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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
May 13, 2023

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**NOTICE OF THE REGULAR MEETING OF THE IRISH BEACH WATER DISTRICT
BOARD OF DIRECTORS
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, May 13, 2023, 10:00 A.M.**

PLEASE NOTE: The May 13, 2023, 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 www.IBWD.org.

Join Zoom Meeting

<https://us02web.zoom.us/j/89018030279?pwd=d1pJU2FVTHV4RWpLclBNeE9jbjF3UT09>

Meeting ID: 890 1803 0279

Passcode: 454013

Dial by your location

+1 669 900 9128 US (San Jose)

Find your local number: <https://us02web.zoom.us/j/kc88dOFPxq>

Agenda

1. **CALL TO ORDER AND ROLL CALL OF BOARD MEMBERS.** (ISRAEL).
2. **PUBLIC INPUT:** PUBLIC COMMENTS, *INCLUDING TOPICS ON THE AGENDA*. A MAXIMUM OF FIVE (5) MINUTES ALLOWED FOR EACH PRESENTATION. (ISRAEL)
3. **OLD BUSINESS:**
 - A. **DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE. (HACKETT)
 - B. **DISCUSSION AND OR ACTION:** SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT. (ACKER, HACKETT, MURRAY)
 - C. **DISCUSSION AND OR ACTION:** TECHNOLOGY GRANT IMPLEMENTATION UPDATE ON NEW WEBSITE. (FORBES, REGAN)
 - D. **DISCUSSION AND OR ACTION:** BUDGET COMMITTEE UPDATE – SELECTION OF NEW MEMBERS AND REVIEW OF FISCAL YEAR 2022/2023 LINE- ITEM BUDGETED V. ACTUALS. (ISRAEL, MURRAY, OTTOBONI)
 - E. **DISCUSSION AND/OR ACTION:** PROPOSAL FOR AUDIT SERVICES FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022. (MURRAY)
4. **NEW BUSINESS:**
 - A. **DISCUSSION AND OR ACTION:** NOTICE OF SPECIAL DISTRICT ELECTION: (MURRAY)
 - B. **DISCUSSION AND/OR ACTION:** PROCLAMATION HONORING DIRECTOR BRAD DYSON'S SERVICE TO IRISH BEACH WATER DISTRICT. (ISRAEL)
5. **COMMUNICATIONS AND CORRESPONDENCE.** (ISRAEL)
6. **CONSENT CALENDAR:**
 - A. **TREASURER:** TREASURER'S REPORT, CHECKS ISSUED. (MURRAY)
 - B. **WATER STORAGE FACILITIES/CONVEYANCE LOSS:** (ACKER)
 - C. **LEGAL COUNSEL:** UPDATE ON MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867. (EMRICK)

D. APPROVAL OF MINUTES: MARCH 11, 2023 REGULAR MEETING, AND APRIL 7, 2023 SPECIAL MEETING.

7. EXECUTIVE (CLOSED) SESSION.

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; First District Court of Appeal No. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273

8. ADJOURNMENT. (ISRAEL)

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

PUBLIC RECORDS ARE AVAILABLE PER CALIFORNIA PUBLIC RECORDS ACT GOVERNMENT CODE §6250-6276.48, UNLESS THEY ARE EXEMPT UNDER PUBLIC RECORDS ACT §54957.5.

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## PUBLIC INPUT

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

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**OLD BUSINESS: B. DISCUSSION AND OR ACTION: SMALL COMMUNITY DROUGHT RELIEF GRANT  
ADMINISTRATION & OVERSIGHT.**  
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California Department of Water Resources Small Community Drought Relief Program



Irish Beach Well Activation and Water Tank Restoration Project



Irish Beach Water District Agreement Number 4600014753

**Quarterly Progress Report 1
February 5, 2023 – May 4, 2023**

Irish Beach Well Activation and Water Tanks Restoration Project

Project Description

The purpose of this project is to help the community thrive during the current and future droughts. The Irish Beach Water District (District) serves about 206 homes using surface water from Irish Gulch. Annual stream flows have been dropping due to this drought. To address potential water shortages, the District drilled a new well in a different aquifer than the existing well field. The well has not been equipped and connected to the water system yet. The District also has five water storage tanks of which two failed and were replaced with small temporary tanks prior to this funding award.

This Project includes replacing a temporary polyurethane tank (Tank 5) with an 11,000-gallon epoxy coated steel tank and restoring a damaged 60,000-gallon tank to increase storage capacity. The Project also includes equipping a previously drilled well and connecting it to the existing water system to provide a backup water supply to this community.

Activity Performed

Task 1 – Project Administration

This task includes project administration, invoicing, and reporting.

Task 1.1 – Project administration includes working with DWR to develop and execute the Grant Agreement, administration of the Project including overseeing the budget and schedule, construction management and inspection, making payments to engineers and contractors after inspections and/or approval of work, and other activities related to the completion of the Project. Includes attending weekly/monthly meetings (as needed) with DWR Project Manager.

Task 1.2 –Invoicing includes, preparing and submitting invoices and appropriate backup documentation to the DWR Project Manager describing the work completed and listing the costs incurred during the billing cycle.

Task 1.3 – Reporting includes preparing and submitting progress reports. Prepare quarterly reports and submit them to DWR. Draft Grant Completion Report and submit for DWR comment. Prepare final Grant Completion Report incorporating DWR comments. All reports should be prepared as specified in Exhibit F of this Agreement.

Deliverables: Records retention; Invoices and supporting documents; Quarterly progress reports; Draft Grant completion report; Final Grant completion report.

The following activities were performed during this reporting period:

- The Irish Beach Water District Board of Directors continued to provide oversight for the project budget and construction schedule, as well as payments to engineers and suppliers. The District's ad hoc Grant Committee provided bi-monthly status updates to the full Board of Directors.
- The District continued to post information regarding the status of the projects funded by the DWR grant on its [Facebook page](#). The public has followed the progress of construction projects funded by the Small Community Drought Relief Program, providing additional publicity for State funding.
- The District continued to track receipt of State grant funding and expenditure of project funds in a separate QuickBooks account and retain grant-related documentation in an electronic records retention facility.
- On April 3, 2023, the Irish Beach Water District was named as a defendant in a complaint for declaratory relief and breach of contract in [California Superior Court Case No. 23CV00273](#). Although the litigation does not address grant projects, the issues in question affect the roadway serving the District's facilities, including Tank #5, Well #2, and Tank #2. This complaint is scheduled for a case management conference on September 23, 2023; however, the District anticipates that tasks associated with the grant project will be largely completed prior to that date.
- The fourth invoice for the project was submitted on March 30, 2023, and the fifth invoice is included with this status report.

- The third quarterly status report for the project was prepared and submitted on May 4, 2023.

Task 2 – Design, Engineering, and Permitting

Task 2.1 – Design and Engineering Services

This task includes preparing the final design plans, specifications, and cost estimates for replacing the temporary polyurethane tank (Tank 5), restoring the damaged 60,000-gallon tank, and equipping the previously drilled well. This task also includes developing bid documents; preparing Project advertisement and contract documents; advertising and awarding the construction contract; performing construction administration, construction review, and testing; and preparing As-Built Drawings.

Task 2.2 – Permitting

This task includes completing the Environmental Information Form and CEQA documents and obtaining other permits (if needed) and submitting them to the project manager for DWR's approval prior to construction.

Deliverables: Agreement for construction and construction management engineering services; Bid documents; Proof of advertisement; Copy of awarded contracts; Copy of notice to proceed; 50%, 90%, and Final (100%) Construction Plans and Technical Specifications; Engineer's Estimate of Probable Construction Cost; As-Built Drawings; Environmental Information Form; Copies of CEQA Documentation; Copy of all required permits (if necessary).

The following activities were performed during this reporting period:

- On 4/26/23 Brunsing Engineering of Santa Rosa conducted a site visit for the Tank 5 (Task 3.1) geotechnical engineering study. We anticipate receipt of the report in May, 2023. National Storage Tank will then use the report to provide construction drawings for the tank foundation.
- The District worked with the Mendocino County Building Services Department to review plans for electrical connections at Well 2 and obtained a permit on 04/21/23. Pacific Gas and Electric completed an engineering review on 01/24/23 in preparation for work on Well 2 (Task 3-2).
- The District completed the bidding process for the trenching work associated with Well 2 activation (Task 3-2) on 3/05/23 and selected A.K. Lewis Construction Co.
- The District is completed an informal bidding process for engineering, design, and construction of Tank 5 (Task 3.1) on March 28, 2023, and awarded the contract to National Storage Tank, an accredited woman-owned business based in California.

Permits and agreements for construction and engineering services can be found in Attachment 1.

Task 3 – Construction

Task 3.1 – Tank Replacement

This task includes replacing an existing temporary polyurethane tank (Tank 5) with an 11,000-gallon epoxy-coated bolted steel tank to store the water from an existing well and serve when stream water is unavailable.

Task 3.2 – Well Activation

This task includes equipping a previously drilled well and connecting this well to the existing water system to address the potential water shortage due to the current drought.

Task 3.3 – Tank Restoration

This task includes replacing the containment wooden roof on an existing 60,000-gallon in-ground gunite water tank. This roof reached the end of its useful life in 2020 and was removed.

