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IRISH BEACH WATER DISTRICT MEETING PACKET

November 14, 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, November 14, 2026, 10:00 A.M.

PLEASE NOTE: The November 14, 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/82458873961?pwd=sj95WovPLiSheBShKjeIRSa8aR3VXR.1

Meeting ID: 824 5887 3961
Passcode: 687533

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

Join instructions
https://us02web.zoom.us/meetings/82458873961/invitations?signature=sEp3xqzEcBDID9aIq_XfD46SppbqFpim9CVGhA1NxAo

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 BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2026-27 BUDGET AND RESOLUTION 2025-15 - DOCUMENTING THE APPROVAL OF THE DISTRICT'S FY 2026-2027 OPERATING BUDGETS FOR WATER. (OTTOBONI, VAUGHN)
D. **DISCUSSION AND OR ACTION**: BOARD RECONSIDERATION OF AMENDING THE 2026 UPDATE TO THE DISTRICT'S BY-LAWS. (EMRICK, HACKETT, VAUGHN, WESTON)

NEW BUSINESS:

A. **DISCUSSION AND OR ACTION**: BOARD CONSIDERATION OF POLICY 3097 VIDEO SURVEILLANCE AND SECURITY RECORDING POLICY. (HACKETT, VAUGHN)

B. **DISCUSSION AND OR ACTION:** IBWD COMMITTEES - STATUSES AND STRUCTURE (EMRICK, HOHOS, WESTON)

COMMUNICATIONS AND CORRESPONDENCE. (HOHOS)

CONSENT CALENDAR:

A. TREASURER REPORT, CHECKS ISSUED.
B. OPERATIONS REPORT.
C. MINOR UPDATE TO DISTRICT POLICY 3090 – RECORDS RETENTION
D. APPROVAL OF MINUTES: OCTOBER 3, 2026 REGULAR MEETING.

EXECUTIVE (CLOSED) SESSION.

A. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION (**Govt. Code § 54957): GENERAL MANAGER

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 RECORDS ACT §54957.5.

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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
10/01/2025-09/30/2026

Number of months into this fiscal year	***12***	***100%***	
	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	1,304.13	2,500.00	
Total for 411.000 Water Sales	**$46,450.87**	**$43,500.00**	107%
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	640.11	0.00	
2 AR corrections due to QBO mistakes	-1,408.64	0.00	
Total for 410.000 Operating Revenues	**$321,019.30**	**$321,000.00**	100%
Expenses			
500.000 Operating Expenses			
501.100 Labor			
501.110 Labor For Operations	53,907.78	60,000.00	
501.130 Temporary Labor	0.00	3,000.00	
Total for 501.100 Labor	**$53,907.78**	**$63,000.00**	86%
501.200 Water Treatment			
501.210 Materials for Water Treatment Activities	5,552.99	750.00	
501.220 Outsourced Activities	25,536.39	10,000.00	
Total for 501.200 Water Treatment	**$31,089.38**	**$10,750.00**	289%
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	12,560.87	5,000.00	
501.420 Outsourced Activities	5,070.00	20,000.00	
Total for 501.400 Maintenance and Repair	**$17,630.87**	**$25,000.00**	71%
501.500 Purchased Power	6,317.07	7,500.00	84%

Irish Beach Water District
Profit and Loss
10/01/2025-09/30/2026

Number of months into this fiscal year	***12***	***100%***	
	Total	**Annual Budget**	**% to budget**
501.600 Telephone/Internet for Operations	1,939.65	1,250.00	155%
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	**$130,241.18**	**$118,200.00**	110%
560.000 Administrative & General			
561.000 Salaries	24,337.07	26,000.00	94%
562.000 Office Supplies & Other Expense		0.00	
562.010 Office Maint & Supplies	3,036.04	1,000.00	
562.020 Administrative Services	2,300.61	1,500.00	
562.040 Postage & Box rental	1,746.53	500.00	
562.050 Software	8,713.11	5,500.00	
562.060 Licenses & Permits	6,014.24	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	1,848.46	2,500.00	
562.120 Office Equipment	131.20	0.00	
Total for 562.000 Office Supplies and other Expenses	**25,909.39**	**19,500.00**	133%
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	1,619.03	1,250.00	
Total for 562.000 Office Supplies & Other Expense	**$64,799.42**	**$20,750.00**	312%
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
10/01/2025-09/30/2026

Number of months into this fiscal year	***12***	***100%***	
	Total	**Annual Budget**	**% to budget**
564.100 Ins - Gen/Liability	14,688.29	16,000.00	
564.200 Workmans Comp	2,402.47	3,400.00	
564.400 Insurance Bond	109.00	200.00	
Total for 564.000 Property Ins, Injuries & Damage	**$17,199.76**	**$19,600.00**	88%
565.000 Employee Retirement & Benefits			
565.100 Payroll Taxes	0.00	0.00	
565.110 FICA	5,182.31	5,500.00	
565.120 Medicare	1,219.00	1,500.00	
565.130 Training Tax	48.95	103.00	
565.140 UI Contributions	789.45	2,000.00	
Total for 565.100 Payroll Taxes	**$7,239.71**	**$9,103.00**	80%
565.200 Vacation	4,463.66	5,200.00	
565.300 Sick Leave	7,085.91	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	**$23,743.59**	**$26,003.00**	91%
569.000 Other Administrative Expenses	23.70	0.00	
Total for 560.000 Administrative & General	**$141,472.09**	**$161,353.00**	88%
570.000 Other Operating Expenses			
572.000 Vehicle Related Expenditures			
572.100 Vehicle Fuel	1,180.28	0.00	
572.200 Vehicle Maintenance	288.79	0.00	
572.300 Vehicle Licensing/Insurance	725.88	0.00	
Total for 572.000 Vehicle Related Expenditures	**$2,194.95**	**$0.00**	100%
573.000 Other Operating Expenses			
573.100 Vehicle Operation OPS - staff mileage reimb	4,253.54	6,000.00	
573.200 Misc Expenses	203.88	500.00	
Total for 573.000 Other Operating Expenses	**$4,457.42**	**$6,500.00**	69%
Total for 570.000 Other Operating Expenses	**$6,652.37**	**$6,500.00**	102%
590.000 Non-Operating Expenses			
595.100 Mendo Collection Fee - Delinquent Water	55.20	0.00	
596.000 Investment Charges / Bank Fees	456.31	0.00	
Total for 590.000 Non-Operating Expenses	**$511.51**	**$0.00**	100%
Total for Expenses	**$278,877.15**	**$286,053.00**	97%
NET PROFIT / LOSS OPERATIONS	**$ 42,142.15**	**$ 34,947.00**	121%

Irish Beach Water District
Profit and Loss
10/01/2025-09/30/2026

Number of months into this fiscal year	***12***	***100%***	
	Total	**Annual Budget**	**% to budget**
INCREASES/DECREASES TO ASSESSMENT FUNDS			
490.000 Non-Operating Revenues			
492.010 Investment Income Restricted			
492.400 Int >40 Yr Cap Replace Res	6,570.29	0.00	
492.800 Interest - 2024 Upgrade & Sustainability Assessment	2,314.50	0.00	
Total for 492.010 Investment Income Restricted	**$8,884.79**	**$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	**$89,347.52**	**$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	3,565.17	0.00	
594.160 Materials and Supplies for >40 Year	1,922.40	0.00	
Total for 594.130 >40 Year	**$5,487.57**	**$0.00**	
Total for 594.100 Restricted Assets Projects	**$27,596.85**	**$0.00**	
594.400 2024 Upgrade & Sustainability Projects			
594.460 Materials & Supplies for 2024 Upgrade & Sustainability	17,224.66		
594.470 Contracted Services for 2024 Upgrade & Sustainability	8,644.45		
Total for 594.400 2024 Upgrade & Sustainability Projects	**$25,869.11**	**$0.00**	
Total expenses related to Assessment funds	**$55,888.12**	**$0.00**	
NET INCREASE OR DECREASE IN ASSESSMENT FUNDS	**$ 33,459.40**	**$ -**	

