thermal analysis based on Neher McGrath method, low resistance system design using Schwarz's equation based on IEEE standard 80, cable pull tension calculation and HV vault configuration.

Electrical engineering services include:

- Power distribution systems
- Lighting and lighting controls
- Lightning Protection design
- Emergency/standby power systems
- Prime power generation systems
- Fire alarm systems
- Computer networking
- Security systems
- Public address systems
- Life safety systems
- Cable television systems
- Communication systems
- Telephone and data
- Intercom and paging
- Grounding and bonding
- 24/7 power systems
- LEED Certification
- Commissioning

SUSTAINABLE DESIGN

Bureau Veritas incorporates sustainable design features into its design projects as a matter of course. These are incorporated to minimize energy use. During design, building energy simulation computer modeling is used to model and quantify expected energy performance. Some of the many routine sustainable design features we include, where applicable, are:

- High SEER rooftop package units and split system HVAC units
- Variable air volume (VAV) and automatically economized air handling systems
- Variable flow hydronic systems
- Variable refrigerant flow (VRF) HVAC systems
- Demand controlled ventilation (DCV) using carbon dioxide sensors
- Detailed sequences of operation for optimal energy efficiency
- High efficiency chillers and heat recovery chillers
- All-electric heat pumps for both heating and cooling
- Advanced lighting controls with occupancy sensor, automatic daylighting control, and centralized lighting controls
- LED lighting and induction lighting
- Advanced DDC building management systems (BMS)
- Optimizing the building envelope for energy efficiency prior to sizing and selecting energy-efficient mechanical and electrical systems and equipment
- High efficiency central heating and cooling plants (magnetic bearing chillers with VFDs, heat recovery chillers, tower-free cooling, condensing pulse boilers, variable primary flow hydronic loops, high delta T cooling and heating loops, thermal energy storage, cogeneration, etc.)
- Run-around heat recovery loops
- Instantaneous, tankless, gas-fired water heaters
- Low flow plumbing fixtures
- Maximizing indoor air quality (IAQ) by minimizing the presence of contaminants and/or facilitating contaminant removal by smart HVAC design.
- Maximizing space comfort by comprehensive HVAC controls, proper ventilation design, and generous daylighting.
- Building envelope improvements, such as high efficiency glazing and envelope insulation
- Solar photovoltaic (PV) systems with battery storage
- Commissioning to ensure the systems and equipment operate per the design intent.

4. SCOPE OF WORK

We are aware of the cost impacts of many sustainable design features. Many sustainable design features are code-required, cost little, or even improve the first cost of a project. Other sustainable design features do indeed entail significant additional first cost, such as photovoltaic solar system, fuel cells, etc. We present these opportunities and their cost implications to our clients. The objective is to help our clients make reasoned and informed decisions as to what level of sustainability they can include in their projects within their budget constraints. This process of communication and feedback has been a very successful technique with our clients on many projects. Proper building energy modeling is inherent in our design projects, and is one example where the modeling points to sustainable design features that can be incorporated for little additional cost. This is a process we undertake to ensure optimal, cost-effective, energy efficiency on our design projects.

LEED Certification and LEED Accredited Professionals on Staff

Bureau Veritas has designed numerous LEED projects. This includes LEED Certified, Silver, Gold, and Platinum projects. We assign LEED Accredited Professionals (LEED AP) to projects requiring LEED certifications. Then we work with the Owner in establishing the likely prerequisites and credits necessary to achieve the needed certification level, taking into consideration ease of attainment and budget considerations.

Our Team's Lead Engineers are LEED Accredited Professionals. Many of our team's key personnel are LEED Accredited Professionals (LEED AP), accredited under the US Green Building Council (USGBC). In addition to this, our architects and engineers have long demonstrated a commitment to sustainable design, which is embedded in all our work. Whether or not the client chooses to pursue formal LEED certification on its projects, BV will incorporate advanced sustainable design principles into our project designs. This is in our DNA. On non-LEED projects, our projects typically achieve LEED Silver-equivalent as a matter of course with little additional first cost impact to a project. We have many formal LEED projects that achieved LEED Gold and are on target for LEED Platinum.

LEED Consultant Services, if Desired

If a client does choose to pursue formal LEED certification, we can serve as the LEED Consultant. This includes serving as the LEED Accredited Professional (LEED AP), and providing the services required for LEED certification. LEED-related activities begin at the earliest phase of the

project and continue through the project to the completion of construction, testing, and start-up.

During the schematic design phase, LEED services include the following:

- Register the project with the United States Green Building Council (USGBC).
- Take the lead and work with the design team and the client to establish what LEED points are most feasible to earn under this project.
- Develop a LEED Project Scorecard indicating the projected prerequisites and credits that will be pursued on the project.
- Establish the sustainable design criteria.

During the design phases, LEED services include:

- Work with the design team to see that the necessary sustainable design criteria are incorporated into the drawings and specifications.
- Collect information and perform calculations to satisfy the LEED prerequisite and credit submittal requirements.
- Gather and assemble comprehensive documentation.

During the construction phase, LEED services include the following:

- Work with the design team to see that LEED prerequisites and credits are maintained through construction.
- If Fundamental Commissioning and Additional Commissioning are selected LEED credits, work with the LEED Commissioning Authority (CA) so that those activities are accomplished.

At the end of the construction phase, LEED services include:

- Submit the project application to the USGBC for review.
- Serve as the liaison between the USGBC technical staff and the project team regarding any questions, corrections, or requests for additional information.
- Provide assistance towards obtaining administrative approval.
- Serve as the liaison between the USGBC technical staff and the project team to address the USGBC preliminary review document.
- Provide assistance in providing and submitting additional documentation to correct any application deficiencies.

4. SCOPE OF WORK

Net Zero Energy Experience and Approach

Bureau Veritas (BV) is well experienced in design of Net Zero Energy (ZNE) buildings. To be a Net Zero building means that the building consumes no more energy than it produces. However, this needs further definition as follows.

In defining Net Zero status, a distinction is made between Source energy and Site energy. The thinking is that a unit of energy saved (or generated) at the Site (i.e. the project site) is worth perhaps 3 times more than that experienced at the Source (i.e. utility power station). For example, a unit of energy at the Site is after transmission losses and Source energy generation inefficiencies. This distinction is important in quantifying ZNE building status and also in the sizing of the renewable energy generation systems, such as a solar photovoltaic (PV) system.

To achieve a ZNE building in good design practice means to minimize energy consumption first and then apply solar PV electricity generation to cover the remainder of the energy consumption.

During the Schematic Design phase, when the program and general layout of the new or renovated building are established, a computerized energy model of the building is developed. This is used to determine the cooling and heating loads of the building and annual energy consumption. Very energy-efficient mechanical systems, lighting, and lighting controls are selected and designed as described above. In this way, building energy consumption is minimized first prior to the application of renewable energy generation systems such as solar PV. This computerized energy model for the building provides a way to quantify energy consumption and subsequent sizing of the solar PV system, thereby serving as documentation for achieving the ZNE building objective.

COST CONTROL AND BUDGETING METHODOLOGY

BVNA has had an excellent track record with budget compliance. Our budget compliance is achieved by conducting cost estimates at key project stages: Schematic Design, Design Development, 50% Construction Documents (CDs), and 95% CDs. If at any stage, the cost estimate deviates significantly from the project budget, we have the opportunity to alert the owner in time so that adjustments in the design can be accomplished, or in some rare cases where it is possible, the owner elects to increase the project budget to preserve design features he or she deems too desirable to delete. The important point is that there is an opportunity for dialogue and decision along the design path with regard to budget, so that there are no surprises at bidding.



**5. CONFLICT OF
INTEREST STATEMENT**

6. LITIGATION

**7. CONTRACT
AGREEMENT**

B U R E A

V E R I T A

5. CONFLICT OF INTEREST STATEMENT

Bureau Veritas North America, Inc. ensures that there is no conflict of interest with the City of Coalinga.

6. LITIGATION

In the course of our business meritless claims arise from time to time. It is the Company's policy not to comment on any current litigation. However, without waiving its policy, the Company has no judgments, pending litigation, liens, or claims that would adversely impact the financial stability, insurability, or performance of professional services of the Company.

7. CONTRACT AGREEMENT

Bureau Veritas North America, Inc. takes no exceptions to the contract agreement.

The proposal terms shall remain in effect for ninety (90) days from July 17, 2026.

8. COST PROPOSAL



B U R E A U

V E R I T A

8. COST PROPOSAL

The following fees include all costs associated with direct salary, overhead, profit, travel, lodging, car rental, food, tools, equipment, and all other miscellaneous expenses applicable to the work related to this project.

HOURLY RATES

ROLE	RATE
Principal-in Charge	\$260.00
Principal Engineer	\$260.00
Senior Project Manager	\$230.00
Senior Engineer	\$230.00
Senior Architect	\$230.00
Senior Commissioning Agent, LEED	\$230.00
Project Manager	\$180.00
Engineer	\$180.00
Architect	\$180.00
Designer	\$140.00
Commissioning Agent, LEED	\$180.00
Cost Estimator	\$200.00
Report/Specifications Writer	\$140.00
Senior CAD Designer/Drafter/BIM	\$165.00
CAD Designer/Drafter/BIM	\$100.00
Project Coordinator	\$100.00
Administrative	\$80.00



**BUREAU
VERITAS**



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San Luis Obispo, CA 93401
P: 805.792.1110

www.bvna.com

CITY OF COALINGA AGREEMENT FOR ON-CALL PROFESSIONAL SERVICES FOR ELECTRICAL SERVICES

This Agreement for On-Call Professional Services (“Agreement”) is made and entered into this ____ day of _____, by and between the City of Coalinga, a Municipal Corporation (“City”), and Bureau Veritas North America, Incorporated (“BVNA”) (“Provider”).

RECITALS

A. Provider represents to City that they are specially trained, experienced, licensed and competent to perform the services which will be required by this Agreement; and

B. Provider represents to City that they possess the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Provider to render the services as set forth in this Agreement, as Exhibit 1.

NOW THEREFORE, in consideration of the mutual covenants set forth herein for such other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. **Retention of Provider.** Subject to the terms and conditions set forth herein, City retains Provider to perform the services identified in this Agreement, as an independent contractor and Provider hereby accepts this independent contractor appointment.

2. **Scope of Services.** The Provider shall perform on-call professional services, in accordance with all the provisions of this Agreement. The Scope of Work is attached hereto as Exhibit 1. Provider shall correct any and all errors and/or omissions, which arise out of Provider’s negligence or intentional misconduct, in the performance of the Services and any documents resulting therefrom even though City has accepted said Services or documents. Provider shall make such corrections upon City’s request and at no cost or expense to City.

3. **Time of Performance.** This agreement shall remain in effect until the services have been delivered and not to exceed \$250,000.00. Contract time of completion for individual projects will be agreed upon before assignment of each project to Provider. Services designated in the scope of work shall be completed on agreed date unless prior written approval for a time extension has been granted by the Assistant City Manager or his/her designee.

4. **Compensation.** Compensation to be paid to Provider shall not exceed \$250,000.00

a. The total amount paid to Consultant under this Contract shall not exceed one hundred fifty thousand dollars (\$150,000.00). Consultant will be reimbursed for hours worked at the hourly billing rates specified in Exhibit "C" attached hereto and incorporated herein by this reference. The specified hourly rates shall include direct salary costs, employee benefits, overhead, and fee. Said amount shall be paid upon submittal of a monthly invoice showing completion of the tasks that month, including the services rendered, the costs incurred for materials, the person(s) rendering performed services, the amount of time spent by such person(s) and the applicable hourly rate. These rates are only adjustable in accordance with Exhibit "C".

b. In addition, Consultant will be reimbursed for incurred (actual) direct costs other than salary costs that are identified in the executed Task Order. Reimbursement for transportation and subsistence costs shall not exceed the rates as specified in the Task Order.

c. Specific projects will be assigned to Consultant through issuance of Task Orders.

d. After a project to be performed under this Contract is identified by the City, the City will prepare a draft Task Order; less the cost estimate. A draft Task Order will identify the scope of services, expected results, project deliverables, period of performance, and project schedule. The draft Task Order will be delivered to Consultant for review. Consultant shall return the draft Task Order within ten (10) calendar days along with a Cost Estimate, including a written estimate of the number of hours and hourly rates per staff person, any anticipated reimbursable expenses, overhead, fee if any, and total dollar amount. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signed by both the City and Consultant.

e. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, as set forth in the Contract, at the discretion of the City's Assistant City Manager, or his/her authorized representative.

f. When milestone cost estimates are included in the Task Order, Consultant shall obtain prior written approval for a revised milestone cost estimate from the Assistant City Manager or his/her authorized representative before exceeding such estimate.

g. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

h. Consultant shall not commence performance of work or services until notification to proceed has been issued by the City's Assistant City Manager or his/her authorized representative. No payment will be made prior to approval or for any work performed prior to approval of this Contract.

i. A Task Order is of no force or effect until executed by an authorized representative of City. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by City.

j. Consultant will not be allowed to add a markup on all sub-consultant and vendor invoices.

k. Consultant will be reimbursed, as promptly as fiscal procedures will permit upon receipt by City's Assistant City Manager or his/her authorized representative of itemized invoices. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than 45 calendar days after the performance of work for which Consultant is billing, or upon completion of the Task Order. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the Task Order and shall reference this Contract number, project title and Task Order number. Credits due City that include any equipment purchased under the provisions of Section 15 (Property of City) of this Contract, must be reimbursed by Consultant prior to the expiration or termination of this Contract. Invoices shall be mailed to City's Assistant City Manager or his/her authorized representative at the following address:

City of Coalinga
Attn: J. Barron
155 W Durian Ave.
Coalinga, California 93210

5. **Method of Payment.** Provider shall submit monthly billings to City describing the work performed during the preceding month. Provider's bills shall include a brief description of the Services performed and the date the Services were performed the number of hours spent and by whom, and a description of any reimbursable expenditures. City shall pay Provider no later than 30 days after the date of submittal of a complete invoice for completed tasks and approval of the invoice by City staff.

6. **Extra Work.** At any time during the term of this Agreement, City may request that Provider perform Extra Work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Services, but which the parties did not include in the Scope of Work. Extra work will be performed on an hourly basis under the Provider's most current hourly fee schedule. Provider shall not perform, nor be compensated for Extra Work without written authorization from City.

7. **Termination.** This Agreement may be terminated by the City immediately and without notice for cause or by City without cause upon ten (10) days' written notice of termination to Provider. Upon termination, Provider shall be entitled to compensation for Services performed up to the effective date of termination, unless this Agreement is terminated for cause, in which case, City may withhold compensation due Provider in order to reimburse City for any losses, damages or expenses caused by Provider's default under this Agreement.

8. **Equal Opportunity Employment.** Provider represents that it is an equal opportunity employer and it shall not discriminate against any sub provider, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age.

Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Provider shall also comply with all relevant provisions of City's programs or guidelines currently in effect as identified and provided to Provider by City.

9. **Insurance Requirements.**

a. Provider, at Provider's own cost and expense, shall procure and maintain, for the duration of this Agreement, the following insurance policies.

i. Workers Compensation Coverage. As required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per accident for bodily injury or disease.

ii. General Liability Coverage. Insurance Services Office (ISO) Form CG 0001, including products and completed operations, with limits of no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per occurrence for bodily injury, personal injury, and property damage. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be TWO MILLION AND NO/100 DOLLARS (\$2,000,000), twice the required occurrence limit.

iii. Automobile Liability Coverage. ISO Form Number CA 0001 covering any auto (Code 1), with a limit no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per accident for bodily injury and property damage.

iv. Professional Liability Coverage. Contractor will maintain Professional Liability coverage with limits no less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per occurrence or claim, and TWO MILLION AND NO/100 DOLLARS (\$2,000,000) policy aggregate.

b. If Provider maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by Provider.

c. Provider's insurance policies shall be "occurrence" policies and not "claims-made" coverage except for Professional Liability Coverage.

d. Provider may maintain an Umbrella policy in conjunction with the insurance policies referenced above. In such case, Provider shall be deemed to have satisfied the insurance requirements of this contract as long as:

a. the coverage limits of the Umbrella policy and of the underlying liability policy(ies), when combined, satisfy each of the per occurrence and aggregate

requirements identified in this subsection a.; and

b. coverage under the Umbrella policy is as broad as and includes all incidents and events covered by the underlying insurance that it supplements.

e. Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require Provider to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. Alternatively, the City may require Provider to provide a financial guarantee satisfactory to the City guaranteeing payment of losses and related investigations, claim administration, and defense expenses within the retention.

f. The policies are to contain, or be endorsed to contain, the following provisions:

a. The City and its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL and automobile liability policies with respect to liability arising out of work or operations performed by or on behalf of Provider including materials, parts, or equipment furnished in connection with such work or operations; products used by Provider; or automobiles owned, leased, hired or borrowed by Provider. General liability coverage can be provided in the form of an endorsement to Provider's insurance at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officers, officials, employees or volunteers.

b. For any claims related to this contract, Provider's insurance coverage shall be primary insurance as respects the City and its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City and/or its officers, officials, employees, or volunteers shall be in excess of Provider's insurance and shall be non-contributory.

c. Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

g. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

h. Provider shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Provider's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

i. Provider hereby grants to City and its officers, officials, employees, and volunteers a waiver of any right to subrogation which any insurer of Provider may acquire

against the City and/or its officers, officials, employees, and volunteers by virtue of the payment of any loss under such insurance. Provider agrees to obtain endorsements necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

j. The City reserves the right to modify the insurance requirements contained in this contract, including, without limitation, coverage limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

10. **Indemnification.** To the fullest extent allowable by law, Provider agrees to indemnify, defend and hold harmless the City and its officials, officers, employees, agents and volunteers from and against all claims, demands, actions, injuries, liabilities, losses, costs or damages, direct or indirect, and any and all attorneys' fees and other expenses which City or its officials, officers, employees, agents or volunteers may sustain or incur as a consequence of or are in any way related to Provider's or its owners, directors, officers, managers, employees, agents and subcontractor's willful or negligent acts or omissions in the performance of the services and Providers responsibilities and obligations to be performed under this agreement or its failure to perform or comply with any of its obligations or responsibilities contained in this agreement; excluding, however, such liability, claims, losses, damages or expenses arising from City's sole or active negligence or willful acts. This duty to indemnify, defend, and hold harmless shall survive the termination of this agreement. If Provider maintains additional coverage or higher limits than those required herein, then City shall be entitled to additional coverage or higher limits maintained by Provider.

11. **Independent Contractor Status.** It is understood and agreed that Provider, in the performance of the Services to be performed pursuant to this Agreement, shall act as and be an independent contractor and shall not act as an agent or employee of City. Provider shall obtain no retirement benefits or other benefits which accrue to City's employees and Provider hereby expressly waives any claim it may have to any such rights. Nothing in this Agreement shall create or be construed as creating a partnership, joint venture or any other relationship between City and Provider.

12. **Provider's Books and Records.**

a. Provider shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Provider under this Agreement.

b. Provider shall maintain all documents and records that demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City. Copies of such documents shall be provided to the City for inspection at the City offices.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Provider's business, City may, by written request, require that custody of the records be given to the City and that the records and documents be maintained in the City offices. Access to such records and documents shall be granted to any party authorized by Provider, Provider's representatives, or Provider's successor-in-interest.

13. **Professional Ability of Provider.** City has relied upon Provider's representations regarding its training and professional ability to perform the Services hereunder as a material inducement to enter into this Agreement. Provider shall therefore provide properly skilled personnel to perform all Services under this Agreement. The primary provider of the Services called for by this Agreement shall be [NAME] who shall not be replaced without the written consent of the City. All work performed by Provider under this Agreement shall be in accordance with the applicable professional standard of care and shall meet the local professional standard of quality ordinarily to be expected of competent persons in Provider's field of expertise working in Fresno County.

14. **Compliance with Laws.** Provider shall use the proper standard of care in performing the Services and shall comply with all applicable federal, state and local laws, codes, ordinances and regulations in effect at the time the Agreement is executed. In addition, if the request for proposal to provide professional services which are the subject of this Agreement cited any federal or state financial assistance involved in the project for which the Services are provided, the Provider shall perform all services in accordance with all applicable federal and state laws, rates and regulations in effect at the time the agreement is executed.

15. **Licenses.** Provider represents and warrants to City that it has all licenses, permits, qualifications, and insurance which are legally required of Provider to lawfully and competently perform the Services. Provider represents and warrants to City that Provider shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, and insurance which are legally required of Provider to lawfully and competently perform the Services. Provider shall maintain a City of Coalinga business license.

16. **Assignment and Subcontracting.** The parties recognize that a substantial inducement to City for entering into this Agreement is the reputation, experience and competence of Provider. Assignments of any or all rights, duties or obligations of the Provider under this Agreement will be permitted only with the express written consent of the City, which will not be

unreasonably withheld. Provider shall not subcontract any portion of the Services to be performed under this Agreement without the express written consent of the City, which will not be unreasonably withheld. If City consents to such subcontract, Provider shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in this Agreement shall: (1) create any contractual relationship between City and sub Provider; (ii) create any obligation on the part of the City to pay or to see to the payment of any monies due to any such subcontractor; (iii) or relieve Provider of any of its obligations and responsibilities under this Agreement.

17. **Attorneys' Fees.** If an action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other reasonable relief to which he may be entitled. With respect to any suit, action or proceeding arising out of or related to this Agreement, or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the Superior Court for the County of Fresno, State of California for any proceeding arising hereunder.

18. **Sole and Only Agreement.** This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the matters set forth herein and contains all of the covenants and agreements between the parties regarding said matters. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which are not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

19. **Invalidity.** If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

20. **Amendment.** No change, amendment or modification of this Agreement shall be valid unless the same be in writing and signed by the parties hereto.

21. **Governing Law.** This Agreement shall be construed and governed pursuant to the laws of the State of California. Any action to enforce this Agreement is to be brought in Fresno County, California.

22. **Waiver.** Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

23. **Mediation.** The parties agree to make a good faith attempt to resolve any disputes arising out of this Agreement through mediation prior to commencing litigation. The parties shall mutually agree upon the mediator and shall divide the costs of mediation equally. If the parties

are unable to agree upon a mediator, the dispute shall be submitted to JAMS/ENDISPUTE (“JAMS”) or its successor in interest. JAMS shall provide the parties with the names of five qualified mediators. Each party shall have the option to strike two of the five mediators selected by JAMS and thereafter the mediator remaining shall hear the dispute. If the dispute remains unresolved after mediation, either party may commence litigation.

24. **Authority to Enter Agreement.** Provider has all requisite power and authority to conduct its business and to execute, deliver and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

25. **Notice.** Except as otherwise expressly provided herein, any notice, consent, authorization or other communication to be given hereunder shall be in writing and shall be deemed duly given and received when delivered personally, when transmitted by facsimile or e-mail if receipt is acknowledged by the addressee, one business day after being deposited for next-day delivery with a nationally recognized overnight delivery service, or three business days after being mailed by first class mail, charges and postage prepaid, property addressed to the party to receive such notice at the last address furnished for such purpose by the party to whom notice is directed and addressed as follows:

CITY:

City of Coalinga
155 West Durian
Coalinga, California 93210

PROVIDER:

Bureau Veritas North America, Inc.
1411 Marsh St, Suite 107
San Luis Obispo, California 93401

IN WITNESS WHEREOF, the parties have executed this Agreement effective on the day and in the year first set forth above.

CITY OF COALINGA, a Municipal Corporation

By: _____
Sean Brewer, City Manager

PROVIDER

By: _____
Richard Henrikson, P.E., LEED AP
Vice President

APPROVED AS TO CONTENT:

ATTEST:

Jesse Barron
Assistant City Manager

City Clerk/Deputy City Clerk

Attachments:

Exhibit A – Scope of Work

Exhibit 1 – Scope of Services

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Adoption of Resolution No. 4360 and Acceptance of Final Map for Tract No. 6483, For WM Estates, LLC, A California Limited Liability Company
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Jesse Barron, Assistant City Manager

I. RECOMMENDATION:

It is recommended that the City Council adopt Resolution No. 4360 and accept the final map Tract No. 6483 and subdivision agreement for WM Estates, LLC. The developer has provided the city security in the form of bonds for the completion of the remaining 51 percent of the on-site public improvements.

II. BACKGROUND:

On August 13, 2024, by Resolution No. 024P-007 the Planning Commission approved the Tentative Subdivision Map, TSM 24-01, Tract No. 6483. On December 5, 2024 the developer obtained approval of the required on-site improvement plans. The developer, at his request was issued City permits to proceed with the construction of the on-site public improvements and is 49 percent complete to date not including City final acceptance. The developer has requested that the city proceed with the filing of the final map for the subject tract. The developer has provided the city security in the form of bonds for the completion of the remaining 51 percent of the on-site public improvements.

III. DISCUSSION:

City Council to approve and accept the filing of the final map, as approved by Resolution No. 024P-007 the Planning Commission approved the Tentative Subdivision Map, TSM 24-01 for Tract No. 6483.

IV. ALTERNATIVES:

None.

V. FISCAL IMPACT:

There will be no fiscal impact.

ATTACHMENTS:

File Name	Description
WM_Estates_Subdivision_Agreement.pdf	Subdivision Agreement
Map_of_Tract_No_6483.pdf	Map of Tract No. 6483
Resolution_4360_Tract_6483.pdf	Resolution No. 4360

SUBDIVISION AGREEMENT

This Subdivision Agreement ("Agreement") is entered into as of _____, 2026, (the "Effective Date"), between the CITY OF COALINGA, a California municipal corporation and general law city (the "City"), and WM ESTATES, LLC, A CALIFORNIA LIMITED LIABILITY COMPANY (the "Subdivider"), with respect to the following:

Recitals

A. On August 13, 2024, by Resolution No. 024P-007, the Planning Commission of the City approved a tentative subdivision map, TSM 24-01, for Tract No. 6483, a subdivision of real property within the corporate limits of the City (the "Subdivision"). The real property within Tract No. 6483 is described on Exhibit A, which is attached to and incorporated in this Agreement.

B. The Subdivider has submitted for approval a final map of the Subdivision in full compliance with State law, including the Subdivision Map Act (California Government Code §§ 66410 *et seq.*) (the "Map Act"), and the City Subdivision Ordinance.

C. The conditions of approval for the tentative map of Tract No. 6483 require improvements within and adjacent to the Subdivision and satisfaction of certain other conditions.

D. Revised improvement plans for the Subdivision, prepared by Landmark Surveying & Engineering, were reviewed and finally approved by the City Engineer on December 5th, 2024 (the "Plans"). The Plans, including any duly approved modifications or additions thereto, are incorporated in this Agreement as though set forth herein. As of the date of this Agreement, the Subdivider has completed and the City has accepted approximately 52 percent of the improvements specified by the Plans.

E. The Map Act and the Coalinga Municipal Code require certain security to guarantee installation of the required improvements and payment of all costs in connection therewith.

F. Filing and processing fees, inspection fees, impact, connection and utility fees and all other fees relating to the Subdivision and pertaining to:

(i) City permits, approvals, plan checking and inspection required in accordance with the Coalinga Municipal Code and State law, and

(ii) any other permits or approvals by any other government agency,

have been paid or will be paid by the Subdivider when required; the Subdivider acknowledges the City's right to withhold and prevent occupancy of the Subdivision until such fees are paid in full.

G. The parties desire to enter this Agreement to insure performance by the Subdivider of its obligations under the City Subdivision Ordinance and the Map Act and to specify other agreements and conditions relating to development of the Subdivision.

H. The Subdivider warrants, and the City is relying thereon in entering this Agreement, that any and all parties having record title interest in the real property within the Subdivision which may become a fee interest have subordinated to this Agreement. All such instruments of subordination, if any, are attached to and made part of this Agreement.

Based on the foregoing recitals, and in consideration of the mutual covenants, promises and agreements contained in this Agreement, the City and the Subdivider agree as follows:

Agreement

1. Improvements.

- a. After the City Council approves this Agreement, the Subdivider shall cause all remaining subdivision improvements required by the Conditions of Approval, Exhibit B, as specified in Exhibit C (the "Remaining Improvements"), to be made and constructed within 12 months after the Effective Date. Exhibits B and C are attached to and incorporated in this Agreement. All Remaining Improvements shall be made, constructed and completed in full compliance with the requirements of the City's current "Construction Standards," the Plans as finally approved by the City Engineer, any changes or alterations in such work that may be agreed to by the City and the Subdivider, the Conditions of Approval in Exhibit B, and all applicable federal, State and local laws, codes and standards. Without limiting the foregoing, the Subdivider, its contractor and all subcontractors shall comply with the California Building Standards Code; the Building Code, the Electrical Code, the Plumbing Code and the Mechanical Code of the City; and all other applicable codes of the City as determined by the City Engineer.
- b. The Subdivider shall pay for any and all materials, provisions and other supplies used in, upon, for or about the performance of such work, for any and all work or labor done thereon by contractors, subcontractors, laborers, materialmen and any other persons employed in performance of work on the Remaining Improvements. and for any and all amounts due under the State Unemployment Insurance Act with respect to such work or labor.
- c. The Subdivider may request an extension of time to complete the Remaining Improvements. The request must be submitted to the City Engineer in writing not less than four weeks before expiration of the initial 12-month completion period, and must contain a statement of the facts and circumstances necessitating the extension. The City Manager may grant such extension in his or her reasonable discretion. In that regard, if any substantial change has occurred in the Subdivision during the term of this Agreement, the City Manager will have the

right, subject to the City Council's approval, to impose additional reasonable conditions to the extent allowed by law or to require reasonable adjustments in the provisions of this Agreement, including the construction standards, cost estimates and improvement security.

- d. The Subdivider shall remedy any defective work or labor or any defective materials in the Improvements, and shall pay for any damage to other work resulting therefrom, which occurs within one year after the date the City Council accepts the Remaining Improvements.
- e. If the Subdivider fails or neglects to comply with the provisions of this Agreement, the City will have the right (but not the obligation) at any time to cause such provisions to be met by any lawful means and to recover from the Subdivider and/or its sureties the full cost and expense incurred by the City in doing so. This right is in addition to and without limitation on any other remedy the City may have for the Subdivider's failure or neglect.

2. Security.

Before starting any work on the Remaining Improvements, the Subdivider shall furnish to the City security in accordance with Sections 66496 and 66499 of the Map Act for performance and completion of the Improvements and payment therefor, as follows:

- a. To secure faithful performance of this Agreement, security in the amount of \$667,875.00, which is equal to 100 percent of the estimated cost of the Remaining Improvements, as determined by the City Engineer;
- b. To secure payment to the Subdivider's contractor, subcontractors, materialmen, laborers and all other persons furnishing labor, materials or equipment in performance of this Agreement, security in the amount of \$367,331.00, which is equal to 50 percent of the estimated cost of the Remaining Improvements, as determined by the City Engineer;
- c. To secure payment of the cost of setting interior monuments, security in the amount of \$13,150.00, which is equal to 100 percent of the estimated cost of the work of setting such monuments, as determined by the City Engineer.

Also, to secure the guarantee and warranty of all completed Remaining Improvements, as well as the improvements completed and accepted prior to the Effective Date, for a period of one year following completion and acceptance of the Remaining Improvements, prior to final acceptance of any such Remaining Improvements by the City, the Subdivider shall furnish to the City security in the amount of \$141,039.50, which is equal to 10 percent of the total estimated cost of all Improvements required by the Conditions of Approval and specified on the Plans, as determined by the City Engineer.

As part of the obligations guaranteed by the security described in this Section 2, and in

addition to the face amount of the security, there will be included costs and reasonable expenses and fees, including reasonable attorneys' fees, incurred by the City in successfully enforcing the obligations secured.

All security will be in a form acceptable to the City Attorney and the City Engineer. If the security is furnished in the form of an instrument of credit, it will be in the format approved by the City and will be attached to this Agreement. If the security is furnished in the form of a bond or bonds, the performance and payment bonds will be in the forms required by Sections 66499.1 and 66499.2 of the Map Act, as applicable, and all bonds will be executed by a corporate surety company authorized to transact surety business in the State of California. Liability for security will be limited as set forth in Section 66499.9 of the Map Act.

Release of securities will be as follows:

- a. Security given for faithful performance may be released 35 days after recording the notice of completion for the Remaining Improvements, provided that evidence of recording the notice of completion has been furnished to the City, the City Council has finally accepted such Remaining Improvements and the City has been furnished the security guaranteeing and warranting the Remaining Improvements required by this Section 2. If the performance security is an instrument of credit, it will be released in the manner provided in subdivision 66499.7(a) of the Map Act.
- b. Security given to secure payment to the contractor, the subcontractors, materialmen, laborers and other persons furnishing labor, materials or equipment may be released 60 days after the notice of completion for the Remaining Improvements is recorded, provided no stop notices, mechanics' liens or other claims thereon have been filed with the City in accordance with the Map Act.
- c. Security guaranteeing and warranting that the completed Remaining Improvements and other improvements remain satisfactory during the required one-year warranty period may be released upon correction by the Subdivider of any defects in any such Improvements existing at any time during the one-year period.
- d. Security for setting of interior monuments may be released as provided in Sections 66497 and 66499.7 of the Map Act.

If any Remaining Improvements do not conform to the City-approved Plans and specifications or are defective in work or materials, and such failure to conform or defect is not corrected within the time limit specified by the City Engineer, the City will have the authority to order the necessary work done and to recover the cost of such work, as well as any costs of enforcing such obligation, including reasonable attorneys' fees and legal expenses, from the Subdivider and the Subdivider's surety or (if applicable) the financial institution providing the instrument of credit.

3. Inspection.

The City Engineer or his/her duly authorized representative will inspect all work of Remaining Improvements made in connection with the Subdivision as they progress for compliance with City requirements, including the Plans and all provisions of this Agreement. The Subdivider shall give at least 24 hours notice to the City Engineer, but not less than one full working day, prior to any desired inspection. Any Remaining Improvements installed without inspection by the City Engineer or his/her representative will be subject to rejection. However, inspection by the City will in no way relieve the Subdivider or its sureties of full responsibility for noncomplying or defective work or materials in the Remaining Improvements.

When the City Engineer has determined, based on a final inspection, that all Remaining Improvements have been satisfactorily completed in compliance with the Plans, this Agreement and other City requirements, the City Engineer shall prepare and submit to the City Council, for the City Council's consideration at its next available regular meeting, a proposed notice of completion for the Remaining Improvements together with his/her recommendation thereon. The Remaining Improvements will be approved and accepted on behalf of the City only by resolution of the City Council. If the City Council approves and accepts the Remaining Improvements, the City Engineer shall file the executed notice of completion with the Fresno County Recorder as promptly as practicable.

The Subdivider has deposited \$29,301.14 with the City prior to the Effective Date, which is the amount estimated by the City Engineer to cover the cost of inspection. If the costs of inspection exceed the initial deposit, neither final inspection nor acceptance of the Improvements will be permitted prior to receipt by the City of an additional deposit to cover the actual full costs of inspection as determined by the City Engineer.

4. Safety.

The Subdivider shall perform all work under this Agreement in accordance with the applicable sections of the most current versions of Title 3 of the California Administrative Code (CalOSHA) and the WATCH (Work Area Traffic Control Handbook) published by Building News, Inc. The Subdivider shall ensure adequate protection for members of the public who may use public roads or rights-of-way affected by the Remaining Improvements and/or work under this Agreement.

Without limiting the foregoing, the Subdivider shall place barricades and related facilities in such number and at such locations as required for public safety and compliance with law. At night such barricades will be equipped with flashing yellow lights. The City Engineer, Public Utilities Director or Police Chief will have the right to require, and the Subdivider shall promptly install or place, additional barricades or other facilities to assure public safety if any of them deem the same necessary or desirable for public safety. In addition to and without limitation on Section 6, the Subdivider will be fully responsible for all loss, liability or damages which may arise out of failure of the Subdivider, its contractor, subcontractors or any employees thereof to comply with this Section 4, whether or not on public property, and shall indemnify, defend and hold harmless the City from any and all claims, loss, liability, damages or causes of action

arising therefrom or related thereto.

5. Additional Agreements and Conditions.

- a. In addition to construction, installation and completion of the Remaining Improvements, the Subdivider shall comply with and satisfy all other Conditions of Approval specified in Exhibit B.

6. Indemnity.

The Subdivider shall indemnify, defend and hold harmless the City and its Council, boards, commissions, officers, officials, employees and agents from any and all loss, liability, costs and damages (whether in contract, statute, tort or strict liability, including without limitation death at any time, personal injury or property damage), and from any and all suits and claims in law or equity (including attorneys' fees, court costs and legal expenses), arising directly or indirectly out of or in any way connected with (i) any act, error or omission at any time of the Subdivider, its contractor(s), subcontractors or any of their respective, employees, agents or representatives in performing work under this Agreement, including without limitation work in or upon streets or other rights-of-way in the Subdivision and premises adjacent to the Subdivision; (ii) the design, construction, operation or maintenance of the Remaining Improvements specified in the Plans, or any portion thereof; or (iii) the use by any person of any patent or patented articles in the construction of the Remaining Improvements.

The foregoing paragraph will apply to the greatest extent allowed by law, but will not apply to, and the Subdivider shall not be responsible for, any loss, liability, costs, damages, suits or claims caused solely by the active negligence or willful misconduct of the City its officials, officers or employees acting within the scope of their authority.

The use of any and all streets and other Remaining Improvements will, at all times prior to final acceptance of such streets and Remaining Improvements by the City Council, be the sole responsibility and exclusive risk of the Subdivider. Issuance of any occupancy permits by the City for dwellings in the Subdivision will not be considered acceptance or approval of any streets or other Remaining Improvements in the Subdivision.

7. Insurance.

Before work is commenced pursuant to this Agreement, the Subdivider shall obtain and maintain, or cause each of its contractor(s) and subcontractors to obtain and maintain, in full force and effect during the performance of the work, at its own expense and risk, insurance on terms and conditions described in this Section and file with the City Engineer a certificate evidencing that such insurance is in full force and effect. The liability insurance will name the City, its Council, boards, commissions, officers, employees and agents as insureds or additional insureds, and will indemnify the City and such persons against liability for loss occasioned by acts or omissions of the Subdivider, or its contractor or subcontractor, as applicable, or their respective employees under this Agreement. The insurance shall be in the following minimum limits and on at least the following terms:

- a.
 - (1) General Liability. \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, death and property damage. If commercial general liability insurance or other form with a general aggregate limit is used, either the general aggregate limit will apply separately to this Subdivision or the general aggregate limit will be twice the required occurrence limit.
 - (2) Automobile Liability. \$1,000,000 combined single limit per accident for bodily injury and property damage.
 - (3) Workers' Compensation and Employer's Liability. Workers' Compensation limits as required by the California Labor Code, and Employer's Liability limits of \$1,000,000 per accident.