Deliverables: Construction Schedule; Construction photos; Inspection reports and permit reports as necessary; Water quality sampling report; Well permit; Well Completion Report; Well Evaluation Report; Construction Schedule

The following activities were performed during this reporting period:

- Construction on the engineered metal roof for Tank 2 commenced in late-January and was completed in April, 2023 (Task 3-3). The installation of the level indication and fill system remains, plus the cleaning and reactivation of the tank. We anticipate reporting completion of this milestone in the next Quarterly Status Report.
- The trenching from Well #2 to Tank #2 was completed on April 28, 2023. Electrical conduits and waterlines were installed concurrently with the trenching work. Final grading, power and control electrical work will be scheduled in the coming months, weather permitting (Task 3-2).

Construction photos can be found in Attachment 2.

Project Cost

The total budget of this project is \$400,000 and the total invoiced to date is \$225,934.97. The project costs information is provided in Table 1. Please note that while the District has not completed Task 3.3 – Tank Restoration, construction of the engineered metal roof for the tank was completed in April, 2023, leaving only installation of the level indication and fill system to be completed. We anticipate completion of this task in the near future.

The term of this funding agreement began on April 29, 2022, and expires on June 28, 2024

Table 1. Project Costs as of May 4, 2023

Task	Description	Grant Amount, \$	Invoiced to date, \$	Amount Remaining, \$	Percent Invoiced to date
1	Task 1 Project Administration	\$0	\$0	\$0	100%
2	Task 2 Design, Engineering Services, and Planning	\$0	\$0	\$0	100%
3	Task 3 Construction				
	Task 3.1 Tank Replacement	\$127,432	\$0	\$127,432.00	0%
	Task 3.2 Well Activation	\$ 99,438	\$58,225.22	\$41,212.78	58.6%
	Task 3.3 Tank Restoration	\$173,130	\$167,709.75	\$5,420.25	96.9%
Total		\$400,000	\$225,934.97	\$174,065.03	56.5%

Project Schedule

The project is anticipated to be completed on June 28, 2024

Table 2. Project Schedule as of May 4, 2023

Task	Description	Planned Completion Date	Actual Completion Date
1	Task 1 Project Administration	6/28/2024	In Progress
2	Task 2 Design, Engineering Services, and Planning	6/28/2024	In Progress
3	Task 3 Construction		
	Task 3.1 Tank Replacement	6/28/2024	In Progress
	Task 3.2 Well Activation	6/28/2024	In Progress
	Task 3.3 Tank Restoration	6/28/2024	In Progress

Attachment 1 – Agreements for Construction and Engineering Services

Task 3-2 – Building Permit – Well #2 Activation

WELL ACTIVATION PERMIT

PROJECT INFORMATION:

- PROJECT NAME: [Blank]
- LOCATION: [Blank]
- DATE: [Blank]

PERMIT CONDITIONS:

- 1. The permittee shall comply with all applicable codes and regulations.
- 2. The permittee shall maintain access to all adjacent properties.
- 3. The permittee shall be responsible for any damage to adjacent properties.

PERMITTER:

[Signature]

Task 3-1 - Contract for Engineering, Design, & Construction Services – Tank #5 Replacement

NATIONAL SOFTWARE INC.

PROJECT INFORMATION:

- PROJECT NAME: [Blank]
- LOCATION: [Blank]
- DATE: [Blank]

TERMS AND CONDITIONS:

- 1. The contract shall be governed by the laws of the State of Texas.
- 2. The contract shall be subject to the terms and conditions of the National Software Inc. contract.

SIGNED:

[Signature]

Attachment 2 – Construction Photos

Task 3-3 – Tank 2 Restoration: Metal roof – cover panel installation – partially complete:



Task 3.3 – Tank 2 Restoration: Metal roof – flashing installation:



Task 3.3 – Tank 2 Restoration: Metal roof – vents installed, and tank sealed:



Task 3-2 – Well 2 Activation: Trenching for water line and electrical from Well 2 to Tank 2:



Task 3-2 – Well 2 Activation: Water line and electrical conduit installation:



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**OLD BUSINESS: C. DISCUSSION AND OR ACTION:** TECHNOLOGY GRANT IMPLEMENTATION UPDATE ON NEW WEBSITE.

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**OLD BUSINESS: D. DISCUSSION AND OR ACTION: BUDGET COMMITTEE UPDATE – SELECTION OF NEW MEMBERS AND REVIEW OF FISCAL YEAR 2022/2023 LINE- ITEM BUDGETED V. ACTUALS. (ISRAEL, MURRAY, OTTOBONI)**

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Irish Beach Water District			
Budget vs Actual			
October 1, 2022 - May 7, 2023			
For May 13, 2023, Board Meeting	Worksheet is work in process.		
Use with Treasure Recap in Treas Report	Budget		Actual
	Total		Total
Income			
410.000 Operating Revenues			
411.000 Water Sales			
411.100 Residential Water Usage	58,235.00		10,932.68
Total 411.000 Water Sales	\$ 58,235.00		\$ 10,932.68
421.000 Water Services			
421.300 Availability Charges	269,653.00		111,454.83
Total 421.000 Water Services	\$ 269,653.00		\$ 111,454.83
421.500 Water Services - Other			
421.510 Meter Connections	600.00		
421.520 Late Fees			2,982.30
Total 421.500 Water Services - Other	\$ 600.00		\$ 2,982.30
Total 410.000 Operating Revenues	\$ 328,488.00		\$ 125,369.81
490.000 Non-Operating Revenues			
492.010 Investment Income Restricted			
492.400 Int >40 Yr Cap Replace Res			
Total 492.010 Investment Income Restricted	\$ 0.00		\$ 0.00
498.000 Other Non-Operating Revenues			
498.310 Other refunds			13,982.81
498.311 Fund Transfer(RCFPD)			42,929.30
Total 498.000 Other Non-Operating Revenues	\$ 0.00		\$ 56,912.11
Total 490.000 Non-Operating Revenues	\$ 0.00		\$ 56,912.11
Total Income	\$ 328,488.00		\$ 182,281.92
Gross Profit	\$ 328,488.00		\$ 182,281.92

Irish Beach Water District			
Budget vs Actual			
October 1, 2022 - May 7, 2023			
For May 13, 2023, Board Meeting	Worksheet is work in process.		
Use with Treasure Recap in Treas Report	Budget		Actual
	Total		Total
Expenses			
500.000 Operating Expenses			
510.000 Source of Supply			
511.000 Labor & Mat Operating Instal Eq			
511.100 Lab operating Equip, logs	1,955.00		1,559.41
511.200 Equipment/ Supplies forOperation of Equip	1,914.00		
Total 511.000 Labor & Mat Operating Instal Eq	\$ 3,869.00	\$	1,559.41
512.000 Lab & Mat for Maintenance			
512.100 Labor for Maint & Repair	1,052.00		489.77
512.200 Equip & Supp for Maint & Repair	1,679.00		19.80
Total 512.000 Lab & Mat for Maintenance	\$ 2,731.00	\$	509.57
513.000 Power Purchased for Source	2,787.00		691.49
Total 510.000 Source of Supply	\$ 9,387.00	\$	2,760.47
530.000 Water Treatment			
531.000 Labor & Mat operating equip			
531.100 Labor for treatment activities	26,482.00		11,975.92
531.200 Equip & Supplies for operation	3,189.00		2,325.03
531.300 Analytical Testing	7,641.00		2,824.00
531.400 Chemicals & filtering supplies	3,614.00		810.57
Total 531.000 Labor & Mat operating equip	\$ 40,926.00	\$	17,935.52
532.000 Labor & Mats for Maintenance			
532.100 Labor for Maint & Repair	1,080.00		1,876.49
532.200 Equip & Supp for Maint & Repair	612.00		4,762.54
Total 532.000 Labor & Mats for Maintenance	\$ 1,692.00	\$	6,639.03
533.000 Power purchased for Treatment	2,657.00		448.12
Total 530.000 Water Treatment	\$ 45,275.00	\$	25,022.67
540.000 Transmission & Distribution			19,350.00
541.000 Labor & Mats for operating Equi			
541.100 Labor for Distrib Activities	10,251.00		6,945.64
541.200 Equip & Supplies for operations	4,252.00		490.10
Total 541.000 Labor & Mats for operating Equi	\$ 14,503.00	\$	7,435.74
542.000 Lab & Mat for Maintenance			
542.100 Labor for Maint & Repair	12,430.00		5,317.38
542.200 Equip & Supplies Maint & Repair	3,189.00		3,337.82
542.250 Outside Labor/Equipment	2,825.00		
Total 542.000 Lab & Mat for Maintenance	\$ 18,444.00	\$	8,655.20
543.000 Power Purchased - Distribution	4,358.00		1,321.30
544.000 Telephone for Distribution	1,389.00		
Total 540.000 Transmission & Distribution	\$ 38,694.00	\$	36,762.24
550.000 Customer Accounts			204.03
551.000 Labor Mats Cust Accntg & Collec			
551.100 Labor Cust Accnts Processing	11,696.00		1,837.11
551.200 Labor for Meter Reading	9,901.00		1,505.17
551.300 Meter Installations			
551.310 Labor for Installation	600.00		0.00
Total 551.300 Meter Installations	\$ 600.00	\$	0.00
Total 551.000 Labor Mats Cust Accntg & Collec	\$ 22,197.00	\$	3,342.28
Total 550.000 Customer Accounts	\$ 22,197.00	\$	3,546.31
Total 500.000 Operating Expenses	\$ 115,553.00	\$	68,091.69