Net Income Operating and Assessment Funds combined	**$**	**75,601.55**

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

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- Personnel Issues
- FY 2023-2024 and FY 2024-2025 Financial Statement Audits
- Annual Road Maintenance including Tank 4 and Well 9 Spur Roads
- Assessment-funded Projects Update
- Water Service Inquiries
- Redwood Coast Fire Protection District Communications
- SWRCB – Disadvantaged Community Fee Reduction

-------- Original Message --------

Subject:RE: IMPORTANT INFORMATION Regarding Status of Drinking Water Fee Reduction for BY26-27
Date:2026-10-13 1:48 pm
From:"Gutierrez, Gabriela@Waterboards" <Gabriela.Gutierrez@Waterboards.ca.gov>
To:"general.manager@ibwd.org" <general.manager@ibwd.org>

PLEASE DISREGARD PREVIOUS EMAIL SENT.

This now contains the links to the Regulatory language

Dear Water System Contact,

In the electronic Annual Report (eAR) for reporting year 2025, water systems were notified that the process for obtaining a Disadvantaged Community (DAC) fee reduction was expected to change beginning with the Fiscal Year 2026–2027 billing cycle. On September 15, 2026, the State Water Board **approved** this regulatory change. The regulations are scheduled to take effect in late October 2026, pending approval by the Office of Administrative Law. While not yet in effect, we are providing this notice so you can understand what is changing and how it will affect your water system once approved.

What is Changing

Under California Code of Regulations, title 22, section 64310, subdivision (a), the State Water Board will determine whether a water system qualifies as a disadvantaged community by assessing whether it serves a population with a median household income (MHI) below 80% of the Statewide Median Household Income. This determination will be based on the annual Drinking Water Needs Assessment.

How This Affects Your Water System

Based on the most recent Drinking Water Needs Assessment data, the State Water Board has determined that the **IRISH BEACH WATER DISTRICT – CA2310012** water **serves** a disadvantaged community. The MHI for your system is **$73,017**.

As a result, a DAC Fee Reduction will be reflected in your billing cycle for Fiscal Year 2026–2027.

If You Disagree with This Determination

The **IRISH BEACH WATER DISTRICT – CA2310012** water system may submit a petition as described in California Code of Regulations, title 22, section 64310, subdivision (c). To begin, please complete and submit the Disadvantaged Community Fee Reduction Notice of Intent to Petition Form.

Once your Notice of Intent to Petition is received, the State Water Board, Division of Drinking Water will provide a written response within 7 to 10 business days indicating whether your intent to petition was approved.

If you have any questions in the meantime, please contact us at DDW-DSU@waterboards.ca.gov.

This email is being sent to the administrative and financial contacts for your water system.

Thank you,

CALIFORNIA Water Boards

Gabriela Gutierrez
Environmental Scientist

DIVISION OF DRINKING WATER
Resiliency and Data Branch | Quality Assurance Section / Data Support Unit

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OLD BUSINESS: C. DISCUSSION AND OR ACTION: REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2026-27 BUDGET AND RESOLUTION 2025-15 - DOCUMENTING THE APPROVAL OF THE DISTRICT'S FY 2026-2027 OPERATING BUDGETS FOR WATER

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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	68,500.00	60,000.00		25%	75%	17875	53625	
501.130 Temporary Labor	3,000.00	3,000.00						
Total for 501.100 Labor	**$71,500.00**	**$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%		$20,000.00	
Total for 501.400 Maintenance and Repair	**$25,000.00**	**$25,000.00**			100%		$139,700.00	
501.500 Purchased Power	7,000.00	7,500.00			100%		8,000.00	
501.600 Telephone/Internet for Operations	1,800.00	1,250.00				41975	271675	313650
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	15,000.00							
Total for 501.800 Road Maintenance	**$20,000.00**	**$0.00**						
Total for 500.000 Operating Expenses	**$165,950.00**	**$118,200.00**						
560.000 Administrative & General								
561.000 Salaries	36,250.00	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	7,775.00	5,500.00
565.120 Medicare	2,075.00	1,500.00
565.130 Training Tax	150.00	103.00
565.140 UI Contributions	1,550.00	2,000.00
Total for 565.100 Payroll Taxes	**$11,550.00**	**$9,103.00**
565.200 Vacation	5,400.00	5,200.00
565.300 Sick Leave	7,250.00	5,000.00
565.400 Holiday Pay	4,350.00	4,200.00
565.500 Merit Bonus	2,600.00	2,500.00
Total for 565.000 Employee Retirement & Benefits	**$31,150.00**	**$26,003.00**
569.000 Other Administrative Expenses	100.00	0.00
Total for 560.000 Administrative & General	**$139,700.00**	**$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	0.00	0.00
Total for 590.000 Non-Operating Expenses	**$0.00**	**$0.00**
Total for Expenses	**$313,650.00**	**$286,053.00**

NET PROFIT / LOSS OPERATIONS	**$ 20,092.00**	**$ 34,947.00**
Net Profit Allocation to Fund reserve	**$ 20,092.00**	
Targeted Operating Reserve Fund	**$ 78,412.50**	**$ 71,513.25**
Targeted Equipment Reserve Fund	**$ 41,487.50**	**$ 29,550.00**
Actual Operating Fund Reserve as of 09/30/26		**$ 32,897.14**
Actual Equipment Reserve Fund as of 09/30/26		**$ 13,436.86**

RESERVE FUNDS NEEDED TO HIT FY 26-27 TARGET
$ 45,515.36
$ 28,050.64
$ 73,566.00

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)**	**$ -**

Resolution # 2026-15

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY 2026-2027 Operating Budgets for Water

WHERAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and Assessments. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2026-2027 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2026 through September 30, 2027."

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below are responsive to and in support of the needs of the Water District and are approved for the FY 2026-2027. The Service Charge and the Usage Rate will remain unchanged.

Water Rate Calculation

Basis

Total Number of Connected Users as of 9/30/2026	214
100s of Gallons used in District per year	49,701
Total Budget Expenses Chargeable to Usage	$41,975
Total Budget Expenses Chargeable to Service and Reserves	$271,675
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	0.83
Service Charge/ 1 month	$108.56
Service Charge/ 2 months	$217.13

Rate for Sales to Licensed Water Haulers

Usage Rage/100 Gallons	$3.30

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget including consideration, if appropriate, of an annual inflationary adjustment tied to the Consumer Price Index as of January of each succeeding year with the maximum annual adjustment not to exceed 3%.

The foregoing Resolution No. 2026-15 was considered and adopted as amended by the Directors of the Irish Beach Water District at their Regular meeting held November 14, 2026 by the following vote:

Ayes: Noes:

Abstain: Absent:

Dated _____ _____

President

Attest: _____

Board Secretary

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OLD BUSINESS: D. DISCUSSION AND OR ACTION: BOARD RECONSIDERATION OF AMENDING THE 2026 UPDATE TO THE DISTRICT'S BY-LAWS.