If the Subdivider itself performs any actual construction of Improvements under this Agreement, the Subdivider itself shall obtain, maintain and provide all insurance coverages and provide all insurance certificates, endorsements and other matters required by this Section 7. However, if the Subdivider itself does not perform any construction of the Improvements or any portion thereof and its contractor(s) and subcontractors are solely responsible to the Subdivider for construction of all the Improvements under this Agreement, the obtaining, maintaining and providing by each contractor or subcontractor of (i) all insurance coverages and (ii) all insurance certificates, endorsements and other matters required by this Section 7 shall be deemed the Subdivider's compliance with this section. In any case, the Subdivider shall be solely responsible for ensuring compliance with this section.

- b. The policies will contain, or will be endorsed to contain, the following provisions:

- (1) General Liability and Automobile Liability Coverages.

(A) The City, its Council, boards, commissions, officers, employees and agents will be covered as insureds as to liability arising out of activities performed by or on behalf of the Subdivider/contractor/subcontractor, products and completed operations of the Subdivider/contractor/subcontractor, premises owned, occupied or used by the Subdivider/contractor/subcontractor, or automobiles owned, leased, hired or borrowed by or on behalf of the Subdivider/contractor/subcontractor. The coverage will contain no special limitations on the scope of protection afforded to the City and such other additional insureds.

(B) The insurance will be primary insurance with respect to coverage of the City, its officers, officials, agents and employees. Any insurance or self-insurance maintained by the City will be excess of the Subdivider's/contractor's/subcontractor's insurance and will not contribute with it.

(C) Failure to comply with the reporting provisions of the insurance policies will not affect coverage provided to the City or its Council, boards,

commissions, officers, employees or agents.

(D) The insurance will apply separately to each insured against whom claim is made or suit is brought, except with respect to the aggregate limits of the insurer's liability.

(2) Workers' Compensation and Employer's Liability Coverages.

The Subdivider/contractor/subcontractor shall waive all rights of subrogation against the City and its Council, boards, commissions, officers, employees and agents for losses arising from work performed by the Subdivider/contractor/subcontractor or their respective subcontractors or employees under this Agreement.

- c. Each insurance policy required under this section will be endorsed to state that coverage will not be suspended, voided, canceled or reduced in coverage or limits unless at least 30 days prior written notice has been given to the City Manager by certified mail, return receipt requested. The endorsement must not contain any "best efforts" or similar qualification on the notice requirement.

If any required insurance coverage is provided by a policy which also covers the Subdivider/contractor/subcontractor or a person or entity other than the City, the policy must contain a standard form of cross liability endorsement.

- d. The Subdivider/contractor/subcontractor shall furnish the City with certificates of insurance and with original endorsements effecting the coverages required by this section. The certificates and endorsements for each insurance policy will be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements will be on forms provided by or acceptable to the City. Where, by statute, the City's workers' compensation forms cannot be used, equivalent forms approved by the State and acceptable to the City Attorney will be substituted. All certificates and endorsements must be received and approved by the City before work commences under this Agreement. On request by the City at any time during the term of this Agreement, the Subdivider shall submit, or cause its contractor or subcontractor (as applicable) to submit, complete, certified copies of the required insurance policies.
- e. Neither the limits of liability of insurance specified in this section, nor the provision of insurance and insurance certificates, endorsements and other matters by the Subdivider's contractor(s) or subcontractors under paragraph 7.a., will limit the liability of the Subdivider under this Agreement or relieve the Subdivider for any responsibility or liability for work performed under this Agreement.
- f. All insurance required by this section will be issued by a corporate insurer authorized to do insurance business in California and having a rating of no less

than A-XIII in Best's Insurance Rating Guide.

8. Approvals.

This Agreement and all securities provided pursuant to Section 2, all insurance policies or certificates and all other documents submitted pursuant to this Agreement will be subject to approval by the City Manager as to substance and by the City Attorney as to form and legal sufficiency.

9. Successors and Assigns.

This Agreement will benefit and be binding on the parties and their respective assigns, transferees and successors-in-interest.

10. Attorneys' Fees.

If either party brings a legal action or arbitration to enforce or interpret any part of this Agreement, the prevailing party in the action or arbitration will be entitled to recover from the other party reasonable attorneys' fees, court costs and legal expenses in the amounts determined by the court or tribunal having jurisdiction.

11. Notices.

All notices in connection with this Agreement must be written and given by personal delivery or first-class U.S. mail to a party at its respective address below:

To the City: City of Coalinga
Attn.: City Manager
155 W. Durian Avenue
Coalinga, CA 93210

To the
Subdivider: WM Estates, LLC, a California limited liability company.
2837 Hidden Valley Road
Templeton, CA 93465

Notice by personal delivery will be effective on delivery; notice by mail will be effective on receipt or three days after the postmark date, whichever is earlier.

12. Modification; Amendment.

This Agreement may be modified or amended only by a written instrument, signed by duly authorized representatives of the Subdivider and the City and approved by the City Council. No other statement, action or representation will be effective to modify or amend any provision of this Agreement.

13. Governing Law; Interpretation.

- a. This Agreement will be interpreted and enforced, and the rights and duties (both procedural and substantive) of the parties will be determined, according to California law.
- b. In interpreting this Agreement, unless the context clearly requires otherwise, singular includes plural, masculine includes feminine and vice versa, and neuter includes masculine and feminine.

* * * * *

Each party acknowledges that it has executed and entered into this Agreement as of the Effective Date.

CITY OF COALINGA

By: _____
Sean Brewer, City Manager

ATTEST:

By: _____
Shannon Jensen, City Clerk

WM Estates, LLC, a California limited liability company

By: Greg Sanders

Name: Greg Sanders

Title: Manager

By: _____

Name: _____

Title: _____

EXHIBIT A

TRACT NO. 6483 DESCRIPTION

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF COALINGA, COUNTY OF FRESNO, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

Lot 57 of Tract 5776 Warthan Meadows II, in the City of Coalinga, County of Fresno, State of California, according to the map thereof recorded November 20, 2007, in Volume 80, Pages 20 through 34, inclusive, of Plats, Fresno County Records.

EXCEPTING THEREFROM, an undivided one-half interest in and to all, oil, gas petroleum and other hydrocarbon substances and minerals located in, under and upon said property, TOGETHER WITH, the right to go upon said property at any time hereafter for the purpose of developing and extracting oil, gas, minerals, and other hydrocarbon substances from said land, and to erect and construct upon said land any and all equipment, derricks, telephone and telegraph lines, storage tanks, and any and all things necessary or incidental to the exploration and development of said land for oil, gas and other hydrocarbon substances and minerals, TOGETHER WITH, the rights of way for passage over, upon, across, and egress and ingress to and from said land for any or all of the above purposes, as reserved by Karl H. Brix And Emma Brix Fenston and Theodore F. Brix in the Deed recorded March 30, 1948 in Book 2642, Page 32 Of Official Records, as Document No. 15799.

ALSO EXCEPTING THEREFROM, all remaining interest in and to all oil, gas petroleum, and other hydrocarbon substances and minerals located in, under, and upon said property, as reserved by Hofmann Land Development Company, in the Deed recorded December 29, 2008, as Document No. 2008-0176400, and by Corrective Grant Deed recorded August 17, 2009, as Document No. 2009-0113582 both of Official Records.

EXHIBIT B

TRACT NO. 6483 CONDITIONS OF APPROVAL

(See Attached)

EXHIBIT B

RESOLUTION 024P-007

A RESOLUTION OF THE CITY OF COALINGA PLANNING COMMISSION APPROVING A SITE PLAN REVIEW AND TENTATIVE SUBDIVISION MAP APPLICATION NO. TSM 24-01 TO BE LOCATED AT THE NORTH SIDE OF CHARDONNAY AND NEAR MERCED AVENUE IN THE WARTHAN MEADOWS MASTER PLANNED DEVELOPMENT

WHEREAS, the City of Coalinga Community Development Department received an application for a Site Plan Review and Tentative Subdivision Map for the construction of 46 detached single-family residential homes located in the warthan meadows master planned development near Merced Ave and Chardonnay; and

WHEREAS, the subject project requires approval of a Site Plan Review, in accordance with Title 9, Chapter 2 of the Coalinga Municipal Code; and

WHEREAS, the subject project requires approval of a Tentative Subdivision Map, in accordance with Title 9, Chapter 7 of the Coalinga Municipal Code; and

WHEREAS, appropriate applications were filed and deemed complete by the Coalinga Community Development Department on June 13, 2024; and

WHEREAS, the project has been determined that no further environmental review is required as the proposed development is consistent with the certified initial study mitigated negative declaration approved in 2005 that covers the entire master planned area, and;

WHEREAS, the subject application was reviewed for compliance with all applicable sections of the Coalinga Municipal Code; and

WHEREAS, the Planning Commission completed its review of the proposed development and information contained in the staff report at its meeting on August 13, 2024; and

WHEREAS, the Planning Commission has made the following findings based on the development proposal:

Site Plan Review

- (1) The proposed construction are in substantial conformance with the General Plan, Municipal Code, and any applicable plans adopted by the City.
- (2) The proposed construction/alterations conform to the requirements of the applicable Zoning Districts.
- (3) The proposed construction/alteration conforms to all applicable design standards and guidelines, as adopted by the City Council.
- (4) The construction/alteration will not have significant adverse effects on the public health, safety and welfare.

Tentative Subdivision Map

- (a) The proposed subdivision, together with the provisions for its design and improvement, is consistent with the Coalinga General Plan's objectives, policies, and general land uses.
- (b) That site is physically suitable for the proposed type of development and density, the design of the subdivision is not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat. The design of the subdivision is not likely to cause serious public health problems, or conflict with easements, acquired by the public at large, for access through or use of property within the proposed subdivision. In addition, the map does not fail to meet or perform one or more requirements or conditions imposed by the "Subdivision Map Act".
- (c) The project has been determined to be exempt from CEQA processing under the provisions of Government Code Section 15332 (Infill Development) and an environmental impact report was not prepared for the proposed subdivision.

NOW THEREFORE BE IT RESOLVED, that the Planning Commission hereby recommends the approval of the Site Plan Review and the Tentative Subdivision Map Application No. TSM 24-01 subject to the conditions attached hereto (Exhibit "A") which are also incorporated by this reference.

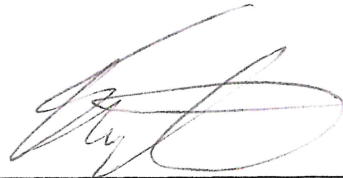
PASSED AND ADOPTED, by the City of Coalinga Planning Commission at their regularly scheduled meeting held on the 13th of August 2024.

AYES: Hill, Helmar, Yeadon, Papietro, Stoppenbrink

NOES: None

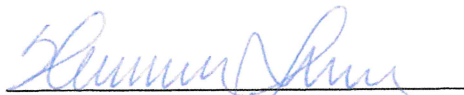
ABSTAIN: None

ABSENT: None



Planning Commission Chairman

ATTEST:



City Clerk/Deputy City Clerk

Exhibit "A"
CONDITIONS OF APPROVAL
SITE PLAN REVIEW AND TENTATIVE SUBDIVISION MAP,
APPLICATION NO. 24-01

The staff is recommending approval of the proposed project to the Planning Commission with the following conditions:

General Conditions

- COA 1. The applicants/developers shall defend, indemnify, and hold harmless the City or any of its boards, commissions, agents, officers, and employees from any claim, action, or proceeding against the City, its boards, commissions, agents, officers, or employees to attack, set aside, void, or annul the approval of the project when such claim or action is brought within the time period provided for in applicable State and/or local statutes. The City shall promptly notify the applicants/developers of any such claim, action, or proceeding. The City shall coordinate in the defense. Nothing contained in this condition shall prohibit the City from participating in a defense of any claim, action, or proceeding if the City bears its own attorney's fees and costs, and the City defends the action in good faith.
- COA 2. An approved site plan becomes void in the event that less than fifty (50) percent of the site, or an approved phased development, has not occurred within twelve (12) months after the approval of the site plan. Approval of the site plan may be extended for an additional period or periods of twelve (12) months upon a written request to the Community Development Department before the expiration of the first approval.
- COA 3. This tentative subdivision map shall expire within the time frames prescribed under the State Subdivision Map Act. Any minor changes may be approved by the Director. Any substantial changes will require the filing of an application for an amendment to be considered either by the Director, the Planning Commission or City Council as deemed appropriate. All requirements of any law, ordinance or regulation of the State of California, City of Coalinga, and any other governmental entity shall be complied with in the exercise of this approval.
- COA 4. Minor revisions to the site plan after Commission approval may be reviewed and approved by the Community Development Director. Those revisions determined to be major shall be referred to the Commission for review and approval.
- COA 5. This tentative tract map is granted for the land described in the application on file with the City of Coalinga. The locations of all buildings and other features shall be located and/or designed substantially as shown in the aforementioned applications, unless otherwise specified herein.
- COA 6. Within thirty (30) days after the effective date of tentative subdivision map approval, the subdivider shall file with the Director written acceptance of the conditions of approval stated herein.
- COA 7. Compliance with and execution of all conditions listed herein shall be necessary, unless otherwise specified, prior to obtaining a certificate of occupancy. Deviation from this requirement shall be permitted only by written consent from the Director and/or as

authorized by the Planning Commission. Failure to comply with these conditions shall render this entitlement null and void.

- COA 8. All heating and air conditioning units shall be ground/surfaced mounted and approved for location by the Building Official.
- COA 9. All approvals may be subject to periodic review to determine compliance with the permit and its conditions of approval. If a condition of approval specifies that activities or uses allowed under the permit are subject to periodic reporting, monitoring or assessments, it shall be the responsibility of the permit holder, property owner, or successor property owners to comply with such conditions.
- COA 10. Construction hours shall be limited to normal working hours. All construction equipment shall be properly maintained and muffled to avoid nuisances to the surrounding or neighboring property owners.
- a Weekdays from 7:00 a.m. to 6:00 p.m.;
 - b Saturday from 8:00 a.m. to 5:00 p.m.;
 - c Sunday and Holidays - no construction allowed unless authorization is granted by the City Manager.
- COA 11. The project proponent shall adhere and comply with the requirements and mitigation measures in the Initial Study/Mitigated Negative Declaration Certified by the City Council on January 4, 2005. This document shall become part of this approval. This document can be found on the City's website.
- COA 12. Construction activities shall comply with applicable Municipal Code and Zoning Ordinance sections, including Chapter 4, Article 4, Performance Standards.
- COA 13. Disposal of hazardous materials as part of construction and operations shall be in compliance with applicable Local, Federal and State regulations.
- COA 14. All required local, County, State, or Federal permits shall be obtained prior to the start of operations.
- COA 15. If the construction of a building or structure, or the use established in the building or structure is contrary to the project approval, therefore violating any provision of the Zoning Ordinance, or would require additional permits, then the original approval shall be deemed null and void.
- COA 16. On-site Construction Site, Grading, Utility, and Landscape & Irrigation plans shall be submitted to the Community Development Department for review and approval by City Engineer prior to building permit issuance.
- COA 17. A landscaping plan shall be submitted to the Community Development Department for review and approval.
- a Water efficient landscaping. The model Water Efficient Landscaping Ordinance, as published by the California Department of Water Resources, pursuant to California Water Conservation in Landscaping Act (Government Code § 65591, et seq.), was adopted in full, by reference, and effective in the City of Coalinga commencing on

January 1, 2010. A copy of the Water Efficient Landscaping Ordinance is retained on file in the Office of the City Manager, the Community Development Department, and the Office of the Coalinga City Clerk at all times. Landscaping plans must be consistent with the adopted Water Efficient Landscaping Ordinance.

- b. Landscaping required. A minimum of fifty (50) percent of the front yard in Residential Districts must remain pervious, and shall be planted or landscaped with trees, shrubs, groundcover, or may be treated with ornamental gravel, crushed rock or similar landscape material.
 - c. Maintenance. Property owners shall maintain landscaped areas in a neat and weed-free fashion and may be required by the Community Development Director to provide a permanent underground irrigation system equipped with an automatic irrigation timer or controller. Property owners shall trim trees to avoid entanglement in power lines and other utility lines above ground.
 - d. Plant species. Property owners shall use native and compatible non-native plant species to fulfill landscaping requirements. Drought-resistant species are highly encouraged.
- COA 18. The applicant shall submit a revised/corrected final construction site plan including all conditions of approval for review and approval by the City Engineer and Community Development Director prior to the issuance of a building permit.
- COA 19. All windows shall be of EPA "Energy Star" labeled windows with low-e coatings that can be fully opened and sealed to allow for cross breezes to facilitate passive cooling of the home.
- COA 20. All Community Development Department, Engineering and applicable Development Impact Fees shall be paid in full prior to the issuance of a building permit.
- COA 21. Plans submitted for Building Permit shall be in substantial conformance with plans approved by the Community Development Department.

Subdivision Design

- COA 22. This subdivision shall meet all applicable requirements of the City of Coalinga Municipal Code including Article 9, Chapter 7.
- COA 23. The project proponent shall be required to pay water, landscaping/irrigation and sewer impact fees as specified by the City of Coalinga Municipal Code at the time building permit applications are filed.
- COA 24. The project proponent shall construct drainage, sewage, water, and natural gas facilities in accordance with the plans and calculations which must be submitted to the Public Works Department for review and approval prior to construction.
- COA 25. All outdoor walkways shall be illuminated in accordance with the requirements of Section 9-4.206, Lighting and Illumination, of the Coalinga Municipal Code.

- COA 26. The project proponent shall offer in dedication all necessary easements for drainage, sewer, water and other public utilities as determined by the improvement plans and as approved by the Coalinga Public Works Department.
- COA 27. Hydraulic calculations, required and approved by the Public Works Department shall be required for all drainage and sewer facilities.
- COA 28. Any construction work within the City of Coalinga right-of-way shall be accomplished under an encroachment permit issued by the Public Works Department.
- COA 29. No construction of improvements shall commence until all plans and/or calculations required by these conditions have been approved by the Public Works Department.
- COA 30. Owner/Contractor must comply with the Federal Clean Water Act, Section 402(p) and the Phase I Rule regulations under the National Pollutant Discharge Elimination System (NPDES). Since the site grading is one (1) acre, or more, the Owner/Contractor must file a Notice of Intent (NOI) with the State Water Control Board, and submit a Storm Drain Pollution Prevention Plan (SWPPP) to the City of Coalinga, prior to obtaining a Grading Permit.
- COA 31. All improvements required by the herein, stated conditions shall be:
- a. Completed prior to final approval and recordation of the subdivision by the City or;
 - b. Guaranteed for completion within one year by furnishing security in a form as provided by Section 66499 through 66499.10 of the Government Code. The security shall be in the form and in amounts as set forth in the Coalinga Municipal Code;
 - c. Any required improvements which have been guaranteed shall be completed and approved prior to approval of any further divisions of the parcels, and;
 - d. If improvements are deferred and surety posted for completion, the applicant shall enter into an agreement with the City as provided for in the Municipal Code.
- COA 32. The project proponent shall be required to pay all taxes, past and current, including those amounts levied as of March 1, but not yet billed, on the property prior to the recording of the Final Map.
- COA 33. A Preliminary Title Report shall accompany three Final Map Check Prints at time of filing with the Public Works Department for review.
- COA 34. Subdivision Signs. Signs advertising a subdivision are subject to the following requirements and the project proponent shall obtain a sign permit for said signage:
- a. *On-site signs.* One sign per street frontage with a maximum of two (2) temporary real estate subdivision signs may be permitted on the subdivision site in accordance with the following:
 - b. *Maximum sign area.* The maximum sign area may be no more than 100 square feet.

- c. *Height.* A maximum of ten (10) feet measured from the curb.
 - d. *Duration.* Subdivision signs shall be removed twenty-four (24) months from the date the permit for same is issued, or when the last lot of the subdivision has been sold for the first time, whichever comes first.
 - e. *Letter of Agreement.* A Letter of Agreement from the property owners giving the City right of entry to remove signs in the event the above stipulations are not complied with shall be submitted to the Community Development Director prior to the issuance of a Sign Permit. If at any time the property on which the signs are located is sold, the signs shall be removed or a new Letter of Agreement shall be submitted from the buyer to permit the sign to remain and granting the City right to enter the property and remove the sign.
- COA 35. Proposed lighting contained within the subdivision shall be so arranged as to deflect light away from adjoining properties.
- COA 36. The project applicant shall follow the provisions of the Section 9-5.126(c) as it relates to permitting models homes.
- COA 37. Street lights shall be required for all interior streets. Street lights along interior streets shall be spaced at 300 foot maximum spacing between street intersections. The standard luminaries shall be 70 watts except 200 watts at intersections. Solar Street lighting is permitted subject to approval of the City and to approved city lighting standards approved by the City Council.
- COA 38. The applicant shall provide two (2) 24 inch box trees for each interior lot. Additional number of street trees shall be required for corner lots as determined by the City Engineer. All street trees shall conform to the requirements listed in the publication entitled, Coalinga Street Tree and Shade Information available through the Public Works Department.
- COA 39. Project proponent shall provide varying front yard set-backs of between 20 and 25 feet as approved by the Chief Building Inspector. This includes varying elevations and home sizes to ensure continuity among the neighborhood.
- COA 40. Fire hydrants shall be required for this development. City of Coalinga Fire Chief shall verify and approve all fire hydrant locations and spacing.
- COA 41. Fencing Plans shall be provided as part of the submitted plot plans to ensure compliance with the planning and zoning code.
- COA 42. No single source water mains allowed. Provide a looped water main system between lots 20 and 21 and connect to the existing 10" water main on Merced Avenue.
- COA 43. Permanent storm water drainage service is available to serve this development. The developer shall comply with all construction requirements as directed by the City Engineer.
- COA 44. The developer shall provide for side yard entrances (gates) that will accommodate the City's 96-gallon solid waste containers:

- a. The developer shall also provide for a concert walkway from the side yard fence access to the driveway for the transportation of the refuse containers.
- COA 45. The developer shall agree to annexation into the City of Coalinga's Landscape and Lighting Maintenance District No. 1993-IA (Coalinga) at time of Final Map approval.

Engineering Conditions

- COA 46. The proposed development shall construct storm drainage pipeline and drain inlet facilities within the development and connect to the existing storm drain pipeline on Chardonnay Lane.
- COA 47. All sidewalks shall conform to the requirements of Title 7, Chapter 2, Sidewalks, Crosswalks, Curbs, Gutters and Driveways, of the Municipal Code. Street trees shall be provided per the requirements of Title 7, Chapter 3, Trees and Shrubs, of the Coalinga Municipal Code.
- COA 48. Comply with requirements of the Coalinga Fire Department and Coalinga Police Department.
- COA 49. All improvements within City right-of-way, including but not limited to, new sidewalk, curb and gutter and approaches shall conform to current City of Coalinga Standards and be approved by the City Engineer.
- COA 50. The provisions of the San Joaquin Valley Air Pollution Control District Rule 8021 shall be complied with during construction. All permits shall be provided to the City Building Department at the time of Building Permit Issuance.
- COA 51. Provide 10-foot public utility easements along all lots fronting on a public street.
- COA 52. Provide 2-foot public pedestrian walkway easements along all residential lots fronting on a public street.
- COA 53. Burgundy Way shall be dedicated as a 64' right-of-way and shall include 2- 20' lanes, 10' raised curb median island and concrete sidewalks. A 4.5' landscape Easement shall be dedicated from the corner cutoff on Chardonnay Lane and extend 50' along the street right-of-way. A 6' masonry block wall shall be constructed along the rear of the landscape easement. Provide landscaping along the landscape easement to match existing landscaping and connect to the existing irrigation system.
- COA 54. Zinfandel Circle shall be dedicated as a 54' right-of-way and shall include 2-20' travel lanes, curb & gutter and sidewalk. Exception to the 54' right-of-way shall be the side yards of lots 33, 39, 40 and 46 that shall be 25' right-of-way from the street centerline.
- COA 55. Road construction of public right-of-way/easements shall comply with the City Standards and requirements as specified by the City Engineer.
- COA 56. Available sewer mains to serve this proposed development is located at Chardonnay Lane. Extend sewer facilities to the project site as directed by the City Engineer.

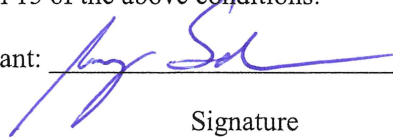
COA 57. The nearest available water and natural gas facilities to serve this proposed development are located at Chardonnay Lane. It shall be the responsibility of the project developer to extend water and natural gas facilities to the project site as directed by the City Engineer.

COA 58. Direct vehicular access shall be prohibited on all residential lots adjacent to and/or abutting Merced Avenue and Chardonnay Lane as shown on the Tentative Map.

Applicant Acknowledgement

I Greg Sanders, (Applicant) have read and will fully comply with all of the conditions stated above, and understand if they are not followed, my permit may be revoked in accordance with Section 13 of the above conditions.

Applicant: _____



Signature

Date: _____

8-10-26

EXHIBIT C

TRACT NO. 6483 LIST OF REMAINING IMPROVEMENTS

Street Improvements

AC pavement construction
Concrete curb and gutter
Concrete sidewalks
Concrete wheelchair ramps
Concrete driveway approaches
Concrete valley gutter
Street signage
Street lights
Landscape and irrigation facilities

Sewer Systems

Sanitary sewer mains video inspections

Domestic Water System

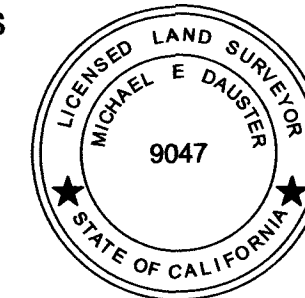
Domestic water mains disinfection
Water services meter boxes and meters
Wet tie to existing water mains

MAP OF TRACT NO. 6483

BEING A SUBDIVISION OF LOT 57 OF TRACT NO. 5776 "WARTHAN MEADOWS II" RECORDED NOVEMBER 20, 2007, IN VOLUME 80 OF PLATS, AT PAGES 20 THROUGH 34, IN THE OFFICE OF THE FRESNO COUNTY RECORDER. ALSO BEING A PORTION OF THE NORTHEAST QUARTER OF SECTION 4, TOWNSHIP 21 SOUTH, RANGE 15 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF COALINGA, COUNTY OF FRESNO, STATE OF CALIFORNIA.

46 BUILDABLE LOTS

8.69 ACRES



LEGAL DESCRIPTION

LOT 57 OF TRACT MAP NO. 5776 "WARTHAN MEADOWS II", IN THE CITY OF COALINGA, COUNTY OF FRESNO, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED NOVEMBER 20, 2007, IN VOLUME 80, PAGES 20 THROUGH 34, INCLUSIVE, OF PLATS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

SOILS CERTIFICATE

A SOILS REPORT PREPARED BY STEPHEN P. PLAUSON, PE NO. 61926 OF KLEINFELDER, INC., DATED MARCH 11, 2005, IS ON FILE WITH THE CITY OF COALINGA.

SUBDIVISION AGREEMENT

THIS LAND IS AFFECTED BY AN AGREEMENT WITH THE CITY OF COALINGA DATED _____, RECORDED _____, AS DOCUMENT NO. _____, OFFICIAL RECORDS OF FRESNO COUNTY.

NOTES

THIS PROPERTY IS SUBJECT TO THE FOLLOWING

1(i). AN EASEMENT FOR THE PURPOSE OF RIGHT OF WAY TO LAY, OPERATE AND MAINTAIN A PIPE LINE GRANTED TO PRODUCERS TRANSPORTATION COMPANY, RECORDED AUGUST 29, 1911, IN BOOK 485, PAGE 59 OF DEEDS (THE EXACT LOCATION AND EXTENT OF SAID EASEMENT IS NOT DISCLOSED OF RECORD).

1(ii). AN EASEMENT FOR THE PURPOSE OF PUBLIC UTILITIES GRANTED TO PACIFIC GAS AND ELECTRIC COMPANY RECORDED AUGUST 11, 2006, AS DOCUMENT NO. 2006-01679199, OFFICIAL RECORDS OF FRESNO COUNTY.

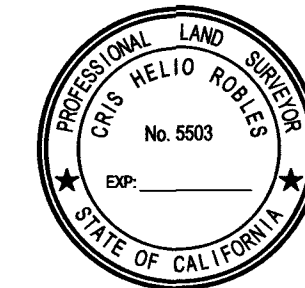
1(iii). AN UNRECORDED OIL AND GAS LEASE ENTITLED TO THE NAHABEDIAN EXPLORATION GROUP, LLC, RECORDED JULY 9, 2007, IN RECORDING NUMBER 2007-0131330, OFFICIAL RECORDS OF FRESNO COUNTY.

1(iv). MATTERS CONTAINED IN THAT CERTAIN DOCUMENT ENTITLED "SUBDIVISION AGREEMENT" EXECUTED BY AND BETWEEN CITY OF COALINGA, A CALIFORNIA MUNICIPAL CORPORATION AND HOFMANN LAND DEVELOPMENT COMPANY, INC., A CALIFORNIA CORPORATION RECORDED NOVEMBER 20, 2007, IN INSTRUMENT NO. 2007-0209046, OFFICIAL RECORDS OF FRESNO COUNTY.

1(v). AN EASEMENT FOR THE PURPOSE OF PUBLIC UTILITIES AS DELINEATED ON OR AS OFFERED FOR DEDICATION ON TRACT 5776, WARTHAN MEADOWS II, RECORDED NOVEMBER 20, 2007, IN BOOK 80, PAGES 20 THROUGH 34 OF PLATS, OFFICIAL RECORDS OF FRESNO COUNTY.

1(vi). MATTERS AND/OR RECITALS AS SHOWN ON THAT CERTAIN MAP/PLAT TRACT 5776, WARTHAN MEADOWS II, RECORDED NOVEMBER 20, 2007, OFFICIAL RECORDS OF FRESNO COUNTY.

2. OFFER OF DEDICATION FOR PUBLIC STREET AND UTILITY EASEMENT PURPOSES PER TRACT MAP 5451, VOLUME 77 OF PLATS, PAGES 32 THROUGH 35, IN THE OFFICE OF THE FRESNO COUNTY RECORDER.



PREPARED BY:

LANDMARK SURVEYING AND ENGINEERING, INC.
4208 ROSEDALE HIGHWAY, SUITE 302, BOX 301
BAKERSFIELD, CA. 93308
SEPTEMBER 2025

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION, AT THE REQUEST OF WM ESTATES, LLC, A CALIFORNIA LIMITED LIABILITY COMPANY. IT IS BASED ON A FIELD SURVEY PERFORMED BY ME OR UNDER MY DIRECTION IN FEBRUARY 2004, IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE, AND IS TRUE AND COMPLETE AS SHOWN. I HEREBY STATE THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE APPROVED TENTATIVE MAP, THAT ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS ON OR BEFORE DECEMBER 2026, AND THAT SAID MONUMENTS ARE OR WILL BE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

I FURTHER STATE THAT THE GROSS AREA WITHIN "TRACT 6483, WARTHAN MEADOWS II" CONTAINS 8.69 ACRES, MORE OR LESS.

MICHAEL E. DAUSTER, PLS 9047 (EXP. 09/30/2027)

7/29/2026
DATE

CITY ENGINEER'S STATEMENT

I, NOEL G. BUCU, CITY ENGINEER OF THE CITY OF COALINGA, STATE THAT I HAVE EXAMINED THIS MAP, THAT THE SUBDIVISION SHOWN THEREON IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE APPROVED TENTATIVE MAP, AND ANY APPROVED ALTERATIONS; THAT ALL THE PROVISIONS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES APPLICABLE AT THE TIME OF THE APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH.

NOEL G. BUCU, COALINGA CITY ENGINEER
PE C-57148
EXPIRATION DATE: 12-31-27

DATE

CITY SURVEYOR'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP AND AM SATISFIED THAT THIS MAP IS TECHNICALLY CORRECT, PURSUANT TO THE PROVISIONS OF THE SUBDIVISION MAP ACT.

BY: _____
CRIS H. ROBLES, PLS 5503

DATE

CITY CLERK'S CERTIFICATE

I HEREBY CERTIFY THAT THE CITY COUNCIL OF THE CITY OF COALINGA BY RESOLUTION ADOPTED _____, 20____, APPROVED THE WITHIN MAP AND ACCEPTED ON BEHALF OF THE PUBLIC, ALL PARCELS OF LAND AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION, AS SHOWN ON THIS MAP.

BY: _____
SHANNON JENSEN, CITY CLERK

RECORDER'S STATEMENT

DOCUMENT NO. _____ FEE PAID: _____

FILED THIS _____ DAY OF _____, 20____, AT _____ M. IN VOLUME _____
OF PLATS, AT PAGES _____ AT THE REQUEST OF _____

PAUL DICTOS, C.P.A.
COUNTY RECORDER
COUNTY OF FRESNO, STATE OF CALIFORNIA

BY: _____
DEPUTY COUNTY RECORDER

OWNER'S STATEMENT

THE UNDERSIGNED, BEING ALL PARTIES HAVING ANY RECORD TITLE INTEREST IN THE LAND WITHIN THIS SUBDIVISION, HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF THIS MAP AND OFFER FOR DEDICATION FOR PUBLIC USE ALL STREETS AND PORTIONS THEREOF AS SHOWN WITHIN SAID SUBDIVISION AND DESIGNATED AS "BURGUNDY WAY" AND "ZINFANDEL CIRCLE".

AND THE UNDERSIGNED HEREBY OFFER TO DEDICATE TO THE PUBLIC FOREVER, EASEMENTS FOR ANY AND ALL PUBLIC SERVICE PURPOSES INCLUDING, BUT NOT LIMITED TO, THE CONSTRUCTION AND MAINTENANCE OF POLES, WIRES, AND CONDUITS FOR STORM DRAINS, SANITARY SEWERS, WATER LINES, GAS LINES, ELECTRIC LINES, TELEPHONE LINES, TELEVISION AND TRAFFIC SIGNAL FACILITIES, SIDEWALKS, PUBLIC UTILITIES, AND APPURTENANCES TO ALL THE ABOVE, UNDER, ON OR OVER THOSE CERTAIN AREAS DESIGNATED AS "PUBLIC UTILITY EASEMENT" (PUE). THE ABOVE MENTIONED PUBLIC UTILITY EASEMENTS SHALL REMAIN OPEN AND FREE FROM BUILDINGS AND STRUCTURES AND THEIR APPURTENANCES, EXCEPT FOR IRRIGATION SYSTEMS AND THEIR APPURTENANCES, LAWFUL FENCES, WALKWAYS, AND ALL LAWFUL UNSUPPORTED ROOF OVERHANGS.

AND THE UNDERSIGNED HEREBY OFFER TO DEDICATE TO THE PUBLIC FOREVER, EASEMENTS FOR SIDEWALK OVER THOSE CERTAIN AREAS DESIGNATED AS "PUBLIC PEDESTRIAN EASEMENT" (PE). THE ABOVE MENTIONED PUBLIC PEDESTRIAN EASEMENTS SHALL REMAIN OPEN AND FREE FROM BUILDINGS AND STRUCTURES AND THEIR APPURTENANCES.

AND THE UNDERSIGNED HEREBY OFFER TO DEDICATE TO THE PUBLIC FOREVER, EASEMENTS FOR WATER LINES UNDER, ON OR OVER THOSE CERTAIN AREAS DESIGNATED AS "PUBLIC WATER MAIN EASEMENT" (WME). THE ABOVE MENTIONED PUBLIC WATER MAIN EASEMENT SHALL REMAIN OPEN AND FREE FROM BUILDINGS AND STRUCTURES AND THEIR APPURTENANCES.

OWNER:
WM ESTATES, LLC, A CALIFORNIA LIMITED LIABILITY COMPANY

BY:

NAME: Grey Sanders

ITS: Mangsing Member

NOTARY ACKNOWLEDGEMENT

STATE OF CA
COUNTY OF KERN

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.

ON JULY 29, 2026 BEFORE ME, ANDRE DIAZ, A NOTARY PUBLIC, PERSONALLY APPEARED _____, 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.

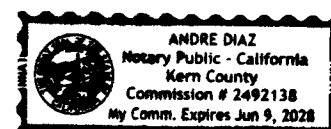
WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE

PRINTED NAME Andre Diaz

MY COMMISSION IS IN THE COUNTY OF KERN MY COMMISSION I.D. NO. 2492138

MY COMMISSION EXPIRES: JUNE 09, 2028



MAP OF TRACT NO. 6483

BEING A SUBDIVISION OF LOT 57 OF TRACT NO. 5776 "WARTHAN MEADOWS II" RECORDED NOVEMBER 20, 2007, IN VOLUME 80 OF PLATS, AT PAGES 20 THROUGH 34, IN THE OFFICE OF THE FRESNO COUNTY RECORDER. ALSO BEING A PORTION OF THE NORTHEAST QUARTER OF SECTION 4, TOWNSHIP 21 SOUTH, RANGE 15 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF COALINGA, COUNTY OF FRESNO, STATE OF CALIFORNIA.