Irish Beach Water District				
Budget vs Actual				
October 1, 2022 - May 7, 2023				
For May 13, 2023, Board Meeting	Worksheet is work in process.			
Use with Treasure Recap in Treas Report	Budget		Actual	
	Total		Total	
Expenses				
560.000 Administrative & General			-19,634.05	??research
561.000 Salaries	23,962.00		32,334.43	
562.000 Office Supplies & Other Expense			1,219.49	
562.010 Office Maint & Supplies	3,718.00		483.39	
562.040 Postage & Box rental			1,077.04	
562.050 Software	4,321.00		351.41	
562.060 Licenses & Permits	1,307.00		3,688.12	
562.070 Annual Fees/DuesMemberships	4,566.00		1,643.71	
562.080 Training			501.05	
562.110 Port-A-Potty/Waste Pickup	1,594.00		970.98	
562.160 Internet	1,914.00		1,068.30	
Total 562.000 Office Supplies & Other Expense	\$ 17,420.00		\$ 11,003.49	
563.000 Contractural Services				
563.100 Legal Attorney			-119.25	??
563.110 Legal - General Counsel	7,972.00		11,489.89	
563.120 Legal / MP Proj and Litigation	37,585.00		24,466.25	
Total 563.100 Legal Attorney	\$ 45,557.00		\$ 35,836.89	
563.200 Auditor contract	10,000.00		5,900.00	
563.300 Accounting Consultant			595.30	
563.400 Engineering	820.00		270.00	
Total 563.000 Contractural Services	\$ 56,377.00		\$ 42,602.19	
564.000 Property Ins, Injuries & Damage				
564.100 General Liability	13,378.00			
564.200 Workman's Comp	3,638.00			
564.400 Insurance Bond	103.00		109.00	
Total 564.000 Property Ins, Injuries & Damage	\$ 17,119.00		\$ 109.00	
565.000 Employee Retirement & Benefits				
565.100 Payroll Taxes				
565.110 FICA	7,975.00		5,267.17	
565.120 Medicare	1,511.00		1,231.86	
565.130 Training Tax	35.00		55.94	
565.140 UI Contributions	1,190.00		847.86	
Total 565.100 Payroll Taxes	\$ 10,711.00		\$ 7,402.83	
565.200 Vacation	5,038.00		0.00	
Total 565.000 Employee Retirement & Benefits	\$ 15,749.00		\$ 7,402.83	
Total 560.000 Administrative & General	\$ 130,627.00		\$ 73,817.89	
570.000 Other Operating Expenses			-446.72	???
570.00 Depreciation (non cash)	35,000.00			
573.000 Other Operating Expenses				
573.100 Vehicle Operation OPS	4,128.00		2,937.47	
573.200 Misc. Expense	250.00		653.98	
Total 573.000 Other Operating Expenses	\$ 4,378.00		\$ 3,591.45	
Total 570.000 Other Operating Expenses	\$ 39,378.00		\$ 3,144.73	
Total Expenses	\$ 285,558.00		\$ 145,054.31	
Net Operating Income	\$ 42,930.00		\$ 37,227.61	
Net Income	\$ 42,930.00		\$ 37,227.61	
Because quick books online does not have budget application at this time, I exported profit and loss in QB to excel and added budget column			???? Need to research	
			Sunday, May 07, 2023 07:50:33 PM GMT-7 - Accrual Basis	

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**OLD BUSINESS: E. DISCUSSION AND/OR ACTION: :** PROPOSAL FOR AUDIT SERVICES FOR FISCAL YEAR  
ENDING SEPTEMBER 30, 2022.

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3445 American River Drive, Suite A
Sacramento, CA 95864

Phone: (916) 333-5360
E-mail: Admin@FechterCPA.com
Web: www.FechterCPA.com

IRISH BEACH WATER DISTRICT

Invoice: 2121

CHARLES ACKER
14501 FOREST VIEW ROAD

Date: 04/13/2023
Due Date: 04/13/2023

MANCHESTER, CA 95459

ID: F0324

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

PROGRESS INVOICE FOR THE SEPTEMBER 30, 2022 YEAR
END FINANCIAL AUDIT:

DUE WITH SIGNED ENGAGEMENT LETTER 1,000.00

Billed Time & Expenses	<u>\$1,000.00</u>
Invoice Total	<u><u>\$1,000.00</u></u>

To pay by credit card please visit our website. Your client ID is located above.

Please return this portion with payment.

ID: F0324

Invoice: 2121

IRISH BEACH WATER DISTRICT

Date: 04/13/2023

Due Date: 04/13/2023

Amount Due: \$1,000.00

Amount Enclosed: \$

It was our pleasure to provide you with the above services and we thank you for your business.
Payment is due upon receipt.



**FECHTER
& COMPANY**
Certified Public Accountants

Craig R. Fechter, CPA, MST
(1976 – 2022)

April 13, 2023

Board of Directors and
General Manager, Charles (Charlie) Acker
Irish Beach Water District
14501 Forest View Road
Manchester, California 95459

We are pleased to confirm our understanding of the services we are to provide Irish Beach Water District for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, and the disclosures, which collectively comprise the basic financial statements of Irish Beach Water District as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Irish Beach Water District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Irish Beach Water District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to our request.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your

confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Accounting and reporting for deferred revenue.
- Accounting and reporting of restricted assets.
- Reporting for investments

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Irish Beach Water District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Irish Beach Water District's in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will prepare the State Controller's Annual Report of Financial Transactions.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Electronic Communication, Client Portal Agreement and File Exchange Processes

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer portals (Firm's Client Portal). All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this portal system and all sensitive files will be transmitted through this system. In addition, we will publish all issued financial statements to this portal area for your use as long as you remain a client with Fechter & Company or as required by the terms of our engagement letters.

By using any features of the Firm's Client Portal, the Company consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue, or restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24X7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any email to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the District's computers or peripherals related to downloading any materials from the Client Portal.

Documents are encrypted before being passed over the Internet and while being stored on the Portal and a username and password are required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. *The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, the Company recognizes that no completely secure system for electronic data transfer has yet been devised.*

Logon Accounts and Their Security.

- a. The Firm will set up individual logon accounts for those of the Company's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others.) In order to maintain security, the District agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. Your username will be your email address, all passwords will be established by the user at the time of initial logon.
- b. You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

Termination of Logon Account. The Company agrees to notify the Firm via email at support@fechtercpa.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access within 3 business days. However, the District cannot be assured that access has been terminated until the requester receives an email confirmation of termination.

No Unlawful or Prohibited Use. As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal website. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal website.

Information Disclosure. The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process, or governmental request, or to edit, refuse to post, or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

Client's Responsibility. You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

Dispute Resolution. The parties agree that any dispute between the Company and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the America Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

WARRANTIES. THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT. THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

Term and Termination. This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability.

Authorized person to contact the Firm to request employee logon User IDs:

Name: _____

Title: _____

Email: _____

Should you desire to use alternate methods of transmission for sensitive documents and chose not to use the Firm's Client Portal System, you may opt out by signing the following release.

We acknowledge that we have opted out of the requirement to use the Firm's Client Portal System and therefore we agree to release Fechter and Company from all liability as a result any interception of, or loss of data as a result of using alternate document transmittal methods.

Management signature:

Governance signature:

Title:

Title:

Date:

Date:

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request, prepare reconciliations for all balance sheet accounts including fixed assets, restricted assets and equity classifications. Additionally, your staff will provide access to any documents selected by us for testing.

The audit documentation for this engagement is the property of Fechter & Company or it assigns and constitutes confidential information.

Scott German, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 1, 2023 and to issue our reports no later than August 15, 2023.

Our fee for audit services, as outlined in our April 5, 2023 proposal, will be \$9,900 plus direct expenses. In addition, the fee for the Annual Financial Transaction Report will be \$1,500. Should a single audit be required we will require a new engagement letter which will out line our fee of \$6,500 per major program.

Our invoices for these fees will be rendered as follows and are payable on presentation.

Due with executed engagement letter	\$ 1,000
Due following completion of fieldwork	8,000
Due upon presentation of final report	900
Due upon completion of the Annual Financial Transaction Report	<u>1,500</u>
Total fees	<u>\$11,400</u>

Direct expenses for travel, postage, confirmations, word-processing and printing will be invoiced at actual amounts as incurred.

In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

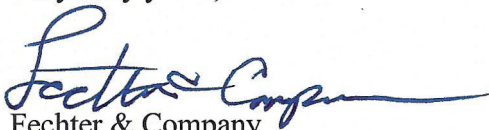
Reporting

We will issue a written report upon completion of our audit of Irish Beach Water District's financial statements. Our report will be addressed to Board of Directors and Management of Irish Beach Water District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We are licensed by the State of California State Board of Accountancy and will alert you to any changes in our license status in writing.