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BYLAWS OF IRISH BEACH WATER DISTRICT – 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 and requirements.

6.2 The District may, if the Board of Directors deems it necessary, impose penalties, charge fees, and impose 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.

RESOLUTION NO. 2026 - 16

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

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 the Board of Directors of the Irish Beach Water District.

The foregoing Resolution No. 2026-16 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held November 14, 2026, by the following vote:

Ayes: Noes: Abstain: Absent:

Dated: November 14, 2026

_____

Board President

Attest: _____

Board Secretary

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NEW BUSINESS: A. DISCUSSION AND OR ACTION: BOARD CONSIDERATION OF POLICY 3097 VIDEO SURVEILLANCE AND SECURITY RECORDING POLICY.

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POLICY TITLE: Video Surveillance and Security Recording Policy
POLICY NUMBER: 3097

3097.1 Purpose and Scope

3097.1.1 The purpose of this Policy is to regulate the use of digital video surveillance systems at facilities operated by the Irish Beach Water District (the "District"). The primary objectives are to deter vandalism, protect critical public water infrastructure from unauthorized entry, and enhance the safety of District personnel, contractors, and the public.

3097.1.1 This Policy applies strictly to all video surveillance systems deployed to monitor:

- The primary driveway, access gates, and vehicle entry points leading to the District Office and Treatment Plant.
- The exterior perimeters, critical infrastructure, and chemical/physical barriers of the District Water Treatment Plant and Tanks.

3097.2 Legal Authorities and Compliance

3097.2.1 This Policy is designed to comply with applicable federal and California statutes, including:

- California Government Code § 53160 (Retention and destruction of special district routine video monitoring records).
- California Government Code § 7920.000 et seq. (California Public Records Act).
- California Penal Code § 632 (Eavesdropping on confidential communications).
- California Penal Code § 647(j) and California Labor Code § 435 (Workplace privacy limitations).
- California Assembly Bill 1883 (Prohibiting the use of AI tools to infer or evaluate employee emotional states or neural data).

3097.3 Prohibitions and Privacy Limitations

3097.3.1 Video-Only Recording: All surveillance systems covered under this policy must record video only. Audio recording functionality must be completely disabled at the hardware and software levels to prevent eavesdropping violations under California Penal Code § 632.

3097.3.2 Restricted Locations: No camera shall be positioned to capture private offices, restrooms, changing facilities, or internal breakrooms.

3097.3.3 Prohibition of Emotion-Recognition AI: The District prohibits the deployment of AI algorithms or biometric surveillance software to track, predict, or evaluate an employee's emotional state, mood, or neural data.

3097.4 Notice, Signage, and Employee Acknowledgment

3097.4.1 Physical Signage: The District shall post durable, weatherproof signs at the entrance to the District Office driveway and along the perimeter gates of the Water Treatment Plant stating: "No Trespassing: This property is protected by video surveillance. Trespassing will be prosecuted."

3097.4.2 Expectation of Privacy: Employees and visitors possess no reasonable expectation of privacy within the outdoor, open, or public access areas designated under this policy, including the driveway, parking areas, and exterior plant perimeters.

3097.4.3 Employee Acknowledgment and Consent:

3097.4.3.1 By entering District premises or driving onto District property, employees, contractors, and visitors acknowledge that security cameras are active.

3097.4.3.2 All District employees shall be provided with a copy of this policy upon adoption (or upon hire) and must execute a written or digital acknowledgment.

3097.4.3.3 The acknowledgment affirms that employees consent to the use of video monitoring for safety and infrastructure protection and understand that footage revealing violations of District workplace rules, safety standards, or criminal laws may be evaluated in administrative disciplinary proceedings, up to and including termination.

3097.5 Data Retention, Security, and Destruction

3097.5.1 1-Year Minimum Retention: Routine video surveillance recordings must be preserved for a minimum of one (1) year from the date of capture, in compliance with California Government Code § 53160.

3097.5.2 Statutory Destruction Approvals: Video recordings reaching the 1-year threshold may be overwritten or deleted by the General Manager per the District's Record Retention policy.

3097.5.3 Litigation Hold Exception: If footage captures an accident, injury, property damage, security breach, or potential claim, or if the District receives actual notice of pending litigation or a preservation request, the footage must be placed on an immediate Litigation Hold. It cannot be destroyed until all claims or actions are formally concluded and Legal Counsel authorizes release in writing.

3097.5.4 Access Controls: Storage devices, digital servers, and live video streams must be password-protected and restricted exclusively to the General Manager, and designated District IT support personnel.

3097.6 Law Enforcement Cooperation and Requests

3097.6.1 Surveillance records may only be accessed or provided to outside law enforcement under the following procedures:

3097.6.1.1 Subpoenas and Warrants: Footage shall be released upon receipt of a valid search warrant, court order, or formal subpoena duces tecum, with prompt notice provided to District Legal Counsel.

3097.6.1.2 Emergency Exigent Circumstances: In situations involving imminent threats of physical violence, active theft, vandalism against water infrastructure, or immediate danger to public safety, the General Manager may grant local law enforcement immediate access to relevant footage or live feeds. A formal incident log documenting the officer's name, badge number, agency, and justification must be recorded within 24 hours.

3097.6.1.3 Standard Law Enforcement Inquiries: Non-emergency requests by police officers or sheriff's deputies to review driveway or perimeter footage (e.g., investigating a hit-and-

run on the adjacent public road) must be routed to the General Manager or Legal Counsel prior to release to verify chain of custody.

3097.7 California Public Records Act (CPRA) Requests

3097.7.1 Public Access: Surveillance video is a public record under California Government Code § 7920.000 et seq.

3097.7.2 Mandatory Redactions: Prior to public disclosure, the District must obscure or redact the faces of uninvolved private citizens, juvenile bystanders, private vehicle license plates, and sensitive architectural or chemical facility layouts that could expose water system vulnerabilities or jeopardize critical public infrastructure.

Appendix A: Employee Policy Acknowledgment Form

I hereby acknowledge that I have received, read, and understand the Irish Beach Water District Video Surveillance Policy.

I understand that video surveillance cameras monitor the exterior perimeters of the Water Treatment Plant and the office driveway/entry points, and that I have no expectation of privacy in these outdoor work areas. I consent to this security monitoring and acknowledge that surveillance records may be used by the District for safety investigations, critical infrastructure defense, and, where applicable, enforcement of District rules and policies.

_____

Employee Printed Name

_____ _____

Employee Signature Date

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NEW BUSINESS: B. DISCUSSION AND OR ACTION: DISCUSSION AND OR ACTION: IBWD COMMITTEES - STATUSES AND STRUCTURE

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COMMUNICATIONS AND CORRESPONDENCE

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CONSENT CALENDAR

A. TREASURER'S REPORT, CHECKS ISSUED.
B. OPERATIONS REPORT.
C. MINOR UPDATE TO DISTRICT POLICY 3090 – RECORDS RETENTION
D. APPROVAL OF MINUTES: OCTOBER 3, 2026 REGULAR MEETING.