46 BUILDABLE LOTS
8.69 ACRES GROSS

LEGEND AND ABBREVIATIONS:

- FOUND MONUMENT AS DESCRIBED
 - SET 2" BRASS CAP OVER 1/2"x18" LONG REBAR, CENTERED AND FLUSH STAMPED PLS 9047 IN 6" DIA. X 24" DEEP CONCRETE
 - SET 2" OFFSET W.C., 3/4"x30" LONG IRON PIPE, DOWN 0.50', TAGGED PLS 9047 PERPENDICULAR WITH THE NORTHERLY, SOUTHERLY, EASTERLY AND WESTERLY PROPERTY LINES AND ALONG THE SIDE LOT LINES AS SHOWN.
 - FOUND BRASS CAP STAMPED PLS 5277 PER T.M. 5451, VOLUME 77 OF PLATS, PG. 32-35, F.C.R.
 - SET 3/4"x30" LONG IRON PIPE, DOWN 0.5', TAGGED PLS 9047
 - DISTINCTIVE BORDER FOR THIS PROJECT
 - SECTION LINE
 - MID SECTION LINE
 - PROPOSED LOT LINE
- ESMT. - EASEMENT
 - BK/P.G. - BOOK/PAGE
 - COR. - CORNER
 - FND. - FOUND
 - EX. - EXISTING
 - (M) - MEASURED
 - MKD. - MARKED
 - MON. - MONUMENT
 - O.R. - OFFICIAL RECORDS
 - (PE) - PEDESTRIAN EASEMENT
 - (PUE) - PUBLIC UTILITY EASEMENT
 - T.M. - TRACT MAP
 - R/W - RIGHT OF WAY
 - TYP. - TYPICAL
 - (WME) - PUBLIC WATER MAIN EASEMENT
 - 4-21/15 - SECTION/TOWNSHIP/RANGE
 - F.C.R. - FRESNO COUNTY RECORDS
 - W.C. - WITNESS CORNER

RECORD DATA:

- (R1) - RECORD DATA PER TRACT MAP 5776 (DOC NO. 2007-0209049), VOL. 80 OF PLATS, PG. 20-34, FRESNO COUNTY RECORDS
- (R2) - RECORD DATA PER TRACT MAP 5451 (DOC NO. 2006-0191676), VOL. 77 OF PLATS, PG. 32-35, FRESNO COUNTY RECORDS

BASIS OF BEARINGS:

THE BEARING OF NORTH 00°23'13" WEST ALONG THE EAST LINE OF THE NORTHEAST QUARTER OF SECTION 4, 21/15, M.D.B.&M., AS SHOWN ON RECORD OF SURVEY RECORDED IN BOOK 37 OF RECORD OF SURVEYS AT PAGE 63, FRESNO COUNTY RECORDS.

NOTES:

- ALL MONUMENT TIES ARE 90° OR RADIAL TO MONUMENT LINES UNLESS OTHERWISE NOTED.
- DISTANCES AND DIMENSIONS ARE SHOWN IN FEET AND DECIMALS THEREOF.
- SET 3/4"x30" IRON PIPE, DOWN 0.5', TAGGED LS 9047 AT ALL LOT CORNERS, BLOCK CORNERS AND BEGINNING AND ENDING OF ALL CURVES, OR WILL BE SET WITHIN ONE YEAR OR ANY APPROVED EXTENSION THEREOF.

EXISTING EASEMENTS AFFECTING THIS PROPERTY:

- AN EASEMENT FOR THE PURPOSE OF PUBLIC UTILITIES GRANTED TO PACIFIC GAS AND ELECTRIC COMPANY RECORDED AUGUST 11, 2006, AS DOCUMENT NO. 2006-01679199, OFFICIAL RECORDS OF FRESNO COUNTY.
- OFFER OF DEDICATION FOR PUBLIC STREET AND UTILITY EASEMENT PURPOSES PER T.M. 5451, VOLUME 77 OF PLATS, AT PAGE 32-35, FRESNO COUNTY RECORDS.

LINE TABLE

LINE	BEARING	LENGTH	LINE	BEARING	LENGTH
L1	N44°57'25"E	22.29'	L11	S89°57'20"W	27.71'
L2	N89°57'20"E	70.00'	L12	N45°02'40"W	23.97'
L3	S45°02'40"E	22.28'	L13	S44°57'20"W	23.97'
L4	N44°50'21"E	22.11'	L14	S89°57'20"W	29.71'
L5	S44°57'20"W	23.97'	L15	S00°02'40"E	17.46'
L6	N45°02'40"W	23.97'	L16	S00°02'40"E	17.85'
L7	N44°57'20"E	23.97'	L17	S89°57'20"W	29.54'
L8	S45°02'40"E	23.97'	L18	S89°57'20"W	29.77'
L9	N00°02'40"W	17.57'	L19	N89°57'20"E	64.00'
L10	N00°02'40"W	17.74'			

LINE TABLE (RECORD DATA)

LINE	BEARING	LENGTH
L1 (R1)	N44°57'37"E	22.28'
L2 (R1)	N89°57'37"E	70.00'
L3 (R1)	S45°02'23"E	22.28'
L4 (R1)	N44°47'12"E	22.24'

RADIAL TABLE

RADIAL	BEARING	RADIAL	BEARING
R1	N35°11'08"E	R15	S55°43'00"W
R2	N29°38'47"E	R16	N75°51'58"W
R3	S14°26'44"W	R17	N80°26'34"W
R4	N16°16'58"E	R18	S80°21'13"W
R5	S75°59'57"W	R19	S76°14'16"W
R6	N60°21'13"E	R20	N80°31'49"W
R7	N76°06'18"E	R21	S14°41'37"E
R8	S55°30'21"E	R22	N29°33'26"E
R9	N09°42'13"W	R23	N37°28'41"E
R10	S37°36'36"W	R24	S21°28'47"W
R11	S37°26'05"E	R25	N24°03'17"W
R12	N29°38'47"E		
R13	N09°52'48"E		

CURVE TABLE

CURVE	DELTA	RADIUS	LENGTH	CURVE	DELTA	RADIUS	LENGTH	CURVE	DELTA	RADIUS	LENGTH
C1	24°00'37"	50.00'	20.95'	C14	21°23'02"	50.00'	18.66'	C27	08°04'39"	50.00'	7.05'
C2	05°35'30"	50.00'	4.88'	C15	21°39'53"	50.00'	18.91'	C28	21°28'47"	50.00'	18.78'
C3	44°05'31"	50.00'	38.48'	C16	07°56'14"	50.00'	6.93'	C29	29°38'06"	50.00'	25.83'
C4	45°50'12"	50.00'	40.00'	C17	39°31'35"	50.00'	34.49'	C30	29°38'06"	50.00'	25.83'
C5	43°43'07"	50.00'	38.15'	C18	45°50'12"	50.00'	40.00'	C31	149°12'13"	50.00'	130.21'
C6	15°33'23"	50.00'	13.58'	C19	48°25'02"	50.00'	42.25'	C32	149°12'13"	50.00'	130.21'
C7	29°36'06"	50.00'	25.83'	C20	15°25'04"	50.00'	13.46'	C33	29°38'06"	50.00'	25.83'
C8	29°36'06"	50.00'	25.83'	C21	29°36'06"	50.00'	25.83'	C34	29°38'06"	50.00'	25.83'
C9	15°45'05"	50.00'	13.75'	C22	29°36'06"	50.00'	25.83'	C35	149°12'13"	50.00'	130.21'
C10	48°23'21"	50.00'	42.23'	C23	15°53'03"	50.00'	13.86'	C36	149°12'13"	50.00'	130.21'
C11	45°48'08"	50.00'	39.97'	C24	43°13'55"	50.00'	37.73'				
C12	39°15'39"	50.00'	34.26'	C25	45°50'12"	50.00'	40.00'				
C13	08°13'04"	50.00'	7.17'	C26	44°15'03"	50.00'	38.62'				

RESOLUTION NO.4360

A RESOLUTION OF THE CITY OF COALINGA CITY COUNCIL APPROVING A FINAL MAP FOR WM ESTATES, LLC, A CALIFORNIA LIMITED LIABILITY COMPANY TRACT #6483

WHEREAS, WM Estates, LLC, a California Limited Liability Company, is the owner of real property in the City of Coalinga known as Tract #6483, and;

WHEREAS, the Planning Commission adopted Resolution #024P-007 at their August 13, 2024 meeting,
and;

WHEREAS, the Tri-City Engineering acting as the City Engineer has reviewed and approved the submitted improvement plans for the subdivision, and;

WHEREAS, there has been prepared and submitted to the City Council a subdivision agreement whereby the subdivider will complete the required public infrastructure improvement plans for Tract #6483 in accordance with the Plans, Conditions of Approval, other conditions specified therein, and all applicable, laws, standards, codes and ordinances, and;

WHEREAS, the subdivider has or will submit to the City security to guarantee installation of the public infrastructure improvements and payment of all costs in connection with Tract #6483 as required by the City's Subdivision Ordinance and State of California Subdivision Map Act, and;

WHEREAS, the subdivider has paid, or pursuant to the subdivision agreement, will pay or cause payment when required of, all filing and processing fees, inspection fees, impact fees, connection and utility fees and all other fees relating to Tract #6483 and pertaining to:

1. City permits and approvals required in accordance with the Coalinga Municipal Code and State Law, and;
2. All other permits or approvals by any other governmental agency,
3. The subdivider hereby acknowledges the City's right to withhold and prevent occupancy of units in Tract #6483 until such fees are paid in full, and;

WHEREAS, the completion of improvements and other conditions specified in the Subdivision for Tract #6483 in accordance with the conditions of approval adopted by Resolution #024P-007, contained in the Staff Report dated August 13, 2024 and hereby referenced into the resolution as part of the public record.

THEREFORE, BE IT RESOLVED, the City Council of the City of Coalinga finds and determines as follows:

1. The subdivision agreement between the City and WM Estates, LLC, a California Limited Liability Company, for Tract #6483 is approved substantially in the form presented to the City Council at this meeting and the City Manager is authorized and directed to execute the subdivision agreement in such form together with such changes, if any, as he may deem necessary and/or appropriate, and;
2. The Mayor, the City Manager, the City Clerk, the Community Development Director, the City Engineer and all other officers and employees of the City are further authorized and directed to execute all other documents and take all other actions necessary or appropriate to complete all transactions on the part of the City contemplated by this resolution and subdivision agreement.
3. The resolution shall take effect immediately on adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga on the 20th day of August 2026, by the following vote:

AYES:

NOES:

ABSENT

ABSTAIN:

Nathan Vosburg, Mayor

Shannon Jensen, City Clerk

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Authorize City Manager to Execute a Professional Services Agreement with Euna Solutions for Implementing a Budget Software
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Mai Vang, Financial Services Director

I. RECOMMENDATION:

Staff recommend that the City Council authorize the City Manager to execute a five-year agreement with Euna Solutions, Inc. for Euna Budget software and related implementation services, substantially in the form presented, at a five-year cost of \$198,326.01

II. BACKGROUND:

The City's current budgeting processes rely heavily on spreadsheets and manual processes to develop, consolidate, analyze, and present the annual budget. As the City's financial operations and reporting requirements continue to evolve, staff identified the need for a dedicated budgeting platform that would improve efficiency, consistency, collaboration, transparency, and long-term financial planning.

Staff explored three potential budgeting software solutions and evaluated each based on functionality, ease of use, implementation requirements, reporting capabilities, scalability, and cost. While Euna's proposal was slightly higher than TylerTechnology, it has the solutions the City needs. TylerTechnology has limited solution for the City's ERP version; therefore, staff determined that Euna provided the greatest flexibility and was best positioned to accommodate the changing needs of the City over time.

The proposed agreement is for a 60-month subscription to Euna Budget.

Implementation of the software will begin in FY26/27 with the intent of preparing the FY27/28 budget in spring of 2027.

III. DISCUSSION:

Software Modules

The proposed Euna Budget package includes the following modules:

Module	Description
Operating Budgeting	Provides a centralized process for developing the City's annual operating budget, including departmental submissions, revenue and expenditure projections, budget adjustments, and consolidated Citywide budget development.
Personnel Budgeting	Supports salary and benefit forecasting by position and allows personnel costs to be incorporated directly into the budget process. This is particularly important because personnel expenditures represent a significant component of the City's operating budget.

Capital Budgeting	Provides tools to develop, prioritize, track, and report capital projects and their associated funding sources and expenditures.
Budget Book	Assists with preparation and publication of the City's annual budget document by combining financial information, narratives, tables, and other budget information into a standardized format.
OpenBook / Report Studio	Provides reporting and public-facing financial information capabilities, allowing financial data to be presented in a more accessible and understandable format.
Strategic Budgeting	Provides additional tools to connect financial planning and resource allocation with longer-term priorities and changing organizational needs.

The order form specifically includes Operating Budgeting, Capital Budgeting, Personnel Budgeting, OpenBook, Budget Book, and Strategic Budgeting. It also includes implementation services for Operating Budgeting, Personnel Budgeting, Capital Budgeting, Budget Book, and OpenBook/Report Studio.

Analysis

A key advantage of the Euna platform is that the City is purchasing an integrated budgeting solution rather than a single-purpose annual budget application. The combination of operating, personnel, capital, reporting, public transparency, and strategic budgeting tools will allow the City to gradually expand how the system is used as internal processes mature.

Staff believes this flexibility provides greater long-term value to the City. Euna's cost was reasonable for the solutions evaluated, the platform provides greater adaptability to changes in organizational structure, budgeting practices, financial reporting, capital planning, and future Council priorities.

The software is provided as a cloud-based software-as-a-service platform. The agreement provides City-authorized users access during the subscription term and permits public access to public-facing functions without requiring individual constituent licenses.

The agreement also contains a non-appropriation provision, allowing the City to terminate if funding is not appropriated for a future fiscal period, subject to the notice and certification requirements contained in the agreement.

IV. ALTERNATIVES:

Decline staff's recommendation

V. FISCAL IMPACT:

The agreement is for five years (60 months) with a 3% annual increase. The initial recurring annual subscription is quoted at \$32,579.90, with \$9,541.11 in one-time implementation costs was approved within the FY26/27 Budget as a one-time project.

The five-year pricing is:

Contract Period	Cost
Year 1- FY26/27	\$42,121.01
Year 2- FY27/28	\$37,042.90
Year 3- FY28/29	\$38,381.80
Year 4- FY29/30	\$39,720.70
Year 5- FY30/31	\$41,059.60
Five-Year Total	\$198,326.01

The quoted annual pricing and five-year fee schedule are identified in the Euna order form.

Implementation of Euna Budget will modernize the City's budget-development process, reduce reliance on

spreadsheets and manual consolidation, improve personnel and capital planning, and provide enhanced reporting and public transparency tools.

After evaluating three potential solutions, staff determined that Euna Budget provides the best overall fit for the City because of its flexibility, breadth of functionality, and ability to adapt as the City's budgeting and financial management needs change. The additional cost relative to the other options is justified by the platform's broader capabilities and long-term scalability.

ATTACHMENTS:

File Name	Description
20260820_-_Euna_Agreement_(Final).pdf	Euna Agreement

Euna Order Form

Euna Solutions, Inc.
1155 Perimeter Center West, Suite 500
Sandy Springs, GA 30338

Bill To:

City of Coalinga
155 West Durian Avenue
Coalinga,
California 93210
United States

End User:

City of Coalinga
155 West Durian Avenue
Coalinga,
California 93210
United States

Prepared by:

Tiffany Cooper
tiffany.cooper@eunasolutions.com

Quote Number: 00017679

Quote Expiry Date: 2026-08-13

Subscription Term: 60 months

Euna Solution Line: Euna Budget

Annual Subscriptions

Description	SKU Code	Quantity
Operating Budgeting + Capital + Personnel Budgeting + OpenBook + Budget Book	BTPR-SW-96	1
Strategic Budgeting	BTPR-SW-26	1
Recurring Annual Fees:		32,579.9

Professional Services

Description	SKU Code	Quantity
Personnel Budgeting Implementation - Essentials	BTPR-PS-51	1
Budget Book Implementation - Essentials	BTPR-PS-321	1
Capital Budgeting Implementation - Essentials	BTPR-PS-41	1
OpenBook & Report Studio Implementation - Essentials	BTPR-PS-316	1
Operating Budgeting Implementation - Essentials CSV	BTPR-PS-21	1
Non-Recurring Fees:		USD 9,541.11

ORDER NOTES

Fees By Period:

Period	Price
1	USD 42,121.01
2	USD 37,042.90
3	USD 38,381.80
4	USD 39,720.70
5	USD 41,059.60

Terms of Payment:

- Net 30
- Applicable sales tax extra
- Annual Subscriptions
Due 100% upon signed agreement
- One-Time Services
Due 100% upon signed agreement

ACCEPTANCE

City of Coalinga

Signature:

Name: Sean Brewer

Title: City Manager

Acceptance

Date:



Terms and Conditions

Unless otherwise stipulated in Order Notes and Terms of Payment, the Customer hereby agrees to order the products and/or services outlined above at the prices indicated, and acknowledges it has read, understands and agrees to be bound by the terms and conditions detailed at [End User License Agreement | Euna Solutions](#) (the "Agreement").

All remittance advice and invoice inquiries can be directed to billing@eunasolutions.com.

Attachment I – End User License Agreement

This agreement, including all documents referenced and incorporated below and the Order Form which by this reference is incorporated herein (collectively, this “**Agreement**”), is a binding agreement between Euna Solutions, Inc. (referred to as “**Licensor**” or “**EUNA**,” as part of the EUNA brand) and the entity identified on the Order Form as the Customer (“**Customer**”). EUNA and Customer are sometimes individually referred to as a “**Party**” and collectively referred to as the “**Parties**.” The Parties agree as follows:

LICENSOR PROVIDES THE SAAS OFFERING, PROFESSIONAL SERVICES, SOFTWARE AND DOCUMENTATION SOLELY ON THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT AND ON THE CONDITION THAT CUSTOMER ACCEPTS AND FULLY COMPLIES WITH THEM. BY CHECKING THE “ACCEPT” BOX ON THE ORDER FORM OR ISSUING A PURCHASE ORDER AFTER REVIEWING THESE TERMS YOU (A) ACCEPT THIS AGREEMENT AND AGREE THAT CUSTOMER IS LEGALLY BOUND BY ITS TERMS AND CONDITIONS; AND (B) REPRESENT AND WARRANT THAT: (I) YOU ARE OF LEGAL AGE TO ENTER INTO A BINDING AGREEMENT; AND (II) IF CUSTOMER IS A CORPORATION, GOVERNMENTAL ORGANIZATION, OR OTHER LEGAL ENTITY, YOU HAVE THE RIGHT, POWER, AND AUTHORITY TO ENTER INTO THIS AGREEMENT ON BEHALF OF CUSTOMER AND BIND CUSTOMER TO ITS TERMS. IF CUSTOMER DOES NOT AGREE TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, LICENSOR WILL NOT AND DOES NOT LICENSE OR PROVIDE THE SAAS OFFERING, PROFESSIONAL SERVICES, SOFTWARE OR OTHER DELIVERABLE TO CUSTOMER AND YOU MUST NOT DOWNLOAD, USE OR ACCESS THE SAAS OFFERING, SOFTWARE OR DOCUMENTATION OR OTHERWISE RECEIVE THE PROFESSIONAL SERVICES.

NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT OR YOUR OR CUSTOMER’S ACCEPTANCE OF THE TERMS AND CONDITIONS OF THIS AGREEMENT, NO LICENSE IS GRANTED (WHETHER EXPRESSLY, BY IMPLICATION, OR OTHERWISE) UNDER THIS AGREEMENT WITHOUT AN APPLICABLE ORDER FORM AND PAYMENT OF ALL REQUIRED FEES, COSTS AND AMOUNTS. THIS AGREEMENT EXPRESSLY EXCLUDES ANY RIGHT CONCERNING ANY SAAS OFFERING, PROFESSIONAL SERVICES, SOFTWARE OR DOCUMENTATION THAT CUSTOMER DID NOT ACQUIRE LAWFULLY OR THAT IS NOT A LEGITIMATE, AUTHORIZED COPY OF LICENSOR’S SAAS OFFERING, SOFTWARE OR DOCUMENTATION.

1. Definitions.

a. “**Authorized User**” means Customer’s employees, consultants, contractors, and agents (i) who are authorized by Customer to access and use the SAAS Offering under the rights granted to Customer pursuant to this Agreement and the applicable Order Form, and (ii) for whom access to the SAAS Offering has been purchased hereunder.

b. “**Confidential Information**” means any information relating to a Disclosing Party (as defined in Section 9), its business, technology, suppliers, licensors, resellers, distributors, customers, and third parties to whom the Disclosing Party has an obligation of confidentiality, whether in tangible or intangible form, which is either marked or designated as “confidential” or “proprietary,” or disclosed under circumstances indicating its confidential or proprietary nature, or otherwise would be known to be confidential or proprietary by a reasonable person.

c. **“Customer Data”** means, other than Diagnostic Data, information, data, and other content, in any form or medium, that is submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the SAAS Offering or Professional Services, as applicable.

d. **“Deliverable”** means all documents, work product and other materials that are delivered to Customer under this Agreement or prepared by or on behalf of the EUNA in the course of performing the Professional Services or providing the SAAS Offering, including any items identified as such in the applicable Order Form.

e. **“Diagnostic Data”** means all aggregated and de-identified information that EUNA’s systems or applications automatically collect regarding Customer’s use of the SAAS Offering and its performance, including to compile statistical and performance information related to the provision and operation of the SAAS Offering.

f. **“Documentation”** means the applicable training, informational or support videos and documentation relating to (i) the use of and access to the SAAS Offering and (ii) any error corrections, bug fixes, enhancements, improvements, new releases, maintenance releases and updates thereto, provided by EUNA to Customer in any format.

g. **“Fees”** means the fees set forth in the applicable Order Form, including any Third-Party Pass-Through Fees as defined herein.

h. **“Intellectual Property Rights”** (i) all United States and foreign patents, patent applications, and certificates of invention, and all continuations, continuations in part, extensions, renewals, divisions, re-issues and re-examinations relating thereto; (ii) all moral rights and copyrights in any work of authorship or other work recognized by applicable Law, including all copyright registrations issued by the United States Register of Copyrights and applications therefor, together with any renewal or extension thereof, or by similar authority in any other jurisdiction, and all rights deriving therefrom; (iii) all, whether registered or unregistered, trademarks, service marks, domain names, trade names and trade dress, and all goodwill relating thereto; (iv) all rights in all trade secrets, know-how, and confidential information; and (v) other intellectual property rights protectible under any Laws or international conventions throughout the world, and in each case including the right to apply for registrations, certificates, or renewals with respect thereto and the right to prosecute, enforce, obtain damages relating to, settle or release any past, present, or future infringement or misappropriation thereof.

i. **“Law”** means all applicable laws (including those arising under common law), statutes, codes, rules, regulations, reporting or licensing requirements, ordinances and other pronouncements having the effect of law in the United States, any foreign country or any domestic or foreign state, county, city or other political subdivision, including those promulgated, interpreted or enforced by any governmental or regulatory authority.

j. **“Order Form”** means the order form between the Parties that incorporates this Agreement.

k. **“Professional Services”** means the services set out in the applicable Order Form and any associated statement of work attached or referenced in the Order Form (“Statement of Work”), if applicable.

l. **“Public Facing Software”** means a portion of the Software made available by the Customer to members of the general public.

m. **“SAAS IP”** means the SAAS Offering and the Documentation. For the avoidance of doubt, SAAS IP includes proprietary data structures, database schemas, metadata, Diagnostic Data and any information, data, or other content derived from EUNA’s monitoring of Customer’s access to or use of the SAAS IP but does not include Customer Data.

n. **“SAAS Offering”** means the software-as-a-service offering, including any integrated platform offering, as set out in the applicable Order Form.

o. **“Term”** has the meaning set forth in Section 0.

p. **“Third-Party Pass-Through Fees”** means fees charged to EUNA by third-party vendors for products, services, or application programming interfaces ("APIs") that are incorporated into or required for the operation of the SAAS Offering, which EUNA passes through to Customer at cost with no markup, where such fees are attributable to Customer's selection of, or contractual relationship with, a specific third-party vendor ("Customer-Selected Vendor"), and where the Customer-Selected Vendor's API or integration is required to enable the functionality described in the applicable Order Form.

q. **“Third-Party Products”** means any third-party products described in the applicable Order Form provided with or incorporated into the SAAS Offering.

2. Professional Services. Subject to and conditioned on Customer’s payment of Fees and compliance with all other terms and conditions of this Agreement, EUNA shall provide to Customer the Professional Services in accordance with the applicable Order Form and Statement of Work.

3. Software Subscription.

a. Provision of Access. Subject to and conditioned on Customer’s payment of Fees and compliance with all other terms and conditions of this Agreement, EUNA hereby grants Customer a non-exclusive, non-sublicensable, non-transferable (except in compliance with Section 22) right to access and use the SAAS Offering during the Term, solely for use by Authorized Users in accordance with the terms and conditions herein. Such use is limited to Customer’s internal use. EUNA shall provide to Customer the necessary information to allow Customer to access the SAAS Offering. The total number of Authorized Users will not exceed the number set forth in the applicable Order Form, except as expressly agreed to in writing by the Parties and subject to any appropriate adjustment of the Fees payable hereunder.

b. Public Facing Software. Notwithstanding the definition of Authorized Users, Customer is permitted to provide access to its constituents that are solely utilizing public facing functionalities of the SAAS Offering that do not otherwise require a specific license from EUNA.

c. Documentation License. Subject to and conditioned on Customer’s payment of Fees and compliance with the terms and conditions of this Agreement, EUNA hereby grants to Customer a non-exclusive, non-sublicensable, non-transferable (except in compliance with Section 22) license to use the Documentation during the Term solely for Customer’s internal business purposes in connection with its use of the SAAS Offering.

d. Optional Features. EUNA shall provide all extensions, enhancements, and other changes, which are logical improvements to the SAAS Offering and to which EUNA makes generally available on a commercial basis, without charge, to other licensees of the EUNA SAAS Offering. Updates do not include any new

software products that are then made generally available on a commercial basis as separate, price-listed options or additions to the SAAS Offering nor do they include any Professional Services that may be required for implementation.

e. Use Restrictions. Customer shall not use the SAAS Offering for any purposes beyond the scope of the access granted in this Agreement or the applicable Order Form. Customer shall not at any time, directly or indirectly, and shall not permit any Authorized Users to: (i) copy, modify, or create derivative works of the SAAS Offering or Documentation, in whole or in part; (ii) rent, lease, lend, sell, license, sublicense, assign, distribute, publish, transfer, or otherwise make available the SAAS Offering or Documentation to a third party; (iii) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the SAAS Offering, in whole or in part; (iv) remove any proprietary notices from the SAAS Offering or Documentation; or (v) use the SAAS Offering or Documentation in any manner or for any purpose that causes such SAAS Offering or Documentation to infringe, misappropriate, or otherwise violate any Intellectual Property Right or other right of any person, or that violates any applicable Law.

f. Suspension. Notwithstanding anything to the contrary in this Agreement, EUNA may temporarily suspend Customer's and any Authorized User's access to any portion or all of the SAAS Offering if: (i) EUNA reasonably determines that (A) there is a threat or attack on any of the SAAS IP; (B) Customer's or any Authorized User's use of the SAAS IP disrupts or poses a security risk to the SAAS IP or to any other customer or vendor of EUNA; (C) Customer or any Authorized User is using the SAAS IP for fraudulent or illegal activities; (D) subject to applicable Law, Customer has ceased to continue its business in the ordinary course, made an assignment for the benefit of creditors or similar disposition of its assets, or become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding; or (E) EUNA's provision of the SAAS Offering to Customer or any Authorized User is prohibited by applicable Law; (ii) any vendor of EUNA has suspended or terminated EUNA's access to or use of any third-party services or products required to enable Customer to access or use the SAAS Offering each a ("**Service Suspension**"). EUNA shall use commercially reasonable efforts to resume providing access to the SAAS Offering as soon as reasonably possible after the event giving rise to the Service Suspension is investigated, contained, remediated, and cured. EUNA will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Customer or any Authorized User may incur as a result of a Service Suspension.

g. Diagnostic Data. Notwithstanding anything to the contrary in this Agreement, EUNA may monitor Customer's use of the SAAS Offering and collect and compile Diagnostic Data. As between EUNA and Customer, all right, title, and interest in Diagnostic Data, and all Intellectual Property Rights therein, belong to and are retained solely by EUNA. Customer acknowledges that EUNA may compile Diagnostic Data based on Customer Data input into the SAAS Offering. Customer agrees that EUNA may (i) make Diagnostic Data publicly available in compliance with applicable Law, and (ii) use Diagnostic Data to the extent and in the manner permitted under applicable Law. EUNA agrees to process Customer Data available in accordance with EUNA's privacy policy which is incorporated by reference and included as Attachment I-A.

4. Customer Obligations.

a. For Professional Services. In connection with the Professional Services, Customer shall:

(i) cooperate with EUNA in its performance of the Professional Services and provide access to Customer's premises, employees, contractors, and equipment as required to enable EUNA to provide the Professional Services;

(ii) provide Cooperation, as defined herein, and perform Customer facing milestones and Customer deliverables necessary to enable EUNA to continue to perform under the Order Form and Statement of Work; and

(iii) take all steps necessary, including obtaining any required licenses or consents, to prevent Customer-caused delays in EUNA's provision of the Professional Services.

b. For the SAAS Offering. In connection with the SAAS Offering:

(i) Customer agrees to be responsible and liable for all uses of the SAAS Offering and Documentation resulting from access provided by Customer, directly or indirectly, whether such access or use is permitted by or in violation of this Agreement. Without limiting the generality of the foregoing, Customer agrees to be responsible for all acts and omissions of Authorized Users, and any act or omission by an Authorized User that would constitute a breach of this Agreement if taken by Customer will be deemed a breach of this Agreement by Customer. Customer shall use reasonable efforts to make all Authorized Users aware of this Agreement's provisions as applicable to such Authorized User's use of the SAAS Offering and shall cause Authorized Users to comply with such provisions.

(ii) EUNA may from time to time make Third-Party Products available to Customer. For purposes of this Agreement, such Third-Party Products are subject to their own terms and conditions and the applicable flow-through provisions. Where a Third-Party Product or API is provided by a Customer-Selected Vendor, Customer acknowledges that the pricing for such Third-Party Products or APIs is established and controlled solely by the Customer-Selected Vendor and is not within EUNA's control. EUNA shall pass through any increases in Third-Party Pass-Through Fees to Customer upon written notice as set forth in Section 5(c). Customer's continued use of the SAAS Offering following the effective date of any such increase shall constitute Customer's acceptance of the updated Third-Party Pass-Through Fees. For the avoidance of doubt, EUNA does not markup Third-Party Pass-Through Fees and assumes no liability for pricing decisions made by Customer-Selected Vendors.

(iii) EUNA will use commercially reasonable efforts to implement the SAAS Offering. Customer acknowledges and agrees that Customer's timely provision of (and EUNA's access to) Customer's assistance, cooperation, and complete and accurate feedback, approvals, information, and data from Customer's officers, agents and employees as is reasonably requested by EUNA (collectively, "**Cooperation**") is essential to the implementation and operation of the SAAS Offering, and that EUNA shall not be liable for any deficiency, delay or failure in implementing or operating the SAAS Offering if such deficiency, delay or failure results from Customer's failure to provide full Cooperation as required hereunder. Cooperation will include designating a project manager to interface with EUNA during the course of EUNA's implementation or provision of the SAAS Offering. If Customer repeatedly fails to provide Cooperation, EUNA may terminate this Agreement in accordance with Section 10(b)(ii).

5. Fees and Expenses.

a. Fees. Except for Fees that Customer has successfully disputed, including any applicable Third-Party Pass-Through Fees, without offset or deduction Customer shall pay the Fees without offset or deduction.

Unless otherwise provided in the applicable Order Form, US Customers shall pay the Fees in US dollars within thirty (30) days from the date of the applicable invoice and Canadian Customers shall pay the fees in CAD dollars within thirty (30) days from the date of the applicable invoice. If Customer fails to make any payment when due, without limiting EUNA's other rights and remedies: (i) EUNA may charge interest on the past due amount at the rate of 1% per month calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable Law; (ii) if such failure continues for thirty (30) days or more, and in addition to all other remedies available under this Agreement or at law (which EUNA does not waive by the exercise of any rights hereunder), EUNA may suspend Customer's and its Authorized Users' access to any portion or all of the Professional Services and the SAAS Offering until such amounts are paid in full.

b. Taxes. Fees do not include any taxes. Customer is exempt by Law from payment of State and local sales tax and federal excise tax. In the event that taxes are assessed by any governmental body on any Deliverable provided under this Agreement, in which Customer is not exempted from paying, EUNA shall have the option to terminate the Agreement in lieu of assessment of the taxes against EUNA, provided however that Customer shall have the option to pay EUNA all such tax amounts which have been properly invoiced, at Customer's discretion, to avoid termination of this Agreement. Customer shall provide EUNA with a valid tax exemption certificate upon request.

c. Third-Party Pass-Through Adjustments. Notwithstanding anything to the contrary in this Agreement, EUNA reserves the right to adjust the Fees payable under any Order Form to reflect changes in Third-Party Pass-Through Fees imposed by Customer-Selected Vendors. EUNA shall use commercially reasonable efforts to provide Customer with advance notice of anticipated Third-Party Pass-Through Fee changes as soon as practicable after EUNA receives notice from the applicable Customer-Selected Vendor, which notice shall identify: (i) the applicable Customer-Selected Vendor; (ii) the prior fee amount; (iii) the new fee amount; and (iv) the effective date of the adjustment. Customer-Selected Vendor fee adjustments shall be billed at cost with no markup by EUNA. Customer acknowledges and agrees that Third-Party Pass-Through Fee increases do not constitute a material breach of this Agreement by EUNA.

6. Service Levels and Support.

a. Service Levels. Subject to and conditioned upon Customer's payment of Fees and compliance with the terms and conditions of this Agreement, EUNA will use commercially reasonable efforts to make the SAAS Offering available in accordance with the service levels set out in the provided service level documentation in the Service Level Agreement(the "**Service Level Agreement**"), incorporated by reference and included as Attachment I-B.

b. Support. Subject to and conditioned upon Customer's payment of Fees and compliance with the terms and conditions of this Agreement, EUNA will use commercially reasonable efforts to provide the support services described in the support services documentation in the Service Level Agreement(the "**Service Level Agreement**"), incorporated by reference and included as Attachment I-B.

c. Updates. EUNA's support obligations extend solely to Customer's designated support contacts. Customer acknowledges and agrees that, as between Customer and EUNA, Customer shall be solely responsible to provide any and all support to all other third parties. Unless otherwise stated in the Service Level Agreement, EUNA shall not have any obligation to provide support services to any third parties.

7. Representations, Limited Warranties, and Disclaimer.

a. Representations. Each Party hereby represents and warrants that: (i) it has the full corporate right, power and authority to enter into this Agreement and to perform the acts required hereunder; and (ii) the execution of this Agreement by such Party, and the performance by such Party of its obligations and duties hereunder, do not and will not violate any agreement to which such Party is bound or any obligation of such Party.

b. Warranties for Professional Services. EUNA warrants that it will perform the Professional Services:

(i) in accordance with the terms and subject to the conditions set out in the respective Statement of Work or Order Form and this Agreement;

(ii) using personnel of commercially reasonable skill, experience, and qualifications; and

(iii) in a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

c. Warranties for the SAAS Offering. EUNA warrants that during the Term, the SAAS Offering will conform in all material respects to the Documentation when accessed and used in accordance with the Documentation. EUNA does not make any warranties, representations or guarantees regarding uptime or availability of the SAAS Offering except to the extent specifically included in the applicable Service Level Agreement. THE FOREGOING WARRANTIES, REPRESENTATIONS AND GUARANTEES DO NOT APPLY AND EUNA STRICTLY DISCLAIMS ALL WARRANTIES, REPRESENTATIONS AND GUARANTEES WITH RESPECT TO ANY THIRD-PARTY PRODUCTS OR ANY FAILURE IN PERFORMANCE CAUSED BY THIRD-PARTY PRODUCTS.

d. Remedies. EUNA's sole and exclusive liability and Customer's sole and exclusive remedy for breach of the warranties, representations and guarantees in this Agreement shall be as follows:

(i) EUNA shall use reasonable commercial efforts to promptly cure any such breach; provided, that if EUNA cannot cure such breach within sixty (60) days after Customer's written notice of such breach, Customer may, at its option, terminate this Agreement by serving written notice of termination.

(ii) For Professional Services, Customer's remedy for breach of the foregoing warranties, representations and guarantees shall be the re-performance of the relevant Professional Services free of charge to the extent the breach was caused solely by EUNA. The foregoing remedy shall not be available unless Customer provides written notice of such breach (which notice reasonably describes the breach and the deficiencies identified by Customer) within thirty (30) days after delivery of such Professional Service or Deliverable to Customer.

(iii) For any such breach involving a failure to meet the commitments in the Service Level Agreement, EUNA's sole obligation and Customer's exclusive remedy shall be for EUNA to perform the remedies set forth in the Service Level Agreement.

e. Disclaimer of Warranties. EXCEPT FOR THE LIMITED WARRANTIES SET FORTH IN THIS SECTION OF THE AGREEMENT, THE PROFESSIONAL SERVICES, DELIVERABLES, SAAS OFFERING AND EUNA IP ARE PROVIDED "AS IS" AND EUNA HEREBY DISCLAIMS ALL WARRANTIES, REPRESENTATIONS AND GUARANTEES WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. EUNA SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING,

USAGE, OR TRADE PRACTICE. EXCEPT FOR THE LIMITED WARRANTIES SET FORTH IN THIS SECTION, EUNA MAKES NO WARRANTY, REPRESENTATION OR GUARANTEE OF ANY KIND THAT THE PROFESSIONAL SERVICES, DELIVERABLES, EUNA IP, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET CUSTOMER'S, AN AUTHORIZED USER'S, OR ANY OTHER PERSON'S REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY SOFTWARE, SYSTEM, OR OTHER PROFESSIONAL, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR FREE.