We appreciate the opportunity to be of service to Irish Beach Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Fechter & Company
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Irish Beach Water District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

~~~~~  
**NEW BUSINESS: A. DISCUSSION AND OR ACTION DISCUSSION AND OR ACTION: NOTICE OF SPECIAL  
DISTRIC ELECTION:**  
~~~~~

INDEPENDENT COAST OBSERVER

**LEGAL NOTICE
Consolidated Special District
All-Mail Election**

August 29, 2023

**KATRINA BARTOLOMIE
Assessor-County Clerk-Recorder
501 Low Gap Road, Rm. 1020
Ukiah CA 95482
707 234-6819**

**NOTICE OF ELECTION
IN THE
MENDOCINO COUNTY WATERWORKS DISTRICT 2
and
IRISH BEACH WATER DISTRICT**

Notice is hereby given in accordance with the Uniform District Election Law of the State of California that a Consolidated Special District All-Mail Election will be held in the above named districts on **August 29, 2023**; and that candidates to be voted upon at said election may be nominated for the following office(s):

MENDOCINO COUNTY WATERWORKS DISTRICT 2

<u>Office</u>	<u>Number</u>	<u>Elected</u>	<u>Qualifications</u>
Director – Full Term	2	At large	Must be a registered elector residing in the district
Director – Short Term	1	At large	

IRISH BEACH WATER DISTRICT

<u>Office</u>	<u>Number</u>	<u>Elected</u>	<u>Qualifications</u>
Director – Full Term	2	At large	Must be a land owner in the District.
Director – Short Term	2	At large	

Official Declaration of Candidacy forms for eligible candidates desiring to file for the above office(s) may be obtained from the Office of the County Clerk, located at 501 Low Gap Rd., Rm. #1020, Ukiah (234-6819) on and after May 8, 2023 and must be filed not later than 5 p.m., June 2, 2023; provided if Declaration of Candidacy papers for an incumbent are not filed by the latter date and hour, any person other than the incumbent, shall have until 5 p.m. on June 7, 2023 to file a Declaration of Candidacy for such elective office.

In the event there are no nominees or an insufficient number of nominees for each elective office and a petition for an election is not timely filed, that is by June 7, 2023, an appointment to such elective office shall be made by the supervising authority as prescribed in Elections Code Sec. 10515.

Dated: April 26, 2019

KATRINA BARTOLOMIE
Assessor-County Clerk-Recorder

s/*Amanda Wolter*

Amanda Wolter
Assistant Registrar of Voters

cc: District Secretary

~~~~~  
**NEW BUSINESS: B. DISCUSSION AND OR ACTION** PROCLAMATION HONORING DIRECTOR BRAD DYSON'S  
SERVICE TO IRISH BEACH WATER DISTRICT. (ISRAEL)  
~~~~~



RESOLUTION NO. 2023 – 4
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE IRISH BEACH WATER DISTRICT
COMMENDING BRAD DYSON FOR HIS SERVICE TO THE COMMUNITY OF IRISH BEACH

WHEREAS Brad Dyson provided dedicated service to the community of Irish Beach as a member of the Board of Directors since 2019; and

WHEREAS he endeavored to address the District's finances as a member of the Budget and Finance Committee; and

WHEREAS he worked diligently to ensure that the District had the resources necessary to meet the capital replacement needs of the District's aging water collection and delivery system as a member of the Proposition 218 Committee; and

WHEREAS he was dedicated to addressing a variety of issues facing the District and shared thoughtful alternate perspectives in an even-tempered manner in even the most challenging situations.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors commends and thanks Brad Dyson for his dedicated service to the community of Irish Beach and its residents.

This resolution was passed at the May 13, 2023, regular meeting of the Board of Directors by a unanimous vote.

Susan Israel, President

ATTEST:

Heather Hackett, Board Secretary


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**COMMUNICATIONS AND CORRESPONDENCE**  
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## CONSENT CALENDAR