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A. TREASURER REPORT, CHECKS ISSUED

TREASURER'S CASH STATEMENT

31-Oct-26

IBWD Cash and Assets:	This Period Ending **October-2026**
Checking RCU	$12,693
CD RCU 1 - 4.15% - matures 12/13/26	$31,716
CD RCU 2 - 4.2% - matures 10/05/27	$30,091
Savings RCU	$4,728
TOTAL CASH ASSETS	**$79,228**
Accounts Receivable Usage & svc fee	$47,939
Estimated November payroll	-$11,525
County Collection of Delinquent	$0
TOTAL OTHER ASSETS	**$36,414**
TOTAL UNRESTRICTED ASSETS	**$115,642**
2024 Upgrade & Sustainability	$135,459
2002 Capital Replacement (Greater >40)	$237,168
Remainder of FY 26/27 Teeter Allocation	
2024 Upgrade & Sustainability	$76,655
2002 Capital Replacement (Greater >40)	$31,286
Low Value properties direct bill	$7,181
TOTAL RESTRICTED ASSETS	**$487,750**
TOTAL ASSETS	**$603,392**

Irish Beach Water District

Check Detail Report
September-October, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
105.10 Cash in Bank - RCU						
09/02/2026	Check	13191	Karen Vaughn		Reconciled	-1,678.96
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026		1,820.44
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026		31.21
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026		93.78
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026		124.83
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026	Uncleared	200.00
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026	Uncleared	125.64
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026	Uncleared	29.38
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026	Uncleared	26.34
09/02/2026	Check	13191	Karen Vaughn	August Payroll paid in September 2026	Uncleared	9.94
09/03/2026	Expense	172313 & 172314	Brelje & Race Laboratories, Inc.		Reconciled	-396.00
09/03/2026	Expense	172313 & 172314	Brelje & Race Laboratories, Inc.	172313 - bact examination		180.00
09/03/2026	Expense	172313 & 172314	Brelje & Race Laboratories, Inc.	172314 - quantitative bact exam		216.00
09/04/2026	Expense	111466094-1&111678136	Pace Supply		Reconciled	-470.45
09/04/2026	Expense	111466094-1&111678136	Pace Supply	O'Roreys project 34 Invoice 111678136		280.15
09/04/2026	Expense	111466094-1&111678136	Pace Supply	Alta Mesa Invoice 111466094-1		190.30
09/09/2026	Check	13185	RJ Dial	Check 13185	Reconciled	-399.18
09/09/2026	Check	13185	RJ Dial	August Payroll paid in September 2026		428.40
09/09/2026	Check	13185	RJ Dial	August Payroll paid in September 2026		9.12
09/09/2026	Check	13185	RJ Dial	August Payroll paid in September 2026	Uncleared	26.56
09/09/2026	Check	13185	RJ Dial	August Payroll paid in September 2026	Uncleared	6.21
09/09/2026	Check	13185	RJ Dial	August Payroll paid in September 2026	Uncleared	5.57
09/09/2026	Check	13188	Brant V. O'Dell	Check 13188	Reconciled	-3,343.19
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026		3,131.15
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026		707.37
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026		352.48
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026	Uncleared	300.00
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026	Uncleared	241.09
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026	Uncleared	56.38
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026	Uncleared	50.55
09/09/2026	Check	13188	Brant V. O'Dell	August Payroll paid in September 2026	Uncleared	199.79
09/09/2026	Check	13190	Rio J. Russell	Check 13190	Reconciled	-657.46
09/09/2026	Check	13190	Rio J. Russell	August Payroll paid in September 2026		672.09

Irish Beach Water District

Check Detail Report
September-October, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/09/2026	Check	13190	Rio J. Russell	August Payroll paid in September 2026		50.00
09/09/2026	Check	13190	Rio J. Russell	August Payroll paid in September 2026	Uncleared	44.77
09/09/2026	Check	13190	Rio J. Russell	August Payroll paid in September 2026	Uncleared	10.47
09/09/2026	Check	13190	Rio J. Russell	August Payroll paid in September 2026	Uncleared	9.39
09/10/2026	Expense	172528	Brelje & Race Laboratories, Inc.		Reconciled	-82.00
09/10/2026	Expense	172528	Brelje & Race Laboratories, Inc.	172528 Tank 2 Iron and Manganese		82.00
09/10/2026	Check	13184	Emily Alsager	Check 13184	Reconciled	-647.93
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026		306.84
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026		409.12
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026		50.00
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026	Uncleared	40.52
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026	Uncleared	47.49
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026	Uncleared	11.11
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026	Uncleared	9.96
09/10/2026	Check	13184	Emily Alsager	August Payroll paid in September 2026	Uncleared	8.95
09/10/2026	Check	13189	William Robles	Check 13189	Reconciled	-321.11
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026		281.27
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026		76.71
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026	Uncleared	4.84
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026	Uncleared	22.19
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026	Uncleared	5.19
09/10/2026	Check	13189	William Robles	August Payroll paid in September 2026	Uncleared	4.65
09/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS	Reconciled	-221.71
09/10/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS		221.71
09/11/2026	Check	13183	Charlie Acker	Check 13183	Reconciled	-359.33
09/11/2026	Check	13183	Charlie Acker	August Payroll paid in September 2026		394.65
09/11/2026	Check	13183	Charlie Acker	August Payroll paid in September 2026	Uncleared	24.47
09/11/2026	Check	13183	Charlie Acker	August Payroll paid in September 2026	Uncleared	5.72
09/11/2026	Check	13183	Charlie Acker	August Payroll paid in September 2026	Uncleared	5.13
09/11/2026	Check	13186	Annette Fromwiller	Check 13186	Reconciled	-284.65
09/11/2026	Check	13186	Annette Fromwiller	August Payroll paid in September 2026		312.62
09/11/2026	Check	13186	Annette Fromwiller	August Payroll paid in September 2026	Uncleared	19.38
09/11/2026	Check	13186	Annette Fromwiller	August Payroll paid in September 2026	Uncleared	4.53
09/11/2026	Check	13186	Annette Fromwiller	August Payroll paid in September 2026	Uncleared	4.06

Irish Beach Water District

Check Detail Report

September-October, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/11/2026	Check	13187	Eric Malm	Check 13187	Reconciled	-1,920.35
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026		255.78
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026		1,023.12
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026		50.00
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026		944.40
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026	Uncleared	134.13
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026	Uncleared	140.94
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026	Uncleared	32.96
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026	Uncleared	29.55
09/11/2026	Check	13187	Eric Malm	August Payroll paid in September 2026	Uncleared	15.37
09/15/2026	Expense	July 26 payroll Paid	Employment Development Department		Reconciled	-309.22
09/15/2026	Expense	July 26 payroll Paid	Employment Development Department	July 26 payroll Paid in Aug	Uncleared	-184.43
09/15/2026	Expense	July 26 payroll Paid	Employment Development Department	July 26 payroll Paid in Aug		22.89
09/15/2026	Expense	July 26 payroll Paid	Employment Development Department	July 26 payroll Paid in Aug	Uncleared	-100.47
09/15/2026	Expense	July 26 payroll Paid	Employment Development Department	July 26 payroll Paid in Aug		1.43
09/15/2026	Expense	July 26 payroll Paid	EFTPS		Reconciled	-1,750.01
09/15/2026	Expense	July 26 payroll Paid	EFTPS	July 26 payroll Paid in Aug	Uncleared	-567.55
09/15/2026	Expense	July 26 payroll Paid	EFTPS	July 26 payroll Paid in Aug	Uncleared	-479.17
09/15/2026	Expense	July 26 payroll Paid	EFTPS	July 26 payroll Paid in Aug		479.17
09/15/2026	Expense	July 26 payroll Paid	EFTPS	July 26 payroll Paid in Aug	Uncleared	-112.06
09/15/2026	Expense	July 26 payroll Paid	EFTPS	July 26 payroll Paid in Aug		112.06
09/15/2026	Expense	172606	Brelje & Race Laboratories, Inc.		Reconciled	-95.32
09/15/2026	Expense	172606	Brelje & Race Laboratories, Inc.	June & July shipping		95.32
09/21/2026	Expense	3053827187-2	PG&E		Reconciled	-605.11
09/21/2026	Expense	3053827187-2	PG&E			605.11
09/24/2026	Expense	581541	Ukiah Paper Supply Inc.		Reconciled	-907.34