8. Intellectual Property.

a. Deliverables. All Intellectual Property Rights in and to the Deliverables except for any Confidential Information of Customer shall be owned by EUNA. If any derivative work is created by Customer from the SaaS Offering EUNA shall own all right, title and interest in and to such derivative work.

b. SAAS IP and Documentation. Customer acknowledges that, as between Customer and EUNA, EUNA owns all right, title, and interest, including all Intellectual Property Rights, in and to the SAAS IP and Documentation and, with respect to Third-Party Products, the applicable third-party providers own all right, title, and interest, including all Intellectual Property Rights, in and to the Third-Party Products.

c. Customer Data. EUNA acknowledges that, as between EUNA and Customer, Customer either (i) owns all right, title, and interest, including all Intellectual Property Rights, in and to the Customer Data, or (ii) has a valid license with the right to sublicense the Customer Data to EUNA as provided herein. Customer hereby grants to EUNA a non-exclusive, royalty-free, worldwide license to reproduce, distribute, and otherwise use and display the Customer Data and perform all acts with respect to the Customer Data as may be necessary for EUNA to provide the SAAS Offering to Customer, and a non-exclusive, perpetual, irrevocable, royalty-free, worldwide license to reproduce, distribute, modify, and otherwise use and display Customer Data incorporated within the Diagnostic Data. Customer represents, warrants and agrees that: (A) it will comply with applicable Law, including the Laws of the territories and jurisdictions from which any Customer Data is obtained or pertains, in collecting, using, disclosing, transmitting and in soliciting the transmission of Customer Data into or with the SAAS Offering as contemplated under this Agreement; (B) prior to transmitting (or soliciting the transmission of) any Customer Data to EUNA through the SAAS Offering, Customer shall have all applicable consents and approvals required for the transmission of such Customer Data to EUNA; and (C) EUNA's use, storage, disclosure and other processing of Customer Data in accordance with this Agreement or Customer's instructions or direction will not cause EUNA or any of its vendors to violate any applicable Law or infringe the rights of any individual or third party.

d. Passwords. Customer is responsible for the confidentiality and use of its passwords, other credentials, and account, and in no event shall EUNA be liable for any loss of information of Customer or other claims arising from unauthorized access to the SAAS Offering as a result of the failure by Customer to protect the confidentiality of its passwords, other credentials or account.

e. Prohibited Information. Except as necessary to utilize the SAAS Offering, Customer shall not transmit, disclose or otherwise provide (or cause or allow to be transmitted or provided to EUNA): (i) health information, medical information, health insurance card information, policy identification numbers, or any other information that would cause EUNA to be classified as a "business associate" under the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA") or similar designation under other Laws, (ii) information that causes EUNA to be subject to any Laws beyond those Laws generally applicable to all cloud service providers, (iii) security passwords or credentials, and/or (iv) data revealing

race, ethnicity, political opinions, religion, sexual orientation, philosophical beliefs or trade union membership or any other information identified under applicable Law as “sensitive information,” “private information,” or like designation (collectively, “**Prohibited Information**”). If Customer transmits or provides to EUNA any Prohibited Information, Customer shall indemnify and hold EUNA harmless from and against any claims and liability arising from the transmission to EUNA of any Prohibited Information or any processing of such information by EUNA, and EUNA shall have no liability or obligation whatsoever with respect to such Prohibited Information or Customer Data provided to EUNA.

f. Feedback. If Customer or any of its employees or contractors provides, sends or transmits any communications or materials to EUNA by mail, email, telephone, or otherwise, suggesting or recommending changes to the SAAS Offering, Documentation, Software, Professional Services, or any of EUNA’s Intellectual Property Rights, including without limitation, the SAAS IP and new features or functionality relating thereto, or any comments, questions, suggestions, or the like (“**Feedback**”), EUNA is free to use such Feedback irrespective of any other obligation or limitation between the Parties governing such Feedback. Customer hereby assigns and agrees to assign to EUNA, and will cause its employees, contractors and/or agents to assign to EUNA, all right, title, and interest in and to the Feedback, including all Intellectual Property Rights in the Feedback, to EUNA without further consideration. EUNA is free to use, without any attribution or compensation to any party, any ideas, know-how, concepts, techniques, or other Intellectual Property Rights contained in the Feedback, for any purpose whatsoever, although EUNA is not required to use any Feedback.

g. Reservation of Rights. EUNA reserves all rights not expressly granted to Customer in this Agreement. Except for the limited rights and licenses expressly granted under this Agreement, nothing in this Agreement grants, by implication, waiver, estoppel, or otherwise, to Customer or any third party any Intellectual Property Rights or other right, title, or interest in or to the Professional Services or SAAS IP.

9. Confidentiality.

a. Generally. From time to time during the Term, either Party (as the “**Disclosing Party**”) may disclose or make available to the other Party (as the “**Receiving Party**”) Confidential Information. Confidential Information shall at all times remain the property of the Disclosing Party. The Receiving Party shall: (A) protect and safeguard the confidentiality of the Disclosing Party’s Confidential Information with at least the same degree of care as the Receiving Party protects its own Confidential Information, but in no event with less than a commercially reasonable degree of care; (B) not use the Disclosing Party’s Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and (C) except as permitted in this Agreement, not disclose any such Confidential Information to any person or entity, except to the Receiving Party’s representatives (including EUNA’s affiliates and third party service providers) who need to know the Confidential Information to assist the Receiving Party, act on its behalf, or to exercise its rights or perform its obligations under this Agreement. The obligations in this section do not apply to Confidential Information that: (i) is or becomes generally available to the public other than as a result of the Receiving Party’s breach of this Section; (ii) is or becomes available to the Receiving Party on a non-confidential basis from a third-party source, provided that such third party is not and was not prohibited from disclosing such Confidential Information; (iii) was in the Receiving Party’s possession prior to the Disclosing Party’s disclosure hereunder; or (iv) was or is independently developed by the Receiving Party without using any Confidential Information of the Disclosing Party.

b. Permitted Disclosures. Notwithstanding the foregoing, each Party may disclose Confidential Information to the limited extent required to establish a Party's rights under this Agreement, including to make required court filings. If a Receiving Party is faced with judicial or governmental action to disclose Confidential Information of the Disclosing Party, the Receiving Party must, if legally permissible, notify the Disclosing Party forthwith and, at the Disclosing Party's request, provide reasonable assistance in opposing such action at the Disclosing Party's cost and expense.

c. Destruction. On the expiration or termination of the Agreement, the Receiving Party shall promptly destroy or securely archive, in accordance with its standard information retention practices, all copies of the Disclosing Party's Confidential Information in its possession or control and, upon request, certify in writing to the Disclosing Party that such Confidential Information has been destroyed or archived in accordance with this Section. Notwithstanding the foregoing, (i) a Receiving Party may retain Confidential Information relevant to any pending or threatened litigation, audit, or governmental investigation, and (ii) EUNA may retain Customer's Confidential Information, including Customer Data, in accordance with its information retention policies and Section 15(a), including through logical archival, restricted access controls, backup systems, or similar commercially reasonable data management practices.

d. Irreparable Harm. Each Party acknowledges that Confidential Information may constitute unique, valuable, proprietary and trade secret information of the Disclosing Party, and that unauthorized disclosure thereof by the Receiving Party may cause irreparable injury to the Disclosing Party. Accordingly, each Party acknowledges and agrees that monetary damages may not be adequate in the event of a default of this Article 9 and, therefore, that the Disclosing Party may be entitled to injunctive or other affirmative relief, without such constituting an election of remedies, and that the Disclosing Party will not be required to obtain, furnish or post any bond or similar instrument in connection with or as a condition to obtaining any remedy referred to in this Article 9, and each Party irrevocably waives any right it may have to require the obtaining, furnishing or posting of any such bond or similar instrument.

e. Duration. Each Party's obligations of non-disclosure with regard to Confidential Information are effective as of the Effective Date and will expire five years from the date first disclosed to the Receiving Party; provided, however, with respect to any Confidential Information that constitutes a trade secret (as determined under applicable Law), such obligations of non-disclosure will survive the termination or expiration of this Agreement for as long as such Confidential Information remains subject to trade secret protection under applicable Law.

10. Term, Termination, and Survival.

a. Term. The term of this Agreement (the "**Term**") commences on the Effective Date of this Agreement and will continue in effect for as long as there is an outstanding Order Form in place. Each Order Form will continue for the applicable term listed in such Order Form until terminated by either Party in accordance with this Agreement. The termination or expiration of an Order Form will not affect or otherwise terminate this Agreement or any other Order Form covering other products or services in effect at such time.

b. User Subscriptions. All user subscriptions in an Order Form may upon mutual agreement, renew for an additional one-year at the end of the then current subscription term listed on the Order Form, unless the Customer gives the other notice of non-renewal at least thirty (30) days before the end of the relevant subscription term. The per-unit pricing during any such renewal term of the subscription shall be the same as that during the prior term unless EUNA gives written notice of a pricing increase at least thirty (30) days before the end of such prior term, in which case the pricing increase shall be effective upon renewal and

thereafter. Notwithstanding the foregoing, Third-Party Pass-Through Fees are not subject to the renewal pricing stability provision of this Section and shall be governed exclusively by Section 5(c). For the avoidance of doubt, EUNA may adjust Third-Party Pass-Through Fees during a subscription term or at renewal in accordance with Section 5(c) without such adjustment constituting a violation of the renewal pricing notice requirements of this Section.

c. Termination for Convenience. Customer may terminate this Agreement without cause by giving thirty (30) days advance written notice to EUNA of its election to terminate this Agreement pursuant to this provision. In the event of such termination, Customer agrees to pay a “**SaaS Recovery Amount**” equivalent to 50% of the subscription fees for the remainder of the initial term of the Order Form.

d. Termination for Cause. In addition to any other express termination right set forth in this Agreement:

(i) either Party may terminate this Agreement, effective on written notice to the other Party, if the other Party materially breaches this Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured thirty (30) days after the non-breaching Party provides the breaching Party with written notice of such breach; or

(ii) either Party may terminate this Agreement, effective immediately upon written notice to the other Party, if the other Party: (A) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (B) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency Law; (C) makes or seeks to make a general assignment for the benefit of its creditors; or (D) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

e. Effect of Expiration or Termination. Upon expiration or earlier termination of this Agreement, EUNA will immediately cease providing any Professional Services and Customer shall immediately discontinue use of the SAAS Offering. No expiration or termination will affect Customer’s obligation to pay all Fees that may have become due before such expiration or termination or entitle Customer to any refund.

f. Non-Appropriation. In the event Customer is not granted an appropriation of funds at any time during the Term and the non-appropriation did not result from an act or omission by Customer, Customer shall have the right to terminate this Agreement on the last day of the fiscal period for which appropriations were received without penalty or expense to Customer, except as to the portion of the payments for which funds shall have been appropriated and budgeted. At least thirty (30) days prior to the end of Customer’s fiscal period, Customer shall certify in writing that (1) funds have not been appropriated for the next fiscal period, (b) such non-appropriation did not result from any act or failure to act by Customer; and (c) Customer has exhausted all funds legally available to pay EUNA.

g. Survival. Sections 3.g, 4, 5, 7, 8, 9, 10, 11, 12, and 14-34 survive any termination or expiration of this Agreement. No other provisions of this Agreement survive the expiration or earlier termination of this Agreement.

11. Indemnification.

a. EUNA Indemnification.

(i) EUNA SHALL INDEMNIFY, DEFEND, AND HOLD HARMLESS CUSTOMER FROM AND AGAINST ANY AND ALL LOSSES, DAMAGES, LIABILITIES, COSTS (INCLUDING REASONABLE ATTORNEYS' FEES) ("**LOSSES**") INCURRED BY CUSTOMER RESULTING FROM ANY THIRD-PARTY CLAIM, SUIT, ACTION, OR PROCEEDING ("**THIRD-PARTY CLAIM**") THAT THE SAAS OFFERING OR PROFESSIONAL SERVICES, OR ANY USE OF THE SAAS OFFERING OR PROFESSIONAL SERVICES IN ACCORDANCE WITH THIS AGREEMENT, INFRINGES OR MISAPPROPRIATES SUCH THIRD PARTY'S INTELLECTUAL PROPERTY RIGHTS, PROVIDED THAT CUSTOMER PROMPTLY NOTIFIES EUNA IN WRITING OF SUCH THIRD-PARTY CLAIM, COOPERATES WITH EUNA, AND ALLOWS EUNA SOLE AUTHORITY TO CONTROL THE DEFENSE AND SETTLEMENT OF SUCH THIRD-PARTY CLAIM.

(ii) If a Third-Party Claim is made or appears possible, Customer agrees to permit EUNA, at EUNA's sole discretion, to (A) modify or replace the SAAS Offering or Professional Services or component or part thereof, to make it non-infringing, (B) obtain the right for Customer to continue use, or (C) terminate the license for the SAAS Offering and Professional Services and provide a pro rata refund to Customer. If EUNA determines that none of these alternatives is reasonably available, EUNA may terminate this Agreement, in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer.

(iii) This Section will not apply to the extent that the alleged infringement arises from: (A) use of the SAAS Offering or Professional Services in combination with data, software, hardware, equipment, or technology not provided by EUNA or authorized by EUNA in writing; (B) modifications to the SAAS Offering or Professional Services not made by EUNA; or (C) Customer Data; or (D) Third-Party Products.

b. Intentionally Omitted

c. Sole Remedy. THIS SECTION SETS FORTH CUSTOMER'S SOLE REMEDIES AND EUNA'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE PROFESSIONAL SERVICES OR SAAS OFFERING INFRINGES, MISAPPROPRIATES, OR OTHERWISE VIOLATES ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

12. Limitation of Liability.

a. IN NO EVENT SHALL EUNA BE LIABLE TO CUSTOMER OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT EUNA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.

b. NOTWITHSTANDING ITS OBLIGATIONS IN SECTION 9 (CONFIDENTIALITY) AND SECTION 11 (INDEMNIFICATION), IN NO EVENT SHALL EUNA'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID OR PAYABLE TO EUNA PURSUANT TO THE APPLICABLE ORDER FORM IN THE TWELVE (12) MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.

c. UNDER NO CIRCUMSTANCES SHALL EUNA HAVE ANY LIABILITY OR RESPONSIBILITY FOR THE ACCURACY OF ANY CUSTOMER DATA THAT IS INPUTTED INTO THE SAAS OFFERING.

13. Press Release. The Parties may issue a joint press release announcing the launch of the SAAS Offering and Customer's use thereof. Such press releases shall be subject to Customer's approval. If the Customer provides express permission in advance, during the Term, EUNA may list Customer as a customer of EUNA, and Customer grants EUNA a non-exclusive, royalty-free, worldwide license to use any trademarks, service marks, or trade names of Customer in order to display such marks on EUNA's website and marketing materials.

14. Information Security. Each Party will maintain reasonable administrative, technical and physical safeguards which are consistent with industry standards to protect the security, confidentiality and integrity of, and to protect against threats or hazards to the integrity of, and the unlawful, intentional, unauthorized or accidental destruction, loss, alteration, theft, misappropriation, disclosure, access or use of the other Party's Confidential Information, Intellectual Property, and, (i) in the case of EUNA, the Customer Data, and (ii) in the case of Customer, the SAAS IP.

15. Data Processing. To the extent that EUNA Processes Customer Personal Data in connection with the SAAS Offering, the applicable Data Processing Agreement ("DPA"), incorporated herein by reference, shall govern such Processing. For the purposes of this Section, the terms "Processing" and "Customer Personal Data" shall have the meanings ascribed to them in the applicable DPA, as further set forth in Sections 15(a) and 15(b) below.

a. US CUSTOMERS. EUNA's Data Processing Agreement ("US DPA"), and incorporated herein by reference, and included below as Attachment I-C, shall govern the Processing of Customer Personal Data subject to Applicable US Privacy Law (as defined in the US DPA). In the event of a conflict between the US DPA and this Agreement with respect to the Processing of Customer Personal Data, the US DPA shall govern.

b. CANADIAN CUSTOMERS. EUNA's Data Processing Agreement ("Canadian DPA"), available at <https://eunasolutions.com/canada-dpa/> and incorporated herein by reference, shall govern the Processing of Customer Personal Data subject to Applicable Canadian Privacy Law (as defined in the Canadian DPA). In the event of a conflict between the Canadian DPA and this Agreement with respect to the Processing of Customer Personal Data, the Canadian DPA shall govern. EUNA may update the Canadian DPA from time to time to reflect changes in applicable law or service operations, and such updated Canadian DPA will be effective upon posting.

16. Export of Data.

a. Customer Data. Upon termination, cancellation, expiration, or other conclusion of this Agreement:

(i) EUNA will disable Customer's and its Authorized Users' access to the SAAS Offering, including removal of portal and user interface access to Customer Data.

(ii) Customer Data will be logically archived and marked as inactive within EUNA's systems in accordance with EUNA's standard data retention practices. Such archival may include the use of logical deletion mechanisms (including internal flags or similar controls) that prevent Customer access while preserving system integrity, audit history, and compliance records.

(iii) Except as expressly required by applicable Law or as otherwise agreed in writing by the Parties, EUNA shall have no obligation to immediately destroy, erase, or physically delete Customer Data from production systems, archival systems, or backup media upon termination.

(iv) If Customer submits a written request for deletion of Customer Data following termination, EUNA will review such request and, to the extent commercially reasonable and not inconsistent with applicable Law, regulatory requirements, litigation hold obligations, contractual commitments, or legitimate business record retention practices, delete or anonymize such Customer Data within a reasonable timeframe. Any non-standard deletion efforts may be subject to a mutually agreed Statement of Work and applicable Fees. For the avoidance of doubt, there is no charge for standard Customer Data deletion efforts.

(v) Customer acknowledges that EUNA maintains long-term archival and disaster recovery backups in the ordinary course of business. Customer Data contained in such backups may not be immediately removed and may remain until overwritten in the ordinary rotation cycle. EUNA will not restore or access such backups for the purpose of providing Customer access following termination, except as required by Law.

b. Data Extraction. During the Term of this Agreement, Customer may utilize the standard functionality of the SAAS Offering for its intended purpose, including the ability to download data and copies of documents loaded into or generated by the SAAS Offering. Customer shall have the right to retain a copy of all downloaded documents. During the Term of and within thirty (30) days following termination of this Agreement, Customer may request EUNA to provide consulting services to Customer in order to perform a custom extract of Customer data from the SAAS Offering. EUNA will provide the requested consulting services for an hourly rate set forth in the Order Form or Statement of Work. Custom data extracts will be provided electronically in a text delimited flat file format (or other mutually acceptable format) and will be scrubbed of all EUNA proprietary data structures. Customer and EUNA will work together to determine a list of the specific data elements to be provided, at which point EUNA will provide an estimate of the time required to extract the data. Once the estimate has been provided, if Customer wishes EUNA to proceed with the data extract, Customer will make a mobilization payment of fifty percent (50%) of the estimated amount to EUNA. After receipt of this payment, EUNA will then have thirty (30) days to deliver the data extracts to Customer. Customer shall have thirty (30) days upon receipt of the data to review for acceptance. Upon acceptance, EUNA will provide Customer with a final accounting of hours and Customer shall be responsible for payment of the additional consulting fees.

17. Authorized Reseller Status; Option to Purchase Affiliate Products. GTY Technology Holdings Inc. is the parent company to multiple other SaaS companies under the Euna brand, including Euna Solutions, Inc. in the U.S. (such subsidiaries, "Affiliates"). These Affiliates sell purpose-built products and services for the public sector ("Affiliate Products"). As of the Effective Date, Affiliates include Euna Solutions Inc., and CityBase Inc.. In addition to the products and services that are the subject of this Agreement, Customer has the option to purchase from either Euna, as an authorized reseller, or Affiliates, the Affiliate Products on same terms of the Agreement. Notwithstanding the foregoing, Customer understands that different order forms, statement of work(s), and product specific service level agreements may apply. Customer will be provided the Affiliate's additional product terms and will have the opportunity to review and consent to such terms.

18. Entire Agreement. This Agreement, including and together with the Order Form referencing this SAAS and Services Agreement, and any Statements of Work, policies, and other documents referenced and incorporated herein or in the Order Form, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous

understandings, agreements, representations and warranties, both written and oral, regarding such subject matter. The Parties acknowledge and agree that if there is any conflict between the terms and conditions of this Agreement and the terms and conditions of any Order Form, the Order Form followed by the Service Level Agreement shall supersede and control. To the extent the Order Form links to legal terms other than this SAAS and Services Agreement or a Statement of Work, those terms shall not apply.

19. Notices. All notices, requests, consents, claims, demands, waivers and other communications under this Agreement must be in writing and addressed to the other Party at its address in the Order Form (or to such other address that the receiving Party may designate from time to time in accordance with this Section). For Notices to EUNA, legal@Eunasolutions.com shall be sent a courtesy email notification. Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section.

20. Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon a determination that any term or provision is invalid, illegal or unenforceable, the court may modify this Agreement to effect the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

21. Amendments. No amendment to or modification of this Agreement is effective unless it is in writing and signed by an authorized representative of each Party.

22. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

23. Assignment. Neither Party shall assign, transfer, delegate or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of the other Party. Any purported assignment or delegation in violation of this Section shall be null and void. No assignment or delegation shall relieve Customer of any of its obligations under this Agreement. Notwithstanding the foregoing, EUNA may assign this Agreement and any of its rights or delegate any of its obligations to any affiliate, subsidiary, or to any person acquiring all or substantially all of EUNA's assets without Customer's consent.

24. Successors and Assigns. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

25. Relationship of the Parties. The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by EUNA shall be under its own control, Customer being interested only in the results thereof. EUNA shall be solely responsible for supervising, controlling, and directing the details and manner of the completion of the Professional Services

and the provision of the SAAS Offering. Nothing in this Agreement shall give Customer the right to instruct, supervise, control, or direct the details and manner of the completion of the Professional Services or the provision of the SAAS Offering. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

26. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

27. Choice of Law.

a. **US CUSTOMERS:** This Agreement and all related documents, and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the Laws of the State of California, United States of America, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the Laws of any jurisdiction other than those of the State of California, United States of America.

b. **CANADIAN CUSTOMERS:** The rights and obligations of the parties and all interpretations and performance of this Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario, Canada, without regard to conflicts of laws principles. The parties agree that the provisions of the United Nations Convention on Contracts for the International Sale of Goods do not apply to this Agreement.

28. Choice of Forum.

a. **US CUSTOMERS:** Each Party irrevocably and unconditionally agrees that it will not commence any action, litigation or proceeding of any kind whatsoever against the other Party in any way arising from or relating to this Agreement, including all exhibits, schedules, attachments and appendices attached to this Agreement, and all contemplated transactions, including contract, equity, tort, fraud and statutory claims, in any forum other than the courts of the State of California, and any appellate court from any thereof. Each Party irrevocably and unconditionally submits to the exclusive jurisdiction of such courts and agrees to bring any such action, litigation or proceeding only in the courts of Fresno County, California.. Each Party agrees that a final judgment in any such action, litigation, or proceeding is conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

b. **CANADIAN CUSTOMERS:** Each Party irrevocably and unconditionally agrees that it will not commence any action, litigation or proceeding of any kind whatsoever against the other Party in any way arising from or relating to this Agreement, including all exhibits, schedules, attachments and appendices attached to this Agreement, and all contemplated transactions, including contract, equity, tort, fraud and statutory claims, in any forum other than the courts of the Province of Ontario, and any appellate court from any thereof. Each Party irrevocably and unconditionally submits to the exclusive jurisdiction of such courts and agrees to bring any such action, litigation or proceeding only in the courts of the Province of Ontario. Each Party agrees that a final judgment in any such action, litigation, or proceeding is conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

29. Export Regulation. Customer shall comply with all applicable Laws, and complete all required undertakings (including obtaining any necessary export license or other governmental approval), that prohibit or restrict the export or re-export of the SAAS Offering or any Customer Data outside the US.

30. WAIVER OF JURY TRIAL. EACH PARTY ACKNOWLEDGES THAT ANY CONTROVERSY THAT MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.

31. Counterparts. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

32. Force Majeure. “**Force Majeure Events**” means events beyond a Party’s reasonable control, including without limitation acts of nature, labor disputes, the stability or availability of the Internet or a portion thereof, actions by a governmental authority (such as a moratorium on any activities related to this Agreement or changes in Laws), telecommunication or Internet network failures or brown-outs, failures or unavailability of third party systems, networks or software, flood, earthquake, fire, lightning, epidemics, war, acts of terrorism, riots, civil disturbances, sabotage, power grid failures, and denial of service attacks and other hacking attacks. Neither Party shall be liable for any loss, damage or penalty resulting from delays or failures in performance resulting from Force Majeure Events (except for any obligations of Customer to make payments to EUNA hereunder). The Party affected by the Force Majeure Event will promptly notify the other Party and will resume performance when the Force Majeure Event is no longer effective and the impact has been remediated.

33. Equitable Relief. Each Party acknowledges and agrees that a breach or threatened breach by such Party of any of its obligations would cause the other Party irreparable harm for which monetary damages would not be an adequate remedy and agrees that, in the event of such breach or threatened breach, the other Party will be entitled to equitable relief, including a restraining order, an injunction, specific performance, and any other relief that may be available from any court, without any requirement to post a bond or other security, or to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity, or otherwise.

34. Government Use. The SAAS Offering, Documentation are “commercial items” as that term is defined in FAR 2.101, consisting of “commercial computer software” and “commercial computer software documentation,” respectively, as such terms are used in FAR 12.212 and DFARS 227.7202. If the SAAS Offering or Documentation are being acquired by or on behalf of the U.S. Government, then, as provided in FAR 12.212 and DFARS 227.7202-1 through 227.7202-4, as applicable, the U.S. Government’s rights in the foregoing will be only those specified in this Agreement. Customer’s rights in the SAAS Offering and Documentation are limited to those expressly granted in Section 3.

35. Cooperative Statement. Other government organizations and educational or health care institutions may elect to participate in this Agreement (piggyback) at their discretion provided EUNA also agrees to do so in writing.

Attachment I-A – EUNA Privacy Policy

This Privacy Policy describes the personal information practices of Euna Solutions, Inc. (“Euna Solutions,” “we,” “us,” or “our”) in connection with our business; our websites, including [\[www.eunasolutions.com\]](http://www.eunasolutions.com)(<https://www.eunasolutions.com>), and any other websites, blogs, and applications operated under the Euna Solutions brand (collectively, the “Sites”); and our software-as-a-service platform and related products and services (collectively, the “Platform Services”). Where a particular Site or application provides a different privacy policy, that policy will govern. Personal information collected or processed through the Platform Services is subject to the privacy policies of our Customers, as further described in Section I.

For purposes of this Privacy Policy, “Personal Information” means any information that identifies, is related to, describes, or is reasonably capable of being linked or associated with, directly or indirectly, an identifiable individual. Personal Information does not include information that is considered anonymous, de-identified, or aggregated by applicable law.

NOTE: The Sites are business-to-business websites and are not directed at consumers. When a consumer visits our Sites, we may collect information automatically as described in Section IV, below. When our customers (“Customers”) use our Platform Services to collect, use, or disclose Personal Information, we act solely as a service provider processing Personal Information on behalf of and as directed by the Customer. The privacy practices governing those activities are those of the applicable Customer, not Euna Solutions. Individuals with questions about how their Personal Information is handled in connection with a Customer’s use of the Platform Services should refer to the applicable Customer’s privacy policy.

To the extent consent is required under applicable law, your use of our Sites indicates that you consent to our collection, disclosure, and use of Personal Information about you as described in this Privacy Policy. You may withdraw your consent at any time, subject to legal or contractual restrictions, by contacting us as described in the Contact Us section below. Note that withdrawing consent may affect our ability to provide certain services to you.

We do not offer or provide products and services for minors or children. If you are under 18, you may not use our Sites.

We may update this Privacy Policy from time-to-time to reflect changes in our practices. When we post modifications to this Privacy Policy, we will update the “Last Updated” date on the top of this Privacy Policy. The new Privacy Policy will be applicable from that date forward until further changes are made and a new Last Updated date appears. We encourage you to periodically review this page for the latest information on our privacy practices.

This Privacy Policy does not cover our data handling practices for our employee data. This Privacy Policy also does not apply to any third-party websites, applications, or services that you may access through our Sites.

Please see Sections V and XI for more information about specific privacy rights you may have. Please see Section IX for additional disclosures applicable to California residents. For California residents, our **Notice at Collection** is as follows:

1. A list of the categories of Personal Information we collect is available in Section IX.
2. The purposes for which Personal Information is collected and used are available in Section II.
3. We may disclose data in a manner that may constitute a “sale” or “sharing” (as those terms are defined by California’s CCPA) of personal information about you. The specific categories that are sold or shared

are disclosed in Section IX. Our Notice of Right to Opt-Out of Sale/Sharing is also provided in Section XI. We do not sell or share Platform Services Data.

4. Our retention period for personal information is discussed in Section VI.

I. Personal Information We Collect and Their Sources

A. For all individuals other than job applicants, the following describes the types of Personal Information we collect from the indicated source:

Personal Information We Collect Directly from You. We may collect Personal Information that you provide to us when you register for or license our products, call us or send us an email, participate in promotions, sign up for a demo, register to create a new account, register for our newsletter, attend an event or webinar, interact with us at a trade show or similar event, participate in any contests, sweepstakes and/or other promotions, download articles, data sheets, or other content from our Sites, or otherwise choose to provide Personal Information to us. We may collect direct identifiers such as your name, email address, phone number, job title, company name, account username and password, and other similar information, as well as additional information you choose to include in your account profile such as a profile picture. We may also collect commercial information regarding your business, such as the products and services you license or receive from us, your company's website, your buying group, franchise or national account, your payment information (e.g., cardholder data), tax information, your shipping address, your billing address, and the information you provide in connection with your order. Further, we may collect other Personal Information you provide to us, including information you provide when you seek our assistance licensing products, respond to a survey, report a problem with the Sites, or send us an email. Some forms on the Sites may require that you provide certain Personal Information to submit the form, and you may choose not to provide Personal Information in those cases, but this may prevent you from being able to license our products or use certain features of our Sites or receive certain services that require the Personal Information to perform the service.

If you choose to refer a third party to us, we may collect that third party's name, email address, and company name, and by providing this information you represent that you have the third party's permission to share their Personal Information with us.

Personal Information We Collect Through AI-Assisted Features. We may offer interactive AI-assisted chat or similar features on our Sites (collectively, "AI Features"). When you choose to use an AI Feature, we may collect the Personal Information you submit through the AI Feature interface, including the content of your messages and any other information you choose to provide. We may also automatically collect certain Personal Information in connection with your use of AI Features, such as your IP address, device information, and browser type, as further described herein.

AI Features are operated with the assistance of third parties who perform services on our behalf ("Service Providers"). Such Service Providers process Personal Information in connection with the AI Features solely to generate responses, provide functionality, maintain security, and improve service and AI Feature performance in accordance with our contractual requirements.

Please do not submit Sensitive Personal Information (as that term (or like term) is defined under your jurisdiction's law) through our AI Features, including passwords, precise geolocation, payment card numbers, financial information, government-issued identification numbers, Social Security numbers, or health information.

Personal Information We Collect Automatically. We may automatically collect Personal Information about you when you access, interact with, or use our Site or promotional emails. To automatically collect

Personal Information about you, we use automated means such as cookies, pixels, session replay, beacons, invisible tags, and other similar tracking technologies (collectively “Cookies”). These typically involve pieces of information or code that a website transfers to or accesses from your computer hard drive or mobile device to store and sometimes track information about you. We have included below a description of the information we may automatically collect from you with these Cookies:

Direct identifiers, such as your IP address, and your registered domain or home server.

Location data, such as physical location or movements. When we collect your IP address, we may infer location such as city or postcode therefrom.

Your device and browser information, such as information about your browser type, device used to access our Site, connection speed, screen resolution, operating system and data regarding network-connected hardware (e.g., computer or mobile device). We also may determine the applicable technology available to serve you the most appropriate version of a web page, e-mail, advertising or promotional announcement or similar service.

Internet or other electronic network activity information, such as your session identification number, search terms, search results, access times, software crash reports, and referring website’s addresses.

Detailed information about your usage of our Site, such as your date of access, time of access, clickstream to, through, and from our services (including dates and times), products you viewed, searched for, which links you click on, which pages or content you view and for how long, and other similar data and statistics about your interactions, such as length of visits to certain pages, page response times, and download errors. We may also visually record your interactions with our website, including your mouse clicks, mouse-overs, scrolling, keystrokes, and navigation through our Site.

Interaction with promotional emails, such as whether you clicked on an email from us.

For more information about the Cookies and the methods that may be used on our Sites to automatically collect information please refer to Section IV, below.

Personal Information We Collect from Others. We may obtain Personal Information about you from other sources. For example, we may obtain Personal Information about you from third-party services, from our related companies, lead generation providers, social media platforms, public databases, and from our business and channel partners. We may combine this information with information we collect through other means described above. This helps us to update and improve our records, identify new customers, create more personalized advertising and suggest products that may be of interest to you.

Personal Information We Collect Through Our Platform Services. Our Platform Services are intended for use by our public sector Customers and their employees, customers, constituents, and suppliers (collectively, “End Users”). Personal Information collected through the Platform Services is referred to in this Privacy Policy as “Platform Data.” When Customers and End Users access or use the Platform Services, we may collect general business contact information, including names, employee identification numbers, workplace email addresses, and workplace telephone numbers, to create and manage End User accounts. Our Platform Services may also collect, process, and store additional Personal Information supplied by our Customers as necessary for the proper operation of the contracted services. The specific Personal Information collected through our Platform Services varies by product.

When operating the Platform Services, we act as a service provider to our Customers and not as a data

controller with respect to Platform Data. Our Customers are responsible for maintaining their own privacy policies governing the collection, use, and disclosure of Platform Data, and for obtaining any necessary authorization or consent for the processing of Platform Data. Any individual seeking to exercise privacy rights with respect to Platform Data should direct their request to the applicable Customer.

More detailed information about the security and privacy practices applicable to our Platform Services is available to Customers and prospective Customers upon request.

Other Personal Information and Sources. We may also receive Personal Information about you in circumstances where we provide you with a copy of this Privacy Policy or we make this Privacy Policy available to you.

B. For job applicants, in addition to the Personal Information collection described above, we collect through our Sites the Personal Information you voluntarily provide to us when submitting a job application, including your name, email address, telephone number and resume.

We may also receive Personal Information about you in circumstances where we provide you with a copy of this Privacy Policy or we make this Privacy Policy available to you.

II. Purposes for our Collection and Use of Personal Information

We collect and use Personal Information for the following purposes:

To provide our products and services and to engage in the ordinary course of business. We collect and use Personal Information, for example, to fulfill or meet the reason you provided the information. We may also collect and use Personal Information about you, such as your contact information, payment card information and order information, to provide you products and services you request, including to process your transactions and payments and fulfill your orders, create and administer your account, communicate with you and provide you customer service in relation to the products and services you request. We may collect and use all categories of Personal Information for these purposes.

To provide and support our Platform Services. We collect and use Personal Information to deliver, maintain, and support our Platform Services to our Customers and their End Users, including to create and manage End User accounts, deliver training and technical support, process payments for Platform subscriptions, and carry out transactions you have requested. We may collect and use all categories of Personal Information for these purposes.

To respond to your requests or questions. We collect and use Personal Information to respond to your feedback, inquiries, and requests, including to provide you with information about products and services you may be interested in. We may collect and use all categories of Personal Information for these purposes.

To improve the operation of our Sites and business. We may collect and use Personal Information to improve your experience on our Sites and the functionality of our Sites, such as by analyzing how our Sites are being accessed and used, including by analyzing user clicks and usage patterns to improve user experience, maximize usage of our services, and diagnose problems. We may also collect and use Personal Information to evaluate interest in our products. We may collect and use all categories of Personal Information for these purposes.

For marketing and sales purposes. We collect and use Personal Information to market and advertise our products and services to you, including by sending you communications about new features and product updates, event announcements, changes to our terms and policies, programs in which you have chosen to participate, promotional offers and surveys, and to schedule demos and manage free trials. We may also use Personal Information to identify and pursue potential customers, generate sales leads, create and

manage marketing campaigns, and deliver interest-based advertisements on our Sites and on other websites and content platforms. We may communicate with you directly through email, telephone calls, chat, and video conferencing for these purposes. We may collect and use all categories of Personal Information for these purposes.

To enforce our agreements and prevent fraud. We collect and use Personal Information to enforce our website terms of use and our contracts with Customers and other parties, to prevent fraud and other prohibited or illegal activities, and to protect the security and integrity of our Sites and Platform Services. We may collect and use all categories of Personal Information for these purposes.

To address our safety, security, compliance and legal obligations. We may collect and use all categories of Personal Information for these purposes.

To record calls and meetings. We may record telephone calls, video conferences, and similar communications in which you participate in connection with your business relationship with us. Where required by applicable law, we will notify you that a recording is taking place and provide you with an opportunity to opt out prior to the recording commencing. We may collect and use all categories of Personal Information for these purposes.

To operate automated and AI-assisted processes. We may use automated decision-making technologies, including artificial intelligence, to support certain business processes. Where we use such technologies in a manner that produces legal or similarly significant effects concerning you, you may have the right to request meaningful information about the logic involved and to opt out of such processing where permitted by applicable law. Where required by applicable law, including Quebec's Act respecting the protection of personal information in the private sector, you may also have the right to be informed when a decision based solely on automated processing of your Personal Information is made about you and to request that a human review that decision. To exercise this right, please contact us as described in the Contact Us section below. We also use Personal Information collected through our AI Features to provide contracted Platform Services, respond to inquiries, provide information about our products and services, deliver customer support, improve the functionality and performance of our AI Features, maintain safety and security, prevent fraud or misuse, and comply with applicable legal obligations. We may collect and use all categories of Personal Information for these purposes.

To conduct corporate transactions. We may collect and use all categories of Personal Information for these purposes.

To consider individuals for employment. We may collect and use all Personal Information referenced above in connection with job applicants for these purposes.

To provide the information to Service Providers and other third parties as further described in Section III, below. We may collect and use all Personal Information referenced above for these purposes.

With your consent. We may collect and use Personal Information about you where you have given us consent to do so for a specific purpose not listed above.

We may collect and use anonymized, de-identified, or aggregated information for any purpose permitted by law. We may also collect and use Personal Information as otherwise disclosed to you at the point of collection or as required or permitted by applicable law

III. Purposes for our Disclosures of Personal Information.

We disclose Personal Information for the following purposes:

Service Providers. To Service Providers to perform services on our behalf. For example, we disclose Personal Information to Service Providers who send emails for us, operate our Sites, run a

promotion, or assist with order fulfillment. We may also disclose Personal Information to Service Providers that operate, support, or maintain our AI Features and related infrastructure on our behalf. Service Providers process Personal Information solely as directed by us and in accordance with our contractual requirements.

Advertisers. To social media, technology and advertising-related companies (“Advertisers”) to advertise for us. For example, we disclose Personal Information (including as described in Section IV) to advertise our products and services to you on social media and other platforms and to conduct analytics on the use and operation of our Sites.

