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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
November 9, 2024  
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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 9, 2024, 10:00 A.M.**

PLEASE NOTE: The November 9, 2024, regular bi-monthly meeting of the Irish Beach Water District Board of Directors will be held via ZOOM teleconferencing and in person meeting at Firehouse. Irish Beach Water District directors/employees will be emailed an invitation to the meeting with a link to log-in to the meeting. The Meeting Packet can be accessed at <https://www.ibwd.org/index.html>

Join Zoom Meeting

<https://us02web.zoom.us/j/87645623232?pwd=eb2DxR8PZFwxtYE99KOVqjcYEh5Vxw.1>

Meeting ID: 876 4562 3232

Passcode: 309763

Dial by your location:

+1 253 215 8782 US (Tacoma)

+1 669 900 9128 US (San Jose)

Find your local number: <https://us02web.zoom.us/j/87645623232?pwd=eb2DxR8PZFwxtYE99KOVqjcYEh5Vxw.1>

Agenda

CALL TO ORDER AND ROLL CALL OF BOARD MEMBERS. (ISRAEL).

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

NEW BUSINESS:

- A. DISCUSSION AND OR ACTION:** PROCLAMATION HONORING CHARLIE ACKER'S SERVICE TO THE IRISH BEACH COMMUNITY AND RE-NAMING WELL #2. (ISRAEL)
- B. DISCUSSION AND OR ACTION:** UPDATE ON MENDOCINO COUNTY LAFCO MUNICIPAL SERVICE REVIEW. (HACKETT)

OLD BUSINESS:

- A. DISCUSSION AND OR ACTION:** BUDGET & FINANCE COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2023/2024 LINE- ITEM BUDGETED V. ACTUALS. (OTTOBONI)
- B. DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET & FINANCE COMMITTEE – CONSIDER APPROVAL OF THE DISTRICT'S FINANCIAL AUDIT FOR FISCAL YEAR ENDING 9/30/22. (MURRAY, OTTOBONI)
- C. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE. (HACKETT, OTTOBONI)
- D. DISCUSSION AND OR ACTION:** ORGANIZATIONAL STRUCTURE COMMITTEE REPORT – INTRODUCTION OF NEW IBWD WATER SYSTEM MANAGER, BRANT O'DELL. CONSIDER IBWD

POLICY 2400 – DISTRICT PERFORMANCE EVALUATIONS AND POLICY 2800 - DISTRICT TRAINING PROGRAM. CONSIDER REVISIONS TO THE OPERATOR TRAINEE JOB DESCRIPTION. CONSIDER RESOLUTION 2024-10 RESCINDING RESOLUTION 1986-6 PERTAINING TO MILEAGE REIMBURSEMENT AND POLICY 2010 HOURS OF WORK, OVERTIME, AND CALL-OUT. (HACKETT, HOHOS)

COMMUNICATIONS AND CORRESPONDENCE. (ISRAEL)

CONSENT CALENDAR:

- A. TREASURER’S REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT REPORT.
- D. APPROVAL OF MINUTES: SEPTEMBER 14, 2024, REGULAR MEETING. AND OCTOBER 5, 2024, SPECIAL MEETING.

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. 23CV00273.
- B. **PUBLIC EMPLOYMENT** (Govt. Code § 54957): GENERAL MANAGER AND OPERATOR TRAINEE.

ADJOURNMENT. (ISRAEL)

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

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

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**PUBLIC INPUT**  
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**NEW BUSINESS: A. DISCUSSION AND OR ACTION: PROCLAMATION HONORING CHARLIE ACKER'S SERVICE TO THE IRISH BEACH COMMUNITY AND RE-NAMING WELL #2.**  
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Resolution Number 2024-9

**Resolution of the Board of the Irish Beach Water District Board of Directors
Commending Charlie Acker for his service to the community of Irish Beach and Re-naming the Irish Beach Water District Well #2 the Charlie Acker Well (CA-W2)**

WHEREAS, Charles Acker was introduced to the Irish Beach Board of Directors in January 1992 and was appointed as back-up for Operations Manager John Acquistapace almost 33 ago; and

WHEREAS, in 2014 Charlie, as he is known to all, was promoted to General Manager based on his extensive list of accomplishments, his experience, and his dedication; and

WHEREAS, in those 33 years Charlie has maintained and improved water resources and source supply to serve the needs of the District and to withstand droughts (as recognized by the State Water Resources Control Board); and

WHEREAS, Charlie has replaced pipes, wells, and tanks to maintain and improve the infrastructure of the District through operational funding, a proposition 218 special assessment, and a Department of Water Resources grant; and

WHEREAS, Charlie was often referred to as the "MacGyver" of the District because he would repair rather than replace dated infrastructure, when possible and practical, while always keeping the integrity and safety of the water system as the utmost goal; and

WHEREAS, over the many years of his 'hands-on' District leadership, Charlie and his team have responded to numerous emergencies threatening the Irish Beach water supply, always to ensure and protect this most valuable resource; and

WHEREAS, Charlie is a faithful friend to the Board of Directors and District employees and will always be held with the highest regard.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors commends and thanks Charlie Acker for his dedicated service to the community of Irish Beach and proclaims IBWD Well #2 the Charlie Acker Well (CA-W2).

The foregoing Resolution No. 2024-10 was considered and adopted as amended by the Directors of the Irish Beach Water District at their meeting held November 9, 2024, by the following vote:

Ayes: Noes: Abstain: Absent:

Dated: _____

Attest: _____
Board Secretary
Heather Hackett

Board President
Susan Israel

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**NEW BUSINESS: A. DISCUSSION AND OR ACTION: UPDATE ON MENDOCINO COUNTY LAFCO MUNICIPAL SERVICE REVIEW.**

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1.1 Local Agency Formation Commission

Local Agency Formation Commissions (LAFCo/Commission) are quasi-legislative, independent local agencies established by State legislation in 1963 to oversee the logical and orderly formation and development of local government entities including cities and special districts. There is one LAFCo for each county in California.

LAFCo is responsible for implementing the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) under California Government Code (GC) Section (§) 56000 et seq., to promote orderly growth, prevent urban sprawl, preserve agricultural and open space lands, and oversee efficient provision of municipal services.

LAFCo has the authority to establish and reorganize cities and special districts, change their boundaries and authorized services, allow the extension of public services, perform municipal service reviews, and establish spheres of influence. Some of LAFCo’s duties include regulating boundary changes through annexations or detachments and forming, consolidating, or dissolving local agencies.

1.3 Municipal Service Review

The CKH Act requires each LAFCo to prepare a Municipal Service Review (MSR) for its cities and special districts ([GC §56430](#))². MSRs are required prior to and in conjunction with the update of a Sphere of Influence (SOI)³. This review is intended to provide Mendocino LAFCo with the necessary and relevant information related to the services provided by Irish Beach Water District (IBWD/District).

An MSR is a comprehensive analysis of the services provided by a local government agency to evaluate the capabilities of that agency to meet the public service needs of their current and future service area. An MSR must address the following seven factors:

1. Growth and population projections for the affected area.
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
4. Financial ability of agencies to provide services.
5. Status of, and opportunities for, shared facilities.
6. Accountability for community service needs, including governmental structure and operational efficiencies.
7. Any other matter related to effective or efficient service delivery, as required by commission policy.

Municipal Service Reviews include written statements or determinations with respect to each of the seven mandated areas of evaluation outlined above. These determinations provide the basis for LAFCo to consider the appropriateness of a service provider’s existing and future service area boundary. This MSR Update studies the wastewater services provided by IBWD. This review also provides technical and administrative information to support Mendocino LAFCo’s evaluation of the existing boundary for the District.

With this MSR, Mendocino LAFCo can make informed decisions based on the best available data for the service provider and area. Written determinations (similar to ‘findings’), as required by law, are presented in Chapter 3.3. LAFCo is the sole authority regarding approval or modification of any determinations, policies, boundaries, spheres of influence, reorganizations, and provision of services. This MSR/SOI study makes determinations in each of the seven mandated areas of evaluation for MSRs.

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**OLD BUSINESS: A. DISCUSSION AND OR ACTION: BUDGET & FINANCE COMMITTEE UPDATE REVIEW  
OF FISCAL YEAR 2024/2025 LINE- ITEM BUDGETED V. ACTUALS**

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Irish Beach Water District

Profit and Loss

October 1, 2023 - September 30, 2024

negative =
under
budget
positive =
over budget

	Comments	Budget	Difference
Income			
113.400 DWR Grant Revenue	35,538	63,929	
411.000 Water Sales	22,993	-	22,993
411.100 Residential Water Usage	43,722	43,990	(268)
Total 411.000 Water Sales	66,714		
421.000 Water Services			-
421.300 Availability Charges	261,799		
Total 421.000 Water Services	261,799	269,675	(7,876)
421.500 Water Services - Other			-
421.510 Meter Connections	600	600	-
421.520 Late Fees	5,726		5,726
Total 421.500 Water Services - Other	6,326	-	6,326
Total 410.000 Operating Revenues	370,377	377,594	(7,217)
490.000 Non-Operating Revenues			-
Total Income	370,377	377,594	(7,217)
			-
Expenses			
500.000 Operating Expenses			-
Total 510.000 Source of Supply	7,323	11,600	(4,277)
Total 530.000 Water Treatment	30,921	44,200	(13,279)
Total 540.000 Transmission & Distribution	49,661	46,500	3,161
Total 550.000 Customer Accounts	4,901	7,600	(2,699)
Total 500.000 Operating Expenses	92,807	109,900	(17,093)
			-
560.000 Administrative & General	(779)		(779)
561.000 Salaries	40,120	30,900	9,220
Total 562.000 Office Supplies & Other Expense	21,775	25,016	(3,241)
Total 563.000 Contractual Services	145,678	139,200	6,478
Total 564.000 Property Ins, Injuries & Damage	15,764	18,763	(2,999)
Total 565.000 Employee Retirement & Benefits	16,391	15,560	831
569.000 Other Administrative Expenses	510	-	510
Total 560.000 Administrative & General	239,459	229,439	10,020
			-
Total 570.000 Other Operating Expenses	4,721	4,750	(29)
			-
Total 590.000 Non-Operating Expenses	31,202	28,147	3,055
			-
Total Expenses	368,188	372,236	(4,048)
Net Operating Income	2,189	5,358	

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**OLD BUSINESS: B. DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET & FINANCE COMMITTEE  
– CONSIDER APPROVAL OF THE DISTRICT’S FINANCIAL AUDIT FOR FISCAL YEAR ENDING 9/30/22.  
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**IRISH BEACH WATER DISTRICT
ANNUAL FINANCIAL REPORT
With
INDEPENDENT AUDITOR'S REPORT THEREON

SEPTEMBER 30, 2022 AND 2021**

**IRISH BEACH WATER DISTRICT
ANNUAL FINANCIAL REPORT**

SEPTEMBER 30, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Irish Beach Water District
Manchester, California

Opinions

We have audited the accompanying financial statements of the business-type activities of the Irish Beach Water District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Irish Beach Water District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Irish Beach Water District, as of September 30, 2022, and the respective changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Irish Beach Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

The financial statements of Irish Beach Water District as of September 30, 2021, were audited by other auditors whose report dated January 23, 2023, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Irish Beach Water District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

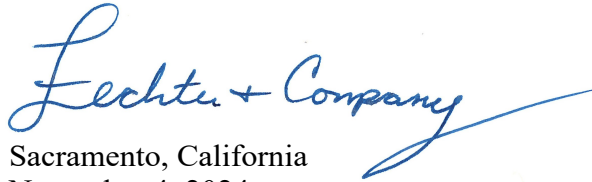
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Irish Beach Water District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Irish Beach Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company
Certified Public Accountants



Sacramento, California
November 4, 2024

**IRISH BEACH WATER DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022 and 2021**

The following Management's Discussion and Analysis (MD&A) provides a narrative overview and analysis of the financial performance of the Irish Beach Water District during the fiscal year ended September 30, 2022 and 2021. Please read this analysis in conjunction with the District's Basic Financial Statements and accompanying notes immediately following this section.

Overview of the Financial Statements

The District operates under California Irrigation District Law as a utility enterprise. As such, the District presents its financial statements using the economic resources measurement focus and the full accrual basis of accounting, similar to methods used by private sector companies. These financial statements are designed to provide readers with a broad overview of the finances and also present changes in cash balances, and information about both short-term and long-term activities of the District. There are three required components to these statements: the MD&A, the Financial Statements, and the Notes to the Financial Statements. As an enterprise fund, the District's Financial Statements include four components.

Statements of Net Position present information on all of the District's assets and liabilities with the difference between the two reported as net position. The Statements of Net Position provide the basis for evaluating the capital structure of the District and assessing its liquidity and financial flexibility. Overtime, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Net position is displayed in three categories:

- Net investment in Capital Assets;
- Restricted for Capital Projects, and
- Unrestricted

Statements of Revenues, Expenses, and Changes in Net Position present information which show how the District's net position changed during the year. All of the current year's revenues and expenses are recorded on an accrual basis, meaning when the underlying transaction occurs regardless of the timing of the related cash flows. These statements measure the success of the District's operations over the past year and determine whether the District has recovered its costs through water sales (usage charges on water bills and contract water sales), user fees (availability charges on water bills), and other charges.

Statements of cash flows provide information regarding the District's cash receipts and cash disbursements during the year. These statements report cash activity in three categories: Operating; Capital and Related Financing Activities; and Investing. These statements differ from the Statements of Revenues, Expenses, and Changes in Net Position in that they account only for transactions that result from cash receipts and cash disbursements. As in the past, the Statements of Cash Flows continue to reconcile the reasons why cash from operating activities differ from operating income.

**IRISH BEACH WATER DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022 and 2021**

Notes to the Basic Financial Statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements. The Notes are located immediately following the Financial Statements.

Financial Highlights

During the years ended September 30, 2022 and 2021, the District's operating income was \$153,119 and (\$15,914) respectively. Net income in the current year vs net losses in the prior years, demonstrating the results if the Board's actions of increasing user fee and maintaining cost control. Occurrence of leaks and repairs to our aging water system continue. The District Board asked voters for another Prop 218 Capital Projects Assessment which would be assessed on all 459 home and lot owners to begin in fiscal year 21-22. However, the measure failed by a narrow margin. Another prop 218 capital project assessment is planned for fiscal year 22-23. This time with special benefit assessment to the 207 developed lots. The increase of revenue from availability charges and user charges reflects continued rate increases as reflected in chart on page 4.

Financial Analysis of the District

Statements of Net Position - The District's net position increased between fiscal year ended September 30, 2021 and 2022 from \$935,384 to \$1,088,503. The change can be seen in the condensed Statement of Net Position below as a \$153,119 increase in net position. There was an increase in capital assets of \$84,138 which can be explained by approximately \$35,000 depreciation expense offset by construction in process of \$119,138 funded with grant revenues. Current assets increased by \$61,642. Restricted assets increased 4,966 which is the due to expenditure of replacement reserve funds. Current liabilities decreased by 2,372.

Condensed Statements of Assets, Liabilities, and Net Position

	2022	2021	Change
Current Assets	\$ 194,296	\$ 132,654	\$ 61,642
Restricted assets	595,040	590,074	4,966
Capital assets	793,488	709,350	84,138
Total Assets	<u>1,582,824</u>	<u>1,432,078</u>	<u>150,747</u>
Current liabilities	180,717	183,089	(2,372)
Deferred revenues	313,605	709,350	(395,745)
Total liabilities	<u>494,322</u>	<u>892,439</u>	<u>(398,117)</u>
Net investment in capital assets	793,488	709,350	84,138
Restricted	276,469	276,469	-
Unrestricted	<u>18,546</u>	<u>(50,435)</u>	<u>68,981</u>
Total net position	<u>\$ 1,088,503</u>	<u>\$ 935,384</u>	<u>\$ 153,119</u>

**IRISH BEACH WATER DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022 and 2021**

Changes in Revenues, Expenses, and Net Position - The District's income before capital improvement assessments increased \$169,035 as a result of a \$105,958 grant, and increase of \$41,338 of non-operating revenues offset by a slight increase of \$28,302 of expenses.

The change in net position that resulted can be seen in the table below, which summarizes the Statement of Revenues, Expenses, and Changes in Net Position.

Condensed Statements of Revenues and Expenses

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Revenues:			
Water Usage	\$ 41,715	\$ 52,479	\$ (10,764)
Water Availability	265,929	206,127	59,802
Grant revenues	105,958	-	105,958
Late Fees	2,933	3,620	(687)
Meter connections	750	500	250
Total Operating Revenues	<u>417,285</u>	<u>262,726</u>	<u>154,559</u>
Non-Operating Revenues	<u>48,148</u>	<u>6,810</u>	<u>41,338</u>
Total Revenues	<u>465,433</u>	<u>269,536</u>	<u>195,897</u>
Operating Expenses	<u>310,189</u>	<u>281,886</u>	<u>28,303</u>
Non-Operating Expenses	<u>2,125</u>	<u>3,564</u>	<u>(1,439)</u>
Total Expenses	<u>312,314</u>	<u>285,450</u>	<u>26,864</u>
Income (loss) before Contributions	153,119	(15,914)	169,033
Capital Contribution Assessments	-	-	-
Change in Net Position	<u>\$ 153,119</u>	<u>\$ (15,914)</u>	<u>\$ 169,033</u>

**IRISH BEACH WATER DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022 and 2021**

Economic Factors and Prospective Information

The District's Board of Directors has increased rates as necessary to ensure that the District's costs be covered by revenues. Following is a table of approved rates for the last seven years. 2017-18 is last year for collections of prop 218 assessments. Availability and Usage rates are based on operating budgets approved each year, and may change from year to year. The Court ordered the Mallo Pass portion of the assessment discontinued in 16-17. The increase in availability charges in November of 2021 was for the purpose, in part, of building an unrestricted Board Reserve for unfunded capital improvements and contingencies.

Economic Factors and Prospective Information

Year Ended September 30:	Assessments	Availability Charge	Usage Charge
2016	\$ 242.03	\$66.49/200	\$0.51/100gal
2017	\$ 157.90	\$66.49/202	\$0.51/100gal
2018	\$ -	\$66.49/202	\$0.51/100gal
2019	\$ -	\$73.14/202	\$0.57/100gal
2020	\$ -	\$78.87/202	\$0.58/100gal
2021	\$ -	\$85.50/202	\$0.65/100gal
2022	\$ -	\$108.56/207	\$0.67/100gal
2023			

The District, by way of the Proposition 218 balloting process, was authorized to impose a special assessment for capital improvement to the water system. The assessment was levied annually and collected by Mendocino County Treasurer by placing these assessments on the property tax bills at a cost of 2%. Unfortunately, the 2002 assessment ended in fiscal year 2016/17 and voters (parcel owners) have not approved a new capital projects assessment.

Until 2008, the Irish Beach Water District had three developed sources of water: 1) The Upper Diversion on Irish Gulch, 2) Well #9 located east of the main subdivision; and 3) the Lower Diversion on Irish Gulch. Over the years, the Unit 9 well has been diminishing in production volume. Two new wells were drilled in 2008 to provide additional water source capacity to existing parcels and future homes yet to be built. (Ground water can be held in future reserve where surface water cannot.). One was drilled, by agreement on a parcel owners, near Tank 2. This well has not been connected to the system because of current litigation preventing the utility connection to that well. A second well was drilled on an easement granted to the District near Tank 5 in the Unit 9 area. The existing Unit 9 well is on that same easement.

The new T5 Well was tested for recovery rate, water quality, and was licensed for use by the State Department of Public Health. In 2009, Willam and Tonya Moores filed suit against the District in Superior Court regarding liability for inverse condemnation for the drilling of the T5 Well. The court ruled against the District as to liability for inverse condemnation as to the T5 Well in a decision dated June 20, 2012. In a second phase of the litigation in 2015, the court found that the Moores' were entitled

**IRISH BEACH WATER DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022 and 2021**

to \$401,000 in compensation and \$734,000 in attorney fees and costs. The district appealed this judgement and in 2021 to the Court of Appeal of the State of California reversed these lower court's findings with respect to compensation and related costs. The case was remanded back to the Superior Court to determine an appropriate value for the inverse condemnation of the small plot of land where the well was drilled.

The third phase of this litigation sought to invalidate certain prop 218 assessments, seek damages for road maintenance and an alleged breach of a 2002 settlement agreement. The trial court ruled that, after adjusting for certain disallowed expenditures, the remaining balance of the Mallo Pass assessment fund and the Systemwide assessment fund be returned to parcel owners and that that fund ceiling of Capital Replacement Assessment Fund be lowered. The adjustment of the Capital Replacement Assessment Fund was also appealed Court of Appeal of the State of California and the Superior Court Judgment was overturned. Actions regarding the disposition of the Mallo Pass and Systemwide funds are pending court's final judgment, expected in late 2023 or early 2024.

Well Moratorium -The District continues to enforce a new well drilling moratorium. However, exemptions from the moratorium are considered on case-by-case basis by board of directors.

Projects in Process - On May 2, 2022, the District accepted a \$400,000 grant from the California Department of Water Resources to renovate Tank 2, activate Well 2, and replace the temporary Tank 5 with a permanent bolted steel tank. Construction activities commenced in May 2002 by the end of fiscal year 2021/2022, the grading and drainage site preparation, concrete work and framing for the structures secure ozonator/filter enclosure at Well 2 and the secure appurtenance enclosure at Tank 2 were complete. The custom metal cover for Tank 2 had been ordered and scheduled for installation by the end of the calendar year.

The District requested reimbursement for a total of \$113,444.09 for grant project related costs during the period May 2022 through August 2022, and had incurred another \$6,882.33 in grant-related costs for September 2022. At the end of fiscal year 2021/2022 the District was awaiting reimbursement from the State and had not yet received any grant funds.

Contacting the District's Management

This financial report is designed to provide our citizens, rate payers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages. If you have questions about this report or need additional information, please contact the District.

Irish Beach Water District
P.O. Box 67
Manchester, California 95459

IRISH BEACH WATER DISTRICT
STATEMENTS OF NET POSITION
September 30, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Cash in banks	\$ 14,514	\$ 80,856
Accounts receivable	63,769	36,737
Taxes receivable	-	5,006
Grants receivable	105,958	
Prepaid insurance	10,055	10,055
Total Current Assets	194,296	132,654
Restricted Assets		
Cash and cash equivalents	478,592	466,913
Interest receivable	44	761
Due from operations	116,404	122,400
Total Restricted Assets	595,040	590,074
CAPITAL ASSETS		
Property, plant and equipment - net	793,488	709,350
Total Assets	1,582,824	1,432,078
LIABILITIES		
Current Liabilities		
Accounts payable	1,121	4,265
Accrued Payroll and Taxes	1,846	11,735
Due to Restricted Assets	116,404	122,400
Due to Redwood Coast Fire	61,345	44,689
Total Current Liabilities	180,716	183,089
Long-term Liabilities		
Deferred revenue -Water Source Development	313,605	313,605
Total Liabilities	494,321	496,694
NET POSITION		
Net Investment in Capital Assets	793,488	709,349
Restricted for Capital Projects	276,469	276,469
Unrestricted Deficit	18,546	(50,434)
TOTAL NET POSITION	\$ 1,088,503	\$ 935,384

See accompanying notes to financial statements

IRISH BEACH WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended
September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Water Usage	\$ 41,715	\$ 52,479
Water Availability	265,929	206,127
Late Fees	2,933	3,620
Meter connections	750	500
Total Operating Revenues	<u>311,327</u>	<u>262,726</u>
Operating Expenses		
Source of Supply	4,888	9,976
Transmission and Distribution	30,686	39,552
Water Treatment	45,224	54,494
Customer Accounts	6,133	6,407
General and Administrative	122,559	105,170
Legal Fees	65,699	31,399
Depreciation	35,000	34,888
Total Operating Expenses	<u>310,189</u>	<u>281,886</u>
Operating Income (Loss)	<u>1,138</u>	<u>(19,160)</u>
Non-Operating Revenues (Expenses)		
Investment Earnings	4,922	6,810
Grant Revenue	105,958	-
Other Revenue, Fund Transfer	43,226	-
Interest Expense	(1,520)	(2,407)
Other Expense	(605)	(1,157)
Total Non-Operating Revenues (Expenses)	<u>151,981</u>	<u>3,246</u>
Change in Net Position	153,119	(15,914)
Net Position - Beginning of Year	935,384	951,298
Net Position - End of Year	<u>\$ 1,088,503</u>	<u>\$ 935,384</u>

See accompanying notes to financial statements

STATEMENTS OF CASH FLOWS
For the Years Ended
September 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities		
Cash Received from Customers	\$ 284,295	\$ 259,419
Payments to Suppliers	(221,797)	(110,836)
Payments for Employees and Taxes	(49,769)	(87,245)
Net Cash Provided by Operating Activities	12,729	61,338
Cash Flows from Capital and Related Financing Activities		
Capital Expenditures	(119,138)	(40,101)
Interest Expense	(1,520)	(2,407)
Other Revenue (Expense)	47,627	(1,157)
Net Cash Used by Capital and Related Financing Activities	(73,031)	(43,665)
Cash Flows from Investing Activities		
Investment Income	5,639	6,050
Net Increase (Decrease) in Cash and cash equivalents	(54,663)	23,723
Cash and Cash Equivalents - Beginning	547,769	524,046
Cash and Cash Equivalents - End of Year	\$ 493,106	\$ 547,769
Components of Cash and Cash Equivalents		
Cash in Checking and Savings	\$ 14,514	\$ 80,856
Restricted Cash and Cash Equivalents:		
Capital Asset Assessments -		
Redwood Credit Union	478,592	466,913
Mendocino County		
Total Cash and Cash Equivalents	\$ 493,106	\$ 547,769
Reconciliation of Operating Loss to Net Cash		
Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ 1,138	(19,161)
Depreciation and Amortization	35,000	34,888
Net Changes in Assets and Liabilities:		
Accounts Receivable	(27,032)	(3,307)
Prepaid Insurance	-	122
Accounts Payable	(3,144)	3,410
Accrued Payroll and Taxes	(9,889)	2,777
Due to Redwood Coast Fire	16,656	42,609
Net Cash Provided (Used) by Operating Activities	\$ 12,729	\$ 61,338

See accompanying notes to financial statements

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Irish Beach Water District (the District) was formed in 1967 under the provisions of the Water Code of the State of California for the purpose of providing water to properties within the District, which include the subdivision known as Irish Beach along the southern Mendocino County coast line.

The District started providing Fire protection services in 1978 which were subsequently taken over by the Redwood Coast Fire Protection District as part of an annexation of that department. The fire department is not a component unit of the District.

Criteria used in determining the scope of the reporting entity includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. The reporting entity consists of the District as the primary, and sole, reporting entity.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the District are prepared in conformity with accounting principles generally accepted in the United States of America, as defined by the Government Accounting Standards Board (GASB), the independent and ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The District's reporting entity applies all relevant GASB pronouncements. Enterprise, or proprietary, funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

The District is accounted for as an enterprise fund (proprietary fund type). A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The activities of enterprise funds closely resemble those of business entities in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are substantially financed by revenues derived from user charges.

The District distinguishes operating revenues and expenses from non-operating items. Operating revenues include revenues derived from services for usage and availability of water, and related activities. Operating expenses include all expenses applicable to the furnishing of these activities. Non-operating revenues and expenses include revenues and expenses not associated with the District's normal business of providing water services.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgetary Accounting

An annual budget is adopted by the Board of Directors each fiscal year. The budget may be revised during the year to reflect unanticipated revenues or expenses. The budget is used for operating management and internal accounting control purposes, and is prepared on the modified cash basis of accounting.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and with the county treasury, as well as short-term highly liquid investments with maturities of three months or less. State statutes authorize the District to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Accounts Receivable

Accounts receivable represent amounts due for water services. All amounts are considered to be collectible, and no allowance for doubtful accounts has been recorded. Liens are placed on properties with outstanding balances. If accounts receivable are considered uncollectible, losses are recognized when the amounts become determinable.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid assets.

Restricted Assets

Assessments for capital improvements are considered restricted because their use is limited to future developments within the water system.

Capital Assets

Capital assets are recorded at cost. Major improvements and additions are charged to the related capital asset accounts. Improvements and additions which do not significantly improve or extend the life of the asset are charged against earnings in the period incurred. Donated capital assets are recorded at their estimated fair market value on the date received.

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is charged to expense for all capital assets; except land, right of ways, and any projects in progress. Projects in progress are considered depreciable upon completion of the related project.

Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. The estimated useful lives are as follows:

Improvements and Infrastructure Equipment and Vehicles

Office Equipment and Furniture

20 - 40 years

5 - 15 years

5 - 10 years

Net Position

Net position represents the difference between assets and liabilities. The District's net position is classified as follows:

Net Investment in Capital Assets - This represents the District's total investment in capital assets, net of accumulated depreciation, and reduced by any outstanding debt obligations related to those capital assets.

Restricted Net Position - Restricted net position represents resources which are legally or contractually obligated to be spent in accordance with restrictions imposed by external third parties.

Unrestricted Net Position - Unrestricted net position represents the net amount of assets and liabilities that is not included in the determination of the net investment in capital assets or restricted components of net position. Prepaid insurance is considered a non-spendable net position.

Measurement Uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 2 CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following at September 30, 2022 and 2021:

	2022	2021
Checking Accounts	\$ 14,514	\$ 80,856
Restricted- Money Market	\$ 478,592	\$ 466,913
 Total	\$ 493,106	\$ 547,769

District deposits are fully insured or collateralized with securities held by the District or its agent in the District's name. The *California Government Code* requires California banks and savings and loan associations to secure local agency deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a local agency's deposits.

NOTE 3 CAPITAL ASSETS

Following is a summary of changes in capital assets for the years ended September 30, 2022 and 2021:

September 30, 2022

	September 30, 2021	Additions	Disposals	Reclassifications	September 30, 2022
Non-depreciating assets:					
Land	\$ 519,810	\$ -	\$ -	\$ -	\$ 519,810
Construction in progress	40,101	119,139	-	-	159,240
 Total non-depreciable assets	559,911	119,139	-	-	679,050
 Depreciating assets:					
Buildings and improvements	378,758	-	-	-	378,758
Equipment	22,208	-	-	-	22,208
Vehicles	585,903	-	-	-	585,903
 Total depreciating assets at cost	986,869	-	-	-	986,869
 Accumulated depreciation	(837,431)	(35,000)	-	-	(872,431)
 Net depreciating assets	149,438	(35,000)	-	-	114,438
 Net capital assets	\$ 709,349	\$ 84,139	\$ -	\$ -	\$ 793,488

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 3 CAPITAL ASSETS (continued)

	September 30, 2020	Additions	Disposals	Reclassifications	September 30, 2021
Non-depreciating assets:					
Land	\$ 519,810	\$ -	\$ -	\$ -	\$ 519,810
Construction in progress	-	40,100	-	-	40,101
Total non-depreciable assets	<u>519,810</u>	<u>40,100</u>	<u>-</u>	<u>-</u>	<u>559,911</u>
Depreciating assets:					
Buildings and improvements	378,758	-	-	-	378,758
Equipment	22,208	-	-	-	22,208
Vehicles	585,903	-	-	-	585,903
Total depreciating assets at cost	<u>986,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>986,869</u>
Accumulated depreciation	(802,543)	(34,888)	-	-	(837,431)
Net depreciating assets	<u>184,326</u>	<u>(34,888)</u>	<u>-</u>	<u>-</u>	<u>149,438</u>
Net capital assets	<u>\$ 704,136</u>	<u>\$ 5,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 709,349</u>

Depreciation expense for the years ended September 30, 2022 and 2021 is \$35,000 and \$34,888, respectively..

NOTE 4 DEFERRED REVENUE

Water Source Development deferred revenue represents with a balance of \$313,605 represents assessments through September 30, 2016. The Court ordered a stop to collection of assessments for future water development. It is anticipated that when any appeals are final, the full amount of the water development funds will be returned to the property owners. See commitments and contingencies below for continued discussion.

NOTE 5 COMMITMENTS AND CONTINGENCIES

Alternate Water Source Development and Litigation

The District had a permit from the State Water Resources Control Board (SWRCB) to divert surface water from Mallo Pass Creek. The permit was originally issued to an individual in 1974 and was assigned to the District by that individual in 1988.

The permit was issued with a requirement that the project be completed within a specified period of time, to which several extensions had been granted by the SWRCB. Due to litigation and other factors the project was not completed, and the SWRCB has denied any additional extensions and revoked the permit. The District retained legal counsel for this issue, and, after numerous appeals and discussions, it was determined that the revocation will stand, in large part because the District cannot control rate of development needed to support the project.

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 5 COMMITMENTS AND CONTINGENCIES (continued)

In November of 2008 the District passed a resolution officially abandoning the project. It was determined by the District that the funds originally accumulated for this project could be held as restricted for other water source developments. This contention was challenged in a legal suit filed in 2009. A landowner in the District brought this action among numerous causes of action, and included the District's four Proposition 218 Assessments.

Proposition 218, which was approved by the voters in November 1996, amended Article 13 of the State Constitution, regulates the District's ability to impose, increase, and extend taxes, assessments, and fees. New, increased, or extended taxes, assessments, and fees are subject to the provisions of Proposition 218. This decision was upheld and broadly interpreted to include water rates and charges in the recent court decision of *Bighorn-Desert View Water Agency vs. Virgil* which states "an agency may not adopt a rate increase if written protests against the proposed fee or charge are presented by a majority" of the affected property owners. In addition, the District's ability to finance the services for which the taxes, assessments, and fees are imposed in the future may be impaired. However, management believes it will be able to maintain its current level of service due to slow development rate.

The Court found that the District's Mallo Pass I Alternative Water Supply Assessment ended in 2009 when the Mallo Pass permit was rescinded. The entire fund was ordered by the Court to be refunded to all landowners in the District. The District is appealing the judgement, but anticipates returning the full funding. Total legal expenses paid out of the Mallo Pass I Alternative Water Supply Assessment of \$80,810 that were not allowed by the court ruling were paid back out of operating cash.

Continued Litigation

In addition to the above, additional combined actions by the same plaintiff have been brought against the District for (1) inverse condemnation, (2) various allegations surrounding alleged violations of a 2002 settlement agreement and (3) deficiencies in the District's share of road maintenance fees. On August 18, 2014, the trial for inverse condemnation was held and the District was found liable for \$401,000 in damages. The District has appealed, and the Plaintiffs are currently seeking approximately \$734,000 in attorney's fees and costs. The District presently believes there is a good likelihood of prevailing on appeal.

The third phase of this trial was completed in 2016. In this third phase of trial, Plaintiffs alleged the invalidity of certain of the District's assessments, seek damages for alleged road maintenance issues, and allege the District breached a 2002 Settlement Agreement between the parties. The trial resulted in an award of breach of contract against the District for \$133,649. The Court also ordered various refunds of the District's Proposition 218 assessment funds totaling an amount greater than \$2,000 in the aggregate. This judgement has also been appealed.

To date the District has incurred over \$695,000 in legal fees on these and other issues. Legal fees for the years ended September 30, 2022 and 2021 were \$65,699 and \$31,399, respectively. The ultimate outcome of this litigation cannot presently be determined. Judgements are being appealed. Accordingly, adjustments, if any, that might result from the resolution of these matters have not been reflected in these financial statements .

**IRISH BEACH WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 and 2021**

NOTE 6 COVID-19

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus, COVID-19, a pandemic. The spread of COVID-19, and the resulting work and travel restrictions, have not negatively impacted the District from its primary business of supplying water to local residences and businesses within its jurisdiction.

NOTE 7 SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 4, 2024, which is the date the financial statements were available to be issued. No material subsequent events have occurred since September 30, 2022 that would require recognition or disclosure in the financial statements.

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

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2024 Water System Upgrade and Sustainability Assessment Balloting Recap:

- 57.6% of ballots were returned (186 returned of 323 mailed).
- Of those who did not return their ballot, 36.3% were homeowners and 28.5% were bare lot owners.

Irish Beach Water District Results	
Total Counted Ballots	186
Total Valid Ballots Counted	184
Total Valid Assessment Amount	\$49,458.60
Total Yes Ballots Counted	151
Total % of Yes Ballots	82.07%
Total Yes Votes Weighted	\$36,971.40
Total Yes Votes Weighted %	74.75%
Total No Ballots Counted	33
Total % of No Ballots	17.93%
Total No Votes Weighted	\$12,487.20
Total No Votes Weighted %	25.25%
Total Invalid Ballots Counted	2
Total % of Invalid Ballots	N/A
Total Invalid Votes Weighted	\$1,336.44
Total Invalid Votes Weighted %	N/A
Total Number of Duplicate Ballots	0

Next Steps:

- The balloting period for the Assessment extended beyond the County’s cut-off for collection via property tax rolls, so the District will mail bills for the first year of the assessment. In future years, the Assessment will be included in property tax billing.
- Parcel owners who fail to submit payment in response to the Assessment bill will be assessed for both 2024 and 2025 as part of next year’s property tax billing.
- Since the General Manager position is currently vacant, the Committee is requesting Board authorization to draft and issue Assessment bills to property owners.
- Collection of the Capital Replacement portion of the 2002 Assessment will be collected via property tax rolls.

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**OLD BUSINESS: D. DISCUSSION AND OR ACTION:** ORGANIZATIONAL STRUCTURE COMMITTEE REPORT – INTRODUCTION OF NEW IBWD WATER SYSTEM MANAGER, BRANT O’DELL. CONSIDER IBWD POLICY 2400 – DISTRICT PERFORMANCE EVALUATIONS AND POLICY 2800 - DISTRICT TRAINING PROGRAM. CONSIDER REVISIONS TO THE OPERATOR TRAINEE JOB DESCRIPTION. CONSIDER RESOLUTION 2024-10 RESCINDING RESOLUTION 1986-6 PERTAINING TO MILEAGE REIMBURSEMENT AND POLICY 2010 HOURS OF WORK, OVERTIME, AND CALL-OUT.  
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POLICY TITLE: Performance Evaluations
POLICY NUMBER: 2400

- 2300 The purpose of this policy is to provide guidelines regarding Irish Beach Water District (District) employment and does not apply to evaluation of independent contractors or consultants. The District reserves the right to modify this policy for any reason which is deemed to be necessary.
 - 2300.1 Supervisors and employees are encouraged to discuss job performance and goals informally at any time.
 - 2300.2 Formal performance evaluations will be conducted to provide both supervisors and employees with the opportunity to discuss job tasks, identify and correct weaknesses, recognize strengths, and discuss positive, purposeful approaches for meeting goals. These formal reviews will be conducted annually.

- 2301 All regular (permanent) District employees will receive an annual performance evaluation during the first quarter of the fiscal year (October – December). Unscheduled performance evaluations may be made at the discretion of the General Manager, Water System Manager, or his/her/their designated representative. Temporary employees are not subject to a performance evaluation.
 - 2301.1 The Water System Manager (Operator – Level 2) will conduct performance evaluations for employees of the Operations Department.
 - 2301.2 The General Manager will conduct performance evaluations for employees of the Administration Department and for the Water System Manager.
 - 2301.3 The Board of Directors will conduct the performance evaluation for the General Manager and the Special Assistant to the Board. The performance evaluation will be conducted by the Board of Directors in a closed session. The closed session will be posted on the agenda and will comply with the requirements of California Government code 54957.
 - 2301.4 A performance evaluation will be conducted for all probationary employees at the end of the six (6) month probationary period.

- 2302 Performance evaluations will be in writing in the format included in Attachment A – Employee Performance Evaluation Form.
 - 2302.1 Both the evaluator and the employee will sign evaluations to acknowledge the discussion. Employees will receive a copy of the signed performance evaluation, if requested.
 - 2302.2 All performance evaluations become a permanent part of the employee’s records.

Attachment A – Employee Performance Evaluation Form

Instructions:

1. The evaluation is comprised of three categories. In each category, evaluators will consider the employee's performance over the entire evaluation period, whether that is 6 months or 12 months.
2. After determining which rating corresponds with the employee's performance in each category, provide at least one example that explains the rating. Thinking about examples should help to validate the evaluation or indicate the need for reconsideration of the assessment.
3. Use the ratings in each of the three categories to guide completion of the overall rating. If Improvement Needed is checked, the reviewer should set specific performance goals and criteria to be met, then schedule a three to six (3 to 6) month review of the employee's progress.
4. Make note of developmental plans and performance goals (i.e., training plans and long-term projects to be completed) for the upcoming review period.
5. Meet with the employee. It may be helpful to give the employee a copy of the evaluation form prior to this meeting and encourage him/her/them to complete an optional self-assessment to provide a starting point for the discussion and prepare the employee for what to expect.

Rating Guidelines:

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

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

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

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

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

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

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

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

<input type="checkbox"/>	3	Exceeds Expectations	
<input type="checkbox"/>	2	Meets Expectations	
<input type="checkbox"/>	1	Improvement Needed	

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

<input type="checkbox"/>	3	Exceeds Expectations	
<input type="checkbox"/>	2	Meets Expectations	
<input type="checkbox"/>	1	Improvement Needed	

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

<input type="checkbox"/>	3	Exceeds Expectations	
<input type="checkbox"/>	2	Meets Expectations	
<input type="checkbox"/>	1	Improvement Needed	

Overall Rating:

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

Developmental Plans and Performance Goals:

<i>Employee's Acknowledgment</i>	<i>Date</i>	<i>Evaluator's Signature</i>	<i>Date</i>

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**POLICY TITLE:** District Operator Trainee Program  
**POLICY NUMBER:** 2800

2800 The purpose of this policy is to provide guidelines regarding Irish Beach Water District (District) Trainee Program. The District reserves the right to modify this policy for any reason which is deemed to be necessary.



- 2801 Trainee Qualifications: To qualify for a position in the District’s Trainee Program, the applicant must meet the following criteria (See Attachment A for the full Job Description):
- High school diploma or the equivalent thereof.
  - Six months of construction, maintenance, or trades installation experience.
  - Possession of an appropriate, valid driver’s license.
  - Familiar with computer usage such as MS Excel, MS Word, browser and internet use, as well as email applications

2802 Orientation and Training:

2802.1 All individuals considered for employment with the District shall be qualified to perform the duties of the position for which they are employed and are subject to the District’s pre-employment requirements as delineated in IBWD Policy 2000.5.

2802.2 The Water System Manager will provide orientation within thirty (30) days of hire. Orientation will include:

- A tour of the District’s Water System infrastructure.
- A review of the District’s history, bylaws, and service area through review of pages XX – XX of the 2024 LAFCO Municipal Service Review. (pages & link will be updated after approval at a future LAFCO meeting)
- An introduction to all District staff and the Board of Directors (at the next meeting).
- A review of pertinent District policies:

| Policy # | Policy Section                           |
|----------|------------------------------------------|
| 1035     | Code of Conduct & Values                 |
| 2190     | Drug & Alcohol-Free Workplace            |
| 2300     | District Compensation & Work Schedule    |
| 2400     | District Performance Evaluations         |
| 2800     | District Training Program                |
| 3010     | Safety Meetings, Health & Welfare Policy |
| 3040     | Expense Authorization                    |
| 3050     | Credit Card Use                          |
| 3080     | Purchasing                               |
| 3081     | Selection of Contractors and Consultants |
| 3085     | Surplus Property                         |
| 3090     | Records Retention                        |
| 3095     | Communications                           |
| 3096     | Customer Communications and Social Media |

- A review of job duties and expectations for licensure.
- A review of District timekeeping and expense reimbursement procedures.

2802.3 Operator Trainees are required to enroll in a training program for individuals interested in the operation and maintenance of drinking water and wastewater facilities, such as the [Sacramento State Water Program](#), or the California Rural Water Association’s [Water Treatment Certification Review Course](#).

2802.4 The Water System Manager will schedule learning opportunities throughout the 12-month period to ensure that ensure that Trainees acquire the system and regulatory knowledge delineated in the job description included in Attachment A.

2803 Board Approval of Trainee Appointments: Prior to appointing an Operator Trainee, the Board of Directors must approve the appointment through the budgeting process. Once included in the annual budget, the Water System Manager in consultation with the General Manager, may appoint an Operator Trainee as required by operational needs.

2804 Employee Status and Duration of Appointment:

2804.1 Operator Trainees are classified as probationary employees.

2804.2 Operator Trainee appointments are for fifteen (15) months. The Water System Manager may extend the appointment upon demonstration of need.

- 2804.3 Operator Trainees will take the state Water Treatment Operator's certification exam for Grade 1, or higher certification within nine (9) months of appointment, and take the state Water Distribution Operator's certification exam for Grade 1, or higher certification within fifteen (15) months of appointment.
- 2804.4 Upon receipt of Water Treatment Operators certification, the Trainee may request to be reassigned to the Treatment Operator – Level 1 job description. The incumbent's hourly pay rate will be adjusted in accordance with the District's pay scale; however, the District will not reimburse for training and exam costs for the Distribution license.
- 2805 The District may reimburse Operator Trainees for approved courses of study and testing fees.
- 2805.1 To be eligible for reimbursement of online or in-person course costs, the employee must receive advance approval for the class(es) from the Water System Manager.
- 2805.2 Reimbursement for the entire cost of tuition, required class materials, and exam fees will be made if the employee applies to take the State Water Resources Control Board Treatment certification exam and passes within nine (9) months of the date of hire, and applies to take the State Water Resources Control Board Distribution certification exam and passes within fifteen (15) months of the date of hire.
- 2805.3 Reimbursement for one half (1/2) of the cost of tuition, required class materials, and exam fees will be made if the employee applies to take the State Water Resources Control Board Treatment certification exam and does not pass. The District will reimburse the remaining one half (1/2) of the cost of tuition, materials, and exam fees upon successful retesting.
- 2805.4 Upon completion of the class(es) and certification exam, the employee is responsible for sending copies of expense receipt(s) to the Water System Manager using the District's reimbursement form.

## **Attachment A: Operator Trainee Job Description**

### **Job Description:**

Under the Water System Manager or senior Grade 1 Operator, the Trainee will apply to take the state Water Treatment Operator's certification exam for Grade 1, or higher certification within nine (9) months of appointment to the position. Additionally, the Trainee will apply to take the Grade 1, or higher Distribution certification exam within six (6) months of obtaining the water Treatment license.

### **Hours Allotted**

The Trainee will work up to 8 hours per week helping with district operations while learning all aspects of the Irish Beach Water District system. The Trainee will provide additional labor (beyond the budgeted hours per week) on Assessment funded long-term infrastructure projects and will make themselves available to respond to system emergencies when called out.

### **System knowledge**

Study of all system components will include helping to document an Operations Plan specific to the following Irish Beach Water District infrastructure and water sources:

1. Irish Gulch Upper Diversion and Tank "0"
2. Irish Gulch Lower Diversion pumping and control system.
3. Irish Gulch Water Treatment Plant operations.
  - a. Treatment
  - b. Filtration
  - c. Disinfection
  - d. Controls
4. Tank 5 Well pumping, control, and disinfection.
5. Unit 9 Well pumping, control, and disinfection.
6. Tanks 1, 2, 3, 4 and 5 operation and maintenance.
7. Distribution system. Review mapping, valve locations and operations.
8. Operations and maintenance of Pump Stations A and B
9. System Cross Connection Control and Backflow Prevention

**Regulatory knowledge:**

Operator Trainees will acquire an understanding of State regulatory controls and required reporting including:

1. Monthly Reports.
2. Annual reports on both operations and water rights.
3. Bacteria testing and reporting.
4. Chemical testing compliance.
5. Annual Consumer Confidence Reports
6. Review and update of Watershed Sanitary Surveys.

**Qualifications**

- High school diploma or the equivalent thereof.
- Six months of construction, maintenance, or trades installation experience.
- Possession of an appropriate, valid driver's license.
- Familiar with computer usage such as MS Excel, MS Word, browser and internet use, as well as email applications

**Physical Demands and Working Environment:**

*The conditions herein are representative of those that must be met by an employee to successfully perform the key responsibilities of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the key responsibilities.*

**Physical:** Primary functions require sufficient physical ability and mobility to work in a field environment; to walk, stand, and sit for prolonged periods of time; to frequently stoop, bend, kneel, climb, reach, and grasp in the performance of daily duties; to climb unusual heights on ladders; to lift, carry, push, and/or pull moderate to heavy amounts of weight; to operate assigned equipment and vehicles; and to verbally communicate to exchange information.

**Environment:** Work is performed primarily in an outdoor field environment; exposure to noise, dust, fumes, mechanical and electrical hazards, and all types of weather and temperature conditions; work in or around water; work and/or walk on various types of surfaces including slippery or uneven surfaces and rough terrain; work at heights; incumbents may be required to respond to emergency calls after hours.

**Supervisory Status:** Non-supervisory

**Employment Status:** Regular or Regular Part-time Probationary

**FLSA:** Non-Exempt



**Excerpt from IBWD Policy 2300 - District Compensation and Work Schedule:**

2303 Reimbursement for work-related expenses. Per IBWD policy 3040, when District employees incur "out-of-pocket" expenses for items or services appropriately relating to District business, said expenses will be reimbursed from District funds.

2303.1 District employees will be reimbursed for mileage necessary to conduct District business. Mileage reimbursement does not apply to the routine commute from home to the District office; however, use of personal vehicles for transportation from the District office to project sites, training, suppliers, meter reading locations, the post office, etc. will be reimbursed at the standard mileage rates set by the Internal Revenue Service (IRS) for business use.

RESOLUTION NO. 86-6

RESOLUTION No. 4100  
A RESOLUTION OF THE BOARD OF DIRECTORS OF  
IRISH BEACH WATER DISTRICT  
PERTAINING TO MILEAGE REIMBURSEMENT

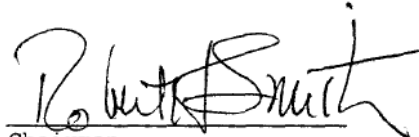
Board Members and Employees shall be paid  
Twenty Cents (20¢) per mile for necessary travel  
on Irish Beach Water District business.

Considered and adopted at an adjourned regular meeting of the  
Irish Beach Water District Board of Directors, March 15, 1986  
by the following vote:


Ayes: *Wilfred C. Edelbrock, Ken Hofer, Jack Swartz*

Noes: *None*

Absent: *Hays Hickey*

  
Chairman

Attest:

  
Secretary to the Board

## Excerpt from IBWD Policy 2300 - District Compensation and Work Schedule:

2305 Work Schedules: Every employee is expected to report to work as scheduled.

2305.1 Work Week for the Operations Department: All District employees are approved to work a fixed number of hours per week as part of the annual budget approval process, not to exceed 40 hours in a workweek (12:01am on Monday through midnight on Sunday). The work week for regular and regular part-time Operations employees will consist of two workdays: Tuesday and Friday of each week, commencing at 9:30am and concluding at 11:30am at the water treatment plant office, subject to modification by the Water System Manager.

2305.1.1 The work week for temporary Operations Department employees and contractors will be scheduled by the Water System Manager on an as needed basis.

2305.1.2 The work week for the Water System Manager will be extended by two (2) hours before or after the regular workday each Tuesday and Friday for a total of four (4) additional hours each week, subject to modification by the Water System Manager in consultation with General Manager.

2305.2 Work Week for the Administration Department: All District employees are approved to work a fixed number of hours per week as part of the annual budget approval process, not to exceed 40 hours in a workweek (12:01am on Monday through midnight on Sunday). The work week for regular and regular part-time Administration employees will consist of two workdays: Monday and Thursday of each week, commencing at 9:30am and concluding at 1:30pm at the District office, subject to modification by the General Manager.

2305.2.1 The work week for temporary Administration Department employees and contractors will be scheduled by the General Manager on an as needed basis.

2305.3 Work Week for the Water System Manager and General Manager: In addition to the work week for their respective Departments, the management team will work four (4) hours on Wednesdays commencing at 9:30am and concluding at 1:30pm, subject to modification by the General Manager.

2305.4 Employees who are unable to report to work as scheduled must contact their supervisor as far in advance as possible.

2305.5 On-Call Requirements: Due to the critical nature of the services provided by the District and the need for employees to respond to an emergency, critical employees (defined as: General Manager, Water System Manager, Operator 1 – Treatment, and Operator 1 – Distribution) may be asked to work overtime on weekends or holidays or additional hours during the regular workweek and are expected to comply with such requests.

2305.5.1 Overtime is defined as: Time worked more than eight (8) hours on a scheduled workday or forty (40) hours in one work week will be compensated at the overtime rate of pay at one- and one-half times (1 ½) the regular rate of pay.

2305.5.1.1 Other than regular hours of work between 8:00am and 5:00pm, Monday through Friday, any time worked by an employee in emergency repair or emergency maintenance of facilities of the District will be compensated at the overtime rate of pay.

2305.5.1.2 Any critical employee called in to work will be compensated for a minimum of two hours pay at the appropriate rate.

# California Special Districts Association

## POLICY HANDBOOK

POLICY TITLE: Hours of Work, Overtime and Call-Out  
POLICY NUMBER: 2010

- 2010.1 This policy shall apply to all employees.
- 2010.2 All District employees are designated hourly workers with no fixed schedules.
- 2010.3 All District employees are approved to work a fixed number of regular hours not to exceed 40 hours in a workweek. Approved hours are reviewed annually and may be revised in the budget process.
- 2010.4 The workweek shall consist of seven consecutive days from 12:01 o'clock A.M. Monday, through midnight Sunday.
- 2010.5 Overtime is defined as:
- 2010.5.1 Time worked in excess of 40 hours in a workweek shall be compensated at the overtime rate of pay at time and one half times the regular rate of pay.
- 2010.5.2 Time worked in excess of eight hours on a scheduled workday shall be compensated at the over time rate of pay at time and one half times the regular rate of pay.
- 2010.5.3 Time worked on a designated holiday shall be compensated at the overtime rate of pay at two times the regular rate of pay. Designated holidays: New Year's Day, President's Day, Easter, Memorial Day, Fourth of July, Labor Day, Thanksgiving, Christmas Day.
- 2010.6 Other than regular hours of work between 8:00 o'clock A.M. and 5:00 o'clock P.M. Monday through Friday, any time worked by an employee in emergency repair or emergency maintenance of facilities of the District shall be compensated at the overtime rate of pay at time and one half. Compensated time shall include travel time and mileage shall be reimbursed at the prevailing IRS rate.
- 2010.7 Any employee called in to work or called back to work shall be compensated for a minimum of two hours pay at the appropriate rate.



## Resolution Number 2024-10

### **Resolution of the Board of the Irish Beach Water District Board of Directors Documenting the Decision to Rescind Policy 2110 - Hours of Work, Overtime & Call-out, and Resolution 1986-6 - Pertaining to Mileage Reimbursement**

WHEREAS, on March 15, 1986, the Irish Beach Water District Board of Directors adopted Resolution 1986-6 pertaining to mileage reimbursement for travel necessary to conduct District business; and

WHEREAS, in 2002, the Irish Beach Water District published Policy 2010 – Hours of Work, Overtime, and Call-out; and

Whereas, on October 5, 2024, the Irish Beach Water District Board of Directors adopted Policy 2300 – District Compensation and Work Schedules, which addresses mileage reimbursement in section 2303.1 and hours of work, overtime, and call-out in section 2305.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors rescinds Resolution 1986-6 and Policy 2010 effective immediately.

The foregoing Resolution No. 2024-10 was considered and adopted as amended by the Directors of the Irish Beach Water District at their meeting held November 9, 2024, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated: \_\_\_\_\_

Attest: \_\_\_\_\_

Board Secretary  
Heather Hackett

\_\_\_\_\_  
Board President  
Susan Israel

~~~~~  
COMMUNICATIONS AND CORRESPONDENCE
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CONSENT CALENDAR
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- A. TREASURER’S REPORT, CHECKS ISSUED.
  - B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
  - C. SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT REPORT
  - D. APPROVAL OF MINUTES: SEPTEMBER 14, 2024, REGULAR MEETING. AND OCTOBER 5, 2024, SPECIAL MEETING.
- ~~~~~

A. TREASURER’S REPORT, CHECKS ISSUED

TREASURER’S CASH STATEMENT

Nov 9, 2024 Board Meeting

|                                                       | This Period Ending<br><b>Nov 5,2024</b> | Last Period Ending<br><b>June-2024</b> |
|-------------------------------------------------------|-----------------------------------------|----------------------------------------|
| <b>IBWD Cash and Assets:</b>                          |                                         |                                        |
| Checking RCU                                          | \$100,650.00                            | \$59,973                               |
| Savings RCH                                           | \$113                                   | \$113                                  |
| <b>TOTAL CASH ASSETS</b>                              | <b>\$100,763</b>                        | <b>\$60,086</b>                        |
| Accounts Receivable - Grant                           | \$40,000                                | \$39,194                               |
| October Payroll                                       | -\$6,576.94                             | -\$8,177                               |
| Est. Accounts Receivable -Water Billing Sept/Oct 2024 | \$52,125                                | \$52,125                               |
| County Tax Rolls                                      | \$0                                     | \$0                                    |
| 218 proposal SCI                                      | -\$20,559                               | -\$37,696                              |
| 218 proposal SCI, amendment 1                         | \$0                                     | -\$14,185                              |
| cash flow loan from restricted                        | -\$28,394                               | -\$34,716                              |
| CPA Audit 21/22                                       | -\$8,900                                | -\$8,900                               |
| Emergency Response Augmentation- current year         | -\$46,068                               | -\$46,068                              |
| <b>TOTAL OTHER ASSETS</b>                             | <b>-\$18,373</b>                        | <b>-\$38,295</b>                       |
| <b>TOTAL UNRESTRICTED ASSETS</b>                      | <b>\$82,390</b>                         | <b>\$21,791</b>                        |
| Emergency Response Augmentation- current year         | \$44,362                                | \$46,068                               |
| Capital Replacement Money Market Account              | \$133,522                               | \$126,664                              |
| Cash flow loan to operating                           | \$28,394                                | \$34,716                               |
| > 40 Year Capital Replacement                         | <b>\$161,916</b>                        | <b>\$161,380</b>                       |
| AWDF/Mallo Pass                                       | \$448,674                               | \$445,641                              |
| <b>TOTAL RESTRICTED ASSETS</b>                        | <b>\$654,952</b>                        | <b>\$653,089</b>                       |
| <b>TOTAL ASSETS</b>                                   | <b>\$737,342</b>                        | <b>\$674,881</b>                       |



# Irish Beach Water District

## Checks/Payments

September 2024

| Transaction |                      |       |                        |                                  |           |                                                                                 |                    |                    |  |          |
|-------------|----------------------|-------|------------------------|----------------------------------|-----------|---------------------------------------------------------------------------------|--------------------|--------------------|--|----------|
| Date        | Type                 | Num   | Name                   | Memo/Description                 | Account # | Account                                                                         | Debit              | Credit             |  |          |
| 09/04/2024  | Check                | ACH   | PG&E                   | 3611003632-8 Hillcrest / ACH     | 105.10    | 105.10 Cash in Bank - RCU                                                       |                    |                    |  | 32.06    |
|             |                      |       |                        | 3611003632-8 Hillcrest Statement |           |                                                                                 |                    |                    |  |          |
|             |                      |       |                        | 8/15/24                          | 513.00    | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source          | 32.06              |                    |  |          |
|             |                      |       |                        |                                  |           |                                                                                 | <b>\$ 32.06</b>    | <b>\$ 32.06</b>    |  |          |
| 09/04/2024  | Bill Payment (Check) | ACH   | Patricia Schwindt, CPA | Payroll Processing               | 105.10    | 105.10 Cash in Bank - RCU                                                       |                    |                    |  | 89.83    |
|             |                      |       |                        |                                  | 2000      | 2000 Accounts Payable                                                           | 89.83              |                    |  |          |
|             |                      |       |                        |                                  |           |                                                                                 | <b>\$ 89.83</b>    | <b>\$ 89.83</b>    |  |          |
| 09/05/2024  | Check                | 13293 | Charles L. Acker       | Aug 24 payroll paid Sep 5, 2024  | 105.10    | 105.10 Cash in Bank - RCU                                                       |                    |                    |  | 2,693.96 |
|             |                      |       |                        | Jm.                              | 560.00    | 560.000 Administrative & General                                                | 3,104.75           |                    |  |          |
|             |                      |       |                        | Aug 24 payroll                   | 565.20    | 565.200 Administrative & General:Employee Retirement & Benefits:Vacation        | 0.00               |                    |  |          |
|             |                      |       |                        | Aug 24 payroll                   | 573.10    | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 67.00              |                    |  |          |
|             |                      |       |                        | Aug 24 payroll                   | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |                    |                    |  | 102.98   |
|             |                      |       |                        | Aug 24 payroll                   | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |                    |                    |  | 100.00   |
|             |                      |       |                        | Aug 24 payroll                   | 210.20    | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    |                    |  | 192.49   |
|             |                      |       |                        | Aug 24 payroll                   | 210.30    | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    |                    |  | 45.02    |
|             |                      |       |                        | Aug 24 payrolll                  | 210.50    | 210.50 PAYROLL LIABILITIES:State WH Payable                                     |                    |                    |  | 3.15     |
|             |                      |       |                        | Aug 24 payroll                   | 210.40    | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    |                    |  | 34.15    |
|             |                      |       |                        |                                  |           |                                                                                 | <b>\$ 3,171.75</b> | <b>\$ 3,171.75</b> |  |          |

|            |       |       |                |                                                                    |        |                                                                                 |          |                    |                    |
|------------|-------|-------|----------------|--------------------------------------------------------------------|--------|---------------------------------------------------------------------------------|----------|--------------------|--------------------|
| 09/05/2024 | Check | 13294 | Robert J. Dial | Aug24 payroll paid 9/5/24 processed by Schwindt CPA.               |        |                                                                                 |          |                    |                    |
|            |       |       |                | Posted by jm                                                       | 105.10 | 105.10 Cash in Bank - RCU                                                       |          |                    | 1,001.78           |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 560.00 | 560.000 Administrative & General                                                | 1,056.72 |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 37.52    |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   | 0.00     |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |          |                    | 65.52              |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |          |                    | 15.32              |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |          |                    | 11.62              |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                     | 0.00     |                    |                    |
|            |       |       |                |                                                                    |        |                                                                                 |          | <b>\$ 1,094.24</b> | <b>\$ 1,094.24</b> |
| 09/05/2024 | Check | 13295 | Allen Erwin    | Aug 24 payroll paid Sep 5, 24 processed by Schwindt CPA, posted jm | 105.10 | 105.10 Cash in Bank - RCU                                                       |          |                    | 103.73             |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 560.00 | 560.000 Administrative & General                                                | 145.08   |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 1.34     |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |          |                    | 30.00              |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |          |                    | 8.99               |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |          |                    | 2.10               |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |          |                    | 1.60               |
|            |       |       |                |                                                                    |        |                                                                                 |          |                    |                    |
| 09/05/2024 | Check | 13296 | Khadine Forbes | Aug24 payroll paid 09/5/24 processed by Schwindt CPA posted Jm     | 105.10 | 105.10 Cash in Bank - RCU                                                       |          |                    | 1,178.61           |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 560.00 | 560.000 Administrative & General                                                | 1,269.61 |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 20.10    |                    |                    |
|            |       |       |                | Aug 24 payroll paid Sep 5,24                                       | 565.20 | 565.200 Administrative & General:Employee Retirement & Benefits:Vacation        | 0.00     |                    |                    |

|            |       |       |                              |                                                            |                                                                            |                                                                                 |                                |
|------------|-------|-------|------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------|
|            |       |       | Aug 24 payroll paid Sep 5,24 | 565.30                                                     | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave | 0.00                                                                            |                                |
|            |       |       | Aug 24 payroll paid Sep 5,24 | 210.10                                                     | 210.10 PAYROLL LIABILITIES:Federal WH Payable                              | 0.00                                                                            |                                |
|            |       |       | Aug 24 payroll paid Sep 5,24 | 210.20                                                     | 210.20 PAYROLL LIABILITIES:FICA Payable                                    |                                                                                 | 78.72                          |
|            |       |       | Aug 24 payroll paid Sep 5,24 | 210.30                                                     | 210.30 PAYROLL LIABILITIES:Medicare Payable                                |                                                                                 | 18.41                          |
|            |       |       | Aug 24 payroll paid Sep 5,24 | 210.40                                                     | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                  |                                                                                 | 13.97                          |
|            |       |       | Aug 24 payroll paid Sep 5,24 | 210.50                                                     | 210.50 PAYROLL LIABILITIES:State WH Payable                                | 0.00                                                                            |                                |
|            |       |       |                              |                                                            |                                                                            |                                                                                 | <b>\$ 1,289.71 \$ 1,289.71</b> |
| 09/05/2024 | Check | 13297 | Annette Fromwiller           | Aug 24 payroll paid 9/05/24 jm Processed by Schwindt CPA   | 105.10                                                                     | 105.10 Cash in Bank - RCU                                                       | 343.27                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 560.00                                                                     | 560.000 Administrative & General                                                | 376.18                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.20                                                                     | 210.20 PAYROLL LIABILITIES:FICA Payable                                         | 23.32                          |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.30                                                                     | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     | 5.45                           |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.40                                                                     | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       | 4.14                           |
|            |       |       |                              |                                                            |                                                                            |                                                                                 | <b>\$ 376.18 \$ 376.18</b>     |
| 09/05/2024 | Check | 13298 | Malm, Eric                   | Aug 24 payroll paid 9/05/2024 jm processed by schwindt cpa | 105.10                                                                     | 105.10 Cash in Bank - RCU                                                       | 1,821.24                       |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 560.00                                                                     | 560.000 Administrative & General                                                | 1,051.83                       |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 565.30                                                                     | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave      | 822.12                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 573.10                                                                     | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 222.44                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.10                                                                     | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   | 102.54                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.20                                                                     | 210.20 PAYROLL LIABILITIES:FICA Payable                                         | 116.18                         |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.30                                                                     | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     | 27.17                          |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.50                                                                     | 210.50 PAYROLL LIABILITIES:State WH Payable                                     | 8.65                           |
|            |       |       |                              | Aug 24 payroll paid Sep 5,24                               | 210.40                                                                     | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       | 20.61                          |
|            |       |       |                              |                                                            |                                                                            |                                                                                 | <b>\$ 2,096.39 \$ 2,096.39</b> |
| 09/05/2024 | Check | 13299 | Judy A. Murray               | Aug 24 payroll paid 9/05/2024jm                            | 105.10                                                                     | 105.10 Cash in Bank - RCU                                                       | 245.18                         |

|            |                         |       |                       |                                                               |        |                                                                                    |                    |                    |
|------------|-------------------------|-------|-----------------------|---------------------------------------------------------------|--------|------------------------------------------------------------------------------------|--------------------|--------------------|
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 560.00 | 560.000 Administrative & General                                                   | 268.70             |                    |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                            |                    | 16.66              |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        |                    | 3.90               |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          |                    | 2.96               |
|            |                         |       |                       |                                                               |        |                                                                                    | <u>\$ 268.70</u>   | <u>\$ 268.70</u>   |
| 09/05/2024 | Check                   | 13300 | Brant V. O'Dell       | Aug 24 payroll paid Sep 5, 24 jm<br>processed by Schwindt CPA | 105.10 | 105.10 Cash in Bank - RCU                                                          |                    | 1,033.42           |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 560.00 | 560.000 Administrative & General                                                   | 1,101.67           |                    |
|            |                         |       |                       |                                                               |        | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle<br>Operation OPS | 28.14              |                    |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 573.10 |                                                                                    |                    |                    |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                      | 0.00               |                    |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                            |                    | 68.30              |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        |                    | 15.97              |
|            |                         |       |                       | Aug 24 payroll paid Sep 5,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          |                    | 12.12              |
|            |                         |       |                       |                                                               |        |                                                                                    | <u>\$ 1,129.81</u> | <u>\$ 1,129.81</u> |
| 09/05/2024 | Check                   | ACH   | APS                   | Monthly Charge for GovCard<br>payment                         | 105.10 | 105.10 Cash in Bank - RCU                                                          |                    | 25.00              |
|            |                         |       |                       | Monthly Fee                                                   | 562.05 | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software       | 25.00              |                    |
|            |                         |       |                       |                                                               |        |                                                                                    | <u>\$ 25.00</u>    | <u>\$ 25.00</u>    |
| 09/09/2024 | Bill Payment<br>(Check) | ACH   | Capital One,<br>F.S.B | Credit Card Payment                                           | 105.10 | 105.10 Cash in Bank - RCU                                                          |                    | 6,085.19           |
|            |                         |       |                       |                                                               | 2000   | 2000 Accounts Payable                                                              | 6,085.19           |                    |
|            |                         |       |                       |                                                               |        |                                                                                    | <u>\$ 6,085.19</u> | <u>\$ 6,085.19</u> |
| 09/10/2024 | Bill Payment<br>(Check) | 12930 | Matthew L.<br>Emrick  | Legal                                                         | 105.10 | 105.10 Cash in Bank - RCU                                                          |                    | 4,543.50           |
|            |                         |       |                       |                                                               | 2000   | 2000 Accounts Payable                                                              | 4,543.50           |                    |
|            |                         |       |                       |                                                               |        |                                                                                    | <u>\$ 4,543.50</u> | <u>\$ 4,543.50</u> |

|            |                      |     |                                   |                                                 |        |                                                                                                                  |                    |                    |
|------------|----------------------|-----|-----------------------------------|-------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| 09/10/2024 | Check                | ACH | S&B Market                        | August Statement                                | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 147.99             |
|            |                      |     |                                   | S&B - Misc Hardware                             | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 9.90               |                    |
|            |                      |     |                                   | S&B - Misc Hardware                             | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 29.49              |                    |
|            |                      |     |                                   | S&B - Misc Hardware                             | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 31.46              |                    |
|            |                      |     |                                   | S&B - Misc Plumbing                             | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 77.14              |                    |
|            |                      |     |                                   |                                                 |        |                                                                                                                  | <b>\$ 147.99</b>   | <b>\$ 147.99</b>   |
| 09/13/2024 | Check                | ACH | Aveva Select                      | Voided                                          | 105.10 | 105.10 Cash in Bank - RCU                                                                                        | 0.00               |                    |
|            |                      |     |                                   | Aveva Software - Operations Management Software | 562.05 | 562.050 Administrative & General:Office Supplies & Other Expense:Software                                        | 0.00               |                    |
|            |                      |     |                                   |                                                 |        |                                                                                                                  | <b>\$ 0.00</b>     |                    |
| 09/13/2024 | Check                | ACH | Aveva Select                      | Invoice#328448.1                                | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 1,525.00           |
|            |                      |     |                                   | Aveva Software - Operations Management Software | 562.05 | 562.050 Administrative & General:Office Supplies & Other Expense:Software                                        | 1,525.00           |                    |
|            |                      |     |                                   |                                                 |        |                                                                                                                  | <b>\$ 1,525.00</b> | <b>\$ 1,525.00</b> |
| 09/13/2024 | Bill Payment (Check) | ACH | Brelje & Race                     | Lab. Analysis                                   | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 42.00              |
|            |                      |     |                                   |                                                 | 2000   | 2000 Accounts Payable                                                                                            | 42.00              |                    |
|            |                      |     |                                   |                                                 |        |                                                                                                                  | <b>\$ 42.00</b>    | <b>\$ 42.00</b>    |
| 09/16/2024 | Check                |     | Employment Development Department | July PR' Paid in August 2024                    | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 95.04              |
|            |                      |     |                                   | EFT for July Hours - AugustTaxes                | 210.60 | 210.60 PAYROLL LIABILITIES:CA UI Payable                                                                         | 20.91              |                    |
|            |                      |     |                                   | EFT for July Hours - AugustTaxes                | 210.70 | 210.70 PAYROLL LIABILITIES:CA ETT Payable                                                                        | 1.31               |                    |
|            |                      |     |                                   | EFT for July Hours - AugustTaxes                | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                                        | 69.67              |                    |

|            |                      |       |                                |                                                |        |                                                                                            |                    |                    |
|------------|----------------------|-------|--------------------------------|------------------------------------------------|--------|--------------------------------------------------------------------------------------------|--------------------|--------------------|
|            |                      |       |                                | EFT for July Hours - AugustTaxes               | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                                | 3.15               |                    |
|            |                      |       |                                |                                                |        |                                                                                            | <u>\$ 95.04</u>    | <u>\$ 95.04</u>    |
| 09/16/2024 | Check                | ACH   | EFTPS                          | Fed P/R taxes - July'24 PR Paid in August 2024 | 105.10 | 105.10 Cash in Bank - RCU                                                                  |                    | 1,172.06           |
|            |                      |       |                                | 7/24 hours IBWD Fed Payroll taxes              | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                    | 785.39             |                    |
|            |                      |       |                                | 7/24 hours IBWD Fed Payroll taxes              | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                | 183.68             |                    |
|            |                      |       |                                | 7/24 hours IBWD Fed Payroll taxes              | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                              | 202.99             |                    |
|            |                      |       |                                |                                                |        |                                                                                            | <u>\$ 1,172.06</u> | <u>\$ 1,172.06</u> |
| 09/16/2024 | Check                | ACH   | Thompson's PortaSeptic Service | Invoice# 20676                                 | 105.10 | 105.10 Cash in Bank - RCU                                                                  |                    | 80.00              |
|            |                      |       |                                | Septic Servicing - Billpay                     | 562.11 | 562.110 Administrative & General:Office Supplies & Other Expense:Port-A-Potty/Waste Pickup | 80.00              |                    |
|            |                      |       |                                |                                                |        |                                                                                            | <u>\$ 80.00</u>    | <u>\$ 80.00</u>    |
| 09/16/2024 | Check                | ACH   | Thompson's PortaSeptic Service | Invoice# 20403                                 | 105.10 | 105.10 Cash in Bank - RCU                                                                  |                    | 80.00              |
|            |                      |       |                                | Septic Servicing - Billpay                     | 562.11 | 562.110 Administrative & General:Office Supplies & Other Expense:Port-A-Potty/Waste Pickup | 80.00              |                    |
|            |                      |       |                                |                                                |        |                                                                                            | <u>\$ 80.00</u>    | <u>\$ 80.00</u>    |
| 09/17/2024 | Bill Payment (Check) | 12931 | A.K. Lewis                     | Road Work                                      | 105.10 | 105.10 Cash in Bank - RCU                                                                  |                    | 620.89             |
|            |                      |       |                                |                                                | 2000   | 2000 Accounts Payable                                                                      | 620.89             |                    |
|            |                      |       |                                |                                                |        |                                                                                            | <u>\$ 620.89</u>   | <u>\$ 620.89</u>   |
| 09/23/2024 | Check                | ACH   | PG&E                           | 3053827187-2 ACH                               | 105.10 | 105.10 Cash in Bank - RCU                                                                  |                    | 1,207.64           |
|            |                      |       |                                | 1009543748 Statement date 9/24                 | 513.00 | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source                     | 24.64              |                    |

|            |                      |       |                             |                                                                   |        |                                                                                       |                 |                 |
|------------|----------------------|-------|-----------------------------|-------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------|-----------------|-----------------|
|            |                      |       |                             | 1009543856 Statement date 9/24                                    | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution | 876.74          |                 |
|            |                      |       |                             | 1009543857 Statement date 9/24                                    | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              | 89.96           |                 |
|            |                      |       |                             | 1008686042 Statement 9/24                                         | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              | 9.86            |                 |
|            |                      |       |                             | 1010948062 Statement 9/24                                         | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution | 206.44          |                 |
|            |                      |       |                             |                                                                   |        |                                                                                       | <u>1,207.64</u> | <u>1,207.64</u> |
| 09/24/2024 | Check                | 12932 | Jack Bledsoe                | Overpayment Refund - Accts#186 & 406 Previous Owner Jack Bledsoe. | 105.10 | 105.10 Cash in Bank - RCU                                                             |                 | 1,052.75        |
|            |                      |       |                             | Account#186 - Overpayment Refund                                  | 137.10 | 137.10 CURRENT ASSETS:Accounts Receivables:Acct Receivable - Availability             | 412.42          |                 |
|            |                      |       |                             | Account#406 - Overpayment Refund                                  | 137.10 | 137.10 CURRENT ASSETS:Accounts Receivables:Acct Receivable - Availability             | 640.33          |                 |
|            |                      |       |                             |                                                                   |        |                                                                                       | <u>1,052.75</u> | <u>1,052.75</u> |
| 09/25/2024 | Bill Payment (Check) | ACH   | Brelje & Race               | Lab. Analysis                                                     | 105.10 | 105.10 Cash in Bank - RCU                                                             |                 | 93.00           |
|            |                      |       |                             |                                                                   | 2000   | 2000 Accounts Payable                                                                 | 93.00           |                 |
|            |                      |       |                             |                                                                   |        |                                                                                       | <u>93.00</u>    | <u>93.00</u>    |
| 09/25/2024 | Bill Payment (Check) | ACH   | Mendocino Community Network |                                                                   | 105.10 | 105.10 Cash in Bank - RCU                                                             |                 | 40.00           |
|            |                      |       |                             |                                                                   | 2000   | 2000 Accounts Payable                                                                 | 40.00           |                 |
|            |                      |       |                             |                                                                   |        |                                                                                       | <u>40.00</u>    | <u>40.00</u>    |
| 09/26/2024 | Bill Payment (Check) | ACH   | Patricia Schwindt, CPA      | Payroll Processing                                                | 105.10 | 105.10 Cash in Bank - RCU                                                             |                 | 61.64           |
|            |                      |       |                             |                                                                   | 2000   | 2000 Accounts Payable                                                                 | 61.64           |                 |
|            |                      |       |                             |                                                                   |        |                                                                                       | <u>61.64</u>    | <u>61.64</u>    |



|            |                         |       |                         |                                     |        |                                                                              |                                         |
|------------|-------------------------|-------|-------------------------|-------------------------------------|--------|------------------------------------------------------------------------------|-----------------------------------------|
| 09/28/2024 | Bill Payment<br>(Check) | 12933 | Matthew L.<br>Emrick    | Legal                               | 105.10 | 105.10 Cash in Bank - RCU                                                    | 4,173.00                                |
|            |                         |       |                         |                                     | 2000   | 2000 Accounts Payable                                                        | 4,173.00                                |
|            |                         |       |                         |                                     |        |                                                                              | <u>4,173.00</u>                         |
|            |                         |       |                         |                                     |        |                                                                              | <b>\$ 4,173.00 \$ 4,173.00</b>          |
| 09/30/2024 | Check                   | ACH   | APS                     | Other Charge for GovCard<br>payment | 105.10 | 105.10 Cash in Bank - RCU                                                    | 19.95                                   |
|            |                         |       |                         | Others Fee                          | 562.05 | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software | 19.95                                   |
|            |                         |       |                         |                                     |        |                                                                              | <u>19.95</u>                            |
|            |                         |       |                         |                                     |        |                                                                              | <b>\$ 19.95 \$ 19.95</b>                |
| 09/30/2024 | Check                   | ACH   | Redwood<br>Credit Union | RDC Monthly Fee                     | 105.10 | 105.10 Cash in Bank - RCU                                                    | 30.00                                   |
|            |                         |       |                         | Monthly Remote Deposit Capture      | 596.00 | 596.000 Investment Charges / Bank Fees                                       | 30.00                                   |
|            |                         |       |                         |                                     |        |                                                                              | <u>30.00</u>                            |
|            |                         |       |                         |                                     |        |                                                                              | <b>\$ 30.00 \$ 30.00</b>                |
|            |                         |       |                         |                                     |        |                                                                              | <u><b>\$ 30,789.74 \$ 30,789.74</b></u> |



# Irish Beach Water District

## Checks/Payments

October 2024

| Date       | Transaction Type | Num   | Name             | Memo/Description                                                   | Account # | Account                                                                         | Debit              | Credit             |
|------------|------------------|-------|------------------|--------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------|--------------------|--------------------|
| 10/07/2024 | Check            | 13301 | Charles L. Acker | Sep 24 payroll paid Oct 7, 2024                                    | 105.10    | 105.10 Cash in Bank - RCU                                                       |                    | 2,693.96           |
|            |                  |       |                  | Sep 24 payroll                                                     | 560.00    | 560.000 Administrative & General                                                | 3,104.75           |                    |
|            |                  |       |                  | Sep 24 payroll                                                     | 565.20    | 565.200 Administrative & General:Employee Retirement & Benefits:Vacation        | 0.00               |                    |
|            |                  |       |                  | Sep 24 payroll                                                     | 573.10    | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 67.00              |                    |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |                    | 102.98             |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |                    | 100.00             |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.20    | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    | 192.49             |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.30    | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    | 45.02              |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.50    | 210.50 PAYROLL LIABILITIES:State WH Payable                                     |                    | 3.15               |
|            |                  |       |                  | Sep 24 payroll                                                     | 210.40    | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    | 34.15              |
|            |                  |       |                  |                                                                    |           |                                                                                 | <b>\$ 3,171.75</b> | <b>\$ 3,171.75</b> |
| 10/07/2024 | Check            | 13302 | Robert J. Dial   | Sep24 payroll paid 10/7/24 processed by Schwindt CPA. Posted by jm | 105.10    | 105.10 Cash in Bank - RCU                                                       |                    | 309.09             |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 560.00    | 560.000 Administrative & General                                                | 328.44             |                    |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 573.10    | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 9.38               |                    |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   | 0.00               |                    |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 210.20    | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    | 20.36              |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 210.30    | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    | 4.76               |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 210.40    | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    | 3.61               |
|            |                  |       |                  | Sep 24 payroll paid Oct 7,24                                       | 210.50    | 210.50 PAYROLL LIABILITIES:State WH Payable                                     | 0.00               |                    |

|            |       |       |                    |                                     |        |                                                                                 |  |                    |                    |
|------------|-------|-------|--------------------|-------------------------------------|--------|---------------------------------------------------------------------------------|--|--------------------|--------------------|
|            |       |       |                    |                                     |        |                                                                                 |  | <b>\$ 337.82</b>   | <b>\$ 337.82</b>   |
| 10/07/2024 | Check | 13303 | Khadine Forbes     | processed by Schwindt CPA posted Jm | 105.10 | 105.10 Cash in Bank - RCU                                                       |  |                    | 1,846.76           |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 560.00 | 560.000 Administrative & General                                                |  | 1,786.86           |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS |  | 20.10              |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 565.20 | 565.200 Administrative & General:Employee Retirement & Benefits:Vacation        |  | 0.00               |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 565.30 | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave      |  | 214.96             |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   |  | 0.00               |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |  |                    | 124.11             |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |  |                    | 29.03              |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |  |                    | 22.02              |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                     |  | 0.00               |                    |
|            |       |       |                    |                                     |        |                                                                                 |  | <b>\$ 2,021.92</b> | <b>\$ 2,021.92</b> |
| 10/07/2024 | Check | 13304 | Annette Fromwiller | Sep 24payroll paid 10/7/24 jm       | 105.10 | 105.10 Cash in Bank - RCU                                                       |  |                    | 490.38             |
|            |       |       |                    | Processed by Schwindt CPA           | 560.00 | 560.000 Administrative & General                                                |  | 107.48             |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 565.30 | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave      |  | 429.92             |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |  |                    | 33.32              |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |  |                    | 7.79               |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |  |                    | 5.91               |
|            |       |       |                    |                                     |        |                                                                                 |  | <b>\$ 537.40</b>   | <b>\$ 537.40</b>   |
| 10/07/2024 | Check | 13305 | Malm, Eric         | Sep 24 payroll paid 10/07/2024 jm   | 105.10 | 105.10 Cash in Bank - RCU                                                       |  |                    | 1,033.62           |
|            |       |       |                    | processed by schwindt cpa           | 560.00 | 560.000 Administrative & General                                                |  | 906.75             |                    |
|            |       |       |                    | Sep 24 payroll paid Oct 7,24        | 565.30 | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave      |  | 0.00               |                    |

|            |       |       |                              |                                                               |                                                                                    |                                                                                    |                    |
|------------|-------|-------|------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------|
|            |       |       | Sep 24 payroll paid Oct 7,24 | 573.10                                                        | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle<br>Operation OPS | 211.05                                                                             |                    |
|            |       |       | Sep 24 payroll paid Oct 7,24 | 210.10                                                        | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                      |                                                                                    | 4.84               |
|            |       |       | Sep 24 payroll paid Oct 7,24 | 210.20                                                        | 210.20 PAYROLL LIABILITIES:FICA Payable                                            |                                                                                    | 56.22              |
|            |       |       | Sep 24 payroll paid Oct 7,24 | 210.30                                                        | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        |                                                                                    | 13.15              |
|            |       |       | Sep 24 payroll paid Oct 7,24 | 210.50                                                        | 210.50 PAYROLL LIABILITIES:State WH Payable                                        | 0.00                                                                               |                    |
|            |       |       | Sep 24 payroll paid Oct 7,24 | 210.40                                                        | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          |                                                                                    | 9.97               |
|            |       |       |                              |                                                               |                                                                                    | <b>\$ 1,117.80</b>                                                                 | <b>\$ 1,117.80</b> |
| 10/07/2024 | Check | 13306 | Judy A.<br>Murray            | Sep24 payroll paid 10/07/2024jm                               | 105.10                                                                             | 105.10 Cash in Bank - RCU                                                          | 196.15             |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 560.00                                                                             | 560.000 Administrative & General                                                   | 214.96             |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.20                                                                             | 210.20 PAYROLL LIABILITIES:FICA Payable                                            | 13.33              |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.30                                                                             | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        | 3.12               |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.40                                                                             | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          | 2.36               |
|            |       |       |                              |                                                               |                                                                                    | <b>\$ 214.96</b>                                                                   | <b>\$ 214.96</b>   |
| 10/07/2024 | Check | 13307 | Brant V. O'Dell              | Sep 24 payroll paid Oct 7, 24 jm<br>processed by Schwindt CPA | 105.10                                                                             | 105.10 Cash in Bank - RCU                                                          | 1,044.43           |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 560.00                                                                             | 560.000 Administrative & General                                                   | 1,121.82           |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 573.10                                                                             | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle<br>Operation OPS | 20.77              |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.10                                                                             | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                      | 0.00               |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24Aug<br>24 payroll paid Sep 5,24   | 210.20                                                                             | 210.20 PAYROLL LIABILITIES:FICA Payable                                            | 69.55              |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.30                                                                             | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        | 16.27              |
|            |       |       |                              | Sep 24 payroll paid Oct 7,24                                  | 210.40                                                                             | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          | 12.34              |
|            |       |       |                              |                                                               |                                                                                    | <b>\$ 1,142.59</b>                                                                 | <b>\$ 1,142.59</b> |
| 10/07/2024 | Check | ACH   | APS                          | Voided - Other Charge for<br>GovCard payment                  | 105.10                                                                             | 105.10 Cash in Bank - RCU                                                          | 0.00               |
|            |       |       |                              | Others Fee                                                    | 562.05                                                                             | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software       | 0.00               |
|            |       |       |                              |                                                               |                                                                                    | <b>\$ 0.00</b>                                                                     |                    |

|            |                         |       |                                      |                                                       |        |                                                                                               |                                |
|------------|-------------------------|-------|--------------------------------------|-------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------|--------------------------------|
| 10/08/2024 | Bill Payment<br>(Check) | ACH   | Ukiah Paper<br>Supply Inc.           |                                                       | 105.10 | 105.10 Cash in Bank - RCU                                                                     | 725.90                         |
|            |                         |       |                                      |                                                       | 2000   | 2000 Accounts Payable                                                                         | 725.90                         |
|            |                         |       |                                      |                                                       |        |                                                                                               | <u>725.90</u>                  |
|            |                         |       |                                      |                                                       |        |                                                                                               | <b>\$ 725.90 \$ 725.90</b>     |
| 10/10/2024 | Bill Payment<br>(Check) | ACH   | Capital One,<br>F.S.B                | Credit Card Payment                                   | 105.10 | 105.10 Cash in Bank - RCU                                                                     | 1,312.58                       |
|            |                         |       |                                      |                                                       | 2000   | 2000 Accounts Payable                                                                         | 1,312.58                       |
|            |                         |       |                                      |                                                       |        |                                                                                               | <u>1,312.58</u>                |
|            |                         |       |                                      |                                                       |        |                                                                                               | <b>\$ 1,312.58 \$ 1,312.58</b> |
| 10/10/2024 | Check                   | ACH   | Thompson's<br>PortaSeptic<br>Service | Invoice# 21005                                        | 105.10 | 105.10 Cash in Bank - RCU                                                                     | 80.00                          |
|            |                         |       |                                      | Septic Servicing - Billpay                            | 562.11 | 562.110 Administrative & General:Office Supplies & Other<br>Expense:Port-A-Potty/Waste Pickup | 80.00                          |
|            |                         |       |                                      |                                                       |        |                                                                                               | <u>80.00</u>                   |
|            |                         |       |                                      |                                                       |        |                                                                                               | <b>\$ 80.00 \$ 80.00</b>       |
| 10/10/2024 | Check                   | ACH   | APS                                  | Monthly Charge for GovCard<br>payment                 | 105.10 | 105.10 Cash in Bank - RCU                                                                     | 25.00                          |
|            |                         |       |                                      | Monthly Fee                                           | 562.05 | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software                  | 25.00                          |
|            |                         |       |                                      |                                                       |        |                                                                                               | <u>25.00</u>                   |
|            |                         |       |                                      |                                                       |        |                                                                                               | <b>\$ 25.00 \$ 25.00</b>       |
| 10/11/2024 | Bill Payment<br>(Check) | 12934 | Kamstrup<br>Water<br>Metering LLC    | Voided - Wrong Address on<br>Records                  |        |                                                                                               | 0.00                           |
|            |                         |       |                                      |                                                       | 2000   | 2000 Accounts Payable                                                                         | 0.00                           |
|            |                         |       |                                      |                                                       |        |                                                                                               | <u>0.00</u>                    |
|            |                         |       |                                      |                                                       |        |                                                                                               | <b>\$ 0.00</b>                 |
| 10/15/2024 | Check                   |       | EFTPS                                | Fed P/R taxes - Agust'24 PR Paid<br>in September 2024 | 105.10 | 105.10 Cash in Bank - RCU                                                                     | 1,742.58                       |
|            |                         |       |                                      | 8/24 hours IBWD Fed Payroll<br>taxes                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                       | 1,140.37                       |
|            |                         |       |                                      | 8/24 hours IBWD Fed Payroll<br>taxes                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                   | 266.69                         |

|            |                      |       |                             |                                       |        |                                                                                                                  |                    |                    |
|------------|----------------------|-------|-----------------------------|---------------------------------------|--------|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|            |                      |       |                             | 8/24 hours IBWD Fed Payroll taxes     | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                                    | 335.52             |                    |
|            |                      |       |                             |                                       |        |                                                                                                                  | <u>\$ 1,742.58</u> | <u>\$ 1,742.58</u> |
| 10/15/2024 | Check                |       | Development Department      | August PR' Paid in September 2024     | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 126.40             |
|            |                      |       |                             | EFT for Agust Hours - September Taxes | 210.60 | 210.60 PAYROLL LIABILITIES:CA UI Payable                                                                         | 12.64              |                    |
|            |                      |       |                             | EFT for Agust Hours - September Taxes | 210.70 | 210.70 PAYROLL LIABILITIES:CA ETT Payable                                                                        | 0.79               |                    |
|            |                      |       |                             | EFT for Agust Hours - September Taxes | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                                        | 101.17             |                    |
|            |                      |       |                             | EFT for Agust Hours - September Taxes | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                                                      | 11.80              |                    |
|            |                      |       |                             |                                       |        |                                                                                                                  | <u>\$ 126.40</u>   | <u>\$ 126.40</u>   |
| 10/16/2024 | Bill Payment (Check) | 12935 | Kamstrup Water Metering LLC | Yearly Renewal                        | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 921.91             |
|            |                      |       |                             |                                       | 2000   | 2000 Accounts Payable                                                                                            | 921.91             |                    |
|            |                      |       |                             |                                       |        |                                                                                                                  | <u>\$ 921.91</u>   | <u>\$ 921.91</u>   |
| 10/16/2024 | Check                | ACH   | S&B Market                  | September Statement                   | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 39.55              |
|            |                      |       |                             | S&B - Paint 1Gal                      | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 36.34              |                    |
|            |                      |       |                             | S&B - FBR 48x100 GR                   | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab & Mat for Maintenance:Equip & Supplies Maint & Repair | 3.21               |                    |
|            |                      |       |                             |                                       |        |                                                                                                                  | <u>\$ 39.55</u>    | <u>\$ 39.55</u>    |
| 10/21/2024 | Check                | ACH   | PG&E                        | 3053827187-2 ACH                      | 105.10 | 105.10 Cash in Bank - RCU                                                                                        |                    | 591.82             |
|            |                      |       |                             | 1009543748 Statement date 10/24       | 513.00 | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source                                           |                    | 30.52              |
|            |                      |       |                             | 1009543856 Statement date 10/24       | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution                            | 640.43             |                    |
|            |                      |       |                             | 1009543857 Statement date 10/24       | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment                                         | 29.32              |                    |

|            |              |       |               |                                  |        |                                                                                       |                                |
|------------|--------------|-------|---------------|----------------------------------|--------|---------------------------------------------------------------------------------------|--------------------------------|
|            |              |       |               | 1008686042 Statement 10/24       | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              | 45.32                          |
|            |              |       |               | 1010948062 Statement 10/24       | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution | 2.09                           |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 669.75 \$ 669.75</b>     |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/21/2024 | (Check)      | ACH   | Brelje & Race | Lab. Analysis                    | 105.10 | 105.10 Cash in Bank - RCU                                                             | 135.00                         |
|            |              |       |               |                                  | 2000   | 2000 Accounts Payable                                                                 | 135.00                         |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 135.00 \$ 135.00</b>     |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/25/2024 | (Check)      | 12936 | SDRMA         | Workers Comp Audit Balance       | 105.10 | 105.10 Cash in Bank - RCU                                                             | 733.36                         |
|            |              |       |               |                                  | 2000   | 2000 Accounts Payable                                                                 | 733.36                         |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 733.36 \$ 733.36</b>     |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/25/2024 | (Check)      | 12937 | CSDA          | Yearly Renewal                   | 105.10 | 105.10 Cash in Bank - RCU                                                             | 1,537.00                       |
|            |              |       |               |                                  | 2000   | 2000 Accounts Payable                                                                 | 1,537.00                       |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 1,537.00 \$ 1,537.00</b> |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/25/2024 | (Check)      | ACH   | Brelje & Race | Lab. Analysis                    | 105.10 | 105.10 Cash in Bank - RCU                                                             | 289.00                         |
|            |              |       |               |                                  | 2000   | 2000 Accounts Payable                                                                 | 289.00                         |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 289.00 \$ 289.00</b>     |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/25/2024 | (Check)      | ACH   | Patricia      | Schwindt, CPA Payroll Processing | 105.10 | 105.10 Cash in Bank - RCU                                                             | 68.02                          |
|            |              |       |               |                                  | 2000   | 2000 Accounts Payable                                                                 | 68.02                          |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 68.02 \$ 68.02</b>       |
|            | Bill Payment |       |               |                                  |        |                                                                                       |                                |
| 10/31/2024 | Check        | ACH   | Redwood       | Credit Union RDC Monthly Fee     | 105.10 | 105.10 Cash in Bank - RCU                                                             | 30.00                          |
|            |              |       |               | Monthly Remote Deposit Capture   | 596.00 | 596.000 Investment Charges / Bank Fees                                                | 30.00                          |
|            |              |       |               |                                  |        |                                                                                       | <b>\$ 30.00 \$ 30.00</b>       |

|            |       |     |     |                                     |        |                                                                              |              |              |
|------------|-------|-----|-----|-------------------------------------|--------|------------------------------------------------------------------------------|--------------|--------------|
| 10/31/2024 | Check | ACH | APS | Other Charge for GovCard<br>payment | 105.10 | 105.10 Cash in Bank - RCU                                                    | 19.95        |              |
|            |       |     |     | Others Fee                          | 562.05 | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software | 19.95        |              |
|            |       |     |     |                                     |        |                                                                              | \$ 19.95     | \$ 19.95     |
|            |       |     |     |                                     |        |                                                                              | \$ 17,000.24 | \$ 17,000.24 |



B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT

**IBWD Operations Report  
September-October 2024  
Brant O'Dell**

**Sampling/Regulatory**

- Normal bacteria samples September, no issues
- Quarterly samples in October (upper intake, all sources, plus bromine, manganese, iron for T2)
- Well 2 [license](#) granted, well and tank put online Charlie's final day as Manager

**Maintenance/Repair**

- Valve locations, open, exercise, remove rust and paint covers
- Tank 5 [hour](#) meter issue resolved
- Well 2 treatment plant- working out the kinks
- Gate at Hillcrest- post rusted to failure. New post placed and welded gate hinges. Gordon Moores notified of repairs
- Road grading performed in September per Bill Moores request/complaint. Clean up, grading, water bars

**Staffing/Budget**

- 12hr week not enough for Ops Manager position
- Allotted hours for remainder of staff (2hr day?)
- District vehicle

**Projects**

- Tank 3 Painting- gathering vender and painting info

**Customer**

- Identified leak in system via EMR. Leak on customer side of meter
- Located meter box for customer request

**More**

- Timber Harvest will not begin until next year according to Gordon Moores

## C. SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT REPORT

- On 9/11/24, the final invoice (#10) for \$1,030.70 and request for release of the \$39,999 retention was submitted in conjunction with the project completion report.
- The District received payment for invoice #10 (\$927.63) in the first week of October.
- On 10/10/24, the District responded to DWR's requests for additional information and documents through submission of an addendum to the project completion report.
- On 11/5/24, DWR confirmed that the District's contractual obligations have been fulfilled.

STATE OF CALIFORNIA – CALIFORNIA NATURAL RESOURCES AGENCY

GAVIN NEWSOM, Governor

### DEPARTMENT OF WATER RESOURCES

SOUTH CENTRAL REGION OFFICE  
691 NORTH LAVERNE AVE, STE 104  
FRESNO, CA 93727-6820



October 31, 2024

Charlie Acker  
General Manager  
Irish Beach Water District  
Post Office Box 67  
Manchester, California 95459-0067

Grant Closure – Irish Beach Water District Small Community Drought Relief Program Project,  
Agreement 4600014753

Dear Mr. Acker:

This letter acknowledges that the California Department of Water Resources (DWR) has released the Small Community Drought Relief Program retention funds of \$39,999.99 for the subject grant agreement. Please provide us with notice when you receive your retention payment.

This letter serves as notification that contractual obligations for the above-referenced Funding Agreement between Irish Beach Water District and DWR have been fulfilled. Therefore, no further reporting for the grant is required by DWR.

Please be mindful that as the Grantee, you are obligated to continue records retention as there is a potential for a post-completion audit of the Grant. Also, we have enclosed a performance evaluation for you to retain for your records.

Thank you for your interest in the Small Community Drought Relief Program and your efforts to manage water resources in your area. If you have any questions, please contact Matthew Mulligan at [Matthew.Mulligan@water.ca.gov](mailto:Matthew.Mulligan@water.ca.gov) or (916) 296-4529

Sincerely,

*Steve Doe*

Steve Doe, PhD., P.E.  
Manager, South Central Region Office  
Division of Regional Assistance

*Kandasamy Naventhan*

Kandasamy Naventhan, P.E.  
Manager, Small Community Drought Relief Program

Enclosure: Performance Evaluation



**GRANT PERFORMANCE EVALUATION FORM**

Final            Period: 04/2022 – 09/2024

Small Community Drought Relief Program - General Fund, Budget Act 2021

|                                                                                                   |                                  |
|---------------------------------------------------------------------------------------------------|----------------------------------|
| <i>Grantee Information:</i>                                                                       | <i>Agreement No.:</i> 4600014753 |
| Irish Beach Water District                                                                        | <i>Start Date:</i> 04/29/2022    |
| <i>Address:</i> Post Office Box 67, Manchester, California 95459-0067                             | <i>End Date:</i> 09/30/2024      |
| <i>Contact:</i> Charlie Acker <i>Phone:</i> (707) 347-1093 <i>email:</i> General.manager@IBWD.org |                                  |

|                      |                                          |                          |                    |
|----------------------|------------------------------------------|--------------------------|--------------------|
| <i>Grant Amount:</i> | <i>Reqd. Funding Match / Cost Share:</i> | <i>Other Cost Share:</i> | <i>Total Cost:</i> |
| \$400,000.00         |                                          | \$13,940.87              | \$413,940.87       |

|                                                                                       |                    |                           |                          |                      |
|---------------------------------------------------------------------------------------|--------------------|---------------------------|--------------------------|----------------------|
| <i>Project Title /Agency:</i>                                                         | <i>Start Date:</i> | <i>Original End Date:</i> | <i>Revised End Date:</i> | <i>No. of Amend:</i> |
| Irish Beach Well Activation and Tank Restoration Project / Irish Beach Water District | 04/2022            | 06/2024                   | 09/2024                  | 1                    |

*Amendments and Reason(s) for Each:*  
Amendment 1: Termination date extended from 06/28/2024 to 09/30/2024 due to Project delays; adjustments to Exhibit C (Schedule) for Tasks 1, 2, and 3 to reflect the current timeline.

| GRANTEE PERFORMANCE                                                                                                                        |   |   |   |   |       |
|--------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|-------|
| <i>Rate questions by assigning appropriate values—Acceptability Level:<br/>A = Always, B = Most of the times, C = Sometimes, D = Never</i> | A | B | C | D | Notes |
| Grantee maintained consistent and regular communication with DWR                                                                           | x |   |   |   |       |
| Grantee maintained consistent and regular communication with Local Project Sponsors (LPS)                                                  | x |   |   |   |       |
| Progress Reports were consistent with the agreement requirements, including work progress according to the Work Plan                       | x |   |   |   |       |
| Progress Reports were submitted on time (Quarterly)                                                                                        | x |   |   |   |       |
| Invoices were submitted on time (Monthly)                                                                                                  | x |   |   |   |       |
| Draft invoices accompanied by adequate and correct backup documentation, consistent with the work plan, only included eligible costs       | x |   |   |   |       |
| Project deliverables were submitted on schedule and as per the work plan requirement                                                       | x |   |   |   |       |
| Grantee always maintained compliance with all agreement requirements                                                                       | x |   |   |   |       |
| <b>Overall Grantee Performance Rating:</b>                                                                                                 | x |   |   |   |       |

**Grant Performance Summary:**  
 The Irish Beach Water District performed well under the SCDRP grant program. They were a pleasure to work with and remained on top of required documents, communications, and implementation. They were quick to respond to questions and were always willing to provide any requested documents or clarifications related to invoices and deliverables.

D. APPROVAL OF MINUTES: SEPTEMBER 14, 2024, REGULAR MEETING. AND OCTOBER 5, 2024, SPECIAL MEETING.

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
REGULAR MEETING MINUTES  
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459  
Saturday, September 14, 2024, 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. Roll call of Directors in attendance: President Israel, Director Ottoboni, and Director Hackett attended in person; Director Hohos and Director Kimsey attended via Zoom. Staff attending in person included: Water System Manager / Acting General Manager Acker and Special Assistant to the Board Murray. District Counsel Emrick and Treatment Operator Dial attended via Zoom.

**PUBLIC INPUT:** None

**OLD BUSINESS:**

- A. **DISCUSSION AND OR ACTION:** BUDGET COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2023/2024 LINE- ITEM BUDGETED V. ACTUALS.

**Action:** Director Ottoboni reported that with the fiscal year nearing conclusion income has increased and is even with expenses, but he does not anticipate that the reserve account will increase this year. The Board discussed administrative salary costs, which have exceeded budgeted levels throughout the year, and directed the Organizational Structure Committee to review administrative functions to determine what is driving increased salary costs. The Board accepted the report detailing income and expenses to date in relation to the FY 2023-2024 budget and thanked Director Ottoboni for his efforts.

- B. **DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET & FINANCE COMMITTEE – – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2024-25 BUDGET AND CONSIDERATION OF PROCEDURES TO REFUND THE BALANCES OF THE MALLO PASS AND SYSTEM-WIDE FUNDS

**Action:** Director Ottoboni reviewed the fiscal year 2024-2025 budget, which includes monthly projections for income and expenses, as well as a reduced number of account lines to simplify reporting and tracking. He explained that while the budget format and expense tracking will change, the water usage and water service charges will remain consistent with the rates charged in FY 2023-2024. Director Hackett made a motion to approve Resolution 2024-07 Documenting the Approval of the District's FY 2024-2025 Operating Budgets for Water. President Israel seconded the motion and called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos – Aye, President Israel – Aye. The motion passed unanimously.

- C. **DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET & FINANCE COMMITTEE – UPDATE ON THE DISTRICT'S FINANCIAL AUDIT FOR FISCAL YEAR ENDING 9/30/22.

**Action:** The Board accepted Director Ottoboni's report that the District has received the draft audit report for review and anticipates that the final audit report will be received in time for the November meeting.

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

- **Action:** The Board accepted the Committee's report on the status of the 2002 Capital Replacement Assessment as well as the 2024 Proposition 218 initiative. Director Ottoboni reported that the Capital Replacement portion of the 2002 Assessment has been submitted to the County for inclusion in the next property tax bills. Director Hackett reported that 323 ballots for the proposed 2024 Water System Upgrade and Sustainability Assessment were mailed on 8/19/24, and 105 ballots had been returned as of 9/13/24. She explained that SCI Consulting Group and the Prop. 218 Committee would host a virtual community meeting on 9/16/24 to provide another opportunity to address questions in advance of the conclusion of the balloting period.

**E. DISCUSSION AND OR ACTION: REPORT FROM THE WATER SYSTEM MANAGER & DISTRICT COUNSEL –TIMBER HARVEST PLAN 1-24-00075.**

**Action:** The Board accepted Water System Manager / Acting General Manager Acker's report detailing his most recent discussion with Timber Harvest Manager Russell Kobayashi. He indicated that the District plans to remove the temporary tank currently located along the unpaved portion of Hillcrest Drive since it has exposed pipes that might be damaged during the harvest. Manager Acker also explained that the District will contact the California Department of Forestry, the organization with regulatory authority over the timber harvest, if road conditions are negatively affected by the equipment using the road during the harvest. District Counsel Emrick explained that any effort to limit use of the paved portion of Hillcrest Drive would have no impact on District operations.

**NEW BUSINESS:**

**A. DISCUSSION AND OR ACTION: : REPORT FROM THE LITIGATION COMMITTEE – STATUS OF 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**

**Action:** District Counsel Emrick provided an overview of the Superior Court's ruling on costs and attorney fees for the T5 Well litigation. He explained that the plaintiffs sought attorney fees totaling \$632,470 and the trial court awarded \$48,614. Counsel Emrick reported that the plaintiffs sought to recover \$206,875 in trial related costs and the trial court awarded \$16,984. The Board thanked District Counsel Emrick for guiding the District through the litigation and directed staff to post the court orders as well as the summary to the District's website.

**COMMUNICATIONS AND CORRESPONDENCE: None**

**CONSENT CALENDAR:**

- A. TREASURER'S REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT REPORT
- D. APPROVAL OF MINUTES: JULY 13, 2024, REGULAR MEETING AND THE AUGUST 10, 2024, SPECIAL MEETING.

**Action:** President Israel made a motion to accept the Treasurer's report, Operations report as amended, Grant Committee report, and meeting minutes included in the consent calendar. Director Hackett seconded the motion and President Israel called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos - Aye, President Israel – Aye. The motion passed unanimously.

**ADJOURNMENT:** Prior to adjourning the meeting, President Israel noted that Water System Manager / Acting General Manager Acker would shift from a management role to an Operator role effective September 30<sup>th</sup> and thanked him for serving the community for more than 30 years. President Israel made motion, with a second from Director Hackett to adjourn the regular meeting at 10:40am. President Israel called for a vote. 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 BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273**
- B. **PUBLIC EMPLOYMENT (Govt. Code § 54957): STAFF ASSISTANT**

**Action:** The executive (closed) session was adjourned at 11:24am with no reportable actions.

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
SPECIAL MEETING MINUTES  
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459  
Saturday, October 5, 2024, at 10:00 A.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 10:01am. Roll call of Directors in attendance: President Israel, Director Hohos, Director Ottoboni, Director Kimsey, and Director Hackett attended in person. Staff Assistant Forbes attended in person. District Counsel Emrick, Special Assistant to the Board Murray, and Treatment Operator Dial attended via Zoom.

**PUBLIC INPUT:** The Board received input from Kenneth Terry who asked, “if in fact this measure does not pass, how would our community end up having to fund the necessary improvements, repairs, and replacements?” Director Hackett reported that the District received two letters regarding the proposed Assessment: one letter dated 9/24/24 from Jennifer and Don Boehm, and a second letter dated 10/2/24 from Colin Morrow who represents William and Tona Moores.

**OLD BUSINESS:**

**F. ACTION:** THE PROP 218 COMMITTEE AND ASSESSMENT ENGINEER RESPOND TO PUBLIC INPUT.

**Action:** Director Ottoboni responded to the question posed by Kenneth Terry. He indicated that if the assessment does not pass, the Board will need to consider increases to water service charges to pay for the most critical infrastructure repairs and replacements. Director Hackett noted that if the proposed assessment does not pass, the water system will continue to deteriorate and while the District will prioritize long-term maintenance based on the most critical needs, there may not be sufficient funds to do everything, and it is unlikely that the district would be able to fund the addition of infrastructure needed to support new connections.

**G. ACTION:** LAST CALL FOR SUBMITTAL OF BALLOTS, CLOSURE OF THE PUBLIC INPUT PORTION OF THE PUBLIC HEARING, AND CALL FOR BALLOT TABULATION.

**Action:** President Israel made a last call for submittal of ballots, then made a motion to close the public input portion of the public hearing. Director Hackett seconded the motion and President Israel called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos – Aye, President Israel – Aye. The motion passed unanimously.

**C. ACTION:** DIRECT BALLOT TABULATION

**Action:** President Israel instructed Director Hackett to commence tabulation of the ballots. She explained that the public meeting would be recessed to allow for tabulation and reconvene at 12:00 pm. Director Hackett noted that the public could observe the tabulation process in person or on Zoom, then Melanie Lee, Director Hohos, Director Ottoboni, Director Hackett, and Staff Assistant Forbes tabulated the ballots.

**D. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE – REPORT RESULTS OF BALLOT TABULATION; BOARD CONSIDERATION OF RESOLUTION 2024– 8 APPROVING ENGINEER’S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING LEVY OF THE 2024 WATER SYSTEM UPGRADE AND SUSTAINABILITY ASSESSMENT FOR FISCAL YEAR 2024-25.

**Action:** President Israel reconvened the meeting at 12:00pm. Director Hackett reported that a majority of weighted ballots were cast in favor of the assessment, so the Board would consider Resolution 2024-8. Director Hackett projected Whereas Section 2 populated with the tabulation results and made a motion to approve resolution 2024-8 Approving Engineer’s Report, Confirming the Diagram and Assessment, and Ordering the Levy of the 2024 Water System Upgrade and Sustainability Assessment for FY 2024-2025 as amended with tabulation of votes. President Israel seconded the motion and called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos – Aye, President Israel – Aye. The motion passed unanimously.

**E. DISCUSSION AND OR ACTION:** ORGANIZATIONAL STRUCTURE COMMITTEE REPORT – CONSIDER APPROVAL OF THE TEMPORARY WATER SYSTEM MANAGER AND TEMPORARY GENERAL MANAGER



JOB DESCRIPTIONS. CONSIDER IBWD POLICY 2300 - DISTRICT COMPENSATION AND HOURS OF WORK. NAME MEMBERS OF THE AD HOC INTERVIEW COMMITTEE.

**Action:** Director Hackett reported that Charlie Acker, the District's Water System Manager and Acting General Manager, retired on 9/30/24. She indicated that the Organizational Structure Committee recommends the creation of two new positions, which will allow that Board to make interim appointments until permanent appointments are made. Director Hackett explained that the Interim Water System Manager position (Operator Level 2) job description is identical to the permanent position, with the exception of one change reflected in two locations: "The position differs from the Permanent Water System Manager (Operator – Grade 2) by providing a temporary appointment during which time the incumbent secures a Grade 1, or higher, Water Distribution Operator Certificate issued by the California State Water Resources Control Board." She noted that the Interim General Manager position is identical to the permanent position, with the exception one change: "The position differs from the Permanent General Manager position by providing an interim appointment." The Board discussed the possibility of amending the existing job descriptions allow for either temporary or permanent appointments. Director Hackett made a motion to approve Interim Water System Manager (Operator – Grade 2) and the Interim General Manager job descriptions. Director Hohos seconded the motion and President Israel called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos – Aye, President Israel – Aye. The motion passed unanimously.

Director Hackett provided an overview of a new policy which addresses compensation and hours of work. She explained that in addition to setting a pay scale, the proposed policy provides for annual merit bonuses for staff who meet or exceed expectations, and longevity pay increases for employees who increase their depth of experience by working continuously for the District over 5 – 25 years, as well as a work schedule for Operations, Administration, and Management. Director Ottoboni recommended modifying Section 2302.2 to clarify that annual merit bonuses will be based on a percentage of the prior year's annual pay and suggested that 2024 mileage reimbursement rate included in Section 2303.1 be eliminated. Director Hackett made a motion to approve IBWD Policy 2300 - District Compensation and Work Schedule as amended. Director Hohos seconded the motion and President Israel called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos – Aye, President Israel – Aye. The motion passed unanimously.

Finally, President Israel added recruitment and interviewing responsibilities to the duties of the ad hoc Organizational Structure Committee.

**ADJOURNMENT:** President Israel made motion, with a second from Director Hackett to adjourn the special meeting at 12:28pm. President Israel called for a vote. The motion passed unanimously, and the meeting then convened into executive closed session.

#### **EXECUTIVE (CLOSED) SESSION.**

A. **PUBLIC EMPLOYMENT (Govt. Code § 54957): TEMPORARY WATER SYSTEM MANAGER AND TEMPORARY GENERAL MANAGER**

**Action:** The executive (closed) session was adjourned at 1:04pm with no reportable actions.

**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. 23CV00273
- B. **PUBLIC EMPLOYMENT** (Govt. Code § 54957): GENERAL MANAGER AND OPERATOR TRAINEE.

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