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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
November 11, 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, November 11, 2023, 10:00 A.M.**

PLEASE NOTE: The November 11, 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/84824899733?pwd=a3M5SU4ybW1CT2JmbHkveGt6cDUxUT09>

Meeting ID: 848 2489 9733

Passcode: 948876

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

Find your local number: <https://us02web.zoom.us/j/84824899733?pwd=a3M5SU4ybW1CT2JmbHkveGt6cDUxUT09>

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. (ACKET, HACKETT)
 - B. **DISCUSSION AND OR ACTION** SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT. (ACKER, FORBES, HACKETT, MURRAY)
 - C. **DISCUSSION AND OR ACTION:** STATUS OF SPECIAL DISTRICT ELECTION: (HACKETT, MURRAY)
 - D. **DISCUSSION AND OR ACTION:** BUDGET COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2022/2023 LINE-ITEM BUDGETED V. ACTUALS. (MURRAY, OTTOBONI)
 - E. **DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2023-24 BUDGET. (MURRAY, OTTOBONI)
- 4. NEW BUSINESS:**
 - A. **DISCUSSION AND OR ACTION:** IRISH BEACH WATER DISTRICT POLICY HANDBOOK ADDITION, SERIES 3000 OPERATIONS, POLICY 3036 CUSTOMER WATER SERVICE DISCONNECTION FOR ACCOUNT DELINQUENCY (HACKETT)

- B. **DISCUSSION AND OR ACTION:** IRISH BEACH WATER DISTRICT POLICY HANDBOOK ADDITION, SERIES 3000 OPERATIONS, POLICY 3037 CUSTOMER PAYMENT ARRANGEMENTS (HACKETT)
- 5. **COMMUNICATIONS AND CORRESPONDENCE.** (ISRAEL)
- 6. **CONSENT CALENDAR:**
 - A. TREASURER'S REPORT, CHECKS ISSUED.
 - B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
 - C. COMMUNICATIONS & OUTREACH COMMITTEE REPORT.
 - D. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT.
 - E. APPROVAL OF MINUTES: SEPTEMBER 9, 2023 REGULAR 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: SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION  
& OVERSIGHT.**  
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**OLD BUSINESS: B. DISCUSSION AND OR ACTION: SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION  
& OVERSIGHT.**  
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**OLD BUSINESS: C. DISCUSSION AND OR ACTION: STATUS OF SPECIAL DISTRICT ELECTION.**

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**OLD BUSINESS: D. DISCUSSION AND OR ACTION:** BUDGET COMMITTEE REVIEW OF FISCAL YEAR 2022/2023 LINE- ITEM BUDGETED V. ACTUALS.  
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Irish Beach Water District Budget vs Actual

October 1, 2022 -September 30, 2023

as of Nov 2, 23

For Nov , 2023, Board Meeting

	Budget Total	Actual Total		Difference	
Income					CASH LOW DUE TO FRONTING GRANT OVER \$100,000
410.000 Operating Revenues					
411.000 Water Sales					
411.100 Residential Water Usage	58,235.00	40,251.61	69%	-17,983.39	Severe shortfall
Total 411.000 Water Sales	\$ 58,235.00	\$ 40,251.61		-17,983.39	
421.000 Water Services					
421.300 Availability Charges	269,653.00	264,404.71	98%	-5,248.29	
Total 421.000 Water Services	\$ 269,653.00	\$ 264,404.71		-5,248.29	
421.500 Water Services - Other					
421.510 Meter Connections	600.00	0.00		-600.00	
421.520 Late Fees		5,177.93		5,177.93	
Total 421.500 Water Services - Other	\$ 600.00	\$ 5,177.93		4,577.93	
Total 410.000 Operating Revenues	\$ 328,488.00	\$ 309,834.25	94%	-18,653.75	water usage down!
490.000 Non-Operating Revenues					
498.000 Other Non-Operating Revenues					RCF 7,029.31/ibwd pass Thru
498.310 Other refunds		0.00		0.00	
498.311 Fund Transfer(RCFPD)		7,029.31		7,029.31	RCF39,832.74
xxx.xx Accumulated Depreciation	35,000.00	35,000.00		0.00	add depr to budget
Total 498.000 Other Non-Operating Revenues		\$ 7,029.31		7,029.31	not oper revenue
Total 490.000 Non-Operating Revenues	\$ 35,000.00	\$ 42,029.31		7,029.31	
Total Income	\$ 363,488.00	\$ 351,863.56	97%	\$ (11,624.44)	under collected
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	2,524.98		\$ (569.98)	
511.200 Equipment/ Supplies forOperation of Equip	1,914.00	0.00		\$ 1,914.00	
Total 511.000 Labor & Mat Operating Instal Eq	\$ 3,869.00	\$ 2,524.98	65%	\$ 1,344.02	
512.000 Lab & Mat for Maintenance					
512.100 Labor for Maint & Repair	1,052.00	719.48		\$ 332.52	
512.200 Equip & Supp for Maint & Repair	1,679.00	19.80		\$ 1,659.20	
Total 512.000 Lab & Mat for Maintenance	\$ 2,731.00	\$ 739.28	27%	\$ 1,991.72	
513.000 Power Purchased for Source	2,787.00	784.98	28%	\$ 2,002.02	
Total 510.000 Source of Supply	\$ 9,387.00	\$ 4,049.24	43%	\$ 5,337.76	
530.000 Water Treatment					
531.000 Labor & Mat operating equip					
531.100 Labor for treatment activities	26,482.00	18,883.30		\$ 7,598.70	

531.200 Equip & Supplies for operation	3,189.00	3,455.73	\$	(266.73)
531.300 Analytical Testing	7,641.00	5,828.00	\$	1,813.00
531.400 Chemicals & filtering supplies	3,614.00	1,252.83	\$	2,361.17
Total 531.000 Labor & Mat operating equip	\$ 40,926.00	\$ 29,419.86	72% \$	11,506.14
532.000 Labor & Mats for Maintenance				
532.100 Labor for Maint & Repair	1,080.00	1,877.20	\$	(797.20)
532.200 Equip & Supp for Maint & Repair	612.00	9,776.35	\$	(9,164.35)
Total 532.000 Labor & Mats for Maintenance	\$ 1,692.00	\$ 11,653.55	689% \$	(9,961.55)
533.000 Power purchased for Treatment	2,657.00	1,040.42	\$	1,616.58
Total 530.000 Water Treatment	\$ 45,275.00	\$ 42,113.83	93% \$	3,161.17
540.000 Transmission & Distribution			\$	-
541.000 Labor & Mats for operating Equi				
541.100 Labor for Distrib Activities	10,251.00	8,743.48	\$	1,507.52
541.200 Equip & Supplies for operations	4,252.00	1,352.93	\$	2,899.07
Total 541.000 Labor & Mats for operating Equi	\$ 14,503.00	\$ 10,096.41	\$	4,406.59
542.000 Lab & Mat for Maintenance			\$	-
542.100 Labor for Maint & Repair	12,430.00	11,405.11	\$	1,024.89
542.200 Equip & Supplies Maint & Repair	3,189.00	12,247.74	\$	(9,058.74)
542.250 Outside Labor/Equipment	2,825.00		\$	2,825.00
Total 542.000 Lab & Mat for Maintenance	\$ 18,444.00	\$ 23,652.85	\$	(5,208.85)
543.000 Power Purchased - Distribution	4,358.00	2,935.11	\$	1,422.89
544.000 Telephone for Distribution	1,389.00		\$	1,389.00
Total 540.000 Transmission & Distribution	\$ 38,694.00	\$ 36,684.37	95% \$	2,009.63
550.000 Customer Accounts				
551.000 Labor Mats Cust Accntg & Collec				
551.100 Labor Cust Accnts Processing	11,696.00	12,297.91	\$	(601.91)
551.200 Labor for Meter Reading	9,901.00	2,566.42	\$	7,334.58
551.300 Meter Installations			\$	-
551.310 Labor for Installation	600.00	48.36	\$	551.64
Total 551.300 Meter Installations	\$ 600.00	\$ 48.36	\$	551.64
Total 551.000 Labor Mats Cust Accntg & Collec	\$ 22,197.00	\$ 14,912.69	\$	7,284.31
Total 550.000 Customer Accounts	\$ 22,197.00	\$ 14,912.69	67% \$	7,284.31
Total 500.000 Operating Expenses	\$ 115,553.00	\$ 97,760.13	85% \$	17,792.87