Irish Beach Water District

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/24/2026	Expense	581541	Ukiah Paper Supply Inc.	Chlorine		907.34
09/24/2026	Expense	172833	Brelje & Race Laboratories, Inc.		Reconciled	-564.00
09/24/2026	Expense	172833	Brelje & Race Laboratories, Inc.			564.00
09/24/2026	Expense	172793 & 172730	Brelje & Race Laboratories, Inc.		Reconciled	-266.00
09/24/2026	Expense	172793 & 172730	Brelje & Race Laboratories, Inc.			266.00
09/26/2026	Credit Card Payment			Payment Transfer From Share 10	Reconciled	-1,276.78
09/26/2026	Credit Card Payment			Payment Transfer From Share 10	Reconciled	-1,276.78
09/28/2026	Expense		USPS	Voided	Reconciled	0.00
09/28/2026	Expense		USPS	PO Box Renewal		0.00
09/28/2026	Expense	08/28/26 STatement	S&B Market	Missing one invoice, asked Brant 09/21/26	Reconciled	-150.44
09/28/2026	Expense	08/28/26 STatement	S&B Market			150.44
09/28/2026	Expense	2580329-331	Mendocino Community Network		Reconciled	-10.50
09/28/2026	Expense	2580329-331	Mendocino Community Network			10.50
09/28/2026	Expense	082826	J's Services Inc		Reconciled	-200.00
09/28/2026	Expense	082826	J's Services Inc	Irish Beach drive clear path, brush and poison ivy for water line repair		200.00
09/28/2026	Expense	INV/2026/00798	Creative Technologies Inc		Reconciled	-169.17
09/28/2026	Expense	INV/2026/00798	Creative Technologies Inc			94.17
09/28/2026	Expense	INV/2026/00798	Creative Technologies Inc			75.00
09/30/2026	Expense		Redwood Credit Union	RCU Deposit Capture	Reconciled	-30.00
09/30/2026	Expense		Redwood Credit Union	RCU Deposit Capture Fee		30.00
10/01/2026	Expense		Erin Piper Bookkeeping		Reconciled	-65.00
10/01/2026	Expense		Erin Piper Bookkeeping			65.00

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
10/02/2026	Expense	111556719-1	Pace Supply		Reconciled	-297.65
10/02/2026	Expense	111556719-1	Pace Supply	O-'Roreys Project34		147.76
10/02/2026	Expense	111556719-1	Pace Supply	Alta Mesa		149.89
10/05/2026	Expense			Withdrawal Home Banking Transfer To Share 52 Initial Opening Deposit	Reconciled	-30,000.00
10/05/2026	Expense			Withdrawal Home Banking Transfer To Share 52 Initial Opening Deposit	Reconciled	30,000.00
10/05/2026	Check	13192	Emily Alsager		Reconciled	-1,030.62
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26		684.00
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26		453.87
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26		50.00
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26		102.28
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26	Uncleared	101.99
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26	Uncleared	79.99
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26	Uncleared	18.71
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26	Uncleared	16.77
10/05/2026	Check	13192	Emily Alsager	09/26 pr pd in 10/26	Uncleared	42.07
10/05/2026	Check	13193	RJ Dial		Reconciled	-143.02
10/05/2026	Check	13193	RJ Dial	09/26 pr pd in 10/26		99.96
10/05/2026	Check	13193	RJ Dial	09/26 pr pd in 10/26		57.12
10/05/2026	Check	13193	RJ Dial	09/26 pr pd in 10/26	Uncleared	9.74
10/05/2026	Check	13193	RJ Dial	09/26 pr pd in 10/26	Uncleared	2.28
10/05/2026	Check	13193	RJ Dial	09/26 pr pd in 10/26	Uncleared	2.04
10/05/2026	Check	13194	Annette Fromwiller		Reconciled	-258.77
10/05/2026	Check	13194	Annette Fromwiller	09/26 pr pd in 10/26		170.52
10/05/2026	Check	13194	Annette Fromwiller	09/26 pr pd in 10/26		113.68
10/05/2026	Check	13194	Annette Fromwiller	09/26 pr pd in 10/26	Uncleared	17.62
10/05/2026	Check	13194	Annette Fromwiller	09/26 pr pd in 10/26	Uncleared	4.12
10/05/2026	Check	13194	Annette Fromwiller	09/26 pr pd in 10/26	Uncleared	3.69
10/05/2026	Check	13195	Eric Malm		Reconciled	-1,226.80
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		454.72
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		255.78
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		55.32
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		227.36
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		284.20
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26		113.68
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26	Uncleared	40.24
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26	Uncleared	85.92

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26	Uncleared	20.09
10/05/2026	Check	13195	Eric Malm	09/26 pr pd in 10/26	Uncleared	18.01
10/05/2026	Check	13196	Brant V. O'Dell		Reconciled	-3,080.12
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26		2,507.00
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26		41.61
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26		1,133.87
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26		80.40
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26		166.44
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26	Uncleared	300.00
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26	Uncleared	241.73
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26	Uncleared	56.53
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26	Uncleared	50.69
10/05/2026	Check	13196	Brant V. O'Dell	09/26 pr pd in 10/26	Uncleared	200.25
10/05/2026	Check	13197	William Robles		Reconciled	-481.57
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26		274.88
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26		178.99
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26		102.28
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26	Uncleared	24.81
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26	Uncleared	34.48
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26	Uncleared	8.06
10/05/2026	Check	13197	William Robles	09/26 pr pd in 10/26	Uncleared	7.23
10/05/2026	Check	13198	Russell, Rio J		Reconciled	-355.77
10/05/2026	Check	13198	Russell, Rio J	09/26 pr pd in 10/26		312.60
10/05/2026	Check	13198	Russell, Rio J	09/26 pr pd in 10/26		78.15
10/05/2026	Check	13198	Russell, Rio J	09/26 pr pd in 10/26	Uncleared	24.23
10/05/2026	Check	13198	Russell, Rio J	09/26 pr pd in 10/26	Uncleared	5.67
10/05/2026	Check	13198	Russell, Rio J	09/26 pr pd in 10/26	Uncleared	5.08
10/05/2026	Check	13199	Karen Vaughn		Reconciled	-1,315.08
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26		759.38
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26		71.89
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26		499.32
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26		166.44
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26		166.44
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26	Uncleared	200.00
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26	Uncleared	101.78
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26	Uncleared	23.80
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26	Uncleared	21.34
10/05/2026	Check	13199	Karen Vaughn	09/26 pr pd in 10/26	Uncleared	1.47
10/06/2026	Expense		Pacific Gas & Electric	Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I Unsure why payment only made of $31.00 will manually pay remainder	Reconciled	-31.00