Requested Third Parties. With your consent, where you have directed or requested us to make the disclosure, or where we deem necessary for us to provide our products and services (“Requested Third Parties”). When we process payment transactions, for example, our payment processor, the payment brands (e.g., Mastercard, Visa) and other third parties performing payment transaction services (e.g., your card issuer) will receive Personal Information about you so that your payment can be processed. Their collection, use and disclosure of Personal Information is described in their own privacy policies, notices and statements.

Professionals. To professional consultants such as our accountants, lawyers and financial advisors to enable them to provide the services we request them to provide (“Professionals”).

Euna Solutions Group. Among the entities that comprise the Euna Solutions Group. Euna Solutions shares Personal Information with those entities controlling, controlled by or under common control with Euna Solutions, Inc., including our parent, subsidiary, and affiliate entities and our portfolio of companies (collectively, the “Euna Solutions Group”), as necessary for the purposes identified in this Privacy Policy.

Corporate Transaction. In connection with a corporate transaction or reorganization event (“Corporate Transaction”). We may disclose, transfer or assign Personal Information about you in connection with a sale, merger, consolidation, change in control, transfer of assets, reorganization or liquidation of Euna Solutions, Inc. or any other entity comprising the Euna Solutions Group. This may include a sale of part of our business to another entity or an asset sale.

Government and Other Third Parties. To government entities and other third parties for safety, security, legal compliance, to enforce our rights, conduct an investigation, or for related purposes (“Government and Other Third Parties”). We may be required to provide Personal Information to law enforcement or other governmental authorities, or to other third parties, when we believe in good faith that disclosure is necessary or appropriate to: (i) satisfy any applicable law, regulation, legal process, or governmental request; (ii) enforce our website terms of use or our contracts with Customers and other parties, including to investigate potential violations; (iii) detect, prevent, or otherwise address fraud, security, or technical issues, including by exchanging Personal Information with other companies and organizations for fraud protection and spam and malware prevention; (iv) protect or defend our rights or the rights or well-being of our customers, End Users, or other users of our services; or (v) protect the health and safety of our personnel, customers, guests, and the general public. We may also disclose Personal Information to investigative bodies in the case of a breach of an agreement or contravention of law, or as otherwise required by law or court order, or as necessary to exercise our legal rights or defend claims brought against us.

We may also disclose Personal Information as otherwise described to you at the point of collection or as required or permitted by applicable law.

We may disclose anonymized, de-identified, or aggregated information for any purpose permitted by law.

IV. How We Use Cookies and Targeted Advertising

Our Use of Cookies. As explained above, we use Cookies to automatically collect data from you and your devices when you use our Sites. Cookies enable you to be remembered when using a specific computer or device to interact with websites and online services and can be used to manage a range of features and content as well as storing searches and presenting personalized content. Certain Cookies also enhance our ability to serve you targeted advertising on websites and platforms other than our Sites.

The types of Cookies we use can be classified as follows:

Functional Cookies. The technical storage or access is strictly necessary for the legitimate purpose of enabling the use of a specific service explicitly requested by the subscriber or user, or for the sole purpose of carrying out the transmission of a communication over an electronic communications network. These Cookies are always active and are essential for the Sites to function. They are usually set in response to actions made by you, such as logging in, setting your privacy preferences, or filling in forms. Because these Cookies are strictly necessary to deliver the Sites, you cannot refuse them, though you can set your browser to block them, in which case some parts of the Sites may not work properly.

Preferences Cookies. The technical storage or access is necessary for the legitimate purpose of storing preferences that are not requested by the subscriber or user. These Cookies enable the Sites to remember information that changes the way the Sites behave or look, such as your preferred language, region, or other customized settings. If you do not allow these Cookies, some or all of these personalization features may not function properly.

Statistics Cookies. The technical storage or access that is used exclusively for statistical purposes. These Cookies allow us or third parties on our behalf to count visits and traffic sources so we can measure and improve the performance of our Sites. They help us to know which pages are the most and least popular and see how visitors move around the Sites. The information collected by these Cookies is typically aggregated and anonymous, although some collected information may constitute Personal Information under applicable law. If you do not allow these Cookies, we will not know when you have visited our Sites and will not be able to monitor the performance of our Sites.

Marketing Cookies. The technical storage or access is required to create user profiles to send advertising, or to track the user on a website or across several websites for similar marketing purposes. These Cookies may be set through our Sites by our advertising partners and may be used by those companies to build a profile of your interests and show you relevant advertisements on other websites, apps, and social media platforms. They store information that may constitute Personal Information under applicable law, such as unique identifiers associated with your profile, device, or browser. If you do not allow these Cookies, you will experience less targeted advertising.

Unless you opt out of our Cookies or change your Cookie preferences (as described below), by clicking “Accept,” authorizing cookies under “View preferences,” or by using our Sites without selecting your preference, you consent to the use of Cookies, including to automatically collect data from and about you. If you opt out of our Cookies, the only Cookies we will place on your session are those that are Functional Cookies or Cookies that you have individually consented to receive.

Several Cookies we use last only for the duration of your session and expire when you close your browser. Others are used to remember you when you return to our Sites and will last longer.

Cookie Preferences. You may change your Cookie preferences at any time to prevent the further collection of Personal Information through the Preferences, Statistics, and Marketing Cookies on the Site.

Cookie settings on the Sites. Use the “Manage Cookies” link at the bottom of our Sites to turn on or off the different categories of Cookies. Note that depending on your prior selections, after selecting “Manage Cookies,” you may need to first select “View preferences” before selecting your cookie options. Your selection will be remembered on the specific device or browser you are using until you clear Cookies. Note that each Site has its own settings, and you must configure your Cookie preferences on each individual Site.

Browser settings. Most web browsers automatically accept Cookies, but if you prefer, you can change your browser settings to prevent Cookies. How you can do this will depend on the browser you use (see your browser help screen for details).

You may not be able to take full advantage of our Sites if you disable certain Cookies. The effect of disabling Cookies depends on which Cookies you disable but in general, the Sites may not operate properly if all Cookies are switched off. Depending on your jurisdiction, we may separately prompt you regarding our use of Cookies on the Sites.

Our use of Targeted Advertising. We use online advertising to keep you aware of our brand and help you to find and see our products. We partner with platforms such as Google, Microsoft (Bing, LinkedIn), and similar digital advertising partners. Marketing Cookies help us and the advertising partners we work with to gather information about the content you visit on our Sites and other websites. This may result in you seeing our banners and ads when you are on other websites, apps and social media platforms. We may also target ads using Personal Information we have collected when you create an account on the Sites.

Social Media and Internet Platforms. We may disclose certain portions of Personal Information about you and your use of our Sites to social media and internet platforms. If you have an account on one of these platforms, you may be shown our marketing messages while you are using the social media or internet platform. Additionally, certain functionalities on our Sites may permit interactions that you initiate between the Sites and these social media and internet platforms (“Social Features”). Examples of these Social Features include features enabling you to like or share our content and features. If you use Social Features, and potentially other third-party services, information you post or provide access to may be publicly displayed by the third-party service you use.

Targeted Advertising Preferences. You may opt-out of us using Personal Information about you for targeted advertising by changing your Cookie preferences. Use the “Manage Cookies” link at the bottom of our Sites and then toggle the “Marketing Cookies” button to the left so that it is turned off. Note that depending on your prior selections, after selecting “Manage Cookies,” you may need to first select “View preferences” before selecting your cookie options.

If you are using a web browser with Global Privacy Control enabled, we will recognize that signal as a request to opt-out of Preferences, Statistics, and Marketing Cookies, just as if you had turned off those Cookies in the Manage Cookies or View preferences link.

V. Your Choices

This Section describes certain choices you may have about the Personal Information we collect from you. You may have additional rights as provided in Section XI, below.

You can opt out of receiving our marketing emails. To stop receiving our promotional emails, email our privacy team at privacy@eunasolutions.com or follow the instructions in any promotional message you receive from us. Even if you opt out of receiving marketing email messages, we may still send you transactional and other direct messages. These include, for example, responses to your questions and

inquiries. If you opt-out of receiving marketing email communications from our business partners with whom we have disclosed your information, you will still receive marketing communications from us and any other business partners with whom your information was disclosed.

You can request that we stop sharing information with third parties for their marketing purposes. To opt out of having us share your information with third parties for their promotional purposes, email us at privacy@eunasolutions.com.

You can control cookies and tracking tools on our Sites. To learn how to manage how we use Cookies on our Sites, please refer to Section IV.

You may withdraw your consent to our use of your Personal Information. Where we rely on your consent as the basis for collecting, using, or disclosing your Personal Information, you may withdraw that consent at any time by contacting us as described in the Contact Us section below. Please note that withdrawing your consent does not affect the lawfulness of any collection, use, or disclosure carried out before your withdrawal, and may affect our ability to provide certain products or services to you.

VI. Data Retention

We retain Personal Information as long as reasonably necessary for the purposes described in this Privacy Policy, including to provide our products and services, comply with our legal obligations, prevent fraud, resolve disputes, troubleshoot problems, and enforce our agreements. In determining the criteria by which to retain or dispose of Personal Information, we consider the type, sensitivity, context, and purpose of collecting Personal Information. The specific retention period for each category of Personal Information is available upon request by contacting us as described in the Contact Us section below.

Personal Information collected through our AI Features may be retained for a limited period to provide customer support, maintain security, comply with legal obligations.

Personal Information that is no longer necessary to provide our services may be de-identified or aggregated. De-identified or aggregated information is not Personal Information and may be retained and used by us for any purpose permitted by applicable law.

VII. Security and Data Transfer

We have implemented reasonable safeguards designed to protect Personal Information from unauthorized loss, misuse, alteration, or destruction. We also take reasonable steps designed to ensure that third parties who work with us agree to protect Personal Information we disclose to them or that they process on our behalf.

No security measure, however, can guarantee absolute security. Accordingly, we cannot guarantee that Personal Information related to you will be secure. We encourage you to take precautions when providing Personal Information to us or others. If you believe Personal Information related to you has been compromised in connection with your business dealings with us, please contact us immediately as detailed in the “Contact Us” Section below.

Personal Information we collect may be transmitted, stored and processed in the United States or Canada. By using our Sites or providing Personal Information to us, you acknowledge that your Personal Information may be stored and processed in these countries, where privacy laws may differ from those in your jurisdiction.

When Personal Information is transferred to third-party Service Providers or other recipients located in jurisdictions outside of Canada or the United States, we use contractual or other means to provide a comparable level of protection for that Personal Information while it is being processed in those

jurisdictions.

In the event of a confidentiality incident involving Personal Information that presents a risk of serious harm to affected individuals, we will notify the affected individuals and applicable regulatory authorities, including the Commission d'accès à l'information in Quebec and the Office of the Privacy Commissioner of Canada, as required by applicable law. We maintain a register of confidentiality incidents as required by applicable law.

VIII. Information Relating to Minors

Our Sites are not intended for minors under the age of 18 and we do not knowingly collect Personal Information directly from minors under the age of 18 through our Sites without prior parental consent as required by applicable law. If you believe a minor has provided Personal Information to us directly through our Sites, please contact us using the information in the Contact Us section below and we will take reasonable measures to delete such Personal Information as soon as possible, except where retention is necessary to protect the safety of the minor or others as required or permitted by law.

Our Platform Services may receive Personal Information about minors from our Customers in connection with the services we provide. As a service provider, we process such information solely as directed by the applicable Customer. Individuals with questions or concerns about Personal Information relating to a minor that has been submitted through the Platform Services should contact the applicable Customer directly.

IX. Additional Disclosures for California Residents

This Section IX applies to individuals residing in California and is made in accordance with the California Consumer Privacy Act ("CCPA") (California Civil Code Section 1798.100 et seq.) and the "Shine the Light" Law (California Civil Code Section 1798.83). The additional disclosures in this Section IX supplement the disclosures above.

A. Compliance with Section 7027(m)

For California residents, we do not use or disclose Sensitive Personal Information (as this term is defined in the CCPA) for purposes other than those specified in Section 7027(m) of the California Consumer Privacy Act Regulations.

B. California's "Shine the Light" Law

California Civil Code Section 1798.83 permits California residents to request certain information regarding our disclosure of certain categories of Personal Information to third parties for those third parties' direct marketing purposes. To make such a request, please contact us as provided in Section XI, below. This request may be made no more than once per calendar year. We reserve the right not to respond to requests submitted other than as provided in Section XI.

C. Disclosures of Personal Information – Individuals other than Job Applicants

For individuals other than job applicants, during the preceding 12-month period we may have disclosed the following categories of Personal Information for a business purpose to the following categories of third parties:

Category of Personal Information we collect	Categories of Third Parties that We have disclosed Personal Information to	Categories of Third Parties that We have sold or shared

		Personal Information with
Identifiers , such as your name, online identifiers, email address, IP address, postal address, tax ID number, and phone number	Service Providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties as required by contract or law	Service Providers Advertisers Requested Third Parties Corporate Transaction
Personal Information Described in Section 1798.80(e) , such as a signature, name of bank, and bank account number	Service Providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A
Commercial information , such as products or services purchased, obtained, or considered, general information about your business, your financial history, financial statements, information about your activities with us, and other purchasing or consuming histories or tendencies	Service Providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	Service Providers Advertisers
Internet and other electronic network activity information , such as browsing history (e.g., the website you came from and websites you later visit), the browser you are using, search history, information regarding your usage of and interaction with our Sites, emails (e.g., whether an email was	Service providers Advertisers Requested Third Parties Professionals	Service Providers Advertisers Corporate Transaction

opened) or advertisements, your unique device identifiers, and information collected from Cookies.	Euna Solutions Group Corporate Transaction Government and Other Third Parties	
Geolocation data , such as your location as derived from your IP address	Service providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	Service Providers Advertisers
Audio and visual information , such as information captured by call recordings when you contact our call center, sales associates, or customer service desk (“Call Center”) with your inquiries	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A
Inferences , such as inferences drawn from any of the information identified in this Section to create a profile about you reflecting your preferences, characteristics, and behavior	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A
Sensitive Personal Information , such as credit and debit card numbers and related cardholder data	Service providers Requested Third Parties Professionals Euna Solutions Group	Requested Third Parties

	Corporate Transaction Government and Other Third Parties	
Other Personal Information , such as information you may provide during calls or other interactions with us.	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A

D. Disclosures of Personal Information – Job Applicants

For job applicants, during the preceding 12-month period we may have disclosed the following categories of Personal Information for a business purpose to the following categories of third parties:

Category of Personal Information we collect	Categories of Third Parties that We have disclosed Personal Information to	Categories of Third Parties that We have sold or shared Personal Information with
Identifiers , such as your name, postal address, IP address, email address, or other similar identifiers and contact information	Service providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	Service Providers Advertisers Requested Third Parties Corporate Transaction
Protected classifications , such as your national origin, age, sex, gender, marital status, citizenship and immigration status, and military and veteran status	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction	N/A

	Government and Other Third Parties	
Internet and other electronic network activity information , such as browsing history (e.g., the website you came from and websites you later visit), the browser you are using, search history, information regarding your usage of and interaction with our Sites or advertisements, your unique device identifiers, and information collected from cookies and other data tracking technologies	Service providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	Service Providers Advertisers
Geolocation data , such as your location as derived from your IP address	Service providers Advertisers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	Service Providers Advertisers
Professional or employment-related information , such as your work history and professional experience	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A
Inferences we may draw about your characteristics, abilities, and aptitudes with Personal Information provided to us in connection with an application	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction	N/A

	Government and Other Third Parties	
Other Personal Information , you choose to provide to us in connection with your application, your resume, or your cover letter	Service providers Requested Third Parties Professionals Euna Solutions Group Corporate Transaction Government and Other Third Parties	N/A

X. Selling, Sharing, and Targeted Advertising

Certain states, such as California, require that we disclose whether we “sell” or “share” Personal Information. This Section X solely applies to residents of California and those other States that, like California’s CCPA, have laws that require us to make this disclosure (“Covered State Laws”). We may “share” or “sell” Personal Information to third-parties (as such terms are defined under applicable Covered State Laws) certain (i) Identifiers, (ii) Commercial Information, (iii) Internet and other electronic network activity information, and/or (iv) Geolocation Data, primarily to engage in online advertising activities and provide tailored content and ads that may be of interest to you. You have the right to opt out of this disclosure of your information, as provided in Sections IV and XI.

We do not have actual knowledge that we sell or share the Personal Information of consumers under 16 years old.

We do not sell or share Platform Services Data.

XI. Additional Rights and Disclosures for Select States

Residents in California and certain other States may have rights under their State’s privacy laws that require us to provide them with the rights described in this Section. If you reside in such a State, you have some or all of the rights provided below to the extent required by your State’s privacy law.

A. Right to Know About Personal Information Collected, Disclosed, or Sold

You may have the right to request that we provide certain Personal Information to you about our collection and use of Personal Information that relates to you. Specifically, you may have the right to request disclosure of:

Whether we process Personal Information related to you;

The specific pieces of Personal Information we collected about you;

The categories of Personal Information we collected about you;

The categories of sources from which Personal Information was collected;

Our business or commercial purpose for collecting or disclosing Personal Information; and

The categories of third parties with whom we shared Personal Information.

B. Right to Request Deletion of Personal Information

You may also have the right to request that we delete Personal Information related to you that we collected or maintain, subject to certain exceptions.

C. Right to Correct Inaccurate Personal Information

You may also have the right to request that we correct inaccurate Personal Information we maintain about you.

D. Right to Non-Discrimination for the Exercise of a Consumer's Privacy Rights

We will not unlawfully discriminate against you for exercising any of your applicable privacy rights. If you exercise these rights, however, you may be unable to use or access certain features of our services.

E. Notice of Right to Opt-Out of Sale/Sharing

You may have the right to opt-out of our further sale or sharing (as those terms are defined by California's CCPA or equivalent terms provided in other State's privacy laws) of Personal Information related to you. In some States, the term "Targeted Advertising" is used instead of "Sharing." Where your State's privacy law requires us to provide this right, you may to the extent provided by your State's privacy law exercise this right (i) by making a request as provided in Subsection F, below, or (ii) by using a web browser with Global Privacy Control ("GPC") enabled.

The GPC is designed to allow Internet users to notify website operators of certain privacy preferences when they visit a website. When enabled, it can signal to the website operator that the individual does not want Personal Information about them to be sold or shared. To learn more about the GPC and how you can use it to opt out of the sale or sharing of personal information about you, you can visit the GPC website [here](#).

We process GPC opt-out preference signals in a frictionless manner.

F. Exercising Your Privacy Rights

To request to exercise your privacy rights described above, where applicable, please submit a verifiable consumer request to us by using the information in the "Contact Us" section below. Only you or your "authorized agent," as defined and provided by applicable law, may make a verifiable consumer request related to Personal Information related to you. We reserve the right not to respond to requests submitted other than to the "Contact Us" information below..

Your verifiable consumer request must: (i) provide sufficient information that allows us to reasonably verify that you are the person about whom we collected Personal Information or an authorized representative; and (ii) describe your request with sufficient detail that allows us to properly understand, evaluate, and respond to it. We cannot respond to your request or provide you with Personal Information if we cannot verify your identity or authority to make the request and confirm the Personal Information relates to you. We will use Personal Information provided in a verifiable consumer request to verify the requestor's identity or authority to make the request. Where necessary, we may request additional information about you so that we can verify your identity. Making a verifiable consumer request does not require you to create an account with us. If we cannot verify your identity based on the information provided, we will let you know that we are unable to fulfil your request.

You may use an authorized agent to submit a privacy rights request. Authorized agents may exercise rights on your behalf by submitting a request via email to privacy@eunasolutions.com and indicating that they are submitting the request as an agent. When we verify your agent's request, we may verify both you and your agent's identity and request a signed declaration from you that authorizes your agent to make the request on your behalf. To protect Personal Information about you, we reserve the right to deny a request from an agent that does not submit proof that they have been authorized by you to act on your behalf. We will attempt to respond to a verifiable consumer request within 45 days of its receipt. If we require more time (up to 90 days), we will inform you of the reason and extension period in writing. Within 10 days of receiving the request, we will confirm receipt and provide information about its verification and processing of the request. We will, including as required by applicable law, maintain records of consumer requests made pursuant to the CCPA and other applicable law as well as our response to said requests for a period of at least 24 months.

If we decline to take action on your verifiable consumer request you may appeal our decision, except where we declined because we were unable to verify your identity. To make your appeal, please submit a verifiable consumer request to us by using the same process for making your original request. For the appeal, please indicate that you are making an appeal and provide any case identifier or similar information we previously provided to you in connection with the request.

XII. Additional Disclosures for Canadian Residents

This Section XII applies to individuals residing in Canada and supplements the disclosures above. It is made in accordance with the Personal Information Protection and Electronic Documents Act ("PIPEDA") and, where applicable, Quebec's Act respecting the protection of personal information in the private sector ("Quebec Privacy Act") and other applicable provincial privacy laws.

A. Accountability. Euna Solutions has designated a privacy officer responsible for our compliance with PIPEDA and other applicable Canadian privacy laws. You may contact our privacy officer using the information provided in the Contact Us section below.

B. Consent. We collect, use, and disclose Personal Information about you with your consent, except where applicable law permits or requires otherwise. By providing Personal Information to us or using our Sites, you consent to our collection, use, and disclosure of your Personal Information as described in this Privacy Policy. You may withdraw your consent at any time as described in Section V above, subject to legal or contractual restrictions.

C. Individual Rights. Subject to applicable law, Canadian residents have the right to: (i) request access to the Personal Information we hold about you and receive an account of how it has been used and disclosed; (ii) challenge the accuracy and completeness of your Personal Information and request that it be corrected or amended; (iii) withdraw consent to our collection, use, or disclosure of your Personal Information, subject to legal or contractual restrictions; and (iv) make a complaint to the applicable privacy authority regarding our handling of your Personal Information.

D. Filing a Complaint. If you are a Canadian resident and have concerns about our privacy practices that we have not resolved to your satisfaction, you have the right to file a complaint with the applicable privacy authority: (i) the Office of the Privacy Commissioner of Canada (www.priv.gc.ca) (<https://www.priv.gc.ca>) for matters governed by PIPEDA; or (ii) the Commission d'accès à l'information (www.cai.gouv.qc.ca) (<https://www.cai.gouv.qc.ca>) for matters governed by the Quebec Privacy Act.

E. Privacy Governance. Euna Solutions maintains internal privacy governance policies and procedures governing how Personal Information is managed within our organization, including policies addressing the

collection, use, disclosure, retention, and disposal of Personal Information. These policies are available to individuals upon request by contacting us as described in the Contact Us section below.

XIII. Links to Third Party Websites

If you click on a third-party link within our Sites, you will be taken to another website or platform we do not control. This Privacy Policy does not apply to the privacy practices of that website or platform. Read the third party's privacy policies carefully. We are not responsible for these third parties.

XIV. Contact Us

You may make these requests by submitting a request via email to privacy@eunasolutions.com. We will verify your request by confirming at least two pieces of Personal Information, including contact information you provided in submitting your form. To designate an authorized agent to exercise these rights on your behalf, send an email with your request topprivacy@eunasolutions.com.

If you have any questions about this Policy, please email us at privacy@eunasolutions.com. For Canadian privacy inquiries, including requests to access or correct Personal Information, withdraw consent, or contact our designated privacy officer, please use the contact information below.

You can also write to us at:

US OFFICE

1155 Perimeter Center West, Suite 500
Sandy Springs, GA 30338

CANADA OFFICE

603 Michigan Drive, Unit 1
Oakville, ON L6L 0G2

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Sub-Processor / Vendor	Service Description	Hosting Country	Product(s)	PII Categories (per Privacy Policy Section IX.C)
Sub-Processors — Application Hosting Environment				
Amazon Web Services (AWS)	Cloud infrastructure provider offering compute (EC2), container orchestration (EKS), relational and document databases (RDS, DocumentDB), object storage (S3), data warehousing (Redshift), managed search and vector storage (OpenSearch), identity and access management (Cognito),	US, CA	Procurement (Bonfire) / Budget Enterprise / Marketplace / Grants-EC / Payments (Citybase) / Payments (Screendoor) / Procurement-IW	Identifiers; Internet & Network Activity; Geolocation; Sensitive Personal Information

	AI and large language model services (Bedrock), content safety guardrails for AI (Bedrock Guardrails), networking, encryption key management (KMS), GuardDuty, CloudTrail, Web Application Firewall (WAF).			
Google Cloud Platform (GCP)	Cloud infrastructure services including compute, storage, identity management, and application hosting.	US, CA	Allocate	Identifiers; Internet & Network Activity; Geolocation
Microsoft Azure	Cloud infrastructure and platform services including compute, storage, identity management, application hosting, Defender for Cloud, Web Application Firewall (WAF).	US, CA	Budget Pro / PowerPlan / OpenBook / Grants / Procurement-DS	Identifiers; Internet & Network Activity; Geolocation; Sensitive Personal Information
Sub-Processors with Access to Customer Platform Data Including Personal Information Input by Customers				
Adobe Sign	Electronic signature and document management platform.	US	Procurement	Identifiers
Blackbaud	Fundraising and nonprofit management software with financial data integration capabilities.	US, CA	Budget Pro / PowerPlan	Identifiers
BoldSign	Electronic signature platform for document signing and agreement management.	US, CA	Grants	Identifiers; Sensitive Personal Information

ChartMogul	Subscription management and analytics platform.	EU	Procurement-DS	Identifiers; Internet & Network Activity
Deltek	Project and business management software; receives bid and solicitation data for integration and distribution purposes.	US	Procurement-DS	Identifiers
DocuSign	Electronic signature and digital agreement management platform.	US, CA	Procurement	Identifiers
FullStory	Digital experience analytics platform providing session recording and user interaction analysis.	US	Grants	Identifiers; Internet & Network Activity; Geolocation
Mode Analytics (Mode.com)	Business intelligence and data analytics platform for custom reporting and dataset generation.	US	Procurement	Identifiers; Internet & Network Activity
Pendo	Product analytics and user engagement platform providing in-application guidance and usage analytics.	US	Grants	Identifiers; Internet & Network Activity
SciQuest / Jaggaer	Procurement and supply chain management platform enabling bid data exchange and supplier connectivity.	US	Procurement-IW	Identifiers
Surety2000 (S2K)	Surety bond management and validation platform providing bid bond verification services via API.	US	Procurement (Sourcing)	Identifiers

Svix	Webhook management service enabling event-driven integrations and notifications.	US	Procurement	Identifiers
WizeHive	Grant, award, and application management platform.	US	Grants-EC (legacy customers)	Identifiers
Workato	Integration platform as a service (iPaaS) enabling automated workflows and system integrations.	US	Grants	Identifiers
Sub-Processors that Provide Supporting Services (May Have Access to Personal Information Such as Business Contract Information)				
Auth0	Identity-as-a-service platform providing customer authentication, single sign-on, and session management.	US	Grants-EC	Identifiers; Internet & Network Activity
BeyondTrust	Privileged access management and remote access security platform.	US, CA	All Products	Identifiers; Internet & Network Activity
BrainTree	Payment processing.	US	Procurement-DS	Identifiers
CardConnect	Payment card processing gateway.	US	Payments	Identifiers; PI Described in 1798.80(e)
Chase Paymentech	Payment card and check transaction processing service.	US	Payments	Identifiers; PI Described in 1798.80(e)
Cloudflare	Content delivery network, web application firewall, DDoS protection, DNS management, and edge computing services.	US, CA	All Products	Identifiers; Internet & Network Activity; Geolocation

Coralogix / Checkerly	Log management, observability, and synthetic monitoring platform for application and infrastructure telemetry.	US	All Products (SRE monitoring)	Identifiers; Internet & Network Activity
CrowdStrike	Endpoint detection and response (EDR) and cloud security platform providing threat detection, threat hunting, and security event monitoring.	US	Security (laptops and product environments)	Identifiers; Internet & Network Activity
Datacap Systems	Payment card processing gateway.	US	Payments	Identifiers; PI Described in 1798.80(e)
FiServ (First Data)	Payment card and transaction processing service.	US	Payments	Identifiers; PI Described in 1798.80(e)
Fivetran	Supports movement of payment records from Stripe to application subscription management databases.	US, CA	Procurement	Identifiers
HavelBeenPwned	Password breach checking service using anonymized credential hash verification.	US	Procurement-IW	Identifiers
Invoice Cloud	Electronic invoice presentment and payment processing platform.	US	Payments	Identifiers; PI Described in 1798.80(e)
MailChimp	Transactional email delivery service.	US	Grants-EC	Identifiers; Internet & Network Activity
MapBox	Mapping and geolocation data delivery service.	US	Budget Pro	Identifiers; Geolocation

MiniOrange	Identity provider and SSO integration service.	US	Budget Pro	Identifiers; Internet & Network Activity
Okta	Identity and access management platform providing authentication, single sign-on, and user lifecycle management.	US, CA	Payments	Identifiers; Internet & Network Activity
Ory	Identity and session management platform providing authentication and authorization services.	US	Procurement	Identifiers; Internet & Network Activity
Paymentus Corporation	Payment processing and customer engagement platform.	US	Payments	Identifiers; PI Described in 1798.80(e)
Postmark (mtasv.net)	Transactional email delivery service.	US	All Products	Identifiers
Stripe	Payment processing.	US	Procurement	Identifiers
SumoLogic	Cloud-based log management, security information and event management (SIEM), and observability platform.	US, CA	All Products	Identifiers; Internet & Network Activity
Vantiv / Worldpay	Payment card processing service.	US	Payments	Identifiers; PI Described in 1798.80(e)
Wiz	Cloud security posture management (CSPM) platform providing misconfiguration detection and risk visibility across cloud environments.	US, CA	Security — CSPM	Identifiers; Internet & Network Activity
WorkOS	SSO processing.	US	Procurement	Identifiers; Internet & Network Activity

Attachment I-B – EUNA General Service Level Agreement

Overview

The purpose of this Service Level Agreement (SLA) is to outline the general terms and conditions under which Euna Solutions will deliver hosted services to each of its clients. This document aims to ensure a mutual understanding of the service expectations, responsibilities, and performance standards between the parties involved.

This general SLA covers the common provisions of multiple products and services, including but not limited to Budget, Payments, and Procurement. It defines the general service levels, performance metrics, support processes, and maintenance schedules applicable to these hosted solutions. The scope of this agreement is to ensure that Euna Solutions delivers consistent, reliable, and high-quality services, thereby supporting client business operations effectively.

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Service Performance

Availability

Solutions are continuously monitored by automated systems that track availability 24/7. The service is considered "available" when end-users can successfully access the hosted application as intended.

Uptime Guarantee

Euna Solutions is committed to delivering reliable solutions, ensuring that all hosted applications remain available for a minimum of 99.5% uptime within any given calendar quarter.

Uptime percentage is determined based on the total number of minutes during which the service is operational in each quarter, e.g. $100\% - (\text{Unplanned downtime minutes} / \text{Minutes in the quarter})$.

Service Credit Terms

If service uptime falls below 99.5% during any calendar quarter, customers may request a review of service performance for that period. Upon confirmation by Euna Solutions that the uptime commitment was not met, service credits may be approved in proportion to the amount of downtime that exceeded the SLA target. Approved service credits will be applied as a discount toward the customer's next contract renewal. Requests for a Service Credit review must be submitted by a minimum of ninety (90) days prior to a contract renewal date.

Uptime Exclusions

- Any scheduled maintenance period where solution is unavailable due to an update or maintenance activity.
- A force majeure event where Euna Solutions has no direct control over resolving an issue.
- Emergency maintenance where, if unaddressed, would result in material breach of SLA, data loss, or system security, or could significantly impact service availability or security.

Support and Maintenance

Standard Support Hours are 8am to 8pm Eastern Standard Time, Monday – Friday, excluding statutory holidays. Please note that these Standard Support Hours do not apply to all Euna Solutions products. Product-specific variations, including Euna Special Education, are outlined in *Addendum A – Product-Specific Exceptions*.

Response times vary by priority as defined in the unified SLA grid below. Priority definitions and targeted response times are detailed in Section Support Prioritization.

Maintenance windows may vary by product. However, Euna Solutions will make every effort to ensure that, outside of emergencies, such maintenance occurs outside of client business hours. Where maintenance is not part of a regularly scheduled window, Euna will provide advance notice.

Responsibilities

Euna Solutions shall:

- Use commercially reasonable efforts to provide its customers with maintenance and support services ("Support Services") via telephone, electronic mail, or other electronic means.
- Host in a secure SOC2 environment such as AWS or Azure.
- Be responsible for maintaining application and information system software versions, updates, patches, and security.

Client shall:

- Be responsible for the confidentiality and use of its Passwords.
- Not give rise to any breach of confidentiality or privacy laws, or any civil liability.

- Not tamper with the security or render any part of the Systems unusable.
- Not violate any local, state/provincial, federal or foreign law, treaty, regulation or convention applicable.

Support Types and Levels

To ensure consistent handling, Euna classifies all support requests into one of four categories:

- **Requests** – General inquiries, guidance, or administrative actions, such as account setup or feature clarification.
- **Incidents** – Unplanned events that disrupt or reduce the quality, performance, or security of a service (for example, a system outage or network issue).
- **Problems** – Issues indicating that the service is not functioning as intended, often recurring or localized (for example, incorrect data display or repeated error messages).
- **Changes** – Planned modifications to infrastructure or services, such as upgrades, new feature rollouts, or adjustments to the production environment.

Support Services do not include the following:

1. On-site support;
2. Client developed interfaces, API interactions, or customizations;
3. Client developed reports;
4. End-User training or re-training;
5. Any problem resulting from the Client combining or merging the Software with any hardware or software not supplied by Euna Solutions, or not identified by Euna Solutions as compatible with the Software and/or Systems
6. Correction of data issues derived from user error or Software misuse;
7. Changes to Euna Solutions developed custom reports or Permitted Customizations (including Euna Solutions supplied custom business rules or customized user screens) that are outside the scope of the accepted specification, scope of work, or authorized change requests.

8. Support provided directly to third-party users, sub-recipients, applicants, or any other end users of the Client's customers, except where otherwise specified in applicable product-specific terms (see *Addendum A – Product-Specific Support Exceptions*).

Each support request is then prioritized based on its impact and urgency (see *Prioritization Matrix below*) and handled according to the target response & resolution times outlined below.

Urgency is how bad the problem is, and Impact is how quickly the problem needs to be addressed. The combination of these determines the resulting Priority (P1–P4).

Priority	Urgency Mapping	Target First Response Time	Target Resolution / Workaround Time	Examples
P1 (Critical)	Urgent	Within 1 hour	Euna shall resolve or provide a workaround for the support request as soon as possible and no later than 12 business hours after Euna's receipt of the support request. If resolution cannot reasonably be provided within 12 business hours, Euna shall provide status updates every few hours, or as situationally reasonable, until a resolution has been provided. P1 issues are worked 24×7 until resolved or mitigated.	Full system outage; data corruption; security breach; critical functionality inaccessible

P2 (High)	High	Within 2 hours	Euna shall resolve or provide a workaround for the support request as soon as practicable and no later than 2 business days after Euna's receipt of the support request. If resolution cannot reasonably be provided within 2 business days, Euna shall provide status updates every few hours, or as situationally reasonable, until a resolution has been provided.	Multiple sites affected; severe performance degradation; fiscal close reports not generating
P3 (Medium)	Medium	Within 4 hours	Target resolution within 7 business days, or inclusion in the next planned release or a future planned release cycle.	Single site affected; workaround available; non-critical process disruption
P4 (Low)	Low	Within 8 hours	Target resolution within 14 business days, or inclusion in a future planned release cycle.	Cosmetic issue; minor UI bug; informational request

Euna Service Desk will make every effort to fulfill requests and support incidents in alignment with the unified SLA grid set forth above. Euna Solutions maintains internal measurements of responsiveness, and in the spirit of transparency, will showcase our average first response time for the current calendar year. Any such metrics are provided for informational purposes only and do not modify or amend this SLA.

Euna Service Desk YTD 2026 Median First Response Time: 20 Minutes

Prioritization Matrix

IMPACT	URGENCY
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	Critical	High Affects 10–30% of tenants, leading to significant service degradation or partial outage	Medium Affects less than 10% of tenants, with minor service performance degradation	Low Affects individual tenants or a very small group, with negligible impact on overall service performance
Extensive Critical business operations are halted, resulting in substantial financial loss or reputational damage	P1	P1	P2	P3
Significant Important business functions are impaired, necessitating urgent attention and resolution	P1	P2	P3	P4
Moderate Non-critical business operations are affected, requiring timely intervention	P2	P3	P4	P4
Minor Very low impact on business operations, typically involving minor inconveniences	P3	P4	P4	P4

Addendum A – Product-Specific Support Exceptions

This Addendum outlines exceptions to the general Support Services provisions for specific Euna Solutions products where direct support may be extended to users outside the Client’s organization. These exceptions are product-specific and do not alter or expand the general scope of Support Services defined in this Agreement.

Product	Exception
Euna Procurement	Euna Solutions may, at its discretion, provide support directly to vendor or supplier users who access the system for bidding, registration, or other

procurement-related activities. This exception applies solely to Euna Procurement and does not extend to any other Euna Solutions products.

Future product-specific exceptions, if any, will be documented in this Addendum and incorporated by reference into the Agreement upon mutual execution or written notice.

Attachment I-C – EUNA US Data Processing Agreement

DATA PROCESSING AGREEMENT - *United States*

This Data Processing Agreement (United States) (“DPA”) is entered into as of the Effective Date, and is by and between Euna Solutions, Inc., a Delaware corporation (“Service Provider”), and the customer identified in the signature block (“Customer”) (each a “Party,” collectively the “Parties”).