under expended

560.000 Administrative & General					
561.000 Salaries	23,962.00	27,309.31	114%	\$	(3,347.31)
562.000 Office Supplies & Other Expense		2,117.19		\$	(2,117.19)
562.010 Office Maint & Supplies	3,718.00	483.39		\$	3,234.61
562.020 Administrative Services		983.12			
562.030 Outside Copy Work		46.75			
562.040 Postage & Box rental		1,077.04		\$	(1,077.04)
562.050 Software	4,321.00	4,266.72		\$	54.28
562.060 Licenses & Permits	1,307.00	3,688.12		\$	(2,381.12)
562.070 Annual Fees/DuesMemberships	4,566.00	2,274.93		\$	2,291.07
562.080 Training		501.05		\$	(501.05)
562.110 Port-A-Potty/Waste Pickup	1,594.00	1,841.82		\$	(247.82)
562.160 Internet	1,914.00	2,044.30		\$	(130.30)
Total 562.000 Office Supplies & Other Expense	\$ 17,420.00	\$ 19,324.43	111%	\$	(1,904.43)
563.000 Contractural Services					
563.100 Legal Attorney					
563.110 Legal - General Counsel	7,972.00	12,404.14		\$	(4,432.14)
563.120 Legal / MP Proj and Litigation	37,585.00	53,617.75		\$	(16,032.75)
Total 563.100 Legal Attorney	\$ 45,557.00	\$ 66,021.89	145%	\$	(20,464.89)
563.200 Auditor contract	10,000.00	6,900.00		\$	3,100.00
563.300 Accounting Consultant		1,020.67		\$	(1,020.67)
563.400 Engineering	820.00	270.00		\$	550.00
Total 563.000 Contractural Services	\$ 56,377.00	\$ 74,212.56	132%	\$	(17,835.56)
564.000 Property Ins, Injuries & Damage					
564.100 General Liability	13,378.00	14,411.94		\$	(1,033.94)
564.200 Workman's Comp	3,638.00	2,395.25		\$	1,242.75
564.400 Insurance Bond	103.00	109.00		\$	(6.00)
Total 564.000 Property Ins, Injuries & Damage	\$ 17,119.00	\$ 16,916.19	99%	\$	202.81
565.000 Employee Retirement & Benefits					
565.100 Payroll Taxes		-8,856.82			
565.110 FICA	7,975.00	8,696.81		\$	(721.81)
565.120 Medicare	1,511.00	2,033.94		\$	(522.94)
565.130 Training Tax	35.00	69.52		\$	(34.52)
565.140 UI Contributions	1,190.00	1,051.93		\$	138.07
Total 565.100 Payroll Taxes	\$ 10,711.00	\$ 2,995.38	28%	\$	7,715.62
565.200 Vacation	5,038.00	5,027.61		\$	10.39
Total 565.000 Employee Retirement & Benefits	\$ 15,749.00	\$ 8,022.99	51%	\$	7,726.01
569.00 Other Admin Exp		(127.26)			
Total 560.000 Administrative & General	\$ 130,627.00	\$ 145,658.22	112%	\$	(15,031.22)
570.000 Other Operating Expenses					
570.00 Depreciation (non cash)	35,000.00	35,000.00		\$	-
573.000 Other Operating Expenses				\$	-
573.100 Vehicle Operation OPS	4,128.00	5,562.74		\$	(1,434.74)

mediation!!!!

Auditor: \$8,900

218 engineers: \$47,615

future commitments not expended
not expended this year.

No goods or services provided to book liability
Conferred with Fechter CPA

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over expended: admin - 15,031.22
admin -15,031.22

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573.200 Misc. Expense	250.00	751.00	\$	(501.00)	
Total 573.000 Other Operating Expenses	\$ 4,378.00	\$ 6,313.74	\$	(1,935.74)	
Total 570.000 Other Operating Expenses	\$ 39,378.00	\$ 41,313.74	105%	\$ (1,935.74)	
Total Expenses	\$ 285,558.00	\$ 284,732.09	100%	\$ 825.91	under expended
Net Operating Income	\$ 77,930.00	\$ 67,131.47		\$ 10,798.53	
THIS IS NOT BAD OVERALL FISCAL YEAR END!					-11624.44 Total Revenue under
					825.91 Total Expenses under
					-10798.53 Total Net Loss

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

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**OLD BUSINESS: E. DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL  
YEAR 2023-24 BUDGET.  
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	A	B	C	D	E	F	G	H	I	J	K	L
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
2	FISCAL YEAR 2023-2024					PROPOSED BUDGET November 11, 2023						
3												
4												
5	Budget Summary											
6	Income											
7	Operating Income			\$	322,167							
8	Water Sales Residential-Water Usage					\$	52,492	estimated				
9	Availability Charges					\$	269,675					
10	Meter Connections						600					
11	Non-Operating Income			\$	-							
12	Total Income			\$	322,167							
13												
14	Expenses											
15	Operating Expenses			\$	388,088	Total Water Operations Expenses			\$	109,900		
16	Source of Supply					\$	11,600	Water Operations Labor			\$	64,100
17	Water Treatment					\$	44,200	Water Operations Materials			\$	45,800
18	Transmission and Distribution					\$	46,500					
19	Customer Accounts					\$	7,600	Total Labor			\$	100,000
20	Administrative & General					\$	273,438					
21	Other Operating Expenses					\$	4,750					
22	Non- Operating Expenses			\$	7,300							
23	Total Expenses			\$	395,388							
24												
25	Net Revenues Designated for Reserves (funded by availablity charges)						\$	(73,221)				
26												
27									Historical Usage (hundreds of gallons)			
28									2015 71798			
29									2016 58547			
30	Operating Revenues Assumptions								2017 60975			
31									2018 60404			
32	Total Number of Users as of 9/30/22 207								2019 63243			
33	100s of Gallons used in District per year (Fis 62500								2020 82160			
34	Usage Charge 0.83 Per 100 Gallons								2021			
35	Availability Charge 108.56 Per Month								2022			
	217.13 Per Billing								2023			

