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IRISH BEACH WATER DISTRICT MEETING PACKET
October 3, 2026

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NOTICE OF THE REGULAR MEETING OF THE IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, August 1, 2026, 10:00 A.M.

PLEASE NOTE: The October 3, 2026 regular bi-monthly meeting of the Irish Beach Water District Board of Directors will be held via ZOOM teleconferencing and in person meeting at Firehouse. Irish Beach Water District directors/employees will be emailed an invitation to the meeting with a link to log-in to the meeting. The Meeting Packet can be accessed at https://www.ibwd.org/index.html

Join Zoom Meeting

https://us02web.zoom.us/j/81908095690?pwd=pKcuZ9PRBcsPTOf8Mw8DcplkyyNFuT.1

Meeting ID: 819 0809 5690
Passcode: 423392

Dial by your location
+1 669 900 9128 US (San Jose)

Join instructions
https://us02web.zoom.us/meetings/81908095690/invitations?signature=xElhQgwFSYy6R_AKquBQCqlR_KxR4zUdFiOxZCPMch0

Agenda

BOARD ROLL CALL AND CALL TO ORDER. (HOHOS).

PUBLIC INPUT / PUBLIC HEARING: PUBLIC COMMENTS, *INCLUDING TOPICS ON THE AGENDA*. A MAXIMUM OF FIVE (5) MINUTES ALLOWED FOR EACH PRESENTATION. (HOHOS)

OLD BUSINESS:

A. **DISCUSSION AND OR ACTION**: BUDGET & FINANCE COMMITTEE - REVIEW OF FISCAL YEAR 2025/2026 LINE- ITEM BUDGETED V. ACTUALS. (OTTOBONI, VAUGHN)
B. **DISCUSSION AND OR ACTION:** DISTRICT MANAGEMENT REPORT. (O'DELL, VAUGHN)
C. **DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE. (HACKETT, O'DELL; OTTOBONI, REYNOLDS, VAUGHN)
   A. **FY 2025-2026 ASSESSMENT PROJECT PLANS** – STATUS UPDATE; AND
   B. **FY 2026-2027 ASSESSMENT** – LEVY STATUS
D. **DISCUSSION AND OR ACTION**: REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2026-27 BUDGET. (OTTOBONI, VAUGHN)

NEW BUSINESS:

A. **DISCUSSION AND OR ACTION**: BOARD CONSIDERATION OF THE PROPOSED UPDATE TO THE DISTRICT'S BY-LAWS; AND CONSIDERATION OF RESOLUTION 2026-14 - REVISING THE DISTRICT'S BY-LAWS. (EMRICK, HACKETT, VAUGHN, WESTON)

COMMUNICATIONS AND CORRESPONDENCE. (HOHOS)

CONSENT CALENDAR:

A. TREASURER REPORT, CHECKS ISSUED.
B. OPERATIONS REPORT.
C. APPROVAL OF MINUTES: AUGUST 1, 2026 REGULAR MEETING.

ADJOURNMENT. (HOHOS)

ASSISTANCE WILL BE PROVIDED TO DISABLED PERSONS WHO REQUIRE IT TO PARTICIPATE IN THE MEETING. PER GOVERNMENT CODE SECTIONS §54950-54963.

PUBLIC RECORDS ARE AVAILABLE PER CALIFORNIA PUBLIC RECORDS ACT GOVERNMENT CODE §6250-6276.48, UNLESS THEY ARE EXEMPT UNDER PUBLIC RECOR

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PUBLIC INPUT

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OLD BUSINESS: A. DISCUSSION AND OR ACTION: BUDGET & FINANCE COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2025/2026 LINE- ITEM BUDGETED V. ACTUALS.

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Irish Beach Water District
Profit and Loss
10/01/2025-08/31/2026

Number of months into this fiscal year	*11*	*92%*	
	Total	**Annual Budget**	**% to budget**
Income			
410.000 Operating Revenues			
411.000 Water Sales	0.00	0.00	
411.100 Residential Water Usage	45,146.74	41,000.00	
411.200 Water Sales - Contract	1,121.64	2,500.00	
Total for 411.000 Water Sales	**$46,268.38**	**$43,500.00**	106%
421.000 Water Services			
421.300 Service Fee	268,265.78	273,000.00	
421.400 Co Tax Roll Delinquent Collections	55.20	1,500.00	
Total for 421.000 Water Services	**$268,320.98**	**$274,500.00**	98%
421.500 Water Services - Other	1783.59		
421.510 Meter Connections	3,335.50	0.00	
421.520 Late Fees	1,419.59	3,000.00	
421.550 Administrative Fee - Septic	447.00	0.00	
421.560 Administrative Fee - Other	30.3		
Total for 421.500 Water Services - Other	**$7,015.98**	**$3,000.00**	234%
Other income			
492.200 Interest - Savings/Operations Reserves	530.95	0.00	
2 AR corrections due to QBO mistakes	-1,408.64	0.00	
Total for 410.000 Operating Revenues	**$320,727.65**	**$321,000.00**	100%
Expenses			
500.000 Operating Expenses			
501.100 Labor			
501.110 Labor For Operations	48,437.60	60,000.00	
501.130 Temporary Labor	0.00	3,000.00	
Total for 501.100 Labor	**$48,437.60**	**$63,000.00**	77%
501.200 Water Treatment			
501.210 Materials for Water Treatment Activities	4,645.65	750.00	
501.220 Outsourced Activities	24,058.07	10,000.00	
Total for 501.200 Water Treatment	**$28,703.72**	**$10,750.00**	267%
501.300 Transmission and Distribution			
501.310 Equip and Supplies for Oper of Installed Items	7,700.28	1,500.00	
501.320 Outsourced Activities	300.00	3,500.00	
Total for 501.300 Transmission and Distribution	**$8,000.28**	**$5,000.00**	160%
501.400 Maintenance and Repair		0.00	
501.410 Equip and Supplies for Maint and Repair	11,427.82	5,000.00	
501.420 Outsourced Activities	4,870.00	20,000.00	
Total for 501.400 Maintenance and Repair	**$16,297.82**	**$25,000.00**	65%
501.500 Purchased Power	5,711.96	7,500.00	76%

Irish Beach Water District
Profit and Loss
10/01/2025-08/31/2026

	Total	Annual Budget	% to budget
Number of months into this fiscal year	*11*	*92%*	
501.600 Telephone/Internet for Operations	1,788.43	1,250.00	143%
501.700 Customer Accounts		0	
501.710 Labor for Billing and Meter Reading	1,415.47	2,000.00	
501.720 Outside Billing Service and Materials	3,895.63	2,500.00	
501.730 Labor for Meter Installations	389.43	1,200.00	
Total for 501.700 Customer Accounts	**$5,700.53**	**$5,700.00**	100%
501.800 Road Maintenance			
501.810 Materials for Road Maintenance	1,844.50	0.00	
501.820 Outsourced Activities, Road Maintenance	3,811.12	0.00	
Total for 501.800 Road Maintenance	**$5,655.62**	**$0.00**	100%
Total for 500.000 Operating Expenses	**$120,295.96**	**$118,200.00**	102%
560.000 Administrative & General			
561.000 Salaries	22,204.01	26,000.00	85%
562.000 Office Supplies & Other Expense		0.00	
562.010 Office Maint & Supplies	2,760.97	1,000.00	
562.020 Administrative Services	2,300.61	1,500.00	
562.040 Postage & Box rental	1,540.36	500.00	
562.050 Software	8,669.47	5,500.00	
562.060 Licenses & Permits	5,011.24	5,000.00	
562.070 Annual Fees/DuesMemberships	2,119.20	2,500.00	
562.080 Training	0.00	1,000.00	
562.110 Port-A-Potty/Waste Pickup	1,769.10	2,500.00	
562.120 Office Equipment	131.20	0.00	
Total for 562.000 Office Supplies and other Expenses	**24,302.15**	**19,500.00**	125%
562.150 Legal Fees and Expenses		0	
562.152 Litigation Exp (Ct, judgements)	37,265.00	0.00	100%
562.153 County State and Filing Fees	6.00	0.00	
Total for 562.150 Legal Fees and Expenses	**$37,271.00**	**$0.00**	100%
562.160 Cell Phones and Internet	1,608.53	1,250.00	
Total for 562.000 Office Supplies & Other Expense	**$63,181.68**	**$20,750.00**	304%
563.000 Contractural Services			
563.100 Legal Attorney			
563.110 Legal - General Counsel	877.50	3,000.00	
563.120 Legal - Litigation	0.00	55,000.00	
Total for 563.100 Legal Attorney	**$877.50**	**$58,000.00**	2%
563.200 Auditor contract	12,900.00	11,000.00	
563.300 Accounting Consultant	997.50	0.00	
563.400 Engineering	-3,406.45	0.00	
Total for 563.000 Contractural Services	**$11,368.55**	**$69,000.00**	16%
564.000 Property Ins, Injuries & Damage			