Irish Beach Water District

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
10/06/2026	Expense		Pacific Gas & Electric	Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I Unsure why payment only made of $31.00 will manually pay remainder		31.00
10/08/2026	Expense	3611003632-8	PG&E		Reconciled	-36.18
10/08/2026	Expense	3611003632-8	PG&E	partial pmt of $31 made autopay this is remainder		36.18
10/08/2026	Expense	80900	SDRMA Workers Comp		Reconciled	-36.61
10/08/2026	Expense	80900	SDRMA Workers Comp			36.61
10/08/2026	Expense	Sept 26 Statement	S&B Market		Reconciled	-572.06
10/08/2026	Expense	Sept 26 Statement	S&B Market			569.80
10/08/2026	Expense	Sept 26 Statement	S&B Market	late fee		2.26
10/08/2026	Expense	26141	Thompson's PortaSeptic Service		Reconciled	-80.00
10/08/2026	Expense	26141	Thompson's PortaSeptic Service	August service		80.00
10/08/2026	Expense	26-9-30-15	Rio's Water Service		Reconciled	-360.00
10/08/2026	Expense	26-9-30-15	Rio's Water Service			360.00
10/12/2026	Expense	173141 & 173142	Brelje & Race Laboratories, Inc.		Reconciled	-862.00
10/12/2026	Expense	173141 & 173142	Brelje & Race Laboratories, Inc.			862.00
10/13/2026	Expense	111796601	Pace Supply		Reconciled	-149.95
10/13/2026	Expense	111796601	Pace Supply	Bolts & Nuts for Dist		149.95
10/13/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS	Reconciled	-40.57
10/13/2026	Expense		CSG Forte	Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS		40.57
10/15/2026	Expense	August Payroll paid i	Employment Development Department		Reconciled	-429.94
10/15/2026	Expense	August Payroll paid i	Employment Development Department	August Payroll paid in September 2026	Uncleared	-234.05
10/15/2026	Expense	August Payroll paid i	Employment Development Department	August Payroll paid in September 2026		47.71

Irish Beach Water District

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
10/15/2026	Expense	August Payroll paid i	Employment Development Department	August Payroll paid in September 2026	Uncleared	-145.20
10/15/2026	Expense	August Payroll paid i	Employment Development Department	August Payroll paid in September 2026		2.98
10/15/2026	Expense	August Payroll paid i	EFTPS		Reconciled	-2,388.48
10/15/2026	Expense	August Payroll paid i	EFTPS	August Payroll paid in September 2026	Uncleared	-679.49
10/15/2026	Expense	August Payroll paid i	EFTPS	August Payroll paid in September 2026	Uncleared	-692.53
10/15/2026	Expense	August Payroll paid i	EFTPS	August Payroll paid in September 2026		692.54
10/15/2026	Expense	August Payroll paid i	EFTPS	August Payroll paid in September 2026	Uncleared	-161.95
10/15/2026	Expense	August Payroll paid i	EFTPS	August Payroll paid in September 2026		161.97
10/15/2026	Expense		ICG Payment Solutions	Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM	Reconciled	-30.00
10/15/2026	Expense		ICG Payment Solutions	Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM		30.00
10/19/2026	Expense	30053827187-2	PG&E		Reconciled	-426.74
10/19/2026	Expense	30053827187-2	PG&E			426.74
10/20/2026	Expense	Z809030	Core & Main		Reconciled	-3,318.82
10/20/2026	Expense	Z809030	Core & Main	Proj 34 O'Roretys		3,318.82
10/20/2026	Expense		Pacific Gas & Electric	PAID TWICE AUTO AND PAID MANUALLY Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I	Reconciled	-426.74
10/20/2026	Expense		Pacific Gas & Electric	PAID TWICE AUTO AND PAID MANUALLY Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I		426.74
10/22/2026	Expense	173340	Brelje & Race Laboratories, Inc.		Reconciled	-144.00
10/22/2026	Expense	173340	Brelje & Race Laboratories, Inc.			144.00
10/22/2026	Expense	25897	Thompson's PortaSeptic Service		Reconciled	-80.00
10/22/2026	Expense	25897	Thompson's PortaSeptic Service			80.00
10/22/2026	Expense	2589115,116,117	Mendocino Community Network		Reconciled	-10.50

Irish Beach Water District

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Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
10/22/2026	Expense	2589115,116,117	Mendocino Community Network			10.50
10/26/2026	Expense	81297	SDRMA Property/Liability		Reconciled	-47.50
10/26/2026	Expense	81297	SDRMA Property/Liability	Additional insured certificate		47.50
10/26/2026	Expense	14	A.K. Lewis		Reconciled	-7,252.70
10/26/2026	Expense	14	A.K. Lewis	Tank 4 and Well 9 spur road maint		7,252.70
10/26/2026	Expense	14401&14402	Snipes Specialities		Reconciled	-3,712.50
10/26/2026	Expense	14401&14402	Snipes Specialities	Project 34 - base rock and sand - invoice 14402		627.00
10/26/2026	Expense	14401&14402	Snipes Specialities	base rock for Spur roads on loop road - invoice 14401		3,085.50
10/26/2026	Expense		US Bank, N.A.	Withdrawal Transfer To Loan 01	Reconciled	-20,386.34
10/26/2026	Expense		US Bank, N.A.	Withdrawal Transfer To Loan 01	Reconciled	-20,386.34
10/27/2026	Expense	Z830616	Core & Main		Reconciled	-51.46
10/27/2026	Expense	Z830616	Core & Main	Proj 34 O'Roreys		51.46
10/28/2026	Expense	173457	Brelje & Race Laboratories, Inc.		Reconciled	-82.00
10/28/2026	Expense	173457	Brelje & Race Laboratories, Inc.			82.00
10/29/2026	Expense	15 - O'Roreys	A.K. Lewis		Reconciled	-4,834.48
10/29/2026	Expense	15 - O'Roreys	A.K. Lewis	Proj 34 O'Roreys		4,834.48
10/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture	Reconciled	-30.00
10/31/2026	Expense		Redwood Credit Union	RCU Deposit Capture Fee		30.00

B. OPERATIONS REPORT

IBWD Operations Report
09/01/26-10/31/26
Brant O'Dell

Sampling/Regulatory
-bacteria samples, T2 treatment (September, October)
-Drought and Monthly Reports (September, October)
-PFAS sampled all sources (October)
-Sanitary survey report received from regulator- deficiency list with action items- variable target dates. Plan submitted, Emergency Notification Plan updated.

Maintenance/Repair
-Replaced hydrant valve Lower Beach Road
-Leak on Lower Beach Road line- repaired
-finish turbidity monitor ordered
-Garcia Ct repair cracked pipe
-Noyo repair failed flare fitting

Staffing/Budget
-a few staff vacations (September/October)
-Emily passes T2 exam!!
-extra time spent on Ororey's project

Projects
-Ororey's pipeline project begins, lower stretch completed in September
-Tank 4, tank 2 need cleaning, waiting for T4 quote
-loop road- work on entrance to T4 and well9 with A Kantz completed October
-T1 outflow meter purchased
-Turbidity meter purchased

Customer
-3 backflows needed- Greco, Cypress Parkway (new home), Alta Mesa- box in driveway (new home), Jory (new home)
-Minor leaks behind meters

More
-Vacuum excavator having issues with blower seized, pressure pump needs rebuild, new pump purchased

C. MINOR MODIFICATION TO DISTRICT POLICY 3090 – RECORDS RETENTION

This proposed revision to Policy 3090 is necessary if the Board adopts new policy 3097 – Video Surveillance and Security Recording, which requires that the Board direct the General Manager to overwrite or delete recordings after 1 year. All changes are reflected in blue text; all other portions of the policy remain unchanged.

POLICY TITLE: Records Retention
POLICY NUMBER: 3090

3090.1 The purpose of this policy is to:

- Provide guidelines to staff regarding the retention or disposal of Irish Beach Water District records.
- Provide for the identification, maintenance, safeguarding, and disposal of records in the normal course of business.
- Ensure prompt and accurate retrieval of records.
- Ensure compliance with legal and regulatory requirements.