This DPA may be executed: (a) as an addendum, exhibit, or schedule to a master services agreement, subscription agreement, order form, or other agreement between the Parties governing Customer’s use of the Platform Services (the “Related Agreement”), in which case it supplements and forms part of the Related Agreement and prevails over it with respect to the subject matter hereof; or (b) as a standalone agreement, in which case it governs Service Provider’s Processing of Customer Personal Data and shall be read together with the applicable order form or statement of work identifying the Platform Services. In either case, references herein to the “Related Agreement” mean whichever instrument applies.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1 **DEFINITIONS**

As used in this DPA:

- 1.1. **“Applicable US Privacy Law”** means any U.S. federal or state privacy, data protection, or data security law or regulation applicable to Service Provider’s Processing of Customer Personal Data under this DPA, which may include, without limitation, the California Consumer Privacy Act of 2018, as amended by the California Privacy Rights Act of 2020, Cal. Civ. Code § 1798.100 et seq., and the regulations promulgated thereunder, Cal. Code Regs. tit. 11, §§ 7000–7305; the Colorado Privacy Act, Colo. Rev. Stat. § 6-1-1301 et seq.; and the Virginia Consumer Data Protection Act, Va. Code Ann. § 59.1-571 et seq.; in each case as enacted and effective from time to time.
- 1.2. **“Business Purpose”** means the specific operational purposes for which Customer engages Service Provider to Process Customer Personal Data, as further described in Schedule A.
- 1.3. **“Customer Personal Data”** means Personal Information that is submitted, uploaded, or otherwise made available to Service Provider by Customer or its End Users through the Platform Services, and that is in the possession or control of Service Provider or any Sub-processor under this DPA. Customer Personal Data does not include: (a) Personal Information that is or becomes publicly available within the meaning of Applicable US Privacy Law through no act or omission of Service Provider; (b) Personal Information that Service Provider independently collects or generates outside the Platform Services without reference to Customer Personal Data; (c) Personal Information that has been de-identified or that constitutes aggregate consumer information in accordance with the requirements of Applicable US Privacy Law; or (d) Personal Information that Service Provider is required to disclose by applicable law, regulation, or legal process.
- 1.4. **“Data Breach”** means a confirmed security incident in which unencrypted Customer Personal Data in the possession or control of Service Provider is accessed or acquired by an unauthorized person or in an unauthorized manner. A Data Breach does not include access to or acquisition of Customer Personal Data that is secured by encryption or other comparable technology, provided that the encryption key or comparable security mechanism was not also acquired in the same incident.
- 1.5. **“End Users”** means Customer’s employees and contractors authorized by Customer to access and use the Platform Services on Customer’s behalf.

- 1.6. **“Personal Information”** has the meaning given to it under Applicable US Privacy Law and, for purposes of this DPA, means any information that identifies, relates to, describes, or is reasonably capable of being linked or associated with, directly or indirectly, an identifiable individual. Personal Information does not include information that is anonymous, de-identified, or aggregated in accordance with the requirements of Applicable US Privacy Law such that it cannot reasonably be used to infer information about or be linked to a particular individual.
- 1.7. **“Platform Services”** means the software-as-a-service platform and related products and services provided by Service Provider to Customer pursuant to the Related Agreement.
- 1.8. **“Processing” or “Process”** means any operation performed on Customer Personal Data, including collection, storage, use, disclosure, transfer, deletion, or destruction.
- 1.9. **“Sensitive Personal Information”** means any category of Personal Information designated as “sensitive” under Applicable US Privacy Law, which may include, without limitation, Social Security numbers, financial account credentials, precise geolocation, health information, biometric data, and racial or ethnic origin. Service Provider does not collect Sensitive Personal Information except as may be inputted into Platform Services directly by Customer.
- 1.10. **“Sub-processor”** means any third party engaged by Service Provider to Process Customer Personal Data on Service Provider’s behalf in connection with the Platform Services.

2. **ROLES AND CUSTOMER REPRESENTATIONS**

- 2.1. **Roles.** As between the Parties, Customer is the “business” or “controller” (as applicable under Applicable US Privacy Law) with respect to Customer Personal Data, and Service Provider is the “service provider” or “processor.” Service Provider Processes Customer Personal Data solely on behalf of and as directed by Customer, for the Business Purposes described in Schedule A, and for other purposes described in this DPA.
- 2.2. **Customer Representations and Warranties.** Customer represents, warrants, and covenants on a continuing basis that:
 - (a) Customer has the full legal right, power, and authority to submit Customer Personal Data to Service Provider for Processing under this DPA and for the Business Purposes described herein;
 - (b) Prior to submitting Customer Personal Data to Service Provider, Customer has provided all notices and obtained all consents, authorizations, opt-ins, and other approvals required under Applicable US Privacy Law and any other applicable law for Service Provider to Process Customer Personal Data as contemplated by this DPA;
 - (c) The submission, transfer, and other Processing of Customer Personal Data under this DPA does not and will not violate any applicable law, regulation, court order, or the privacy rights of any individual;
 - (d) Customer’s instructions to Service Provider comply, and will at all times comply, with Applicable US Privacy Law; and
 - (e) Customer is solely responsible for the accuracy, quality, and legality of Customer Personal Data and the means by which Customer acquired it.

3. **SERVICE PROVIDER PROCESSING OBLIGATIONS**

- 3.1. **Instructions.** Service Provider will Process Customer Personal Data only: (a) as necessary to provide the Platform Services in accordance with the Related Agreement and this DPA; (b) as documented in written instructions from Customer; (c) as required by Applicable US Privacy Law; or (d) as reasonably necessary to detect, prevent, or address fraud, security incidents, technical issues, or illegal activity, or to enforce Service Provider's rights or agreements with End Users or Customer.

- 3.2. **Security.** Service Provider will implement reasonable security measures designed to protect Customer Personal Data against unauthorized access or acquisition, and that are appropriate to the risk presented by the nature and sensitivity of the Customer Personal Data Processed. Customer had the opportunity to review Service Provider's security measures and has determined they are adequate and appropriate for the risk to Customer Personal Data and the Platform Services.
- 3.3. **Compliance with Law; Restrictions on Use and Disclosure.** Service Provider will comply with the requirements applicable to service providers under Applicable US Privacy Law. Further, Service Provider will not: (a) retain, use, or disclose Customer Personal Data for any purpose other than the Business Purpose specified in Schedule A or as otherwise permitted by this DPA; (b) "sell" or "share" (as those terms are defined under Applicable US Privacy Law) Customer Personal Data; or (c) combine Customer Personal Data received from Customer with Personal Information received from or collected from other sources, except as permitted under Applicable US Privacy Law or elsewhere in this DPA. In the event that any amendment to, or change in, Applicable US Privacy Law imposes obligations on Service Provider that are materially beyond those required as of the Effective Date of this DPA, or that would require Service Provider to incur material additional costs to comply, Service Provider shall have no obligation to comply with such additional obligations until the Parties have conferred in good faith regarding the impact of such change; and if the Parties are unable to agree on an allocation of such additional costs or obligations within thirty (30) days of Service Provider's written notice to Customer of the change, Service Provider may, at its election: (a) pass through to Customer any reasonable additional costs required to achieve compliance, which Customer shall pay within thirty (30) days of invoice; or (b) terminate the affected portion of the Platform Services upon sixty (60) days' written notice to Customer without liability to Customer for such termination.
- 3.4. **De-identified Data.** To the extent Service Provider creates de-identified information derived from Customer Personal Data, Service Provider will: (a) implement reasonable technical and organizational measures to prevent re-identification; (b) not attempt to re-identify such information; and (c) require any recipient to comply with the same restrictions.
- 3.5. **Compliance Continuation.** Service Provider will notify Customer in writing if it determines or reasonably suspects its inability to materially comply with its obligation set forth in this DPA.
- 3.6. **Confidentiality.** Service Provider will impose on its employees and contractors an obligation to maintain the confidentiality of Customer Personal Data.
- 3.7. **Artificial Intelligence and Automated Processing.** To the extent Customer's subscription under the Related Agreement includes AI Features, as defined in Schedule C, the additional terms set forth in Schedule C shall apply and are incorporated into this DPA by reference. In the event of a conflict between Schedule C and the DPA body with respect to the Processing of Customer Personal Data through AI Features, Schedule C shall prevail.

4. **SUB-PROCESSORS**

- 4.1. **General Authorization.** Customer hereby provides written authorization for Service Provider to engage Sub-processors to assist in providing the Platform Services and Process Customer Personal Data, subject to the requirements of this Section 4. Service Provider's current Sub-processors are listed in Schedule B.
- 4.2. **Changes.** Service Provider will provide Customer with reasonable prior written notice (which may be by email or by updating Schedule B on Service Provider's website) before adding or replacing any Sub-processor that will Process Customer Personal Data. If Customer reasonably objects to a proposed Sub-processor on data protection grounds, Customer shall notify Service Provider in writing within ten (10) business days of receiving notice. The Parties shall work in good faith to resolve the objection. If unresolved within thirty (30) days, Customer's sole and exclusive remedy is to terminate the affected portion of the Platform Services upon written notice.

- 4.3. **Sub-processor Obligations.** Service Provider will impose relevant data protection obligations on each Sub-processor that are materially consistent with those in this DPA with respect to Customer Personal Data. Service Provider remains responsible to Customer for its Sub-processors' performance, subject to the liability limitations in Section 10 and the Related Agreement.

5. **INDIVIDUAL RIGHTS REQUESTS**

- 5.1. **Customer Responsibility.** Customer, as the business or controller, is solely responsible for receiving, validating, and responding to requests from individuals exercising their privacy rights under Applicable US Privacy Law ("Rights Requests"), including rights to know, delete, correct, opt out, and data portability.
- 5.2. **Service Provider Assistance.** Service Provider will provide reasonable technical assistance to Customer to fulfill Rights Requests, to the extent technically feasible given the nature of the Processing and the information available to Service Provider. Where Platform Services self-service tools are available, Customer shall use such tools in the first instance.
- 5.3. **Direct Requests.** If Service Provider receives a Rights Request directly from an individual relating to Customer Personal Data, Service Provider will notify Customer and will not respond to the individual directly, except to acknowledge receipt or as required by Applicable US Privacy Law.

6. **DATA BREACH NOTIFICATION**

- 6.1. **Notification to Customer.** Upon becoming aware of a Data Breach, Service Provider will notify Customer without undue delay. Such notification will be provided to the contact designated in Schedule A.
- 6.2. **Content.** Service Provider's notification will include, to the extent then known: (a) the nature of the Data Breach and categories and approximate number of individuals and records affected; (b) measures taken or proposed to address the Data Breach; and (c) Service Provider's designated privacy contact. Service Provider may provide information in phases.
- 6.3. **Customer's Notification Responsibility.** Customer is solely responsible for all notifications to affected individuals, state attorneys general, regulatory authorities, and any other required third parties under Applicable US Privacy Law. Service Provider will have no obligation to notify any individual or authority directly. Service Provider will provide reasonable assistance to Customer in preparing required notifications upon Customer's written request, at Customer's expense.
- 6.4. **No Admission.** Service Provider's notification of a Data Breach shall not be construed as an admission of fault, liability, or responsibility.

7. **RETENTION AND DELETION**

- 7.1. **Retention.** Service Provider will retain Customer Personal Data only for as long as necessary to provide the Platform Services, as required by Applicable US Privacy Law or the Related Agreement, or as otherwise necessary under this DPA.
- 7.2. **Return or Deletion.** Upon termination or expiration of the Related Agreement, or upon Customer's written request, Service Provider will, at Customer's election and expense: (a) return Customer Personal Data to Customer in a commonly used machine-readable format; or (b) securely delete or destroy Customer Personal Data; in each case within sixty (60) days of Service Provider's receipt of Customer's written request.
- 7.3. **Backups and Archives.** Notwithstanding the foregoing, Service Provider shall not be required to delete Customer Personal Data to the extent that retention is: (a) necessary to comply with applicable law, regulation, legal process, or governmental request, including applicable data retention mandates; (b) necessary to establish, exercise, or defend legal rights or claims arising out of or related to this DPA or

the Related Agreement, including for purposes of litigation, dispute resolution, or regulatory investigation; (c) necessary to detect, prevent, or investigate fraud, security incidents, or other illegal or unauthorized activity involving the Platform Services; (d) necessary for audit, compliance, or financial record-keeping purposes in accordance with Service Provider's reasonable internal policies and applicable law; (e) contained in backup, archival, or disaster recovery storage systems prior to the scheduled purge or rotation of such systems in the ordinary course of Service Provider's data management practices, provided that Service Provider will not actively restore, access, or use such data for any purpose other than recovery operations; or (f) otherwise required or permitted by Applicable US Privacy Law. In each case, Customer Personal Data retained pursuant to this Section will remain subject to the confidentiality and security obligations of this DPA, except as the preceding exceptions require, and will be deleted as soon as all applicable exceptions no longer apply.

8. **AUDIT AND COMPLIANCE**

- 8.1. **Compliance Documentation.** No more than once per calendar year, unless required by Applicable US Privacy Law, Service Provider will make available to Customer, upon written request, information reasonably necessary to demonstrate compliance with this DPA.
- 8.2. **Third-Party Certifications.** Service Provider may satisfy its obligations under Section 8.1 by providing a current third-party audit report or certification (such as SOC 2 Type II) covering the Platform Services. Customer shall treat such reports as Service Provider's Confidential Information.

9. **GOVERNMENTAL CUSTOMER PROVISIONS**

- 9.1. **Applicability.** This Section 9 applies where Customer is a U.S. federal, state, or local government agency, instrumentality, or public entity ("Governmental Entity").
- 9.2. **Sovereign Immunity.** Nothing in this DPA constitutes a waiver of any governmental immunity, sovereign immunity, or similar immunity to which Customer may be entitled under applicable law. Service Provider acknowledges that certain remedies that might otherwise be available under this DPA, including injunctive relief, specific performance, punitive damages, or consequential damages, may be limited or entirely unavailable against a Governmental Entity under applicable law. Any such limitations shall not affect the validity or enforceability of the remaining provisions of this DPA.
- 9.3. **Appropriations.** To the extent Customer is a Governmental Entity, Customer's obligations under this DPA are subject to the availability of lawfully appropriated funds. Service Provider shall not be entitled to any remedy against Customer for failure to perform obligations arising solely from a lack of appropriated funds, provided that Customer promptly notifies Service Provider of such circumstance.
- 9.4. **Open Records and Public Records Laws.** Customer acknowledges that Customer Personal Data submitted to the Platform Services may be subject to applicable open records, public records, freedom of information, or government records laws ("Records Laws"). Customer is solely responsible for determining whether and how Records Laws apply to Customer Personal Data, for responding to any records request, and for any resulting disclosure. Service Provider shall, upon written request, provide reasonable assistance in identifying Customer Personal Data relevant to a records request. Service Provider's compliance with a records disclosure directed by Customer shall not constitute a breach of this DPA.
- 9.5. **Government Contracting Requirements.** Customer shall notify Service Provider in writing of any government contracting requirements that impose specific data protection obligations on Service Provider prior to execution of this DPA. Service Provider will use commercially reasonable efforts to accommodate such requirements, provided that Service Provider shall not be required to accept obligations that materially expand its liability or obligations beyond those in this DPA.

- 9.6. **No Third-Party Beneficiaries.** This DPA is for the sole benefit of the Parties and their permitted successors and assigns. No government agency, constituent, end user, or other third party is a third-party beneficiary of this DPA or has any right to enforce its terms.

10. **LIMITATION OF LIABILITY AND DISCLAIMERS**

- 10.1. **Incorporation of Related Agreement Limitations.** The limitations on Service Provider's liability set forth in the Related Agreement, including any aggregate caps and exclusions of consequential, indirect, incidental, special, or punitive damages, apply in full to all claims arising under or related to this DPA. Nothing in this DPA expands Service Provider's liability beyond the limits in the Related Agreement.
- 10.2. **Aggregate Liability Cap.** Notwithstanding any other provision of this DPA or the Related Agreement, Service Provider's total aggregate liability to Customer for all claims arising under or related to this DPA, whether in contract, tort, statute, or otherwise, shall not exceed the total fees actually paid by Customer to Service Provider under the Related Agreement in the twelve (12) months immediately preceding the event giving rise to the claim.
- 10.3. **Exclusion of Consequential Damages.** IN NO EVENT SHALL SERVICE PROVIDER BE LIABLE TO CUSTOMER OR ANY THIRD PARTY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, PUNITIVE, OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING LOSS OF REVENUE, LOSS OF PROFITS, LOSS OF DATA, LOSS OF GOODWILL, BUSINESS INTERRUPTION, OR THE COST OF SUBSTITUTE SERVICES, ARISING OUT OF OR RELATED TO THIS DPA OR THE PROCESSING OF CUSTOMER PERSONAL DATA, EVEN IF SERVICE PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND EVEN IF A REMEDY SET FORTH HEREIN IS FOUND TO HAVE FAILED OF ITS ESSENTIAL PURPOSE.
- 10.4. **Disclaimer of Warranties.** SERVICE PROVIDER MAKES NO WARRANTY, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT, WITH RESPECT TO THE SECURITY OR PRIVACY OF CUSTOMER PERSONAL DATA BEYOND THE OBLIGATIONS EXPRESSLY SET FORTH IN THIS DPA. SERVICE PROVIDER DOES NOT WARRANT THAT ITS SECURITY MEASURES WILL PREVENT ALL DATA BREACHES OR UNAUTHORIZED ACCESS.
- 10.5. **Customer's Sole Responsibility for Compliance.** Service Provider's performance of its obligations under this DPA does not constitute legal advice and does not guarantee Customer's compliance with Applicable US Privacy Law or any other law. Customer is solely responsible for its own legal compliance, including obtaining all required consents, providing all required notices, and responding to all individual rights requests. Service Provider shall have no liability for Customer's failure to comply with Applicable US Privacy Law.

11. **TERM AND TERMINATION**

- 11.1. **Term.** This DPA is effective as of the Effective Date and remains in force for the duration of the Related Agreement.
- 11.2. **Termination.** This DPA terminates automatically upon the earlier of the termination or expiration of the Related Agreement and may not be terminated independently.
- 11.3. **Survival.** Sections 2.2 (Customer Representations), 7 (Retention and Deletion), 9 (Governmental Customer Provisions) where applicable, 10 (Limitation of Liability and Disclaimers), and any other provisions that by their nature should survive, shall survive termination or expiration of this DPA.

12. **GENERAL PROVISIONS**

- 12.1. **Order of Precedence.** In the event of a conflict between this DPA and the Related Agreement with respect to the Processing of Customer Personal Data, this DPA shall prevail.

- 12.2. **Governing Law.** This DPA shall be governed by and construed in accordance with the governing law provision of the Related Agreement. To the extent Applicable US Privacy Law mandates specific terms or dispute resolution procedures, those shall apply as required by law.
- 12.3. **Updates.** Service Provider may update this DPA from time to time to reflect changes in Applicable US Privacy Law or Service Provider's practices. Service Provider will provide Customer with reasonable prior notice of material changes. Customer's continued use of the Platform Services after the effective date of any update constitutes acceptance.
- 12.4. **Entire Agreement.** This DPA, together with the Related Agreement and its schedules and exhibits, constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior understandings relating thereto.
- 12.5. **Severability.** If any provision of this DPA is held invalid or unenforceable, the remaining provisions continue in full force.
- 12.6. **No Waiver.** No failure to exercise, and no delay in exercising, any right or remedy under this DPA constitutes a waiver of that right or remedy.
- 12.7. **Counterparts; Electronic Signatures.** This DPA may be executed in counterparts, each of which is an original. Electronic signatures are valid and binding.
- 12.8. **No Third-Party Beneficiaries.** This DPA is for the sole benefit of the Parties. No third party, including any End User, individual, or government body, has any right to enforce this DPA.

IN WITNESS WHEREOF, the Parties have executed this DPA as of the Effective Date.

EUNA SOLUTIONS, INC.	CITY OF COALINGA
Signature: _____	Signature: _____
Name: _____	Name: <u>Sean Brewer</u>
Title: _____	Title: <u>City Manager</u>
Date: _____	Effective Date: _____

SCHEDULE A — DETAILS OF PROCESSING

This Schedule A forms part of the DPA and describes the processing activities to be performed by Service Provider.

Subject matter of Processing:	Provision of the Platform Services as described in the Related Agreement
Duration of Processing:	For the term of the Related Agreement and as specified in Section 7
Nature and purpose of Processing (Business Purpose):	Processing necessary to deliver, maintain, support, secure, and operate the Platform Services, including account management, transaction processing, technical support, security monitoring, and as otherwise directed by Customer in writing or described in the DPA
Processing Instructions:	In addition to other instructions, purposes and requirements of the DPA, Service Provider will Process Customer Personal Data in accordance with the following instructions, which Customer may supplement or modify in writing from time to time: (a) Customer's configuration of the Platform Services, including user permissions, access controls, workflow settings, data fields, and reporting parameters, constitutes Customer's instructions to Service Provider regarding the manner in which Customer Personal Data is organized, accessed, and used within the Platform Services; (b) Customer's submission of data through the Platform Services constitutes Customer's instruction to Process that data in connection with the specific Platform Services module or function to which it is submitted; and (c) Customer's written requests submitted through Service Provider's support channels, account management processes, or other designated means constitute ad hoc instructions for Processing activities outside the scope of Customer's standard configuration. Service Provider has no obligation to evaluate whether Customer's instructions are appropriate for Customer's business purposes or compliant with applicable law, and Customer is solely responsible for the instructions it provides.
Categories and Type of Customer Personal Data:	Employee names and contact information, constituent data, financial transaction data, procurement data, budget and compensation data as applicable to subscribed Platform Services.
Type of Sensitive Personal Information (if any):	Financial account credentials, Social Security numbers, Utility Account holder information, Employee Banking Information, City Banking account information.
Categories of individuals:	Customer's employees, End Users, and other individuals whose Personal Information Customer submits to the Platform Services
Customer contact for Data Breach notification:	Mai Vang (559) 935-1533 ext. 129 email: mvang@coalinga.com Christina Estrada (559) 935-1533 ext. 134 email: cestrada@coalinga.com Yasmin Gonzalez (559) 935-1533 ext. 125 email: ygonzalez@coalinga.com

SCHEDULE B — APPROVED SUB-PROCESSORS

The following Sub-processors are approved as of the Effective Date. Changes will be notified in accordance with Section 4.2.

<i>Sub-processor</i>	<i>Location</i>	<i>Processing Purpose</i>
<i>Sub-processors</i>	<i>Please refer to the full listing on our website at https://eunasolutions.com/privacy-policy/</i>	

Additionally, current Sub-processor list available upon request from privacy@eunasolutions.com.

SCHEDULE C — ARTIFICIAL INTELLIGENCE AND AUTOMATED PROCESSING

This Schedule C forms part of the DPA and applies only where Customer's subscription under the Related Agreement includes AI Features as defined herein. Where Schedule C does not apply, the terms of this Schedule C create no obligations for either Party. In the event of a conflict between this Schedule C and the DPA body with respect to the Processing of Customer Personal Data through AI Features, this Schedule C shall prevail.

C.1 Definitions. As used in this Schedule C:

(a) "AI Features" means any artificial intelligence, machine learning, generative AI, automated decision-making, or similar algorithmic processing capabilities made available by Service Provider as part of the Platform Services, as identified in the applicable order form, statement of work, or product documentation.

(b) "AI Output" means any content, recommendation, prediction, decision, score, summary, or other result generated by AI Features in connection with the Processing of Customer Personal Data.

(c) "Third-Party AI Provider" means any third-party provider of AI infrastructure, foundation models, or machine learning services engaged by Service Provider in connection with the delivery of AI Features, as listed in Schedule B.

C.2 Scope of Processing Through AI Features. Service Provider will Process Customer Personal Data through AI Features only: (a) as directed by Customer through Customer's configuration and use of the Platform Services; (b) for the Business Purpose; and (c) subject to the restrictions on use and disclosure set forth in the DPA. This Schedule C supplements but does not replace the processing obligations in the DPA body, which continue to apply to all Processing of Customer Personal Data including Processing through AI Features.

C.3 Prohibition on Training. Service Provider will not use Customer Personal Data to train, develop, fine-tune, or otherwise improve any AI or machine learning model, whether operated by Service Provider or a Third-Party AI Provider, for use beyond the specific instance of the Platform Services provided to Customer under the Related Agreement, without Customer's prior written consent. Service Provider will impose equivalent restrictions on any Third-Party AI Provider with access to Customer Personal Data in connection with the AI Features.

C.4 Third-Party AI Providers. Customer acknowledges that certain AI Features may be powered by Third-Party AI Providers. Service Provider will: (a) identify any Third-Party AI Providers with access to Customer Personal Data in Schedule B; (b) impose data protection obligations on such providers that are materially consistent with those in this DPA with respect to Customer Personal Data; and (c) require that such providers do not use Customer Personal Data to train their own models or for any purpose other than delivering the AI Features to Service Provider on Customer's behalf.

C.5 Automated Decision-Making — Customer's Responsibility. To the extent AI Features generate AI Outputs that Customer uses to inform or make decisions about individuals, Customer acknowledges and agrees that: (a) Customer is solely responsible for evaluating the appropriateness, accuracy, and fitness of AI Outputs before applying them to any decision affecting individuals; (b) Service Provider does not represent or warrant the accuracy, completeness, reliability, or fitness for any particular purpose of AI Outputs, and AI Outputs may contain errors, omissions, or inaccuracies inherent in AI and machine learning systems; (c) Customer shall maintain appropriate human oversight of any decisions that produce legal or similarly significant effects concerning individuals, to the extent required by Applicable US Privacy Law or any applicable AI-specific law or regulation; and (d) Customer shall not rely solely on AI Outputs as the basis for decisions that produce legal or similarly significant effects concerning individuals without human review.

C.6 Individual Rights Regarding Automated Processing. To the extent Applicable US Privacy Law grants individuals rights with respect to automated decision-making, profiling, or AI-generated outputs, Customer is solely responsible

for receiving, evaluating, and responding to such rights requests with respect to Customer's deployment and use of AI Features. Service Provider will provide reasonable technical assistance to Customer in fulfilling such obligations upon Customer's written request, to the extent technically feasible given the nature of the AI Features and the information available to Service Provider.

C.7 AI-Specific Regulatory Compliance. Customer is solely responsible for determining whether its deployment and use of AI Features constitutes a "high-risk artificial intelligence system," "automated decision system," or similar regulated category under any applicable AI-specific law or regulation, including without limitation the Colorado Artificial Intelligence Act, Colo. Rev. Stat. § 6-1-1701 et seq., or any other applicable state, federal, or local AI law or regulation enacted and effective from time to time, and for fulfilling any resulting compliance obligations, including algorithmic impact assessments, disclosures to affected individuals, and any required regulatory filings or registrations. Service Provider will provide reasonable cooperation to Customer in connection with such obligations upon Customer's written request, at Customer's expense.

C.8 Changes in AI-Specific Law. In the event that any amendment to, or change in, any applicable AI-specific law or regulation imposes obligations on Service Provider with respect to AI Features that are materially beyond those required as of the Effective Date of this DPA, or that would require Service Provider to incur material additional costs to comply, the provisions of Section 3.3 of the DPA governing changes in law shall apply with equal force to such AI-specific legal changes.

C.9 Disclaimer Regarding AI Outputs. CUSTOMER ACKNOWLEDGES THAT AI FEATURES INVOLVE INHERENT LIMITATIONS AND RISKS, INCLUDING THE POTENTIAL FOR INACCURATE, INCOMPLETE, BIASED, OR OTHERWISE ERRONEOUS OUTPUTS. SERVICE PROVIDER MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE ACCURACY, RELIABILITY, COMPLETENESS, OR FITNESS FOR ANY PARTICULAR PURPOSE OF ANY AI OUTPUT. CUSTOMER ASSUMES ALL RISK ARISING FROM ITS RELIANCE ON OR USE OF AI OUTPUTS, AND SERVICE PROVIDER SHALL HAVE NO LIABILITY FOR ANY HARM, LOSS, OR DAMAGE ARISING FROM CUSTOMER'S USE OF, RELIANCE ON, OR DECISIONS MADE IN CONNECTION WITH AI OUTPUTS, INCLUDING WHERE SUCH HARM RESULTS FROM ERRORS, HALLUCINATIONS, BIASES, OR OTHER LIMITATIONS INHERENT IN AI SYSTEMS.

C.10 Schedule A and Schedule B. Where AI Features are included in Customer's subscription: (a) Customer shall identify in Schedule A any categories of Customer Personal Data that will be submitted to or Processed by AI Features, and the specific Business Purpose for such Processing; and (b) Service Provider shall identify in Schedule B any Third-Party AI Providers with access to Customer Personal Data, which Customer hereby authorizes subject to the requirements of Section C.4 and Section 4 of the DPA.



Statement of Work



Prepared for: City of Coalinga
Project Name: City of Coalinga, CA | EB

Version	Date	Author	Description of Changes
1.0	July 14, 2026	Tiffany Cooper	SOW Creation

1. Introduction & Purpose

This Statement of Work (“SOW”) is entered into and by Euna Solutions (“Euna”) and **City of Coalinga** (“the Customer”). This SOW is issued under, and fully incorporates, the terms and conditions set out in **Order Form 00017679** and any associated legal terms as previously agreed between Euna and the Customer. All services and transactions provided through this SOW will follow the terms of this SOW, the End User License Agreement or Master Services Agreement, together referred to as (the “Agreement”), and any related purchase order (PO). If there is any conflict between this SOW and the Agreement, the Agreement will take precedence.

1.1 Purpose

The purpose of this SOW is to outline the functional and implementation scope, services, responsibilities, period of performance, and terms of engagement for the deployment of **Euna Budget** (the “Solution”) for the Customer.

1.2 Organizational Scope

At the organizational level, Euna and the Customer commit to a collaborative partnership throughout the implementation. Both parties will designate primary points of contact to facilitate communication, align objectives, and address issues efficiently throughout the project lifecycle. Each party is responsible for ensuring its personnel and resources are available and responsive as needed to support the project timeline. The roles and responsibilities described in Section 4 reflect this shared commitment and govern each party's obligations throughout the implementation.

1.3 Period of Performance

Euna and the Customer agree to work in good faith to execute according to the mutually defined project timeline, which is developed during the discovery phase, and the agreed upon scope of work in order to achieve project milestones and deliverables. Euna and the Customer acknowledge that the achievement of milestones, deliverables, and any planned Go-Live date is dependent upon mutual cooperation and the fulfillment of agreed responsibilities. Adjustments to the timeline or scope, including any extension of the Period of Performance, may be made, as reasonably required, through the Change Control Process defined in Section 6.

1.3.1 Expiration of Services

Unless otherwise agreed in writing by both parties, the obligation of Euna to provide professional services under this SOW will automatically expire upon the earlier of:

- Completion of the services described in this SOW; or
- Twelve (12) months from the Effective Date of the applicable Order Form

If the Services are not completed within the initial services period, the parties may extend the period of performance through a fully executed Change Order per Section 6. Any such extension may include revised timelines, assumptions, resource scheduling, and applicable fees based on the remaining

scope of services. Euna will consider reasonable extension requests, subject to resource availability and mutual agreement. Prior to executing any extension, Euna will provide Customer with a written summary of any revised fees, resource costs, or other cost impacts associated with the extended period of performance, and no such costs shall be binding on Customer until both parties have executed a Change Order per Section 6 reflecting the agreed-upon terms. Customer's execution of such Change Order shall constitute acceptance of the revised timeline, scope assumptions, and any applicable cost adjustments set forth therein.

1.3.1 Customer Delay Charges

If Euna reasonably determines that a Customer-caused delay is likely to result in additional fees, schedule impacts, or resourcing inefficiencies, Euna will provide prompt written notice to Customer describing the cause of the delay and the anticipated impact. The parties will work together to mitigate such impact through rescheduling or other appropriate corrective action. The Customer will have 10 business days to cure prior to delay charge assessment by Euna.

Where Customer-caused delays result in additional costs, Euna will document such costs and present them to Customer through the applicable change control process. Any material changes to fees, timing, or scope arising from such delays will be subject to a fully executed Change Order per Section 6 prior to invoicing. For the avoidance of doubt, Euna's obligation to continue performance shall not be conditioned on Customer's approval of any proposed Change Order, and Euna reserves the right to adjust project scheduling and resource allocation where Customer-caused delays materially impact Euna's ability to perform.

Such charges will be billed in accordance with Euna's then-current professional services rate card (Exhibit 2) and are in addition to the fixed or milestone fees described in this SOW. Delays caused by Euna, third-party vendor APIs, or mutual agreement do will not trigger such charges or exhaust the 23-week PM timeframe.

2. Scope of Work

The scope of this engagement encompasses the implementation and enablement of one or more Euna software applications. The specific products to be implemented are detailed in the accompanying Order Form 00017679 and will determine the configuration and project structure that follows.

2.1 Project Scope Overview

Euna Budget Pro is a cloud-based software as a service (SaaS) solution hosted by Euna using Microsoft Azure. Euna Budget offers robust support for public sector budget formulation, including operating, personnel, and capital budgeting. Customers may also utilize forecasting tools, scenario planning modules, and amendment workflows to manage dynamic fiscal planning.

2.1.1 In Scope Overview

The following Euna Budget components and services are included in implementation of the Solution:

- Personnel Planning & Budgeting Module
- Transparency & Reporting
- Capital Module
- Operating Module

Production System

As per hosting agreement, Euna will establish a single production instance of the Euna Budget system. Note that in addition to the hosted production system, the Customer must provide user workstation environments as follows:

- A web browser: supported browsers - Microsoft Edge, Firefox latest release, Chrome latest release
- Microsoft .NET Runtime 4.68 installed
- Microsoft Excel® 2007 or newer (if spreadsheet export/import feature is required, and/or saving reports as Excel is required)
- Microsoft Word® 2007 or newer (if scheduled reporting and/or saving reports as Word is required)
- Microsoft's freely available desktop version of Report Builder installed (if self-serve report authoring is required from browsers other than Internet Explorer or Edge) - note that Microsoft has rebranded this "Power BI Report Builder"

Sandbox System

A single sandbox environment is hosted for the Customer's development/test/QA/training needs. It is refreshed on demand by administrative users from within the application and is a clone of the production database. Integrations are not enabled by default and single sign-on (SSO) may need to be configured for sandboxes. Any additional in scope sandbox environments will be included in the Detailed Scope of Work in Section 2.2.

Project Management & Analysis

The scope includes overhead of project management and analysis. Euna will assign an implementation manager (PM) to lead this implementation on Euna's behalf. The role and responsibility of the PM is to ensure that the product is implemented according to this SOW. The project management approach and roles and responsibilities associated with this SOW are outlined in more detail in Sections 3 and 4, respectively.

The time allocated to project management is estimated at 23 weeks contiguous from project kickoff. Any additional, customer-specific, weeks of project management that are in scope will be included in Section 2.2 scope tables below. Where delays are not on the part of Euna Solutions, additional project management and analysis beyond this limit may be billable at Euna Solutions' standard services rate.

Data Loading

The Customer can use the software's user interface or Euna Budget's Microsoft Excel export/import feature to further amend and maintain data, or to load data where this is a Customer task. For example, where Euna's work to load prior year data may be limited to a specific number of years in order to reduce implementation cost, there is no system limit to the number of prior years that the Customer can load using The Solution's export/import feature.

Standard Entities and Data Structures

The Euna Budget system is a relational database built on a standard data model. Using the system's user interface, this data model may be enhanced to mirror the Customer's data structures, notably the chart of accounts that is unique to the Customer's institution. While all of the standard tables ('entities') must be retained, the following points are held to be true:

- Any of the standard entities may be renamed to match the Customer's terminology

- Out-of-the-box entities may be ignored, or in some cases filled with place-holder data, if not useful
- There is a defined, immutable, relationship between certain entities - for example Costing Centers (Operating) and Projects (Capital) roll up to a single Department, each in turn rolling up to a single Division
- The General Ledger (GL) Account/Account Category, Division/Department, Fund Category/Fund, and Asset Category/Asset Type structures must be consistent across all years and across the modules (Operating, Personnel, Capital, Financial Statements, and Performance)
- GL Account Categories must be categorized as containing either a revenue or expenditure account (accommodation is made for other account types in the Financial Statements module)
- Euna Budget enacts data integrity through the use of relational data structures. Data structures which do not follow accepted data principles (for example, re-using GL Accounts/Object Codes to mean different things to different Departments) can typically be accommodated but is not guaranteed and such accommodation can extend the import timeframe

A list of the standard entities and their relationship is available upon request.

Application-Level Security

Euna will assist the Customer in determining how and when to use the various security levels available within Euna Budget. The Customer will be responsible for configuring roles, uploading users and assigning them to groups and roles.

Standard Reports

Provision of Euna Budget's standard reports. These reports are provided as-is and may not fully address the Customer's specific reporting requirements.

Administrator Authored Reporting

Euna Budget's reporting infrastructure allows users to create ad-hoc views which can be used as datasets when using Report Builder 3.0 for administrator authored reporting; as the data source for dashboard widgets; and as part of the ad-hoc analytics interface. Each ad-hoc view requires a base "entity" (database table), which can be one of Euna Budget's native data entities; a user configured entity; or a custom built "report entity" which consolidates the data from multiple entities and presents it to the ad-hoc view as a single entity ready to report on.

2.1.2 Out of Scope

Any product or service not explicitly listed in Section 2.2 below is considered out of scope. Additionally, the following items are out of scope including but not limited to:

- Major redesign of Chart of Accounts
- Development of non-standard integrations not listed in this SOW
- Data cleanup or reformatting of historical data

2.2 Detailed Scope of Work

The following Euna Budget components and services are included in this SOW.

Operating Module	Description
Operating Budgeting Implementation - Essentials CSV	All items below are customer tasks - Euna will provide guidance and instruction to the Customer on how to compile data and configure their Euna Budget Pro instance. Configuration and data import of the following Euna standard data structures: - Division/Department hierarchy - Fund Categories and Funds - Account Categories and Expense and Revenue GL accounts - Other COA dimensions Configuration and data import of standard Euna Operating data structures. At a minimum, the data will be sufficient to: - Create Costing Centers (for each historical and current/future budget year to be loaded) - Add Costing Centers to Departments - Associate GL accounts to budgets and actuals - Define Budget Promotion Stages Budget Process Configuration: Define and configure the statuses, stages, snapshots, additional fields, forms, grids and change request types required to support all fundamental budgeting processes. Import multiple years of operating budgets: Create dollar budget line items with GL Accounts at the Costing Center level. Integrations: Budget Export Integration: Interface to export the adopted budget from Euna into the Customer's general ledger system. 1 point of budget export integration is included. Data can be extracted into a text ("CSV") file, an Excel® workbook, or through a RESTful API call to a Euna ad hoc view. The implementation allows for a reasonable number of simple automated transformations such as basic filtering, field concatenation or splitting, flipping revenue signs. * 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. GL Actuals Import Integration: Interface to copy/import financial Actuals into the Euna Operating module from the Customer's general ledger system. This interface may be automated to run on a schedule. 1 point of actuals import integration is included. Data to be imported will need to be in a standard "CSV" formatted file with the following required fields/columns, in the order listed. 1. AccountStructure 2. TransactionDate 3. Amount Additional fields/columns may be added, upon the discretion of the Customer,

Operating Module	Description
	as long as they follow Euna Budget Pro's format. Actuals can be individual transactions or monthly balance by account structure. The implementation allows for a reasonable number of simple automated transformations such flipping revenue signs or date formats. 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 Euna. * 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. The implementation of this module includes one training session for training trainers, advanced users and application administrators in the features and use of the Operating module.