- A. TREASURER'S REPORT & CHECKS ISSUED
  - B. WATER/STORAGE FACILITIES/CONVEYANCE/LOSS REPORT
  - C. LEGAL COUNSEL UPDATE ON MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867
  - D. APPROVAL OF MEETING MINUTES: 3/11/23 and 4/7/23
- ~~~~~

### A. TREASURER'S REPORT & LIST OF CHECKS ISSUED

#### TREASURER'S CASH STATEMENT

|                                                        |                         |                     |
|--------------------------------------------------------|-------------------------|---------------------|
| March 13, 2023 Board Meeting                           | 5/5/2023<br>This period | Last Period         |
| IBWD Cash and Assets:                                  | <b>May-2023</b>         | <b>March-2023</b>   |
| Checking RCU                                           | \$17,144                | \$6,680             |
| <b>TOTAL CASH ASSETS</b>                               | <b>\$17,144.00</b>      | <b>\$6,680.00</b>   |
| Accounts Receivable - Grant 22,594Retention            | \$101,241.00            | \$98,375.00         |
| Accounts Receivable -Water Billing Mar/Apr             | \$63,680                | Not Avail           |
| County Tax Rolls                                       | \$1,095                 | \$0                 |
| Accounts Payable - loan/restr funds pmt 3 due 9/22     | -\$45,800               | -\$45,800           |
| Accounts Payable -SDAF to RCF 21-22                    | -\$40,225               | -\$40,225           |
| <b>TOTAL OTHER ASSETS</b>                              | <b>\$79,991.00</b>      | <b>\$12,350.00</b>  |
| <b>TOTAL UNRESTRICTED ASSETS</b>                       | <b>\$97,135.00</b>      | <b>\$19,030.00</b>  |
| Emergency Response Augmentation- current year          | \$42,930                | \$37,037            |
| > 40 Year Capital Replacement                          | \$82,279                | \$82,279            |
| (5 yr loan recv from restricted funds to oper pmt 4,5) | \$32,500                | \$32,500            |
|                                                        | \$114,779               | \$114,779           |
| AWDF/Mallo Pass                                        | \$431,465               | \$431,465           |
| <b>TOTAL RESTRICTED ASSETS</b>                         | <b>\$ -</b>             | <b>\$583,281.00</b> |
| <b>TOTAL ASSETS</b>                                    | <b>\$686,309.00</b>     | <b>\$602,311.00</b> |

| IRISH BEACH BUDGET REVIEW (Actual to Total) MAY 5, 2023 (includes April payroll) |                           |        |  |            |                |     |              |  |                                              |
|----------------------------------------------------------------------------------|---------------------------|--------|--|------------|----------------|-----|--------------|--|----------------------------------------------|
|                                                                                  |                           |        |  |            | year to date   | 58% |              |  |                                              |
|                                                                                  |                           |        |  | 2022-2023  | 2022-2023      |     | Difference   |  |                                              |
|                                                                                  |                           |        |  | Final      | Actual         |     |              |  |                                              |
| Income                                                                           |                           |        |  |            | 5/5/23         |     |              |  |                                              |
| Water Usage                                                                      |                           |        |  | 59,143     | 19,287         | 33% | 39,856       |  | usage low - normal for winter                |
| Availability                                                                     |                           |        |  | 269,653    | 155,748        | 58% | 113,905      |  | estimated Mar, April billing-right on        |
| Meter Connections                                                                |                           |        |  | 600        |                | 0%  | (600)        |  |                                              |
| Operating Income                                                                 |                           |        |  | \$ 329,396 | \$ 175,035     | 53% | (154,361)    |  |                                              |
| Non oper: refund admin                                                           |                           |        |  | \$ -       | \$ 13,983      |     | (13,983)     |  | from 2002 project-return unspent admin       |
|                                                                                  |                           |        |  |            |                |     |              |  | safe drinking water loan                     |
| Total Expense                                                                    |                           |        |  | 329,396    | 189,018        | 57% | (140,378)    |  |                                              |
| Source of Supply                                                                 |                           |        |  | 9,387      | 2,897          | 31% | (6,490)      |  |                                              |
| Water Treatment                                                                  |                           |        |  | 45,275     | 26,466         | 58% | (18,809)     |  |                                              |
| Transmission & Distribution                                                      |                           |        |  | 38,694     | 38,090         | 98% | (604)        |  | Will review postings to accounts             |
| Customer Accounts                                                                |                           |        |  | 22,197     | 3,740          | 17% | (18,457)     |  |                                              |
| Operating Expense                                                                |                           |        |  | 115,553    | 71,193         | 62% | (44,360)     |  | over all 62% not too alarming with 4%overage |
| Admin & General                                                                  |                           |        |  | 130,627    | 78,962         | 60% | (51,665)     |  |                                              |
| Other Operating                                                                  | vehicle                   |        |  | 4,378      | 3,692          | 84% | (686)        |  | variance is \$1,152; mileage is up           |
| Other non-operating                                                              | Depreciation              | 58%est |  | 35,000     | 20,300         | 58% | (14,700)     |  | we budget, but cash goes to board reserve    |
| Total Expense                                                                    |                           |        |  | 285,558    | 174,147        | 61% | (111,411)    |  |                                              |
|                                                                                  |                           |        |  | 4th year   | 4th year       |     |              |  | 5th year/last \$7300 (17,900 ops res)        |
| Loan Repayment to Restricted Ops Loans                                           |                           |        |  | 25,200     | 14,616         | 58% | (10,584)     |  | Loan installment toward \$125,000 total loan |
| Operations Reserve                                                               |                           |        |  | 506        | 293            | 58% | (213)        |  |                                              |
| < 40 Year Reserve                                                                |                           |        |  |            |                |     |              |  |                                              |
| Ops RserveCapital Replacement                                                    |                           |        |  | 17,224     | 10,031         | 58% | (7,193)      |  |                                              |
| Total Expense and Increase Reserves                                              |                           |        |  | \$ 328,488 | \$ 199,087     | 61% | \$ (129,401) |  | THIS IS NOT A BAD MID YEAR REVIEW            |
|                                                                                  | Availability Charge/month |        |  | \$ 108.56  |                |     |              |  |                                              |
|                                                                                  | Water Charge per 100 gal  |        |  | \$ 0.83    | starting March |     |              |  |                                              |

# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION<br>TYPE | NUM   | NAME             | MEMO/DESCRIPTION                            | ACCOUNT<br># | ACCOUNT                          | DEBIT             | CREDIT            |
|------------|---------------------|-------|------------------|---------------------------------------------|--------------|----------------------------------|-------------------|-------------------|
| 03/06/2023 | Check               | 12806 | Charles L. Acker | February '23 PR paid 3/6/23jm               | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$2,512.98        |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$2,888.60        |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$65.50           |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$93.86           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$100.00          |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$179.09          |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$41.88           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$0.29            |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$26.00           |
|            |                     |       |                  |                                             |              |                                  | <b>\$2,954.10</b> | <b>\$2,954.10</b> |
| 03/06/2023 | Check               | 12807 | Paul W. DeVaul   | February '23 PR paid 3/6/23 jm              | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$837.68          |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$905.97          |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$9.17            |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$56.17           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$13.14           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$8.15            |
|            |                     |       |                  |                                             |              |                                  | <b>\$915.14</b>   | <b>\$915.14</b>   |
| 03/06/2023 | Check               | 12808 | Robert J. Dial   | February '23 PR paid 3/6/23 jm              | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,369.18        |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$1,514.49        |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$32.10           |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$36.03           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$93.90           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$21.96           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$11.89           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$13.63           |
|            |                     |       |                  |                                             |              |                                  | <b>\$1,546.59</b> | <b>\$1,546.59</b> |
| 03/06/2023 | Check               | 12809 | Allen Erwin      | February'23 PR paid 3/6/23jm                | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$522.46          |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$551.25          |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$18.34           |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$34.18           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$7.99            |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$4.96            |
|            |                     |       |                  |                                             |              |                                  | <b>\$569.59</b>   | <b>\$569.59</b>   |
| 03/06/2023 | Check               | 12810 | Khadine Forbes   | February'23 Payroll PAID in<br>March '23 jm | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,265.65        |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$1,362.50        |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$19.65           |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$84.48           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$19.76           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$12.26           |
|            |                     |       |                  |                                             |              |                                  | <b>\$1,382.15</b> | <b>\$1,382.15</b> |
| 03/06/2023 | Check               | 12812 | Eric G. Malm     | February'23 PR PAID March 23                | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$809.18          |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$753.75          |                   |
|            |                     |       |                  |                                             | 570.000      | 570.000 Other Operating Expenses | \$119.87          |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$46.73           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$10.93           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$6.78            |
|            |                     |       |                  |                                             |              |                                  | <b>\$873.62</b>   | <b>\$873.62</b>   |
| 03/06/2023 | Check               | 12814 | Brant V. O'Dell  | February Payroll PAID March '23<br>jm       | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$502.97          |
|            |                     |       |                  |                                             | 560.000      | 560.000 Administrative & General | \$550.00          |                   |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$34.10           |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$7.98            |
|            |                     |       |                  |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$4.95            |
|            |                     |       |                  |                                             |              |                                  | <b>\$550.00</b>   | <b>\$550.00</b>   |

# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION<br>TYPE     | NUM   | NAME                           | MEMO/DESCRIPTION                      | ACCOUNT<br># | ACCOUNT                                                                                  | DEBIT           | CREDIT          |
|------------|-------------------------|-------|--------------------------------|---------------------------------------|--------------|------------------------------------------------------------------------------------------|-----------------|-----------------|
| 03/06/2023 | Check                   | 12811 | Annette Fromwiller             | February '23 PR paid 3/6/23 jm        | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$228.62        |
|            |                         |       |                                |                                       | 560.000      | 560.000 Administrative & General                                                         | \$250.00        |                 |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$15.50         |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$3.63          |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$2.25          |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$250.00</b> | <b>\$250.00</b> |
| 03/06/2023 | Check                   | 12813 | Judy A. Murray                 | February'23 PR paid 3/6/23 jm         | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$548.70        |