3090.2 The goals of the District in creating this Record Retention Schedule are to:

- Protect the public's rights to inspect public records in accordance with the California Public Records Act.
- Comply with requirements established by federal, state, and local authorities.
- Preserve records with long-term or permanent value.
- Protect records that are vital to the District in the event of a disaster.
- Provide for the orderly retirement and destruction of records no longer required to be retained by statute or needed for reference.

3090.3 This policy applies to all District employees and the Board of Directors. All public records are the property of the District and upon request shall be returned by outgoing Directors and employees to be provided to successors. District records must be kept until the stated minimum retention period has elapsed. The policies and procedures for paper records also apply to electronic records.

3090.3.1 Directors and District staff are required to delete transitory records on a regular basis (drafts, copies, computations, notes, etc.).

3090.3.2 District staff are required to store all files in the District's electronic repository that is backed up regularly and is accessible to other employees during absences from the work environment.

3090.4 The following qualifications will govern the retention and disposal of records of the Irish Beach Water District.

- Section 60200 of the Government Code of the State of California provides that the legislative body of a special district may authorize the destruction or disposition of any duplicate record, paper, or document, if the original or permanent electronic record is in the files of the District.
- Section 60201 of the Government Code of the State of California provides that District records that have served their purpose, which are not required by law to be filed and preserved, and which will not adversely affect any interest of the District or public may be destroyed.
- Section 6252 of the Government Code of the State of California states that public records include any writings containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

3090.5 The following definitions will guide the retention and disposal of District records.

3090.5.1 Transitory Records – Documents not retained in the ordinary course of business, such as unofficial copies of documents kept only for convenience or reference. Examples include working documents that do not have a material impact on the conduct of District business, such as emails, mailing lists, notes, preliminary draft documents, calculations, and records which have no lasting value to the District. Transitory records shall be destroyed when no longer required.

3090.5.2 Public Records - Any writing containing information relating to the conduct of the public's business that are prepared, owned, used, or retained by the District regardless of physical form or characteristics.

3090.5.3 Exempt Records - Any individual record that may contain information which should be restricted from public access, such as legal opinions, active litigation materials, and personnel files.

3090.6 All records identified in the Records Retention Schedule shall be retained in original or electronic form for the number of years indicated in the column designated "Retention Period (Years)," which includes a triggering event that commences the retention period and a number, which represents the number of years (unless otherwise noted) that the District must keep the record.

If there is a question regarding the proper disposition or retention of a particular document, it shall be the responsibility of the Board Secretary to work in conjunction with the General Manager to determine the proper disposition of the items(s). Since this policy is designed to facilitate the routine, orderly and timely archiving, or disposition of documents by District staff, if it becomes apparent that this policy fails to address certain classes of documents, this should be brought to the attention of the Board for appropriate action and correction.

3090.7 The Board Secretary and General Manager are authorized to implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records.

3090.7.1 An annual review of District records will take place in the first quarter of each fiscal year. Duplicate records will be destroyed if the original or electronic record is stored in the District files. In no instance are records, papers, or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

3090.7.2 Surveillance video recordings reaching the 1-year threshold will be overwritten or deleted by the General Manager.

3090.7.3 Documents to be destroyed will be shredded, and a summary of destroyed documents will be shared with the Board of Directors.

3090.8 The following schedule will guide the retention and disposal of District records and is incorporated into this policy by reference. It may be updated without Board approval by the General Manager and Board Secretary in consultation with District Counsel to remain current with federal and state laws regarding retention of District records. The General Manager will advise the Board of such updates to the retention schedule at the next regularly scheduled meeting.

D. APPROVAL OF THE MINUTES: OCTOBER 3, 2026 REGULAR MEETING

IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
REGULAR MEETING MINUTES
Saturday, October 3, 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: Director Hackett, Director Ottoboni, Director Reynolds, and Director Weston attended in person; President Hohos attended via Zoom. A quorum was established. General Manager Vaughn attended in person, while District Counsel Emrick 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 the Profit and Loss statement through August 2026, representing 11 months (92%) of the fiscal year. Total operating revenues reached $320,727 against an annual budget of $321,000. Water sales slightly exceeded budget projections, while additional revenue was realized from septic administrative fees and interest. On expenses, operating labor was below budget at 77% due to delayed hiring and labor allocated to special assessment projects. Water treatment testing exceeded budget due to state-mandated PFAS testing. Maintenance and repair remained under budget due to performing work in-house rather than outsourcing. Net operating income reached $80,000 compared to $34,000 budgeted, with assessment projects generating an additional $52,000. General Manager Vaughn noted plans to open a $35,000–$40,000 CD, bringing target reserve funding to approximately 40%. The Board accepted the report.

B. DISCUSSION AND OR ACTION: DISTRICT MANAGEMENT REPORT.

Action: General Manager Vaughn reported that temporary maintenance worker William started in August and is performing well on an on-call basis. She noted that the District has operated without a Staff Assistant since March and plans to re-post the position to assist with daily administrative functions. Operator Trainee Emilie is scheduled to take her T2 treatment certification exam at the end of the month. Septic inspection follow-up is down to one outstanding report. On billing, two-step past-due fees are being implemented, and accounts maintaining credit balances over $834 will be refunded. Audits for FY 2023/2024 and FY 2024/2025 are nearing completion, and the Board agreed to omit the Management Discussion & Analysis (MD&A) section for speed, consistent with the prior year. Regarding Unit 8 road maintenance, General Manager Vaughn discussed shared road usage with Mike Farrell, who indicated that the Cluster Homes HOA planned to bill the District for maintenance work performed several months ago, though no invoice has been submitted. On spur roads, a bid from Aaron Kantz was accepted to perform maintenance on the Tank 4 and Well 9 spur roads concurrently with pipeline work. General Manager Vaughn reviewed the State Water Resources Control Board sanitary survey deficiency report, noting all deficiencies were minor or moderate with achievable corrective action plan timelines. The Board accepted the report.

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

Action: General Manager Vaughn reported that the Southern portion of the O'Rorey's Roost pipeline replacement was completed in-house by District staff using Aaron Kantz for trenching, bypassing Paulson, and keeping costs well under the $73,000 budget. She noted that the Northern portion of the pipeline replacement project will commence later this month. Director Reynolds reported receiving a preliminary tank replacement quote of $125,000 (tank structure only) for Tank 4, with engineering firms refining proposals. Following recent pipeline

failures on Garcia Court and the Lower Beach Road (Hazen & Sawyer segments 138, 145, and 146), Director Hackett made a motion to direct staff to move forward with plans to replace pipeline segments 138, 145, and 146 using funds from the 2002 and/or 2024 special assessments. Director Ottoboni seconded the motion. 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. Regarding the assessment levy, Director Hackett reported that the final 2025–2026 assessment installment was received in August, the FY 2026–2027 the tax roll assessment list was successfully imported by Mendocino County, and the direct billing notices for the 38 low-value exemption parcels will be issued with a December 10th due date.

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

Action: President Hohos explained that the item was postponed for discussion at a future meeting.

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.

Action: Director Hackett and Director Weston presented the draft update to the District Bylaws, which were last updated in 1987. Key revisions include shifting the fiscal year to July 1 – June 30 to align with county/state schedules, updating the official office address, holding annual organizational meetings in June, moving regular meetings to even-numbered months, modernizing technology references, broadening fee definitions (Article 6), and updating penalties and voting restrictions (Article 7). Following minor text amendments to Sections 6.1 and 6.2, to read as follows:

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 and requirements.