	A	B	C	D	E	F	G	H	I	J	K	L
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
2	FISCAL YEAR 2023-2024						PROPOSED BUDGET November 11, 2023					
3												
36	Income (1)							Sub-item	Item	Sub-Total	Total	Comments
37	410.000 Operating Revenues										\$ 322,767	
38		411.100	Water Sales Residential-Water Usage						\$	52,492		based on 2019 usage
39		421.300	Availability Charges						\$	269,675		
40		421.510	Meter Connections						\$	600		
41												
42	490.000 Non-Operating Revenues							Sub-item	Item	Sub-Total	Total	
43		491.000	Leases (2)									
44		492.000	Interest									
45		492.100	Interest - Checking/Operations Cash Account								\$ -	
46		492.200	Interest - Operating Reserves								\$ -	
47		492.300	Interest - <40yr Assets Capital Replacement Reserve								\$ -	
48		492.400	Interest - 40yr Assets Capital Replacement Reserve								\$ -	
49		492.500	Interest - System Wide Capital Improvements Account								\$ -	
50		492.600	Interest - (AWDF) Account								\$ -	
51		493.350	Property Assessment-Current									
52												
53		498.000	Other Non-Operating Revenue									
54		498.110	Copies									
55		498.310	Other Refunds									
56		498.400	Reimbursements From IBVFD									
57												
58												
59												
60												

	A	B	C	D	E	F	G	H	I	J	K	L
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
2	FISCAL YEAR 2023-2024						PROPOSED BUDGET November 11, 2023					
3												
61	Expenses (1)						Sub-item	Item	Sub-Total	Total	Comments	
62	500.000 Operating Expenses									\$ 388,088		
63	510.000 Source of Supply									\$ 11,600		
64	511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)								\$ 3,000			
65	511.100 Labor for the Operating of Equipment, Maintaining Associated Logs						\$	2,800				
66	and Records, Patrolling Irish Creek, Brush Cutting, etc.											
67	511.200 Equipment & Supplies for Operation of Equipment						\$	200				
68	512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvements)								\$ 6,100			
69	512.100 Labor for Maintenance & Repair of Installed Items						\$	2,100				
70	512.200 Equipment & Supplies for Maintenance & Repair of Installed Items						\$	4,000				
71	513.000 Power Purchased for Source of Supply (Electric)								\$ 2,500			
72												
73												
74							Sub-item	Item	Sub-Total	Total		
75	530.000 Water Treatment									\$ 44,200		
76	531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)								\$ 30,000			
77	531.100 Labor for Water Treatment Activities, Operating Equipment,						\$	21,000				
78	Maintaining Associated Logs and Records											
79	531.200 Equipment & Supplies for Operation of Equipment						\$	3,500				
80	531.500 Water Eye / Satellite Paging											
81	531.300 Analytical Testing						\$	3,500				
82	531.400 Chemicals and Filtering Supplies						\$	2,000				
83	532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)								\$ 11,500			
84	532.100 Labor for Maintenance & Repair of Installed Items						\$	4,000				
85	532.200 Equipment & Supplies for Maintenance & Repair of Installed Items						\$	7,500				
86	533.000 Power Purchased for Treatment (Electric)								\$ 2,700			
87												
88												
89							Sub-item	Item	Sub-Total	Total		
90	540.000 Transmission and Distribution									\$ 46,500		
91	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)								\$ 16,100			
92	541.100 Labor for Transmission Activities, Operating Equipment, Maintaining						\$	12,600				
93	Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.											
94	541.200 Equipment & Supplies for Operation of Installed Items						\$	3,500				
95	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)								\$ 25,500			
96	542.100 Labor for Maintenance & Repair of Installed Items						\$	14,000				
97	542.200 Equipment & Supplies Maintenance & Repair of Installed Items						\$	10,000				
98	542.250 Outside Labor/Equipment						\$	1,500				
99	543.000 Power Purchased for Transmission and Distribution (Electric)								\$ 3,500			
100	544.000 Telephone for Distribution								\$ 1,400			
101												
102												

	A	B	C	D	E	F	G	H	I	J	K	L		
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
2	FISCAL YEAR 2023-2024						PROPOSED BUDGET November 11, 2023							
3														
103									Sub-item	Item	Sub-Total	Total		
104	550.000 Customer Accounts													\$ 7,600
105	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection								\$ 7,600					
106	551.100 Labor for Billing									\$ 5,100				
107	551.200 Labor for Meter Reading									\$ 2,400				
108	551.300 Meter Intallations									\$ 100				
109	551.310 Labor for meter installations								\$ 100					
110	551.320 Meters and other Materials													
111														
112														
113									Sub-item	Item	Sub-Total	Total		
114	560.000 Administrative & General													\$ 273,438
115	561.000 Salaries								\$ 30,900					
116	562.000 Office Supplies & Other Expenses								\$ 65,016					
117	562.010 Office Maintenance & Supplies									\$ 2,500				
118	562.020 Administrative Services (12)									\$ 1,900				
119	562.030 Outside copy work									\$ 250				
120	562.040 Postage									\$ 1,200				
121	562.050 Software									\$ 4,500				
122	562.060 Licenses and Permits									\$ 4,000				
123	562.070 Memberships/Dues/Annual Fees									\$ 4,566				
124	Calif Rural Water								\$ 774					
125	Calif Special Districts								\$ 593					
126	State Water Resources Control Board								\$ 593					
127	Department of Health Services								\$ 1,207					
128	LAFCO								\$ 727					
129	State Bd of Equilization								\$ 671					
130	562.080 Training									\$ 1,000				
131	562.090 Advertising/noticing in paper									\$ -				
132	562.100 Election									\$ -				
133	562.110 Port-A-Potty/Garbage									\$ 1,600				
134	562.120 Office Equipment(<\$500)									\$ -				
135	562.140 Telephone-Administrative									\$ 1,500	district cell phone			
136	562.150 Legal Fees and Expenses									\$ 40,000				
137	562.160 Internet									\$ 2,000	Internet, Phone			

	A	B	C	D	E	F	G	H	I	J	K	L	
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
2	FISCAL YEAR 2023-2024						PROPOSED BUDGET November 11, 2023						
3													
138	563.000 Contractual Services										\$	143,200	
139	563.100 Legal Attorney								\$	65,000			
140	563-110 Legal - General Counsel							\$	15,000				
141	563-120 Legal - Lititgation							\$	50,000				
142	563.200 Auditor Contract								\$	8,900			
143	563.300 Accounting Consultant								\$	7,500		Forensic Accounting,	
144	563.400 Engineering								\$	61,800		218 Engineering & Pipeline mapping	
145	564.000 Property Insurance, Injuries and Damages										\$	18,763	
146	564.100 Ins.- General/Liability								\$	15,000			
147	564.200 Workman's Comp.								\$	3,638		\$ -	
148	564.210 Workman's Comp Water							\$	3,199				
149	564.220 Workman's Comp Directors							\$	129				
150	564.230 Workman's Comp Admin							\$	310				
151	564.400 Insurance - Bonded								\$	125			
152	565.000 Employee Retirement and Benefits										\$	15,560	
153	565.200 Vacation & Sick Leave								\$	5,000			
154	565.100 Payroll Taxes								\$	10,560			
155	565.110 FICA							\$	7,800				
156	565.120 Medicare							\$	1,500				
157	565.130 Training Tax							\$	70				
158	565.140 UI Contributions							\$	1,190				
159													
160													
161	569.000 Other Administrative Expenses												
162									Sub-item	Item	Sub-Total	Total	
163	570.000 Other Operating Expenses												\$ 4,750
164	Taxes												
165	573.000 Other Operating Expenses								\$	4,750			
166	573.100 Vehicle Operation for Operations							\$	4,500				
167	573.200 Misc Expenses							\$	250				
168													
169													
170													
171	590.000 Non-Operating Expenses										\$	7,300	
172	591 Interest, Long Term Debt												
173	591.2 Loan Repayment Funded From Operations (Connected Users-) AC								\$	7,300			
174	591.21 Interest							\$	145				
175	214.2 Principal							\$	7,155				
176	594 Other Non-Operating Expenses												
177	594.1 Mendocino County Assessment Collection Fee (2%)												
178													