|            |                         |       |                                |                                       | 560.000      | 560.000 Administrative & General                                                         | \$600.00        |                 |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$37.20         |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$8.70          |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 | \$5.40          |
|            |                         |       |                                |                                       | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                 |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$600.00</b> | <b>\$600.00</b> |
| 03/07/2023 | Check                   | ACH   | APS                            | Monthly Charge for GovCard<br>payment | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$25.00         |
|            |                         |       |                                | Monthly Fee                           | 562.050      | 562.050 Administrative & General:Office Supplies &<br>Other Expense:Software             | \$25.00         |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$25.00</b>  | <b>\$25.00</b>  |
| 03/10/2023 | Bill Payment<br>(Check) | 12550 | Paul DeVaul                    |                                       | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$24.47         |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$24.47         |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$24.47</b>  | <b>\$24.47</b>  |
| 03/10/2023 | Bill Payment<br>(Check) | 12551 | Mendocino<br>Community Network |                                       | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$39.00         |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$39.00         |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$39.00</b>  | <b>\$39.00</b>  |
| 03/10/2023 | Bill Payment<br>(Check) | 12552 | Underground Service<br>Alert   | Annual Membership Fee - 2023          | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$300.00        |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$300.00        |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$300.00</b> | <b>\$300.00</b> |
| 03/10/2023 | Bill Payment<br>(Check) | 12553 | Patricia Schwindt,<br>CPA      |                                       | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$203.20        |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$203.20        |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$203.20</b> | <b>\$203.20</b> |
| 03/10/2023 | Bill Payment<br>(Check) | 12554 | Heather Hackett                | Reimbursement - Cert. Mailing         | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$44.94         |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$44.94         |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$44.94</b>  | <b>\$44.94</b>  |
| 03/10/2023 | Bill Payment<br>(Check) | 12555 | Brelje & Race                  | Inv#147133                            | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$304.00        |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$304.00        |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$304.00</b> | <b>\$304.00</b> |
| 03/10/2023 | Bill Payment<br>(Check) | 12556 | Elk Garage                     | Invoice#33879                         | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$19.80         |
|            |                         |       |                                |                                       | 2000         | 2000 Accounts Payable                                                                    | \$19.80         |                 |
|            |                         |       |                                |                                       |              |                                                                                          | <b>\$19.80</b>  | <b>\$19.80</b>  |
| 03/13/2023 | Check                   | ACH   | PG&E                           | 3053827187-2 ACH                      | 105.10       | 105.10 Cash in Bank - RCU                                                                |                 | \$511.16        |
|            |                         |       |                                | 1009543748 Statement date 2/23        | 513.000      | 513.000 Operating Expenses:Source of<br>Supply:Power Purchased for Source                |                 |                 |
|            |                         |       |                                | 1010948062 Statement date 2/23        | 543.000      | 543.000 Operating Expenses:Transmission &<br>Distribution:Power Purchased - Distribution | \$212.95        |                 |
|            |                         |       |                                | 1009543856 Statement date             | 543.000      | 543.000 Operating Expenses:Transmission &<br>Distribution:Power Purchased - Distribution | \$0.00          |                 |

# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION TYPE     | NUM   | NAME                              | MEMO/DESCRIPTION                         | ACCOUNT # | ACCOUNT                                                                                    | DEBIT             | CREDIT            |
|------------|----------------------|-------|-----------------------------------|------------------------------------------|-----------|--------------------------------------------------------------------------------------------|-------------------|-------------------|
|            |                      |       |                                   | 1009543857 Statement date 2/23 statement | 533.000   | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment                   | \$0.00            |                   |
|            |                      |       |                                   | 1008686042 Statement 2/23 statement      | 533.000   | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment                   |                   |                   |
|            |                      |       |                                   | Unpaid Previous Charges                  | 513.000   | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source                     | \$181.36          |                   |
|            |                      |       |                                   | Sonoma Clean Power Charge                | 513.000   | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source                     | \$116.85          |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$511.16</b>   | <b>\$511.16</b>   |
| 03/14/2023 | Check                | ACH   | Solid Waste of Willits, Inc       | RCU Bill Pay post jm                     | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$65.14           |
|            |                      |       |                                   | RCU bill pay                             | 562.110   | 562.110 Administrative & General:Office Supplies & Other Expense:Port-A-Potty/Waste Pickup | \$65.14           |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$65.14</b>    | <b>\$65.14</b>    |
| 03/15/2023 | Bill Payment (Check) | ACH   | Oxidation Technology              |                                          | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$9,595.00        |
|            |                      |       |                                   |                                          | 2000      | 2000 Accounts Payable                                                                      | \$9,595.00        |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$9,595.00</b> | <b>\$9,595.00</b> |
| 03/15/2023 | Check                |       | EFTPS                             | Fed P/R taxes- Jan Hours                 | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$1,860.02        |
|            |                      |       |                                   | 1/23 hours IBWD Fed Payroll taxes        | 210.20    | 210.20 PAYROLL LIABILITIES:FICA Payable                                                    | \$1,318.99        |                   |
|            |                      |       |                                   | 1/23 hours IBWD Fed Payroll taxes        | 210.30    | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                | \$308.48          |                   |
|            |                      |       |                                   | 1/23 hours IBWD Fed Payroll taxes        | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                              | \$232.55          |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$1,860.02</b> | <b>\$1,860.02</b> |
| 03/15/2023 | Check                |       | Employment Development Department | January Hours/ February Taxes 2023       | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$278.40          |
|            |                      |       |                                   | EFT for January Hours, February Taxes    | 210.60    | 210.60 PAYROLL LIABILITIES:CA UI Payable                                                   | \$159.55          |                   |
|            |                      |       |                                   | EFT for January Hours, February Taxes    | 210.70    | 210.70 PAYROLL LIABILITIES:CA ETT Payable                                                  | \$10.64           |                   |
|            |                      |       |                                   | EFT for January Hours, February Taxes    | 210.40    | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                  | \$95.74           |                   |
|            |                      |       |                                   | EFT for January Hours, February Taxes    | 210.50    | 210.50 PAYROLL LIABILITIES:State WH Payable                                                | \$12.47           |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$278.40</b>   | <b>\$278.40</b>   |
| 03/15/2023 | Bill Payment (Check) | ACH   | Capital One, F.S.B                |                                          | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$1,707.97        |
|            |                      |       |                                   |                                          | 2000      | 2000 Accounts Payable                                                                      | \$1,707.97        |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$1,707.97</b> | <b>\$1,707.97</b> |
| 03/16/2023 | Check                | ACH   | Thompson's PortaSeptic Service    | Invoice#17063                            | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$80.00           |
|            |                      |       |                                   | RCU Bill Pay                             | 562.110   | 562.110 Administrative & General:Office Supplies & Other Expense:Port-A-Potty/Waste Pickup | \$80.00           |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$80.00</b>    | <b>\$80.00</b>    |
| 03/21/2023 | Bill Payment (Check) | 12558 | Patricia Schwindt, CPA            | Inv#10366                                | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$67.50           |
|            |                      |       |                                   |                                          | 2000      | 2000 Accounts Payable                                                                      | \$67.50           |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$67.50</b>    | <b>\$67.50</b>    |
| 03/21/2023 | Bill Payment (Check) | 12559 | Brelje & Race                     |                                          | 105.10    | 105.10 Cash in Bank - RCU                                                                  |                   | \$88.00           |
|            |                      |       |                                   |                                          | 2000      | 2000 Accounts Payable                                                                      | \$88.00           |                   |
|            |                      |       |                                   |                                          |           |                                                                                            | <b>\$88.00</b>    | <b>\$88.00</b>    |

# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION<br>TYPE     | NUM   | NAME                                | MEMO/DESCRIPTION                                                | ACCOUNT<br># | ACCOUNT                                                                                  | DEBIT             | CREDIT            |
|------------|-------------------------|-------|-------------------------------------|-----------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------|-------------------|-------------------|
| 03/21/2023 | Bill Payment<br>(Check) | 12560 | Rick Bowers<br>CPA,PFS,CMA          | Payment for Audit 2020 & 2021                                   | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$5,900.00        |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$5,900.00        |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$5,900.00</b> | <b>\$5,900.00</b> |
| 03/22/2023 | Bill Payment<br>(Check) | ACH   | Staples                             |                                                                 | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$225.76          |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$225.76          |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$225.76</b>   | <b>\$225.76</b>   |
| 03/22/2023 | Check                   | ACH   | Friedman's Home<br>Improvement      | Paid by Debit card on March 22,<br>2023                         | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$1,513.24        |
|            |                         |       |                                     | 440 Feet of 2"sch 40 Conduit -<br>Lower Electrical Installation | 113.100      | 113.100 Grant Tank 2 Roof                                                                | \$1,513.24        |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$1,513.24</b> | <b>\$1,513.24</b> |
| 03/24/2023 | Bill Payment<br>(Check) | 12557 | Mendocino<br>Community Network      |                                                                 | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$56.30           |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$56.30           |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$56.30</b>    | <b>\$56.30</b>    |
| 03/24/2023 | Bill Payment<br>(Check) | 12561 | Paul DeVaul                         | Reimbursement - Tank 2 Roof                                     | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$61.98           |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$61.98           |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$61.98</b>    | <b>\$61.98</b>    |
| 03/24/2023 | Bill Payment<br>(Check) | 12562 | Dept, Forestry & Fire<br>Protection | Invoice#136551                                                  | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$456.96          |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$456.96          |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$456.96</b>   | <b>\$456.96</b>   |
| 03/24/2023 | Bill Payment<br>(Check) | 12563 | Khadine Forbes                      | Reimbursement - Postage                                         | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$126.00          |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$126.00          |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$126.00</b>   | <b>\$126.00</b>   |
| 03/27/2023 | Check                   | ACH   | PG&E                                | 3053827187-2 ACH                                                | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$530.35          |
|            |                         |       |                                     | 1009543748 Statement date 3/23                                  | 513.000      | 513.000 Operating Expenses:Source of<br>Supply:Power Purchased for Source                | \$51.77           |                   |
|            |                         |       |                                     | 1010948062 Statement date 3/23                                  | 543.000      | 543.000 Operating Expenses:Transmission &<br>Distribution:Power Purchased - Distribution |                   |                   |