Irish Beach Water District
Profit and Loss
10/01/2025-08/31/2026

Number of months into this fiscal year	*11*	*92%*	
	Total	**Annual Budget**	**% to budget**
564.100 Ins - Gen/Liability	0.00	16,000.00	
564.200 Workmans Comp	-440.17	3,400.00	
564.400 Insurance Bond	109.00	200.00	
Total for 564.000 Property Ins, Injuries & Damage	**-$331.17**	**$19,600.00**	-2%
565.000 Employee Retirement & Benefits			
565.100 Payroll Taxes	0.00	0.00	
565.110 FICA	4,703.14	5,500.00	
565.120 Medicare	1,106.94	1,500.00	
565.130 Training Tax	47.52	103.00	
565.140 UI Contributions	766.56	2,000.00	
Total for 565.100 Payroll Taxes	**$6,624.16**	**$9,103.00**	73%
565.200 Vacation	-1,200.36	5,200.00	
565.300 Sick Leave	6,961.08	5,000.00	
565.400 Holiday Pay	2,789.76	4,200.00	
565.500 Merit Bonus	2,164.55	2,500.00	
Total for 565.000 Employee Retirement & Benefits	**$17,339.19**	**$26,003.00**	67%
569.000 Other Administrative Expenses	23.70	0.00	
Total for 560.000 Administrative & General	**$113,785.96**	**$161,353.00**	71%
570.000 Other Operating Expenses			
572.000 Vehicle Related Expenditures			
572.100 Vehicle Fuel	860.28	0.00	
572.200 Vehicle Maintenance	58.90	0.00	
572.300 Vehicle Licensing/Insurance	725.88	0.00	
Total for 572.000 Vehicle Related Expenditures	**$1,645.06**	**$0.00**	100%
573.000 Other Operating Expenses			
573.100 Vehicle Operation OPS - staff mileage reimb	3,648.16	6,000.00	
573.200 Misc Expenses	203.88	500.00	
Total for 573.000 Other Operating Expenses	**$3,852.04**	**$6,500.00**	59%
Total for 570.000 Other Operating Expenses	**$5,497.10**	**$6,500.00**	85%
590.000 Non-Operating Expenses			
595.100 Mendo Collection Fee - Delinquent Water	55.20	0.00	
596.000 Investment Charges / Bank Fees	377.41	0.00	
Total for 590.000 Non-Operating Expenses	**$432.61**	**$0.00**	100%
Total for Expenses	**$240,011.63**	**$286,053.00**	84%
NET PROFIT / LOSS OPERATIONS	**$ 80,716.02**	**$ 34,947.00**	231%

Irish Beach Water District

Profit and Loss

10/01/2025-08/31/2026

	Total	Annual Budget	% to budget
Number of months into this fiscal year	*11*	*92%*	
INCREASES/DECREASES TO ASSESSMENT FUNDS			
490.000 Non-Operating Revenues			
492.010 Investment Income Restricted			
492.400 Int >40 Yr Cap Replace Res	5,984.19	0.00	
492.800 Interest - 2024 Upgrade & Sustainability Assessment	2,029.59	0.00	
Total for 492.010 Investment Income Restricted	**$8,013.78**	**$0.00**	
493.000 Taxes and Assessments			
493.350 Property Assessment-Current			
493.351 >40 Yr Assets Cap Replace Res	34,441.95	0.00	
Total for 493.350 Property Assessment-Current	**$34,441.95**	**$0.00**	
493.355 2024 Upgrade & Sustainability	97,343.12	0.00	
Total for 493.000 Taxes and Assessments	**$131,785.07**	**$0.00**	
498.000 Other Non-Operating Revenues			
498.311 Fund Transfer(RCFPD)	-51,322.34	0.00	
Total for 498.000 Other Non-Operating Revenues	**-$51,322.34**	**$0.00**	
Total for 490.000 Non-Operating Revenues	**$88,476.51**	**$0.00**	
590.000 Non-Operating Expenses			
595.200 Mendo Collection Fee - Assessments	2,422.16	0.00	
Total for 590.000 Non-Operating Expenses	**$2,422.16**	**$0.00**	
593.000 Assessment Refunds	22,109.28		
594.100 Restricted Assets Projects			
594.130 >40 Year			
594.150 Labor for >40 Year	1,317.64	0.00	
594.160 Materials and Supplies for >40 Year	1,522.31	0.00	
Total for 594.130 >40 Year	**$2,839.95**	**$0.00**	
Total for 594.100 Restricted Assets Projects	**$24,949.23**	**$0.00**	
594.400 2024 Upgrade & Sustainability Projects			
594.470 Contracted Services for 2024 Upgrade & Sustainability	8,644.45		
Total for 594.400 2024 Upgrade & Sustainability Projects	**$8,644.45**	**$0.00**	
Total expenses related to Assessment funds	**$36,015.84**	**$0.00**	
NET INCREASE OR DECREASE IN ASSESSMENT FUNDS	**$ 52,460.67**	**$ -**	

Net Income Operating and Assessment Funds combined $ 133,176.69

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OLD BUSINESS: B. DISCUSSION AND OR ACTION: DISTRICT MANAGEMENT REPORT.

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- Personnel Issues
- Septic Inspections
- Billing Issues
- FY 2023-2024 and FY 2024-2025 Financial Statement Audits
- Unit 8 Road Maintenance Request
- State Water Resources Control Board Site Visit
- Tank 4 and Well 9 Spur Roads and Overall Annual Road Maintenance

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OLD BUSINESS: C. DISCUSSION AND OR ACTION: REPORT FROM THE PROP 218 COMMITTEE.

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- **FY 2025-2026 ASSESSMENT PROJECT PLANS** – STATUS UPDATE; AND
- **FY 2026-2027 ASSESSMENT** – LEVY STATUS

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OLD BUSINESS: D. DISCUSSION AND OR ACTION: REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2026-27 BUDGET

