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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
September 14, 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, September 14, 2024, 10:00 A.M.**

PLEASE NOTE: The September 14, 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/89172380432?pwd=FGIclfo09AV2WAdSrZhsXcxPOmUy42.1>

Meeting ID: 891 7238 0432

Passcode: 736341

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/u/kDveqbJfr>

**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)

**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 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. (OTTOBONI)
- C. **DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET & FINANCE COMMITTEE – CONSIDER APROVAL OF THE DISTRICT’S FINANCIAL AUDIT FOR FISCAL YEAR ENDING 9/30/22. (MURRAY, OTTOBONI)
- D. **DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE. (ACKER, EMRICK, HACKETT, OTTOBONI)
- A. **DISCUSSION AND OR ACTION:** REPORT FROM THE WATER SYSTEM MANAGER & DISTRICT COUNSEL – TIMBER HARVEST PLAN 1-24-00075. (ACKER, EMRICK)

**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. (EMRICK, HOHOS, ISRAEL)

**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: JULY 13, 2024 REGULAR MEETING AND THE AUGUST 10, 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): STAFF ASSISTANT

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

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Irish Beach Water District

Profit and Loss

October 1, 2023 - July 7, 2024

negative = under budget

positive = over budget

		Comments	Budget to Date 92% of Year	Difference
Income				
411.000 Water Sales	9,726			
411.100 Residential Water Usage	35,941			
Total 411.000 Water Sales	45,667	estimated through 8/31	41,898	3,769
421.000 Water Services				-
421.300 Availability Charges	249,480			
Total 421.000 Water Services	249,480	accrued through 8/31	247,510	1,970
421.500 Water Services - Other				-
421.510 Meter Connections	600			600
421.520 Late Fees	4,959			4,959
Total 421.500 Water Services - Other	5,559	late fees	-	5,559
Total 410.000 Operating Revenues	300,706		289,959	10,747
490.000 Non-Operating Revenues				-
<b>Total Income</b>	<b>300,706</b>		<b>289,959</b>	<b>10,747</b>
				-
Expenses				
500.000 Operating Expenses				-
Total 510.000 Source of Supply	5,406		10,647	(5,241)
Total 530.000 Water Treatment	27,237		40,567	(13,330)
Total 540.000 Transmission & Distribution	36,970		42,678	(5,708)
Total 550.000 Customer Accounts	3,592		6,975	(3,383)
<b>Total 500.000 Operating Expenses</b>	<b>73,205</b>		<b>100,867</b>	<b>(27,662)</b>
				-
560.000 Administrative & General	(779)			(779)
561.000 Salaries	34,148		28,360	5,787
Total 562.000 Office Supplies & Other Expense	17,946		22,960	(5,014)
563.000 Contractual Services			-	-
Total 563.100 Legal Attorney	69,115		59,658	9,457
563.200 Auditor contract	8,900	fully accrued	8,900	-
563.300 Accounting Consultant	1,022		3,212	(2,190)
563.400 Engineering	61,800	fully accrued	56,721	5,079
Total 563.000 Contractual Services	140,837		127,759	13,078
Total 564.000 Property Ins, Injuries & Damage	18,102		17,221	881
Total 565.000 Employee Retirement & Benefits	13,566		14,281	(715)
569.000 Other Administrative Expenses	510			510
<b>Total 560.000 Administrative &amp; General</b>	<b>224,328</b>		<b>210,580</b>	<b>13,748</b>
				-
Total 570.000 Other Operating Expenses	3,991		4,360	(368)
590.000 Non-Operating Expenses			-	-
591.000 Interest / Long Term Debt	145		-	145
Total 590.000 Non-Operating Expenses	145		6,700	(6,555)
				-
<b>Total Expenses</b>	<b>301,669</b>		<b>322,507</b>	<b>(20,838)</b>
				-
<b>Net Operating Income</b>	<b>(964)</b>		<b>(32,548)</b>	

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**OLD BUSINESS: 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  
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# IBWD FY 24-25 Proposed Budget

- Budget format and expense tracking will change
  - With the QuickBooks upgrade, budgeting and tracking expenses to budget will be automated
  - Budget will project by month rather than single entry for fiscal year for more accurate P&L
- Proposing to reduce the number of accounts
  - Better alignment with California State Special District Uniform Accounting and Reporting Procedures manual
  - Majority of changes to Operations and requiring several new account codes
    - Currently too granular and required excess staff time to track with little added value
  - Salaries now in 2 buckets,
    - Operations and Administration and separately capture any projected overtime and temp labor
  - Power used for Operations in a single account
  - Consolidated previous Office Supplies & Other Expenses accounts: newspaper notices, elections, outside copy work, into Outside Services

# IBWD FY 24-25 Proposed Budget Summary

- Budget includes proposed expenses associated with settlement of the 2009 litigation
- Operating budget (excluding litigation related costs)
  - Income \$389,144
    - Water sales \$41,000
    - Service Fees \$273,050
    - Capital replacement assessment \$32,197
  - Expenses \$325,839
    - Operations \$101,461
    - Administrative and General \$224,378
  - Net Income \$63,305



Cash Flow Water Budget for the Irish Beach Water District – October 1, 2024 through September 30, 2025

Account	Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
113	DWR Grant Revenue		40,000	40,000											
		<b>Total Operating Revenue</b>	<b>317,050</b>	<b>27,250</b>	<b>-</b>	<b>49,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>52,000</b>	<b>-</b>	<b>53,500</b>	<b>-</b>	<b>57,050</b>	<b>28,250</b>
411	Operating Revenues:Water Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
	411.1	Operating Revenues: Water Sales:Residential Water Usage	41,000	4,000	-	3,000	-	4,000	-	6,000	-	7,500	-	11,000	5,500
421	Operating Revenues:Water Services														
	421.3	Availability Charges	273,050	22,750	-	45,500		45,500		45,500		45,500	-	45,550	22,750
	421.4	Co Tax Roll Delinquent Collections	-												
	421.5	Other	-												
	421.52	Late Fees	3,000	500		500		500		500		500		500	-
		<b>Total Non-Operating Revenue</b>	<b>477,838</b>	<b>445,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
493	Non-Operating Revenues:Taxes and Assessments		-												
	493.35	Taxes and Assessments:Property Assessment-Current	-												
	493.351	Property Assessment-Current:>40 Yr Assets Cap Replace Res	32,197					32,197							
	493.35X	Property Assessment-Current:2024 Prop 218	-												
	XXX.XXX	Transfer of Funds from County to Settle Litigation	445,641	445,641											

Account	Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
<b>501</b>	<b>Operating Expenses</b>		<b>101,461</b>	<b>7,068</b>	<b>9,468</b>	<b>8,397</b>	<b>7,149</b>	<b>7,854</b>	<b>6,338</b>	<b>7,426</b>	<b>8,435</b>	<b>7,378</b>	<b>8,850</b>	<b>9,215</b>	<b>7,750</b>
<b>501.1</b>	<b>Labor</b>		<b>63,000</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
	501.11	Labor for operations	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	501.12	Overtime and additional hours for operations	-	-	-	-	-	-	-	-	-	-	-	-	-
	501.13	Temporary Labor	3,000	250	250	250	250	250	250	250	250	250	250	250	250
<b>501.2</b>	<b>Water Treatment</b>		<b>11,444</b>	<b>299</b>	<b>3,218</b>	<b>976</b>	<b>899</b>	<b>304</b>	<b>88</b>	<b>176</b>	<b>1,435</b>	<b>128</b>	<b>2,600</b>	<b>321</b>	<b>1,000</b>
	501.21	Materials for Water Treatment Activities	5,616	-	2,325	-	811	-	-	-	1,131	-	442	-	907
	501.22	Outsourced Activities	5,828	299	893	976	88	304	88	176	304	128	2,158	321	93
<b>501.3</b>	<b>Transmission and Distribution</b>		<b>1,384</b>	<b>19</b>	<b>-</b>	<b>171</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>894</b>	<b>-</b>
	501.31	Equipment & Supplies for Operation of Installed Items	1,384	19	-	171	-	300	-	-	-	-	-	894	-
	501.32	Outsourced Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>501.4</b>	<b>Maintenance &amp; Repair</b>		<b>15,000</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
	501.41	Equipment & Supplies for Maintenance & Repair of Installed Items	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
	501.42	Outsourced Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>501.5</b>	<b>Purchased Power</b>		<b>3,133</b>	<b>161</b>	<b>297</b>	<b>289</b>	<b>186</b>	<b>64</b>	<b>324</b>	<b>147</b>	<b>150</b>	<b>275</b>	<b>282</b>	<b>464</b>	<b>495</b>
<b>501.6</b>	<b>Telephone/Internet for operations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>501.7</b>	<b>Customer Accounts</b>		<b>7,500</b>	<b>500</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>750</b>	<b>1,000</b>	<b>-</b>	<b>1,750</b>	<b>500</b>
	501.71	Labor for Billing and Meter Reading	6,000	500	-	1,000	-	1,000	-	1,000	750	1,000	-	1,000	500
	501.72	Outside billing services and materials	1,500	-	-	-	-	-	-	-	-	-	-	750	-
	501.73	Labor for Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
	501.74	Meters and other materials	-	-	-	-	-	-	-	-	-	-	-	-	-