SUMMARY OF NOVEMBER REVISION OF PROPOSED 2023-24 BUDGET

IRISH BEACH WATER DISTRICT
SEPTEMBER 9, 2023

	PROPOSED BUDGET PRESENTED Jul-23	PROPOSED BUDGET PRESENTED Sep-23	PROPOSED BUDGET PRESENTED Nov-23	
INCOME				Diff between Sept and Nov Budgets
OPERATING INCOME				
Residential Water Sales	\$ 58,235	\$ 51,875	\$ 52,492	\$ 617
Availability Charges	\$269,653	\$ 269,675	\$ 269,675	\$ -
Meter Connections	\$ 600	\$ 600	\$ 600	\$ -
	<u>\$328,488</u>	<u>\$ 322,150</u>	<u>\$ 322,767</u>	<u>\$ 617</u>
EXPENSES				
OPERATING EXPENSES				
Source of Supply	\$ 9,387	\$ 10,500	\$ 11,600	\$ 1,100
Water Treatment	\$ 45,275	\$ 37,000	\$ 44,200	\$ 7,200
Transmission and Distrib	\$ 38,694	\$ 34,200	\$ 46,500	\$ 12,300
Customer Accounts	\$ 22,197	\$ 6,100	\$ 7,600	\$ 1,500
Admin & General	\$166,257	\$ 230,112	\$ 273,438	\$ 43,327
Other	\$ 4,378	\$ 4,750	\$ 4,750	
Non-Operating Expenses	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	
	<u>\$293,488</u>	<u>\$ 329,962</u>	<u>\$ 395,388</u>	<u>\$ 65,427</u>
Net Revenues Designated for Re:	<u>\$ 34,400</u>	<u>\$ (7,811)</u>	<u>\$ (72,621)</u>	<u>\$ (64,811)</u>
				\$ -
Total Labor	\$ 99,209	\$ 82,000	\$ 100,000	\$ 18,000

Differences between Sept 2023 Proposed Budget and Nov 2023 Proposed Budget

Operating expenses, except G&A were updated using an inflation adjusted 5 year average
 Added \$40,000 for litigation settlement costs
 Additional \$500 for cell phone
 Additional \$2,000 for internet services not previously captured
 Labor costs adjusted to reflect 5 year inflation adjusted average
 Labor costs reflect a 3% COLA increase and 3% uncertainty

Differences between July 2023 Proposed Budget and September 2023 Proposed Budget

Reduction of usage revenues due to lower than projected water usage.
 Re-allocation of labor for water production to align with historical expenditures
 Increase in G&A related to inclusion of proposition 218 engineering report cost not previously captured
 Increase in G&A related to align General Counsel to historical costs and addition of forensic accounting consultant
 Net labor costs slightly lower; labor costs in September proposal include a 3% safety margin and upward rounding
 Other minor additions e.g. addition of a Water Department cell phone.

Resolution # 2024-1

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2023-2024 Operating Budgets for Water**

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

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2023-2024 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2023 through September 30, 2024".

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2023 through September 30, 2024 are responsive to and in support of the needs of the Water District and are approved for the FY 2023-2024. These rates will be effective beginning **October 1, 2023**

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2023	207
100s of Gallons used in District per year (most recent year to date 7/31/23)	62,500
Total Budget Expenses Chargeable to Usage	\$ 51,875
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 269,675
Total Billing Periods in Year	6

Rate Calculation

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

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

The foregoing Resolution No. 2024-1 was considered and adopted by the Directors of the Irish Beach Water District at their Regular meeting held November 11, 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated _____

Attest: _____

Board Secretary
Heather Hackett

President
Susan Israel

~~~~~

**NEW BUSINESS: A. DISCUSSION AND OR ACTION: IRISH BEACH WATER DISTRICT POLICY HANDBOOK ADDITION,  
SERIES 3000 OPERATIONS, POLICY 3036 CUSTOMER WATER SERVICE DISCONNECTION FOR ACCOUNT  
DELINQUENCY**

~~~~~

POLICY TITLE: Customer Water Service Disconnection for Account Delinquency
POLICY NUMBER: 3036

3036.1 All water service disconnections will meet the standards set by SB998 and Irish Beach Water District Resolution 2002-02, included in Attachment A.

3036.1.1 No customer will be shut off for non-payment of less than 120 days. Customers who are delinquent by 90 days shall be issued a water service disconnection notice.

3036.1.2 Each customer will be contacted via phone, notice, mail or in person regarding the shutoff no less than 30 days prior to the shutoff. If the address of record is not the service address, the District shall post an additional notice addressed to "Occupant," at the property where service is received.

3036.1.2.1 The disconnection notice will include all the requirements listed in Health and Safety Code 116908. A sample notice included in Attachment B:

1. The customer's name and address.
2. The amount of the current charges and delinquency.
3. The date and time by which payment must be made to avoid disconnection of water service.
4. A description of the process to apply for an extension of time to pay the delinquent charges.
5. A description of the procedure by which the customer may initiate a complaint to appeal the service or charges.
6. A description of the procedure by which the customer may request a deferred, reduced, or alternative payment schedule, including an amortization of the delinquent service charges, consistent with Policy 3037.
7. The District's telephone number and business address.

3036.1.3 A customer may appeal the disconnection by submitting a customer complaint and appealing to the General Manager per District Policy 1030.

3036.1.4 If the customer fails to contact the District by the thirty-first day after the date of the service disconnection notice, the water service will be disconnected.

3036.2 To restore water service to customers who have been disconnected, all past due charges must be paid in full, or a payment agreement must be signed by the customer per Policy 3037. A reconnection fee will be charged to return water service to the customer's location.

3036.2.1 Reconnection fees may be dismissed for those customers who demonstrate a household annual income that is 200% below the federal poverty level or a resident receives assistance from any of the following; CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children.

Attachment A: Resolution 2002-2 Establishing a Standard Operating Procedure for Processing Delinquent Accounts

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

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

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

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

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

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

paid. Security deposits shall be held by the District for a five-year period. If after five years a customer pays all billings on time and the account is not allowed to become delinquent, the security deposit shall be applied as a credit against future bills.

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

Ayes: Poling, Burmania, Frame, Whitaker, Wolfe

Noes: None

Abstain: None

Absent: None

March 9, 2002

Ronald E. Frame
Ron Frame, Chairman

Stephen Whitaker
Secretary to the Board

Attachment B: Sample Water Service Disconnection Notice

Manchester, CA 95459

(Insert Customer Name)
(Insert Address of Record)

Insert Date

Water Service Disconnection Notice

The Irish Beach Water District provides water service to parcels of real property located within its jurisdictional boundaries, including the real property owned by _____ (insert property owner name) located at _____ (insert property address), Manchester, CA 95459, represented as Irish Beach Water District Account Number _____ (insert account number).

The District's Ordinances, Resolutions, and Policies provide for payment of bi-monthly bills for water service within 30 days of issuance, and further state that if the bill is not paid and becomes delinquent, water service will be disconnected. When service is disconnected due to non-payment of bills, service shall not be resumed until payment of all charges and fees is received.

Account number _____ (insert account number) is in delinquent status. As of the date of this notice, the delinquent amount owed is: \$ _____ (insert delinquent amount). **If payment of the delinquent amount for water service is not received by _____ (insert date 30 days from notice date), water service will be disconnected.**

You may establish a plan for deferred payments, an alternative payment schedule, or appeal the bill per District Policy 3037 by contacting the District at (707) 882-2892 before _____ (insert date 30 days from notice date) to avoid disconnection of service due to non-payment.

I urge you to contact the District at (707) 882-2892 as soon as possible.

XXXXXX XXXXXXXXXXXX
General Manager
Irish Beach Water District


~~~~~  
**NEW BUSINESS: B. DISCUSSION AND OR ACTION: IRISH BEACH WATER DISTRICT POLICY HANDBOOK ADDITION,  
SERIES 3000 OPERATIONS, POLICY 3037 CUSTOMER PAYMENT ARRANGEMENTS**  
~~~~~

POLICY TITLE: **Customer Payment Arrangements**
POLICY NUMBER: **3037**

3037.1 Upon request, the General Manager may grant approval of special arrangements to be made for payment of the following fees when hardships meet the standards of SB998:

3037.1.1 Regular water service. Only if hardship, or unique circumstances such as administrative error, can be demonstrated in writing to the General Manager.

3037.1.2 Reasonable payment schedule following receipt of delinquency “disconnection” notice. The past due amount must be paid in full, or an installment payment agreement, not to exceed 12 months (without General Manager approval for a longer term), must be signed and adhered to as described in the agreement included in Attachment A.

3037.2 Upon notification that a property is in escrow, District staff will conduct a “final meter read” as close to the final escrow date as possible to prepare and distribute a final bill for water usage to the existing Customer of Record.

3037.2.1 The current owner must provide the District with evidence that the account balance will be paid in full as part of the close of escrow.

3037.2.2 It is the responsibility of the new owner to contact the District office to provide account information, including the owner’s name, email address, mailing address and emergency contact information. Water services begin the day following the closing of escrow and costs will be prorated and billed in the subsequent regular billing cycle.

Attachment A: Customer Payment Agreement

This Installment Payment Agreement (Agreement) is entered into by and between the Irish Beach Water District (District), and _____ (Customer).

1. The District provides water service to parcels of real property located within its jurisdictional boundaries, including the property owned by Customer at (insert site address): _____, Manchester, CA (Property).
2. District policies provide for payment of bi-monthly bills for water service.
3. District Policy 3036 further states that if the bill is not paid and becomes delinquent, water service to the delinquent property will be disconnected and additional fees will be charged. When service is disconnected due to non-payment of bills, service shall not be resumed until payment of all charges and fees is received.
4. The Customer has ____ utility account(s) with the District for service to the Property. The account number is _____. Account _____ is in delinquent status. As of the date of this agreement, the Customer's delinquent amount owed is: \$_____.
5. The Customer has requested that this delinquent amount be paid in installments. The District is willing to allow the Customer to pay the delinquent amount over an amortization period so long as Customer agrees to and complies with the terms of this Agreement.

NOW, THEREFORE, the parties hereto agree as follows:

1. The parties hereto agree that the correct amount of the delinquency of account _____ is \$_____.
2. The District hereby agrees to waive its right to full and immediate payment of the delinquent water service charges in consideration for which the Customer agrees to maintain account(s) in current payment status and to make installment payments to the District in a total amount of the balance due specified in Section 4 above.

The Customer agrees to pay to District the installment payments set forth below. There will be no interest charged on the delinquent amount so long as the Customer pays the installment payments in full and otherwise complies with the terms of this Agreement. During the term of this Agreement, in addition to payment of these installments, the Customer shall timely pay in full all ongoing District charges in accordance with the bi-monthly billing statement from District.

Installment Number	Installment Due Date	Installment Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

3. Should the Customer default in the performance of promise to pay any installment payment as specified in this Agreement, or materially breach any of the other provisions of this Agreement, the Customer agrees that the District may, at its option, immediately terminate water service to the Property by giving 3 days written notice to the Customer placed in a conspicuous location on the Property (usually on or near the front door). The

Customer waives all other notification procedures and processes.

4. Should the Customer default in the performance of promises to pay any installment payment as specified in this Agreement, or materially breach any of the other provisions of this Agreement, the Customer agrees that the delinquent amount balance (i.e., the delinquent amount minus any installment payments paid before default) shall be immediately due and owing in full and shall become collectable pursuant to this Agreement and penalties will begin accruing on the delinquent amount balance at the rate of 10% per month in accordance with the terms of District Policy 3036.
5. In addition, in event of such default by the Customer in performance of promises specified in this Agreement, the District retains all its remedies to collect such delinquent charges as specified in Government Code Section 61115 and the District Policy 3036.
6. Customer shall not request further amortization or reduction of any unpaid charges on subsequent bills while paying delinquent charges under this alternative payment arrangement. Customers who fail to comply with any agreed payment arrangement will not be eligible to establish future payment arrangements for a period of 24 months.
7. Customer certifies that it has read and understands the conditions and terms of this Agreement and District Policy 3036 (Customer Water Service Disconnection for Account Delinquency).

Customer Signature

Date

General Manager

Date

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

Letter received in response to the District's notice dated July 31, 2023, which was discussed at the September 9, 2023 Board meeting (see next page):

Pablo Romano

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED].com

To: Irish Beach Water District
Post Office Box 67
15401 Forest View Road
Manchester, CA 95459

This letter is regarding a communication from Judy Murray about a mix up on billing for our water at 15761 Forest View Road in Irish Beach. According to said communication, our unpaid bill comes to [REDACTED] to date. Considering our house has been in construction for the last three years and we were approved by the county as complete April 2023, and we have only been utilizing the house for a few months, we respectfully propose to pay half said amount (\$[REDACTED] in twelve months (\$[REDACTED]/monthly) that could be added to our regular bill.

We would also like to mention, though not sure how relevant, but as a comment the neighbor's new home construction across the street were unable to hook up their water so we gave permission to the construction crew to use ours for about two years until their connection was fixed.

Hoping we can resolve this issue in an equitable way.

Sincerely,

Pablo Romano and Marisa Guardado

Irish Beach Water District
Post Office Box 67
15401 Forest View Road Manchester, California 95459
Charles Acker, General Manager
cacker@mcn.org
707-882-2892 District
707-357-1093 cell

July 31, 2023
Pablo Romano
Address Redacted

Re: Two lots, two accounts 47,51

Mr. Romano:

In January or February of 2020 a meter was installed on your lot for water service at 15761/15781 Forest View Road from Irish Beach Water District. Charges for that service began on 2/29/2020. Charges have continued to be applied from that date. However, the invoices for this service were erroneously applied to the lot across the street.

The owners of that lot have been paying your bill since that date. A copy of the charges to date of \$ is enclosed. \$ for availability charge and \$ for water.

There were extenuating circumstances leading to your neighbors to believe these were for charges on their vacant lot across the street and, therefore, they paid them.

Due to this clerical error these charges need to be refunded and the District must charge you in arrears for these services. As General Manager of the district, I do not have the authority to forgive these charges due to clerical error in billing. Therefore, I attach a billing review. Please consider this an invoice of amount due the District.

Should you wish to appeal this decision or ask for a payment plan, I suggest you write a letter to the Board of Directors, Irish Beach Water District, P.O. Box 67, Manchester, Ca 95459. The matter will be considered at the next board meeting, September 9, 2023.

Feel free to call me on my cell phone 707-357-1093 for further discussion.

Very truly yours,

Judy Murray, Treasurer
jmurray@mcn.org
707-900-1104

CONSENT CALENDAR

- A. TREASURER'S REPORT & CHECKS ISSUED
- B. WATER/STORAGE FACILITIES/CONVEYANCE/LOSS REPORT
- C. COMMUNICATIONS & OUTREACH COMMITTEE REPORT: WEBSITE STATUS
- D. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT
- E. APPROVAL OF MEETING MINUTES: SEPTEMBER 9, 2023 REGULAR MEETING.

A. TREASURER'S REPORT, CHECKS ISSUED.

TREASURER'S CASH STATEMENT

November 11, 2023 Board Meeting

		This period	This period	
IBWD Cash and Assets:		October-2023	August-2023	
	Checking RCU	\$49,991	\$46,163	
TOTAL CASH ASSETS		\$49,991.22	\$46,163.00	
	Accounts Receivable - Grant	\$85,000.00	\$46,955.00	Amount of grant invoice #7 is approximate
	Accounts Receivable - Grant 10% retention	\$37,223.27	\$27,810.69	10% retention for invoices #1 - #7 - Disbursed after all projects completed
	Remaining Grant Funding - Not Yet Invoiced	\$27,767.33	\$121,893.12	Total Grant = \$400,000, less Invoices #1 - #7 (\$372,232.67)
need reconcile	Accounts Receivable -Water Billing Jul/Aug	\$34,804	\$67,919	
	County Tax Rolls	\$4,696	\$0	
	218 proposal SCI -	-\$47,615	-\$47,615	
	218 proposal SCI - amendment #1	-\$14,185	-\$14,185	
	cash flow loan from restricted	\$0	-\$140,101	This was paid in Sept and back up calculations in Sept packet
TOTAL OTHER ASSETS		\$127,690.60	\$62,676.81	
TOTAL UNRESTRICTED ASSETS		\$177,681.82	\$108,839.81	
will clear when cash avail	Emergency Response Augmentation- current year	-\$39,833	-\$42,930	
	> 40 Year Capital Replacement	\$68,689	\$28,039	
	cash flow loan to operating	\$0	-\$140,101	
will clear when cash avail	(5 yr loan recv from restricted funds to oper pmt 4,5)	\$31,720		
		\$100,409	-\$112,062	
	AWDF/Mallo Pass	\$431,465	\$431,465	
TOTAL RESTRICTED ASSETS		\$492,041.00	\$276,473.00	
TOTAL ASSETS		\$669,722.82	\$385,312.81	

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
105.10	Cash in Bank - RCU					
09/01/2023	Check	12605	Matthew L. Emrick		R	-
				August 2023 legal services		6,630.00
				August 2023 legal services		5,889.00
						741.00
09/01/2023	Bill Payment (Check)	ACH	Patricia Schwindt, CPA		R	-25.27
						-25.27
09/05/2023	Check	12871	Charles L. Acker	Aug'23 PR paid 9/5/23jm	R	-
						2,684.27
				Aug 23 payroll		3,104.75
				Aug 23 payroll		65.50
				Aug 23 payroll		115.48
				Aug 23 payroll		100.00
				Aug 23 payroll		192.49
				Aug 23 payroll		45.02
				Aug 23 payroll		5.05
				Aug 23 payroll		27.94
09/05/2023	Check	12872	Paul DeVaul	Aug23 payroll paid 9/5/23 Jm	R	-
						1,068.31
				Aug 23 payroll		1,128.80
				Aug 23 payroll		36.03
				Aug 23 payroll		0.00
				Aug 23 payroll		69.99
				Aug 23 payroll		16.37
				Aug 23 payroll		10.16
09/05/2023	Check	12873	Robert J. Dial	Aug 23 PR paid 9/5/23 Jm	R	-
						1,596.98
				Aug 2023 payroll		1,756.44
				Aug 2023 payroll		65.50
				Aug 2023 payroll		60.23
				Aug 2023 payroll		108.90
				Aug 2023 payroll		25.47
				Aug 2023 payroll		14.55
				Aug 2023 payroll		15.81
09/05/2023	Check	12874	Allen Erwin	AUG23 PR paid 9/5/23jm	R	-644.59
				AUG 2023 payroll		713.31
				AUG 2023 payroll		22.27
				AUG 2023 payroll		30.00

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				AUG 2023 payroll		44.23
				AUG 2023 payroll		10.34
				AUG 2023 payroll		6.42
09/05/2023	Check	12875	Khadine Forbes	Aug'23 Payroll PAID in 9/5/20'23 jm	R	-700.73
				Aug 2023 payroll		759.08
				Aug 2023 payroll		6.55
				Aug 2023 payroll		47.06
				Aug 2023 payroll		11.01
				Aug 2023 payroll		6.83
09/05/2023	Check	12876	Annette Fromwiller	AUG'23 PR paid 9/5/23 jm	R	-368.59
				Aug 2023 payroll		403.05
				Aug 2023 payroll		24.99
				Aug 2023 payroll		5.84
				Aug 2023 payroll		3.63
09/05/2023	Check	12878	Judy A. Murray	aug'23 PR paid 9/5/23 Jm	R	-614.31
				Aug 2023 payroll		671.75
				Aug 2023 payroll		41.65
				Aug 2023 payroll		9.74
				Aug 2023 payroll		6.05
09/05/2023	Check	12877	Malm, Eric	Aug2023 payroll paid9/5/2023 jm	R	-
						1,380.25
				Aug 2023 payroll		1,329.90
				Aug 2023 payroll		217.46
				Aug 2023 payrollJul 20Aug 2023 payroll23 payroll		53.41
				Aug 2023 payroll		82.45
				Aug 2023 payroll		19.28
				Aug 2023 payroll		11.97
09/06/2023	Check	ACH	APS	Monthly Charge for GovCard payment	R	-25.00
				Monthly Fee		25.00
09/11/2023	Bill Payment (Check)	ACH	Ken Grady Company, INC.		R	-
						4,129.86
						-
						4,129.86
09/11/2023	Bill Payment (Check)	ACH	Capital One, F.S.B		R	-
						2,263.70
						-

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						2,263.70
09/14/2023	Bill Payment (Check)	12606	Weston, Brian		R	-
						8,863.66
						-
						8,863.66
09/15/2023	Check	12632	Thompson's PortaSeptic Service	Invoice# Porta Septic was not serviced during August because the driver could not reach the unit. August Payment was allocated to September. RCU Bill Pay	R	-80.00
						80.00
09/15/2023	Bill Payment (Check)	ACH	S&B Market		R	-94.31
						-94.31
09/15/2023	Check		Employment Development Department	July PR' Paid in August 2023	R	-133.91
				EFT for July Hours, August Taxes		-20.39
				EFT for July Hours, August Taxes		-1.36
				EFT for July Hours, August Taxes		-88.79
				EFT for July Hours, August Taxes		-23.37
09/15/2023	Check		EFTPS	Fed P/R taxes- July'23 PR Paid in August	R	-
						1,880.58
				7/23 hours IBWD Fed Payroll taxes		-
						1,223.46
				7/23 hours IBWD Fed Payroll taxes		-286.13
				7/23 hours IBWD Fed Payroll taxes		-370.99
09/18/2023	Bill Payment (Check)	ACH	Thrifty Supply Company		R	-39.27
						-39.27
09/21/2023	Bill Payment (Check)	ACH	Brelje & Race		R	-93.00
						-93.00
09/22/2023	Check	ACH	PG&E	3053827187-2 ACH	R	-610.40
				1009543748 Statement date 9/23 statement		30.19
				1010948062 Statement date 9/23		125.57
				1009543856 Statement date 9/23 statement		368.95
				1009543857 Statement date 9/23 statement		76.16

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				1008686042 Statement 9/23 statement		9.53
09/28/2023	Check	ACH	Solid Waste of Willits, Inc	RCU Bill Pay	R	-65.14
				RCU bill pay		65.14
09/28/2023	Bill Payment (Check)	ACH	Ken Grady Company, INC.	Inv#5661	R	-
						3,795.48
						-
						3,795.48
09/30/2023	Bill Payment (Check)	ACH	Mendocino Community Network		R	-40.00
						-40.00
10/03/2023	Bill Payment (Check)	12612	Matthew L. Emrick			-
						5,245.50
						-
						5,245.50
10/03/2023	Bill Payment (Check)	12613	RJ Dial			-23.80
						-23.80
10/03/2023	Check	12879	Charles L. Acker	Sept'23 PR paid 10/3/23jm		-
						2,684.27
				Sept 23 payroll		3,104.75
				Sept 23 payroll		65.50
				Sept 23 payroll		115.48
				Sept 23 payroll		100.00
				Sept 23 payroll		192.49
				Sept 23 payroll		45.02
				Sept 23 payroll		5.05
				Sept 23 payroll		27.94
10/03/2023	Check	12880	Paul DeVaul	Sept 23 payroll paid 10/3/23 Jm		-618.25
				Sept 23 payroll		663.17
				Sept 23 payroll		11.79
				Sept 23 payroll		0.00
				Sept 23 payroll		41.12
				Sept 23 payroll		9.62
				Sept 23 payroll		5.97
10/03/2023	Check	12881	Robert J. Dial	Sept 23 PR paid 10/3/23 Jm		-

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						1,313.40
				Sept 2023 payroll		1,413.72
				Sept 2023 payroll		46.51
				Sept 2023 payroll		25.96
				Sept 2023 payroll		87.65
				Sept 2023 payroll		20.50
				Sept 2023 payroll		0.00
				Sept 2023 payroll		12.72
10/03/2023	Check	12882	Allen Erwin	Sep23 PR paid 10/3/23jm		-83.18
				Sept 2023 payroll		120.90
				Sept 2023 payroll		2.62
				Sept 2023 payroll		30.00
				Sept 2023 payroll		7.50
				Sept 2023 payroll		1.75
				Sept 2023 payroll		1.09
10/03/2023	Check	12883	Khadine Forbes	Sept'23 Payroll PAID in 10/3/20'23 jm		-
						1,998.55
				Sept 2023 payroll		2,149.60
				Sept 2023 payroll		32.75
				Sept 2023 payroll		133.28
				Sept 2023 payroll		31.17
				Sept 2023 payroll		19.35
10/03/2023	Check	12884	Annette Fromwiller	Sept'23 PR paid 10/3/23 jm		-245.72
				Sept 2023 payroll		268.70
				Sept 2023 payroll		16.66
				Sept 2023 payroll		3.90
				Sept 2023 payroll		2.42
10/03/2023	Check	12885	Malm, Eric	Sept2023 payroll paid 10/3/2023 jm		-
						1,073.06
				Sept 2023 payroll		979.29
				Sept 2023 payroll		195.85
				Sept 2023 payroll		18.35
				Sept 2023 payroll		60.72
				Sept 2023 payroll		14.20
				Sept 2023 payroll		8.81
10/03/2023	Check	12886	Judy A. Murray	Sept'23 PR paid 10/3/23 Jm		-516.03
				Sept 2023 payroll		564.27
				Sept 2023 payroll		34.98

Irish Beach Water District

Check Detail

September 1 - November 5, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				Sept 2023 payroll		8.18
				Sept 2023 payroll		5.08
10/03/2023	Check	12887	Brant V. O'Dell	Sept 23 Payroll PAID 10/3/'23 jm		-
						1,277.10
				Sept 23 payroll		1,343.50
				Sept 23 payroll		48.47
				Sept 23 payroll		83.30
				Sept 23 payroll		19.48
				Sept 23 payroll		12.09
10/03/2023	Check	12888	Russell, Rio "Contractor"	Sept. '23 Payroll PAID Oct 3, '23 jm		-
						1,136.56
				Sept 23 Payroll		1,249.46
				Sept 23 Payroll		39.30
				Sept 23 Payroll		45.36
				Sept 23 Payroll		77.47
				Sept 23 Payroll		18.12
				Sept 23 Payroll		11.25

B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.

Irish Beach Water District
Operations Report for
November 11, 2023
Regular Meeting

For the period of September 9 to November 11, 2023:

Other than working on the grant project at Tank 2 and Tank 5 (reported separately), we reconstructed the roof on Pump Station B-Sea Cypress at Highway 1, replacing the doors and roof covering with metal roofing.

Fire hydrants received a new coat of paint.

The raw water pipe for the upper diversion of Irish Gulch had a tree fall on it, pulling the pipe loose from the upper control valve. The tree was removed and the pipe reconnected. The pipe traverses the rough terrain of Irish Gulch and has high point and low points along the way. When water drains out of the raw water pipe, it gets air-locked and the flow has to be reestablished. Water is pumped back up the pipe thus removing air. A second problem was that the intake flow was at the low flow for the year and the upper diversion had to be maintained so greater flow was available. After the flow was established, the plant was restarted.

Practical operations are shown to Brant to help him to continue to understand the system.

Two large dump runs were made of grant project packaging material. More to go.

Chemical monitoring and bacteria testing were completed and the monthly report to the state were made.

Charlie Acker, Manager

C. COMMUNICATIONS & OUTREACH COMMITTEE RECOMMENDATION: WEBSITE STATUS

On 9/9/23, the Web Update Team, led by Annette Fromwiller, provided a virtual tour of the District's new website. Based on the Board's feedback, the Team has worked to refine functionality in preparation for taking the website live. The Team has added a "Connect With Us" page and migrated District contact email addresses and phone numbers from the home page. Once the District purchases cell phones, the points of contact will be updated, as will the email addresses. The Team is still working to add the ability to sign up for notifications (RSS feed notification) and should be ready to launch the new site soon. After the site is moved into production, the Team will continue to work on increased eCommerce functionality, as well as the availability of more of the District's records.

In the coming months, the Team will provide the Board with an opportunity to review the new site prior to moving into production.

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D. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT

On December 9, 2022, the Board formed the Committee, which was charged with evaluating the organizational structure of the District and making recommendations for job descriptions, and a plan for transitioning some of the District's temporary and part-time staff into newly created job descriptions. The Committee conducted a review of the District's current job descriptions, Ordinances, Resolutions, and Policies, noting that Ordinance 91-3 describes the basic Organizational Structure of the District to be composed of a General Manager or Administrator, a Water System Manager, and an Office Manager. While Ordinance 91-3 envisioned 3 core roles, the District currently employs several part-time employees, so the Committee is benchmarking with Water Districts / Community Services Districts that provide water in small communities in Northern California to try to understand different organizational structures to see if ours is the most efficient. The Committee anticipates making recommendations regarding the organizational structure and job descriptions for administrative functions soon.

E. APPROVAL OF MEETING MINUTES: SPETEMBER 9, 2023 REGULAR MEETING.

IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
REGULAR MEETING MINUTES
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, September 9, 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 10:00am. Roll call of Directors in attendance: President Israel, Director Hohos, and Director Hackett attended in person. Director Ottoboni and Director Kimsey attended via Zoom. Staff attending via Zoom: District Counsel Emrick, General Manager Acker, Plant Operator Dial, Accounting Manager Murray, and Annette Fromwiller. Staff Assistant Forbes 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 that it has reviewed the Sub-consultant Agreement between SCI and Hazen & Sawyer, as well as the proposed Amendment to the Consulting Services agreement between the District and SCI. Director Hackett noted that the Committee suggested a few modifications, which SCI is currently reviewing. She indicated that the Committee anticipates that the Consultant Services Agreement Amendment will be signed by President Israel later this month (per the Board's 12/9/22 decision to authorize the Board President to sign agreements with SCI). Hazen & Sawyer's work with the District will begin soon, which will put us on track to commence Prop. 218 proceedings in early 2024.

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 water treatment equipment for Well 2 is complete. Pre-treatment chemical testing for Well 2 revealed a few elements that exceed acceptable levels. He indicated that the District knew that iron and manganese would require treatment; however, test results also reflect higher levels of calcium carbonate, which the District will address at the main treatment plant prior to submitting water quality and hydrological test results to the State Water Resources Control Board. Finally, General Manager Acker noted that construction on the Tank 5 foundation has been completed and National Storage Tank will complete the installation of the new tank soon. Staff Assistant Forbes reported that the Grant Committee conducted an internal review to ensure QuickBooks Grant accounts balance with requests for reimbursement and indicated she is in the process of making a few corrections identified during the. Accounting Manager Murray reported that the District received reimbursement for Invoice #6, which totaled \$52,171.91. In addition, she noted that she is conducting a search for a vendor to assist with documenting the District's financial operating procedures and internal controls in a manual (a financial bible), which is one of the requirements of State grant funding and expenditure of project funds. Director Hackett reported that one of the issues that has complicated finances is the limit on the District's credit card, which is currently set at \$7,500. She recommended that the District request an increase in the credit limit to \$10,000, which aligns with the spending limits established in Policy 3080. Director Hackett made a motion directing staff to contact Capital One to request an increase in the District's credit limit to \$10,000. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

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

Action: The Web Update Team, led by Annette Fromwiller, provided a virtual tour of the District's new website, which is currently under development. After discussing the functionality of the new site, the Board requested that the Team continue to work on updates, including the ability to sign up for notifications via text or email, enhanced eCommerce functionality to view and pay bills and connection fees online, as well as modifications to the customer service phone numbers to business accounts rather than personal contact information. Finally, the Board requested the Team add a

“contact us” tab with an email fill-in form to contact staff with space to submit questions and comments. Director Hackett made a motion to direct staff to purchase mobile phone(s) for use when conducting District business. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

D. DISCUSSION AND OR ACTION: STATUS OF SPECIAL DISTRICT ELECTION

Action: The Board accepted Director Hackett’s report that Director Kimsey was sworn in as a member of the Irish Beach Water District Board of Directors on July 25, 2023. She noted that while the Board understood that they were appointing Director Kimsey through December 2025, the County provided Accounting Manager Murray with guidance indicating that the Board appointment would only be effective through 12/1/23, and additional action would be necessary for appointment for the period 12/1/23 through December 2025. Accounting Manager Murray reported that although Director Kimsey submitted a request to the Mendocino County Board of Supervisors, his appointment has not been placed on the agenda. After discussion of the status of appointments for Directors Hackett, Hohos, and Ottoboni, Director Hackett made a motion to direct staff to contact the Mendocino County Clerk to clarify the status of appointment of four directors in lieu of election. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

E. DISCUSSION AND OR ACTION: BUDGET COMMITTEE REVIEW OF FISCAL YEAR 2022/2023 LINE- ITEM BUDGETED V. ACTUALS

Action: The Board accepted Director Ottoboni’s report on the review of the FY 2022/2023 budget versus actual expenditures, which highlighted the significant drop in water usage, as well as the anomalies in distribution of labor costs between line items. Accounting Manager Murray reported that labor costs assigned to the Administrative and General Salaries line should be allocated to the customer accounts line. General Manager Acker noted that all the labor costs in Operating Expense lines were lower than usual due to the focus on grant funded projects, as well as the reduction in meter reading costs following the installation of smart meters. Plant Operator Dial explained that the decline in water usage is the result of several factors, including the District’s focus on leak reduction, and the end of COVID shelter in place, both of which swelled past water usage, so FY 2022/2023 usage is probably a more accurate indicator for projections. After discussion of outside water sales, the status of the July/August billing, the status of the insurance claim for costs associated with the Arena Circle rupture, as well as unposted end-of-year expenses, Director Hackett made a motion directing staff to file a claim to recover the costs for the Arena Circle rupture. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

F. DISCUSSION AND OR ACTION: REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2023-24 BUDGET

Action: Director Ottoboni presented the proposed FY 2023 / 2024 budget, which was based on an analysis of income from 2015 – 2021, as well as expenses over the last couple of years. He noted that projected expenses for contractual services, including legal, engineering, and accounting have been increased, as have labor costs and a few minor administrative costs. Director Ottoboni explained that the decline in water usage coupled with increased expenses related to the proposition 218 initiative result in a budget deficit. He recommended that he work with Accounting Manager Murray to refine the proposed budget, and that once adopted, the Board schedule quarterly reviews to amend the budget based on actuals. Director Hackett made a motion to postpone action on the FY 2023/2024 budget until a future meeting. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously. Accounting Manager Murray reminded the Board that the District will need spending authority effective October 1, 2023, so Director Hackett made a motion to adopt the fiscal year 2022/2023 budget and to authorize spending authority pending adoption of an updated 2023/2024 budget. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

COMMUNICATIONS AND CORRESPONDENCE

Action: The Board reviewed a customer's request for a reduction in a large bill and a payment plan to address the unique circumstances. Accounting Manager Murray and Plant Operator Dial explained the events leading to the correspondence, and the Board concluded that Policy 3037 did not adequately address the circumstances resulting from an Administrative error. Director Hackett made a motion to direct staff to discuss a payment plan with the customer based on the provisions of Policy 3037 pending an update of the policy at the next meeting. President Israel seconded the motion, then called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

CONSENT CALENDAR:

- A. TREASURER'S REPORT, CHECKS ISSUED
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT
- C. COMMUNICATIONS & OUTREACH COMMITTEE RECOMMENDATION: DISTRICT FACEBOOK PAGE
- D. APPROVAL OF MINUTES: JULY 22, 2023 REGULAR MEETING

Action: President Israel made a motion to remove item A, Treasurer's Report, from the consent calendar. Director Hackett seconded the motion. Roll-call vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously. President Israel made a motion to approve the remaining items included in the Consent Calendar. Director Hackett seconded the motion. Roll-call vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously. Director Ottoboni explained that while the Treasurers Report includes a cash flow loan from restricted accounts to pay for expenses related to grant projects, it does not currently reflect future accounts receivable grant reimbursements. After discussing the need to address repayment of the loan from the restricted account as part of the discussion of the FY2023/2024 budget, Director Hackett made a motion to accept list of checks issued. President Israel seconded the motion, and called for a vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously.

ADJOURNMENT: Motion was made by President Israel, with a second from Director Hackett to adjourn the regular meeting at 12:05pm. Roll-call vote: Director Hackett – Aye, Director Hohos – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, President Israel – Aye. The motion passed unanimously, and the meeting then convened into executive closed session.

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 12:21pm with no reportable actions.

Respectfully submitted:

Attest as Presented:

Susan Israel, President
Date: November 11, 2023

Heather Hackett, Secretary of the Board
Date: November 11, 2023

Adjournment of Public Session:

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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.
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