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Irish Beach Water District

BUDGET Profit and Loss

10/01/2026-09/30/2027

	26/27 Budget	25/26 Budget					
Income							
410.000 Operating Revenues							
411.000 Water Sales	0.00	0.00					
411.100 Residential Water Usage	41,000.00	41,000.00					
411.200 Water Sales - Contract	1,000.00	2,500.00					
Total for 411.000 Water Sales	**$42,000.00**	**$43,500.00**					
421.000 Water Services							
421.300 Service Fee	288,000.00	273,000.00					
421.400 Co Tax Roll Delinquent Collections	0.00	1,500.00					
Total for 421.000 Water Services	**$288,000.00**	**$274,500.00**					
421.500 Water Services - Other							
421.510 Meter Connections	1,942.00	0.00					
421.520 Late Fees	1,200.00	3,000.00					
421.550 Administrative Fee - Septic	300.00	0.00					
421.560 Administrative Fee - Other	0						
Total for 421.500 Water Services - Other	**$3,442.00**	**$3,000.00**					
Other income							
492.200 Interest - Savings/Operations Reserves	300.00	0.00					
Total for 410.000 Operating Revenues	**$333,742.00**	**$321,000.00**					
Expenses							
500.000 Operating Expenses							
501.100 Labor			usage	svc fee	usage	svc fee	
501.110 Labor For Operations	66,000.00	60,000.00	25%	75%	17250	51750	
501.130 Temporary Labor	3,000.00	3,000.00					
Total for 501.100 Labor	**$69,000.00**	**$63,000.00**					
501.200 Water Treatment							
501.210 Materials for Water Treatment Activities	4,000.00	750.00	75%	25%	21375	7125	
501.220 Outsourced Activities	24,500.00	10,000.00					
Total for 501.200 Water Treatment	**$28,500.00**	**$10,750.00**					
501.300 Transmission and Distribution							
501.310 Equip and Supplies for Oper of Installed Items	5,000.00	1,500.00	50%	50%	2725	2725	
501.320 Outsourced Activities	450.00	3,500.00					
Total for 501.300 Transmission and Distribution	**$5,450.00**	**$5,000.00**					
501.400 Maintenance and Repair		0.00		100%		$25,000.00	
501.410 Equip and Supplies for Maint and Repair	13,500.00	5,000.00		100%		$15,500.00	
501.420 Outsourced Activities	11,500.00	20,000.00		100%		$12,500.00	
Total for 501.400 Maintenance and Repair	**$25,000.00**	**$25,000.00**		100%		$137,350.00	
501.500 Purchased Power	7,000.00	7,500.00		100%		8,400.00	
501.600 Telephone/Internet for Operations	1,800.00	1,250.00			41350	260350	301700
501.700 Customer Accounts		0					0.00
501.710 Labor for Billing and Meter Reading	2,000.00	2,000.00					
501.720 Outside Billing Service and Materials	3,500.00	2,500.00					
501.730 Labor for Meter Installations	1,200.00	1,200.00					
Total for 501.700 Customer Accounts	**$6,700.00**	**$5,700.00**					
501.800 Road Maintenance							
501.810 Materials for Road Maintenance	5,000.00						
501.820 Outsourced Activities, Road Maintenance	7,500.00						
Total for 501.800 Road Maintenance	**$12,500.00**	**$0.00**					
Total for 500.000 Operating Expenses	**$155,950.00**	**$118,200.00**					
560.000 Administrative & General							
561.000 Salaries	35,000.00	26,000.00					
562.000 Office Supplies & Other Expense		0.00					
562.010 Office Maint & Supplies	1,000.00	1,000.00					
562.020 Administrative Services	2,100.00	1,500.00					
562.040 Postage & Box rental	750.00	500.00					
562.050 Software	8,700.00	5,500.00					
562.060 Licenses & Permits	6,600.00	5,000.00					
562.070 Annual Fees/DuesMemberships	2,500.00	2,500.00					
562.080 Training	1,000.00	1,000.00					
562.110 Port-A-Potty/Waste Pickup	2,450.00	2,500.00					
562.120 Office Equipment	1,000.00	0.00					
562.150 Legal Fees and Expenses		0					
562.152 Litigation Exp (Ct, judgements)	0.00	0.00					
562.153 County State and Filing Fees	25.00	0.00					
Total for 562.150 Legal Fees and Expenses	**$25.00**	**$0.00**					

562.160 Cell Phones and Internet	1,725.00	1,250.00
Total for 562.000 Office Supplies & Other Expense	**$27,850.00**	**$20,750.00**
563.000 Contractural Services		
563.100 Legal Attorney		
563.110 Legal - General Counsel	3,000.00	3,000.00
563.120 Legal - Litigation	0.00	55,000.00
Total for 563.100 Legal Attorney	**$3,000.00**	**$58,000.00**
563.200 Auditor contract	22,000.00	11,000.00
563.300 Accounting Consultant	1,500.00	0.00
563.400 Engineering	0.00	0.00
Total for 563.000 Contractural Services	**$26,500.00**	**$69,000.00**
564.000 Property Ins, Injuries & Damage		
564.100 Ins - Gen/Liability	14,750.00	16,000.00
564.200 Workmans Comp	2,900.00	3,400.00
564.400 Insurance Bond	200.00	200.00
Total for 564.000 Property Ins, Injuries & Damage	**$17,850.00**	**$19,600.00**
565.000 Employee Retirement & Benefits		
565.100 Payroll Taxes		0.00
565.110 FICA	7,500.00	5,500.00
565.120 Medicare	2,000.00	1,500.00
565.130 Training Tax	150.00	103.00
565.140 UI Contributions	1,500.00	2,000.00
Total for 565.100 Payroll Taxes	**$11,150.00**	**$9,103.00**
565.200 Vacation	5,200.00	5,200.00
565.300 Sick Leave	7,000.00	5,000.00
565.400 Holiday Pay	4,200.00	4,200.00
565.500 Merit Bonus	2,500.00	2,500.00
Total for 565.000 Employee Retirement & Benefits	**$30,050.00**	**$26,003.00**
569.000 Other Administrative Expenses	100.00	0.00
Total for 560.000 Administrative & General	**$137,350.00**	**$161,353.00**
570.000 Other Operating Expenses		
572.000 Vehicle Related Expenditures		
572.100 Vehicle Fuel	2,500.00	0.00
572.200 Vehicle Maint	1,500.00	0.00
572.300 Vehicle Licensing/Insurance	2,500.00	0.00
Total for 572.000 Vehicle Related Expenditures	**$5,000.00**	**$0.00**
573.000 Other Operating Expenses		
573.100 Vehicle Operation OPS - staff mileage reimb	2,500.00	6,000.00
573.200 Misc Expenses	500.00	500.00
Total for 573.000 Other Operating Expenses	**$3,000.00**	**$6,500.00**
Total for 570.000 Other Operating Expenses	**$8,000.00**	**$6,500.00**
590.000 Non-Operating Expenses		
595.100 Mendo Collection Fee - Delinquent Water	0.00	0.00
596.000 Mendo Collection Fee - Delinquent Water	400.00	0.00
Total for 590.000 Non-Operating Expenses	**$400.00**	**$0.00**
Total for Expenses	**$301,700.00**	**$286,053.00**
NET PROFIT / LOSS OPERATIONS	**$ 32,042.00**	**$ 34,947.00**
Net Profit Allocation to Fund reserve	**$ 32,042.00**	
Targeted Operating Reserve Fund	**$ 75,425.00**	**$ 71,513.25**
Targeted Equipment Reserve Fund	**$ 38,987.50**	**$ 29,550.00**
Actual Operating Fund Reserve as of 08/31/26		**$ 32,819.04**
Actual Equipment Reserve Fund as of 08/31/26		**$ 13,404.96**

INCREASES/DECREASES TO ASSESSMENT FUNDS

490.000 Non-Operating Revenues		
492.010 Investment Income Restricted		
492.400 Int >40 Yr Cap Replace Res	6,000.00	0.00
492.800 Interest - 2024 Upgrade & Sustainability Assessment - Umpqua	1,700.00	0.00
Total for 492.010 Investment Income Restricted	**$7,700.00**	**$0.00**
493.000 Taxes and Assessments		
493.350 Property Assessment-Current		
493.351 >40 Yr Assets Cap Replace Res	34,157.00	0.00
Total for 493.350 Property Assessment-Current	**$34,157.00**	**$0.00**
493.355 2024 Upgrade & Sustainability	89,353.00	0.00
Total for 493.000 Taxes and Assessments	**$123,510.00**	**$0.00**
498.000 Other Non-Operating Revenues		