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

Director Hackett made a motion to approve the 2026 update to the District Bylaws as amended, which was seconded by Director Reynolds. A roll call vote was taken: Director Weston – Aye, Director Reynolds – Aye, Director Ottoboni – Aye, Director Hackett – Aye, President Hohos – Aye. The motion passed unanimously. Director Hackett presented Resolution 2026-14 to formally adopt the amended bylaws and direct staff to submit them to the Mendocino County Board of Supervisors for approval pursuant to California Water Code Section 35305. Director Hackett made a motion to approve Resolution 2026-14, which was seconded by Director Weston. A voice vote was taken: Director Weston – Aye, Director Reynolds – Aye, Director Ottoboni – Aye, Director Hackett – Aye, President Hohos – Aye. The motion passed unanimously.

COMMUNICATIONS AND CORRESPONDENCE: None.

CONSENT CALENDAR:

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

Action: President Hohos made a motion to accept the consent calendar, which was seconded by Director Reynolds 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 11:45am. The motion passed unanimously.

Adjournment of Public Session:

EXECUTIVE (CLOSED) SESSION.

A. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION (**Govt. Code § 54957): GENERAL MANAGER

Duties

As established by the California Water Code Section 34900, the General Manager shall serve at the pleasure of the Board of Directors. Reporting to and under policy direction from the Board of Directors, the General Manager oversees the administrative, planning, and financial activities of the District. In consideration of Board-established organizational goals and priorities, the General Manager provides leadership and hands-on management of overall District functions.

Key Responsibilities

The following duties are typical for this classification. The duties and responsibilities listed below are intended to provide a representative list of the various types of work that may be performed. Specifications are not intended to reflect all duties performed, and incumbents may expect to perform other related duties.

1. Serves as District Administrator and Office Manager, as well as Secretary to the Board of Directors.
2. Manages District personnel matters, including employment procedures, discipline, classification and pay, and employee relations. Employs and discharges employees, as well as prescribes their duties in compliance with Board approved job descriptions and budget. Supervises, trains, develops, and evaluates the Water System Manager, as well as all Administrative staff. Works in conjunction with the Water System Manager (Operator Level 2) to coordinate personnel actions for Operations staff. Works with employees to correct deficiencies; implements discipline and termination procedures.
3. Supports the Treasurer in preparation of the annual budget, providing recommendations and research as requested. Administers the District's annual budget including salaries, maintenance, and capital projects.
4. Negotiates water sale contracts for the District's available water supply and administers the contracts once implemented.
5. Through supervision of the Water System Manager, provides full charge and control over construction, maintenance, and operation of the District's water system. Confirms compliance with water quality laws and regulations and takes actions to ensure sufficient water supply capability to meet customer demands.
6. Develops funding mechanisms to ensure the District's water system continues to reliably serve the community's needs. Prepares prudent, long-term capital improvement and financing plans consistent with the District's mission and goals. Researches, applies for, and manages grants.
7. Provides oversight of the District's procurement processes, including preparation of Requests for Proposals (RFPs). Reviews bids and proposals, project plans, specifications, and schedules; identifies and resolves potential budget issues. Manages consultants and contractors, including contract compliance, requests for information and requests for payment.
8. Monitors and develops administrative practices and procedures and recommends changes which increase the efficiency and economy of District operations. Assesses workloads and technology to identify opportunities for improvement and implements changes within Board-established budget and policies.
9. Develops and oversees customer service standards and ensures the timeliness of service delivery. Responds to citizen complaints and inquiries. Represents the District to the public, regulatory agencies, the media, and civic or community organizations.

10. Reviews staff work, existing policies, and operating procedures for overall effectiveness. Recommends new or updated policies and procedures to meet changing operational needs.
11. Provides oversight for District accounting and finances. Performs accounting functions as a back-up, or in coordination with the Staff Assistant. Routinely validates transactions through review of QuickBooks accounts, as well as bank and credit card statements.
12. Submits District Compensation Report to State Controller's Office.
13. Performs administrative functions related to the District's Records Management Policy in accordance with the California Public Records Act. Serves as official custodian for District's document archive library and responds to Public Records Requests at the direction of the Board of Directors.
14. Performs the duties of District Secretary as required. Prepares monthly Board meeting agendas, meeting packets, and oversees development of written staff reports. Distributes, and posts meeting agendas and packets for the Board of Directors.
15. Provides timely updates to the Board concerning management of the District including operations updates and administrative project status.
16. In the absence of, or in coordination with the Special Assistant to the Board, provides support for financial statement audits, special benefit assessments, policy updates, as well as Board elections.
17. Performs special projects and duties as assigned.

Performance Evaluation Rating Guidelines:

Quality of Work: Work is performed accurately and timely. Work products are consistent and complete.

3	Exceeds Expectations	Highest quality possible; final product is exceptional and above what is required and on time (where deadline is controllable).
2	Meets Expectations	The quality is very satisfactory; usually produces work on time (where deadline is controllable) and work product contains few to no errors.
1	Improvement Needed	Room for improvement; frequent errors requiring review and revision, or frequently untimely.

Quantity of Work: Volume of work performed is appropriate for the assigned job function.

3	Exceeds Expectations	High volume producer always does more than is expected or required.
2	Meets Expectations	Produces a satisfactory volume of work, occasionally does more than is required.
1	Improvement Needed	Barely acceptable, low output, below average.

Job Knowledge: Knowledge of all duties related to the assigned position (i.e., products, policies, and procedures; or techniques, skills, equipment, procedures, and materials).

3	Exceeds Expectations	Has thorough grasp of all phases of the job, seldom requires assistance and instruction. Requires little to no oversight.
2	Meets Expectations	Satisfactory job knowledge. Understands and performs most phases of the job well, occasionally requires assistance or instruction.
1	Improvement Needed	Limited knowledge of the job, further training required, frequently requires assistance, oversight, or instruction.

Employee Name	
Job Description	
Date Entered the Position	
Evaluation Date	
Evaluator Name	

Quality of Work: Work is performed accurately and timely. Work products are consistent and complete.

☐	3	Exceeds Expectations	
☐	2	Meets Expectations	
☐	1	Improvement Needed	

Quantity of Work: Volume of work performed on a weekly basis is appropriate for the assigned job function.

☐	3	Exceeds Expectations	
☐	2	Meets Expectations	
☐	1	Improvement Needed	

Job Knowledge: Knowledge of all aspects of duties related to the assigned position (i.e., products, policies, and procedures; or techniques, skills, equipment, procedures, and materials).

☐	3	Exceeds Expectations	
☐	2	Meets Expectations	
☐	1	Improvement Needed	

Overall Rating:

☐	3	Exceeds Expectations - Employee has been exceptional for the entire evaluation period requiring little or no guidance, accomplishing all assigned tasks, completing work at the highest quality standards, and demonstrating initiative by recommending process improvements or completing special projects typically assigned to employees in a more senior position. Consistently generates results above those expected of the position. Contributes in an above average manner to innovations both technical and functional.
☐	2	Meets Expectations- Employee has accomplished the work that he/she/they are assigned at an acceptable level of quality. May on occasion generate results above those expected of the position.
☐	1	Improvement needed- Employee has not completed assigned work to an acceptable level and has required guidance regarding completion of tasks to a degree that exceeds journey-person standards. Performance leaves room for improvement.

Developmental Plans and Performance Goals:

Employee's Acknowledgment	***Date***	***Evaluator's Signature***	***Date***