Personnel Planning & Budgeting Module	Description
Personnel Budgeting Implementation - Essentials	All items below are customer tasks - Euna will provide guidance and instruction to the Customer on how to compile data and configure their Euna Budget Pro instance. The Euna Personnel module is not loaded or used for historical fiscal years. It will be configured only for one fiscal year which should be either: - 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 Euna). Note that once in the system, all personnel 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 of Positions & Employees, Grades & Scales and Position Costing. Creation of Benefits (Modifiers) to generate supplementary personnel costs such as benefits, allowances and insurance. The implementation of this module includes one training session for training trainers, advanced users and application administrators in the features and use of the Personnel module.

Capital Module	Description
Capital Budgeting Implementation - Essentials	All items below are customer tasks - Euna will provide guidance and instruction to the Customer on how to compile data and configure their Euna Budget Pro instance. Configuration and data import of the following Euna Budget standard data structures, using data supplied by the Customer in Excel® workbooks provided by Euna, if not already done as part of the Operating Module implementation: - Division/Department hierarchy - Fund categories and funds - Account categories and expense and revenue GL accounts - Statistical account categories and statistical accounts - Other Chart of Account segment values Configuration and data import of standard Euna Capital data structures. At a minimum, the data will be sufficient to: - 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 The configuration data may optionally contain data to: - Define Asset Categories & Asset Types - Define a Single Set of Project Ranking Metrics Import multiple years of capital budgets: Create dollar budget line items with GL Accounts at the Project level. Integrations: Budget Export Integration: Interface to export the adopted budget from Euna into the Customer's general ledger system. 1 point of budget export integration is included. Data can be extracted into a text ("CSV") file, an Excel® workbook, or through a RESTful API call to a Euna ad hoc view. The implementation allows for a reasonable number of simple automated transformations such as basic filtering, field concatenation or splitting, flipping revenue signs. * 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. GL Actuals Import Integration: Interface to copy/import financial Actuals into the Euna Capital module from the Customer's general ledger system. This interface may be automated to run on a schedule. 1 point of actuals import integration is included. Data to be imported will need to be in a standard "CSV" formatted file with the following required fields/columns, in the order listed. 1. AccountStructure 2. TransactionDate

Capital Module	Description
	3. Amount Additional fields/columns may be added, upon the discretion of the Customer, provided they follow Euna Budget Pro's format. Actuals can be individual transactions or monthly balance by account structure. The implementation allows for a reasonable number of simple automated transformations such as flipping revenue signs or date formats. Transactions will be imported provided that the data element can be unambiguously matched to a pre-existing record (for example project, 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 Euna. * 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. The implementation of this module includes one training session for training trainers, advanced users and application administrators in the features and use of the Capital module.

Transparency & Reporting	Description
OpenBook & Report Studio Implementation - Essentials	For OpenBook and Report Studio implementation: - Self guided training materials for OpenBook to be provided by Euna - Customer will configure ad hoc views in Euna Budget* as a convenient source of OpenBook Core data. The Customer can configure as many additional views as required - Customer will configure OpenBook Core Visualizations and Stories - Euna will train the Customer how to use Report Studio to a limit of 2 hours consulting time. The customer can configure as many reports as required - System Administration of OpenBook is a customer task * Where the source system is not Euna Budget Professional, the Customer is responsible for providing clean, well organized data in CSV file for upload. In these cases, changes must be uploaded using point in time data files, as the system does not support automated synchronization from external sources.
Budget Book Implementation - Essentials	The Customer can add multiple Budget Books to their OpenBook site following their approval workflow in "Budget Book Studio". Budget Books are built with a customer-defined layout of data tables, reports, paragraphs of text, images, charts, and can embed OpenBook's "highlights" and "spotlights".

Transparency & Reporting	Description
	Euna will provide advice, instruction and discuss configuration strategies cooperatively with the Customer. The Customer will work to configure all system requirements. Euna services include: - Self Guided Training materials - Live cohort and office hours sessions as a group learning environment Customer Tasks: - Creation of “views” in Euna Budget * (Note: Budget Book is not suitable for arbitrary data mapping, complex (re)calculation of values, and/or reporting of budget using roll-ups and segments other than those by which the budget is built and managed in Euna Budget) - Development of reports in Report Studio - Configuration & testing of data integration from Euna Budget * - Creation and development of Budget Books - All other system configuration * Where the source system is not Euna Budget Professional, the Customer is responsible for providing clean, well organized data in CSV file for upload. In these cases, changes must be uploaded using point in time data files, as the system does not support automated synchronization from external sources.

2.3 Customer-Specific Work

Customer-specific work includes client business rules (CBRs), modifiers, user interface (grids, forms, etc.), non-standard integrations, hand-crafted reports, specialized reporting and dashboard requirements, and ad-hoc entities.

Any customer-specific work not explicitly enumerated in Section 2.2 of this SOW is out of scope. If the Customer requests additional work, Euna will evaluate feasibility at its sole discretion. If Euna determines the work is feasible and elects to proceed, such work will be authorized solely through a fully executed Change Order, which will specify the scope, deliverables, and an estimate for time and materials charges at Euna's then-current professional services rates. No customer-specific work will commence prior to execution of the applicable Change Order.

2.4 Integrations

“Integration” as used in this SOW refers to the automation of data exchange between Euna Budget Pro and 3rd party systems. For each of the integrations in scope, Euna shall be responsible for:

- Configuring data transformations, as described by the Customer during the implementation
- Providing the software interface into Euna Budget Pro, and the operational infrastructure required to manage the integration

Euna 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. Such data sources and destinations may be database queries, delimited files, and/or web services.

The Customer is advised that in a "cloud" environment, Euna is unlikely to be granted the local network access to the Customer's other enterprise systems for a direct database-to-database integration. The most likely mode of integration will be exchange of formatted text (.CSV) files transmitted using secure FTP (SFTP or FTPS). Integration via web services may be possible where the 3rd party system provides a web services interface that provides/accepts data required by the Customer. It will be the Customer's responsibility to create or cause to be created the necessary file transfer mechanism on their side of the transfer; and to ensure that the 3rd party system's integration components are available, including web services where used.

For all integrations in scope, the following are held to be true except where specifically listed as a customer-specific integration:

- Records being copied into the Solution require a unique key to unambiguously match incoming data with pre-existing records. This key may be a single field value (e.g. Object Code) or a combination of multiple values (e.g. Position+Employee Number). An exception report is provided for data elements which cannot be thus matched. In the case of the Capital integrations this is particularly noteworthy: each record must include a unique project identifier (e.g. Project Number)
- While it is likely that the Solution can accommodate any chart of account segments ("chart fields"), and Euna shall accommodate reasonable requests for mapping chart fields to accommodate situations such as legacy account structures, the encoding and decoding of arbitrary structures and mappings (those which cannot be logically described) is not in-scope
- Euna Budget integrations do not include the synchronization of chart of account strings, segments, or combinations; which is to say that the list of funds, GL accounts, costing centers, and projects, etc. is not automatically updated from the general ledger or other external system
- Each distinct data source and/or output file is considered one point of integration. For example, if Statistical Actuals are required from multiple data sources, Euna will need to configure one integration for each data source and a single Statistical Actuals integration will be insufficient
- Filtering is coded into the integration and there is no custom user interface for the selective export of sections of the budget except to choose a budget year, or in the case of Actuals imports the date range
- Standard budget export integrations, where in scope, do not have the ability to export only changes since the last export. The entire budget is exported each time. A budget amendment export integration is required in order to export selected parts of the budget, such as changes since the last export
- Amended budget export integrations, where in scope, will be either export individual amendments as created, or export the batch of amendments since the last export, or import amendments from the general ledger system as read-only budget lines. Which of these options is used is a detail determined during the implementation, but each amendment integration will only work in one of these modes
- Actuals Import integrations cannot be used to amend the budget

2.5 Data Conversion

Euna will provide standardized templates and guidance for the initial data load, including Chart of Accounts, budget data, and a limited number of prior years as agreed. The Customer is responsible for preparing and delivering clean, complete, and validated data. Data must align with the system's relational model (e.g., consistent Chart of Accounts, funds, and departments). Final review and sign-off of converted data is the Customer's responsibility.

Euna is not responsible for cleansing, reconciling, or reformatting Customer data; all data provided must be accurate, complete, and in the agreed format before loading. Failure by the Customer to provide clean, validated data in the required format may delay the project schedule, impact deliverable quality, and result in additional cost through a change order.

3. Project Management Approach

3.1 Project Management Methodology

Our professional services team uses a hybrid Agile/Waterfall project management approach that helps align project goals and outcomes with stakeholders. This combined approach emphasizes planning and documentation as well as collaboration between stakeholders and project teams. It allows for regular meetings with stakeholders to gather feedback and ensure that the project is progressing in the right direction.

3.2 Project Governance

Euna and the Customer will set up a clear governance framework to keep the project on track. This framework will define roles, meeting schedules, escalation paths, and decision-making processes to ensure quick issue resolution and smooth progress. Euna Solutions will support the Customer's project leadership by:

- Helping define governance and escalation processes
- Supporting change control
- Recommending meeting schedules and formats
- Advising on managing project risks, actions, and decisions

The Customer is ultimately accountable for governance, including timely decisions, approvals, prioritization, and resourcing. Delays in governance decisions or approvals may affect the project's schedule, deliverables, or costs. Such impacts will be managed through the change control process.

3.3 Project Planning

Following project kickoff, the Euna Project Manager or Representative will develop a working project plan in consultation with the Customer's Project Manager and designated team members. The project planning phase will establish the specific approach to implementing the project, including key milestones, deliverables, and responsibilities.

3.4 Implementation Approach

Our 27 years of budget software development and implementation experience guides our delivery methodology. At Euna, we emphasize flexibility, collaboration, and responsiveness – without enforcing rigid frameworks. By delivering solutions iteratively and engaging stakeholders throughout the process, we ensure that evolving needs are met efficiently and transparently. Customers benefit from a hybrid

model that combines the adaptability of Agile with the discipline of milestone-based delivery. This means faster time-to-value, reduced rework, and confidence in both the process and the outcomes.

3.5 Implementation Timeline

A milestone marks a key point in the project where an important phase or deliverable is completed. Milestones provide visibility into project progress and support accountability for both parties throughout the engagement. A deliverable is a specific, agreed-upon output of the work being performed, such as a configured system, completed data migration, or documented configuration.

Implementation timelines vary based on the number of products deployed, the complexity of the Customer's environment, and the availability of Customer data and stakeholders. Euna's implementation follows a phased approach progressing from discovery and configuration through testing and go-live. The specific sequencing and timing of project activities will be coordinated by the assigned Euna Project Manager or Representative in collaboration with the Customer's project team. No fixed milestones or delivery dates are committed to within this SOW.

3.6 Escalations

To ensure timely resolution of project issues, Euna and the Customer will follow a structured escalation path. This framework ensures that concerns are addressed at the right level, with clear accountability, consistent communication, and senior engagement when necessary.

Entry Point – Implementer

- **Role:** Implementation Manager, Project Manager, or Consultant
- **Purpose:** Serves as the primary point of contact for day-to-day project delivery
- **Responsibilities:** First escalation point, responsible for addressing issues directly, coordinating with supporting teams, and documenting details to support timely resolution

First-Level Management

- **Role:** Direct Manager of the Implementer
- **Purpose:** Provides management oversight and additional expertise to support resolution
- **Responsibilities:** Reviews the situation, engages other functional managers as needed, and ensures consistent, professional communication with the Customer

Director Level

- **Role:** Product-Line Director of Professional Services
- **Purpose:** Offers senior authority and broader organizational support to ensure resolution
- **Responsibilities:** Oversees escalations that require higher-level decision-making, additional resources, or broader coordination across teams

Senior Director / Executive Level

- **Role:** Senior Director of Professional Services or Chief Customer Officer
- **Purpose:** Ensures executive engagement and alignment at the highest level of the organization
- **Responsibilities:** Provides direct senior oversight, engages with Customer leadership when appropriate, and ensures resolution efforts align with overall partnership goals

3.7 Acceptance

All project milestones will go through a simple approval process to keep things clear and accountable. Euna will communicate that a project milestone is complete and ready for Customer sign-off. The Customer shall have fifteen (15) business days to provide written notice of any non-conformance in reasonable detail. If no written notice is provided within that period, the deliverable shall be deemed accepted. Requested changes will restart the review cycle. Final milestone approvals will be captured in project records.

Where deficiencies are identified, Euna shall have a reasonable opportunity to cure the documented issues. Acceptance shall not be unreasonably withheld, conditioned, or delayed. Disputes regarding acceptance shall be escalated pursuant to the Change Control Process outlined herein. Major scope changes and formal change requests also require written approval before moving forward.

The project will be considered complete when all deliverables defined in this SOW have been completed and accepted by the Customer in accordance with the acceptance criteria. Acceptance can be confirmed by sign-off, written approval, or documented live use of the system. Deliverables that meet requirements in substance will be accepted, even if small issues remain that don't affect core functionality.

3.8 Testing

Euna uses a structured testing process for Euna Budget that validates system functionality, performance, and data integrity prior to go-live. Testing responsibilities are shared between Euna and the Customer, with each phase designed to confirm stability and readiness of the configured environment.

- **System Testing:** System testing is conducted within the configured client environment to verify core functions, workflows, and permissions. Environment backups and restorations are performed through Euna DevOps, ensuring rollback capability if needed. Automated nightly performance jobs run on standard configurations to monitor application stability
- **Integration Testing:** Integration testing applies when data exchanges occur with external systems. For API integrations, Euna validates connectivity and data accuracy. For CSV imports, the Customer provides a sample file for testing; Euna runs the import, and the Customer reconciles results
- **Performance Testing:** Euna performs automated load and stress tests to confirm application stability and scalability under normal operating conditions. These tests help identify performance issues prior to production deployment
- **User Acceptance Testing (UAT):** UAT is led by the Customer to confirm that configured workflows meet business requirements. Euna provides a sample test script as a reference. The Customer conducts testing, records results, and determines acceptance; the Euna Implementation manager remains available for clarification or technical support as needed

3.9 Training

Training Approach

Euna Solutions' standard training model is to train the trainers / advanced users within the Customer's organization in all implemented aspects of the application. Training is a blend of online courseware and "live" training, via a web conference. In the case of video training, Euna's PM will field outstanding

questions after the scheduled viewing. Where a specialist trainer is “In Scope” below, this might be as a follow-up to a video or presentation of the entire course.

Training Schedule

Euna’s PM will identify when training should be delivered during implementation. The Customer may prefer to receive some or all of their training in the early stages of the implementation, in the knowledge that such training will need to be carried out using a generic training database. Alternatively, the Customer may choose to wait until the implementation is substantially complete in order to be trained on their own instance of Euna Budget.

Having received train-the-trainer training, the Customer is responsible for training the end users, except where explicitly included in the SOW (Section 2.2).

Training Locations

Remote Training: Additional training provided by Euna will be delivered using web conferencing tools. Attendees can participate in the training from multiple locations using their own computer, or in a conference room with shared screen (their own computer is recommended). Audio is provided by telephone or the computer's own audio facilities. These sessions may be recorded upon request, with the unedited recording provided to the Customer for storage and dissemination using their own media repository.

Online Resources

Euna Solutions maintains a substantial library of online training courseware. Having signed-up with a valid Customer email address, all material is available to all users during and after the implementation.

3.10 Implementation Support

Throughout implementation, Customers will receive support from a dedicated PM and the project team. The PM oversees scheduling, communication, and milestone completion, serving as the primary point of contact for project coordination and issue tracking. During this phase, all Customer questions or system-related issues are discussed during weekly project meetings with the PM. Responses are managed directly by the implementation team and verified through scheduled project meetings.

4. Roles and Responsibilities

Complete role assignments and Customer responsibilities will be confirmed in the jointly developed project plan following project kick-off.

4.1 Project Roles

4.1.1 Euna’s Project Team

Euna will assign qualified personnel to deliver the services described in this SOW. All work will be performed in a professional manner consistent with industry best practices. Additional roles may be required depending on project scope, complexity, and Customer requirements. Euna reserves the right to substitute personnel with resources of equivalent qualifications and experience, with prior notice to the Customer.

Core Roles

At a minimum, Euna anticipates providing the following roles:

- **Executive Sponsor** – Provides overall strategic oversight and serves as an escalation point
- **Project Manager or Representative** – Responsible for day-to-day management, coordination, and reporting

4.1.2 Customer Team

The Customer agrees to provide sufficient staffing resources throughout the duration of the project to ensure a successful implementation. These Customer team roles may include:

- **Project Sponsor:** Senior leader who provides strategic direction and removes barriers to success
- **Project Manager / Coordinator:** Main liaison to the Euna project team. Responsible for internal coordination, scheduling, and approval cycles
- **Subject Matter Experts (SMEs):** Representatives from relevant departments who provide input into requirements, participate in meetings, testing, and training
- **System Administrator(s):** Staff who will manage the solution post-implementation and participate in configuration and administrative training
- **IT Support (as needed):** Assists with data extraction, testing, and internal system access/setup (e.g., SSO, integrations)

The Customer is responsible for ensuring timely access to relevant personnel, systems, and information as required to meet the project timeline. Lack of availability may result in delays or changes to the schedule.

4.2 Shared Responsibilities

Euna and the Customer agree that the implementation of the Solution is a shared responsibility, and that they will employ their best efforts to complete their agreed tasks on a timely basis. Neither Euna Solutions nor the Customer is expected to have resources available to mitigate timeframe slippage caused by the other party, and neither shall have an obligation to do so.

4.3 Customer Responsibilities

Delays or deficiencies in Customer responsibilities may impact the project timeline, deliverables, or costs. Such impacts will be managed through the change control process. Typical Customer responsibilities include, but are not limited to:

- Providing timely responses to configuration and data validation requests
- Participating in meetings
- Participating in internal testing of configurations and training activities as appropriate
- Delivering accurate and complete data for migration
- Providing access to required technical resources where integrations are in scope
- Running the Customer's project according to its own standards, practices, and protocols
- Acting as the primary communication point with the Euna Project Manager
- Providing definitive responses on decision points
- Executing Customer deliverables in a timely manner and advising the Euna PM of expected completion dates
- Reviewing implementation training materials in a timely manner.
- Ensuring all Customer team members understand their roles and responsibilities
- Conducting and signing off on end-to-end testing (with Euna providing support)
- Performing all data validation

- Reviewing and providing formal approval (sign-off) on Euna deliverables

4.4 Euna Responsibilities

Euna will provide professional services to deliver the implementation described in this SOW. Euna's responsibilities include guiding the Customer through a structured implementation process, providing configuration expertise, training, and project oversight to support a successful deployment. Euna reserves the right to allocate resources as needed and may adjust staffing or delivery methods at its discretion, provided qualified personnel are assigned to meet project objectives.

Typical Euna responsibilities include:

- Coordinating the development of the project plan in consultation with the Customer Project Manager and team members
- Ensuring the timely execution of Euna's deliverables
- Ensuring that members of the Customer team are sufficiently educated in the Euna Budget application and understand the implications of initial design decisions
- Providing the Customer with timely and detailed descriptions of the items identified as "Customer task" within this SOW, along with their expected completion dates
- Providing regular progress status reports to the key team members
- Advising the Customer of the impact on the expected delivery dates of any Euna or Customer deliverable is advanced or delayed
- Tracking issues through an issue log
- Authoring and coordinating the approval of change order estimates, and the execution of the deliverables approved

5. Assumptions

This project assumes that implementation will be conducted primarily through remote collaboration using Euna's standard toolsets for communication and documentation. Project success is contingent on timely participation from Customer stakeholders and data readiness. Any material changes to the project scope or timeline will require a formal change order and may result in adjustments to fees or timelines. Project start is dependent on contracting.

6. Change Control Process

6.1 Purpose

To ensure alignment and control throughout the project, any changes to the approved project scope, schedule, or cost must follow a formal change control process.

6.2 Change Request Submission

Either Euna or the Customer may identify a need for a change to the approved project scope, schedule, or cost. The initiating party shall notify the other in writing, describing the proposed change and its anticipated impact. Upon receipt of a change request, Euna will conduct an internal review and impact assessment covering scope, timeline, budget, resources, and risk. If the change is accepted and requires formal documentation, Euna will prepare a Change Order using the form attached as **Exhibit 1 – Change Order Form** for review and execution by both parties.

Operational changes, such as adjustments to internal processes, documentation updates, or clarification of existing deliverables that do not materially affect scope, schedule, cost or contractual

obligations, may be approved at the project team level and do not require a formal Change Order, provided they do not:

- Add or remove existing deliverables
- Result in additional costs
- Impact contractual milestones or timelines
- Require Customer sign-off under the terms of the contract

In projects where a dedicated Project Manager is not assigned, change control responsibilities will be carried out by the designated Implementation Lead, or teams within Euna, hereafter referred to collectively as the 'Project Representative'.

- **Identify the change** – a stakeholder identifies a potential change and submits the request to the project representative, including rationale and anticipated impact
- **Internal Review and Impact Assessment** – The project representative will conduct an internal review to assess the impact of the proposed change on scope, timeline, budget, resources, and risk. Based on this assessment, the change may be accepted, modified, or rejected. If the change is accepted or modified and deemed to require formal documentation Euna will prepare a Change Order using Exhibit 1 and issue it to the Customer for review and execution.

6.3 Approval and Authorization

All changes requiring a formal Change Order Form must be approved in writing by authorized representatives of both Euna and the Customer. A signed Change Order Form shall serve as authorization to proceed with the work described therein.

If the Customer requires a formal amendment to the contract or SOW, Euna will collaborate with the Customer to execute the amendment in accordance with their contractual procedures. The Change Order will serve as the basis for the amendment. No additional work beyond the scope of the signed Change Order will be initiated until the amendment is fully executed.

6.4 Implementation and Documentation

Once a change is approved through a signed Change Order Form, Euna will update the project management plan, associated baselines, and any relevant documentation to reflect the approved change. If the change affects contractual terms such as scope, cost, timeline, or deliverables, the SOW will be updated through a formal amendment or addendum, in accordance with the Customer's contractual procedures.

The Project Representative will oversee execution of the change. Implementation will not begin until all required approvals are obtained and, where applicable, the contract amendment is fully executed.

All relevant stakeholders will be informed of the approved change to ensure alignment and transparency. The Project Representative will monitor the change's impact to confirm it supports project goals and does not introduce unintended risks.

The Project Representative will maintain a Change Log to track all approved changes. The Change Log will also serve as the source of truth for the current SOW baseline and version history.

7. Risk Management

Risks affecting the project's scope, schedule, budget, or quality will be identified and reviewed during regular project meetings, with mitigation steps agreed upon in writing where appropriate. Each party is responsible for promptly notifying the other of any known or anticipated risks within their control and for taking reasonable steps to minimize such risks. Euna shall not be liable for delays, increased costs, or other impacts arising from risks caused by the Customer, third-party vendors, or circumstances outside of Euna Solutions' reasonable control. Unresolved risks will be escalated through the governance process defined in this SOW.

8. Post-Implementation Support and Maintenance

Following final acceptance of all deliverables, ongoing support transitions to Customer Success within Euna's Support Services organization. Post-implementation support includes incident reporting, resolution tracking, and escalation processes in accordance with its then-current Service Level Agreement (SLA) (e.g., uptime commitments, response times) as defined in the Agreement.

Support is available via phone at 1.844.226.3862 (Monday through Friday, 8:00 AM–8:00 PM ET, excluding major North American holidays), by email, or through the Euna Customer Portal at <https://help.eunasolutions.com/hc/en-us>. The portal provides 24/7 access for case submission, tracking, and access to EunaHelp resources, including searchable documentation and training materials. The Customer's assigned Customer Success Manager (CSM) remains the Customer's ongoing liaison, coordinating periodic reviews, updates, and escalation management as required.

9. Glossary of Terms

This section provides definitions of terms used throughout this document for clarity. The presence of a term in this glossary does not imply that the subject is applicable to this SOW's scope of work unless explicitly stated in Section 2. Scope of Work.

Term	Definition
Euna Team	Project Management, Implementation Consultants, and Technical Support staff assigned by Euna to deliver services defined in the SOW.
Customer	The organization receiving services and implementing the Euna solution.
Project	A time-bound effort to implement and configure one or more Euna products or services, as outlined in this SOW.
Module	A discrete component of a Euna software product that provides specific functionality. For example, Budget Pro includes modules such as Operating Budget, Personnel, Capital Planning, etc.
Go-Live	The point in a project when the Euna software tool or module is available for use by the Customer for real business operations.
Sandbox	A non-production environment used for testing, training, and user validation, as applicable.
Configuration	The process of tailoring the system to meet Customer-specific requirements.
Customization	Non-standard products or services that are designed and developed to address a particular Customer's requirements and are not part of Euna's generally available offerings.

Term	Definition
Integration	The automated exchange of data between Euna products and third-party systems (e.g., ERP, FMS, HRIS).
Milestone	A significant point or event in a project that marks the completion of a major deliverable, phase, or decision, used to measure progress and signal readiness to move forward.
Deliverable	A clear and agreed-upon result of the work being done such as a document, report, design, system feature, or other item the project team is responsible for providing.
Project Change Order (PCO)	A formal document used to manage scope, timeline, or pricing changes during the project lifecycle.
In Scope	The work performed to deliver the products and services that are included in this SOW.
Out of Scope	The work required to deliver products and services not included in this SOW.

10. Signatures

IN WITNESS WHEREOF, the Customer, intending to be legally bound, has executed this Statement of Work as of the Effective Date below.

City of Coalinga

Authorized Signatory: _____

Name: Sean Brewer

Title: City Manager

Effective Date: _____

Euna Solutions, Inc. (Optional)

Authorized Signatory: _____

Name: _____

Title: _____

Date: _____

11. Exhibits

Exhibit 1: Change Order Form

Request Submission Information:

Euna Solution Name	
Customer Name	
Name of Authorized Requestor	
Project Name	
Contract Number	
Change Order Number	
Submission Date:	

Impact Assessment:

Impacted Element	Description of Change Impact
Scope	
Schedule	
Cost	
Resource Impact	

Change Summary:

All other scope, deliverables, milestones, pricing, and terms remain unchanged.

Exhibit 2: Euna Rate Card

Service	Hourly Rate
Professional Services	\$250

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Consideration of Bid Award for Water Meter Replacement Project – Phase 2
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Jesse Barron, Assistant City Manager

I. RECOMMENDATION:

It is recommended that the Coalinga City Council award a Contract to Ensure Utility, Inc. dba Phoenix Water Solutions for the Water Meter Replacement Project – Phase 2 for the base bid work in residential water meter replacements in the amount of \$314,785.70. It is also recommended that a contingency of 10% (\$31,478.57) be included in the Council action to cover any unforeseen incidentals.

It is also recommended to award for the add alt work in commercial water meter replacements in the amount of \$29,211.06. It is also recommended that a contingency of 10% (\$2,922.11) be included in the Council action to cover any unforeseen incidentals.

A total authorization amount of \$346,264.27 for residential water meter replacements and \$32,143.17 for commercial water meter replacements. A total project authorization amount of \$378,407.44.

II. BACKGROUND:

In April 2025, City Council authorized its City Engineer to develop Engineering & Construction plans for replacing all 1-inch residential meters with the WaterSMART Grant awarded by the Department of Water Resources for the Urban Community Drought Relief Grant Program in 2023. That grant includes an Advanced Metering Infrastructure (AMI) Project which will replace water meters throughout the City of Coalinga with smart meters.

In October 2025, City Council closed out phase 1 and prepared for phase 2 by including commercial water meters to the scope of work by obtaining approval for this additional scope.

On March 19, 2026 the Coalinga City Council approved the City Engineer Task Orders for Design and the project to proceed with Phase 2, including the add alt for commercial water meters.

On July 16, 2026 the Coalinga City Council approved the City Engineer Task Orders for Construction Management and the Project Budget for both residential and commercial meter replacements.

III. DISCUSSION:

City Staff received and opened 2 bids for this project on 8/4/2026, at 2:00pm. Ensure Utility, Inc. dba Phoenix Water Solutions was the apparent low bidder with a total bid proposal of \$314,785.70 for the residential meters and \$29,221.06 for the commercial meters; a total of \$344,006.76. The Engineer's Estimate was \$619,959.00. The entire bid summary is included as Attachment "A". Ensure Utility, Inc. dba Phoenix Water Solutions, has furnished the required bid bond. If the City Council decides to award the project to Ensure Utility, Inc. dba Phoenix Water Solutions, and the "Notice to Proceed" is issued, the Contractor will

have Forty-Five (45) working days to complete the work. The following is a tentative schedule:

Award of Contract: August 20, 2026
Start of Construction: September 22, 2026
Completion of Construction: November 25, 2026

IV. ALTERNATIVES:

The alternative to this council action would be to reject all bids. If all bids are rejected, the City would have to re-advertise or cancel the project. Staff believes that re-advertising the project will not result in lower bids.

V. FISCAL IMPACT:

As this project will be funded under two AMI Grants, the cost of the residential and commercial will be separated.

The residential water meters total authorization request for this contract is \$314,785.70 with an additional 10% contingency of \$31,478.57 for a total of \$346,264.27.

The commercial water meters total authorization request for this contract is \$29,211.06 with an additional 10% contingency of \$2,922.11 for a total of \$32,143.17.

Total authorization request for this contract is \$378,407.44.

This project is funded by Urban Drought Relief Grant Program through the CA Department of Water Resources.

There will be no fiscal impact to the General Fund.

ATTACHMENTS:

File Name	Description
☐ Water_Meter_Replacement_Ph_2_Bid_Results.pdf	Bid Results
☐ Water_Meter_Replacement_Ph_2_Bid_Summary.pdf	Bid Summary



CITY OF COALINGA
The Sunny Side of the Valley

Bid Results

City of Coalinga

Project Name: Water Meter Replacement Project Phase 2

Project No. : PW 26-02 / #3132

Bid Date: August 4, 2026
 2:00 PM (D.S.T.), at Tri City Engineering Office

	Bidder	Base Bid
1	Dynamic Underground Services	\$606,975.82
2	Phoenix Water Solutions	\$344,006.76
3		
4		
5		
6		
7		

Sub List:

None

City of Coalinga

Project: Water Meter Replacement Project Phase 2

Date: Tuesday, August 4, 2026

ATTACHMENT "A" Bids 1-2

Base Bid Items

					1 Phoenix Water Solutions		2 Dynamic Underground Services	
Item	Description - Base Bid: Residential Water Meters	Unit	Qty.	Engineer's Est.	Unit Price	Extension	Unit Price	Extension
1	MOBILIZATION / GENERAL REQUIREMENTS	LS	1	\$ 38,400.00	\$ 36,472.56	\$ 36,472.56	\$ 49,827.90	\$ 49,827.90
2	WORKER SAFETY	LS	1	\$ 2,400.00	\$ 6,457.69	\$ 6,457.69	\$ 14,800.00	\$ 14,800.00
3	TRAFFIC CONTROL	LS	1	\$ 1,920.00	\$ 4,305.13	\$ 4,305.13	\$ 18,353.00	\$ 18,353.00
4	CLEARING AND GRUBBING	LS	1	\$ 3,456.00	\$ 371.33	\$ 371.33	\$ 23,972.48	\$ 23,972.48
5	SAWCUT AC PAVEMENT	LF	137	\$ 411.00	\$ 21.75	\$ 2,979.75	\$ 6.00	\$ 822.00
6	SAWCUT CONCRETE	LF	26	\$ 78.00	\$ 24.00	\$ 624.00	\$ 6.00	\$ 216.00
7	FENCE REMOVAL & RE-INSTALLATION	EA	12	\$ 1,200.00	\$ 409.39	\$ 4,912.68	\$ 16,800.00	\$ 16,800.00
8	AC / CONCRETE REMOVAL & DISPOSAL	CY	1	\$ 500.00	\$ 1,315.14	\$ 1,315.14	\$ 1,100.00	\$ 1,100.00
9	AC PAVEMENT SURFACE REPAIR	SF	38	\$ 1,900.00	\$ 63.58	\$ 2,416.04	\$ 8.00	\$ 304.00
10	CONCRETE SURFACE AND MOWSTRIP REPAIR	SF	7	\$ 350.00	\$ 182.47	\$ 1,277.29	\$ 8.00	\$ 56.00
11	LANDSCAPE SURFACE REPAIR	SF	22	\$ 2,200.00	\$ 77.04	\$ 1,694.88	\$ 6.00	\$ 132.00
12	1" WATER SERVICE LATERAL EXTENSION	EA	45	\$ 18,000.00	\$ 221.03	\$ 9,946.35	\$ 206.00	\$ 9,270.00
13	FENCE MODIFICATION FOR UTILITY ACCESS	EA	2	\$ 1,000.00	\$ 406.30	\$ 812.60	\$ 750.00	\$ 1,300.00
14	METER BOX REPLACEMENT & RELOCATION	EA	94	\$ 37,600.00	\$ 162.47	\$ 15,272.18	\$ 100.00	\$ 9,400.00
15	3/4" TO 1" WATER METER REPLACEMENT & DISPOSAL	EA	13	\$ 3,250.00	\$ 108.52	\$ 1,410.76	\$ 214.00	\$ 2,568.00
16	5/8" TO 1" WATER METER REPLACEMENT & DISPOSAL	EA	19	\$ 4,750.00	\$ 108.52	\$ 2,061.88	\$ 214.00	\$ 4,066.00
17	1" WATER METER REPLACEMENT & DISPOSAL	EA	1,624	\$ 406,000.00	\$ 108.52	\$ 176,236.48	\$ 214.00	\$ 326,136.00
18	METER BOX LID & ENDPOINT REPLACEMENT & DISPOSAL	EA	1,656	\$ 66,240.00	\$ 27.91	\$ 46,218.96	\$ 45.00	\$ 74,520.00
Base Bid Summary				\$ 589,655.00		\$ 314,785.70		\$ 553,643.38
Item	Description - Base Bid: Commercial Water Meters	Unit	Qty.	Engineer's Est.	Unit Price	Extension	Unit Price	Extension
19	MOBILIZATION / GENERAL REQUIREMENTS	LS	1	\$ 1,600.00	\$ 5,885.36	\$ 5,885.35	\$ 4,799.92	\$ 4,799.92
20	WORKER SAFETY	LS	1	\$ 100.00	\$ 716.65	\$ 716.65	\$ 3,236.23	\$ 3,236.23
21	TRAFFIC CONTROL	LS	1	\$ 80.00	\$ 477.77	\$ 477.77	\$ 4,590.29	\$ 4,590.29
22	CLEARING AND GRUBBING	LS	1	\$ 144.00	\$ 371.33	\$ 371.33	\$ 9,596.00	\$ 8,586.00
23	1.5" WATER METER REPLACEMENT & DISPOSAL	EA	47	\$ 11,750.00	\$ 156.91	\$ 7,374.77	\$ 315.00	\$ 14,805.00
24	2" WATER METER REPLACEMENT & DISPOSAL	EA	31	\$ 7,750.00	\$ 244.85	\$ 7,590.35	\$ 335.00	\$ 10,385.00
25	METER BOX LID & ENDPOINT REPLACEMENT & DISPOSAL	EA	72	\$ 2,880.00	\$ 30.02	\$ 2,161.44	\$ 85.00	\$ 6,120.00
26	VAULT LID & ENDPOINT REPLACEMENT & DISPOSAL	EA	6	\$ 6,000.00	\$ 733.90	\$ 4,643.40	\$ 135.00	\$ 810.00
ADD ALTERNATE Bid Summary				\$ 30,304.00		\$ 29,221.06		\$ 53,332.44
Base & Add Alternate Bid Summary				\$ 619,959.00		\$ 344,006.76		\$ 606,975.82

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Approve Mutual Aid Agreement for Fire Suppression and Emergency Services
Between the City of Coalinga and the City of Avenal

Meeting Date: Thursday, August 20, 2026

From: Sean Brewer, City Manager

Prepared by: Greg DuPuis, Fire Chief

I. RECOMMENDATION:

Staff recommends that the City Council approve the Mutual Aid Agreement for Fire Suppression and Emergency Services between the City of Coalinga and the City of Avenal and authorize the Fire Chief and City Manager to execute the Agreement on behalf of the City.

II. BACKGROUND:

The Coalinga and Avenal fire departments provide fire suppression, rescue, emergency medical services, hazardous materials response, wildland firefighting, disaster response, and related emergency services within their respective jurisdictions. Emergency incidents may occasionally exceed the personnel, apparatus, or specialized resources immediately available to one department.

Both cities participate in the California Disaster and Civil Defense Master Mutual Aid Agreement and their respective Operational Area Mutual Aid Systems. The proposed Agreement supplements those systems by establishing a direct, reciprocal framework for requesting and providing local fire and emergency-services assistance while preserving each city's operational discretion and responsibility to maintain adequate coverage in its own jurisdiction.

III. DISCUSSION:

Under the proposed Agreement, either city may request personnel, apparatus, equipment, or specialized resources when emergency conditions exceed or are anticipated to exceed local capabilities. Assistance is voluntary and remains subject to the Supporting Party's resource availability and operational needs. The Requesting Party normally retains incident command, and all responses will use the National Incident Management System and Incident Command System.

The Agreement also addresses interoperable communications, joint training, and regional grant opportunities. Mutual-aid responses will generally be provided without reimbursement; however, either city may seek reimbursement through authorized state or federal programs, and the parties may enter into separate reimbursement agreements for incidents of extraordinary duration or complexity.