498.311 Fund Transfer(RCFPD)	0.00	0.00
Total for 498.000 Other Non-Operating Revenues	**$0.00**	**$0.00**
Total for 490.000 Non-Operating Revenues	**$131,210.00**	**$0.00**
590.000 Non-Operating Expenses		
595.200 Mendo Collection Fee - Assessments	2,470.20	0.00
Total for 590.000 Non-Operating Expenses	**$2,470.20**	**$0.00**
593.000 Assessment Refunds	0.00	
594.100 Restricted Assets Projects		
594.130 >40 Year		
594.150 Labor for >40 Year	10,000.00	0.00
594.160 Materials & Supplies for >40 Year	18,334.00	0.00
594.170 Contracted Services for >40 Year	127,000.00	0.00
Total for 594.130 >40 Year	**$155,334.00**	**$0.00**
Total for 594.100 Restricted Assets Projects	**$155,334.00**	**$0.00**
594.400 2024 Upgrade & Sustainability Projects		
594.450 Labor for 2024 Upgrade & Sustainability	10,000.00	
594.460 Materials & Supplies for 2024 Upgrade & Sustainability	200,000.00	
594.470 Contracted Services for 2024 Upgrade & Sustainability	56,936.00	
Total for 594.400 2024 Upgrade & Sustainability Projects	**$266,936.00**	**$0.00**
Total expenses related to Assessment funds	**$424,740.20**	**$0.00**
NET INCREASE OR (DECREASE) IN ASSESSMENT FUNDS	**$ (293,530.20)**	**$ -**

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NEW BUSINESS: A. DISCUSSION AND OR ACTION: BOARD CONSIDERATION OF THE PROPOSED UPDATE TO THE DISTRICT'S BY-LAWS; AND CONSIDERATION OF RESOLUTION 2026-14 - REVISING THE DISTRICT'S BY-LAWS.

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BYLAWS OF IRISH BEACH WATER DISTRICT BYLAWS - 2026 UPDATE

ARTICLE I

1.1 The Irish Beach Water District (herein sometimes called the "District") is organized and exists under the California Water District Law, being Division 13 of the California Water Code.

1.2 The District was formed pursuant to an election held on June 6, 1967; the results having been declared by the Mendocino Board of Supervisors at their meeting on June 20, 1967.

1.3 The District lies wholly within the County of Mendocino.

1.4 The District shall operate on a fiscal year ending June 30th.

ARTICLE II

2.1 The District office shall be maintained at 15401 Forest View Road in Manchester, California.

2.2 If for any reason it is necessary that the location of the District Office be changed, the Board of Directors is hereby expressly authorized and empowered to change the location of the District Office to some other location, consistent with applicable law.

ARTICLE III

3.1 The District is governed by a board of five (5) directors, elected at large by the voters of the District, or appointed due to a vacancy as provided by California Government Code Section 1780.

3.2 The Board of Directors shall hold an annual organizational meeting at which the Board will elect a President, Vice President, Secretary and Treasurer from among its members to serve during the coming fiscal year. The elected and appointed officers of the Board of Directors are:

a. The President who shall be elected by the Board of Directors from among its members and who shall serve as such at the pleasure of the Board, and

b. The Vice president who shall be elected by the Board of Directors from among its members and who shall serve at the pleasure of the Board of Directors, and

c. The Secretary who shall be elected by the Board of Directors, and who shall serve as such at the pleasure of the Board, and

d. The Treasurer, who shall be elected by the Board of Directors, and who shall serve as such at the pleasure of the Board, and

3.3 None of the officers receive compensation for their services as such, but they may receive reimbursement for necessary expenses to the extent the Board of Directors may prescribe.

3.4 A director must be a holder of title to land within the District as provided in California Water Code Sections 34026 and 34700.

3.5 Except as stated above in this Article III, the qualifications and duties of the officers, the tenure of and the time and manner of their appointment or election are as provided in the California Water Code and Uniform District Election Law.

ARTICLE IV

4.1 The election procedure is governed by the Uniform District Election Law and the California Water District Law.

4.2 At any election, votes may be cast in person or by proxy pursuant to California Water Code Sections 35004-6.

ARTICLE V

5.1 Regular meetings of the Board of Directors of the Irish Beach Water District shall be held at the District office at 10:00am a.m. on the second Saturday of February, April, June, August, October, and December of each year. If for any reasons it is necessary that the date or location for meetings of the Board be changed, the Board of Directors is hereby expressly authorized and empowered to make the change consistent with applicable law.

5.2 At least 72 hours before a regular meeting the President or designee shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. The agenda shall specify the time and location that is freely accessible to members of the public and on the local agency's internet website. No action shall be taken on any item not appearing on the posted agenda with the exception of those listed in Section 54954 of the Government Code.

5.3 A special meeting may be called at any time by the presiding officer of the Board or by a majority of the members of the Board, by delivering personally or by mail written notice to each member of the Board and to each local newspaper of general circulation, radio or television station that has requested notice in writing, and on the local agency's internet website. The notice shall be delivered personally or by any other means and shall be received at least 24 hours before the time of the meeting as specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted or discussed consistent with applicable law.

5.4 In the case of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, a Board may hold an emergency meeting without complying with either the 24-hour notice requirement or the 24-hour posted requirement of Section 54956 or both of the notice and posting requirements consistent with applicable law.

ARTICLE VI

6.1 The District presently derives its revenue from charges for water as established from time to time by the Board of Directors, including fixed service fees, charges for water use and fees charged for specific customer requests.

6.2 The District may, if the Board of Directors deems it necessary, charge fees, rates, and assessments to recover the costs of providing water service consistent with applicable law

ARTICLE VII

7.1 Pursuant to California Water Code Section 35304(d), a penalty of two hundred ($200.00) is hereby imposed for each violation of these Bylaws.

7.2 The existence of a violation of these Bylaws shall be determined by the Board of Directors who shall afford adequate notice and the opportunity for a hearing to any person charged with violating these Bylaws. The decision of the Board of Directors with respect to an alleged violation of these Bylaws shall be subject to review by any court of competent jurisdiction.

7.3 No director alleged to have violated these Bylaws shall be permitted to vote on any matter concerning or resulting from the alleged violation, including but not limited to motions to sanction or remove the board member.

7.4 Except as may be otherwise required by law, all penalties assessed by the District pursuant to this Article shall be paid to the Treasurer and shall be deposited in the District's general fund.

7.5 Officers and directors of the District shall be entitled to rely upon the advice of governmental officials and upon the advice of attorneys, accountants, engineers and others employed or engaged by the District in connection with the performance of their official duties, and such reliance, if in good faith, shall be an absolute defense to an alleged violation of these Bylaws.

ARTICLE VIII

8.1 These Bylaws may be amended or repealed and new Bylaws adopted as provided in Water Code Section 35305, namely:

a. By the assent of two-thirds of the total vote of the District, given either in writing or by ballot cast at a District election, and, alternatively,

b. By a four-fifths vote of the Board of Directors and approval of the Board of Supervisors of Mendocino County.

ARTICLE IX

9.1 As to all matters concerning the affairs and business of the District, not herein specifically set forth or provided, pertinent provisions of the Water Code of the State of California shall govern.

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RESOLUTION NO. 2026 - 14

A RESOLUTION ADOPTING AMENDED AND RESTATED BYLAWS OF THE IRISH BEACH WATER DISTRICT, AND AUTHORIZING SUBMITTAL TO THE MENDOCINO COUNTY BOARD OF SUPERVISORS FOR APPROVAL PURSUANT TO CALIFORNIA WATER CODE SECTION 35305

WHEREAS, the Irish Beach Water District ("District") is a California Water District organized and operating under Division 13 of the California Water Code (commencing with Section 34000); and

WHEREAS, pursuant to California Water Code Sections 35300 et seq., the Board of Directors is authorized and required to adopt bylaws for the governance of the District; and

WHEREAS, the District's current bylaws were originally adopted in 1977 and amended in 1987, and contain outdated statutory references, typographical errors, and operational practices that do not reflect modern legal standards; and

WHEREAS, the Board of Directors desires to amend and restate the bylaws in their entirety; and

WHEREAS, pursuant to California Water Code Section 35305, the bylaws of a California Water District may be amended, repealed, or newly adopted by a four-fifths (4/5) vote of the Board of Directors, subject to approval by the Board of Supervisors of the principal county (Mendocino County); and
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WHEREAS, the Board of Directors has reviewed the draft Amended and Restated Bylaws (the "2026 Bylaws") and finds them to be in the best interest of the District and its landowners, voters, and customers.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Irish Beach Water District as follows:

1. **Incorporation of Recitals**. The Board of Directors hereby finds and declares that the foregoing recitals are true and correct and are incorporated into this Resolution as findings of the Board.
2. **Adoption of 2026 Amended and Restated Bylaws**. The Board of Directors hereby adopts and approves the 2026 Amended and Restated Bylaws of the Irish Beach Water District, as set forth in the document titled *Irish Beach Water District Bylaws 2026 Update*
3. **Submittal for County Approval**. Pursuant to California Water Code Section 35305, the Secretary of the District is hereby authorized and directed to submit a certified copy of the newly adopted 2026 Bylaws, along with this Resolution, to the Mendocino County Board of Supervisors with a request for formal review and approval.
4. **Recording and Implementation**. Upon receiving formal approval from the Mendocino County Board of Supervisors, the Secretary of the District is authorized and directed to record the approved 2026 Bylaws with the Mendocino County Recorder in accordance with California Water Code Section 35306, at which time the 2026 Bylaws shall take full force and effect.
5. **Severability**. If any section, subsection, sentence, clause, or phrase of this Resolution or the adopted 2026 Bylaws is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions.
6. **Effective Date**. This Resolution shall take effect immediately upon its adoption by a four-fifths (4/5) vote of the Board of Directors of the Irish Beach Water District.

The foregoing Resolution No. 2026-14 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held October 3, 2026, by the following vote:

Ayes: Noes: Abstain: Absent:

Dated: October 3, 2026

____
Board President

Attest: ____________________
Board Secretary

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COMMUNICATIONS AND CORRESPONDENCE

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CONSENT CALENDAR

A. TREASURER'S REPORT, CHECKS ISSUED.
B. OPERATIONS REPORT.
C. APPROVAL OF MINUTES: AUGUST 1, 2026 REGULAR MEETING.

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A. TREASURER REPORT, CHECKS ISSUED

TREASURER'S CASH STATEMENT

31-Aug-26

		This Period Ending
IBWD Cash and Assets:		**August-2026**
	Checking RCU	$42,499
	CD RCU	$31,501
	Savings RCU	$14,724
TOTAL CASH ASSETS		**$88,724**
	Accounts Receivable Usage & svc fee	$49,267
	Estimated September payroll	-$11,525
	County Collection of Delinquent	$0
TOTAL OTHER ASSETS		**$37,742**
TOTAL UNRESTRICTED ASSETS		**$126,466**
	2024 Upgrade & Sustainability	$134,879
	2002 Capital Replacement (Greater >40)	$241,455
	Remainder of FY 26/27 Teeter Allocation	
	2024 Upgrade & Sustainability	$0
	2002 Capital Replacement (Greater >40)	$0
TOTAL RESTRICTED ASSETS		**$376,335**
TOTAL ASSETS		**$502,801**

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
105.10 Cash in Bank - RCU						
07/01/2026	Expense	171010	Brelje & Race Laboratories, Inc.		Reconciled	-144.00
07/01/2026	Expense	171010	Brelje & Race Laboratories, Inc.	Quantitative Bact Exam - Irish Gulch Combined		144.00
07/02/2026	Expense	3611003632-8	PG&E		Reconciled	-63.90
07/02/2026	Expense	3611003632-8	PG&E	43700 Hillcrest Drive		63.90
07/06/2026	Expense	80400	SDRMA Workers Comp		Reconciled	-2,842.64
07/06/2026	Expense	80400	SDRMA Workers Comp	Workers Compensation 26-27	Uncleared	2,842.64
07/06/2026	Expense	Quote 036903 #156475	InSource Software Solutions, Inc.		Reconciled	-1,905.00
07/06/2026	Expense	Quote 036903 #156475	InSource Software Solutions, Inc.			1,905.00
07/06/2026	Expense	171173	Brelje & Race Laboratories, Inc.		Reconciled	-51.74
07/06/2026	Expense	171173	Brelje & Race Laboratories, Inc.	shipping		51.74
07/06/2026	Check	13065	Eric Malm	April 2026 payroll replacement check	Reconciled	-808.88
07/06/2026	Check	13065	Eric Malm	April 2026 Payroll		838.39
07/06/2026	Check	13065	Eric Malm	April 2026 Payroll		50.00
07/06/2026	Check	13065	Eric Malm	April 2026 Payroll	Uncleared	55.08
07/06/2026	Check	13065	Eric Malm	April 2026 Payroll	Uncleared	12.88
07/06/2026	Check	13065	Eric Malm	April 2026 Payroll	Uncleared	11.55
07/06/2026	Check	13066	Jeannette Finds the Feather	0430 - account closed	Uncleared	-20.35
07/06/2026	Check	13066	Jeannette Finds the Feather	Credit balance refund	Uncleared	20.35
07/06/2026	Check	13067	Benita Allred	0455 - account closed	Uncleared	-174.28
07/06/2026	Check	13067	Benita Allred	Credit balance Refund	Uncleared	174.28
07/06/2026	Check	13068	Secretary of State	Certified copy of SF-405	Uncleared	-6.00
07/06/2026	Check	13068	Secretary of State	Certified copy of form SF-405 for Registry of Public Agency dated Sept. 10, 2021		6.00
07/06/2026	Check	13159	Charlie Acker		Reconciled	-119.77
07/06/2026	Check	13159	Charlie Acker	June 2026 PR paid in July		131.55
07/06/2026	Check	13159	Charlie Acker	June 2026 PR paid in July	Uncleared	8.16
07/06/2026	Check	13159	Charlie Acker	June 2026 PR paid in July	Uncleared	1.91
07/06/2026	Check	13159	Charlie Acker	June 2026 PR paid in July	Uncleared	1.71
07/06/2026	Check	13160	Emily Alsager		Reconciled	-907.20
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July		869.38
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July		198.17
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July		50.00

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July	Uncleared	81.28
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July	Uncleared	69.29
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July	Uncleared	16.20
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July	Uncleared	14.53
07/06/2026	Check	13160	Emily Alsager	June 2026 Payroll paid in July	Uncleared	29.05
07/06/2026	Check	13161	Robert J. Dial		Reconciled	-299.05
07/06/2026	Check	13161	Robert J. Dial	June 2026 Payroll paid in July		328.44
07/06/2026	Check	13161	Robert J. Dial	June 2026 Payroll paid in July	Uncleared	20.36
07/06/2026	Check	13161	Robert J. Dial	June 2026 Payroll paid in July	Uncleared	4.76
07/06/2026	Check	13161	Robert J. Dial	June 2026 Payroll paid in July	Uncleared	4.27
07/06/2026	Check	13162	Annette Fromwiller		Reconciled	-207.00
07/06/2026	Check	13162	Annette Fromwiller	June 2026 Payroll paid in July		113.68
07/06/2026	Check	13162	Annette Fromwiller	June 2026 Payroll paid in July		113.68
07/06/2026	Check	13162	Annette Fromwiller	June 2026 Payroll paid in July	Uncleared	14.10
07/06/2026	Check	13162	Annette Fromwiller	June 2026 Payroll paid in July	Uncleared	3.30
07/06/2026	Check	13162	Annette Fromwiller	June 2026 Payroll paid in July	Uncleared	2.96
07/06/2026	Check	13163	Eric Malm		Reconciled	-1,071.76
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July		1,051.54
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July		99.47
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July		50.00
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July	Uncleared	21.77
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July	Uncleared	74.46
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July	Uncleared	17.41
07/06/2026	Check	13163	Eric Malm	June 2026 Payroll paid in July	Uncleared	15.61
07/06/2026	Check	13164	Brant V. O’Dell		Reconciled	-2,656.11
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July		3,079.14
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July		10.40
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July		280.87
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July		71.03
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July	Uncleared	300.00
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July	Uncleared	212.07
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July	Uncleared	49.60
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July	Uncleared	44.47
07/06/2026	Check	13164	Brant V. O’Dell	June 2026 Payroll paid in July	Uncleared	179.19
07/06/2026	Check	13165	Russell, Rio J		Reconciled	-370.01
07/06/2026	Check	13165	Russell, Rio J	June 2026 Payroll paid in July		406.38
07/06/2026	Check	13165	Russell, Rio J	June 2026 Payroll paid in July	Uncleared	25.20
07/06/2026	Check	13165	Russell, Rio J	June 2026 Payroll paid in July	Uncleared	5.89
07/06/2026	Check	13165	Russell, Rio J	June 2026 Payroll paid in July	Uncleared	5.28
07/06/2026	Check	13166	Karen Vaughn		Reconciled	-1,850.26
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July		2,101.31
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July		62.42