Account	Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
<b>560</b>	<b>Administrative &amp; General</b>		<b>711,384</b>	<b>529,156</b>	<b>11,003</b>	<b>20,673</b>	<b>10,690</b>	<b>42,221</b>	<b>10,372</b>	<b>9,979</b>	<b>10,229</b>	<b>29,516</b>	<b>11,847</b>	<b>10,913</b>	<b>11,878</b>
	561 Salaries		39,600	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
	<b>562 Office Supplies &amp; Other Expenses</b>		<b>125,571</b>	<b>110,165</b>	<b>1,133</b>	<b>4,853</b>	<b>820</b>	<b>404</b>	<b>502</b>	<b>359</b>	<b>359</b>	<b>1,696</b>	<b>1,977</b>	<b>1,293</b>	<b>2,008</b>
	562.010 Office maintenance and supplies (including non-capital office equipment)	483	483	-	-	-	-	-	-	-	-	-	-	-	-
	562.020 Outside services (including newspaper notices, elections, outside copy work)	983	-	-	-	-	-	-	-	-	-	983	-	-	-
	562.040 Postage and Mailbox	1,175	739	158	-	9	45	126	-	-	-	-	-	-	98
	562.050 Software	4,377	80	31	45	106	45	45	45	45	399	1,663	279	1,595	-
	562.060 Licenses and Permits	4,500	-	-	4,500	-	-	-	-	-	-	-	-	-	-
	562.070 Memberships/Dues/Annual Fees	2,400	1,300	-	-	400	-	-	-	-	-	-	-	700	-
	562.080 Training	501	-	501	-	-	-	-	-	-	-	-	-	-	-
	562.110 Port-A-Potty/Garbage	1,842	130	275	135	140	145	145	145	145	145	145	145	145	145
	562.150 Legal Fees and expenses	107,265	107,265	-	-	-	-	-	-	-	-	-	-	-	-
	562.160 Cell phones and Internet	2,044	168	168	173	165	169	186	169	169	169	169	169	169	170
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>563 Contractual Services</b>		<b>65,500</b>	<b>14,500</b>	<b>4,750</b>	<b>4,500</b>	<b>4,750</b>	<b>4,500</b>	<b>4,750</b>	<b>4,500</b>	<b>4,750</b>	<b>4,500</b>	<b>4,750</b>	<b>4,500</b>	<b>4,750</b>
	563.100 Legal Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	563-110 Legal - General Counsel	1,500	-	250	-	250	-	250	-	250	-	250	-	250	250
	563-120 Legal - Litigation	54,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	563.200 Auditor Contract	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-
	563.300 Accounting Consultant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	563.400 Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>564 Property Insurance, Injuries and Damages</b>		<b>18,400</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
	564.100 Ins.- General/Liability	15,500	-	-	-	-	-	-	-	-	-	15,500	-	-	-
	564.200 Workman's Comp.	2,700	-	-	-	-	-	-	-	-	-	2,700	-	-	-
	564.400 Insurance - Bonded	200	-	-	200	-	-	-	-	-	-	-	-	-	-
	<b>565 Employee Retirement and Benefits</b>		<b>17,235</b>	<b>1,000</b>	<b>1,000</b>	<b>7,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	565.200 Vacation & Sick Leave	6,000	-	-	6,000	-	-	-	-	-	-	-	-	-	-
	565.100 Payroll Taxes	11,235	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	<b>569 Other Administrative Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>570</b>	<b>Other Operating Expenses</b>		<b>5,040</b>	<b>420</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>	<b>820</b>
	Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>573 Other Operating Expenses</b>		<b>5,040</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>
	573.100 Vehicle Operation for Operations	4,800	400	400	400	400	400	400	400	400	400	400	400	400	400
	573.200 Misc Expenses	240	20	20	20	20	20	20	20	20	20	20	20	20	20
<b>590</b>	<b>Non-Operating Expenses</b>		<b>431,968</b>	<b>399,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>591 Interest, Long Term Debt</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	591.21 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	214.2 Principal	28,394	28,394	-	-	-	-	-	-	-	-	-	-	-	-
	595 Non-Operating Expenses:Mendo Co Collection Fee (2%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	597 Non-Operating Expenses:Reserve Funds	32,197	-	-	-	-	32,197	-	-	-	-	-	-	-	-
	XXXXXX Repayment of Reserve Funds to non-customer parcel owners	371,377	371,377	-	-	-	-	-	-	-	-	-	-	-	-
	<b>594 Other Non-Operating Expenses</b>		<b>8,071</b>	<b>7,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	594.1 Mendocino County Assessment Collection Fee (2%)	-	7,427	-	-	-	-	644	-	-	-	-	-	-	-

**Resolution Number 2024-7**

**Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District’s FY2024-2025 Operating Budgets for Water**

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

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2024-2025 Water District Budget as attachments to this resolution titled “Cash Flow Water Budget for the Irish Beach Water District – October 1, 2024 through September 30, 2025”.

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below are responsive to and in support of the needs of the Water District and are approved for the FY 2024-2025. The Service Charge and the Usage Rate will remain unchanged.

**Water Rate Calculation**

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2024	207
100s of Gallons used in District per year	49,398
Total Budget Expenses Chargeable to Usage	\$45,341
Total Budget Expenses Chargeable to Service and Reserves	\$281,434
Total Billing Periods in Year	6

<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.83
Service Charge/ 1 month	\$108.56
Service Charge/ 2 months	\$217.13

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

The foregoing Resolution No. 2024-7 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held September 14, 2024 by the following vote:

Ayes:	Noes:
Abstain:	Absent:
Dated _____	_____ President
Attest: _____ Board Secretary Heather Hackett	Susan Israel

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**OLD BUSINESS: C. 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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**OLD BUSINESS: D. DISCUSSION AND OR ACTION: REPORT FROM THE PROP 218 COMMITTEE**  
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2002 Capital Replacement Fund Assessment:

2024 Water System Upgrade and Sustainability Assessment:

- 314 ballots for the proposed Assessment were mailed on 8/19/24 (some ballots include multiple parcels owned by the same person).
- 13 returned as undeliverable and 2 requests for replacements (through 9/47/24)
- 71 ballots returned (through 9/4/24)
- SCI Consulting and the Prop. 218 Committee will host a virtual community meeting on 9/16/24 at 6:30pm. Notice has been posted, and a reminder will be issued on 9/14/24.

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**OLD BUSINESS: E. DISCUSSION AND OR ACTION: REPORT FROM THE WATER SYSTEM MANAGER & DISTRICT  
COUNSEL –TIMBER HARVEST PLAN 1-24-00075**  
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**SUMMARY OF COSTS AND ATTORNEY’S FEES AWARDED UNDER CCP SECTION 1036 FOLLOWING THE T5 WELL JUDGMENT**

**1. Court’s Ruling on Attorney’s Fees for T5 Well Litigation**

Plaintiffs sought \$632,470.00 in attorney’s fees related to taking of T5 Well easement.

The Trial Court awarded Plaintiffs \$48,614.00 in attorney’s fees on July 8, 2024.

The Trial Court’s rationale for rejecting Plaintiffs’ request for \$632,470.00 in attorney’s fees was based in part on the following:

- The Court of Appeals found that most of the Plaintiffs’ legal theories at trial were erroneous, and therefore, attorney fees spent promoting those legal theories at trial were not recoverable:

“Accordingly, when the trial court revisits attorney fees at the conclusion of the proceedings on remand, it should view with extreme skepticism fees associated with the plaintiffs’ legally untenable theories that the District ‘took,’ and they were therefore entitled to compensation for, the ‘T-5 well’ and all the water that has been, and can be, drawn through that well.” *Moores v. IBWD*, (2021) Appellate Decision at fn. 29

- That the Plaintiffs’ “level of success” in the litigation was minimal recovering only \$25,000 after seeking damages at trial in the amount of \$3.2 million.

“If, on the other hand, a plaintiff has achieved only partial or limited success, . . . a reasonable hourly rate may be an excessive amount. This will be true even where the plaintiff’s claims were interrelated, nonfrivolous, and raised in good faith.” *Hensley v. Eckerhart*, 461 U.S. 424, 435-36 (1983)

**2. Court’s Ruling on Costs for the T5 Well Litigation**

Plaintiffs sought to recover trial-related costs in the amount of \$206,875.52.

On July 8, 2024, the Trial Court awarded Plaintiffs their trial-related costs in the amount of \$16,984.00.

The Trial Court’s rationale for rejecting Plaintiffs’ request for \$206,875.52 in “costs” was based principally on the Court of Appeals’ determination that: 1) Plaintiffs’ legal theories at trial were legally untenable, and 2) the opinions of Plaintiffs’ trial experts on the value of the T5 Well easement were “predicated on erroneous assumptions” that did not “support the condemnation judgment.”



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**COMMUNICATIONS AND CORRESPONDENCE**  
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**CONSENT CALENDAR**

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

A. TREASURER'S REPORT, CHECKS ISSUED

TREASURER'S CASH STATEMENT

Sept 14, 2024 Board Meeting

|                                                      | This Period Ending    | Last Period Ending |
|------------------------------------------------------|-----------------------|--------------------|
|                                                      | <b>September-2024</b> | <b>June-2024</b>   |
| <b>IBWD Cash and Assets:</b>                         |                       |                    |
| Checking RCU                                         | \$95,500.00           | \$59,973           |
| Savings RCH                                          | \$113                 | \$113              |
| <b>TOTAL CASH ASSETS</b>                             | <b>\$95,613</b>       | <b>\$60,086</b>    |
| Accounts Receivable - Grant                          | \$40,000              | \$39,194           |
| August Payroll                                       | -\$9,197.00           | -\$8,177           |
| Est. Accounts Receivable -Water Billing Jul/Aug 2024 | \$54,180.00           | \$52,125           |
| Accounts Receivable -Water Billing May/Jun 2024      |                       | \$20,128           |
| County Tax Rolls                                     | \$0                   | \$0                |
| 218 proposal SCI                                     | -\$37,696             | -\$37,696          |
| 218 proposal SCI, amendment 1                        | -\$14,185             | -\$14,185          |
| cash flow loan from restricted                       | -\$28,094             | -\$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>-\$49,960</b>      | <b>-\$38,295</b>   |
| <b>TOTAL UNRESTRICTED ASSETS</b>                     | <b>\$45,653</b>       | <b>\$21,791</b>    |
| Emergency Response Augmentation- current year        | \$46,068              | \$46,068           |
| Capital Replacement Money Market Account             | \$133,387             | \$126,664          |
| Cash flow loan to operating                          | \$28,094              | \$34,716           |
| > 40 Year Capital Replacement                        | <b>\$161,481</b>      | <b>\$161,380</b>   |
| AWDF/Mallo Pass                                      | \$448,674             | \$445,641          |
| <b>TOTAL RESTRICTED ASSETS</b>                       | <b>\$656,223</b>      | <b>\$653,089</b>   |
| <b>TOTAL ASSETS</b>                                  | <b>\$701,876</b>      | <b>\$674,881</b>   |

# Irish Beach Water District

## Checks/Payments

July 2024

| Date       | Transaction Type        | Num   | Name                      | Memo/Description                                                                                                                                    | Account #                                                                                        | Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Debit                             | Credit                                                                       |
|------------|-------------------------|-------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------|
| 07/02/2024 | Check                   | ACH   | PG&E                      | 3611003632-8 Hillcrest / ACH<br>3611003632-8 Hillcrest Statement<br>6/14/24                                                                         | 105.10<br><br>513.00                                                                             | 105.10 Cash in Bank - RCU<br>513.000 Operating Expenses:Source of Supply:Power Purchased for<br>Source                                                                                                                                                                                                                                                                                                                                                                                                                     | <br><br>40.91                     | 40.91                                                                        |
|            |                         |       |                           |                                                                                                                                                     |                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$ 40.91</b>                   | <b>\$ 40.91</b>                                                              |
| 07/02/2024 | Bill Payment<br>(Check) | ACH   | Patricia Schwindt,<br>CPA |                                                                                                                                                     | 105.10<br>2000                                                                                   | 105.10 Cash in Bank - RCU<br>2000 Accounts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <br>64.48                         | 64.48                                                                        |
|            |                         |       |                           |                                                                                                                                                     |                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$ 64.48</b>                   | <b>\$ 64.48</b>                                                              |
| 07/05/2024 | Check                   | 13280 | Charles L. Acker          | Jm.<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll<br>Jun 24 payroll | 105.10<br>560.00<br>565.20<br>573.10<br>210.10<br>210.10<br>210.20<br>210.30<br>210.50<br>210.40 | 105.10 Cash in Bank - RCU<br>560.000 Administrative & General<br>565.200 Administrative & General:Employee Retirement &<br>Benefits:Vacation<br>573.100 Other Operating Expenses:Other Operating<br>Expenses:Vehicle Operation OPS<br>210.10 PAYROLL LIABILITIES:Federal WH Payable<br>210.10 PAYROLL LIABILITIES:Federal WH Payable<br>210.20 PAYROLL LIABILITIES:FICA Payable<br>210.30 PAYROLL LIABILITIES:Medicare Payable<br>210.50 PAYROLL LIABILITIES:State WH Payable<br>210.40 PAYROLL LIABILITIES:CA SDI Payable | <br>3,104.75<br><br>0.00<br>67.00 | 2,693.96<br><br><br><br>102.98<br>100.00<br>192.49<br>45.02<br>3.15<br>34.15 |
|            |                         |       |                           |                                                                                                                                                     |                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$ 3,171.75</b>                | <b>\$ 3,171.75</b>                                                           |
| 07/05/2024 | Check                   | 13281 | Robert J. Dial            | processed by Schwindt CPA.<br>Jun 24 payroll paid July 5,24                                                                                         | 105.10<br>560.00                                                                                 | 105.10 Cash in Bank - RCU<br>560.000 Administrative & General                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <br>799.68                        | 755.16                                                                       |

|            |       |       |                    |                                                               |        |                                                                                 |                    |                    |
|------------|-------|-------|--------------------|---------------------------------------------------------------|--------|---------------------------------------------------------------------------------|--------------------|--------------------|
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 25.46              |                    |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   | 0.00               |                    |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    | 49.58              |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    | 11.60              |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    | 8.80               |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                     | 0.00               |                    |
|            |       |       |                    |                                                               |        |                                                                                 | <b>\$ 825.14</b>   | <b>\$ 825.14</b>   |
| 07/05/2024 | Check | 13282 | Khadine Forbes     | processed by Schwindt CPA                                     | 105.10 | 105.10 Cash in Bank - RCU                                                       |                    | 1,620.53           |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 560.00 | 560.000 Administrative & General                                                | 1,746.55           |                    |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS | 26.80              |                    |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 565.20 | 565.200 Administrative & General:Employee Retirement & Benefits:Vacation        | 0.00               |                    |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 565.30 | 565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave      | 0.00               |                    |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                   | 0.00               |                    |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    | 108.29             |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    | 25.32              |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    | 19.21              |
|            |       |       |                    | Jun 24 payroll paid Jul 5,24                                  | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                     | 0.00               |                    |
|            |       |       |                    |                                                               |        |                                                                                 | <b>\$ 1,773.35</b> | <b>\$ 1,773.35</b> |
| 07/05/2024 | Check | 13283 | Annette Fromwiller | Jun 24 payroll paid 7/05/24 jm<br>Processed by Schwindt CPA   | 105.10 | 105.10 Cash in Bank - RCU                                                       |                    | 392.30             |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 560.00 | 560.000 Administrative & General                                                | 429.92             |                    |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                         |                    | 26.66              |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                     |                    | 6.23               |
|            |       |       |                    | Jun 24 payroll paid July 5,24                                 | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                       |                    | 4.73               |
|            |       |       |                    |                                                               |        |                                                                                 | <b>\$ 429.92</b>   | <b>\$ 429.92</b>   |
| 07/05/2024 | Check | 13284 | Malm, Eric         | Jun 24 payroll paid 7/05/2024 jm<br>processed by schwindt cpa | 105.10 | 105.10 Cash in Bank - RCU                                                       |                    | 1,072.68           |

|            |       |       |                        |                                                            |        |                                                                                                     |                    |                    |
|------------|-------|-------|------------------------|------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------|--------------------|--------------------|
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 560.00 | 560.000 Administrative & General                                                                    | 967.20             |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS                     | 201.00             |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                       |                    | 10.89              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                             |                    | 59.97              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                         |                    | 14.02              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                           |                    | 10.64              |
|            |       |       |                        |                                                            |        |                                                                                                     | <b>\$ 1,168.20</b> | <b>\$ 1,168.20</b> |
| 07/05/2024 | Check | 13285 | Judy A. Murray         | Jun 24 payroll paid 07/05/2024jm                           | 105.10 | 105.10 Cash in Bank - RCU                                                                           |                    | 245.18             |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 560.00 | 560.000 Administrative & General                                                                    | 268.70             |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                             |                    | 16.66              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                         |                    | 3.90               |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                           |                    | 2.96               |
|            |       |       |                        |                                                            |        |                                                                                                     | <b>\$ 268.70</b>   | <b>\$ 268.70</b>   |
| 07/05/2024 | Check | 13286 | Brant V. O'Dell        | Jun 24 payroll paid Jul 5, 24 jm processed by Schwindt CPA | 105.10 | 105.10 Cash in Bank - RCU                                                                           |                    | 795.32             |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 560.00 | 560.000 Administrative & General                                                                    | 859.84             |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 573.10 | 573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS                     | 10.72              |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                       | 0.00               |                    |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                             |                    | 53.31              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                         |                    | 12.47              |
|            |       |       |                        | Jun 24 payroll paid July 5,24                              | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                           |                    | 9.46               |
|            |       |       |                        |                                                            |        |                                                                                                     | <b>\$ 870.56</b>   | <b>\$ 870.56</b>   |
| 07/07/2024 | Check | 12927 | Sugarman & Company LLP |                                                            | 105.10 | 105.10 Cash in Bank - RCU                                                                           |                    | 7,500.00           |
|            |       |       |                        | Moores vs IBWD - HV Line Case / Expert Retainer Fee        | 563.12 | 563.120 Administrative & General:Contractual Services:Legal Attorney:Legal / MP Proj and Litigation | 7,500.00           |                    |
|            |       |       |                        |                                                            |        |                                                                                                     | <b>\$ 7,500.00</b> | <b>\$ 7,500.00</b> |
| 07/08/2024 | Check | ACH   | APS                    | payment                                                    | 105.10 | 105.10 Cash in Bank - RCU                                                                           |                    | 25.00              |

|            |         |     |                                         |                               |        |                                                     |                    |                    |
|------------|---------|-----|-----------------------------------------|-------------------------------|--------|-----------------------------------------------------|--------------------|--------------------|
|            |         |     |                                         | Others Fee                    | 562.05 | Expense:Software                                    | 25.00              |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 25.00</u>    | <u>\$ 25.00</u>    |
| 07/09/2024 | (Check) | ACH | Capital One, F.S.B                      |                               | 105.10 | 105.10 Cash in Bank - RCU                           |                    | 2,701.56           |
|            |         |     |                                         |                               | 2000   | 2000 Accounts Payable                               | 2,701.56           |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 2,701.56</u> | <u>\$ 2,701.56</u> |
| 07/12/2024 | (Check) | ACH | USA Bluebook                            |                               | 105.10 | 105.10 Cash in Bank - RCU                           |                    | 505.82             |
|            |         |     |                                         |                               | 2000   | 2000 Accounts Payable                               | 505.82             |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 505.82</u>   | <u>\$ 505.82</u>   |
| 07/12/2024 | Check   | ACH | S&B Market                              | June Statement                | 105.10 | 105.10 Cash in Bank - RCU                           |                    | 57.07              |
|            |         |     |                                         | AA                            | 542.20 | Mat for Maintenance:Equip & Supplies Maint & Repair | 8.19               |                    |
|            |         |     |                                         | S&B - Paint Care GAL          | 542.20 | Mat for Maintenance:Equip & Supplies Maint & Repair | 19.76              |                    |
|            |         |     |                                         | S&B - 1x20 SCH 80             | 542.20 | Mat for Maintenance:Equip & Supplies Maint & Repair | 29.12              |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 57.07</u>    | <u>\$ 57.07</u>    |
| 07/15/2024 | Check   | ACH | Employment<br>Development<br>Department | May PR' Paid in June 2024     | 105.10 | 105.10 Cash in Bank - RCU                           |                    | 186.25             |
|            |         |     |                                         | EFT for May Hours - JuneTaxes | 210.60 | 210.60 PAYROLL LIABILITIES:CA UI Payable            | 74.52              |                    |
|            |         |     |                                         | EFT for May Hours - JuneTaxes | 210.70 | 210.70 PAYROLL LIABILITIES:CA ETT Payable           | 4.66               |                    |
|            |         |     |                                         | EFT for May Hours - JuneTaxes | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable           | 103.92             |                    |
|            |         |     |                                         | EFT for May Hours - JuneTaxes | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable         | 3.15               |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 186.25</u>   | <u>\$ 186.25</u>   |
| 07/15/2024 | Check   | ACH | EFTPS                                   | June 2024                     | 105.10 | 105.10 Cash in Bank - RCU                           |                    | 1,677.51           |
|            |         |     |                                         | taxes                         | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable             | 1,171.54           |                    |
|            |         |     |                                         | taxes                         | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable         | 273.97             |                    |
|            |         |     |                                         | taxes                         | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable       | 232.00             |                    |
|            |         |     |                                         |                               |        |                                                     | <u>\$ 1,677.51</u> | <u>\$ 1,677.51</u> |

|            |                      |     |                                     |                                          |        |                                                                                       |  |                                |
|------------|----------------------|-----|-------------------------------------|------------------------------------------|--------|---------------------------------------------------------------------------------------|--|--------------------------------|
| 07/17/2024 | (Check)              | ACH | Brelje & Race                       |                                          | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 93.00                          |
|            |                      |     |                                     |                                          | 2000   | 2000 Accounts Payable                                                                 |  | 93.00                          |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>93.00</u>                   |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 93.00 \$ 93.00</b>       |
| 07/22/2024 | Check                | ACH | PG&E                                | 3053827187-2 ACH                         | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 531.12                         |
|            |                      |     |                                     | 1009543748 Statement date 7/24 statement | 513.00 | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source                |  | 32.48                          |
|            |                      |     |                                     | 1009543856 Statement date 7/24 statement | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution |  | 324.50                         |
|            |                      |     |                                     | 1009543857 Statement date 7/24 statement | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              |  | 75.36                          |
|            |                      |     |                                     | 1008686042 Statement 7/24 statement      | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              |  | 9.53                           |
|            |                      |     |                                     | 1010948062 Statement 7/24 Statement      | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution |  | 89.25                          |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>531.12</u>                  |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 531.12 \$ 531.12</b>     |
| 07/23/2024 | (Check)              | ACH | CPA                                 |                                          | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 67.62                          |
|            |                      |     |                                     |                                          | 2000   | 2000 Accounts Payable                                                                 |  | 67.62                          |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>67.62</u>                   |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 67.62 \$ 67.62</b>       |
| 07/25/2024 | (Check)              | ACH | Auditor-Controller                  |                                          | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 707.21                         |
|            |                      |     |                                     |                                          | 2000   | 2000 Accounts Payable                                                                 |  | 707.21                         |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>707.21</u>                  |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 707.21 \$ 707.21</b>     |
| 07/25/2024 | Bill Payment (Check) | ACH | Mendocino County Auditor-Controller |                                          | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 1,038.41                       |
|            |                      |     |                                     |                                          | 2000   | 2000 Accounts Payable                                                                 |  | 1,038.41                       |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>1,038.41</u>                |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 1,038.41 \$ 1,038.41</b> |
| 07/26/2024 | Bill Payment (Check) | ACH | Community Network                   |                                          | 105.10 | 105.10 Cash in Bank - RCU                                                             |  | 40.00                          |
|            |                      |     |                                     |                                          | 2000   | 2000 Accounts Payable                                                                 |  | 40.00                          |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <u>40.00</u>                   |
|            |                      |     |                                     |                                          |        |                                                                                       |  | <b>\$ 40.00 \$ 40.00</b>       |

|            |       |     |                         |                                                                                             |        |         |                                                                                                                     |                     |                     |
|------------|-------|-----|-------------------------|---------------------------------------------------------------------------------------------|--------|---------|---------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| 07/31/2024 | Check | ACH | McMaster-Carr           | Order#8241908                                                                               | 105.10 | 105.10  | Cash in Bank - RCU                                                                                                  |                     | 151.95              |
|            |       |     |                         | Compact Brass On/Off Valve<br>Lever Handle, Stop Cock, 1/4<br>NPTF Male x Spout<br>4793K852 | 542.20 |         | 542.200 Operating Expenses:Transmission & Distribution:Lab &<br>Mat for Maintenance:Equip & Supplies Maint & Repair | 129.60              |                     |
|            |       |     |                         | Shipping                                                                                    | 542.20 |         | 542.200 Operating Expenses:Transmission & Distribution:Lab &<br>Mat for Maintenance:Equip & Supplies Maint & Repair | 12.14               |                     |
|            |       |     |                         | Sales Tax                                                                                   | 542.20 |         | 542.200 Operating Expenses:Transmission & Distribution:Lab &<br>Mat for Maintenance:Equip & Supplies Maint & Repair | 10.21               |                     |
|            |       |     |                         |                                                                                             |        |         |                                                                                                                     | <b>\$ 151.95</b>    | <b>\$ 151.95</b>    |
| 07/31/2024 | Check | ACH | Redwood Credit<br>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</b>     | <b>\$ 30.00</b>     |
| 07/31/2024 | Check | ACH | APS                     | payment                                                                                     | 105.10 | 105.10  | Cash in Bank - RCU                                                                                                  |                     | 19.95               |
|            |       |     |                         | Others Fee                                                                                  | 562.05 |         | Expense:Software                                                                                                    | 19.95               |                     |
|            |       |     |                         |                                                                                             |        |         |                                                                                                                     | <b>\$ 19.95</b>     | <b>\$ 19.95</b>     |
|            |       |     |                         |                                                                                             |        |         |                                                                                                                     | <b>\$ 23,945.48</b> | <b>\$ 23,945.48</b> |

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# Irish Beach Water District

## Checks/Payments

### August 2024

| Date       | Transaction Type | Num   | Name                              | Memo/Description                         | Account # | Account                                                                                       | Debit    | Credit   |
|------------|------------------|-------|-----------------------------------|------------------------------------------|-----------|-----------------------------------------------------------------------------------------------|----------|----------|
| 08/02/2024 | Check            | ACH   | Thompson's<br>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<br>Expense:Port-A-Potty/Waste Pickup | 80.00    |          |
|            |                  |       |                                   |                                          |           |                                                                                               | \$ 80.00 | \$ 80.00 |
| 08/06/2024 | Check            | ACH   | PG&E                              | 3611003632-8 Hillcrest / ACH             | 105.10    | 105.10 Cash in Bank - RCU                                                                     |          | 38.93    |
|            |                  |       |                                   | 3611003632-8 Hillcrest Statement 7/17/24 | 513.00    | 513.000 Operating Expenses:Source of Supply:Power Purchased for<br>Source                     | 38.93    |          |
|            |                  |       |                                   |                                          |           |                                                                                               | \$ 38.93 | \$ 38.93 |
| 08/06/2024 | Check            | ACH   | APS                               | Other Charge for GovCard payment         | 105.10    | 105.10 Cash in Bank - RCU                                                                     |          | 25.00    |
|            |                  |       |                                   | Others Fee                               | 562.05    | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software                  | 25.00    |          |
|            |                  |       |                                   |                                          |           |                                                                                               | \$ 25.00 | \$ 25.00 |
| 08/07/2024 | Check            | 13287 | Charles L. Acker                  | Jln 24 payroll paid Aug 7, 2024 Jm.      | 105.10    | 105.10 Cash in Bank - RCU                                                                     |          | 2,693.96 |
|            |                  |       |                                   | Jul 24 payroll                           | 560.00    | 560.000 Administrative & General                                                              | 3,104.75 |          |
|            |                  |       |                                   | Jul 24 payroll                           | 565.20    | 565.200 Administrative & General:Employee Retirement &<br>Benefits:Vacation                   | 0.00     |          |
|            |                  |       |                                   | Jul 24 payroll                           | 573.10    | 573.100 Other Operating Expenses:Other Operating<br>Expenses:Vehicle Operation OPS            | 67.00    |          |
|            |                  |       |                                   | Jul 24 payroll                           | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                 |          | 102.98   |
|            |                  |       |                                   | Jul 24 payroll                           | 210.10    | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                 |          | 100.00   |
|            |                  |       |                                   | Jul 24 payroll                           | 210.20    | 210.20 PAYROLL LIABILITIES:FICA Payable                                                       |          | 192.49   |
|            |                  |       |                                   | Jul 24 payroll                           | 210.30    | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                   |          | 45.02    |
|            |                  |       |                                   | Jul 24 payroll                           | 210.50    | 210.50 PAYROLL LIABILITIES:State WH Payable                                                   |          | 3.15     |
|            |                  |       |                                   | Jul 24 payroll                           | 210.40    | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                     |          | 34.15    |

|            |       |       |                    |                                                                       |        | <u>\$ 3,171.75</u>                                                                 | <u>\$ 3,171.75</u> |
|------------|-------|-------|--------------------|-----------------------------------------------------------------------|--------|------------------------------------------------------------------------------------|--------------------|
| 08/07/2024 | Check | 13288 | Robert J. Dial     | Jul 24 payroll paid 8/7/24 processed by<br>Schwindt CPA. Posted by jm | 105.10 | 105.10 Cash in Bank - RCU                                                          | 642.59             |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 560.00 | 560.000 Administrative & General                                                   | 671.16             |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 573.10 | 573.100 Other Operating Expenses:Other Operating<br>Expenses:Vehicle Operation OPS | 30.15              |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                      | 0.00               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                            | 41.61              |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        | 9.73               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          | 7.38               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                        | 0.00               |
|            |       |       |                    |                                                                       |        | <u>\$ 701.31</u>                                                                   | <u>\$ 701.31</u>   |
| 08/07/2024 | Check | 13289 | Khadine Forbes     | Jul24 payroll paid 08/7/24 processed by<br>Schwindt CPA posted Jm     | 105.10 | 105.10 Cash in Bank - RCU                                                          | 986.89             |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 560.00 | 560.000 Administrative & General                                                   | 1,081.52           |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 573.10 | 573.100 Other Operating Expenses:Other Operating<br>Expenses:Vehicle Operation OPS | 0.00               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 565.20 | 565.200 Administrative & General:Employee Retirement &<br>Benefits:Vacation        | 0.00               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 565.30 | 565.300 Administrative & General:Employee Retirement &<br>Benefits:Sick Leave      | 0.00               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                      | 0.00               |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                            | 67.05              |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                        | 15.68              |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                          | 11.90              |
|            |       |       |                    | Jul 24 payroll paid Aug 7,24                                          | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                                        | 0.00               |
|            |       |       |                    |                                                                       |        | <u>\$ 1,081.52</u>                                                                 | <u>\$ 1,081.52</u> |
| 08/07/2024 | Check | 13290 | Annette Fromwiller | Jln 24payroll paid 8/07/24 jm<br>Processed by Schwindt CPA            | 105.10 | 105.10 Cash in Bank - RCU                                                          | 318.75             |
|            |       |       |                    | Jul 24 payroll paid Aug 8,24                                          | 560.00 | 560.000 Administrative & General                                                   | 349.31             |
|            |       |       |                    | Jul 24 payroll paid Aug 8,24                                          | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                            | 21.66              |

|            |                    |       |                    |                                                               |        |                                                                                                                     |                    |                    |
|------------|--------------------|-------|--------------------|---------------------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                                         |                    | 5.06               |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                                           |                    | 3.84               |
|            |                    |       |                    |                                                               |        |                                                                                                                     | <b>\$ 349.31</b>   | <b>\$ 349.31</b>   |
| 08/07/2024 | Check              | 13291 | Malm, Eric         | Jul 24 payroll paid 8/07/2024 jm<br>processed by schwindt cpa | 105.10 | 105.10 Cash in Bank - RCU                                                                                           |                    | 972.21             |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 560.00 | 560.000 Administrative & General                                                                                    | 858.39             |                    |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 573.10 | 573.100 Other Operating Expenses:Other Operating<br>Expenses:Vehicle Operation OPS                                  | 188.94             |                    |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                                                                       |                    | 0.01               |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                                             |                    | 53.22              |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                                         |                    | 12.45              |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                                           |                    | 9.44               |
|            |                    |       |                    |                                                               |        |                                                                                                                     | <b>\$ 1,047.33</b> | <b>\$ 1,047.33</b> |
| 08/07/2024 | Check              | 13292 | Judy A. Murray     | Jul 24 payroll paid 87/07/2024jm                              | 105.10 | 105.10 Cash in Bank - RCU                                                                                           |                    | 245.18             |
|            |                    |       |                    | Jul 24 payroll paid Aug 7,24                                  | 560.00 | 560.000 Administrative & General                                                                                    | 268.70             |                    |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                                                             |                    | 16.66              |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                                                                         |                    | 3.90               |
|            |                    |       |                    | Jul 24 payroll paid Aug 8,24                                  | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                                                           |                    | 2.96               |
|            |                    |       |                    |                                                               |        |                                                                                                                     | <b>\$ 268.70</b>   | <b>\$ 268.70</b>   |
| 08/07/2024 | Payment<br>(Check) | ACH   | Matthew L. Emrick  |                                                               | 105.10 | 105.10 Cash in Bank - RCU                                                                                           |                    | 6,200.00           |
|            |                    |       |                    |                                                               | 2000   | 2000 Accounts Payable                                                                                               | 6,200.00           |                    |
|            |                    |       |                    |                                                               |        |                                                                                                                     | <b>\$ 6,200.00</b> | <b>\$ 6,200.00</b> |
| 08/12/2024 | Check              | ACH   | S&B Market         | July Statement                                                | 105.10 | 105.10 Cash in Bank - RCU                                                                                           |                    | 15.70              |
|            |                    |       |                    | S&B - PVC nipple 1x1 (3) / 1x6 (2)                            | 542.20 | 542.200 Operating Expenses:Transmission & Distribution:Lab &<br>Mat for Maintenance:Equip & Supplies Maint & Repair | 15.70              |                    |
|            |                    |       |                    |                                                               |        |                                                                                                                     | <b>\$ 15.70</b>    | <b>\$ 15.70</b>    |
| 08/14/2024 | Payment<br>(Check) | ACH   | Capital One, F.S.B |                                                               | 105.10 | 105.10 Cash in Bank - RCU                                                                                           |                    | 2,208.38           |

|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  |                    |                    |
|------------|-----------------|-------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------|--|--------------------|--------------------|
|            |                 |       |                                   |                                                                                                                                       | 2000   | 2000 Accounts Payable                                                     |  | 2,208.38           |                    |
|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  | <u>\$ 2,208.38</u> | <u>\$ 2,208.38</u> |
| 08/14/2024 | Check           | ACH   | Aveva Select                      | Aveva charged the wrong amount. Invoice should be \$1,525.00. Pending reimbursement of \$1,890. Email/Invoice attached for reference. | 105.10 | 105.10 Cash in Bank - RCU                                                 |  |                    | 3,415.00           |
|            |                 |       |                                   | Aveva Software - Operations Management Software                                                                                       | 562.05 | 562.050 Administrative & General:Office Supplies & Other Expense:Software |  | 3,415.00           |                    |
|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  | <u>\$ 3,415.00</u> | <u>\$ 3,415.00</u> |
| 08/15/2024 | Check           | ACH   | Employment Development Department | June PR' Paid in July 2024                                                                                                            | 105.10 | 105.10 Cash in Bank - RCU                                                 |  |                    | 127.13             |
|            |                 |       |                                   | EFT for June Hours - JulyTaxes                                                                                                        | 210.60 | 210.60 PAYROLL LIABILITIES:CA UI Payable                                  |  | 32.03              |                    |
|            |                 |       |                                   | EFT for June Hours - JulyTaxes                                                                                                        | 210.70 | 210.70 PAYROLL LIABILITIES:CA ETT Payable                                 |  | 2.00               |                    |
|            |                 |       |                                   | EFT for June Hours - JulyTaxes                                                                                                        | 210.40 | 210.40 PAYROLL LIABILITIES:CA SDI Payable                                 |  | 89.95              |                    |
|            |                 |       |                                   | EFT for June Hours - JulyTaxes                                                                                                        | 210.50 | 210.50 PAYROLL LIABILITIES:State WH Payable                               |  | 3.15               |                    |
|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  | <u>\$ 127.13</u>   | <u>\$ 127.13</u>   |
| 08/15/2024 | Check           | EFTPS |                                   | Fed P/R taxes - June'24 PR Paid in July 2024                                                                                          | 105.10 | 105.10 Cash in Bank - RCU                                                 |  |                    | 1,464.90           |
|            |                 |       |                                   | 6/24 hours IBWD Fed Payroll taxes                                                                                                     | 210.20 | 210.20 PAYROLL LIABILITIES:FICA Payable                                   |  | 1,013.91           |                    |
|            |                 |       |                                   | 6/24 hours IBWD Fed Payroll taxes                                                                                                     | 210.30 | 210.30 PAYROLL LIABILITIES:Medicare Payable                               |  | 237.12             |                    |
|            |                 |       |                                   | 6/24 hours IBWD Fed Payroll taxes                                                                                                     | 210.10 | 210.10 PAYROLL LIABILITIES:Federal WH Payable                             |  | 213.87             |                    |
|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  | <u>\$ 1,464.90</u> | <u>\$ 1,464.90</u> |
| 08/15/2024 | Payment (Check) | ACH   | Brelje & Race                     |                                                                                                                                       | 105.10 | 105.10 Cash in Bank - RCU                                                 |  |                    | 135.00             |
|            |                 |       |                                   |                                                                                                                                       | 2000   | 2000 Accounts Payable                                                     |  | 135.00             |                    |
|            |                 |       |                                   |                                                                                                                                       |        |                                                                           |  | <u>\$ 135.00</u>   | <u>\$ 135.00</u>   |
| 08/19/2024 | Check           | ACH   | PG&E                              | 3053827187-2 ACH                                                                                                                      | 105.10 | 105.10 Cash in Bank - RCU                                                 |  |                    | 606.94             |
|            |                 |       |                                   | 1009543748 Statement date 8/24 statement                                                                                              | 513.00 | 513.000 Operating Expenses:Source of Supply:Power Purchased for Source    |  | 39.61              |                    |

|            |                    |       |                              |  |                                          |        |                                                                                       |                    |                    |
|------------|--------------------|-------|------------------------------|--|------------------------------------------|--------|---------------------------------------------------------------------------------------|--------------------|--------------------|
|            |                    |       |                              |  | 1009543856 Statement date 8/24 statement | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution | 368.86             |                    |
|            |                    |       |                              |  | 1009543857 Statement date 8/24 statement | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              | 85.75              |                    |
|            |                    |       |                              |  | 1008686042 Statement 8/24 statement      | 533.00 | 533.000 Operating Expenses:Water Treatment:Power purchased for Treatment              | 10.19              |                    |
|            |                    |       |                              |  | 1010948062 Statement 8/24 Statement      | 543.00 | 543.000 Operating Expenses:Transmission & Distribution:Power Purchased - Distribution | 102.53             |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 606.94</b>   | <b>\$ 606.94</b>   |
| 08/20/2024 | Payment<br>(Check) | 12925 | iFlow Inc                    |  |                                          |        |                                                                                       |                    |                    |
|            |                    |       |                              |  | 105.10                                   | 105.10 | Cash in Bank - RCU                                                                    |                    | 895.94             |
|            |                    |       |                              |  | 2000                                     | 2000   | Accounts Payable                                                                      | 895.94             |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 895.94</b>   | <b>\$ 895.94</b>   |
| 08/20/2024 | Payment<br>(Check) | 12926 | RVS Software                 |  |                                          |        |                                                                                       |                    |                    |
|            |                    |       |                              |  | 105.10                                   | 105.10 | Cash in Bank - RCU                                                                    |                    | 809.00             |
|            |                    |       |                              |  | 2000                                     | 2000   | Accounts Payable                                                                      | 809.00             |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 809.00</b>   | <b>\$ 809.00</b>   |
| 08/27/2024 | Payment<br>(Check) | ACH   | Brelje & Race                |  |                                          |        |                                                                                       |                    |                    |
|            |                    |       |                              |  | 105.10                                   | 105.10 | Cash in Bank - RCU                                                                    |                    | 135.00             |
|            |                    |       |                              |  | 2000                                     | 2000   | Accounts Payable                                                                      | 135.00             |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 135.00</b>   | <b>\$ 135.00</b>   |
| 08/29/2024 | Payment<br>(Check) | 12928 | Brunsing Associates,<br>Inc. |  |                                          |        |                                                                                       |                    |                    |
|            |                    |       |                              |  | 105.10                                   | 105.10 | Cash in Bank - RCU                                                                    |                    | 1,696.50           |
|            |                    |       |                              |  | 2000                                     | 2000   | Accounts Payable                                                                      | 1,696.50           |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 1,696.50</b> | <b>\$ 1,696.50</b> |
| 08/29/2024 | Payment<br>(Check) | 12929 | Matson Mercantile            |  |                                          |        |                                                                                       |                    |                    |
|            |                    |       |                              |  | 105.10                                   | 105.10 | Cash in Bank - RCU                                                                    |                    | 17.26              |
|            |                    |       |                              |  | 2000                                     | 2000   | Accounts Payable                                                                      | 17.26              |                    |
|            |                    |       |                              |  |                                          |        |                                                                                       | <b>\$ 17.26</b>    | <b>\$ 17.26</b>    |

|            |                    |     |                                |                                |        |                                                                              |                                  |
|------------|--------------------|-----|--------------------------------|--------------------------------|--------|------------------------------------------------------------------------------|----------------------------------|
| 08/29/2024 | Payment<br>(Check) | ACH | Mendocino<br>Community Network |                                | 105.10 | 105.10 Cash in Bank - RCU                                                    | 40.00                            |
|            |                    |     |                                |                                | 2000   | 2000 Accounts Payable                                                        | 40.00                            |
|            |                    |     |                                |                                |        |                                                                              | <hr/>                            |
|            |                    |     |                                |                                |        |                                                                              | <b>\$ 40.00 \$ 40.00</b>         |
| 08/30/2024 | Check              | ACH | APS                            | Voided                         | 105.10 | 105.10 Cash in Bank - RCU                                                    | 19.95                            |
|            |                    |     |                                | Other Fees                     | 562.05 | 562.050 Administrative & General:Office Supplies & Other<br>Expense:Software | 19.95                            |
|            |                    |     |                                |                                |        |                                                                              | <hr/>                            |
|            |                    |     |                                |                                |        |                                                                              | <b>\$ 19.95 \$ 19.95</b>         |
| 08/31/2024 | Check              | ACH | 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                            |
|            |                    |     |                                |                                |        |                                                                              | <hr/>                            |
|            |                    |     |                                |                                |        |                                                                              | <b>\$ 30.00 \$ 30.00</b>         |
|            |                    |     |                                |                                |        |                                                                              | <hr/>                            |
|            |                    |     |                                |                                |        |                                                                              | <b>\$ 24,580.55 \$ 24,580.55</b> |

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Monday, Sep 09, 2024 06:29:52 PM GMT-7

**Operations Report July-August 2024**  
**Charlie Acker/Brant O'Dell**  
**For meeting Sept. 14, 2024**

- Test results from well 2 came in under MCL's. Submitting final documents for certification from state
- Remove backflow valve Alta Mesa, monitoring slow leak, need to excavate to investigate further
- New meter installed Irish Beach Dr
- Hydrant incident/leak, approximately 52,000 gallons lost. Lines repaired and footer poured around hydrant base
- Water company continue to purchase approximately 4000-4500 gal per week. Water sales to paving co. ends Sept 11.
- Installed new flow meter and protective box well 5. Hour meter pending.
- Painted electrical box at pump station B
- Installed union at T5well
- Bacteria sampling complete. No violations.
- Working with state regulator to get T2well approved.

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

- In August 2024, the District received a post-treatment water quality report for Well #2 (Task 3-2) that indicates manganese levels at an acceptable level.
- On September 7, 2024 the District submitted the Bacterial Sampling Plan and Sanitary Survey for the well site, which completes the application for a drinking water permit from the State Water Resources Control Board.
- On August 16, 2024, the District received the report from Brunsing Associates providing engineering review and certification of the three tasks included in the grant project. This project completion certification was the final step in the 3 grant projects.
- On 9/11/24, the final invoice (#10) for \$1,030.70 and request for release of the \$40,000 retention was submitted in conjunction with the project completion report.



D. APPROVAL OF MEETING MINUTES: JULY 13, 2024 REGULAR MEETING AND THE AUGUST 10, 2024 SPECIAL MEETING

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
REGULAR MEETING MINUTES  
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459  
Saturday, July 13, 2024 at 10:00 A.M. (ZOOM AND IN-PERSON)**

**CALL TO ORDER AND ROLL CALL:** Vice President Hohos called the regular meeting of the Irish Beach Water District Board Meeting to order at 10:02am. Roll call of Directors in attendance: Director Kimsey, Director Ottoboni, and Director Hackett attended in person; Vice President Hohos attended via Zoom; and President Israel Hohos was absent. Staff attending via Zoom: Water System Manager / Acting General Manager Acker, District Counsel Emrick, and Accounting Manager Murray.

**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 while expenses continue to outpace income, he anticipates that water use will increase in the later part of the summer resulting in increased monthly income. He noted that operations expenses are significantly lower than projected, while salaries continue to run around \$5,000 higher than budgeted in part due to grant administration functions. He noted that higher employee benefits are the result of a one-time payout of accrued benefits. Director Ottoboni indicated that he projects an overall surplus at the end of the year. The Board accepted the report detailing income and expenses to date in relation to the FY 2024 budget and thanked Director Ottoboni for his efforts to refine the District's funding needs.