|            |                         |       |                                     | 1009543856 Statement date 3/23                                  | 543.000      | 543.000 Operating Expenses:Transmission &<br>Distribution:Power Purchased - Distribution | \$110.75          |                   |
|            |                         |       |                                     | 1009543857 Statement date 3/23                                  | 533.000      | 533.000 Operating Expenses:Water<br>Treatment:Power purchased for Treatment              | \$68.14           |                   |
|            |                         |       |                                     | 1008686042 Statement 3/23                                       | 533.000      | 533.000 Operating Expenses:Water<br>Treatment:Power purchased for Treatment              | \$9.86            |                   |
|            |                         |       |                                     | Balance From Previous Statement                                 | 513.000      | 513.000 Operating Expenses:Source of<br>Supply:Power Purchased for Source                | \$329.80          |                   |
|            |                         |       |                                     | Electric Adjustments                                            | 513.000      | 513.000 Operating Expenses:Source of<br>Supply:Power Purchased for Source                |                   | \$153.56          |
|            |                         |       |                                     | Sonoma Clean Power Charge                                       | 513.000      | 513.000 Operating Expenses:Source of<br>Supply:Power Purchased for Source                | \$113.59          |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$683.91</b>   | <b>\$683.91</b>   |
| 03/28/2023 | Bill Payment<br>(Check) | ACH   | S&B Market                          |                                                                 | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$30.37           |
|            |                         |       |                                     |                                                                 | 2000         | 2000 Accounts Payable                                                                    | \$30.37           |                   |
|            |                         |       |                                     |                                                                 |              |                                                                                          | <b>\$30.37</b>    | <b>\$30.37</b>    |
| 04/03/2023 | Check                   | 12822 | Judy A. Murray                      | February'23 PR paid 3/6/23 jm                                   | 105.10       | 105.10 Cash in Bank - RCU                                                                |                   | \$736.15          |
|            |                         |       |                                     |                                                                 | 560.000      | 560.000 Administrative & General                                                         | \$806.10          |                   |
|            |                         |       |                                     |                                                                 | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                   | \$1.03            |
|            |                         |       |                                     |                                                                 | 210.00       | 210.00 PAYROLL LIABILITIES                                                               |                   | \$49.98           |

# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION<br>TYPE | NUM   | NAME             | MEMO/DESCRIPTION                         | ACCOUNT<br># | ACCOUNT                          | DEBIT             | CREDIT            |
|------------|---------------------|-------|------------------|------------------------------------------|--------------|----------------------------------|-------------------|-------------------|
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$11.69           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$7.25            |
|            |                     |       |                  |                                          |              |                                  | <b>\$806.10</b>   | <b>\$806.10</b>   |
| 04/03/2023 | Check               | 12815 | Charles L. Acker | March '23 PR paid 4/3/23jm               | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$2,684.27        |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$3,104.75        |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$65.50           |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$115.48          |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$100.00          |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$192.49          |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$45.02           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$5.05            |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$27.94           |
|            |                     |       |                  |                                          |              |                                  | <b>\$3,170.25</b> | <b>\$3,170.25</b> |
| 04/03/2023 | Check               | 12816 | Paul W. DeVaul   | March '23 PR paid 4/3/23 jm              | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,261.01        |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$1,305.18        |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$82.53           |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$15.10           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$80.92           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$18.93           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$11.75           |
|            |                     |       |                  |                                          |              |                                  | <b>\$1,387.71</b> | <b>\$1,387.71</b> |
| 04/03/2023 | Check               | 12817 | Robert J. Dial   | March '23 PR paid 4/3/23 jm              | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,782.23        |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$1,999.20        |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$55.68           |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$84.50           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$123.95          |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$28.99           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$17.22           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$17.99           |
|            |                     |       |                  |                                          |              |                                  | <b>\$2,054.88</b> | <b>\$2,054.88</b> |
| 04/03/2023 | Check               | 12818 | Allen Erwin      | March'23 PR paid 4/3/23jm                | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$549.59          |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$616.59          |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$15.72           |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$30.00           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$38.23           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$8.94            |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$5.55            |
|            |                     |       |                  |                                          |              |                                  | <b>\$632.31</b>   | <b>\$632.31</b>   |
| 04/03/2023 | Check               | 12819 | Khadine Forbes   | March'23 Payroll PAID in April '23<br>jm | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,869.14        |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$2,015.25        |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$26.20           |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$124.95          |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$29.22           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$18.14           |
|            |                     |       |                  |                                          |              |                                  | <b>\$2,041.45</b> | <b>\$2,041.45</b> |
| 04/03/2023 | Check               | 12821 | Eric G. Malm     | March'23 PR PAID April 23 jm             | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$1,016.68        |
|            |                     |       |                  |                                          | 560.000      | 560.000 Administrative & General | \$955.11          |                   |
|            |                     |       |                  |                                          | 570.000      | 570.000 Other Operating Expenses | \$159.17          |                   |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$15.93           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$59.22           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$13.85           |
|            |                     |       |                  |                                          | 210.00       | 210.00 PAYROLL LIABILITIES       |                   | \$8.60            |
|            |                     |       |                  |                                          |              |                                  | <b>\$1,114.28</b> | <b>\$1,114.28</b> |
| 04/03/2023 | Check               | 12823 | Brant V. O'Dell  | March Payroll PAID April '23 jm          | 105.10       | 105.10 Cash in Bank - RCU        |                   | \$774.04          |



# Irish Beach Water District

## Checks/Payments

March 1 - May 1, 2023

| DATE       | TRANSACTION<br>TYPE     | NUM   | NAME                           | MEMO/DESCRIPTION                            | ACCOUNT<br># | ACCOUNT                          | DEBIT              | CREDIT             |
|------------|-------------------------|-------|--------------------------------|---------------------------------------------|--------------|----------------------------------|--------------------|--------------------|
|            |                         |       |                                |                                             | 560.000      | 560.000 Administrative & General | \$846.41           |                    |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$52.48            |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$12.27            |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$7.62             |
|            |                         |       |                                |                                             |              |                                  | <b>\$846.41</b>    | <b>\$846.41</b>    |
| 04/03/2023 | Check                   | 12820 | Annette Fromwiller             | March '23 PR paid 4/3/23 jm                 | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$589.75           |
|            |                         |       |                                |                                             | 560.000      | 560.000 Administrative & General | \$644.88           |                    |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$39.98            |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$9.35             |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$5.80             |
|            |                         |       |                                |                                             |              |                                  | <b>\$644.88</b>    | <b>\$644.88</b>    |
| 04/03/2023 | Check                   | 12824 | Russell, Rio<br>"Contractor"   | February'23 Payroll PAID in<br>March '23 jm | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$736.15           |
|            |                         |       |                                |                                             | 560.000      | 560.000 Administrative & General | \$806.10           |                    |
|            |                         |       |                                |                                             | 570.000      | 570.000 Other Operating Expenses | \$0.00             |                    |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$1.03             |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$49.98            |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$11.69            |
|            |                         |       |                                |                                             | 210.00       | 210.00 PAYROLL LIABILITIES       |                    | \$7.25             |
|            |                         |       |                                |                                             |              |                                  | <b>\$806.10</b>    | <b>\$806.10</b>    |
| 04/04/2023 | Bill Payment<br>(Check) | 12548 | Matthew L. Emrick              |                                             | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$4,660.50         |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$4,660.50         |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$4,660.50</b>  | <b>\$4,660.50</b>  |
| 04/04/2023 | Bill Payment<br>(Check) | 12549 | Sage's Computer                | Inv#23521                                   | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$80.00            |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$80.00            |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$80.00</b>     | <b>\$80.00</b>     |
| 04/07/2023 | Bill Payment<br>(Check) | 12564 | Russell, Rio<br>"Contractor"   | Invoice#22_12_12-10                         | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$270.00           |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$270.00           |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$270.00</b>    | <b>\$270.00</b>    |
| 04/14/2023 | Bill Payment<br>(Check) | 12565 | Brelje & Race                  | Invoice#148159                              | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$176.00           |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$176.00           |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$176.00</b>    | <b>\$176.00</b>    |
| 04/14/2023 | Bill Payment<br>(Check) | 12566 | Paul DeVaul                    | T2 Electrical - Reimbursement               | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$67.37            |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$67.37            |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$67.37</b>     | <b>\$67.37</b>     |
| 04/14/2023 | Bill Payment<br>(Check) | 12567 | National Storage<br>Tank, INC. | Invoice# NSTI1820                           | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$25,916.28        |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$25,916.28        |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$25,916.28</b> | <b>\$25,916.28</b> |
| 04/28/2023 | Bill Payment<br>(Check) | 12568 | Matthew L. Emrick              |                                             | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$5,440.50         |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$5,440.50         |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$5,440.50</b>  | <b>\$5,440.50</b>  |
| 04/28/2023 | Bill Payment<br>(Check) | 12569 | Mendocino<br>Community Network |                                             | 105.10       | 105.10 Cash in Bank - RCU        |                    | \$39.00            |
|            |                         |       |                                |                                             | 2000         | 2000 Accounts Payable            | \$39.00            |                    |
|            |                         |       |                                |                                             |              |                                  | <b>\$39.00</b>     | <b>\$39.00</b>     |

Irish Beach Water District

Checks/Payments

March 1 - May 1, 2023

| DATE  | TRANSACTION<br>TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT<br># | ACCOUNT | DEBIT       | CREDIT      |
|-------|---------------------|-----|------|------------------|--------------|---------|-------------|-------------|