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July		98.72
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July	Uncleared	200.00
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July	Uncleared	137.25
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July	Uncleared	32.10
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July	Uncleared	28.78
07/06/2026	Check	13166	Karen Vaughn	June 2026 Payroll paid in July	Uncleared	14.06
07/07/2026	Expense	79954	SDRMA Property/Liability		Reconciled	-14,688.29
07/07/2026	Expense	79954	SDRMA Property/Liability	PL renewal fy 26-7 includes auto	Uncleared	14,688.29
07/09/2026	Expense	25378	Thompson's PortaSeptic Service		Reconciled	-80.00
07/09/2026	Expense	25378	Thompson's PortaSeptic Service	June 25378		80.00
07/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS	Reconciled	-208.06
07/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS		208.06
07/14/2026	Expense	S04109581	USA Bluebook		Reconciled	-273.35
07/14/2026	Expense	S04109581	USA Bluebook	Hach DPD and AMCO Clear Turbidity		273.35
07/15/2026	Expense	May 2026 payroll	Employment Development Department		Reconciled	-340.69
07/15/2026	Expense	May 2026 payroll	Employment Development Department	May 26 payroll paid in June 26	Uncleared	-194.77
07/15/2026	Expense	May 2026 payroll	Employment Development Department	May 26 payroll paid in June 26	Uncleared	-40.23
07/15/2026	Expense	May 2026 payroll	Employment Development Department	May 26 payroll paid in June 26	Uncleared	-103.18
07/15/2026	Expense	May 2026 payroll	Employment Development Department	May 26 payroll paid in June 26	Uncleared	-2.51
07/15/2026	Expense	May 26 payroll	EFTPS		Reconciled	-1,807.22
07/15/2026	Expense	May 26 payroll	EFTPS	May 26 Payroll paid in June 26	Uncleared	-592.85
07/15/2026	Expense	May 26 payroll	EFTPS	May 26 Payroll paid in June 26	Uncleared	-984.19
07/15/2026	Expense	May 26 payroll	EFTPS	May 26 Payroll paid in June 26	Uncleared	-230.18
07/16/2026	Expense	June 2026	S&B Market		Reconciled	-141.19
07/16/2026	Expense	June 2026	S&B Market			141.19
07/17/2026	Expense		Deluxe for Business	Desc. - Deposit Correction - Reversal Check image is distorted, blurry or out of focus	Reconciled	-238.83
07/17/2026	Expense		Deluxe for Business	McCarry, check rejected from remote deposit took to bank	Uncleared	238.83

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
07/20/2026	Expense	2569485	Mendocino Community Network		Reconciled	-10.50
07/20/2026	Expense	2569485	Mendocino Community Network			10.50
07/20/2026	Expense	2723	Mendocino County Auditor-Controller		Reconciled	-672.38
07/20/2026	Expense	2723	Mendocino County Auditor-Controller	26-27 LAFCO		672.38
07/23/2026	Expense	3053827187-2	PG&E		Reconciled	-539.13
07/23/2026	Expense	3053827187-2	PG&E	June bill		539.13
07/26/2026	Credit Card Payment			Withdrawal Transfer To Loan 01	Reconciled	-1,431.62
07/26/2026	Credit Card Payment			Withdrawal Transfer To Loan 01	Reconciled	-1,431.62
07/27/2026	Expense	INV/0026/00597	Creative Technologies Inc		Reconciled	-183.04
07/27/2026	Expense	INV/0026/00597	Creative Technologies Inc			75.00
07/27/2026	Expense	INV/0026/00597	Creative Technologies Inc			108.04
07/28/2026	Expense	0631	Erin Piper Bookkeeping		Reconciled	-62.50
07/28/2026	Expense	0631	Erin Piper Bookkeeping			62.50
07/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture	Reconciled	-30.00
07/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture Fee		30.00
07/31/2026	Expense		CSG Forte	Withdrawal ACH FORTE TYPE: 404281 ID: XXXXXX3620 CO: FORTE	Reconciled	-505.89
07/31/2026	Expense		CSG Forte	Withdrawal ACH FORTE TYPE: 404281 ID: XXXXXX3620 CO: FORTE	Uncleared	505.89
08/03/2026	Expense	3611003632-8	PG&E		Reconciled	-73.38
08/03/2026	Expense	3611003632-8	PG&E	Hillcrest		73.38
08/03/2026	Check	13069	Emily Alsager		Reconciled	-26.00
08/03/2026	Check	13069	Emily Alsager			26.00
08/03/2026	Expense		Brelje & Race Laboratories, Inc.		Cleared	-728.00
08/03/2026	Expense		Brelje & Race Laboratories, Inc.	172147 EPA Tank 5 Well		302.00
08/03/2026	Expense		Brelje & Race Laboratories, Inc.	172148 - Total Trihalamethanes 15020 Forest View		314.00
08/03/2026	Expense		Brelje & Race Laboratories, Inc.	172159 - Bromate TX plant		112.00
08/03/2026	Check	13070	Casey Dyson		Cleared	-290.16

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/03/2026	Check	13070	Casey Dyson			9.81
08/03/2026	Check	13070	Casey Dyson		Uncleared	280.35
08/04/2026	Expense	1119927	USA Bluebook		Reconciled	-317.31
08/04/2026	Expense	1119927	USA Bluebook	Clear Turbidity and Ozone reagent		317.31
08/05/2026	Expense	111556719	Pace Supply		Reconciled	-250.54
08/05/2026	Expense	111556719	Pace Supply	Proj 34 O'Roreys project		250.54
08/06/2026	Expense	171531	Brelje & Race Laboratories, Inc.		Reconciled	-404.00
08/06/2026	Expense	171531	Brelje & Race Laboratories, Inc.	Radium 226 & 228 Irish Gulch combined		404.00
08/06/2026	Expense	171398 & 171447	Brelje & Race Laboratories, Inc.		Reconciled	-614.00
08/06/2026	Expense	171398 & 171447	Brelje & Race Laboratories, Inc.	EPA PFAS - Irish Gulch combined ($532) and Iron and Manganese Tank 2 ($82)		614.00
08/06/2026	Expense		CSG Forte		Uncleared	-208.06
08/06/2026	Expense		CSG Forte	June 2026		208.06
08/06/2026	Expense	171644	Brelje & Race Laboratories, Inc.		Reconciled	-99.00
08/06/2026	Expense	171644	Brelje & Race Laboratories, Inc.	Bacteriological Examination		99.00
08/06/2026	Check	13167	Emily Alsager		Reconciled	-677.34
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug		383.55
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug		102.28
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug		166.21
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug		50.00
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug		102.28
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug	Uncleared	44.36
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug	Uncleared	49.87
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug	Uncleared	11.66
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug	Uncleared	10.46
08/06/2026	Check	13167	Emily Alsager	July 26 payroll Paid in Aug	Uncleared	10.63
08/06/2026	Check	13168	Robert J. Dial		Reconciled	-169.03
08/06/2026	Check	13168	Robert J. Dial	July 26 payroll Paid in Aug		185.64
08/06/2026	Check	13168	Robert J. Dial	July 26 payroll Paid in Aug	Uncleared	11.51
08/06/2026	Check	13168	Robert J. Dial	July 26 payroll Paid in Aug	Uncleared	2.69
08/06/2026	Check	13168	Robert J. Dial	July 26 payroll Paid in Aug	Uncleared	2.41
08/06/2026	Check	13169	Annette Fromwiller		Reconciled	-258.77
08/06/2026	Check	13169	Annette Fromwiller	July 26 payroll Paid in Aug		142.10
08/06/2026	Check	13169	Annette Fromwiller	July 26 payroll Paid in Aug		142.10
08/06/2026	Check	13169	Annette Fromwiller	July 26 payroll Paid in Aug	Uncleared	17.62
08/06/2026	Check	13169	Annette Fromwiller	July 26 payroll Paid in Aug	Uncleared	4.12
08/06/2026	Check	13169	Annette Fromwiller	July 26 payroll Paid in Aug	Uncleared	3.69
08/06/2026	Check	13170	Eric Malm		Reconciled	-1,088.59
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug		696.29