The Agreement requires each city to maintain specified liability, automobile, and workers' compensation coverage or qualifying municipal self-insurance/JPA coverage. It has a ten-year term, requires annual review by the Fire Chiefs or their designees, and may be terminated by either party upon sixty days' written notice.

IV. ALTERNATIVES:

The City Council may decline to approve the Agreement or direct staff to negotiate revisions with the City of Avenal before returning the item for future consideration. These alternatives are not recommended because the proposed Agreement provides a clear operational and risk-allocation framework for reciprocal emergency assistance.

V. FISCAL IMPACT:

Approval of the Agreement does not require a new General Fund appropriation. Each city remains responsible for its own personnel, and mutual-aid responses are generally provided without reimbursement. Costs associated with an extraordinary or complex incident may be addressed through authorized reimbursement programs or a separate written reimbursement agreement.

ATTACHMENTS:

File Name	Description
 Mutual_Aid_Agreement_-_Coalinga_and_Avenal.pdf	Mutual Aid Agreement Coalinga_Avenal

**MUTUAL AID AGREEMENT FOR FIRE SUPPRESSION AND EMERGENCY SERVICES
BETWEEN THE CITY OF COALINGA AND THE CITY OF AVENAL**

THIS MUTUAL AID AGREEMENT FOR FIRE SUPPRESSION AND EMERGENCY SERVICES ("Agreement") is entered into this ____ day of _____, 2026, by and between the CITY OF COALINGA ("CFD") and the CITY OF AVENAL ("AFD"), hereinafter collectively referred to as the "Parties."

RECITALS

WHEREAS, the Parties possess common authority to provide fire protection, rescue, emergency medical services, hazardous materials response, disaster response, and related emergency services within their respective jurisdictions; and

WHEREAS, the Parties recognize that circumstances may arise where the resources of one agency are insufficient to adequately mitigate an emergency incident and assistance from the other agency would be beneficial to protect life, property, and the environment; and

WHEREAS, the Parties desire to establish a framework for the reciprocal provision of Mutual Aid while preserving the operational discretion and authority of each agency; and

WHEREAS, both Parties participate in the California Disaster and Civil Defense Master Mutual Aid Agreement pursuant to the California Emergency Services Act; and

WHEREAS, both Parties participate in their respective Operational Area Mutual Aid Systems and may request or provide assistance through those systems when incidents exceed local capabilities; and

WHEREAS, the Parties desire to strengthen regional cooperation, emergency preparedness, firefighter safety, training, and emergency response capabilities for the benefit of both communities.

NOW, THEREFORE, the Parties agree as follows:

SECTION 1. DEFINITIONS

a. Mutual Aid

Mutual Aid shall mean the provision of personnel, apparatus, equipment, or specialized resources by one Party to another upon request and subject to authorization by the responding agency.

b. Fire Protection Services

Fire suppression, rescue operations, emergency medical services, hazardous materials response, technical rescue, wildland firefighting, disaster response, and related emergency services.

c. Requesting Party

Any Party requesting assistance pursuant to this Agreement.

d. Supporting Party

Any Party providing assistance pursuant to this Agreement.

e. Emergency Response

Immediate response utilizing emergency warning devices as authorized by law.

f. Incident Commander

The individual responsible for overall incident management in accordance with the National Incident Management System (NIMS) and Incident Command System (ICS).

SECTION 2. PURPOSE

The purpose of this Agreement is to provide for the reciprocal provision of fire and emergency services assistance between the Parties when requested and when resources are available.

The Parties enter into this Agreement to improve public safety, enhance operational effectiveness, strengthen regional emergency preparedness, and ensure the timely mobilization of emergency resources whenever circumstances warrant cooperative response.

SECTION 3. REQUEST FOR ASSISTANCE

The senior officer, Fire Chief, Incident Commander, Duty Officer, or authorized representative of either Party may request assistance from the other Party whenever emergency conditions exceed or are anticipated to exceed available local resources.

Requests for assistance may be made through:

- Dispatch Centers
- Incident Commanders
- Duty Officers
- Fire Chiefs
- Authorized Designees

Requests may be verbal when operationally necessary and shall be documented as soon as practical.

SECTION 4. RESPONSE TO REQUESTS

Upon request, either Party may provide available personnel, apparatus, equipment, and emergency services resources to the other Party.

Resources that may be provided include, but are not limited to:

- Fire Engines
- Water Tenders
- Type 3 Apparatus
- Type 6 Apparatus
- Rescue Units
- Chief Officers
- Emergency Medical Resources
- Utility Vehicles
- Communications Equipment
- Specialized Equipment
- Personnel

The Supporting Party shall determine the type and quantity of resources provided based upon operational needs and resource availability.

SECTION 5. NON-MANDATORY RESPONSE

Rendering assistance under this Agreement is voluntary and not mandatory.

Neither Party shall be held liable or at fault for:

- Failure to respond to a request;
- Delay in responding;
- Responding with fewer resources than requested;
- Inability to provide requested assistance due to operational limitations.

Nothing in this Agreement shall impair either Party's obligation to maintain adequate emergency response capability within its own jurisdiction.

SECTION 6. INCIDENT COMMAND

The Incident Command System (ICS) shall be utilized on all incidents.

The Requesting Party shall normally retain overall command of incidents occurring within its jurisdiction.

Unified Command may be established whenever appropriate as solely determined by the Requesting Party.

All personnel assigned under this Agreement shall operate under the direction of the Requesting Party Incident Commander while remaining employees of their respective agencies.

The first arriving unit shall initiate appropriate actions and communicate incident conditions to responding resources until relieved by the appropriate Requesting Party authority.

SECTION 7. COMMUNICATIONS

The Parties agree to maintain interoperable communications capabilities to the greatest extent practical.

Responding personnel shall utilize radio channels designated by the Requesting Party or Incident Commander.

The Parties shall cooperate in maintaining common communications procedures and ensuring adequate interoperability during emergency incidents and joint training activities.

SECTION 8. REGIONAL COOPERATION

The Parties agree to cooperate in pursuing regional, state, and federal funding opportunities intended to improve emergency response capabilities, firefighter safety, interoperability, communications systems, training programs, apparatus, equipment, and specialty response resources.

Areas of cooperation may include:

- Firefighter Safety Programs
- Apparatus Acquisition
- Communications Systems
- Specialty Rescue Resources
- Wildland Fire Response
- Emergency Medical Equipment
- Hazardous Materials Response
- Community Risk Reduction Programs
- Emergency Preparedness Initiatives
- Training Programs

The Parties may jointly participate in grant opportunities and regional projects when mutually beneficial.

SECTION 9. TRAINING

The Parties shall cooperate in conducting joint training activities whenever practical.

Training opportunities may include:

- Fire Suppression
- Wildland Firefighting
- Rescue Operations
- Emergency Medical Services
- Hazardous Materials Response
- Incident Management
- Leadership Development
- Specialty Team Development

Each Party shall remain responsible for costs associated with its own personnel unless otherwise agreed in writing.

Neither Party shall be held liable for injuries or damages occurring during training activities except as otherwise provided by law.

SECTION 10. LIABILITY, IMMUNITIES, AND WORKERS' COMPENSATION

The provisions of this Agreement are intended to comply with applicable provisions of California law governing mutual aid, emergency services, and public agency cooperation.

Each Party shall remain responsible for the acts and omissions of its own officers, employees, reserve personnel, volunteers, and agents.

Nothing in this Agreement is intended to diminish, waive, or otherwise affect any privileges, immunities, defenses, or limitations of liability provided under federal, state, or local law.

Each Party shall provide workers' compensation coverage and employment benefits for its own personnel without cost to the other Party.

Neither Party shall be responsible for salaries, compensation, benefits, pensions, workers' compensation obligations, or other employment-related costs of the other Party's personnel.

SECTION 11. COSTS

Mutual Aid responses provided pursuant to this Agreement shall generally be provided without reimbursement.

Nothing herein shall prevent either Party from seeking reimbursement through:

- California Fire Assistance Agreement (CFAA)
- California Governor's Office of Emergency Services (Cal OES)
- Federal Emergency Management Agency (FEMA)
- State Disaster Assistance Programs
- Other authorized reimbursement mechanisms

For incidents of extraordinary duration or complexity, the Parties may enter into separate reimbursement agreements.

SECTION 12. ANNUAL REVIEW

The Fire Chiefs or their designees shall meet at least annually to review:

- Response Effectiveness
- Resource Utilization
- Training Coordination
- Communications Interoperability

- Operational Challenges
- Opportunities for Regional Enhancement

SECTION 13. INDEMNIFICATION AND HOLD HARMLESS

- a. The Requesting Party ("Indemnifying Party") agrees to defend, indemnify, and hold harmless the Supporting Party ("Indemnified Party"), its elected officials, officers, employees, agents, and volunteers from and against any and all claims, demands, liabilities, damages, losses, suits, actions, and expenses (including reasonable attorneys' fees and defense costs) arising out of or resulting from the negligent acts, errors, or omissions, or willful misconduct of the Indemnifying Party, its officers, employees, agents, or volunteers in the performance of this Agreement.
- b. Comparative Fault. In the event of joint or concurrent negligence of the Parties, liability for any judgment, settlement, or defense costs shall be apportioned between the Parties in accordance with the principles of comparative fault under California law.
- If Requesting Party rejects a tender of defense by Supporting Party under this Agreement, and it is later determined that Supporting Party breached no duty of care and/or was immune from liability, the Requesting Party shall reimburse Supporting Party for any and all litigation expenses (including, without limitation, costs, attorney fees, expert witness fees and prevailing party fees and cost). A duty of care or immunity determination may be made by a jury or a court, including a declaratory relief determination by a court after Supporting Party settles a liability claim, with or without participation by the Requesting Party.
- The Parties acknowledge that it is not the intent of the Agreement to create a duty of care by Supporting Party that it would not owe in the absence of the Agreement. The Agreement does not create an affirmative duty of care (including, without limitation, a duty to protect, a duty to deter and/or a duty to intervene) by Supporting Party and failure to respond to a request is not a material breach of this Agreement. The Parties further acknowledge that by entering into this Agreement Supporting Party does not intend to waive any immunities to which it would be entitled in the absence of the Agreement.
- c. Survival. The defense and indemnification obligations under this Section shall survive the expiration or earlier termination of this Agreement with respect to any act, omission, or incident occurring prior to the effective date of termination.

SECTION 13A. INSURANCE REQUIREMENTS AND PROOF OF COVERAGE

- a. Required Coverages. Each Party shall maintain, at its sole expense during the term of this Agreement, comprehensive insurance coverage or programs of municipal self-insurance sufficient to protect against risks arising from operations under this Agreement, including:
 - Commercial General Liability: Minimum limits of \$5,000,000 per occurrence and \$10,000,000 general aggregate for bodily injury, personal injury, and property damage.
 - Automobile Liability: Minimum combined single limit of \$5,000,000 per accident for bodily injury and property damage covering all owned, non-owned, rented, and hired emergency and non-emergency vehicles.
 - Workers' Compensation: Statutory coverage as required by the State of California, together with Employer's Liability limits of not less than

\$1,000,000 per accident.

- b. Verification of Coverage / JPA Participation. Participation in a Joint Powers Authority (JPA) risk-pooling program shall satisfy the requirements of this Section. Each Party shall provide the other Party with a Certificate of Insurance or Certificate of Consent to Self-Insure/JPA Coverage endorsement prior to the execution of this Agreement and upon annual renewal.

SECTION 14. ADMINISTRATION

This Agreement shall be administered by the Fire Chiefs of the respective Parties or their authorized designees.

SECTION 15. MODIFICATION

This Agreement may be modified only through a written amendment executed by both Parties.

SECTION 16. TERM

This Agreement shall become effective upon execution by both Parties and shall remain in effect for a period of ten (10) years.

The Parties shall review the Agreement annually.

SECTION 17. TERMINATION

This Agreement may be terminated by either Party upon sixty (60) days written notice to the other Party.

Termination shall not affect obligations arising from incidents occurring prior to the effective date of termination.

SECTION 18. ENTIRE AGREEMENT

This Agreement constitutes the entire understanding between the Parties concerning Mutual Aid Fire Protection and Emergency Services and supersedes all prior negotiations, understandings, and agreements concerning the subject matter herein.

CITY OF COALINGA FIRE DEPARTMENT

By: _____

Name: _____

Title: Fire Chief

Date: _____

By: _____

Name: _____

Title: City Manager

Date: _____

APPROVED AS TO FORM:

City Attorney

Date: _____

CITY OF AVENAL FIRE DEPARTMENT

By: _____

Jacob S. McAfee

Fire Chief

Date: _____

By: _____

Name: _____

Title: City Manager

Date: _____

APPROVED AS TO FORM:

City Attorney

Date: _____

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Notice of Completion Natural Gas Cathodic Protection Deep Anode Well #4 & #10 Replacement Project
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Jesse Barron, Assistant City Manager

I. RECOMMENDATION:

It is recommended that the Coalinga City Council accept the project as complete, authorize the City Engineer to file the Notice of Completion for the project with the County Recorder and notify surety to exonerate contract bonds, and authorize the Finance Department to release the 5% construction retention payment to Corrpro Companies, Inc. 35 days after recordation of the Notice of Completion by the Fresno County Registrar-Recorder's Office, contingent upon no claims being filed on the project.

II. BACKGROUND:

On January 20, 2026, the City Council awarded a construction contract to Corrpro Companies, Inc. in an amount of \$228,800.00, with an additional contingency of \$22,880.00 set aside for any unforeseen incidentals for a total authorization amount of \$251,680.00.

This project installed new deep well anodes for the natural gas distribution system at two locations: the north alley entrance on Baker Street between Buchanan Street and Lincoln Street, and the west alley entrance on North Coalinga Street between Tyler Street and West Polk Street.

A notice to Proceed was issued to Corrpro Companies, Inc. providing 113 working days to complete construction.

III. DISCUSSION:

The project which was scheduled for completion on August 31, 2026 was ultimately completed on August 4, 2026.

The project saw an increase of \$10,068.00 for new negative cables installation, and relocation of anode well. The final contract amount is \$238,868.00; therefore the project was on-time and on-budget.

A final inspection of the project was performed August 4, 2026, which included preparation of a final punch list of items. There were no punch list items. The notice of completion, when filed, begins a time period for which mechanics liens, liens against the contractor, and stop payment notices can be filed against a public construction project. It is a protection for the City during a construction project. Staff is not aware of any issues related to this project.

IV. ALTERNATIVES:

None.

V. FISCAL IMPACT:

The project was fully funded from the Gas Enterprise Fund.

There is no fiscal impact to the General Fund.

ATTACHMENTS:

File Name	Description
 Notice_of_Completion_Anode_Wells_Project.pdf	Notice of Completion

RECORDING REQUESTED BY
City of Coalinga
No Fee – Gov't. Code Sections
6103 and 27383

WHEN RECORDED MAIL TO:
Tri City Engineering Inc.
4630 W. Jennifer Ave., Suite 101
Fresno, CA 93722

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

1. The undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described.
2. The FULL NAME of the OWNER is City of Coalinga
3. The FULL ADDRESS of the OWNER is 155 W. Durian Ave, Coalinga, CA 93210

4. The NATURE OF THE INTEREST or ESTATE of the undersigned is: In Fee

(If other than fee, strike "in fee" and insert, for example, "purchaser under contract of purchase," or leasee)

5. The FULL NAMES and FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST or ESTATE with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:

Names:

Addresses:

6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

Names:

Addresses:

7. All work of improvement on the property hereinafter described was COMPLETED August 4, 2026

8. The work of improvement completed is described as follows: Installing new deep well anodes for the natural gas distribution system at two locations: the north alley entrance on Baker Street between Buchanan Street and Lincoln Street, and the west alley entrance on North Coalinga Street between Tyler Street and West Polk Street.

9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is Corrpro Companies, Inc.

10. The street address of said property is #4-Alley btwn Coalinga & Fresno; #10-Alley btwn Buchanan & Lincoln & Baker & Cherry in the City of Coalinga

11. The property on which said work of improvement was completed is in the City Coalinga
of _____
County of Fresno, State of California, and is described as follows:

Natural Gas Cathodic Protection Deep Anode Well #4 & #10 Replacement Project

Date: _____ Signature of Owner
Or Agent of Owner

Daniel E. Jauregui, City of Coalinga Engineer Representative

Verification for INDIVIDUAL owner:

I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have read said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Fresno, CA

Date and Place

Verification for NON-INDIVIDUAL owner City of Coalinga:

I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the Contract City Engineer of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Fresno, CA

Date and Place

Daniel E. Jauregui, City of Coalinga Engineer Representative

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Adopt City of Coalinga Surplus Personal Property Policy
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Mercedes Garcia, Senior Administrative Analyst

I. RECOMMENDATION:

City Manager recommends the City Council adopt the revised Surplus Personal Property Policy establishing procedures for declaring surplus property and disposing of in a fair, transparent, and efficient manner.

II. BACKGROUND:

The City accumulates equipment, vehicles, furniture, computers, tools and other assets that are no longer needed for municipal operations. Currently departments manage surplus items on an as-needed basis, the City does not have a policy governing the declaration, and disposal of surplus property. Items must present to City Council to declare as surplus.

Adopting this formal policy will provide procedures, improve accountability, maximize the value received from surplus assets, and ensure compliance with applicable regulations.

III. DISCUSSION:

The changes discussed at the August 6, 2026, meeting have been made to the policy including reducing the threshold for surplus property to anything above \$500 to be approved by the City Council.

The proposed policy establishes procedures to:

- Define Surplus Personal Property as city-owned that is obsolete, worn out, damaged or no longer required for city operations.
- Require departments to identify and report surplus assets to the City Manager.
- Establishes a process for declaring property surplus through administrative approval or City Council action, as required by the policy.
- Allows other city departments the opportunity to reuse surplus property before disposal.
- Authorizes disposal methods including online auction, competitive sale, recycling donation, or disposal as waste when items have no market value.
- Require documentation of all surplus property transactions and maintenance of disposal records.
- Ensure proceeds from sales are deposited into appropriate city fund.

The policy provides flexibility for staff to select the disposal method that best serves the City's financial and operational interest and maintains transparency.

IV. ALTERNATIVES:

Do not adopt the policy as presented.

V. FISCAL IMPACT:

Adoption of the policy has no fiscal impact. Implementation may generate revenue from the sale of surplus assets and may reduce storage, maintenance and disposal cost.

ATTACHMENTS:

File Name	Description
▢ Surplus_Policy_08122026_.docx	Surplus Personal Property Policy



City of Coalinga Policy

POLICY: SURPLUS PERSONAL PROPERTY POLICY

EFFECTIVE DATE: August 20, 2026

PURPOSE

The purpose of the Surplus Personal Property Policy is to establish uniform procedures for the identification, transfer, sale, donation, recycling and disposal of surplus personal property owned by the City. The policy provides a method of disposing of surplus obsolete, worn out, or no longer needed materials and equipment. This policy does not apply to surplus real property.

POLICY

It is the policy of the City to dispose of surplus items by first determining if it may be redistributed to any other department. If items cannot be used or are unsuitable for another City department the items should be disposed of either by either of the following methods. Using public auction services (GovDeals) City has used for vehicles in the past) or another site, silent auction, transfer/donation to other Public Agency or donation to local non-profit agency.

This policy is intended to maximize the value of surplus property, junk material and scrap metal, to ensure procedures are in place that provide for sale of property and transferred appropriately. Record retention for shall be in accordance with City's record retention schedule. Surplus items that have no or de minimis resale value may be donated. City Council approval is required prior to the auction, sale or donation of City property with a residual value of \$500 or more for furniture, fixtures, equipment, including vehicles.

Section 1: Definitions

1. De Minimis value for surplus property is a negligible fair market value threshold of \$499 or less. Property with an estimated fair market value of \$499 or less where the administrative cost of sale is likely to exceed the expected proceeds.
2. No Value is defined as personal property that is broken, obsolete, worn-out, damaged or expired unusable supplies.
3. Surplus property means obsolete property, worn, damaged, salvageable, scrap material, capital assets, and any other personal property determined to have de minimis value to the City.

Section 2: Responsibilities

1. City Manager has the authority to dispose of surplus property by any of the following methods: sale, auction, competitive sealed bid, donation, recycle, discard, or in any other manner determined to meet the objective of the City.
2. It is the responsibility of City department staff to offer their surplus items to other City departments for their use. Department staff will dispose of surplus items that have no further use under the direction of the Department Head following the procedures in the policy

Section 3: Procedures

1. Items are identified by a department or division as surplus. If an item identified is broken, damaged beyond repair, or otherwise unusable, the Department Head may request authorization to dispose of the item by providing photos documenting its condition to the City Manager or designee.
2. A description of the item(s) is sent to the City Manager or designee, that includes information such as year, make and model, fair market value and whether the item(s) are in working order.
3. All other City departments will be notified that the item(s) are available for City use.
4. If another department/division wishes to utilize an item, the City Manager or designee will evaluate and authorize the transfer to the department.
5. If a surplus item(s) cannot be utilized by other departments, however, is determined to have fair market value of \$500 or more, the Department Head will prepare a staff report for City Council approval for all items valued at \$500 or more to be sold. The staff report will declare the item(s) surplus and authorize the City Manager or designee to dispose of the items
6. Upon City Council approval (for items valued \$500+), the Department Head will attempt to sell the item(s); typically using a public auction service such as Gov.Deals or for specialized industry sites for fire equipment, however other methods may be used to maximize the residual value of the item(s).
7. If the City Manager or designee determines that an item(s) has no auction/sale value it will be the responsibility of the originating department to properly dispose of item(s).
8. The City Manager or designee may authorize employees to take possession of surplus items that have no value that would otherwise be disposed of in a landfill. Employees may not take possession of any surplus item(s) for any reason without prior authorization.
9. City employees may only purchase surplus City property at public auctions.
10. Conflict of interest for employees. Employees who participate in identifying, valuing, approving administering or overseeing the disposition of surplus property shall not directly or indirectly purchase or acquire that property. Employees not involved in the disposal process may purchase surplus property only through a publicly advertised auction or sale that is open to the general public. If doing so would create an actual or perceived conflict of interest.
11. If an item(s) that is initially evaluated to be worth under \$500 ultimately sells for \$500 or more due to unforeseen demand/market forces, that sale shall not be a violation of this policy. The City Manager should take care to minimize these occurrences.
12. All items sold or donated will not be released without a Release, Waiver & Indemnity Agreement signed by the buyer/receiving party

Section 4: Donations

Surplus items that have no or de minimis resale value may be donated. Approval of the City Manager or designee is required. The Department Head will prepare a staff report for City Council approval for all items of fair market value at \$500 or more to be donated. The staff report will declare the item(s) surplus, authorize the City Manager or designee to dispose of the item(s), and be accompanied by a list of all surplus items and photos of items to be donated.

Donations of surplus property to nonprofit organizations may be authorized when the donation services or furthers a public purpose, as determined by the City Manager or designee and in accordance with City policy. The nonprofit organization must be designated as a 501(c)(3).

Section 5: Junk Material and Scrap Metal

City departments may accumulate junk material and scrap metal during the course of their operations. It is not feasible to dispose of junk material or scrap metal by hauling it to scrap metal vendor. An acceptable method for disposing is allowing a “junk hauler” to pick up the material. The “junk hauler” must have a current City of Coalinga Business License to eligible to haul off junk material and/or scrap metal.

Section 6: Preparing Items for Sale, Disposal or Donation

Prior to sale, disposal or donation of personal property all City identification, decals, inventor tags, and any sensitive data shall be removed from equipment.

Electronic devices capable of storing City information (including computers, servers, tablets, mobile phones, storage devices, and similar equipment) shall undergo certified data destruction or media sanitization before disposal. Documentation verifying destruction shall be retained in accordance with the City's records retention schedule.

Section 7: Emergency Disposal

The City Manager may authorize immediate disposal of property that presents an imminent threat to public health and safety. Such actions should be documented and reported to the City Council when the property would otherwise have required Council approval.

Section 8: Fiscal and Record Controls

To ensure adequate accountability for disposal of equipment and monies secured from such disposal, as well as protection of employees handing such funds, the following control shall be carried out:

- 1. Following and auction, the auction service will provide the City a detailed list of the proceeds from each item(s). Net Proceeds will then be deposited in the appropriate fund as determined by the Finance Department. The original funding source and applicable accounting procedures or legal requirements necessitate deposit of proceeds in an enterprise or special revenue fund of the City.
- 2. Any scrap metal/materials disposed of to outside vendors shall require documentation.
- 3. All Cahs (or check) sales shall be supported by an acceptable sales slip, indicating the employees’ name, item sold, amount of the sale, date, employee’s signature handling the transaction, the serial number method of payment (cash/check), and vendor’s name, address and phone number.
- 4. Check/money orders shall be made payable to the City of Coalinga. Checks and/or cash along with a copy of the sales slip will be submitted to the Financial Servies Department.
- 5. Monies received from the sale of materials are subject to Ste of California sales taxes and must be collected and deposited in the City’s sales tax revenue account. If California sales taxes have not been collected or are not shown as a separated line item on the remittance, the appropriate tax amount must be calculated.

Approved by:

_____	_____	_____
Signature	Title	Date of Approval

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Study Session - Measure J Renewal – Preliminary Staff Priorities and Community Priority-Setting Discussion
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Sean Brewer, City Manager

I. RECOMMENDATION:

Staff recommends that the City Council:

1. Receive and discuss the preliminary list of potential Measure J funding priorities identified by City departments;
2. Provide additional priorities or areas of emphasis for consideration;
3. Receive input from members of the public and community stakeholders regarding potential uses of Measure J revenues should the measure be approved by Coalinga voters in November 2026; and
4. Direct staff to continue community outreach and return to the City Council at a future meeting with a consolidated list of potential priorities for further discussion and development.

II. BACKGROUND:

Measure J is scheduled to be considered by Coalinga voters at the November 2026 election. In anticipation of the election, staff believes it is appropriate to begin a community discussion regarding how Measure J revenues could be prioritized in future years should the measure be approved by the voters.

The purpose of this discussion is not to establish a final expenditure plan or commit future Measure J revenues to specific projects or programs. Rather, staff is seeking to develop a comprehensive, long-term list of community priorities that can be evaluated and refined through an open and collaborative process involving City staff, the City Council, residents, businesses, and other community stakeholders.

As an initial step, the City Manager requested that departments identify operational needs, capital projects, equipment purchases, community enhancements, staffing needs, and other initiatives that could potentially benefit from Measure J funding. Departments were encouraged to think strategically about both current needs and longer-term investments that could improve City services and community quality of life. As a result, the departmental lists may be comprehensive and include needs that extend well beyond what could reasonably be funded or accomplished within a single fiscal year.

It is not anticipated that all identified priorities would be funded or completed during the first year of Measure J. Instead, the intent is to establish a framework that can guide City decision-making over multiple years. Priorities could be implemented over time based on available Measure J revenues, urgency, community and Council priorities, project readiness, availability of outside funding, ongoing operating costs, and other financial considerations.

Establishing this broader list will also provide the City with a roadmap for measuring progress and success over time. As projects are completed and community needs evolve, priorities can be reviewed, updated, and

refined through the City's annual budget process and future discussions with the City Council and community.

The preliminary departmental priorities summarized below are therefore intended to serve as a starting point for the broader discussion rather than a fixed expenditure plan. Staff is specifically seeking additional ideas and feedback from the City Council, residents, businesses, and community stakeholders so that the eventual priority framework reflects both the operational needs of the City and the priorities of the community it serves.

III. DISCUSSION:

Measure J provides an opportunity for the City to consider investments that may otherwise be difficult to accomplish within existing General Fund resources. Staff believes that establishing priorities should be a transparent process that considers immediate service needs as well as longer-term investments in public safety, infrastructure, organizational capacity, facilities, and the community.

The items identified below represent preliminary concepts. Many have not yet undergone detailed cost analysis, feasibility review, or prioritization. Inclusion on this list should therefore not be interpreted as a recommendation that a particular project be funded or as a commitment of future Measure J revenues.

PRELIMINARY DEPARTMENT PRIORITIES

FIRE DEPARTMENT / EMERGENCY MEDICAL SERVICES

The Fire Department identified several priorities related to emergency response capabilities, department growth, facilities, equipment, and implementation of the department's longer-term strategic needs.

Emergency Response Equipment

- Purchase of a 4x4 utility vehicle for firefighters assigned to out-of-county single-resource assignments, training, and other department needs.
- Purchase of additional public safety drones, with a goal of having equipment available to each Battalion Chief and backup capability.
- Remount/replacement of two additional ambulances anticipated in approximately 2028–2029.

Fire Station Improvements and Capacity

- Replacement of the upstairs fire station carpeting, which is approximately 22 years old.
- Enclosure/conversion of the existing wash bay to provide additional operational space and address overcrowding, potentially including space associated with an EMS Division.
- Remodel of both downstairs fire station bathrooms.
- Installation of security cameras around the fire station perimeter.

Training and Future Growth

- Explore acquisition of the commercial property located at 1325 W. Elm Avenue adjacent to the Fire Department training tower. The property could potentially provide additional classroom/training space and apparatus or equipment storage.

POLICE DEPARTMENT / PUBLIC SAFETY

The Police Department identified several priorities focused on maintaining adequate staffing levels, preserving investigative capacity, replacing and maintaining critical fleet resources, and investing in technology that improves officer efficiency, accountability, and records management.

Staffing and Service Capacity

- Two Full-Time Detective Positions – Provide ongoing funding for two detective positions currently supported through grant funding that is anticipated to expire in 2027. Continued funding would allow the Police Department to maintain investigative capacity after the grant funding ends.
- One Full-Time Community Service Officer (CSO) – Add one full-time Community Service Officer to assist with non-sworn duties and service calls, allowing sworn officers to remain available for higher-priority law enforcement activities.
- One Part-Time Records/Evidence Position – Add a part-time employee to assist with Police Department records and evidence functions and provide additional administrative capacity.

Police Fleet

- Two Police Vehicles Annually – Establish ongoing funding for the replacement of approximately two Police Department vehicles each year. A consistent replacement schedule would help maintain fleet reliability, reduce the impact of aging vehicles, and provide greater predictability for future capital expenditures.

Technology and Officer Equipment

- Ten In-Car Video Camera Systems – Purchase and install ten in-car video camera systems to improve documentation of law enforcement contacts and incidents and complement existing officer equipment and accountability systems.
- Five Automated Citation Writers – Purchase five electronic citation-writing devices to improve efficiency, reduce manual data entry, and streamline the citation and records process.

Police Department Facility and Technology Infrastructure

- Additional Air Conditioning Unit for the Police Department Server Room – Install an additional air conditioning unit to provide adequate cooling and redundancy for critical Police Department servers and technology infrastructure.
- These priorities reflect a combination of ongoing service needs and one-time capital investments. In particular, the anticipated expiration of grant funding for the two detective positions in 2027 represents a future funding decision that will need to be considered if the City wishes to maintain the positions beyond the grant period.

FINANCE / ADMINISTRATIVE SERVICES

The Finance Department identified priorities focused on customer service, staffing capacity, employee development, technology, records management, and improvements to the public-facing Finance Department workspace.

Customer Service and Employee Development

- Establish ongoing customer service training, including periodic Citywide or departmental training

sessions.

- Incorporate customer service training into the onboarding process for new employees.
- Continue opportunities for employee team building.
- Establish departmental employee recognition and morale-building opportunities.
- Provide annual fraud prevention and awareness training Citywide.

Staffing and Organizational Capacity

- Consider additional Account Clerk staffing, including one permanent position and one temporary position, to increase customer service and operational capacity.
- Consider establishing a dedicated grant manager/analyst position to coordinate grant identification, applications, administration, compliance, and reporting.

Technology and Records Management

- Expand electronic archiving and digital records management to improve efficiency, accessibility, and long-term records retention.

Facility Improvements

- Renovate the Finance Department front office/customer service area.
- Address miscellaneous Finance Department facility needs, including plumbing improvements.

ADDITIONAL CITYWIDE PRIORITY AREAS

In addition to individual departmental requests, staff recommends that the Council and community consider potential Measure J investments within several broader categories as the priority-setting process moves forward:

Parks and Recreation Improvements – Investment in the rehabilitation, modernization, and enhancement of City parks and recreational amenities, including playground equipment, sports facilities, walking paths, lighting, landscaping, shade structures, restrooms, accessibility improvements, and other park infrastructure. Funding could also support development of new recreational amenities and improvements that promote safe, attractive, and accessible public spaces for residents of all ages.

Streets and Infrastructure – Street rehabilitation, pavement maintenance, sidewalks, accessibility improvements, drainage, traffic safety, and other public infrastructure needs.

City Facilities – Rehabilitation and modernization of aging City facilities to protect public assets and improve service delivery.

Community Appearance and Quality of Life – Beautification, Clean City initiatives, gateways, downtown improvements, code enforcement resources, and other investments that improve the appearance and livability of the community.

Economic Development – Investments that support business attraction and retention, development readiness, downtown revitalization, and economic growth.

Technology and Organizational Efficiency – Technology, records management, cybersecurity, equipment, and other investments that improve the City's ability to efficiently provide services.

Workforce and Service Capacity – Strategic staffing, recruitment, retention, training, succession planning, and organizational investments needed to maintain quality municipal services.

Leveraging Outside Funding – Using Measure J resources, when appropriate, as matching funds or local contributions to leverage state, federal, and other grant funding for larger community projects.

These categories are intended to help facilitate discussion and should not limit additional ideas from the Council or community.

COMMUNITY AND CITY COUNCIL INPUT

The August 20, 2026 discussion is intended to be the beginning of the priority-setting process rather than its conclusion.

Staff is specifically requesting that City Council Members identify projects, programs, service priorities, or community investments they believe should be considered if Measure J is approved by voters.

Equally important, staff would like to hear directly from Coalinga residents, businesses, community organizations, and other stakeholders regarding the services and investments they believe should receive consideration.

Following the Council discussion, staff intends to continue public outreach regarding potential Measure J priorities. This may include social media outreach, the City's website and mobile application, community meetings or events, and other opportunities for residents to provide ideas and feedback.

Staff will compile the additional ideas received from the City Council and community with the departmental priorities contained in this report. The resulting list can then be organized into broader categories and brought back to the Council for additional discussion and prioritization.

IV. ALTERNATIVES:

No alternatives identified at this time. This session is designed to gather input from staff, the public and council related to Measure J.

V. FISCAL IMPACT:

There is no direct fiscal impact associated with receiving this report or conducting the priority-setting discussion.

The projects, programs, staffing, and equipment identified in this report are preliminary concepts, and detailed cost estimates have not been developed for all items. Should Measure J be approved by voters, individual expenditures would be evaluated based upon available revenues and would be subject to future City Council authorization through the annual budget process or separate Council action, as appropriate.

ATTACHMENTS:

File Name

Description

No Attachments Available

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Discussion, Direction, and Potential Action Regarding Fire Department Staffing and Deployment Model
Meeting Date: Thursday, August 20, 2026
From: Sean Brewer, City Manager
Prepared by: Greg DuPuis, Fire Chief

I. RECOMMENDATION:

Receive the staff presentation, discuss the proposed plan and authorize staff to continue development of the Fire/EMS staffing and deployment model under which dedicated non-safety EMS personnel would staff the City's three ambulances and firefighters would be assigned to fire apparatus.

II. BACKGROUND:

The City's Fire/EMS workload has changed substantially over the last decade. In 2016, the Department handled 1,785 total calls, including 1,501 EMS calls, while operating two ambulances. By 2021, total calls had increased to 2,524 and EMS calls to 2,224, with three ambulances in service. In 2025, the Department handled 3,568 total calls and 3,128 EMS calls. From 2016 through 2025, total call volume increased approximately 99.9 percent and EMS call volume increased approximately 108.4 percent.

The current approved FY26/27 staffing model provides 21 line firefighter positions, or seven firefighters per shift, together with three non-safety paramedics and three non-safety EMTs. Under the current deployment approach, firefighters may staff two of the three ambulances. When those ambulances are committed to EMS calls, transports, hospital turnaround, and return travel, the firefighters assigned to those units are not immediately available for fire apparatus response. Staff has therefore evaluated whether the approved staffing dollars can be deployed differently to maintain ambulance service while making firefighter availability for fire, rescue, and other major emergencies more dependable.

III. DISCUSSION:

The operational issue is the difference between roster staffing and actual apparatus availability. Currently, with no firefighter-staffed ambulance committed, approximately six to seven firefighters may be available for fire response. One firefighter-staffed ambulance commitment can reduce that number by two, and two simultaneous firefighter-staffed ambulance commitments can reduce immediate fire-apparatus availability to approximately two firefighters. The proposed model separates ambulance staffing from fire apparatus staffing so EMS workload does not routinely create the same fire-response drawdown.

The proposed deployment model would reduce the approved line-firefighter structure from 21 positions to 15 positions, or five firefighters per shift, while increasing dedicated non-safety EMS staffing from three paramedics and three EMTs to nine paramedics and nine EMTs. All three ambulances would be staffed with dedicated non-safety EMS crews, and the five firefighters on each shift would be assigned to fire apparatus. The tradeoff is fewer approved firefighter classifications, but more consistent firefighter availability on apparatus and more stable ambulance staffing.

Implementation would be phased. Staff would first provide Association notice, complete required labor discussions, finalize Finance validation, and begin EMS recruitment. A November or December transition target may be feasible if sufficient EMS personnel are hired, but staffing reliability and completion of the required labor process would control the actual schedule. Firefighters would not be removed from ambulance assignments until dedicated EMS coverage is reliable enough to maintain ambulance service.

IV. ALTERNATIVES:

1. The City Council may direct staff to continue filling and operating under the approved 21-firefighter model or direct staff to develop a different hybrid or pilot deployment model.

V. FISCAL IMPACT:

The fiscal impact is not, by itself, an immediate new General Fund appropriation. The FY 26/27 personnel funding can absorb the majority of the change within the first year between the offset of per diem funding and Huron ambulance lease. In addition, the impact may be lower because hiring and implementation would occur partway through the fiscal year. The estimated ongoing cost difference is approximately \$180,000 moving forward but can be offset by \$165,000 for the payment of the ladder truck that has been completely paid off as of July 1, 2026. Reducing the on going impact to \$15,000.

ATTACHMENTS:

File Name

Description

No Attachments Available