

~~~~~

**IRISH BEACH WATER DISTRICT MEETING PACKET**  
August 1, 2026

~~~~~



**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 August 1, 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/89480604338?pwd=C48OjXNhuRm1z2lbM4lFG3ifvethAy.1>

Meeting ID: 894 8060 4338

Passcode: 754643

Dial by your location

+1 669 900 9128 US (San Jose)

Join instructions

<https://us02web.zoom.us/join/89480604338/invitations?signature=bGbNqXk4la9TtSXwJc06CmFwV4rmFCRLrN84GHyfjDc>

**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)
  - **FY 2025-2026 ASSESSMENTS FOR PARCELS SUBJECT TO THE LOW VALUE EXEMPTION – STATUS UPDATE;**
  - **FY 2025-2026 ASSESSMENT PROJECT PLANS – STATUS UPDATE;**
  - **CONSIDER RESOLUTION NO. 2026–09 - A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT CONFIRMING AND ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE IRISH BEACH WATER DISTRICT, 2002 DISTRICT-WIDE CAPITAL IMPROVEMENT ASSESSMENT;**

- **CONSIDER RESOLUTION NO. 2026-10** - A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT CONFIRMING AND ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE IRISH BEACH WATER DISTRICT, 2024 WATER SYSTEM UPGRADE AND SUSTAINABILITY ASSESSMENT

#### **NEW BUSINESS:**

- DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2026-27 BUDGET. (OTTOBONI, VAUGHN)
- DISCUSSION AND OR ACTION :** CONSIDER RESOLUTION NO. 2026-11 - UPDATING AND ESTABLISHING ADMINISTRATIVE FEES FOR PAYMENTS THAT ARE RETURNED OR DECLINED BY FINANCIAL INSTITUTIONS, AND COSTS FOR FILING CERTIFICATES OF DELINQUENCY & LIENS; UPDATE POLICY 2300 TO REFLECT FEES. (HACKETT, VAUGHN)
- DISCUSSION AND OR ACTION :** CONSIDER RESOLUTION NO. 2026-13 – MODIFYING RESOLUTION 2002-02 – ESTABLISHING A STANDARD PROCEDURE FOR PROCESSING OF DELINQUENT ACCOUNTS. (HACKETT, VAUGHN)
- DISCUSSION AND OR ACTION :** CONSIDER UPDATES TO DISTRICT POLICY 3005 – WATER SERVICE CONNECTIONS - TO INCORPORATE RESOLUTIONS 2026-11 AND 2026-13. (HACKETT, VAUGHN)
- DISCUSSION AND OR ACTION:** CONSIDER PURSUIT OF AN UPDATE TO THE DISTRICT'S BY-LAWS INCLUDING A CHANGE TO THE DISTRICT'S FISCAL YEAR FROM OCTOBER TO SEPTEMBER TO JULY TO JUNE TO BETTER ALIGN WITH COUNTY, STATE, AND DISTRICT FISCAL ACTIVITIES. (HACKETT, VAUGHN)

#### **COMMUNICATIONS AND CORRESPONDENCE.** (HOHOS)

#### **CONSENT CALENDAR:**

- TREASURER REPORT, CHECKS ISSUED.
- OPERATIONS REPORT.
- MINOR UPDATE TO DISTRICT POLICIES:
  - 2300 – DISTRICT COMPENSATION AND WORK SCHEDULE.
  - RESOLUTION 2026-12 - DOCUMENTING THE DECISION TO RESCIND RESOLUTION 1991-02
- APPROVAL OF MINUTES: MAY 9, 2026 REGULAR MEETING.
- MEETING SCHEDULE UPDATE: THE BOARD WILL CONTINUE THE REGULAR SEPTEMBER 2026 MEETING TO OCTOBER 3, 2026.

#### **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.

~~~~~  
**PUBLIC INPUT**  
~~~~~

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

# Irish Beach Water District

## Profit and Loss

10/01/2025-06/30/2026

| <i>Number of months into this fiscal year</i>          | <i>9</i>            | <i>75%</i>           |                    |
|--------------------------------------------------------|---------------------|----------------------|--------------------|
|                                                        | <b>Total</b>        | <b>Annual Budget</b> | <b>% to budget</b> |
| <b>Income</b>                                          |                     |                      |                    |
| 410.000 Operating Revenues                             |                     |                      |                    |
| 411.000 Water Sales                                    | 0.00                | 0.00                 |                    |
| 411.100 Residential Water Usage                        | 33,753.12           | 41,000.00            |                    |
| 411.200 Water Sales - Contract                         | 712.99              | 2,500.00             |                    |
| <b>Total for 411.000 Water Sales</b>                   | <b>\$34,466.11</b>  | <b>\$43,500.00</b>   | 79%                |
| 421.000 Water Services                                 |                     |                      |                    |
| 421.300 Service Fee                                    | 223,086.35          | 273,000.00           |                    |
| 421.400 Co Tax Roll Delinquent Collections             | 2,566.80            | 1,500.00             |                    |
| <b>Total for 421.000 Water Services</b>                | <b>\$225,653.15</b> | <b>\$274,500.00</b>  | 82%                |
| 421.500 Water Services - Other                         | 1783.59             |                      |                    |
| 421.510 Meter Connections                              | 3,335.50            | 0.00                 |                    |
| 421.520 Late Fees                                      | 1,250.43            | 3,000.00             |                    |
| 421.550 Administrative Fee - Septic                    | 56.00               | 0.00                 |                    |
| 421.560 Administrative Fee - Other                     | 20.3                |                      |                    |
| <b>Total for 421.500 Water Services - Other</b>        | <b>\$6,445.82</b>   | <b>\$3,000.00</b>    | 215%               |
| <b>Other income</b>                                    |                     |                      |                    |
| 492.200 Interest - Savings/Operations Reserves         | 314.14              | 0.00                 |                    |
| 2 AR corrections due to QBO mistakes                   | -1,408.64           | 0.00                 |                    |
| <b>Total for 410.000 Operating Revenues</b>            | <b>\$265,470.58</b> | <b>\$321,000.00</b>  | 83%                |
| <b>Expenses</b>                                        |                     |                      |                    |
| 500.000 Operating Expenses                             |                     |                      |                    |
| 501.100 Labor                                          |                     |                      |                    |
| 501.110 Labor For Operations                           | 38,729.82           | 60,000.00            |                    |
| 501.130 Temporary Labor                                | 0.00                | 3,000.00             |                    |
| <b>Total for 501.100 Labor</b>                         | <b>\$38,729.82</b>  | <b>\$63,000.00</b>   | 61%                |
| 501.200 Water Treatment                                |                     |                      |                    |
| 501.210 Materials for Water Treatment Activities       | 2,973.38            | 750.00               |                    |
| 501.220 Outsourced Activities                          | 22,760.71           | 10,000.00            |                    |
| <b>Total for 501.200 Water Treatment</b>               | <b>\$25,734.09</b>  | <b>\$10,750.00</b>   | 239%               |
| 501.300 Transmission and Distribution                  |                     |                      |                    |
| 501.310 Equip and Supplies for Oper of Installed Items | 7,591.39            | 1,500.00             |                    |
| 501.320 Outsourced Activities                          | 300.00              | 3,500.00             |                    |
| <b>Total for 501.300 Transmission and Distribution</b> | <b>\$7,891.39</b>   | <b>\$5,000.00</b>    | 158%               |
| 501.400 Maintenance and Repair                         |                     | 0.00                 |                    |
| 501.410 Equip and Supplies for Maint and Repair        | 10,994.56           | 5,000.00             |                    |
| 501.420 Outsourced Activities                          | 4,870.00            | 20,000.00            |                    |
| <b>Total for 501.400 Maintenance and Repair</b>        | <b>\$15,864.56</b>  | <b>\$25,000.00</b>   | 63%                |
| 501.500 Purchased Power                                | 4,301.61            | 7,500.00             | 57%                |

# Irish Beach Water District

## Profit and Loss

10/01/2025-06/30/2026

| <i>Number of months into this fiscal year</i>                | <i>9</i>            | <i>75%</i>           |                    |
|--------------------------------------------------------------|---------------------|----------------------|--------------------|
|                                                              | <b>Total</b>        | <b>Annual Budget</b> | <b>% to budget</b> |
| 501.600 Telephone/Internet for Operations                    | 1,528.43            | 1,250.00             | 122%               |
| 501.700 Customer Accounts                                    |                     | 0                    |                    |
| 501.710 Labor for Billing and Meter Reading                  | 865.09              | 2,000.00             |                    |
| 501.720 Outside Billing Service and Materials                | 3,820.63            | 2,500.00             |                    |
| 501.730 Labor for Meter Installations                        | 389.43              | 1,200.00             |                    |
| <b>Total for 501.700 Customer Accounts</b>                   | <b>\$5,075.15</b>   | <b>\$5,700.00</b>    | 89%                |
| 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                 |                    |
| <b>Total for 501.800 Road Maintenance</b>                    | <b>\$5,655.62</b>   | <b>\$0.00</b>        | 100%               |
| <b>Total for 500.000 Operating Expenses</b>                  | <b>\$104,780.67</b> | <b>\$118,200.00</b>  | 89%                |
| 560.000 Administrative & General                             |                     |                      |                    |
| 561.000 Salaries                                             | 18,151.31           | 26,000.00            | 70%                |
| 562.000 Office Supplies & Other Expense                      |                     | 0.00                 |                    |
| 562.010 Office Maint & Supplies                              | 2,379.44            | 1,000.00             |                    |
| 562.020 Administrative Services                              | 1,628.23            | 1,500.00             |                    |
| 562.040 Postage & Box rental                                 | 1,432.32            | 500.00               |                    |
| 562.050 Software                                             | 6,066.74            | 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                            | 1,450.38            | 2,500.00             |                    |
| 562.120 Office Equipment                                     | 131.20              | 0.00                 |                    |
| <b>Total for 562.000 Office Supplies and other Expenses</b>  | <b>20,218.75</b>    | <b>19,500.00</b>     | 104%               |
| 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                         | 0.00                | 0.00                 |                    |
| <b>Total for 562.150 Legal Fees and Expenses</b>             | <b>\$37,265.00</b>  | <b>\$0.00</b>        | 100%               |
| 562.160 Cell Phones and Internet                             | 1,311.00            | 1,250.00             |                    |
| <b>Total for 562.000 Office Supplies &amp; Other Expense</b> | <b>\$58,794.75</b>  | <b>\$20,750.00</b>   | 283%               |
| 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            |                    |
| <b>Total for 563.100 Legal Attorney</b>                      | <b>\$877.50</b>     | <b>\$58,000.00</b>   | 2%                 |
| 563.200 Auditor contract                                     | 12,900.00           | 11,000.00            |                    |
| 563.300 Accounting Consultant                                | 842.50              | 0.00                 |                    |
| 563.400 Engineering                                          | -3,406.45           | 0.00                 |                    |
| <b>Total for 563.000 Contractural Services</b>               | <b>\$11,213.55</b>  | <b>\$69,000.00</b>   | 16%                |
| 564.000 Property Ins, Injuries & Damage                      |                     |                      |                    |

**Irish Beach Water District**  
**Profit and Loss**

10/01/2025-06/30/2026

| <i>Number of months into this fiscal year</i>                | <i>9</i>            | <i>75%</i>           | <i>% to budget</i> |
|--------------------------------------------------------------|---------------------|----------------------|--------------------|
|                                                              | <b>Total</b>        | <b>Annual Budget</b> |                    |
| 564.100 Ins - Gen/Liability                                  |                     | 16,000.00            |                    |
| 564.200 Workmans Comp                                        | -440.17             | 3,400.00             |                    |
| 564.400 Insurance Bond                                       | 109.00              | 200.00               |                    |
| <b>Total for 564.000 Property Ins, Injuries &amp; Damage</b> | <b>-\$331.17</b>    | <b>\$19,600.00</b>   | -2%                |
| 565.000 Employee Retirement & Benefits                       |                     |                      |                    |
| 565.100 Payroll Taxes                                        | 0.00                | 0.00                 |                    |
| 565.110 FICA                                                 | 4,142.26            | 5,500.00             |                    |
| 565.120 Medicare                                             | 975.77              | 1,500.00             |                    |
| 565.130 Training Tax                                         | 43.75               | 103.00               |                    |
| 565.140 UI Contributions                                     | 704.86              | 2,000.00             |                    |
| <b>Total for 565.100 Payroll Taxes</b>                       | <b>\$5,866.64</b>   | <b>\$9,103.00</b>    | 64%                |
| 565.200 Vacation                                             | -2,448.66           | 5,200.00             |                    |
| 565.300 Sick Leave                                           | 6,705.30            | 5,000.00             |                    |
| 565.400 Holiday Pay                                          | 2,240.92            | 4,200.00             |                    |
| 565.500 Merit Bonus                                          | 2,164.55            | 2,500.00             |                    |
| <b>Total for 565.000 Employee Retirement &amp; Benefits</b>  | <b>\$14,528.75</b>  | <b>\$26,003.00</b>   | 56%                |
| 569.000 Other Administrative Expenses                        | 23.70               | 0.00                 |                    |
| <b>Total for 560.000 Administrative &amp; General</b>        | <b>\$102,380.89</b> | <b>\$161,353.00</b>  | 63%                |
| 570.000 Other Operating Expenses                             |                     |                      |                    |
| 572.000 Vehicle Related Expenditures                         |                     |                      |                    |
| 572.100 Vehicle Fuel                                         | 664.93              | 0.00                 |                    |
| 572.200 Vehicle Maintenance                                  | 54.60               | 0.00                 |                    |
| 572.300 Vehicle Licensing/Insurance                          | 725.88              | 0.00                 |                    |
| <b>Total for 572.000 Vehicle Related Expenditures</b>        | <b>\$1,445.41</b>   | <b>\$0.00</b>        | 100%               |
| 573.000 Other Operating Expenses                             |                     |                      |                    |
| 573.100 Vehicle Operation OPS - staff mileage reimb          | 3,060.16            | 6,000.00             |                    |
| 573.200 Misc Expenses                                        | 203.88              | 500.00               |                    |
| <b>Total for 573.000 Other Operating Expenses</b>            | <b>\$3,264.04</b>   | <b>\$6,500.00</b>    | 50%                |
| <b>Total for 570.000 Other Operating Expenses</b>            | <b>\$4,709.45</b>   | <b>\$6,500.00</b>    | 72%                |
| 590.000 Non-Operating Expenses                               |                     |                      |                    |
| 595.100 Mendo Collection Fee - Delinquent Water              | 51.34               | 0.00                 |                    |
| 596.000 Investment Charges / Bank Fees                       | 279.10              | 0.00                 |                    |
| <b>Total for 590.000 Non-Operating Expenses</b>              | <b>\$330.44</b>     | <b>\$0.00</b>        | 100%               |
| <b>Total for Expenses</b>                                    | <b>\$212,201.45</b> | <b>\$286,053.00</b>  | 74%                |
| <b>NET PROFIT / LOSS OPERATIONS</b>                          | <b>\$ 53,269.13</b> | <b>\$ 34,947.00</b>  | 152%               |

# Irish Beach Water District

## Profit and Loss

10/01/2025-06/30/2026

Number of months into this fiscal year

9

75%

|                                                                     | Total               | Annual Budget | % to budget |
|---------------------------------------------------------------------|---------------------|---------------|-------------|
| <b>INCREASES/DECREASES TO ASSESSMENT FUNDS</b>                      |                     |               |             |
| 490.000 Non-Operating Revenues                                      |                     |               |             |
| 492.010 Investment Income Restricted                                |                     |               |             |
| 492.400 Int >40 Yr Cap Replace Res                                  | 4,782.69            | 0.00          |             |
| 492.800 Interest - 2024 Upgrade & Sustainability Assessment         | 1,463.69            | 0.00          |             |
| <b>Total for 492.010 Investment Income Restricted</b>               | <b>\$6,246.38</b>   | <b>\$0.00</b> |             |
| 493.000 Taxes and Assessments                                       |                     |               |             |
| 493.350 Property Assessment-Current                                 |                     |               |             |
| 493.351 >40 Yr Assets Cap Replace Res                               | 32,243.33           | 0.00          |             |
| <b>Total for 493.350 Property Assessment-Current</b>                | <b>\$32,243.33</b>  | <b>\$0.00</b> |             |
| 493.355 2024 Upgrade & Sustainability                               | 90,890.88           | 0.00          |             |
| <b>Total for 493.000 Taxes and Assessments</b>                      | <b>\$123,134.21</b> | <b>\$0.00</b> |             |
| 498.000 Other Non-Operating Revenues                                |                     |               |             |
| 498.311 Fund Transfer(RCFPD)                                        | -51,322.34          | 0.00          |             |
| <b>Total for 498.000 Other Non-Operating Revenues</b>               | <b>-\$51,322.34</b> | <b>\$0.00</b> |             |
| <b>Total for 490.000 Non-Operating Revenues</b>                     | <b>\$78,058.25</b>  | <b>\$0.00</b> |             |
| 590.000 Non-Operating Expenses                                      |                     |               |             |
| 595.200 Mendo Collection Fee - Assessments                          | 2,252.61            | 0.00          |             |
| <b>Total for 590.000 Non-Operating Expenses</b>                     | <b>\$2,252.61</b>   | <b>\$0.00</b> |             |
| 593.000 Assessment Refunds                                          | 22,109.28           |               |             |
| 594.100 Restricted Assets Projects                                  |                     |               |             |
| 594.130 >40 Year                                                    |                     |               |             |
| 594.150 Labor for >40 Year                                          | 468.12              | 0.00          |             |
| 594.160 Materials and Supplies for >40 Year                         | 721.06              | 0.00          |             |
| <b>Total for 594.130 &gt;40 Year</b>                                | <b>\$1,189.18</b>   | <b>\$0.00</b> |             |
| <b>Total for 594.100 Restricted Assets Projects</b>                 | <b>\$23,298.46</b>  | <b>\$0.00</b> |             |
| 594.400 2024 Upgrade & Sustainability Projects                      |                     |               |             |
| 594.470 Contracted Services for 2024 Upgrade & Sustainability       | 8,644.45            |               |             |
| <b>Total for 594.400 2024 Upgrade &amp; Sustainability Projects</b> | <b>\$8,644.45</b>   | <b>\$0.00</b> |             |
| <b>Total expenses related to Assessment funds</b>                   | <b>\$34,195.52</b>  | <b>\$0.00</b> |             |
| <b>NET INCREASE OR DECREASE IN ASSESSMENT FUNDS</b>                 | <b>\$ 43,862.73</b> | <b>\$ -</b>   |             |

**Net Income Operating and Assessment Funds combined**

**\$ 97,131.86**

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

- Staffing – Temporary Maintenance Worker
- Septic Inspections
- FY 2023-2024 and FY 2024-2025 Financial Statement Audits
- Assessments – Final Teeter Disbursement
- Security System for District Office
- Unit 8 Road Maintenance Request
- 2025 Consumer Confidence Report
- State Water Resources Control Board Site Visit
- Tank 4 and Well 9 Spur Road Maintenance

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

• **FY 2025-2026 ASSESSMENTS FOR PARCELS SUBJECT TO THE LOW VALUE EXEMPTION – STATUS UPDATE;**

The Mendocino County Board of Supervisors has adopted the Low-Value Ordinance, which exempts property that does not exceed a specified (low) value from property tax collection. This ordinance was enacted to recognize the practical reality that, notwithstanding the constitutional requirement that all property be taxed, certain assessments are not cost effective to pursue.

- In Fiscal Year 2025-2026, the District issued 39 invoices for the parcels subject to the Low Value Exemption and received remittances for 37 parcels.
- The Board directed staff to apply late fees and issue a final notice informing parcel owners of the District's intent to file Certificate of Delinquency and Lien with Mendocino County.
- The District issued final notices on June 1, 2026, and filed Certificates of Delinquency and Lien for two parcels on July 10, 2026.

| APN        | OWNER                         | SITUS_ADD          | 2002 - Capital Replacement | 2024 - Water System Upgrade | Delinquent FY 24/25 Assessment | Total Invoice | Late Fee |
|------------|-------------------------------|--------------------|----------------------------|-----------------------------|--------------------------------|---------------|----------|
| 1323202800 | BENAI AH 579 CONSTRUCTION LLC | 43370 ALTA MESA RD | \$ 73.69                   | \$ 99.61                    | \$ 94.04                       | \$ 267.34     | \$ 26.73 |
| 1323203500 | BENAI AH 579 CONSTRUCTION LLC | NONE               | \$ 73.69                   | \$ 99.61                    | \$ 94.04                       | \$ 267.34     | \$ 26.73 |

• **FY 2025-2026 ASSESSMENT PROJECT PLANS – STATUS UPDATE;**

- **CONSIDER RESOLUTION NO. 2026 – 09**

**RESOLUTION NO. 2026 – 09**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT CONFIRMING AND ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE CAPITAL REPLACEMENT PORTION OF THE IRISH BEACH WATER DISTRICT, 2002 DISTRICT-WIDE CAPITAL IMPROVEMENT ASSESSMENT**

**WHEREAS**, on September 15, 2002, the Irish Beach Water District (the “District”) Board of Directors (the “Board”) issued ballots and conducted a properly noticed Public Hearing on the proposed new Proposition 218 District-wide Capital Improvement Assessment, pursuant to the California Water Code § 36550 et seq. and 37200 et seq. and California Constitution Article XIID; and

**WHEREAS**, the assessment which has been designated as the “District-wide Capital Improvement Assessment” (the “2002 District-wide Assessment”), and encompasses the parcels within the Irish Beach Water District, was authorized by an assessment ballot proceeding conducted and approved by property owners, and such assessments were levied by the Board by Resolution 2002-6, passed on September 15, 2002; and

**WHEREAS**, the Board suspended collection of the Capital Replacement portion of the 2002 District-wide Capital Improvement Assessment in 2017 pending litigation; and following final judgments issued by the First District Court of Appeal (Case No. A151867, November 30, 2021) and the Mendocino Superior Court (Case No. SC-UK-CV-G-09-0054665-000, February 26, 2024), the Board reinstated the Capital Replacement component by adopting Resolution 2024-3 on March 9, 2024; and

**WHEREAS**, the District must periodically adjust asset listings, operating reserves, and 2002 District-wide Assessment fees for inflation, new equipment installations, and replacement activities; and

**WHEREAS**, the 2002 District-wide Assessment includes an annual inflation adjustment based on the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI more than the 3% limit accumulate and are to be available for application in succeeding years; and

**WHEREAS**, the District maintains a capital replacement cash reserve fund with a maximum ceiling of ten percent (10%) of the replacement value of District assets, which ceiling shall be adjusted annually consistent with the ENR-CCI methodology; and

**WHEREAS**, Irish Beach Water District Resolution 2002-08 which was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002, established operating reserves and committed to adjust them for any changes to District assets and inflation;

**NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT AS FOLLOWS:**

**SECTION 1:** The above recitals are true and correct.

**SECTION 2:** The public interest, convenience and necessity require that the assessments continue to be approved and collected.

**SECTION 3:** The January 2026 ENR-CCI is 2.82% (Ref: <http://www.enr.com>). However, the ENR-CCI has exceeded 3% in previous years and was carried over and applied to bring the fiscal year 2026-27 increase to

3.0%. The Assessment levied in fiscal year 2026-2027 shall be seventy-five dollars and fifty-seven cents (\$75.57) for each parcel.

**SECTION 4:** The maximum reserve fund for capital replacement is set at \$261,004 for Fiscal Year 2026-27 and shall be adjusted annually pursuant to the ENR-CCI methodology, not to exceed 3% annually.

**SECTION 5:** The capital replacement portion of the 2002 District-wide Assessment shall be suspended in any fiscal year in which the reserve fund ceiling has been reached and may resume in future years when eligible expenditures are made from the fund.

**SECTION 6:** The updated list of parcels subject to the Assessment for Fiscal Year 2026-27, which is included as Attachment A, are hereby confirmed and shall be filed with the County Auditor-Controller for placement on the property tax roll no later than August 10, 2026.

**SECTION 7:** Immediately upon adoption of this resolution, but no later than August 10, 2026, the Board shall file a certified copy of this resolution, along with the assessment parcel list, with the Auditor-Controller of the County of Mendocino. The assessments shall be collected at the same time and in the same manner as County property taxes, and all laws governing the collection and enforcement of County taxes shall apply to the collection and enforcement of these assessments. After collection by the County Auditor-Controller, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid into the 2002 District-wide Capital Improvement Assessment of the Irish Beach Water District.

**SECTION 8:** All revenues from the 2002 Assessment shall be deposited in a separate fund established under the distinctive designation of the Capital Replacement portion of the 2002 District-wide Capital Improvement Assessment.

The foregoing Resolution No. 2026-09 was considered and adopted at the August 1, 2026, regular meeting of the Board of Directors by the following vote:

Ayes:  
Abstain:

Noes:  
Absent:

Dated: August 1, 2026

\_\_\_\_\_  
Board President

Attest: \_\_\_\_\_  
Board Secretary

**Attachment A:** The Capital Replacement portion of the 2002 District-wide Capital Improvement Assessment for fiscal year 2026-27 Parcels for Secured Tax Roll

| Parcel        | Total    | Property Address |         |     | Parcel        | Total    | Property Address |             |     |
|---------------|----------|------------------|---------|-----|---------------|----------|------------------|-------------|-----|
| 132-010-01-00 | \$ 75.57 | 14756            | NAVARRO | WAY | 132-030-08-00 | \$ 75.57 | 14861            | NAVARRO     | WAY |
| 132-010-02-00 | \$ 75.57 | 14766            | NAVARRO | WAY | 132-030-09-00 | \$ 75.57 | 44040            | NOYO        | WAY |
| 132-010-03-00 | \$ 75.57 | 14776            | NAVARRO | WAY | 132-030-10-00 | \$ 75.57 | 44000            | NOYO        | WAY |
| 132-010-04-00 | \$ 75.57 | 14780            | NAVARRO | WAY | 132-030-11-00 | \$ 75.57 | 44001            | NOYO        | WAY |
| 132-010-05-00 | \$ 75.57 | 14770            | NAVARRO | WAY | 132-030-12-00 | \$ 75.57 | 44021            | NOYO        | WAY |
| 132-010-06-00 | \$ 75.57 | 14760            | NAVARRO | WAY | 132-030-13-00 | \$ 75.57 | 44041            | NOYO        | WAY |
| 132-010-07-00 | \$ 75.57 | 14750            | NAVARRO | WAY | 132-030-14-00 | \$ 75.57 | 44061            | NOYO        | WAY |
| 132-010-08-00 | \$ 75.57 | 14740            | NAVARRO | WAY | 132-030-15-00 | \$ 75.57 | 44081            | NOYO        | WAY |
| 132-010-09-00 | \$ 75.57 | 14730            | NAVARRO | WAY | 132-030-16-00 | \$ 75.57 | 14901            | NAVARRO     | WAY |
| 132-010-10-00 | \$ 75.57 | 14720            | NAVARRO | WAY | 132-030-17-00 | \$ 75.57 | 14921            | NAVARRO     | WAY |
| 132-010-11-00 | \$ 75.57 | 14700            | NAVARRO | WAY | 132-030-18-00 | \$ 75.57 | 44050            | GARCIA      | CT  |
| 132-010-14-00 | \$ 75.57 | 14701            | NAVARRO | WAY | 132-030-19-00 | \$ 75.57 | 44020            | GARCIA      | CT  |
| 132-010-15-00 | \$ 75.57 | 14721            | NAVARRO | WAY | 132-030-20-00 | \$ 75.57 | 44000            | GARCIA      | CT  |
| 132-010-16-00 | \$ 75.57 | 14751            | NAVARRO | WAY | 132-030-21-00 | \$ 75.57 | 43980            | GARCIA      | CT  |
| 132-010-17-00 | \$ 75.57 | 14761            | NAVARRO | WAY | 132-040-01-00 | \$ 75.57 | 14940            | NAVARRO     | WAY |
| 132-010-18-00 | \$ 75.57 | 14720            | HWY 1   |     | 132-040-02-00 | \$ 75.57 | 14950            | NAVARRO     | WAY |
| 132-010-19-00 | \$ 75.57 | 14771 /14271     | NAVARRO | WAY | 132-040-03-00 | \$ 75.57 | 14960            | NAVARRO     | WAY |
| 132-010-20-00 | \$ 75.57 | 14781            | NAVARRO | WAY | 132-040-04-00 | \$ 75.57 | 14970            | NAVARRO     | WAY |
| 132-010-21-00 | \$ 75.57 | 14750            | HWY 1   |     | 132-040-05-00 | \$ 75.57 | 14980            | NAVARRO     | WAY |
| 132-010-22-00 | \$ 75.57 |                  |         |     | 132-040-06-00 | \$ 75.57 | 15000            | NAVARRO     | WAY |
| 132-020-03-00 | \$ 75.57 | 14790            | NAVARRO | WAY | 132-040-07-00 | \$ 75.57 | 15020            | NAVARRO     | WAY |
| 132-020-04-00 | \$ 75.57 | 14800            | NAVARRO | WAY | 132-040-08-00 | \$ 75.57 | 15050            | IRISH BEACH | DR  |
| 132-020-05-00 | \$ 75.57 | 14820            | NAVARRO | WAY | 132-040-09-00 | \$ 75.57 | 15100            | IRISH BEACH | DR  |
| 132-020-06-00 | \$ 75.57 | 14830            | NAVARRO | WAY | 132-040-10-00 | \$ 75.57 | 15101            | IRISH BEACH | DR  |
| 132-020-07-00 | \$ 75.57 | 14840            | NAVARRO | WAY | 132-040-11-00 | \$ 75.57 | 15075            | IRISH BEACH | DR  |
| 132-020-08-00 | \$ 75.57 | 14850            | NAVARRO | WAY | 132-040-12-00 | \$ 75.57 | 15051            | IRISH BEACH | DR  |
| 132-020-09-00 | \$ 75.57 | 14791            | NAVARRO | WAY | 132-040-13-00 | \$ 75.57 | 15025            | NAVARRO     | WAY |
| 132-020-10-00 | \$ 75.57 | 44000            | NAVARRO | WAY | 132-040-14-00 | \$ 75.57 | 15001            | NAVARRO     | WAY |
| 132-020-11-00 | \$ 75.57 | 14801            | NAVARRO | WAY | 132-040-15-00 | \$ 75.57 | 14981            | NAVARRO     | WAY |
| 132-020-12-00 | \$ 75.57 | 14800            | HWY 1   |     | 132-040-16-00 | \$ 75.57 | 14961            | NAVARRO     | WAY |
| 132-020-13-00 | \$ 75.57 | 14821            | NAVARRO | WAY | 132-040-17-00 | \$ 75.57 | 14941            | NAVARRO     | WAY |
| 132-020-14-00 | \$ 75.57 | 14820            | HWY 1   |     | 132-040-20-00 | \$ 75.57 | 44101            | GARCIA      | CT  |
| 132-020-15-00 | \$ 75.57 | 14841            | NAVARRO | WAY | 132-040-21-00 | \$ 75.57 | 44151            | GARCIA      | CT  |
| 132-020-16-00 | \$ 75.57 | 14850            | HWY 1   |     | 132-040-22-00 | \$ 75.57 | 15000            | GARCIA      | CT  |
| 132-020-17-00 | \$ 75.57 | 14851            | NAVARRO | WAY | 132-040-23-00 | \$ 75.57 | 15020            | HWY 1       |     |
| 132-020-18-00 | \$ 75.57 | 14810            | HWY 1   |     | 132-040-24-00 | \$ 75.57 | 15040            | HWY 1       |     |
| 132-020-19-00 | \$ 75.57 | 14854            | NAVARRO | WAY | 132-040-25-00 | \$ 75.57 | 15060            | HWY 1       |     |
| 132-020-20-00 | \$ 75.57 | 14796            | NAVARRO | WAY | 132-040-26-00 | \$ 75.57 | 44070            | GARCIA      | CT  |
| 132-030-01-00 | \$ 75.57 | 14860            | NAVARRO | WAY | 132-040-27-00 | \$ 75.57 | 44100            | GARCIA      | CT  |
| 132-030-02-00 | \$ 75.57 | 14870            | NAVARRO | WAY | 132-050-01-00 | \$ 75.57 | 15120            | IRISH BEACH | DR  |
| 132-030-03-00 | \$ 75.57 | 14880            | NAVARRO | WAY | 132-050-02-00 | \$ 75.57 | 15150            | IRISH BEACH | DR  |
| 132-030-04-00 | \$ 75.57 | 14900            | NAVARRO | WAY | 132-050-03-00 | \$ 75.57 | 15170            | IRISH BEACH | DR  |
| 132-030-05-00 | \$ 75.57 | 14920            | NAVARRO | WAY | 132-050-06-00 | \$ 75.57 | 15230            | IRISH BEACH | DR  |
| 132-030-06-00 | \$ 75.57 | 44070            | NOYO    | WAY | 132-050-07-00 | \$ 75.57 | 15121            | IRISH BEACH | DR  |
| 132-030-07-00 | \$ 75.57 | 14871            | NAVARRO | WAY | 132-050-08-00 | \$ 75.57 | 15141            | IRISH BEACH | DR  |

| Parcel        | Total    | Property Address |               |     | Parcel        | Total    | Property Address |              |      |
|---------------|----------|------------------|---------------|-----|---------------|----------|------------------|--------------|------|
| 132-050-09-00 | \$ 75.57 | 15161            | IRISH BEACH   | DR  | 132-073-10-00 | \$ 75.57 | 14770            | CYPRESS      | CIR  |
| 132-050-10-00 | \$ 75.57 | 15181            | IRISH BEACH   | DR  | 132-073-11-00 | \$ 75.57 | 14780            | CYPRESS      | CIR  |
| 132-050-11-00 | \$ 75.57 | 15201            | IRISH BEACH   | DR  | 132-074-01-00 | \$ 75.57 | 43981            | SEA CYPRESS  | DR   |
| 132-050-12-00 | \$ 75.57 | 15200            | HWY 1         |     | 132-074-02-00 | \$ 75.57 | 43961            | SEA CYPRESS  | DR   |
| 132-050-13-00 | \$ 75.57 | 15225            | IRISH BEACH   | DR  | 132-074-03-00 | \$ 75.57 | 43941            | SEA CYPRESS  | DR   |
| 132-050-14-00 | \$ 75.57 | 15240            | HWY 1         |     | 132-074-04-00 | \$ 75.57 | 43921            | SEA CYPRESS  | DR   |
| 132-050-15-00 | \$ 75.57 | 15251            | IRISH BEACH   | DR  | 132-074-05-00 | \$ 75.57 | 43901            | SEA CYPRESS  | DR   |
| 132-050-16-00 | \$ 75.57 | 15275            | IRISH BEACH   | DR  | 132-074-06-00 | \$ 75.57 | 43851            | SEA CYPRESS  | DR   |
| 132-050-17-00 | \$ 75.57 | 15220            | IRISH BEACH   | DR  | 132-074-07-00 | \$ 75.57 | 43781            | CYPRESS      | PKWY |
| 132-060-01-00 | \$ 75.57 | 15360            | IRISH BEACH   | DR  | 132-074-08-00 | \$ 75.57 | 43741            | SEA CYPRESS  | DR   |
| 132-060-02-00 | \$ 75.57 | 15300            | IRISH BEACH   | DR  | 132-074-09-00 | \$ 75.57 | 43771            | SEA CYPRESS  | DR   |
| 132-060-03-00 | \$ 75.57 | 15400            | HWY 1         |     | 132-074-10-00 | \$ 75.57 | 43801            | SEA CYPRESS  | DR   |
| 132-060-04-00 | \$ 75.57 | 15280            | IRISH BEACH   | DR  | 132-074-11-00 | \$ 75.57 | 43750            | CYPRESS      | PKWY |
| 132-060-05-00 | \$ 75.57 | 15270            | IRISH BEACH   | DR  | 132-074-12-00 | \$ 75.57 | 43720            | CYPRESS      | PKWY |
| 132-060-06-00 | \$ 75.57 | 15260            | IRISH BEACH   | DR  | 132-074-13-00 | \$ 75.57 | 43700            | CYPRESS      | PKWY |
| 132-060-07-00 | \$ 75.57 | 15250            | IRISH BEACH   | DR  | 132-074-14-00 | \$ 75.57 | 43670            | CYPRESS      | PKWY |
| 132-060-08-00 | \$ 75.57 | 15240            | IRISH BEACH   | DR  | 132-080-01-00 | \$ 75.57 | 43751            | ALTA MESA    | RD   |
| 132-060-09-00 | \$ 75.57 | 15330            | IRISH BEACH   | DR  | 132-080-02-00 | \$ 75.57 | 43680            | SEA CYPRESS  | DR   |
| 132-071-03-00 | \$ 75.57 | 14760            | CYPRESS POINT | RD  | 132-080-03-00 | \$ 75.57 | 43670            | SEA CYPRESS  | DR   |
| 132-071-04-00 | \$ 75.57 | 14750            | CYPRESS POINT | RD  | 132-080-04-00 | \$ 75.57 | 43660            | SEA CYPRESS  | DR   |
| 132-071-05-00 | \$ 75.57 | 14740            | CYPRESS POINT | RD  | 132-080-05-00 | \$ 75.57 | 43650            | SEA CYPRESS  | DR   |
| 132-071-06-00 | \$ 75.57 | 14720            | CYPRESS POINT | RD  | 132-080-06-00 | \$ 75.57 | 43640            | SEA CYPRESS  | DR   |
| 132-071-07-00 | \$ 75.57 | 14700            | CYPRESS POINT | RD  | 132-080-07-00 | \$ 75.57 | 43620            | SEA CYPRESS  | DR   |
| 132-071-08-00 | \$ 75.57 | 14680            | CYPRESS POINT | RD  | 132-080-08-00 | \$ 75.57 | 43610            | SEA CYPRESS  | DR   |
| 132-071-09-00 | \$ 75.57 | 14660            | CYPRESS POINT | RD  | 132-080-10-00 | \$ 75.57 | 43701            | SEA CYPRESS  | DR   |
| 132-071-10-00 | \$ 75.57 | 14640            | CYPRESS POINT | RD  | 132-080-11-00 | \$ 75.57 | 43651            | SEA CYPRESS  | DR   |
| 132-071-11-00 | \$ 75.57 | 14770            | CYPRESS POINT | RD  | 132-080-12-00 | \$ 75.57 | 43625            | SEA CYPRESS  | DR   |
| 132-072-01-00 | \$ 75.57 | 14620            | CYPRESS POINT | RD  | 132-080-13-00 | \$ 75.57 | 43601            | SEA CYPRESS  | DR   |
| 132-072-02-00 | \$ 75.57 | 14610            | CYPRESS POINT | RD  | 132-080-14-00 | \$ 75.57 | 43620            | CYPRESS      | PKWY |
| 132-072-03-00 | \$ 75.57 | 14600            | CYPRESS POINT | RD  | 132-080-15-00 | \$ 75.57 | 43650            | CYPRESS      | PKWY |
| 132-072-04-00 | \$ 75.57 | 14570            | CYPRESS POINT | RD  | 132-090-01-00 | \$ 75.57 | 43580            | SEA CYPRESS  | DR   |
| 132-072-05-00 | \$ 75.57 | 14560            | CYPRESS POINT | RD  | 132-090-02-00 | \$ 75.57 | 43560            | SEA CYPRESS  | DR   |
| 132-072-06-00 | \$ 75.57 | 43760            | SEA CYPRESS   | DR  | 132-090-03-00 | \$ 75.57 | 43575            | SEA CYPRESS  | DR   |
| 132-072-07-00 | \$ 75.57 | 43730            | SEA CYPRESS   | DR  | 132-090-04-00 | \$ 75.57 | 43601            | CYPRESS      | PKWY |
| 132-072-08-00 | \$ 75.57 | 43800            | ALTA MESA     | RD  | 132-090-05-00 | \$ 75.57 | 43621            | CYPRESS      | PKWY |
| 132-072-09-00 | \$ 75.57 | 43750            | ALTA MESA     | RD  | 132-090-06-00 | \$ 75.57 | 43641            | CYPRESS      | PKWY |
| 132-073-01-00 | \$ 75.57 | 14771            | CYPRESS POINT | RD  | 132-090-07-00 | \$ 75.57 | 43661            | CYPRESS      | PKWY |
| 132-073-02-00 | \$ 75.57 | 14765            | CYPRESS POINT | RD  | 132-090-08-00 | \$ 75.57 | 43681            | CYPRESS      | PKWY |
| 132-073-03-00 | \$ 75.57 | 14735            | CYPRESS POINT | RD  | 132-090-09-00 | \$ 75.57 | 43701            | CYPRESS      | PKWY |
| 132-073-04-00 | \$ 75.57 | 14655            | CYPRESS POINT | RD  | 132-090-10-00 | \$ 75.57 | 43711            | CYPRESS      | PKWY |
| 132-073-05-00 | \$ 75.57 | 14601            | CYPRESS POINT | RD  | 132-090-11-00 | \$ 75.57 | 43725            | CYPRESS      | PKWY |
| 132-073-06-00 | \$ 75.57 | 14565            | CYPRESS POINT | RD  | 132-090-12-00 | \$ 75.57 | 43751            | CYPRESS      | PKWY |
| 132-073-07-00 | \$ 75.57 | 14555            | CYPRESS POINT | RD  | 132-090-13-00 | \$ 75.57 | 43775            | CYPRESS      | PKWY |
| 132-073-08-00 | \$ 75.57 | 14781            | CYPRESS       | CIR | 132-100-01-00 | \$ 75.57 | 43601            | ACQUISTAPACE | RD   |
| 132-073-09-00 | \$ 75.57 | 14771            | CYPRESS       | CIR | 132-100-11-00 | \$ 75.57 | 44660            | POMO LAKE    | DR   |

| Parcel        | Total    | Property Address |                 | Parcel        | Total    | Property Address |                 |
|---------------|----------|------------------|-----------------|---------------|----------|------------------|-----------------|
| 132-100-12-00 | \$ 75.57 | 44650            | POMO LAKE DR    | 132-110-23-00 | \$ 75.57 | 43851            | ACQUISTAPACE RD |
| 132-100-13-00 | \$ 75.57 | 44640            | POMO LAKE DR    | 132-110-24-00 | \$ 75.57 | 15031            | MALLO PASS DR   |
| 132-100-14-00 | \$ 75.57 | 44620            | POMO LAKE DR    | 132-110-25-00 | \$ 75.57 | 15061            | MALLO PASS DR   |
| 132-100-15-00 | \$ 75.57 | 43831            | ACQUISTAPACE RD | 132-110-26-00 | \$ 75.57 | 15101            | MALLO PASS DR   |
| 132-100-16-00 | \$ 75.57 | 43811            | ACQUISTAPACE RD | 132-110-27-00 | \$ 75.57 | 15125            | MALLO PASS DR   |
| 132-100-17-00 | \$ 75.57 | 43791            | ACQUISTAPACE RD | 132-120-01-00 | \$ 75.57 | 44981            | POMO LAKE DR    |
| 132-100-18-00 | \$ 75.57 | 43781            | ACQUISTAPACE RD | 132-120-02-00 | \$ 75.57 | 44961            | ARENA CIR       |
| 132-100-19-00 | \$ 75.57 | 43551            | SEA CYPRESS DR  | 132-120-03-00 | \$ 75.57 | 44951            | ARENA CIR       |
| 132-100-20-00 | \$ 75.57 | 43541            | SEA CYPRESS DR  | 132-120-04-00 | \$ 75.57 | 44941            | ARENA CIR       |
| 132-100-21-00 | \$ 75.57 | 43511            | SEA CYPRESS DR  | 132-120-05-00 | \$ 75.57 | 44921            | ARENA CIR       |
| 132-100-22-00 | \$ 75.57 | 43491            | SEA CYPRESS DR  | 132-120-06-00 | \$ 75.57 | 44901            | ARENA CIR       |
| 132-100-23-00 | \$ 75.57 | 43481            | SEA CYPRESS DR  | 132-120-07-00 | \$ 75.57 | 44881            | ARENA CIR       |
| 132-100-24-00 | \$ 75.57 | 43471            | SEA CYPRESS DR  | 132-120-08-00 | \$ 75.57 | 44861            | ARENA CIR       |
| 132-100-25-00 | \$ 75.57 | 43470            | SEA CYPRESS DR  | 132-120-09-00 | \$ 75.57 | 44851            | ARENA CIR       |
| 132-100-26-00 | \$ 75.57 | 43480            | SEA CYPRESS DR  | 132-120-10-00 | \$ 75.57 | 44841            | ARENA CIR       |
| 132-100-27-00 | \$ 75.57 | 43490            | SEA CYPRESS DR  | 132-120-11-00 | \$ 75.57 | 44821            | ARENA CIR       |
| 132-100-28-00 | \$ 75.57 | 43500            | SEA CYPRESS DR  | 132-120-12-00 | \$ 75.57 | 44801            | POMO LAKE DR    |
| 132-100-29-00 | \$ 75.57 | 43510            | SEA CYPRESS DR  | 132-120-13-00 | \$ 75.57 | 44781            | POMO LAKE DR    |
| 132-100-30-00 | \$ 75.57 | 43540            | SEA CYPRESS DR  | 132-120-14-00 | \$ 75.57 | 44761            | POMO LAKE DR    |
| 132-100-31-00 | \$ 75.57 | 43550            | SEA CYPRESS DR  | 132-120-15-00 | \$ 75.57 | 44741            | POMO LAKE DR    |
| 132-100-32-00 | \$ 75.57 | 44480            | OROREYS PL      | 132-120-16-00 | \$ 75.57 | 44721            | POMO LAKE DR    |
| 132-100-33-00 | \$ 75.57 | 44485            | OROREYS PL      | 132-120-17-00 | \$ 75.57 | 44701            | POMO LAKE DR    |
| 132-100-35-00 | \$ 75.57 | 43731            | ACQUISTAPACE RD | 132-120-18-00 | \$ 75.57 | 44681            | POMO LAKE DR    |
| 132-110-01-00 | \$ 75.57 | 43951            | MALLO PASS CT   | 132-120-19-00 | \$ 75.57 | 44821            | POMO LAKE DR    |
| 132-110-02-00 | \$ 75.57 | 43925            | MALLO PASS CT   | 132-120-20-00 | \$ 75.57 | 44830            | ARENA CIR       |
| 132-110-03-00 | \$ 75.57 | 3901             | MALLO PASS CT   | 132-120-21-00 | \$ 75.57 | 44860            | ARENA CIR       |
| 132-110-04-00 | \$ 75.57 | 15050            | MALLO PASS DR   | 132-120-22-00 | \$ 75.57 | 44900            | ARENA CIR       |
| 132-110-05-00 | \$ 75.57 | 43950            | MALLO PASS CT   | 132-120-23-00 | \$ 75.57 | 44920            | ARENA CIR       |
| 132-110-06-00 | \$ 75.57 | 15000            | MALLO PASS DR   | 132-120-24-00 | \$ 75.57 | 44940            | ARENA CIR       |
| 132-110-07-00 | \$ 75.57 | 14970            | MALLO PASS DR   | 132-120-25-00 | \$ 75.57 | 44961            | POMO LAKE DR    |
| 132-110-08-00 | \$ 75.57 | 14950            | MALLO PASS DR   | 132-120-26-00 | \$ 75.57 | 44901            | POMO LAKE DR    |
| 132-110-09-00 | \$ 75.57 | 14920            | MALLO PASS DR   | 132-120-27-00 | \$ 75.57 | 15220            | ARENA CT        |
| 132-110-10-00 | \$ 75.57 | 14900            | MALLO PASS DR   | 132-120-28-00 | \$ 75.57 | 15250            | ARENA CT        |
| 132-110-11-00 | \$ 75.57 | 14901            | MALLO PASS DR   | 132-120-29-00 | \$ 75.57 | 15225            | ARENA CT        |
| 132-110-12-00 | \$ 75.57 | 14925            | MALLO PASS DR   | 132-120-30-00 | \$ 75.57 | 44851            | POMO LAKE DR    |
| 132-110-13-00 | \$ 75.57 | 14951            | MALLO PASS DR   | 132-120-31-00 | \$ 75.57 | 44900            | POMO LAKE DR    |
| 132-110-14-00 | \$ 75.57 | 43850            | ACQUISTAPACE RD | 132-120-32-00 | \$ 75.57 | 44920            | POMO LAKE DR    |
| 132-110-15-00 | \$ 75.57 | 43800            | ACQUISTAPACE RD | 132-120-33-00 | \$ 75.57 | 44940            | POMO LAKE DR    |
| 132-110-16-00 | \$ 75.57 | 14950            | EUCALYPTUS WAY  | 132-120-34-00 | \$ 75.57 | 44960            | POMO LAKE DR    |
| 132-110-17-00 | \$ 75.57 | 14920            | EUCALYPTUS WAY  | 132-120-35-00 | \$ 75.57 | 44980            | POMO LAKE DR    |
| 132-110-18-00 | \$ 75.57 | 14900            | EUCALYPTUS WAY  | 132-120-36-00 | \$ 75.57 | 15151            | MALLO PASS DR   |
| 132-110-19-00 | \$ 75.57 | 14901            | EUCALYPTUS WAY  | 132-120-37-00 | \$ 75.57 | 15175            | MALLO PASS DR   |
| 132-110-20-00 | \$ 75.57 | 14925            | EUCALYPTUS WAY  | 132-120-38-00 | \$ 75.57 | 44850            | POMO LAKE DR    |
| 132-110-21-00 | \$ 75.57 | 14951            | EUCALYPTUS WAY  | 132-120-39-00 | \$ 75.57 | 44800            | POMO LAKE DR    |
| 132-110-22-00 | \$ 75.57 | 14975            | EUCALYPTUS WAY  | 132-130-01-00 | \$ 75.57 | 44661            | POMO LAKE DR    |

| Parcel        | Total    | Property Address |             |     | Parcel        | Total    | Property Address |             |     |
|---------------|----------|------------------|-------------|-----|---------------|----------|------------------|-------------|-----|
| 132-130-02-00 | \$ 75.57 | 44651            | POMO LAKE   | DR  | 132-150-11-00 | \$ 75.57 | 15685            | FOREST VIEW | RD  |
| 132-130-03-00 | \$ 75.57 | 44641            | POMO LAKE   | DR  | 132-150-12-00 | \$ 75.57 | 15691            | FOREST VIEW | RD  |
| 132-130-04-00 | \$ 75.57 | 44621            | POMO LAKE   | DR  | 132-150-13-00 | \$ 75.57 | 15687            | FOREST VIEW | RD  |
| 132-130-05-00 | \$ 75.57 | 15731            | FOREST VIEW | RD  | 132-150-14-00 | \$ 75.57 | 15689            | FOREST VIEW | RD  |
| 132-130-06-00 | \$ 75.57 | 15741            | FOREST VIEW | RD  | 132-150-15-00 | \$ 75.57 | 15697            | FOREST VIEW | RD  |
| 132-130-07-00 | \$ 75.57 | 15751            | FOREST VIEW | RD  | 132-150-16-00 | \$ 75.57 | 15701            | FOREST VIEW | RD  |
| 132-130-08-00 | \$ 75.57 | 15761            | FOREST VIEW | RD  | 132-150-19-00 | \$ 75.57 | 15600            | FOREST VIEW | RD  |
| 132-130-09-00 | \$ 75.57 | 15761            | FOREST VIEW | RD  | 132-150-20-00 | \$ 75.57 | 15620            | FOREST VIEW | RD  |
| 132-130-10-00 | \$ 75.57 | 15801            | FOREST VIEW | RD  | 132-150-21-00 | \$ 75.57 | 15640            | FOREST VIEW | RD  |
| 132-130-12-00 | \$ 75.57 | 44651            | POMO LAKE   | DR  | 132-150-22-00 | \$ 75.57 | 15700            | FOREST VIEW | RD  |
| 132-141-02-00 | \$ 75.57 | 15871            | FOREST VIEW | RD  | 132-150-23-00 | \$ 75.57 | 15720            | FOREST VIEW | RD  |
| 132-141-03-00 | \$ 75.57 | 15901            | FOREST VIEW | RD  | 132-150-24-00 | \$ 75.57 | 15740            | FOREST VIEW | RD  |
| 132-141-04-00 | \$ 75.57 | 15921            | FOREST VIEW | RD  | 132-150-25-00 | \$ 75.57 | 15760            | FOREST VIEW | RD  |
| 132-141-05-00 | \$ 75.57 | 15931            | FOREST VIEW | RD  | 132-150-26-00 | \$ 75.57 | 15683            | FOREST VIEW | RD  |
| 132-141-06-00 | \$ 75.57 | 15941            | FOREST VIEW | RD  | 132-150-27-00 | \$ 75.57 | 15721            | FOREST VIEW | RD  |
| 132-141-07-00 | \$ 75.57 | 15961            | FOREST VIEW | RD  | 132-161-01-00 | \$ 75.57 | 15350            | FOREST VIEW | RD  |
| 132-141-08-00 | \$ 75.57 | 15971            | FOREST VIEW | RD  | 132-161-02-00 | \$ 75.57 | 15370            | FOREST VIEW | RD  |
| 132-141-09-00 | \$ 75.57 | 44451            | POMO LAKE   | DR  | 132-161-03-00 | \$ 75.57 | 15400            | FOREST VIEW | RD  |
| 132-141-11-00 | \$ 75.57 | 15851            | FOREST VIEW | RD  | 132-161-04-00 | \$ 75.57 | 15420            | FOREST VIEW | RD  |
| 132-142-01-00 | \$ 75.57 | 44381            | POMO LAKE   | CIR | 132-161-05-00 | \$ 75.57 | 15450            | FOREST VIEW | RD  |
| 132-142-02-00 | \$ 75.57 | 44361            | POMO LAKE   | CIR | 132-161-06-00 | \$ 75.57 | 15470            | FOREST VIEW | RD  |
| 132-142-03-00 | \$ 75.57 | 44341            | POMO LAKE   | CIR | 132-161-07-00 | \$ 75.57 | 15500            | FOREST VIEW | RD  |
| 132-142-04-00 | \$ 75.57 | 44321            | POMO LAKE   | CIR | 132-161-08-00 | \$ 75.57 | 15520            | FOREST VIEW | RD  |
| 132-142-05-00 | \$ 75.57 | 44301            | POMO LAKE   | CIR | 132-161-09-00 | \$ 75.57 | 15550            | FOREST VIEW | RD  |
| 132-142-06-00 | \$ 75.57 | 15225            | FOREST VIEW | RD  | 132-161-10-00 | \$ 75.57 | 15570            | FOREST VIEW | RD  |
| 132-142-07-00 | \$ 75.57 | 15251            | FOREST VIEW | RD  | 132-161-11-00 | \$ 75.57 | 15780            | FOREST VIEW | CT  |
| 132-142-09-00 | \$ 75.57 |                  |             |     | 132-161-12-00 | \$ 75.57 | 15784            | FOREST VIEW | CT  |
| 132-142-10-00 | \$ 75.57 | 15300            | FOREST VIEW | RD  | 132-161-13-00 | \$ 75.57 | 15794            | FOREST VIEW | CT  |
| 132-142-11-00 | \$ 75.57 | 15320            | FOREST VIEW | RD  | 132-161-14-00 | \$ 75.57 | 15820            | FOREST VIEW | RD  |
| 132-142-12-00 | \$ 75.57 | 15700            | FOREST VIEW | CIR | 132-161-15-00 | \$ 75.57 | 15850            | FOREST VIEW | RD  |
| 132-142-13-00 | \$ 75.57 | 15920            | FOREST VIEW | RD  | 132-161-16-00 | \$ 75.57 | 15870            | FOREST VIEW | RD  |
| 132-142-14-00 | \$ 75.57 | 15930            | FOREST VIEW | RD  | 132-161-17-00 | \$ 75.57 | 15684            | FOREST VIEW | CIR |
| 132-142-15-00 | \$ 75.57 | 15940            | FOREST VIEW | RD  | 132-161-18-00 | \$ 75.57 | 15688            | FOREST VIEW | CIR |
| 132-142-16-00 | \$ 75.57 | 15960            | FOREST VIEW | RD  | 132-161-19-00 | \$ 75.57 | 15694            | FOREST VIEW | CIR |
| 132-142-17-00 | \$ 75.57 | 15301            | FOREST VIEW | RD  | 132-161-20-00 | \$ 75.57 | 15698            | FOREST VIEW | CIR |
| 132-150-01-00 | \$ 75.57 | 15601            | FOREST VIEW | RD  | 132-162-01-00 | \$ 75.57 | 15321            | FOREST VIEW | RD  |
| 132-150-02-00 | \$ 75.57 |                  |             |     | 132-162-02-00 | \$ 75.57 | 15341            | FOREST VIEW | RD  |
| 132-150-03-00 | \$ 75.57 | 15621            | FOREST VIEW | RD  | 132-162-03-00 | \$ 75.57 | 15361            | FOREST VIEW | RD  |
| 132-150-04-00 | \$ 75.57 | 15631            | FOREST VIEW | RD  | 132-162-04-00 | \$ 75.57 | 15381            | FOREST VIEW | RD  |
| 132-150-05-00 | \$ 75.57 |                  |             |     | 132-162-05-00 | \$ 75.57 | 15421            | FOREST VIEW | RD  |
| 132-150-06-00 | \$ 75.57 | 15641            | FOREST VIEW | RD  | 132-162-06-00 | \$ 75.57 | 15431            | FOREST VIEW | RD  |
| 132-150-07-00 | \$ 75.57 | 15645            | FOREST VIEW | RD  | 132-162-07-00 | \$ 75.57 | 15441            | FOREST VIEW | RD  |
| 132-150-08-00 | \$ 75.57 | 15651            | FOREST VIEW | RD  | 132-162-10-00 | \$ 75.57 | 15481            | FOREST VIEW | RD  |
| 132-150-09-00 | \$ 75.57 | 15661            | FOREST VIEW | RD  | 132-162-11-00 | \$ 75.57 | 15501            | FOREST VIEW | RD  |
| 132-150-10-00 | \$ 75.57 | 15671            | FOREST VIEW | RD  | 132-162-12-00 | \$ 75.57 | 15525            | FOREST VIEW | RD  |

| Parcel        | Total    | Property Address |               |    |
|---------------|----------|------------------|---------------|----|
| 132-162-13-00 | \$ 75.57 | 15551            | FOREST VIEW   | RD |
| 132-162-14-00 | \$ 75.57 | 15575            | FOREST VIEW   | RD |
| 132-162-16-00 | \$ 75.57 | 15461            | FOREST VIEW   | RD |
| 132-300-01-00 | \$ 75.57 | 44600            | POMO LAKE     | DR |
| 132-300-02-00 | \$ 75.57 | 44590            | POMO LAKE     | DR |
| 132-300-03-00 | \$ 75.57 | 44580            | POMO LAKE     | DR |
| 132-300-04-00 | \$ 75.57 | 44570            | POMO LAKE     | DR |
| 132-300-05-00 | \$ 75.57 | 44560            | POMO LAKE     | DR |
| 132-300-06-00 | \$ 75.57 | 44550            | POMO LAKE     | DR |
| 132-300-07-00 | \$ 75.57 | 44536            | OROREYS       | PL |
| 132-300-08-00 | \$ 75.57 | 44530            | OROREYS       | PL |
| 132-300-09-00 | \$ 75.57 | 44520            | OROREYS       | PL |
| 132-300-10-00 | \$ 75.57 | 44510            | OROREYS       | PL |
| 132-300-12-00 | \$ 75.57 | 44501            | OROREYS       | PL |
| 132-300-13-00 | \$ 75.57 | 44465            | OROREYS ROOST |    |
| 132-300-14-00 | \$ 75.57 | 44280            | OROREYS ROOST |    |
| 132-300-15-00 | \$ 75.57 | 44290            | OROREYS ROOST |    |
| 132-300-16-00 | \$ 75.57 | 44300            | OROREYS ROOST |    |
| 132-300-17-00 | \$ 75.57 | 44310            | OROREYS ROOST |    |
| 132-300-18-00 | \$ 75.57 | 44320            | OROREYS ROOST |    |
| 132-300-20-00 | \$ 75.57 | 44340            | OROREYS ROOST |    |
| 132-300-22-00 | \$ 75.57 | 44360            | OROREYS ROOST |    |
| 132-300-23-00 | \$ 75.57 | 44370            | OROREYS ROOST |    |
| 132-300-24-00 | \$ 75.57 | 44380            | OROREYS ROOST |    |
| 132-300-25-00 | \$ 75.57 | 44390            | OROREYS ROOST |    |
| 132-300-26-00 | \$ 75.57 | 44400            | OROREYS ROOST |    |
| 132-300-27-00 | \$ 75.57 | 44410            | OROREYS ROOST |    |
| 132-300-28-00 | \$ 75.57 | 44420            | OROREYS ROOST |    |
| 132-300-29-00 | \$ 75.57 | 44430            | OROREYS ROOST |    |
| 132-300-30-00 | \$ 75.57 | 44440            | OROREYS ROOST |    |
| 132-300-31-00 | \$ 75.57 | 44535            | OROREYS       | PL |
| 132-300-32-00 | \$ 75.57 | 44460            | OROREYS ROOST |    |
| 132-300-33-00 | \$ 75.57 | 44421            | OROREYS ROOST |    |
| 132-300-34-00 | \$ 75.57 | 44301            | OROREYS ROOST |    |
| 132-300-35-00 | \$ 75.57 | 44341            | OROREYS ROOST |    |
| 132-300-36-00 | \$ 75.57 | 44361            | OROREYS ROOST |    |
| 132-300-37-00 | \$ 75.57 | 44381            | OROREYS ROOST |    |
| 132-300-38-00 | \$ 75.57 | 44401            | OROREYS ROOST |    |
| 132-300-39-00 | \$ 75.57 | 44500            | OROREYS       | PL |
| 132-310-01-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-310-02-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-310-03-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-310-04-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-310-15-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-310-16-00 | \$ 75.57 | 43501            | HILLCREST     | DR |
| 132-320-01-00 | \$ 75.57 | 43681            | ALTA MESA     | RD |

| Parcel        | Total    | Property Address                |               |    |
|---------------|----------|---------------------------------|---------------|----|
| 132-320-02-00 | \$ 75.57 | LOT 2 OF IRISH BEACH SUB UNIT 9 |               |    |
| 132-320-03-00 | \$ 75.57 | 43641                           | ALTA MESA     | RD |
| 132-320-05-00 | \$ 75.57 |                                 |               |    |
| 132-320-06-00 | \$ 75.57 |                                 |               |    |
| 132-320-07-00 | \$ 75.57 |                                 |               |    |
| 132-320-08-00 | \$ 75.57 |                                 |               |    |
| 132-320-10-00 | \$ 75.57 |                                 |               |    |
| 132-320-11-00 | \$ 75.57 |                                 |               |    |
| 132-320-12-00 | \$ 75.57 |                                 |               |    |
| 132-320-13-00 | \$ 75.57 | 43491                           | ALTA MESA     | RD |
| 132-320-14-00 | \$ 75.57 | 43471                           | ALTA MESA     | RD |
| 132-320-15-00 | \$ 75.57 |                                 |               |    |
| 132-320-16-00 | \$ 75.57 |                                 |               |    |
| 132-320-17-00 | \$ 75.57 |                                 |               |    |
| 132-320-18-00 | \$ 75.57 |                                 |               |    |
| 132-320-19-00 | \$ 75.57 |                                 |               |    |
| 132-320-20-00 | \$ 75.57 |                                 |               |    |
| 132-320-21-00 | \$ 75.57 |                                 |               |    |
| 132-320-22-00 | \$ 75.57 | 14000                           | ALTA MESA     | CT |
| 132-320-23-00 | \$ 75.57 |                                 |               |    |
| 132-320-24-00 | \$ 75.57 |                                 |               |    |
| 132-320-25-00 | \$ 75.57 |                                 |               |    |
| 132-320-26-00 | \$ 75.57 |                                 |               |    |
| 132-320-27-00 | \$ 75.57 |                                 |               |    |
| 132-320-28-00 | \$ 75.57 | 43370                           | ALTA MESA     | RD |
| 132-320-29-00 | \$ 75.57 |                                 |               |    |
| 132-320-30-00 | \$ 75.57 |                                 |               |    |
| 132-320-31-00 | \$ 75.57 |                                 |               |    |
| 132-320-32-00 | \$ 75.57 |                                 |               |    |
| 132-320-33-00 | \$ 75.57 |                                 |               |    |
| 132-320-34-00 | \$ 75.57 |                                 |               |    |
| 132-320-35-00 | \$ 75.57 |                                 |               |    |
| 132-320-36-00 | \$ 75.57 |                                 |               |    |
| 132-320-37-00 | \$ 75.57 |                                 |               |    |
| 132-320-38-00 | \$ 75.57 |                                 |               |    |
| 132-320-39-00 | \$ 75.57 |                                 |               |    |
| 132-320-40-00 | \$ 75.57 | 43600                           | ALTA MESA     | RD |
| 132-320-41-00 | \$ 75.57 |                                 |               |    |
| 132-320-42-00 | \$ 75.57 |                                 |               |    |
| 132-320-43-00 | \$ 75.57 | 43586                           | SEA CYPRESS   | RD |
| 132-320-44-00 | \$ 75.57 |                                 |               |    |
| 132-320-45-00 | \$ 75.57 |                                 |               |    |
| 132-320-46-00 | \$ 75.57 |                                 |               |    |
| 132-320-47-00 | \$ 75.57 | 44350                           | OROREYS ROOST |    |
| 132-320-48-00 | \$ 75.57 | 44330                           | OROREYS ROOST |    |
| 132-320-49-00 | \$ 75.57 | 43600                           | SEA CYPRESS   | DR |

- **CONSIDER RESOLUTION NO. 2026 – 10**

**RESOLUTION NO. 2026 – 10**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT CONFIRMING**  
**AND ORDERING THE CONTINUATION OF THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR**  
**THE IRISH BEACH WATER DISTRICT, 2024 WATER SYSTEM UPGRADE AND SUSTAINABILITY**  
**ASSESSMENT**

**WHEREAS**, on October 5, 2024, by Resolution No. 2024-08, the Irish Beach Water District (the “District”) Board of Directors (the “Board”) authorized the levy of assessments for the formation of a new Proposition 218 assessment for the purposes of long-term capital improvements and infrastructure reliability for water supply services, pursuant the California Water Code § 36550 et seq. and 37200 et seq. and California Constitution Article XIII D; and

**WHEREAS**, such water system improvements and services provide essential benefits for public health, fire protection, and overall community wellbeing, and confer special benefits to properties within the District boundaries; and

**WHEREAS**, the assessment has been designated as the “2024 Water System Upgrade and Sustainability Assessment” (the “2024 Assessment”), and encompasses the parcels within the Irish Beach Water District; and

**WHEREAS**, the Assessment was authorized by an assessment ballot proceeding conducted in 2024 and approved by 74.75% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 2024-08, passed on October 5, 2024; and

**WHEREAS**, the Assessment for fiscal year 2025-26 was levied at the rate of two hundred sixty-two dollars and thirteen cents (\$262.13 per year) per developed parcel, and ninety-nine dollars and sixty-one cents (\$99.61) per bare land vacant lot, with increases in future years tied to the annual change in the Engineering News Record Construction Cost Index 20-city average (ENR-CCI) as of January of each succeeding year (the CPI), not to exceed 4%.

**NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT AS FOLLOWS:**

**SECTION 1:** The above recitals are true and correct.

**SECTION 2:** The public interest, convenience and necessity require that the assessments continue to be approved and collected.

**SECTION 3:** The Final Engineer’s Report for the 2024 Water System Upgrade and Sustainability Assessment of the Irish Beach Water District, together with the diagram of the 2024 Assessments contained therein, and the proposed assessment roll for fiscal year 2026-27 included in Attachment A are hereby confirmed and approved.

**SECTION 4:** The annual change in the Engineering News Record Construction Cost Index 20-city average (ENR-CCI) as of January 2026 of 2.82% was applied to the Assessment to set the rate to be levied for fiscal year 2026-27 at two hundred sixty-nine dollars and fifty-one cents (\$269.51 per year) per developed parcel, and one hundred two dollars and forty-two cents (\$102.42) per bare land vacant lot. The contribution from other sources to offset general benefit to the public is set at eight thousand nine hundred eight dollars and sixty cents (\$8,908.60).

**SECTION 5:** That the 2024 Water System Upgrade and Sustainability Assessment District Improvements to be funded with assessment proceeds described in the Engineer's Report are hereby ordered for fiscal year 2026-2027.

**SECTION 6:** Immediately upon adoption of this resolution, but no later than August 10, 2026, the Board shall file the assessments and certified copy of this resolution with the Auditor-Controller of the County of Mendocino. Upon such filing, the County Auditor-Controller shall enter on the County tax roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County Auditor-Controller, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid into the 2024 Water System Upgrade and Sustainability Assessment fund of the Irish Beach Water District.

**SECTION 7:** All revenues from the Assessment shall be deposited in a separate fund established under the distinctive designation of the 2024 Water System Upgrade and Sustainability Assessment.

**SECTION 8:** The 2024 Water System Upgrade and Sustainability Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Directors of the Irish Beach Water District by a determination that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Such corrections shall apply only to the current fiscal year.

The foregoing Resolution No. 2026-10 was considered and adopted at the August 1, 2026, regular meeting of the Board of Directors by the following vote:

|          |         |
|----------|---------|
| Ayes:    | Noes:   |
| Abstain: | Absent: |

Dated: August 1, 2026

\_\_\_\_\_  
Board President

Attest: \_\_\_\_\_  
Board Secretary

**Attachment A: The 2024 Water System Upgrade and Sustainability Assessment for fiscal year 2026-27 Parcels for Secured Property Tax Roll**

| Parcel        | Total     | Property Address |         |     | Parcel        | Total     | Property Address |             |     |
|---------------|-----------|------------------|---------|-----|---------------|-----------|------------------|-------------|-----|
| 132-010-01-00 | \$ 102.42 | 14756            | NAVARRO | WAY | 132-030-08-00 | \$ 269.51 | 14861            | NAVARRO     | WAY |
| 132-010-02-00 | \$ 269.51 | 14766            | NAVARRO | WAY | 132-030-09-00 | \$ 102.42 | 44040            | NOYO        | WAY |
| 132-010-03-00 | \$ 269.51 | 14776            | NAVARRO | WAY | 132-030-10-00 | \$ 269.51 | 44000            | NOYO        | WAY |
| 132-010-04-00 | \$ 269.51 | 14780            | NAVARRO | WAY | 132-030-11-00 | \$ 269.51 | 44001            | NOYO        | WAY |
| 132-010-05-00 | \$ 102.42 | 14770            | NAVARRO | WAY | 132-030-12-00 | \$ 102.42 | 44021            | NOYO        | WAY |
| 132-010-06-00 | \$ 269.51 | 14760            | NAVARRO | WAY | 132-030-13-00 | \$ 269.51 | 44041            | NOYO        | WAY |
| 132-010-07-00 | \$ 102.42 | 14750            | NAVARRO | WAY | 132-030-14-00 | \$ 102.42 | 44061            | NOYO        | WAY |
| 132-010-08-00 | \$ 269.51 | 14740            | NAVARRO | WAY | 132-030-15-00 | \$ 102.42 | 44081            | NOYO        | WAY |
| 132-010-09-00 | \$ 102.42 | 14730            | NAVARRO | WAY | 132-030-16-00 | \$ 102.42 | 14901            | NAVARRO     | WAY |
| 132-010-10-00 | \$ 102.42 | 14720            | NAVARRO | WAY | 132-030-17-00 | \$ 269.51 | 14921            | NAVARRO     | WAY |
| 132-010-11-00 | \$ 102.42 | 14700            | NAVARRO | WAY | 132-030-18-00 | \$ 102.42 | 44050            | GARCIA      | CT  |
| 132-010-14-00 | \$ 102.42 | 14701            | NAVARRO | WAY | 132-030-19-00 | \$ 269.51 | 44020            | GARCIA      | CT  |
| 132-010-15-00 | \$ 269.51 | 14721            | NAVARRO | WAY | 132-030-20-00 | \$ 269.51 | 44000            | GARCIA      | CT  |
| 132-010-16-00 | \$ 102.42 | 14751            | NAVARRO | WAY | 132-030-21-00 | \$ 102.42 | 43980            | GARCIA      | CT  |
| 132-010-17-00 | \$ 102.42 | 14761            | NAVARRO | WAY | 132-040-01-00 | \$ 269.51 | 14940            | NAVARRO     | WAY |
| 132-010-18-00 | \$ 269.51 | 14720            | HWY 1   |     | 132-040-02-00 | \$ 269.51 | 14950            | NAVARRO     | WAY |
| 132-010-19-00 | \$ 269.51 | 14771 /14271     | NAVARRO | WAY | 132-040-03-00 | \$ 269.51 | 14960            | NAVARRO     | WAY |
| 132-010-20-00 | \$ 102.42 | 14781            | NAVARRO | WAY | 132-040-04-00 | \$ 269.51 | 14970            | NAVARRO     | WAY |
| 132-010-21-00 | \$ 102.42 | 14750            | HWY 1   |     | 132-040-05-00 | \$ 269.51 | 14980            | NAVARRO     | WAY |
| 132-010-22-00 | \$ 102.42 |                  |         |     | 132-040-06-00 | \$ 269.51 | 15000            | NAVARRO     | WAY |
| 132-020-03-00 | \$ 102.42 | 14790            | NAVARRO | WAY | 132-040-07-00 | \$ 269.51 | 15020            | NAVARRO     | WAY |
| 132-020-04-00 | \$ 269.51 | 14800            | NAVARRO | WAY | 132-040-08-00 | \$ 269.51 | 15050            | IRISH BEACH | DR  |
| 132-020-05-00 | \$ 269.51 | 14820            | NAVARRO | WAY | 132-040-09-00 | \$ 102.42 | 15100            | IRISH BEACH | DR  |
| 132-020-06-00 | \$ 269.51 | 14830            | NAVARRO | WAY | 132-040-10-00 | \$ 269.51 | 15101            | IRISH BEACH | DR  |
| 132-020-07-00 | \$ 269.51 | 14840            | NAVARRO | WAY | 132-040-11-00 | \$ 102.42 | 15075            | IRISH BEACH | DR  |
| 132-020-08-00 | \$ 269.51 | 14850            | NAVARRO | WAY | 132-040-12-00 | \$ 102.42 | 15051            | IRISH BEACH | DR  |
| 132-020-09-00 | \$ 269.51 | 14791            | NAVARRO | WAY | 132-040-13-00 | \$ 102.42 | 15025            | NAVARRO     | WAY |
| 132-020-10-00 | \$ 269.51 | 44000            | NAVARRO | WAY | 132-040-14-00 | \$ 269.51 | 15001            | NAVARRO     | WAY |
| 132-020-11-00 | \$ 269.51 | 14801            | NAVARRO | WAY | 132-040-15-00 | \$ 269.51 | 14981            | NAVARRO     | WAY |
| 132-020-12-00 | \$ 269.51 | 14800            | HWY 1   |     | 132-040-16-00 | \$ 269.51 | 14961            | NAVARRO     | WAY |
| 132-020-13-00 | \$ 102.42 | 14821            | NAVARRO | WAY | 132-040-17-00 | \$ 269.51 | 14941            | NAVARRO     | WAY |
| 132-020-14-00 | \$ 269.51 | 14820            | HWY 1   |     | 132-040-20-00 | \$ 102.42 | 44101            | GARCIA      | CT  |
| 132-020-15-00 | \$ 269.51 | 14841            | NAVARRO | WAY | 132-040-21-00 | \$ 269.51 | 44151            | GARCIA      | CT  |
| 132-020-16-00 | \$ 102.42 | 14850            | HWY 1   |     | 132-040-22-00 | \$ 102.42 | 15000            | GARCIA      | CT  |
| 132-020-17-00 | \$ 269.51 | 14851            | NAVARRO | WAY | 132-040-23-00 | \$ 269.51 | 15020            | HWY 1       |     |
| 132-020-18-00 | \$ 269.51 | 14810            | HWY 1   |     | 132-040-24-00 | \$ 269.51 | 15040            | HWY 1       |     |
| 132-020-19-00 | \$ 102.42 | 14854            | NAVARRO | WAY | 132-040-25-00 | \$ 102.42 | 15060            | HWY 1       |     |
| 132-020-20-00 | \$ 102.42 | 14796            | NAVARRO | WAY | 132-040-26-00 | \$ 269.51 | 44070            | GARCIA      | CT  |
| 132-030-01-00 | \$ 269.51 | 14860            | NAVARRO | WAY | 132-040-27-00 | \$ 102.42 | 44100            | GARCIA      | CT  |
| 132-030-02-00 | \$ 269.51 | 14870            | NAVARRO | WAY | 132-050-01-00 | \$ 269.51 | 15120            | IRISH BEACH | DR  |
| 132-030-03-00 | \$ 269.51 | 14880            | NAVARRO | WAY | 132-050-02-00 | \$ 269.51 | 15150            | IRISH BEACH | DR  |
| 132-030-04-00 | \$ 269.51 | 14900            | NAVARRO | WAY | 132-050-03-00 | \$ 102.42 | 15170            | IRISH BEACH | DR  |
| 132-030-05-00 | \$ 102.42 | 14920            | NAVARRO | WAY | 132-050-17-00 | \$ 269.51 | 15220            | IRISH BEACH | DR  |
| 132-030-06-00 | \$ 269.51 | 44070            | NOYO    | WAY | 132-050-06-00 | \$ 269.51 | 15230            | IRISH BEACH | DR  |
| 132-030-07-00 | \$ 269.51 | 14871            | NAVARRO | WAY | 132-050-07-00 | \$ 269.51 | 15121            | IRISH BEACH | DR  |

| Parcel        | Total     | Property Address |               |     |
|---------------|-----------|------------------|---------------|-----|
| 132-050-08-00 | \$ 269.51 | 15141            | IRISH BEACH   | DR  |
| 132-050-09-00 | \$ 269.51 | 15161            | IRISH BEACH   | DR  |
| 132-050-10-00 | \$ 102.42 | 15181            | IRISH BEACH   | DR  |
| 132-050-11-00 | \$ 102.42 | 15201            | IRISH BEACH   | DR  |
| 132-050-12-00 | \$ 102.42 | 15200            | HWY 1         |     |
| 132-050-13-00 | \$ 269.51 | 15225            | IRISH BEACH   | DR  |
| 132-050-14-00 | \$ 102.42 | 15240            | HWY 1         |     |
| 132-050-15-00 | \$ 269.51 | 15251            | IRISH BEACH   | DR  |
| 132-050-16-00 | \$ 102.42 | 15275            | IRISH BEACH   | DR  |
| 132-060-01-00 | \$ 269.51 | 15360            | IRISH BEACH   | DR  |
| 132-060-02-00 | \$ 269.51 | 15300            | IRISH BEACH   | DR  |
| 132-060-03-00 | \$ 102.42 | 15400            | HWY 1         |     |
| 132-060-04-00 | \$ 269.51 | 15280            | IRISH BEACH   | DR  |
| 132-060-05-00 | \$ 269.51 | 15270            | IRISH BEACH   | DR  |
| 132-060-06-00 | \$ 269.51 | 15260            | IRISH BEACH   | DR  |
| 132-060-07-00 | \$ 269.51 | 15250            | IRISH BEACH   | DR  |
| 132-060-08-00 | \$ 269.51 | 15240            | IRISH BEACH   | DR  |
| 132-060-09-00 | \$ 269.51 | 15330            | IRISH BEACH   | DR  |
| 132-071-03-00 | \$ 269.51 | 14760            | CYPRESS POINT | RD  |
| 132-071-04-00 | \$ 269.51 | 14750            | CYPRESS POINT | RD  |
| 132-071-05-00 | \$ 102.42 | 14740            | CYPRESS POINT | RD  |
| 132-071-06-00 | \$ 102.42 | 14720            | CYPRESS POINT | RD  |
| 132-071-07-00 | \$ 269.51 | 14700            | CYPRESS POINT | RD  |
| 132-071-08-00 | \$ 269.51 | 14680            | CYPRESS POINT | RD  |
| 132-071-09-00 | \$ 269.51 | 14660            | CYPRESS POINT | RD  |
| 132-071-10-00 | \$ 269.51 | 14640            | CYPRESS POINT | RD  |
| 132-071-11-00 | \$ 269.51 | 14770            | CYPRESS POINT | RD  |
| 132-072-01-00 | \$ 102.42 | 14620            | CYPRESS POINT | RD  |
| 132-072-02-00 | \$ 102.42 | 14610            | CYPRESS POINT | RD  |
| 132-072-03-00 | \$ 269.51 | 14600            | CYPRESS POINT | RD  |
| 132-072-04-00 | \$ 269.51 | 14570            | CYPRESS POINT | RD  |
| 132-072-05-00 | \$ 102.42 | 14560            | CYPRESS POINT | RD  |
| 132-072-06-00 | \$ 102.42 | 43760            | SEA CYPRESS   | DR  |
| 132-072-07-00 | \$ 102.42 | 43730            | SEA CYPRESS   | DR  |
| 132-072-08-00 | \$ 269.51 | 43800            | ALTA MESA     | RD  |
| 132-072-09-00 | \$ 269.51 | 43750            | ALTA MESA     | RD  |
| 132-073-01-00 | \$ 269.51 | 14771            | CYPRESS POINT | RD  |
| 132-073-02-00 | \$ 269.51 | 14765            | CYPRESS POINT | RD  |
| 132-073-03-00 | \$ 102.42 | 14735            | CYPRESS POINT | RD  |
| 132-073-04-00 | \$ 269.51 | 14655            | CYPRESS POINT | RD  |
| 132-073-05-00 | \$ 269.51 | 14601            | CYPRESS POINT | RD  |
| 132-073-06-00 | \$ 269.51 | 14565            | CYPRESS POINT | RD  |
| 132-073-07-00 | \$ 269.51 | 14555            | CYPRESS POINT | RD  |
| 132-073-08-00 | \$ 102.42 | 14781            | CYPRESS       | CIR |
| 132-073-09-00 | \$ 102.42 | 14771            | CYPRESS       | CIR |

| Parcel        | Total     | Property Address |              |      |
|---------------|-----------|------------------|--------------|------|
| 132-073-10-00 | \$ 102.42 | 14770            | CYPRESS      | CIR  |
| 132-073-11-00 | \$ 269.51 | 14780            | CYPRESS      | CIR  |
| 132-074-01-00 | \$ 269.51 | 43981            | SEA CYPRESS  | DR   |
| 132-074-02-00 | \$ 102.42 | 43961            | SEA CYPRESS  | DR   |
| 132-074-03-00 | \$ 102.42 | 43941            | SEA CYPRESS  | DR   |
| 132-074-04-00 | \$ 102.42 | 43921            | SEA CYPRESS  | DR   |
| 132-074-05-00 | \$ 269.51 | 43901            | SEA CYPRESS  | DR   |
| 132-074-06-00 | \$ 269.51 | 43851            | SEA CYPRESS  | DR   |
| 132-074-07-00 | \$ 269.51 | 43781            | CYPRESS      | PKWY |
| 132-074-08-00 | \$ 269.51 | 43741            | SEA CYPRESS  | DR   |
| 132-074-09-00 | \$ 102.42 | 43771            | SEA CYPRESS  | DR   |
| 132-074-10-00 | \$ 269.51 | 43801            | SEA CYPRESS  | DR   |
| 132-074-11-00 | \$ 102.42 | 43750            | CYPRESS      | PKWY |
| 132-074-12-00 | \$ 102.42 | 43720            | CYPRESS      | PKWY |
| 132-074-13-00 | \$ 269.51 | 43700            | CYPRESS      | PKWY |
| 132-074-14-00 | \$ 102.42 | 43670            | CYPRESS      | PKWY |
| 132-080-01-00 | \$ 269.51 | 43751            | ALTA MESA    | RD   |
| 132-080-02-00 | \$ 102.42 | 43680            | SEA CYPRESS  | DR   |
| 132-080-03-00 | \$ 102.42 | 43670            | SEA CYPRESS  | DR   |
| 132-080-04-00 | \$ 102.42 | 43660            | SEA CYPRESS  | DR   |
| 132-080-05-00 | \$ 102.42 | 43650            | SEA CYPRESS  | DR   |
| 132-080-06-00 | \$ 102.42 | 43640            | SEA CYPRESS  | DR   |
| 132-080-07-00 | \$ 269.51 | 43620            | SEA CYPRESS  | DR   |
| 132-080-08-00 | \$ 102.42 | 43610            | SEA CYPRESS  | DR   |
| 132-080-10-00 | \$ 102.42 | 43701            | SEA CYPRESS  | DR   |
| 132-080-11-00 | \$ 269.51 | 43651            | SEA CYPRESS  | DR   |
| 132-080-12-00 | \$ 102.42 | 43625            | SEA CYPRESS  | DR   |
| 132-080-13-00 | \$ 102.42 | 43601            | SEA CYPRESS  | DR   |
| 132-080-14-00 | \$ 102.42 | 43620            | CYPRESS      | PKWY |
| 132-080-15-00 | \$ 102.42 | 43650            | CYPRESS      | PKWY |
| 132-090-01-00 | \$ 102.42 | 43580            | SEA CYPRESS  | DR   |
| 132-090-02-00 | \$ 102.42 | 43560            | SEA CYPRESS  | DR   |
| 132-090-03-00 | \$ 102.42 | 43575            | SEA CYPRESS  | DR   |
| 132-090-04-00 | \$ 102.42 | 43601            | CYPRESS      | PKWY |
| 132-090-05-00 | \$ 102.42 | 43621            | CYPRESS      | PKWY |
| 132-090-06-00 | \$ 269.51 | 43641            | CYPRESS      | PKWY |
| 132-090-07-00 | \$ 269.51 | 43661            | CYPRESS      | PKWY |
| 132-090-08-00 | \$ 102.42 | 43681            | CYPRESS      | PKWY |
| 132-090-09-00 | \$ 102.42 | 43701            | CYPRESS      | PKWY |
| 132-090-10-00 | \$ 102.42 | 43711            | CYPRESS      | PKWY |
| 132-090-11-00 | \$ 102.42 | 43725            | CYPRESS      | PKWY |
| 132-090-12-00 | \$ 269.51 | 43751            | CYPRESS      | PKWY |
| 132-090-13-00 | \$ 102.42 | 43775            | CYPRESS      | PKWY |
| 132-100-01-00 | \$ 269.51 | 43601            | ACQUISTAPACE | RD   |
| 132-100-11-00 | \$ 102.42 | 44660            | POMO LAKE    | DR   |

| Parcel        | Total     | Property Address |              |     |
|---------------|-----------|------------------|--------------|-----|
| 132-100-12-00 | \$ 269.51 | 44650            | POMO LAKE    | DR  |
| 132-100-13-00 | \$ 102.42 | 44640            | POMO LAKE    | DR  |
| 132-100-14-00 | \$ 102.42 | 44620            | POMO LAKE    | DR  |
| 132-100-15-00 | \$ 102.42 | 43831            | ACQUISTAPACE | RD  |
| 132-100-16-00 | \$ 102.42 | 43811            | ACQUISTAPACE | RD  |
| 132-100-17-00 | \$ 102.42 | 43791            | ACQUISTAPACE | RD  |
| 132-100-18-00 | \$ 102.42 | 43781            | ACQUISTAPACE | RD  |
| 132-100-19-00 | \$ 102.42 | 43551            | SEA CYPRESS  | DR  |
| 132-100-20-00 | \$ 102.42 | 43541            | SEA CYPRESS  | DR  |
| 132-100-21-00 | \$ 102.42 | 43511            | SEA CYPRESS  | DR  |
| 132-100-22-00 | \$ 102.42 | 43491            | SEA CYPRESS  | DR  |
| 132-100-23-00 | \$ 102.42 | 43481            | SEA CYPRESS  | DR  |
| 132-100-24-00 | \$ 102.42 | 43471            | SEA CYPRESS  | DR  |
| 132-100-25-00 | \$ 102.42 | 43470            | SEA CYPRESS  | DR  |
| 132-100-26-00 | \$ 102.42 | 43480            | SEA CYPRESS  | DR  |
| 132-100-27-00 | \$ 102.42 | 43490            | SEA CYPRESS  | DR  |
| 132-100-28-00 | \$ 102.42 | 43500            | SEA CYPRESS  | DR  |
| 132-100-29-00 | \$ 102.42 | 43510            | SEA CYPRESS  | DR  |
| 132-100-30-00 | \$ 269.51 | 43540            | SEA CYPRESS  | DR  |
| 132-100-31-00 | \$ 102.42 | 43550            | SEA CYPRESS  | DR  |
| 132-100-32-00 | \$ 102.42 | 44480            | OROREYS      | PL  |
| 132-100-33-00 | \$ 102.42 | 44485            | OROREYS      | PL  |
| 132-100-35-00 | \$ 102.42 | 43731            | ACQUISTAPACE | RD  |
| 132-110-01-00 | \$ 269.51 | 43951            | MALLO PASS   | CT  |
| 132-110-02-00 | \$ 102.42 | 43925            | MALLO PASS   | CT  |
| 132-110-03-00 | \$ 102.42 | 3901             | MALLO PASS   | CT  |
| 132-110-04-00 | \$ 102.42 | 15050            | MALLO PASS   | DR  |
| 132-110-05-00 | \$ 102.42 | 43950            | MALLO PASS   | CT  |
| 132-110-06-00 | \$ 269.51 | 15000            | MALLO PASS   | DR  |
| 132-110-07-00 | \$ 269.51 | 14970            | MALLO PASS   | DR  |
| 132-110-08-00 | \$ 269.51 | 14950            | MALLO PASS   | DR  |
| 132-110-09-00 | \$ 269.51 | 14920            | MALLO PASS   | DR  |
| 132-110-10-00 | \$ 269.51 | 14900            | MALLO PASS   | DR  |
| 132-110-11-00 | \$ 269.51 | 14901            | MALLO PASS   | DR  |
| 132-110-12-00 | \$ 102.42 | 14925            | MALLO PASS   | DR  |
| 132-110-13-00 | \$ 269.51 | 14951            | MALLO PASS   | DR  |
| 132-110-14-00 | \$ 269.51 | 43850            | ACQUISTAPACE | RD  |
| 132-110-15-00 | \$ 102.42 | 43800            | ACQUISTAPACE | RD  |
| 132-110-16-00 | \$ 102.42 | 14950            | EUCALYPTUS   | WAY |
| 132-110-17-00 | \$ 102.42 | 14920            | EUCALYPTUS   | WAY |
| 132-110-18-00 | \$ 102.42 | 14900            | EUCALYPTUS   | WAY |
| 132-110-19-00 | \$ 102.42 | 14901            | EUCALYPTUS   | WAY |
| 132-110-20-00 | \$ 102.42 | 14925            | EUCALYPTUS   | WAY |
| 132-110-21-00 | \$ 102.42 | 14951            | EUCALYPTUS   | WAY |
| 132-110-22-00 | \$ 102.42 | 14975            | EUCALYPTUS   | WAY |

| Parcel        | Total     | Property Address |              |     |
|---------------|-----------|------------------|--------------|-----|
| 132-110-23-00 | \$ 269.51 | 43851            | ACQUISTAPACE | RD  |
| 132-110-24-00 | \$ 269.51 | 15031            | MALLO PASS   | DR  |
| 132-110-25-00 | \$ 269.51 | 15061            | MALLO PASS   | DR  |
| 132-110-26-00 | \$ 102.42 | 15101            | MALLO PASS   | DR  |
| 132-110-27-00 | \$ 269.51 | 15125            | MALLO PASS   | DR  |
| 132-120-01-00 | \$ 269.51 | 44981            | POMO LAKE    | DR  |
| 132-120-02-00 | \$ 269.51 | 44961            | ARENA        | CIR |
| 132-120-03-00 | \$ 102.42 | 44951            | ARENA        | CIR |
| 132-120-04-00 | \$ 269.51 | 44941            | ARENA        | CIR |
| 132-120-05-00 | \$ 102.42 | 44921            | ARENA        | CIR |
| 132-120-06-00 | \$ 269.51 | 44901            | ARENA        | CIR |
| 132-120-07-00 | \$ 269.51 | 44881            | ARENA        | CIR |
| 132-120-08-00 | \$ 269.51 | 44861            | ARENA        | CIR |
| 132-120-09-00 | \$ 269.51 | 44851            | ARENA        | CIR |
| 132-120-10-00 | \$ 102.42 | 44841            | ARENA        | CIR |
| 132-120-11-00 | \$ 102.42 | 44821            | ARENA        | CIR |
| 132-120-12-00 | \$ 269.51 | 44801            | POMO LAKE    | DR  |
| 132-120-13-00 | \$ 102.42 | 44781            | POMO LAKE    | DR  |
| 132-120-14-00 | \$ 102.42 | 44761            | POMO LAKE    | DR  |
| 132-120-15-00 | \$ 269.51 | 44741            | POMO LAKE    | DR  |
| 132-120-16-00 | \$ 102.42 | 44721            | POMO LAKE    | DR  |
| 132-120-17-00 | \$ 102.42 | 44701            | POMO LAKE    | DR  |
| 132-120-18-00 | \$ 102.42 | 44681            | POMO LAKE    | DR  |
| 132-120-19-00 | \$ 269.51 | 44821            | POMO LAKE    | DR  |
| 132-120-20-00 | \$ 102.42 | 44830            | ARENA        | CIR |
| 132-120-21-00 | \$ 269.51 | 44860            | ARENA        | CIR |
| 132-120-22-00 | \$ 102.42 | 44900            | ARENA        | CIR |
| 132-120-23-00 | \$ 269.51 | 44920            | ARENA        | CIR |
| 132-120-24-00 | \$ 269.51 | 44940            | ARENA        | CIR |
| 132-120-25-00 | \$ 269.51 | 44961            | POMO LAKE    | DR  |
| 132-120-26-00 | \$ 102.42 | 44901            | POMO LAKE    | DR  |
| 132-120-27-00 | \$ 102.42 | 15220            | ARENA        | CT  |
| 132-120-28-00 | \$ 269.51 | 15250            | ARENA        | CT  |
| 132-120-29-00 | \$ 269.51 | 15225            | ARENA        | CT  |
| 132-120-30-00 | \$ 102.42 | 44851            | POMO LAKE    | DR  |
| 132-120-31-00 | \$ 102.42 | 44900            | POMO LAKE    | DR  |
| 132-120-32-00 | \$ 269.51 | 44920            | POMO LAKE    | DR  |
| 132-120-33-00 | \$ 102.42 | 44940            | POMO LAKE    | DR  |
| 132-120-34-00 | \$ 269.51 | 44960            | POMO LAKE    | DR  |
| 132-120-35-00 | \$ 269.51 | 44980            | POMO LAKE    | DR  |
| 132-120-36-00 | \$ 102.42 | 15151            | MALLO PASS   | DR  |
| 132-120-37-00 | \$ 102.42 | 15175            | MALLO PASS   | DR  |
| 132-120-38-00 | \$ 269.51 | 44850            | POMO LAKE    | DR  |
| 132-120-39-00 | \$ 102.42 | 44800            | POMO LAKE    | DR  |
| 132-130-01-00 | \$ 269.51 | 44661            | POMO LAKE    | DR  |

| Parcel        | Total     | Property Address |             |     | Parcel        | Total     | Property Address |             |     |
|---------------|-----------|------------------|-------------|-----|---------------|-----------|------------------|-------------|-----|
| 132-130-02-00 | \$ 102.42 | 44651            | POMO LAKE   | DR  | 132-150-12-00 | \$ 269.51 | 15691            | FOREST VIEW | RD  |
| 132-130-03-00 | \$ 269.51 | 44641            | POMO LAKE   | DR  | 132-150-13-00 | \$ 269.51 | 15687            | FOREST VIEW | RD  |
| 132-130-04-00 | \$ 269.51 | 44621            | POMO LAKE   | DR  | 132-150-14-00 | \$ 102.42 | 15689            | FOREST VIEW | RD  |
| 132-130-05-00 | \$ 102.42 | 15731            | FOREST VIEW | RD  | 132-150-15-00 | \$ 269.51 | 15697            | FOREST VIEW | RD  |
| 132-130-06-00 | \$ 269.51 | 15741            | FOREST VIEW | RD  | 132-150-16-00 | \$ 269.51 | 15701            | FOREST VIEW | RD  |
| 132-130-07-00 | \$ 102.42 | 15751            | FOREST VIEW | RD  | 132-150-19-00 | \$ 269.51 | 15600            | FOREST VIEW | RD  |
| 132-130-08-00 | \$ 269.51 | 15761            | FOREST VIEW | RD  | 132-150-20-00 | \$ 102.42 | 15620            | FOREST VIEW | RD  |
| 132-130-09-00 | \$ 102.42 | 15761            | FOREST VIEW | RD  | 132-150-21-00 | \$ 269.51 | 15640            | FOREST VIEW | RD  |
| 132-130-10-00 | \$ 102.42 | 15801            | FOREST VIEW | RD  | 132-150-22-00 | \$ 269.51 | 15700            | FOREST VIEW | RD  |
| 132-141-02-00 | \$ 269.51 | 15871            | FOREST VIEW | RD  | 132-150-23-00 | \$ 102.42 | 15720            | FOREST VIEW | RD  |
| 132-141-03-00 | \$ 269.51 | 15901            | FOREST VIEW | RD  | 132-150-24-00 | \$ 269.51 | 15740            | FOREST VIEW | RD  |
| 132-141-04-00 | \$ 269.51 | 15921            | FOREST VIEW | RD  | 132-150-25-00 | \$ 102.42 | 15760            | FOREST VIEW | RD  |
| 132-141-05-00 | \$ 102.42 | 15931            | FOREST VIEW | RD  | 132-150-26-00 | \$ 269.51 | 15683            | FOREST VIEW | RD  |
| 132-141-06-00 | \$ 102.42 | 15941            | FOREST VIEW | RD  | 132-150-27-00 | \$ 269.51 | 15721            | FOREST VIEW | RD  |
| 132-141-07-00 | \$ 102.42 | 15961            | FOREST VIEW | RD  | 132-161-01-00 | \$ 102.42 | 15350            | FOREST VIEW | RD  |
| 132-141-08-00 | \$ 102.42 | 15971            | FOREST VIEW | RD  | 132-161-02-00 | \$ 269.51 | 15370            | FOREST VIEW | RD  |
| 132-141-09-00 | \$ 102.42 | 44451            | POMO LAKE   | DR  | 132-161-03-00 | \$ 102.42 | 15400            | FOREST VIEW | RD  |
| 132-141-11-00 | \$ 269.51 | 15851            | FOREST VIEW | RD  | 132-161-04-00 | \$ 102.42 | 15420            | FOREST VIEW | RD  |
| 132-142-01-00 | \$ 102.42 | 44381            | POMO LAKE   | CIR | 132-161-05-00 | \$ 102.42 | 15450            | FOREST VIEW | RD  |
| 132-142-02-00 | \$ 102.42 | 44361            | POMO LAKE   | CIR | 132-161-06-00 | \$ 269.51 | 15470            | FOREST VIEW | RD  |
| 132-142-03-00 | \$ 269.51 | 44341            | POMO LAKE   | CIR | 132-161-07-00 | \$ 102.42 | 15500            | FOREST VIEW | RD  |
| 132-142-04-00 | \$ 102.42 | 44321            | POMO LAKE   | CIR | 132-161-08-00 | \$ 269.51 | 15520            | FOREST VIEW | RD  |
| 132-142-05-00 | \$ 102.42 | 44301            | POMO LAKE   | CIR | 132-161-09-00 | \$ 269.51 | 15550            | FOREST VIEW | RD  |
| 132-142-06-00 | \$ 269.51 | 15225            | FOREST VIEW | RD  | 132-161-10-00 | \$ 269.51 | 15570            | FOREST VIEW | RD  |
| 132-142-07-00 | \$ 102.42 | 15251            | FOREST VIEW | RD  | 132-161-11-00 | \$ 269.51 | 15780            | FOREST VIEW | CT  |
| 132-142-09-00 | \$ 102.42 |                  |             |     | 132-161-12-00 | \$ 102.42 | 15784            | FOREST VIEW | CT  |
| 132-142-10-00 | \$ 269.51 | 15300            | FOREST VIEW | RD  | 132-161-13-00 | \$ 102.42 | 15794            | FOREST VIEW | CT  |
| 132-142-11-00 | \$ 102.42 | 15320            | FOREST VIEW | RD  | 132-161-14-00 | \$ 102.42 | 15820            | FOREST VIEW | RD  |
| 132-142-12-00 | \$ 269.51 | 15700            | FOREST VIEW | CIR | 132-161-15-00 | \$ 102.42 | 15850            | FOREST VIEW | RD  |
| 132-142-13-00 | \$ 102.42 | 15920            | FOREST VIEW | RD  | 132-161-16-00 | \$ 102.42 | 15870            | FOREST VIEW | RD  |
| 132-142-14-00 | \$ 102.42 | 15930            | FOREST VIEW | RD  | 132-161-17-00 | \$ 269.51 | 15684            | FOREST VIEW | CIR |
| 132-142-15-00 | \$ 102.42 | 15940            | FOREST VIEW | RD  | 132-161-18-00 | \$ 102.42 | 15688            | FOREST VIEW | CIR |
| 132-142-16-00 | \$ 269.51 | 15960            | FOREST VIEW | RD  | 132-161-19-00 | \$ 102.42 | 15694            | FOREST VIEW | CIR |
| 132-142-17-00 | \$ 102.42 | 15301            | FOREST VIEW | RD  | 132-161-20-00 | \$ 102.42 | 15698            | FOREST VIEW | CIR |
| 132-150-01-00 | \$ 269.51 | 15601            | FOREST VIEW | RD  | 132-162-01-00 | \$ 102.42 | 15321            | FOREST VIEW | RD  |
| 132-150-02-00 | \$ 102.42 |                  |             |     | 132-162-02-00 | \$ 102.42 | 15341            | FOREST VIEW | RD  |
| 132-150-03-00 | \$ 269.51 | 15621            | FOREST VIEW | RD  | 132-162-03-00 | \$ 102.42 | 15361            | FOREST VIEW | RD  |
| 132-150-04-00 | \$ 269.51 | 15631            | FOREST VIEW | RD  | 132-162-04-00 | \$ 102.42 | 15381            | FOREST VIEW | RD  |
| 132-150-05-00 | \$ 102.42 |                  |             |     | 132-162-05-00 | \$ 102.42 | 15421            | FOREST VIEW | RD  |
| 132-150-06-00 | \$ 102.42 | 15641            | FOREST VIEW | RD  | 132-162-06-00 | \$ 102.42 | 15431            | FOREST VIEW | RD  |
| 132-150-07-00 | \$ 269.51 | 15645            | FOREST VIEW | RD  | 132-162-07-00 | \$ 269.51 | 15441            | FOREST VIEW | RD  |
| 132-150-08-00 | \$ 269.51 | 15651            | FOREST VIEW | RD  | 132-162-10-00 | \$ 269.51 | 15481            | FOREST VIEW | RD  |
| 132-150-09-00 | \$ 269.51 | 15661            | FOREST VIEW | RD  | 132-162-11-00 | \$ 102.42 | 15501            | FOREST VIEW | RD  |
| 132-150-10-00 | \$ 269.51 | 15671            | FOREST VIEW | RD  | 132-162-12-00 | \$ 102.42 | 15525            | FOREST VIEW | RD  |
| 132-150-11-00 | \$ 269.51 | 15685            | FOREST VIEW | RD  | 132-162-13-00 | \$ 269.51 | 15551            | FOREST VIEW | RD  |

| Parcel        | Total     | Property Address                |                |
|---------------|-----------|---------------------------------|----------------|
| 132-162-14-00 | \$ 269.51 | 15575                           | FOREST VIEW RD |
| 132-162-16-00 | \$ 269.51 | 15461                           | FOREST VIEW RD |
| 132-300-01-00 | \$ 269.51 | 44600                           | POMO LAKE DR   |
| 132-300-02-00 | \$ 102.42 | 44590                           | POMO LAKE DR   |
| 132-300-03-00 | \$ 102.42 | 44580                           | POMO LAKE DR   |
| 132-300-04-00 | \$ 102.42 | 44570                           | POMO LAKE DR   |
| 132-300-05-00 | \$ 269.51 | 44560                           | POMO LAKE DR   |
| 132-300-06-00 | \$ 269.51 | 44550                           | POMO LAKE DR   |
| 132-300-07-00 | \$ 269.51 | 44536                           | OROREYS PL     |
| 132-300-08-00 | \$ 102.42 | 44530                           | OROREYS PL     |
| 132-300-09-00 | \$ 269.51 | 44520                           | OROREYS PL     |
| 132-300-10-00 | \$ 102.42 | 44510                           | OROREYS PL     |
| 132-300-12-00 | \$ 269.51 | 44501                           | OROREYS PL     |
| 132-300-13-00 | \$ 269.51 | 44465                           | OROREYS ROOST  |
| 132-300-14-00 | \$ 269.51 | 44280                           | OROREYS ROOST  |
| 132-300-15-00 | \$ 102.42 | 44290                           | OROREYS ROOST  |
| 132-300-16-00 | \$ 102.42 | 44300                           | OROREYS ROOST  |
| 132-300-17-00 | \$ 102.42 | 44310                           | OROREYS ROOST  |
| 132-300-18-00 | \$ 102.42 | 44320                           | OROREYS ROOST  |
| 132-300-20-00 | \$ 269.51 | 44340                           | OROREYS ROOST  |
| 132-300-22-00 | \$ 102.42 | 44360                           | OROREYS ROOST  |
| 132-300-23-00 | \$ 269.51 | 44370                           | OROREYS ROOST  |
| 132-300-24-00 | \$ 102.42 | 44380                           | OROREYS ROOST  |
| 132-300-25-00 | \$ 102.42 | 44390                           | OROREYS ROOST  |
| 132-300-26-00 | \$ 269.51 | 44400                           | OROREYS ROOST  |
| 132-300-27-00 | \$ 102.42 | 44410                           | OROREYS ROOST  |
| 132-300-28-00 | \$ 269.51 | 44420                           | OROREYS ROOST  |
| 132-300-29-00 | \$ 102.42 | 44430                           | OROREYS ROOST  |
| 132-300-30-00 | \$ 269.51 | 44440                           | OROREYS ROOST  |
| 132-300-31-00 | \$ 102.42 | 44535                           | OROREYS PL     |
| 132-300-32-00 | \$ 102.42 | 44460                           | OROREYS ROOST  |
| 132-300-33-00 | \$ 269.51 | 44421                           | OROREYS ROOST  |
| 132-300-34-00 | \$ 269.51 | 44301                           | OROREYS ROOST  |
| 132-300-35-00 | \$ 102.42 | 44341                           | OROREYS ROOST  |
| 132-300-36-00 | \$ 102.42 | 44361                           | OROREYS ROOST  |
| 132-300-37-00 | \$ 102.42 | 44381                           | OROREYS ROOST  |
| 132-300-38-00 | \$ 102.42 | 44401                           | OROREYS ROOST  |
| 132-300-39-00 | \$ 269.51 | 44500                           | OROREYS PL     |
| 132-310-01-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-310-02-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-310-03-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-310-04-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-310-15-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-310-16-00 | \$ 269.51 | 43501                           | HILLCREST DR   |
| 132-320-01-00 | \$ 102.42 | 43681                           | ALTA MESA RD   |
| 132-320-02-00 | \$ 102.42 | LOT 2 OF IRISH BEACH SUB UNIT 9 |                |

| Parcel        | Total     | Property Address |                |
|---------------|-----------|------------------|----------------|
| 132-320-03-00 | \$ 102.42 | 43641            | ALTA MESA RD   |
| 132-320-05-00 | \$ 102.42 |                  |                |
| 132-320-06-00 | \$ 102.42 |                  |                |
| 132-320-07-00 | \$ 102.42 |                  |                |
| 132-320-08-00 | \$ 102.42 |                  |                |
| 132-320-10-00 | \$ 102.42 |                  |                |
| 132-320-11-00 | \$ 102.42 |                  |                |
| 132-320-12-00 | \$ 102.42 |                  |                |
| 132-320-13-00 | \$ 269.51 | 43491            | ALTA MESA RD   |
| 132-320-14-00 | \$ 102.42 | 43471            | ALTA MESA RD   |
| 132-320-15-00 | \$ 102.42 |                  |                |
| 132-320-16-00 | \$ 102.42 |                  |                |
| 132-320-17-00 | \$ 102.42 |                  |                |
| 132-320-18-00 | \$ 102.42 |                  |                |
| 132-320-19-00 | \$ 102.42 |                  |                |
| 132-320-20-00 | \$ 102.42 |                  |                |
| 132-320-21-00 | \$ 102.42 |                  |                |
| 132-320-22-00 | \$ 269.51 | 14000            | ALTA MESA CT   |
| 132-320-23-00 | \$ 102.42 |                  |                |
| 132-320-24-00 | \$ 102.42 |                  |                |
| 132-320-25-00 | \$ 102.42 |                  |                |
| 132-320-26-00 | \$ 102.42 |                  |                |
| 132-320-27-00 | \$ 102.42 |                  |                |
| 132-320-28-00 | \$ 102.42 | 43370            | ALTA MESA RD   |
| 132-320-29-00 | \$ 102.42 |                  |                |
| 132-320-30-00 | \$ 102.42 |                  |                |
| 132-320-31-00 | \$ 102.42 |                  |                |
| 132-320-32-00 | \$ 102.42 |                  |                |
| 132-320-33-00 | \$ 102.42 |                  |                |
| 132-320-34-00 | \$ 102.42 |                  |                |
| 132-320-35-00 | \$ 102.42 |                  |                |
| 132-320-36-00 | \$ 102.42 |                  |                |
| 132-320-37-00 | \$ 102.42 |                  |                |
| 132-320-38-00 | \$ 102.42 |                  |                |
| 132-320-39-00 | \$ 102.42 |                  |                |
| 132-320-40-00 | \$ 269.51 | 43600            | ALTA MESA RD   |
| 132-320-41-00 | \$ 102.42 |                  |                |
| 132-320-42-00 | \$ 102.42 |                  |                |
| 132-320-43-00 | \$ 102.42 | 43586            | SEA CYPRESS RD |
| 132-320-44-00 | \$ 102.42 |                  |                |
| 132-320-45-00 | \$ 102.42 |                  |                |
| 132-320-46-00 | \$ 102.42 |                  |                |
| 132-320-47-00 | \$ 102.42 | 44350            | OROREYS ROOST  |
| 132-320-48-00 | \$ 102.42 | 44330            | OROREYS ROOST  |
| 132-320-49-00 | \$ 269.51 | 43600            | SEA CYPRESS DR |
|               |           |                  |                |

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

**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                         |              |              |       |         |        |         |
| 501.410 Equip and Supplies for Maint and Repair        | 13,500.00    | 5,000.00     |       |         |        |         |
| 501.420 Outsourced Activities                          | 11,500.00    | 20,000.00    |       |         |        |         |
| Total for 501.400 Maintenance and Repair               | \$25,000.00  | \$25,000.00  |       |         |        |         |
| 501.500 Purchased Power                                | 7,000.00     | 7,500.00     |       |         |        |         |
| 501.600 Telephone/Internet for Operations              | 1,800.00     | 1,250.00     |       |         |        |         |
| 501.700 Customer Accounts                              |              | 0            |       |         |        |         |
| 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                |              |              |       |         |        |         |
| 562.010 Office Maint & Supplies                        | 1,000.00     | 1,000.00     |       |         |        |         |
| 562.020 Administrative Services                        | 1,500.00     | 1,500.00     |       |         |        |         |
| 562.040 Postage & Box rental                           | 750.00       | 500.00       |       |         |        |         |
| 562.050 Software                                       | 7,000.00     | 5,500.00     |       |         |        |         |
| 562.060 Licenses & Permits                             | 5,500.00     | 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       |       |         |        |         |
|                                                        |              |              |       |         | 298000 | 0.00    |

|                                              |    |           |    |           |
|----------------------------------------------|----|-----------|----|-----------|
| NET PROFIT / LOSS OPERATIONS                 | \$ | 35,742.00 | \$ | 34,947.00 |
| Net Profit Allocation to Fund reserve        | \$ | 35,742.00 |    |           |
| Targeted Operating Reserve Fund              | \$ | 74,500.00 | \$ | 71,513.25 |
| Targeted Equipment Reserve Fund              | \$ | 38,987.50 | \$ | 29,550.00 |
| Actual Operating Fund Reserve as of 06/30/26 |    |           | \$ | 32,665.68 |
| Actual Equipment Reserve Fund as of 06/30/26 |    |           | \$ | 13,342.32 |

|                                                                      |                     |               |
|----------------------------------------------------------------------|---------------------|---------------|
| 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          |
| <b>Total for 492,010 Investment Income Restricted</b>                | <b>\$7,700.00</b>   | <b>\$0.00</b> |
| 493,000 Taxes and Assessments                                        |                     |               |
| 493,350 Property Assessment-Current                                  |                     |               |
| 493,351 >40 Yr Assets Cap Replace Res                                | 34,157.00           | 0.00          |
| <b>Total for 493,350 Property Assessment-Current</b>                 | <b>\$34,157.00</b>  | <b>\$0.00</b> |
| 493,355 2024 Upgrade & Sustainability                                | 89,353.00           | 0.00          |
| <b>Total for 493,000 Taxes and Assessments</b>                       | <b>\$123,510.00</b> | <b>\$0.00</b> |
| 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        |
| <b>Total for 490.000 Non-Operating Revenues</b>                     | <b>\$131,210.00</b>    | <b>\$0.00</b> |
| 590.000 Non-Operating Expenses                                      |                        |               |
| 595.200 Mendo Collection Fee - Assessments                          | 2,470.20               | 0.00          |
| <b>Total for 590.000 Non-Operating Expenses</b>                     | <b>\$2,470.20</b>      | <b>\$0.00</b> |
| 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          |
| <b>Total for 594.130 &gt;40 Year</b>                                | <b>\$155,334.00</b>    | <b>\$0.00</b> |
| <b>Total for 594.100 Restricted Assets Projects</b>                 | <b>\$155,334.00</b>    | <b>\$0.00</b> |
| 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              |               |
| <b>Total for 594.400 2024 Upgrade &amp; Sustainability Projects</b> | <b>\$266,936.00</b>    | <b>\$0.00</b> |
| <b>Total expenses related to Assessment funds</b>                   | <b>\$424,740.20</b>    | <b>\$0.00</b> |
| <b>NET INCREASE OR (DECREASE) IN ASSESSMENT FUNDS</b>               | <b>\$ (293,530.20)</b> | <b>\$ -</b>   |

~~~~~  
**NEW BUSINESS: B. DISCUSSION AND OR ACTION: CONSIDER RESOLUTION NO. 2026-11**  
 ~~~~~

**RESOLUTION NO. 2026 - 11**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT DOCUMENTING THE DECISION TO RESCIND RESOLUTION 1995-01 – UPDATING AND ESTABLISHING ADMINISTRATIVE FEES FOR PAYMENTS THAT ARE RETURNED OR DECLINED BY FINANCIAL INSTITUTIONS, AND COSTS FOR FILING CERTIFICATES OF DELINQUENCY & LIENS.**

WHEREAS the Irish Beach Water District is charged fees when customer's payment is returned for insufficient funds, or declined for credit card or Automated Clearing House debit (ACH) processing; and

WHEREAS the District currently has no policy in effect to defray the fees charged when a customer fails to make payment and the parcel is subject to the Mendocino County Low Value Exemption to collection of property taxes.

NOW, THEREFORE, BE IT RESOLVED by the Directors of the Irish Beach Water District, Mendocino County, California that until further resolution by the Board, the following fees will be charged:

| <b>Returned Checks - Non-sufficient Funds</b> |             | <b>Declined AHC or Credit Card - Online Payments</b> |             | <b>Certification of Delinquency &amp; Lien</b> |              |
|-----------------------------------------------|-------------|------------------------------------------------------|-------------|------------------------------------------------|--------------|
| RCU returned deposit fee                      | \$15        | iCG Forte declined ACH or CC fee                     | \$2         | Mendocino County Recording Fee                 | \$0          |
|                                               |             |                                                      |             | Mileage to County Recorder (108 miles)         | \$78         |
| Manager - 0.25 Hours                          | \$10        | Manager - 0.25 Hours                                 | \$10        |                                                |              |
| Benefits                                      | \$2         | Benefits                                             | \$2         | Manager - 3.5 Hours (includes filing in Ukiah) | \$146        |
| <b>Total Salary &amp; Benefits</b>            | <b>\$12</b> | <b>Total Salary &amp; Benefits</b>                   | <b>\$14</b> | Benefits                                       | \$29         |
|                                               |             |                                                      |             | <b>Total Salary &amp; Benefits</b>             | <b>\$175</b> |
| <b>Indirect Costs (overhead)</b>              | <b>\$2</b>  | <b>Indirect Costs (overhead)</b>                     | <b>\$2</b>  |                                                |              |
|                                               |             |                                                      |             | <b>Indirect Costs (overhead)</b>               | <b>\$25</b>  |
| <b>Total Returned Check Fee</b>               | <b>\$29</b> | <b>Total Declined Credit Card Fee</b>                | <b>\$19</b> |                                                |              |
|                                               |             |                                                      |             | <b>Total Delinquency Fee</b>                   | <b>\$278</b> |

AND BE IT FURTHER RESOLVED that the Board of Directors shall review the administrative fees annually in conjunction with the budget formulation process and revise the fee if necessary;

AND BE IT FURTHER RESOLVED that if any section, subsection, clause, phrases, or portion of this resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this resolution.

Upon the effective date of Resolution 2026 – 11, the following resolution will be obsolete:

- Resolution 89 – 7 (Establishing an Administrative Charge for Checks that Fail to Clear the Bank)

This resolution becomes effective 45 days after notification by posting on kiosks and the District website, IBWD.org, of the adoption of this resolution. Pursuant to Government Code section 53759, the District shall mail notice of such administrative fee increase to all landowners in the District that a 120-day statute of limitations period applies to legal challenges to any connection fee increases related to water service.

The foregoing Resolution No. 2026-11 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held August 1, 2026, by the following vote:

Ayes:  
Abstain:

Noes:  
Absent:

Dated: August 1, 2026

/s/ \_\_\_\_\_  
 Board President

~~~~~  
**NEW BUSINESS: C. DISCUSSION AND OR ACTION: CONSIDER RESOLUTION NO. 2026-13**  
~~~~~

**RESOLUTION NO. 2026 - 13**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT DOCUMENTING**  
**THE DECISION TO MODIFY RESOLUTION 2002-02 – ESTABLISHING A STANDARD PROCEDURE FOR**  
**PROCESSING OF DELINQUENT ACCOUNTS.**

WHEREAS, on March 9, 2002, the Irish Beach Water District Board of Directors adopted Resolution 2002-02, which established a standard procedure for processing delinquent accounts; and

WHEREAS, on May 12, 2007, the Irish Beach Water District Board of Directors adopted Resolution 2007-04, which modified the standard procedure for processing delinquent accounts in order to eliminate the 1.5% per month interest charged on delinquent balances due to limitations in the District’s billing system (RVS); and

WHEREAS, on July 11, 2025, the Irish Beach Water District adopted a new billing system which can accommodate a 10% late fee on past due current charges, as well as 1.5% interest charged per month on delinquent balances.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors modifies Resolution 2002-02 effective immediately.

Upon the effective date of Resolution 2026 – 13, the following resolution will be obsolete:

- Resolution 2007-04 (Modifying Charges for Delinquent Accounts).

This resolution becomes effective 45 days after notification by posting on kiosks and the District website, IBWD.org, of the adoption of this resolution. Pursuant to Government Code section 53759, the District shall mail notice of such administrative fee increase to all landowners in the District that a 120-day statute of limitations period applies to legal challenges to any connection fee increases related to water service.

The foregoing Resolution No. 2026-13 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held August 1, 2026, by the following vote:

Ayes:  
Abstain:

Noes:  
Absent:

Dated: August 1, 2026

/s/ \_\_\_\_\_  
Board President

Resolution # 2002-02  
Resolution of the Board of the Irish Beach Water District Establishing a  
Standard Procedure for Processing of Delinquent Accounts

WHEREAS, the Irish Beach Water District from time-to-time experiences delinquent water service accounts that are not paid by customers connected to the water system by the due date for such billings; and

WHEREAS, the Irish Beach Water District from time-to-time experiences difficulty collecting payment from customers of the water district, and

WHEREAS, the Irish Beach Water District resolves that all delinquent accounts will be consistently and fairly processed.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, after a duly noticed public meeting held on this date, hereby adopts the following procedure for the processing of Delinquent Accounts. This resolution supersedes Resolution 91-2 and provides direction for implementation of Resolutions 98-2 and 98-3.

- Accounts not paid within 30 days of billing will be considered delinquent and be assessed a penalty of 10% of water, standby, facility, assessment and other charges which are delinquent (Water Code 35470.5).
- ~~Accounts not paid within 60 days of billing will be assessed a 1 & 1/2% per month interest charge on any unpaid delinquent balances (Water Code 35470.5). Rescinded by Resolution 2007-4 on May 12, 2007.~~
- Accounts not paid within 30 days of billing will be assessed 3% per billing period (1.5% per month) interest charge on delinquent balances (Water Code 35470.5). Added by Resolution 2026-13 on August 1, 2026.
- Customers with accounts not paid within 90 days of billing will be given a 30-day notice of disconnection. Such notices shall indicate that water service for accounts over 120 days old will be turned off and unpaid balances are subject to being turned over to the County for collection on the County Tax rolls (see Resolution 98-2). Such notices shall be provided by registered mail.
- Water service will be turned off to customers with accounts not paid within 120 days of initial billing and that have been provided a 30-day disconnection notice. All applicable charges shall continue to be assessed and billed to disconnected accounts.
- Houses that have had water service disconnected because of account delinquency will be reported to the County Health and Safety Officer for appropriate action.
- Customers who tamper with IBWD turned off water connections (as indicated by meter readings) will be charged a \$75 tampering fine and the IBWD will secure or remove the water meter to prevent further tampering.
- Accounts not paid within 120 days of initial billing and that have been provided a 30-day disconnection notice are subject to being turned over to the County for collection as part of the Count Tax roll in accordance with the contract with the County (see Resolution 98-3).
- In a situation where an owner's account is delinquent, but the home is rented, and the tenant has maintained current water bills and is not delinquent, late penalties and interest charges shall be applied against the owner's overdue balances only. In such cases water service will not be disconnected, however such overdue accounts are subject to being turned over to the County for collection as part of the County Tax roll.
- In those situations where a tenant is responsible for payment of water bills, the Irish Beach Water District holds an owner ultimately responsible for payment of water bills. In cases where a tenant has become delinquent, all notices of late penalties, interest charges and disconnection, as outlined above, shall also be provided to the owner of the property.
- Prior to reconnection of any customer disconnected for delinquent charges, all past due charges (see above) must be paid, a ~~\$100~~ \$270 delinquent account reconnection fee must be paid, and a ~~\$200~~ \$556 (approximately 2 billing periods) security deposit must be paid. Security deposits shall be held by the District for a five-year period. If after

five years a customer pays all billings on time and the account is not allowed to become delinquent, the security deposit shall be applied as a credit against future bills. Amended by Resolution 2025-05 on March 8, 2025.

The foregoing Resolution No. 200202 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held March 9, 2002 by the following vote:

Ayes: Poling, Burmania, Frame, Whitaker, Wolfe

Noes: None

Abstain: None

Absent: None

March 9, 2002

Ronald E. Frame  
Ron Frame, Chairman

Stephen Whitaker  
Secretary to the Board

~~~~~  
**NEW BUSINESS: D. DISCUSSION AND OR ACTION: CONSIDER UPDATES TO DISTRICT POLICY 3005 – WATER SERVICE CONNECTIONS - TO INCORPORATE RESOLUTIONS 2026-11 AND 2026-13.**  
~~~~~

If the Board adopts Resolution 2026-11 and 2026-13, District Policy 3005 needs to be updated to incorporate the changes in fees. Included below is the portion of Policy 3005, which addresses customer responsibilities for timely payments. All changes are reflected in **blue** text; all other portions of the policy remain unchanged.

**3005.4 Fees for Service:**

**3005.4.1 Water Service Pricing:** During the last meeting of each fiscal year, the Board of Directors will determine whether rates recover the reasonable cost of water service, and amend the rates, if necessary.

**3005.4.2 Bills Due When Presented:** Meters will be read every two months, and a billing statement will be issued for the period covered by the meter reading. Bills and charges are due and payable within 30 days of the billing statement date. Failure to receive a bill does not relieve a customer of liability for payment.

**3005.4.2.1.** **Current** charges not paid in full by the billing due date are subject to a 10% late fee, which will be added to the subsequent billing statement. **Delinquent charges not paid in full by the billing date due date are subject to a 3% (1.5% per month) interest fee, which will be added to the subsequent billing statement**

**3005.4.2.2** Payments returned to the District for insufficient funds, **as well as auto-payments that are declined** will be subject to a returned payment fee, which will be added to the subsequent billing statement. **The fee for a returned check or Automated Clearing House debit (ACH payment) is \$29.00; the fee for a declined credit card payment is \$19.00.**

**3005.4.2.3** Customer accounts become delinquent when the balance due is not paid for more than 30 days. Customers with accounts not paid within 90 days of billing will be issued notice of water service disconnection. Water service reconnection will be made only after payment of the balance due, reconnection fee, and a security deposit.

**3005.4.2.3.a** The deposit will be credited against the closing bill with any remaining balance refunded to the customer once closing balance has been satisfied.

**3005.4.2.3.b** In the event that the account becomes delinquent once again, the deposit will be applied against the balance due, and the service shall be disconnected.

**3005.4.3 Property Related Assessment Bills Due When Presented:** Property related assessments will be collected through the Mendocino County property tax billing process. **Parcels excluded from collection of property taxes based on the County's Low Value Exemption will be mailed invoices.**

**3005.4.3.1.** **Parcel owners who fail to remit payment by the due date will be issued a second request and a final notice. Those owners who fail to remit will be notified of the District's intent to file a Notice of Delinquency and Lien and charged a fee of \$278.00 to cover the cost of filing the Certificate with the County Recorder.**

**3005.4.4 Estimated Bills:** If a meter becomes inoperable, billing shall be based on the quantity used in a similar period, unless circumstances indicate a material change in the rate of consumption, in which case the Water System Manager will estimate the quantity used, and render a bill accordingly.

~~~~~  
**NEW BUSINESS: E. DISCUSSION AND OR ACTION:** CONSIDER PURSUIT OF AN UPDATE TO THE DISTRICT'S BY-LAWS INCLUDING A CHANGE TO THE DISTRICT'S FISCAL YEAR FROM OCTOBER TO SEPTEMBER TO JULY TO JUNE TO BETTER ALIGN WITH COUNTY, STATE, AND DISTRICT FISCAL ACTIVITIES.  
~~~~~

- In 1967 the Mendocino County Local Agency Formation Commission (LAFCO) approved the formation of the Irish Beach Water District as a Special District.
- In 1972 the Mendocino County Board of Supervisors approved the By-laws established for the District.
- The By-laws were updated by the Board of Directors and approved by the County Board of Supervisors in 1977, and again in 1987.
- The By-laws set some of the administrative functions of the Board and District, such as meeting time/places, the timing of the fiscal year, requirements for special meetings, etc.

A shift the timing of the District's Fiscal Year from October to September, to July to June would simplify several processes related to budget formulation and execution (i.e., coordination with customer billing) as well as County and State reporting responsibilities. However, the By-laws would need to be amended to effectuate such a change.

If directed, District staff could make recommendations to the Board for changes, which would then require approval by the County Board of Supervisors.

~~~~~  
**COMMUNICATIONS AND CORRESPONDENCE**  
~~~~~

~~~~~  
**CONSENT CALENDAR**  
 ~~~~~

- A. TREASURER'S REPORT, CHECKS ISSUED.
  - B. OPERATIONS REPORT.
  - C. MINOR UPDATE TO DISTRICT POLICIES:
    - 2300 – DISTRICT COMPENSATION AND WORK SCHEDULE.
    - RESOLUTION 2026-12 - DOCUMENTING THE DECISION TO RESCIND RESOLUTION 1991-02
  - D. APPROVAL OF MINUTES: MAY 9, 2026 REGULAR MEETING.
  - E. MEETING SCHEDULE UPDATE: THE BOARD WILL CONTINUE THE REGULAR SEPTEMBER 2026 MEETING TO OCTOBER 3, 2026.
- ~~~~~

A. TREASURER REPORT, CHECKS ISSUED

TREASURER'S CASH STATEMENT

23-Jul-26

|                                                | This Period Ending      |
|------------------------------------------------|-------------------------|
| IBWD Cash and Assets:                          | <b>June-2026</b>        |
| Checking RCU                                   | \$35,412                |
| CD RCU                                         | \$31,284                |
| Savings RCU                                    | <u>\$14,724</u>         |
| <b>TOTAL CASH ASSETS</b>                       | <b><u>\$81,420</u></b>  |
| Accounts Receivable Usage & svc fee            | \$59,301                |
| June Payroll                                   | -\$10,394               |
| County Collection of Delinquent                | \$189                   |
| <i>Remainder of FY 25/26 Teeter Allocation</i> |                         |
| 2024 Upgrade & Sustainability                  | \$40,022                |
| 2002 Capital Replacement (Greater >40)         | \$2,082                 |
| <b>TOTAL OTHER ASSETS</b>                      | <b><u>\$91,200</u></b>  |
| <b>TOTAL UNRESTRICTED ASSETS</b>               | <b><u>\$172,619</u></b> |
| 2024 Upgrade & Sustainability                  | \$128,013               |
| 2002 Capital Replacement (Greater >40)         | \$238,098               |
| <b>TOTAL RESTRICTED ASSETS</b>                 | <b><u>\$366,111</u></b> |
| <b>TOTAL ASSETS</b>                            | <b><u>\$538,730</u></b> |

# Irish Beach Water District

Check Detail Report

May-June, 2026

| Transaction date          | Transaction type | Num          | Name                             | Description                                                           | Cleared    | Amount   |
|---------------------------|------------------|--------------|----------------------------------|-----------------------------------------------------------------------|------------|----------|
| 105.10 Cash in Bank - RCU |                  |              |                                  |                                                                       |            |          |
| 05/04/2026                | Expense          | 111300620    | Pace Supply                      |                                                                       | Reconciled | -        |
|                           |                  |              |                                  |                                                                       |            | 1,678.42 |
| 05/04/2026                | Expense          | 111300620    | Pace Supply                      | Steel couplings, invoice \$1709.82 took 2% discount off gross \$31.40 |            | 1,678.42 |
| 05/04/2026                | Expense          | 3611003632-8 | PG&E                             |                                                                       | Reconciled | -19.04   |
| 05/04/2026                | Expense          | 3611003632-8 | PG&E                             | Electricity                                                           |            | 19.04    |
| 05/04/2026                | Expense          | SO4031394    | USA Bluebook                     |                                                                       | Reconciled | -240.75  |
| 05/04/2026                | Expense          | SO4031394    | USA Bluebook                     | Hach DPD and Turbidity Std                                            |            | 240.75   |
| 05/05/2026                | Expense          | 111312068    | Pace Supply                      |                                                                       | Reconciled | -486.00  |
| 05/05/2026                | Expense          | 111312068    | Pace Supply                      | Strap saddle fords, \$9 disc (2% of gross) taken                      |            | 486.00   |
| 05/06/2026                | Expense          |              | Brelje & Race Laboratories, Inc. |                                                                       | Reconciled | -441.00  |
| 05/06/2026                | Expense          |              | Brelje & Race Laboratories, Inc. | Invoice 169768 \$144 & 169784 \$297                                   |            | 441.00   |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    |                                                                       | Reconciled | -819.21  |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    |            | 946.09   |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    |            | 0.00     |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    |            | 50.00    |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    | Uncleared  | 66.70    |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    | Uncleared  | 61.76    |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    | Uncleared  | 14.44    |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    | Uncleared  | 21.03    |
| 05/06/2026                | Expense          | 13146        | Emily Alsager                    | April 2026 Payroll                                                    | Uncleared  | 12.95    |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   |                                                                       | Reconciled | -513.60  |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   | April Payroll paid in May 26                                          |            | 514.08   |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   | April Payroll paid in May 26                                          | Uncleared  | 34.97    |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   | April Payroll paid in May 26                                          | Uncleared  | 8.18     |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   | April Payroll paid in May 26                                          | Uncleared  | 7.33     |
| 05/06/2026                | Expense          | 13147        | Robert J. Dial                   | April Payroll paid in May 26                                          |            | 50.00    |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               |                                                                       | Reconciled | -336.39  |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               | April Payroll paid in May 26                                          |            | 85.26    |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               | April Payroll paid in May 26                                          | Uncleared  | 22.91    |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               | April Payroll paid in May 26                                          | Uncleared  | 5.36     |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               | April Payroll paid in May 26                                          | Uncleared  | 4.80     |
| 05/06/2026                | Expense          | 13148        | Annette Fromwiller               | April Payroll paid in May 26                                          |            | 284.20   |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | Voided                                                                | Uncleared  | 0.00     |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | April Payroll paid in May 26                                          |            | 0.00     |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | April Payroll paid in May 26                                          |            | 0.00     |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | April Payroll paid in May 26                                          |            | 0.00     |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | April Payroll paid in May 26                                          | Uncleared  | 0.00     |
| 05/06/2026                | Expense          | 13149        | Eric G. Malm                     | April Payroll paid in May 26                                          | Uncleared  | 0.00     |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num   | Name                           | Description                                                                    | Cleared    | Amount   |
|------------------|------------------|-------|--------------------------------|--------------------------------------------------------------------------------|------------|----------|
| 05/06/2026       | Expense          | 13149 | Eric G. Malm                   | April Payroll paid in May 26                                                   | Uncleared  | 0.00     |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                |                                                                                | Reconciled | -        |
|                  |                  |       |                                |                                                                                |            | 2,709.14 |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   |            | 2,933.51 |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   |            | 0.00     |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   |            | 249.66   |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   |            | 186.30   |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   | Uncleared  | 200.00   |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   | Uncleared  | 200.46   |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   | Uncleared  | 46.88    |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   | Uncleared  | 170.96   |
| 05/06/2026       | Expense          | 13150 | Brant V. O'Dell                | April Payroll paid in May 26                                                   | Uncleared  | 42.03    |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 |                                                                                | Reconciled | -974.96  |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   |            | 1,031.58 |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   |            | 50.00    |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   | Uncleared  | 9.82     |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   | Uncleared  | 67.06    |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   | Uncleared  | 15.68    |
| 05/06/2026       | Expense          | 13151 | Rio J. Russell                 | April Payroll paid in May 26                                                   | Uncleared  | 14.06    |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                |                                                                                | Reconciled | -        |
|                  |                  |       |                                |                                                                                |            | 1,612.22 |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   |            | 1,872.45 |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   |            | 31.21    |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   |            | 91.76    |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   | Uncleared  | 200.00   |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   | Uncleared  | 121.13   |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   | Uncleared  | 28.33    |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   | Uncleared  | 8.34     |
| 05/06/2026       | Expense          | 13152 | Karen A. Vaughn                | April Payroll paid in May 26                                                   | Uncleared  | 25.40    |
| 05/07/2026       | Check            | 13063 | Ricky and Gretchen Hernandez   | Credit balance on account, sold and new owner now responsible.                 | Reconciled | -35.24   |
| 05/07/2026       | Check            | 13063 | Ricky and Gretchen Hernandez   | Credit on account                                                              | Uncleared  | 35.24    |
| 05/08/2026       | Expense          | 24888 | Thompson's PortaSeptic Service |                                                                                | Reconciled | -80.00   |
| 05/08/2026       | Expense          | 24888 | Thompson's PortaSeptic Service | April 2026 24888                                                               |            | 80.00    |
| 05/12/2026       | Expense          |       |                                | Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS | Reconciled | -188.17  |
| 05/12/2026       | Expense          |       |                                | Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS |            | 188.17   |
| 05/13/2026       | Expense          |       | ICG Payment                    | Withdrawal ACH ICHECKGATEWAYCOM TYPE:                                          | Reconciled | -30.00   |

## Irish Beach Water District

Check Detail Report

May-June, 2026

| Transaction date | Transaction type | Num | Name                  | Description                                                                          | Cleared | Amount |
|------------------|------------------|-----|-----------------------|--------------------------------------------------------------------------------------|---------|--------|
|                  |                  |     | Solutions             | XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM                                       |         |        |
| 05/13/2026       | Expense          |     | ICG Payment Solutions | Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM |         | 30.00  |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num                  | Name                                | Description                                     | Cleared    | Amount   |
|------------------|------------------|----------------------|-------------------------------------|-------------------------------------------------|------------|----------|
| 05/15/2026       | Expense          | Mar payroll pf April | Employment Development Department   |                                                 | Reconciled | -371.61  |
| 05/15/2026       | Expense          | Mar payroll pf April | Employment Development Department   | March 26 Payroll paid in April 26               | Uncleared  | -113.81  |
| 05/15/2026       | Expense          | Mar payroll pf April | Employment Development Department   | March 26 Payroll paid in April 26               | Uncleared  | -104.64  |
| 05/15/2026       | Expense          | Mar payroll pf April | Employment Development Department   | March 26 Payroll paid in April 26               | Uncleared  | -146.62  |
| 05/15/2026       | Expense          | Mar payroll pf April | Employment Development Department   | March 26 Payroll paid in April 26               | Uncleared  | -6.54    |
| 05/15/2026       | Expense          | March 26 pd April    | EFTPS                               |                                                 | Reconciled | -        |
|                  |                  |                      |                                     |                                                 |            | 1,786.80 |
| 05/15/2026       | Expense          | March 26 pd April    | EFTPS                               | March 26 payroll paid in April 26               | Uncleared  | -61.33   |
| 05/15/2026       | Expense          | March 26 pd April    | EFTPS                               | March 26 payroll paid in April 26               | Uncleared  | -        |
|                  |                  |                      |                                     |                                                 |            | 1,398.42 |
| 05/15/2026       | Expense          | March 26 pd April    | EFTPS                               | March 26 payroll paid in April 26               | Uncleared  | -327.05  |
| 05/18/2026       | Expense          | April 2026           | S&B Market                          | S&B Monthly Statement / April 2026              | Reconciled | -280.78  |
| 05/18/2026       | Expense          | April 2026           | S&B Market                          | Maint                                           |            | 242.43   |
| 05/18/2026       | Expense          | April 2026           | S&B Market                          | Distribution                                    |            | 38.35    |
| 05/18/2026       | Expense          | April 2026           | S&B Market                          | Water TX activities                             |            |          |
| 05/21/2026       | Check            | 13064                | Creative Technologies Inc           | INV/2026/00421                                  | Reconciled | -189.75  |
| 05/21/2026       | Check            | 13064                | Creative Technologies Inc           | May bill                                        |            | 75.00    |
| 05/21/2026       | Check            | 13064                | Creative Technologies Inc           | May bill                                        |            | 114.75   |
| 05/22/2026       | Expense          | 3053827187-2         | PG&E                                |                                                 | Reconciled | -364.77  |
| 05/22/2026       | Expense          | 3053827187-2         | PG&E                                | Electricity                                     |            | 364.77   |
| 05/25/2026       | Expense          | 170098               | Brelje & Race Laboratories, Inc.    |                                                 | Reconciled | -80.00   |
| 05/25/2026       | Expense          | 170098               | Brelje & Race Laboratories, Inc.    | Invoice 170098 Iron & Manganese Analysis Tank 2 |            | 80.00    |
| 05/26/2026       | Expense          | 170151,170152        | Brelje & Race Laboratories, Inc.    |                                                 | Reconciled | -172.00  |
| 05/26/2026       | Expense          | 170151,170152        | Brelje & Race Laboratories, Inc.    | Invoice 170151 & 170152                         |            | 172.00   |
| 05/26/2026       | Expense          | 2622                 | Mendocino County Auditor-Controller |                                                 | Reconciled | -        |
|                  |                  |                      |                                     |                                                 |            | 1,402.08 |
| 05/26/2026       | Expense          | 2622                 | Mendocino County Auditor-Controller | FY 225-26 Prop tax admin reiumb                 |            | 1,402.08 |
| 05/26/2026       | Expense          | 0552                 | Erin Piper Bookkeeping              |                                                 | Reconciled | -90.00   |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num                 | Name                             | Description                                                                                                       | Cleared    | Amount   |
|------------------|------------------|---------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------|------------|----------|
| 05/26/2026       | Expense          | 0552                | Erin Piper Bookkeeping           |                                                                                                                   |            | 90.00    |
| 05/26/2026       | Expense          |                     | QuickBooks Payments              | Withdrawal ACH INTUIT 66196233 TYPE: TRAN FEE ID: XXXXXX6202 CO: INTUIT 66196233                                  | Reconciled | -9.10    |
| 05/26/2026       | Expense          |                     | QuickBooks Payments              | Withdrawal ACH INTUIT 66196233 TYPE: TRAN FEE ID: XXXXXX6202 CO: INTUIT 66196233                                  |            | 9.10     |
| 05/26/2026       | Expense          |                     | Pacific Gas & Electric           | Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I | Reconciled | -364.77  |
| 05/26/2026       | Expense          |                     | Pacific Gas & Electric           | Withdrawal ACH PACIFIC GAS & EL TYPE: ONLINE PMT ID: XXXXXX0000 CO: PACIFIC GAS & EL NAME: BEACH WATER DISTRICT,I |            | 364.77   |
| 05/31/2026       | Expense          |                     | Redwood Credit Union             | RCU Deposit Capture                                                                                               | Reconciled | -30.00   |
| 05/31/2026       | Expense          |                     | Redwood Credit Union             | RCU Deposit Capture Fee                                                                                           |            | 30.00    |
| 06/01/2026       | Expense          | 3611003632-8 May 26 | PG&E                             |                                                                                                                   | Reconciled | -55.57   |
| 06/01/2026       | Expense          | 3611003632-8 May 26 | PG&E                             | 43700 Hillcrest                                                                                                   |            | 55.57    |
| 06/02/2026       | Expense          | 170389              | Brelje & Race Laboratories, Inc. |                                                                                                                   | Reconciled | -144.00  |
| 06/02/2026       | Expense          | 170389              | Brelje & Race Laboratories, Inc. | Invoice 170389                                                                                                    |            | 144.00   |
| 06/02/2026       | Expense          | FY23-24             | Fechter & Company                |                                                                                                                   | Reconciled | -        |
| 06/02/2026       | Expense          | FY23-24             | Fechter & Company                | balance due with signed engagement letter                                                                         |            | 1,600.00 |
| 06/02/2026       | Expense          | fy 24-25            | Fechter & Company                |                                                                                                                   | Reconciled | -        |
| 06/02/2026       | Expense          | fy 24-25            | Fechter & Company                | fy 24-25 due with signed engagement letter                                                                        |            | 2,400.00 |
| 06/02/2026       | Expense          |                     | Redwood Waste Solutions, Inc.    |                                                                                                                   | Uncleared  | -79.36   |
| 06/02/2026       | Expense          |                     | Redwood Waste Solutions, Inc.    |                                                                                                                   |            | 79.36    |
| 06/04/2026       | Expense          |                     | Thompson's PortaSeptic Service   |                                                                                                                   | Reconciled | -80.00   |
| 06/04/2026       | Expense          |                     | Thompson's PortaSeptic Service   | May 2026 25125                                                                                                    |            | 80.00    |
| 06/04/2026       | Expense          | May 2026            | Matthew L. Emrick                |                                                                                                                   | Reconciled | -331.50  |
| 06/04/2026       | Expense          | May 2026            | Matthew L. Emrick                | May 2026                                                                                                          |            | 331.50   |
| 06/05/2026       | Expense          | 111376840,111397178 | Pace Supply                      | -188.5 -3.77 -184.73<br>218.5 4.37 214.13<br>213.04 4.26 208.78<br>234.89 4.7 230.19<br>468.37                    | Reconciled | -468.37  |
| 06/05/2026       | Expense          | 111376840,111397178 | Pace Supply                      |                                                                                                                   |            | 468.37   |
| 06/05/2026       | Expense          |                     | Pace Supply                      | 111430045 - \$2223.24-\$44.46                                                                                     | Reconciled | -        |
|                  |                  |                     |                                  |                                                                                                                   |            | 2,178.78 |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num   | Name               | Description      | Cleared    | Amount   |
|------------------|------------------|-------|--------------------|------------------|------------|----------|
| 06/05/2026       | Expense          |       | Pace Supply        |                  |            | 2,178.78 |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      |                  | Reconciled | -828.45  |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll |            | 773.49   |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll |            | 83.10    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll |            | 50.00    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll |            | 102.28   |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll | Uncleared  | 68.24    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll | Uncleared  | 62.55    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll | Uncleared  | 14.63    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll | Uncleared  | 13.12    |
| 06/05/2026       | Expense          | 13153 | Emily Alsager      | May 2026 payroll | Uncleared  | 21.88    |
| 06/05/2026       | Expense          | 13154 | Robert J. Dial     |                  | Reconciled | -338.05  |
| 06/05/2026       | Expense          | 13154 | Robert J. Dial     | May 2026 payroll |            | 371.28   |
| 06/05/2026       | Expense          | 13154 | Robert J. Dial     | May 2026 payroll | Uncleared  | 23.02    |
| 06/05/2026       | Expense          | 13154 | Robert J. Dial     | May 2026 payroll | Uncleared  | 5.38     |
| 06/05/2026       | Expense          | 13154 | Robert J. Dial     | May 2026 payroll | Uncleared  | 4.83     |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller |                  | Reconciled | -336.39  |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller | May 2026 payroll |            | 255.78   |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller | May 2026 payroll |            | 113.68   |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller | May 2026 payroll | Uncleared  | 22.91    |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller | May 2026 payroll | Uncleared  | 5.36     |
| 06/05/2026       | Expense          | 13155 | Annette Fromwiller | May 2026 payroll | Uncleared  | 4.80     |
| 06/05/2026       | Expense          | 13156 | Eric Malm          |                  | Reconciled | -        |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll |            | 1,094.79 |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll |            | 1,023.12 |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll |            | 42.63    |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll |            | 50.00    |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll |            | 113.68   |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll | Uncleared  | 24.61    |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll | Uncleared  | 76.22    |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll | Uncleared  | 17.83    |
| 06/05/2026       | Expense          | 13156 | Eric Malm          | May 2026 payroll | Uncleared  | 15.98    |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll | Reconciled | -        |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 2,563.03 |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 2,787.87 |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 41.61    |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 194.28   |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 124.83   |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll |            | 166.44   |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll | Uncleared  | 300.00   |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll | Uncleared  | 196.59   |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll | Uncleared  | 45.98    |
| 06/05/2026       | Check            | 13157 | Brant V. O'Dell    | May 2026 payroll | Uncleared  | 41.22    |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num        | Name                              | Description                                                                          | Cleared    | Amount   |
|------------------|------------------|------------|-----------------------------------|--------------------------------------------------------------------------------------|------------|----------|
| 06/05/2026       | Check            | 13157      | Brant V. O'Dell                   | May 2026 payroll                                                                     | Uncleared  | 168.21   |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Reconciled | -        |
|                  |                  |            |                                   |                                                                                      |            | 1,436.51 |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     |            | 83.22    |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     |            | 1,487.56 |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     |            | 63.92    |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     |            | 166.44   |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Uncleared  | 200.00   |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Uncleared  | 110.81   |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Uncleared  | 25.91    |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Uncleared  | 23.23    |
| 06/05/2026       | Check            | 13158      | Karen A. Vaughn                   | May 2026 payroll                                                                     | Uncleared  | 4.68     |
| 06/08/2026       | Expense          | 13100      | S&B Market                        |                                                                                      | Reconciled | -35.54   |
| 06/08/2026       | Expense          | 13100      | S&B Market                        |                                                                                      |            | 7.54     |
| 06/08/2026       | Expense          | 13100      | S&B Market                        |                                                                                      |            | 28.00    |
| 06/08/2026       | Expense          |            | Pace Supply                       | 431.5 8.63 422.87 111300620-1                                                        | Reconciled | -        |
|                  |                  |            |                                   | 2438.46 48.77 2389.69 111438168                                                      |            | 2,812.56 |
|                  |                  |            |                                   | 2812.56                                                                              |            |          |
| 06/08/2026       | Expense          |            | Pace Supply                       |                                                                                      |            | 2,812.56 |
| 06/10/2026       | Expense          |            | CSG Forte                         | Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS       | Reconciled | -26.70   |
| 06/10/2026       | Expense          |            | CSG Forte                         | Withdrawal ACH FORTE PAYMENTS TYPE: ACH FEES ID: XXXXXX3620 CO: FORTE PAYMENTS       |            | 26.70    |
| 06/10/2026       | Expense          |            | ICG Payment Solutions             | Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM | Reconciled | -30.00   |
| 06/10/2026       | Expense          |            | ICG Payment Solutions             | Withdrawal ACH ICHECKGATEWAYCOM TYPE: XXXXXX5741 ID: XXXXXX3336 CO: ICHECKGATEWAYCOM |            | 30.00    |
| 06/11/2026       | Expense          |            | CSG Forte                         | Withdrawal ACH FORTE TYPE: 404281 ID: XXXXXX3620 CO: FORTE                           | Reconciled | -235.59  |
| 06/11/2026       | Expense          |            | CSG Forte                         | Withdrawal ACH FORTE TYPE: 404281 ID: XXXXXX3620 CO: FORTE                           |            | 235.59   |
| 06/12/2026       | Expense          | CD99017484 | Kamstrup Water Metering LLC       |                                                                                      | Reconciled | -973.13  |
| 06/12/2026       | Expense          | CD99017484 | Kamstrup Water Metering LLC       |                                                                                      |            | 973.13   |
| 06/12/2026       | Expense          | 01051938   | USA Bluebook                      |                                                                                      | Reconciled | -158.10  |
| 06/12/2026       | Expense          | 01051938   | USA Bluebook                      | 1" meter and rubber gaskets                                                          |            | 158.10   |
| 06/15/2026       | Expense          |            | Employment Development Department |                                                                                      | Reconciled | -384.74  |
| 06/15/2026       | Expense          |            | Employment Development Department | April 26 Payroll paid in May 26                                                      | Uncleared  | -200.33  |
| 06/15/2026       | Expense          |            | Employment Development Department | April 26 Payroll paid in May 26                                                      | Uncleared  | -62.39   |
| 06/15/2026       | Expense          |            | Employment Development Department | April 26 Payroll paid in May 26                                                      | Uncleared  | -118.12  |

# Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type    | Num          | Name                              | Description                                                                     | Cleared    | Amount        |
|------------------|---------------------|--------------|-----------------------------------|---------------------------------------------------------------------------------|------------|---------------|
| 06/15/2026       | Expense             |              | Employment Development Department | April 26 Payroll paid in May 26                                                 | Uncleared  | -3.90         |
| 06/15/2026       | Expense             |              | EFTPS                             |                                                                                 | Reconciled | -<br>1,866.75 |
| 06/15/2026       | Expense             |              | EFTPS                             | April 26 Payroll paid in May 26                                                 | Uncleared  | -476.52       |
| 06/15/2026       | Expense             |              | EFTPS                             | April 26 Payroll paid in May 26                                                 | Uncleared  | -<br>1,126.73 |
| 06/15/2026       | Expense             |              | EFTPS                             | April 26 Payroll paid in May 26                                                 | Uncleared  | -263.50       |
| 06/15/2026       | Expense             |              | Brelje & Race Laboratories, Inc.  |                                                                                 | Reconciled | -<br>5,692.00 |
| 06/15/2026       | Expense             |              | Brelje & Race Laboratories, Inc.  | 170631,170665,170640                                                            |            | 5,692.00      |
| 06/18/2026       | Expense             | 0591         | Erin Piper Bookkeeping            |                                                                                 | Reconciled | -65.00        |
| 06/18/2026       | Expense             | 0591         | Erin Piper Bookkeeping            | 0591 - May 6th payroll                                                          |            | 65.00         |
| 06/19/2026       | Expense             | Z104299      | Core & Main                       |                                                                                 | Reconciled | -721.06       |
| 06/19/2026       | Expense             | Z104299      | Core & Main                       | Z104299 For O'roreys project 34                                                 |            | 721.06        |
| 06/22/2026       | Expense             | 3053827187-2 | PG&E                              |                                                                                 | Reconciled | -124.06       |
| 06/22/2026       | Expense             | 3053827187-2 | PG&E                              |                                                                                 |            | 124.06        |
| 06/22/2026       | Check               | 9681         | Mendocino Community Network       | Check 9681                                                                      | Reconciled | -21.00        |
| 06/22/2026       | Check               | 9681         | Mendocino Community Network       | statement 06/10/26 invoice 2560551, 2560550, 2560549, 2556177, 2556176. 2556175 |            | 21.00         |
| 06/25/2026       | Expense             | 167250       | Brelje & Race Laboratories, Inc.  |                                                                                 | Cleared    | -82.00        |
| 06/25/2026       | Expense             | 167250       | Brelje & Race Laboratories, Inc.  | Iron and Manganese analysis 10/22/25                                            |            | 82.00         |
| 06/26/2026       | Expense             | C104-060926  | Inland Potable Services, Inc.     |                                                                                 | Reconciled | -<br>4,870.00 |
| 06/26/2026       | Expense             | C104-060926  | Inland Potable Services, Inc.     | Inspection and cleaning of T1 & T3                                              |            | 4,870.00      |
| 06/26/2026       | Expense             | 170457       | Brelje & Race Laboratories, Inc.  |                                                                                 | Reconciled | -441.00       |
| 06/26/2026       | Expense             | 170457       | Brelje & Race Laboratories, Inc.  | 04/16/2026 Bacteriological exam, quantitative bacteriological exam              |            | 441.00        |
| 06/26/2026       | Credit Card Payment |              |                                   | Payment Transfer From Share 10                                                  | Reconciled | -<br>2,285.07 |
| 06/26/2026       | Credit Card Payment |              |                                   | Payment Transfer From Share 10                                                  | Reconciled | -<br>2,285.07 |
| 06/29/2026       | Expense             | Z069899      | Core & Main                       |                                                                                 | Reconciled | -389.43       |
| 06/29/2026       | Expense             | Z069899      | Core & Main                       | 1" Meter connection Cypress Parkway                                             |            | 389.43        |

## Irish Beach Water District

Check Detail Report  
May-June, 2026

| Transaction date | Transaction type | Num        | Name                 | Description                                           | Cleared    | Amount        |
|------------------|------------------|------------|----------------------|-------------------------------------------------------|------------|---------------|
| 06/29/2026       | Expense          | 0111466094 | Pace Supply          | Invoice 1087.04<br>discount \$21.74<br>paid \$1065.30 | Cleared    | -<br>1,065.30 |
| 06/29/2026       | Expense          | 0111466094 | Pace Supply          | Alta Mesa repair                                      |            | 1,065.30      |
| 06/30/2026       | Expense          |            | Redwood Credit Union | RCU Deposit Capture                                   | Reconciled | -30.00        |
| 06/30/2026       | Expense          |            | Redwood Credit Union | RCU Deposit Capture Fee                               |            | 30.00         |

## B. OPERATIONS REPORT

# IBWD Operations Report 05/01/26-06/30/26 Brant O'Dell

### **Sampling/Regulatory**

- bacteria samples, well 2 (July, August)
- Drought and Monthly Reports (May, June)
- Lead and Copper samples due September!!
- Routine inspection with regulator scheduled for August

### **Maintenance/Repair**

- Alta Mesa PRV box ongoing
- Annual Dist valve exercising
- Clearing/Painting Fire Hydrants

### **Staffing/Budget**

- Emily continues training and studies for exam

### **Projects**

- O'Rorey's pipeline planning, continue to order parts, lower portion excavation
- Tank 4, tank 2 need cleaning
- loop road- work on entrance to T4?

### **Customer**

- 3 backflows needed- Greco, Cypress Parkway (new home), Alta Mesa (new home), Jory (new home)

### **More**

- Unidentified system leaks growing- approx. 200,000gal lost in May and June

C. MINOR UPDATES TO DISTRICT POLICY: 2300 – DISTRICT COMPENSATION; AND WORK SCHEDULE AND RESOLUTION 2026-12.

In an effort to align District policies to operational realities, the Board has modified policy 2300 several times. This proposed revision will move the Water System Manager (Brant O'Dell) from a salaried position to hourly. The current Water System Manager has requested to have lower pay in months when he works few hours (primarily the winter months) in order to be paid for all of his hours in the busier summer months. Included below is the portion of Policy 3005, which addresses the work schedule for the Water System Manager. All changes are reflected in **blue** text; all other portions of the policy remain unchanged.

**2301** Work Schedules: Every employee is expected to report to work as scheduled.

**2301.1** Operations Department: Subject to scheduling by the Water System Manager, employees are approved to work up to twenty-four (24) hours per month for routine operations and short-term maintenance projects as part of the annual budget approval process. Additional hours may be authorized by the General Manager or designee for continuing education or emergency repair work, and by the Board for Assessment-funded long-term maintenance projects. The total scheduled hours will not exceed 40 hours in a workweek (12:01am on Monday through midnight on Sunday). The routine Operations work week for regular and regular part-time Operations employees will consist of two workdays: Tuesday and Friday, commencing at 9:30am at the water treatment plant office.

**2301.1.1** Temporary and on call Operations Department employees and contractors will be scheduled by the Water System Manager on an as needed basis.

**2301.1.2** The work week for the Water System Manager will be extended **by up to five (5) additional hours** before or after the regular workday each Tuesday and Friday plus **up to four eight (8) additional hours** to be scheduled as needed for a total of **forty-five (45) additional no more than one hundred and four (104) hours** each month, subject to modification by the General Manager or designee. Additional hours may be authorized by the General Manager or designee for continuing education or emergency repair work, and by the Board for Assessment-funded long-term maintenance projects.

Background

In May 1991, the Board adopted Resolution 1991-02 establishing when accounts are delinquent and charges for delinquent accounts and later adopted Resolutions 2002-02 and 2007-04 addressing the same issue. However, the Board neglected to rescind Resolution 1991-02. Resolution 2026-12 is a housekeeping action to ensure only the most recent policy adopted by the Board is in force.

**Resolution Number 2026-12**

**Resolution of the Board of the Irish Beach Water District Board of Directors  
Documenting the Decision to Rescind Resolution 1991-02 – Establishing When Accounts are Delinquent and  
Charges for Delinquent Accounts.**

WHEREAS, on May 11, 1991, the Irish Beach Water District Board of Directors adopted Resolution 1991-02 establishing when accounts are delinquent and charges for delinquent accounts; and

WHEREAS, on March 9, 2002, the Irish Beach Water District Board of Directors adopted Resolution 2002-02, which established a standard procedure for processing delinquent accounts; and

WHEREAS, on May 12, 2007, the Irish Beach Water District Board of Directors adopted Resolution 2007-04, which modified the standard procedure for processing delinquent accounts.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors rescinds Resolution 1991-02 effective immediately.

The foregoing Resolution No. 2026-12 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held August 1, 2026, by the following vote:

|          |         |
|----------|---------|
| Ayes:    | Noes:   |
| Abstain: | Absent: |

Dated: August 1, 2026

\_\_\_\_\_  
Board President

Attest: \_\_\_\_\_  
Board Secretary

D. APPROVAL OF THE MINUTES: MAY 9, 2026 REGULAR MEETING

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
REGULAR MEETING MINUTES  
Saturday, May 09, 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 10:01 AM. Roll call of Directors in attendance: Director Hackett, Director Ottoboni, and Director Weston attended in person. President Hohos attended via Zoom. Director Reynolds was absent. A quorum was established. General Manager Vaughn attended in person, while Water System Manager O'Dell and District Counsel Emrick attended via Zoom.

**PUBLIC INPUT:** Director Weston provided a public comment in his capacity as a community member, expressing interest in rejoining the Irish Beach Improvement Club Architectural Design Committee. The Board noted this was not agendaized and would be discussed with Board Secretary Hackett and General Manager Vaughn offline. No other members of the public were present.

**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 financial update, noting that the March/April water usage billing is not yet reflected in the report, and will add approximately \$49,500 in operating revenue. Tax roll delinquent collections are outperforming the budget, while late fees are lower than expected. Some expenses were over budget, including \$2,200 for Nalco Water polymer batch and \$500 for a secondary internet connection installation. She explained that overall, the District's net income is positive at \$28,000, compared to a budgeted loss of \$4,500 when assessment revenue is included. Director Ottoboni suggested separating assessment income from operating income in future reports to provide a clearer view of true operating costs. The Board thanked General Manager Vaughn for the report.

- B. **DISCUSSION AND OR ACTION:** DISTRICT MANAGEMENT REPORT.

**Action:** General Manager Vaughn reported that the posting for a temporary District Maintenance Worker yielded no applicants and will be updated to "open until filled." She noted that the Administrative Assistant resigned on April 2, and staffing needs are currently being evaluated. The 2022-2023 audit is complete, and engagement letters have been signed for the 2023-2024 and 2024-2025 audits, with an anticipated completion date of August 2026. General Manager Vaughn explained that the District is still awaiting the Mendocino County Board of Supervisors' approval to shift to biennial audits. General Manager Vaughn explained that 38% of the Teeter assessments (\$69,986) were received at the end of April, and the portion belonging to the Redwood Coast Fire Protection District was passed through immediately. Direct invoices for the 2022 and 2024 assessments were sent to property owners with low-value properties, with two payments received to date. Water System Manager O'Dell reported on a site visit with an engineer from the California Rural Water Association (CRWA). The engineer is drafting cost proposals for a Capital Improvement Plan and planning/drawings for the renovation of Tank 4. Director Hackett noted that CRWA is a valuable resource that provides training and engineering support for small districts. The Board accepted the report.

**NEW BUSINESS:**

- A. **DISCUSSION AND OR ACTION:** CONSIDER MODIFICATIONS TO RESOLUTION 2026-3, AUTHORIZING CERTAIN BOARD MEMBERS AND STAFF TO SIGN ON DISTRICT BANK ACCOUNTS.

**Action:** Director Hackett presented this housekeeping item to remove former Staff Assistant Forbes as an authorized signer following her resignation. Director Hackett made a motion to amend Resolution 2026-03 to remove Khadine Forbes as an authorized signer on District accounts, which was seconded by Director Ottoboni. A roll call vote was taken: President Hohos – Aye, Director Hackett – Aye, Director Weston – Aye, Director Ottoboni – Aye. The motion passed with a quorum.

- B. **DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE: FY 2025-2026 ASSESSMENTS FOR PARCELS SUBJECT TO THE LOW VALUE EXEMPTION.

**Action:** The Board discussed next steps for collecting assessments from property owners who fall under the County's low-value exemption and have not paid their bills after final notices were issued on April 16, 2026. The Board agreed to issue a third notice on June 1, including accrued late fees, and warn that a certificate of delinquency and lien will be filed with the County on July 1 if payment is not received. Director Hackett indicated that the District would research the possibility of charging delinquent parcel owners for the filing fee but indicated that it would likely require revision of the District's fee schedule. Director Hackett made a motion to authorize General Manager Vaughn to work with District Counsel Emrick to file a certificate of delinquency and lien with Mendocino County for any parcels that have not paid the FY 25/26 assessment by July 1, 2026. Director Weston seconded the motion. A roll call vote was taken: President Hohos – Aye, Director Hackett – Aye, Director Weston – Aye, Director Ottoboni – Aye. The motion passed with a quorum.

**C. DISCUSSION AND OR ACTION: CONSIDER CAPITAL IMPROVEMENT PROJECT FUNDED THROUGH SPECIAL ASSESSMENT- UNIT 7 FROM HUNOLT TO O'ROREY'S TEE TO POMO LAKE DR. SUB-FEED.**

**Action:** Water System Manager O'Dell presented a cost estimate for replacing approximately 500 feet of pipeline on O'Rorey's Roost and Pomo Lake Drive. The estimated cost to be approximately \$73,000, though savings are expected by running a 2-inch HDPE pipe through the existing 6-inch pipe for a portion of the project, significantly reducing trenching costs. Director Hackett made a motion to authorize General Manager Vaughn to contract for materials and services necessary to complete the pipeline replacement project (Assessment project reference number 34) for amounts that exceed \$10,000 but do not exceed \$75,000. Director Ottoboni seconded the motion. A roll call vote was taken: Director Hackett – Aye, Director Ottoboni – Aye, Director Weston – Aye, President Hohos – Aye. The motion passed with a quorum.

**D. DISCUSSION AND OR ACTION: CONSIDER UPDATE TO DISTRICT POLICY 3090 – RECORDS RETENTION.**

**Action:** Director Hackett introduced an updated records retention policy that establishes routine annual records destruction by the Board Secretary and General Manager. The policy also includes reminders for staff and Directors to pass on official District records and regularly delete transitory records. Director Hackett made a motion to approve the update to District Policy 3090, which was seconded by Director Ottoboni. A roll call vote was taken: Director Ottoboni – Aye, Director Weston – Aye, Director Hackett – Aye, President Hohos – Aye. The motion passed with a quorum.

**COMMUNICATIONS AND CORRESPONDENCE.** Water System Manager O'Dell requested that any community complaints regarding chlorine taste or smell in the water be forwarded directly to operations so adjustments can be made. Director Hackett noted she would forward one recent complaint received via text message and noted that she was only aware of a single complaint.

**CONSENT CALENDAR:**

- A. TREASURER'S REPORT, CHECKS ISSUED.
- B. OPERATIONS REPORT.
- C. MINOR UPDATE TO DISTRICT POLICY 2110 – HEALTH AND WELFARE BENEFITS.
- D. MINOR UPDATE TO DISTRICT POSITION DESCRIPTION – DISTRICT MAINTENANCE WORKER.
- E. APPROVAL OF MINUTES: MARCH 14, 2026 REGULAR MEETING.

**Action:** Director Hackett made a motion to accept the Treasurer's report, checks issued, operations report, policy update, job description update, and the meeting minutes included in the consent calendar. Director Weston seconded the motion, and President Hohos called for a vote: Director Hackett – Aye, Director Weston – Aye, Director Ottoboni – Aye, President Hohos – Aye. The motion passed with a quorum.

**ADJOURNMENT:** President Hohos made a motion, with a second from Director Hackett, to adjourn the public portion of the regular meeting at 11:07am. The motion passed with a quorum.

**Adjournment of Public Session:**