Irish Beach Water District

Check Detail Report
July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug		56.84
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug		298.41
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug		55.32
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug		113.68
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug	Uncleared	23.19
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug	Uncleared	75.34
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug	Uncleared	17.62
08/06/2026	Check	13170	Eric Malm	July 26 payroll Paid in Aug	Uncleared	15.80
08/06/2026	Check	13171	Brant V. O’Dell		Reconciled	-2,351.20
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug		1,581.18
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug		41.61
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug		54.56
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug		1,248.30
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug		166.44
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug	Uncleared	300.00
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug	Uncleared	191.43
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug	Uncleared	44.77
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug	Uncleared	40.14
08/06/2026	Check	13171	Brant V. O’Dell	July 26 payroll Paid in Aug	Uncleared	164.55
08/06/2026	Check	13172	Russell, Rio J		Reconciled	-142.31
08/06/2026	Check	13172	Russell, Rio J	July 26 payroll Paid in Aug		156.30
08/06/2026	Check	13172	Russell, Rio J	July 26 payroll Paid in Aug	Uncleared	9.69
08/06/2026	Check	13172	Russell, Rio J	July 26 payroll Paid in Aug	Uncleared	2.27
08/06/2026	Check	13172	Russell, Rio J	July 26 payroll Paid in Aug	Uncleared	2.03
08/06/2026	Check	13173	Karen Vaughn		Reconciled	-1,665.81
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug		83.22
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug		1,695.61
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug		108.37
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug		166.44
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug	Uncleared	200.00
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug	Uncleared	123.71
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug	Uncleared	28.93
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug	Uncleared	25.94
08/06/2026	Check	13173	Karen Vaughn	July 26 payroll Paid in Aug	Uncleared	9.25
08/09/2026	Expense	25648	Thompson’s PortaSeptic Service		Reconciled	-80.00
08/09/2026	Expense	25648	Thompson’s PortaSeptic Service	Once a month cleaning for Julyl		80.00
08/10/2026	Expense		Karen Vaughn		Reconciled	-3.50
08/10/2026	Expense		Karen Vaughn	cc fee - testing on system		3.50
08/10/2026	Expense	July 2026	S&B Market		Reconciled	-85.73
08/10/2026	Expense	July 2026	S&B Market	Hitch Pin Clip		4.30
08/10/2026	Expense	July 2026	S&B Market	1/2 CDX 5ply ply		65.30

Irish Beach Water District

Check Detail Report

July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/10/2026	Expense	July 2026	S&B Market	Keys for plant		16.13
08/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS	Reconciled	-41.64
08/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS		41.64
08/11/2026	Expense		ICG Payment Solutions	Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM	Reconciled	-30.00
08/11/2026	Expense		ICG Payment Solutions	Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM		30.00
08/14/2026	Expense	June 2026 pr pd July	Employment Development Department		Reconciled	-377.50
08/14/2026	Expense	June 2026 pr pd July	Employment Development Department	June 2026 Payroll paid in July	Uncleared	-222.30
08/14/2026	Expense	June 2026 pr pd July	Employment Development Department	June 2026 Payroll paid in July		35.38
08/14/2026	Expense	June 2026 pr pd July	Employment Development Department	June 2026 Payroll paid in July	Uncleared	-117.61
08/14/2026	Expense	June 2026 pr pd July	Employment Development Department	June 2026 Payroll paid in July		2.21
08/14/2026	Expense	June 2026 Payroll pai	EFTPS		Reconciled	-1,987.16
08/14/2026	Expense	June 2026 Payroll pai	EFTPS	June 2026 Payroll paid in July	Uncleared	-603.05
08/14/2026	Expense	June 2026 Payroll pai	EFTPS	June 2026 Payroll paid in July	Uncleared	-560.89
08/14/2026	Expense	June 2026 Payroll pai	EFTPS	June 2026 Payroll paid in July		560.88
08/14/2026	Expense	June 2026 Payroll pai	EFTPS	June 2026 Payroll paid in July	Uncleared	-131.17
08/14/2026	Expense	June 2026 Payroll pai	EFTPS	June 2026 Payroll paid in July		131.17
08/14/2026	Expense	171938	Brelje & Race Laboratories, Inc.		Reconciled	-164.00
08/14/2026	Expense	171938	Brelje & Race Laboratories, Inc.	Tank 2 Iron and Manganese analysis		164.00
08/17/2026	Expense		Redwood Coast Fire Protection District		Reconciled	-5,256.79
08/17/2026	Expense		Redwood Coast Fire Protection District			-5,256.79
08/21/2026	Expense	3053827187-2	PG&E		Reconciled	-672.08
08/21/2026	Expense	3053827187-2	PG&E			672.08

Irish Beach Water District

Check Detail Report

July-August, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/26/2026	Credit Card Payment			Payment Transfer From Share 10	Reconciled	-1,223.79
08/26/2026	Credit Card Payment			Payment Transfer From Share 10	Reconciled	-1,223.79
08/31/2026	Expense	3611003632-8	PG&E		Cleared	-61.86
08/31/2026	Expense	3611003632-8	PG&E	hillcrest		61.86
08/31/2026	Expense	9712	Erin Piper Bookkeeping		Cleared	-92.50
08/31/2026	Expense	9712	Erin Piper Bookkeeping	July services		92.50
08/31/2026	Expense	2575999-6001	Mendocino Community Network		Cleared	-10.50
08/31/2026	Expense	2575999-6001	Mendocino Community Network			10.50
08/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture	Reconciled	-30.00
08/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture Fee		30.00
125.410 2024 Upgrade and Sustainability (Columbia)						
07/31/2026	Check	SVCCHRG		Service Charge	Reconciled	-25.00
07/31/2026	Check	SVCCHRG				25.00

B. OPERATIONS REPORT

IBWD Operations Report
07/01/26-08/30/26
Brant O'Dell

Sampling/Regulatory
-bacteria samples, well 2 (July, August)
-Drought and Monthly Reports (July, August)
-Household Lead and Copper samples submitted (tri-annual)
-Routine inspection with regulator August 18- minor action items plus longer term plans

Maintenance/Repair
-Alta Mesa PRV box partially completed
-Annual Dist valve exercising completed July
-Leak on line to Lower Beach Road- emergency mobilization to isolate and run temp lines- repair Sep 1
-finish turbidity monitor troubleshooting, not calibrating- change sensor or different unit??

Staffing/Budget
-a few staff vacations
-Emily continues training and study for exam
-temp maintenance worker begins on August 20

Projects
-O'Rorey's pipeline project begins- possible leak somewhere in loop upstream- complicates project
-Tank 4, tank 2 need cleaning
-loop road- work on entrance to T4 and well9 planned for fall with Aaron Kantz
-sourcing T1 outflow meter

Customer
-3 backflows needed- Greco, Cypress Parkway (new home), Alta Mesa (new home), Jory (new home)
-4 leaks behind meters during end of July meter reading
-1 leak behind meter Forest View

More
-possible leak at previous repair site- Noyo Way in front of IB office

C. APPROVAL OF THE MINUTES: AUGUST 1, 2026 REGULAR MEETING

IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
REGULAR MEETING MINUTES
Saturday, August 1, 2026, at 10:00 A.M. (ZOOM AND IN-PERSON)

CALL TO ORDER AND ROLL CALL: President Hohos called the regular meeting of the Irish Beach Water District Board Meeting to order at 10:00 AM. Roll call of Directors in attendance: President Hohos, Director Hackett, Director Ottoboni, Director Reynolds, and Director Weston attended in person. A quorum was established. General Manager Vaughn attended in person, while Water System Manager O'Dell attended via Zoom.