- B. **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 Special Assistant to the Board Murray's report that the auditor is close to finishing field work and will soon commence testing activity. The Board requested that the Committee contact the auditor to discuss the schedule for the FY 2022- 2023 financial statement audit.

- C. **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 Committee is preparing to submit a request to the County for reinstatement of the 2002 Assessment and has reviewed parcel data from the County Assessor's office to identify the parcels subject to the proposed 2024 Assessment. Director Hackett reported that Hazen & Sawyer completed an inventory of the District's pipelines, the failure risk assessment, and delivered recommendations for replacement. She explained that SCI Consulting Group incorporated Hazen & Sawyer's recommendations and delivered a draft engineering report for District review on 6/28/24. Director Hackett noted that the Committee is reviewing the draft engineering report and will provide feedback to SCI by 7/14/24.

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

**Action:** The Board accepted Water System Manager / Acting General Manager Acker's report that recent activity has focused on efforts to address Well 2 manganese levels. He explained that the application for a drinking water permit has been submitted and as soon as testing shows acceptable manganese levels, the State will process the application. Finally, General Manager Acker reported that an engineer from Brunsing Associates conducted a site visit to inspect the three grant projects for compliance with plans and specifications. The District is awaiting receipt of the certification report. Director Hackett reported that the District submitted invoice #9 for \$7,024.81 and is expecting reimbursement in late July or early August. She noted that the District has \$1,030.70 in remaining grant funding and explained that once

the District obtains final engineering certification, a project completion report and request release of the 10% retention withheld from previous invoices will be submitted to the state.

## **NEW BUSINESS:**

- A. **DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF THE PROPOSED FISCAL YEAR 2024-25 BUDGET. (OTTOBONI)

**Action:** Director Ottoboni provided an overview of the draft fiscal year 2024 – 2025 budget. He noted that the budget has been updated to a monthly format to reflect income and expenses more accurately, and explained his recommendation to reduce the number of accounting codes by consolidating all Operations labor costs, PG&E costs, and several separate administrative supplies and services into single accounting codes. The Board approved Director Ottoboni’s proposal to reduce the number of accounting codes to reduce staff time required for timekeeping and accounting, and to better align with the State Special District Uniform Accounting and Reporting procedures.

- B. **DISCUSSION AND OR ACTION:** REPORT FROM THE WATER SYSTEM MANAGER – DISTRICT RESPONSE TO TIMBER HARVEST PLAN 1-24-00075.

**Action:** The Board accepted Water System Manager / Acting General Manager Acker’s report of his discussion with the State Water Resources Control Board, and with Russell Kobayashi, the professional forester managing Timber Harvest Plan 1-24-00075-MEN. He explained that he met with Mr. Kobayashi and toured District facilities to highlight concerns regarding the potential impact on District infrastructure, as well as the unpaved portion of Hillcrest Drive that the District recently spent tens of thousands of dollars to repair and upgrade. Manager Acker reported that Mr. Kobayashi plans to refrain from harvesting the timber on the hillside above the Irish Gulch upper diversion. He also explained that the California Department of Forestry will provide oversight and will serve as the enforcement entity in the event of damage resulting from timber harvest activities.

**COMMUNICATIONS AND CORRESPONDENCE:** None

## **CONSENT CALENDAR:**

- A. TREASURER’S REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT
- D. APPROVAL OF MINUTES: MAY 11, 2024 REGULAR MEETING.

**Action:** Director Hackett made a motion to accept the Treasurer’s report, Operations report, Organizational Structure Committee report, and meeting minutes included in the consent calendar. Director Ottoboni seconded the motion and Vice President Hohos called for a vote. Director Hackett – Aye, Director Kimsey – Aye, Director Ottoboni – Aye, Vice President Hohos - Aye. The motion passed with a quorum.

**ADJOURNMENT:** Motion was made by Vice President Hohos, with a second from Director Hackett to adjourn the regular meeting at 11:00am. Vice President Hohos called for a vote. The motion passed with a quorum, 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. SC-UK-CV-G-09-0054665-000; First District Court of Appeal No. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273
- C. **PUBLIC EMPLOYMENT** (Govt. Code § 54957): OPERATOR LEVEL 1 AND SPECIAL ASSISTANT TO THE BOARD

**Action:** The executive (closed) session was adjourned at 12:00pm. Vice President Hohos reported that the Board accepted Water System Manager / Acting General Manager Acker's report that he has appointed RJ Dial and Brant O'Dell to the positions of Treatment Operator Level 1, Erik Malm to the position of Distribution Operator Level 1, and Judy Murray to the Position of Special Assistant to the Board. She noted that Acting General Manager Acker will discuss changes to the Staff Assistant position with the Board at the September meeting.

Respectfully submitted:

Attest as Presented:

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**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS  
SPECIAL MEETING MINUTES  
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459  
Saturday, August 10, 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 10:13am. Roll call of Directors in attendance: President Israel, Director Hohos, Director Ottoboni, and Director Hackett attended in person; Director Kimsey was absent. Water System Manager / Acting General Manager Acker attended in person; Staff attending via Zoom included District Counsel Emrick, Special Assistant to the Board Murray, and Distribution Operator Dial.

**PUBLIC INPUT:**

**Action:** President Israel introduced the Proposition 218 Committee, John Bliss, President of SCI Consulting Group, and Melanie Lee, Consultant for SCI Consulting Group. Director Hackett, Director Ottoboni, Water System Manager / Acting General Manager Acker, John Bliss, and Melanie Lee provided an overview of the District's capital improvement projects and the proposed assessment. The PowerPoint presentation is available on the District's website.

Melanie Lee opened the discussion to the public for questions about the proposed Assessment. Several members of the public attending in person and via zoom asked questions about the initiative, which the Proposition 218 Committee and SCI Consulting Group answered. The Proposition 218 Committee and SCI Consulting Group encouraged participants to watch the mail for their ballots and to join the virtual Community Meeting on September 16, 2024 at 6:30pm if they have additional questions.

**OLD BUSINESS:**

**A. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE - BOARD CONSIDERATION OF RESOLUTION 2024-5 INITIATING PROCEEDINGS, PROVIDING THE INTENTION TO LEVY ASSESSMENTS, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING, AND THE MAILING OF ASSESSMENT BALLOTS FOR THE IRISH BEACH WATER DISTRICT 2024 WATER SYSTEM UPGRADE AND SUSTAINABILITY ASSESSMENT; AND RESOLUTION 2024-6 ADOPTING PROPOSITION 218 ASSESSMENT BALLOT PROCEEDINGS PROCEDURES. (ACKER, EMRICK, HACKETT, OTTOBONI, SCI CONSULTING GROUP)

**Action:** Director Hackett highlighted sections of the engineering report prepared by SCI Consulting Group and indicated that she believes that the proposed assessment will serve the District and its residents well for many years to come. She explained that to move forward with the assessment, the Board must consider two resolutions: 2024-5, which provides for the approval of the Engineering Report, establishes the date for the Public Hearing, and directs the Board Secretary to issue notice of the Public Hearing; and 2024-6, which provides a detailed process for conducting Ballot Proceedings.

Director Hackett made a motion to approve Resolution 2024-5 - Providing the Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, and Providing for Notice of Hearing and the Mailing of Assessment Ballots for the Irish Beach Water District 2024 Water System Upgrade and Sustainability Assessment. Director Hohos seconded the motion and President Israel called for a vote. Director Hackett – Aye, Director Hohos – Aye, Director Ottoboni – Aye, President Israel - Aye. The motion passed with a quorum.

Director Hackett made a motion to approve Resolution 2024-6 Adopting Proposition 218 Assessment Ballot Proceedings Procedures. President Israel seconded the motion and called for a vote. Director Hackett – Aye, Director Hohos – Aye, Director Ottoboni – Aye, President Israel - Aye. The motion passed with a quorum.

**ADJOURNMENT. (ISRAEL)**

Motion was made by President Israel, with a second from Director Hackett to adjourn the special meeting at 11:23am. President Israel called for a vote. The motion passed with a quorum.

Respectfully submitted:

Attest as Presented:

**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): STAFF ASSISTANT

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