| TOTAL |                     |     |      |                  |              |         | \$84,063.33 | \$84,063.33 |

B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT:

Irish Beach Water District  
Operations Report for May 13, 2023 Meeting  
Charles Acker, Manager

3/10 – Met with Suzy and Chuck Elmer re: possible Well site

3/24 – Installing new filter piping

4/7 -Chlorine recirc. Pump activated

5/1 – 4” transite line break lower Arena Circle

5/2 – Complete refill and wash down roadway- Activate line at Eucalyptus.

Bacteria Testing completed (all good); Monthly reports done; Normal operations with downtime for heavy rain events.,

Grant Project:

Most of the staff time has been spent on the T2 roof project (now complete) and the installation of the pipeline and electrical lines in trench on Hillcrest Drive.

Geological investigation for Tank 5 installation done.

This week, replacement of two culverts will be done.

C. LEGAL COUNSEL UPDATE ON MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867

The District has accepted a settlement offer from the Moores to resolve the final remaining issue of the on-going Moores' Litigation: e. g., compensation for the T5 Well easement.

Under the settlement, the District will pay the Moores \$25,000 as complete financial compensation for the T5 Well easement.

The Moores have elected to pursue possible additional attorney fees and litigation costs related to the T5 Well matter which are not included in the \$25,000 settlement offer. The Moores have informed the District they intend to file a motion with the court in the near future to seek such fees. The District will oppose this Motion. The Court of Appeals overturned the trial court's prior award of attorney fees related to the T5 Well.

As anticipated, the Moores have also filed two new lawsuits against the District related to the maintenance of certain roads within the Acreage Parcel area of the District. Both lawsuits are related to an agreement sometimes referred to as the "road agreement." One of these lawsuits seeks to compel the District to arbitrate certain expenses allegedly incurred relating to road maintenance and the other lawsuit alleges the District somehow breached the road agreement. The District disputes the allegations set forth in the Moores' new complaints.



D. APPROVAL OF MEETING MINUTES: 3/11/23 AND 4/7/23

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
REGULAR MEETING MINUTES  
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459  
Saturday, March 11, 2023 at 10:00 A.M. (ZOOM AND IN-PERSON)**

**CALL TO ORDER AND ROLL CALL:** President Israel called the regular meeting of the Irish Beach Water District Board Meeting to order at 10:01am. President Israel reported that Director Dyson resigned from the Board of Directors effective March 10, 2023. Roll call of Directors in attendance: Director Regan attended via Zoom; President Israel, and Director Hackett attended in person. Staff attending via Zoom: General Manager Acker, District Counsel Emrick, and Plant Operator Dial. Accounting Manager Murray, and Staff Assistant Forbes attended in person.

**PUBLIC INPUT:** President Israel explained that the public input portion of the agenda is the time when members of the public can comment on items on the agenda, or issues not on the agenda. She indicated that the structure of the remainder of the meeting will conform to Robert's rules of order, in which discussion of agenda items will be limited to board members prior to the vote. President Israel invited the public to provide input at this time; however, there were no comments.

**OLD BUSINESS:**

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

**Action:** The Board accepted the Committee's report regarding the kick-off meeting held with SCI on 2/16/22, as well as the review of the timeline included in the meeting packet.

**B. DISCUSSION AND OR ACTION: SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT.**

**Action:** The Board accepted General Manager Acker's report that installation of the cover for Tank 2 is almost done; installation of the of the girders and external overhead panels is complete and work on the flashing needed to completely seal the tank is in progress. He indicated that once the flashing is complete, Tank 2 will be returned to service. In addition, General Manager Acker explained that the District is ready to begin the electrical work needed to activate Well 2, so a notice will be released to neighboring properties advising them of the planned construction. Plant Operator Dial reported that the District has issued an invitation to bid on the replacement of Tank 5 and anticipates selecting a supplier soon. Director Hackett reported that the District continues to work with the Department of Water Resources to clarify a couple of details related to invoice #3 and anticipates submission of a 4<sup>th</sup> invoice in April.

**C. DISCUSSION AND OR ACTION: TECHNOLOGY GRANT IMPLEMENTATION UPDATE.**

**Action:** The Board accepted staff reports indicating that Accounting Manager Murray has not completed storage of records subject to retention in the District's DropBox account; however, she will complete the action soon. General Manager Acker noted that the District is working with Steve Acker to map the water system using the new ArcGIS service. Director Hackett reported that the Communications and Outreach Committee will meet with Staff Assistant Forbes and acting Information Technician Fromwiller next week to review the IBWD website prototype, evaluate other special district websites, and plan for training additional staff to maintain the IBWD website.

**D. DISCUSSION AND OR ACTION: REPORT FROM THE BUDGET COMMITTEE.**

**Action:** After discussing the need to monitor actual expenses and make line-item adjustments as the year progresses, the Board determined that both the water usage rate increase and 7.5% COLA for District staff included in the FY 2022-2023 budget would be effective March 1, 2023. Director Hackett made a motion to approve resolution 2023-3 documenting the approval of the District's FY 2022-2023 Operating Budget for Water, as amended, and directing staff to provide a line-item report of budget versus actuals at the May, July, and September

meetings so that the Board can consider modification of budget allocations in the FY 2022-2023 budget. Director Israel seconded the motion. After a roll-call vote, the motion passed unanimously. Accounting Manager Murry suggested that the Board schedule a budget workshop for a future meeting, and the Board concurred with the recommendation.

**E. DISCUSSION AND OR ACTION: ACCEPT AND FILE DISTRICT FINANCIAL AUDIT FOR FISCAL YEARS ENDING 9/30/21; 9/30/20.**

**Action:** The Board accepted Accounting Manager Murray's report on the FY 2020 and FY 2021 Financial Statement Audits. After discussing the current process for review of the Management Discussion and Analysis (MD&A), as well as the auditor's Report on Internal Control Over Financial Reporting, Director Hackett made a motion to accept the FY 2020 and FY 2021 financial statement audits and direct Accounting Manager Murray to work with the auditor to file the audits with the State. Director Israel seconded the motion. After a roll-call vote, the motion passed unanimously. Next Director Hackett made a motion to direct the Treasurer to submit the draft MD&A to the Budget/Finance committee for review prior to submission to the auditor for future audits. Director Israel seconded the motion. After a roll-call vote, the motion passed unanimously. Finally, Director Hackett made a motion to direct the Budget/Finance committee to consider the auditor's comments regarding internal controls, and present recommendations to the full board at a future meeting. Director Israel seconded the motion. After a roll-call vote, the motion passed unanimously.

**NEW BUSINESS:**

**A. DISCUSSION AND OR ACTION: SELECTION OF NEW MEMBER OF THE BOARD OF DIRECTORS.**

**Action:** President Israel explained that the Board reviewed the letters of interest from two highly qualified candidates, Danielle Hohos and Tom Ottoboni. President Israel made a motion to accept the nominations and called for a vote to appoint Tom Ottoboni to the Director position vacated by Ken Terry, and Danielle Hohos to the position vacated by Brad Dyson. Director Hackett seconded the motion. After a roll-call vote, the motion passed unanimously. Board Secretary Hackett administered the Oath of Office to new board members Danielle Hohos and Tom Ottoboni. With their affirmation to the Oath of Office, President Israel welcomed them as full voting members of the Board.

**B. DISCUSSION AND/OR ACTION: CONSIDER RESOLUTION 2023-03 – IRISH BEACH WATER DISTRICT POLICY REGARDING SEPTIC TANK INSPECTION AND PUMPING.**

**Action:** The Board accepted President Israel's request to table the agenda item while she continues to research the issues related to septic tank inspections.

**C. DISCUSSION AND/OR ACTION: PROPOSED REVISION TO AGENDA FORMAT AND ACTION PROCESS FOR EFFICIENCY AND IN ACCORDANCE WITH ROBERTS RULE OF ORDER.**

**Action:** President Israel described a proposal to modify the Board meeting agenda to increase efficiency. She explained that public comments on items on the agenda or issues not on the agenda will be accepted during the Public Input agenda item, while discussion prior to a vote on each agenda item will be limited to board members. She also recommended inclusion of a Consent Calendar to simplify the vote process for routine issues such as staff reports, approval of meeting minutes, etc. After discussing the need for flexibility in public comments and the timing of executive (closed) sessions, President Israel called for a roll-call vote on the proposed changes. The motion passed unanimously.

**D. DISCUSSION AND OR ACTION: APPOINT MEMBERS TO BUDGET/FINANCE COMMITTEE AND REVIEW PROCEDURES FOR STANDING COMMITTEES.**

**Action:** President Israel reported that former Director Ken Terry has asked to step back from the Committee and former Director Dyson resigned, so the Board will reconstitute the Budget and Finance Standing Committee. She appointed Director Ottoboni and a member of the public, Bill Mabie, to the Committee. In addition, President Israel explained that she was appointing Accounting Manager Murray in an advisory capacity and would solicit for

volunteers. Director Hackett indicated that the Communications and Outreach Committee would solicit volunteers. President Israel made a motion to reconstitute the Budget and Finance Committee as discussed. Director Hackett seconded the motion. After a roll-call vote, the motion passed unanimously.

**COMMUNICATIONS AND CORRESPONDENCE:** None

**Action:** President Israel reported that Director Dyson submitted a letter of resignation on March 10, 2023.

**REPORTS:**

A. TREASURER: Treasurer's Report, Checks Issued, FY 2020 & FY 2021 Financial Statement Audits.

**Action:** Accounting Manager Murray presented the Treasurer's report and list of checks issued. Director Hackett made a motion to approve the list of checks issued and the Treasurer's report. Director Hohos seconded the motion. After a roll-call vote, the motion passed unanimously. In addition, District Counsel Emrick reported that he has verified insurance coverage in relation to employment actions for Board members.

B. WATER STORAGE FACILITIES/CONVEYANCE LOSS

**Action:** The Board accepted General Manager Acker's report on bacterial and chemical testing, as well as the current source of water supply due to the storms that render Irish Gulch water unusable because of turbidity.

C. SAFETY COMMITTEE:

**Action:** The Board accepted General Manager Acker's report on the most recent safety meeting.

D. LEGAL COUNSEL: None

**Action:** The Board accepted District Counsel Emrick's report on changes to the Public Records Act.

E. DIRECTORS: None

**Action:** The Board accepted Director Regan's report on the District's Facebook page, which has 47 followers.

**APPROVAL OF MINUTES:** February 11, 2023 Regular Meeting

**Action:** Accounting Manager Murray noted typographical errors in the draft February 11, 2023 meeting minutes: District Counsel Emrick's name was misspelled and numbering of items in the Old Business, New Business, and Reports sections were incorrect. Director Israel made a motion to approve the February 11, 2023 meeting minutes as amended to correct the typographical errors. Director Hackett seconded the motion. Roll-call vote: Director Hackett Aye, Director Israel Aye, Director Regan Aye. Directors Hohos and Ottoboni abstained. The motion passed with a quorum.

**ADJOURNMENT:** Motion was made by President Israel with second from Director Hackett to adjourn the regular meeting at 11:13am. After a roll-call vote, the motion passed unanimously.

**EXECUTIVE (CLOSED) SESSION.**

A. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION:** SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACHWATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-090054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867.

B. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED/ POTENTIAL LITIGATION:** SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO PARAGRAPHS (2) OR (3) OF SUBDIVISION (D) OF SECTION 54956.9: (1 POTENTIAL CASE).

**Action:** Closed session was adjourned at 12:09pm with no reportable actions.

Respectfully submitted:

Attest as Presented:

\_\_\_\_\_  
Susan Israel, President

\_\_\_\_\_  
Heather Hackett, Secretary of the Board

Date: May 13, 2023

Date: May 13, 2023

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**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
SPECIAL MEETING MINUTES
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Friday, April 7, 2023 at 3:00 P.M. (ZOOM AND IN-PERSON)**

CALL TO ORDER AND ROLL CALL: President Israel called the special meeting of the Irish Beach Water District Board Meeting to order at 3:00pm. Roll call of Directors in attendance: Director Regan attended via Zoom; President Israel, Director Hackett, Director Hohos, and Director Ottoboni attended in person. Staff attending via Zoom: District Counsel Emrick, Accounting Manager Murray, and Staff Assistant Forbes. General Manager Acker attended in person.

PUBLIC INPUT: None.

OLD BUSINESS:

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

Action: The Board accepted the Committee's report regarding discussions with SCI regarding identification of a water system engineer who is available to complete an evaluation of the pipeline in the IBWD system using current engineering industry standards (review the age of the pipe, historical failure data, other available records,). Director Hackett explained the two options included in the meeting packet and made a motion to authorize the Prop 218 Committee to determine whether to move forward with an initiative including a 12 project / 20-year scope, or a 7 project / 10-year scope, and report back at the May Board meeting. Director Israel seconded the motion. After a roll-call vote, the motion passed unanimously.

B. DISCUSSION AND OR ACTION: STATUS OF GENERAL MANAGER'S RETIREMENT.

Action: The Board accepted General Manager Acker's request to rescind the resignation that he proffered at the November 12, 2022 Board meeting. He indicated that rather than resigning in May 2023, he will continue to serve as the District's General Manager without any changes to hours and responsibilities until further notice.

ADJOURNMENT: Motion was made by President Israel with second from Director Hackett to adjourn the regular meeting at 3:08pm. After a roll-call vote, the motion passed unanimously.

EXECUTIVE (CLOSED) SESSION.

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACHWATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-090054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867.

B. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED/ POTENTIAL LITIGATION: SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO PARAGRAPHS (2) OR (3) OF SUBDIVISION (D) OF SECTION 54956.9: (1 POTENTIAL CASE).

Action: The executive (closed) session was adjourned at 3:33pm. President Israel reported that the Board voted to accept a settlement offer to compensate William and Tona Moores for inverse condemnation in case no.: SCUK-CVG-2009-54665.

Respectfully submitted:

Attest as Presented:

Susan Israel, President

Heather Hackett, Secretary of the Board

Date: May 13, 2023

Date: May 13, 2023

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**EXECUTIVE (CLOSED) SESSION**

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; First District Court of Appeal No. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273

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