PUBLIC INPUT: None. President Hohos opened the floor and Zoom waiting room, but no members of the public requested to speak.

OLD BUSINESS:

A. DISCUSSION AND OR ACTION: BUDGET & FINANCE COMMITTEE REVIEW OF FISCAL YEAR 2025/2026 LINE-ITEM BUDGETED V. ACTUALS.

Action: General Manager Vaughn presented a revised Profit and Loss reporting format using Excel to represent nine-month actuals (as of June 30) compared to the annual budget. She reported that water sales and water services are outperforming budget projections. General Manager Vaughn highlighted a few expenses that have exceeded budget projections for this point in the fiscal year and noted that even with these higher than anticipated expenses, the District should have sufficient income to be able to add funds to the reserve accounts at the end of the fiscal year. She provided the status of the District's Assessment income, passthroughs, and expenses. The Board accepted the report.

B. DISCUSSION AND OR ACTION: DISTRICT MANAGEMENT REPORT.

Action: General Manager Vaughn reported that a temporary maintenance worker has been hired and is scheduled to start on August 19. For septic inspections, 12 second notices with a $56 administrative fee were sent to delinquent property owners in July; 8 submitted reports and had their fees reversed, while the remaining 4 will receive final notices in August. The audits for FY 23/24 and FY 24/25 are progressing quickly with a target completion of mid-August. Additionally, the District is still awaiting the final 7% of Assessment funds from Mendocino County. Following recent safety incidents, including chemical dumping in the office trash and an aggressive dog encounter, the Board discussed building security. The Board directed staff to purchase and install security cameras at the office. General Manager Vaughn reported she emailed Michael Farrell regarding Unit 8 road maintenance concerns but has not heard back. Water System Manager O'Dell reported that the 2025 Consumer Confidence Report was issued on June 22. He explained that the Department of Water Resources site visit has been scheduled for August 18, and since the District last completed a watershed sanitary survey in 2014, he will contact the Elk Water District's independent consultant to get a quote, ballparked between $6,000 and $12,000. The Board was advised that Tank 4 and Well 9 spur roads are due for maintenance. Water System Manager O'Dell explained that he has one quote and is seeking a second bid for comparison. He advised the Board that the operations crew has been working to identify the source of leaks at Tank 3 and O'Rorey's Roost and noted that the later may delay the start of the planned pipeline replacement project. Lastly, General Manager Vaughn explained that the online payment processing platform has been down, so a notification will be sent to customers to explain the issue. The Board accepted the report.

C. DISCUSSION AND OR ACTION: PROP 218 COMMITTEE UPDATE ON FY 25/26 ASSESSMENTS FOR PARCELS SUBJECT TO THE LOW-VALUE EXEMPTION.

Action: Director Hackett reported that out of 38 parcels subject to the low-value exemption, only two failed to pay. Per Board direction, 10-year liens were successfully filed on both properties on July 10, 2026. Director Reynolds and

Water System Manager O'Dell discussed a preliminary engineering proposal from SUSP Engineering regarding the Tank 4 bolted steel tank replacement. The Board discussed compiling the bid package using past Tank 5 documents and potentially bundling Tank 4 and Tank 0 engineering together to optimize the consultant's site visit. Water System Manager O'Dell then presented details on the first 250-foot segment of pipeline replacement on O'Rorey's Roost south to Pomo Lake. He explained that by using the existing six-inch PVC pipe as a conduit, the crew can pull the new two-inch HDPE pipe, eliminate trenching and saving significant costs. The northern cul-de-sac section will be trenched using C900 pipe, running west through an easement. A full day of work is planned for Tuesday once the trench is dry. No action was taken. Director Hackett presented the routine annual resolution and made a motion to approve Resolution 2026-09, which was seconded by Director Weston. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously. Director Hackett presented Resolution 2026-10, then made a motion to approve Resolution 2026-10, which was seconded by Director Reynolds. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously.

NEW BUSINESS:

A. **DISCUSSION AND OR ACTION:** PREVIEW OF FISCAL YEAR 2026/2027 DISTRICT BUDGET.

Action: General Manager Vaughn presented a preview of the upcoming FY 26/27 operating and assessment budgets. Operating revenues are projected to remain stable, with no changes proposed to base service fees or water usage rates. Budgeted operating expenses will increase from $118,000 to approximately $156,000 in part due to rising testing costs and the inclusion of road maintenance. Net operating profit is projected at $35,742, which will be allocated to reserves. The budget will be reviewed for final approval at the next meeting.

B. **DISCUSSION AND OR ACTION:** CONSIDER RESOLUTION 2026-11 – UPDATING ADMINISTRATIVE FEES AND CHARGES FOR DELINQUENT ACCOUNTS AND FILING LIENS.

Action: Director Hackett presented Resolution 2026-11, which updates administrative fees with actual District costs. The Board discussed the need to include notary fees, as well as increase the costs associated with milage reimbursement rates. Director Hackett made a motion to approve Resolution 2026-11 as amended, which was seconded by Director Reynolds. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously.

C. **DISCUSSION AND OR ACTION:** CONSIDER RESOLUTION 2026-13 – MODIFYING PROCEDURE FOR PROCESSING DELINQUENT ACCOUNTS.

Action: Director Hackett introduced a policy to charge an ongoing penalty of 1.5% per month (3% per billing period) on past due balances. This change is designed to incentivize chronic delinquent customers to pay their bills, as allowed by the state water code. Staff will research whether this requires a 45-day posting notice, but may include it in the upcoming mass mailing as a courtesy. Director Hackett made a motion to approve Resolution 2026-13, which was seconded by Director Weston. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously.

D. **DISCUSSION AND OR ACTION:** CONSIDER UPDATE TO DISTRICT POLICY 3005 – WATER SERVICE CONNECTIONS.

Action: Director Hackett presented an update to Policy 3005 (specifically Section 3005.4.3.1) to incorporate the administrative fees covered in Resolutions 2026-11 and 2026-13. Director Hackett made a motion to approve the update to Policy 3005, which was seconded by President Hohos. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously.

E. **DISCUSSION AND OR ACTION:** CONSIDER DIRECTING STAFF TO DRAFT AN UPDATE TO THE DISTRICT BYLAWS.

Action: Director Hackett recommended directing staff to draft an update to the district's bylaws, which were established in 1972 and last partially updated in 1987. Key proposals include shifting the fiscal year from an October–September schedule to a July–June schedule to align with county and state agencies. She explained that staff will draft the bylaws in coordination with District Counsel and bring them back to a future meeting for Board approval. Director Hackett made a motion to direct staff to work with District Counsel to draft the bylaws update, which was seconded by President Hohos. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Reynolds – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed unanimously.

COMMUNICATIONS AND CORRESPONDENCE: None.

CONSENT CALENDAR:

- **A.** Treasurer's Report, Checks Issued.
- **B.** OPERATIONS REPORT.
- **C.** MODIFICATIONS TO DISTRICT POLICY 2300.
- **D.** RESOLUTION 2026-12.
- **E.** APPROVAL OF MINUTES: May 9, 2026 Regular Meeting.
- **F.** MEETING SCHEDULE UPDATE: Continue the regular September 2026 meeting to October 3, 2026.

Action: President Hohos made a motion to accept the consent calendar, which was seconded by Director Ottoboni and passed unanimously on a voice vote.

ADJOURNMENT: President Hohos made a motion, with a second from Director Hackett, to adjourn the public portion of the regular meeting at 11:39am. The motion passed with a quorum.

Respectfully submitted:	Attest as Presented:
President	Board Secretary
Date: October 3, 2026	Date: October 3, 2026

Adjournment of Public Session: