



IRISH BEACH IMPROVEMENT CLUB  
2023 ANNUAL REPORT

*Mission: To preserve and improve the community of Irish Beach*

*1966 ARTICLES OF INCORPORATION (article III)*

*" This corporation is organized pursuant to the General Nonprofit Corporation Law of the State of California"*

# Organization

## The IBIC Board of Directors

In 2023 we had three new members added to the Board and one resignation from the Board. Who was leading IBIC in 2023?

John McGehee – President  
Jess Raphael – Vice/President  
Patrick Robards - Secretary  
Mike Regan - Treasurer  
Allen Erwin – Director  
Margaret Ballou – Director  
Elizabeth Blake – Director

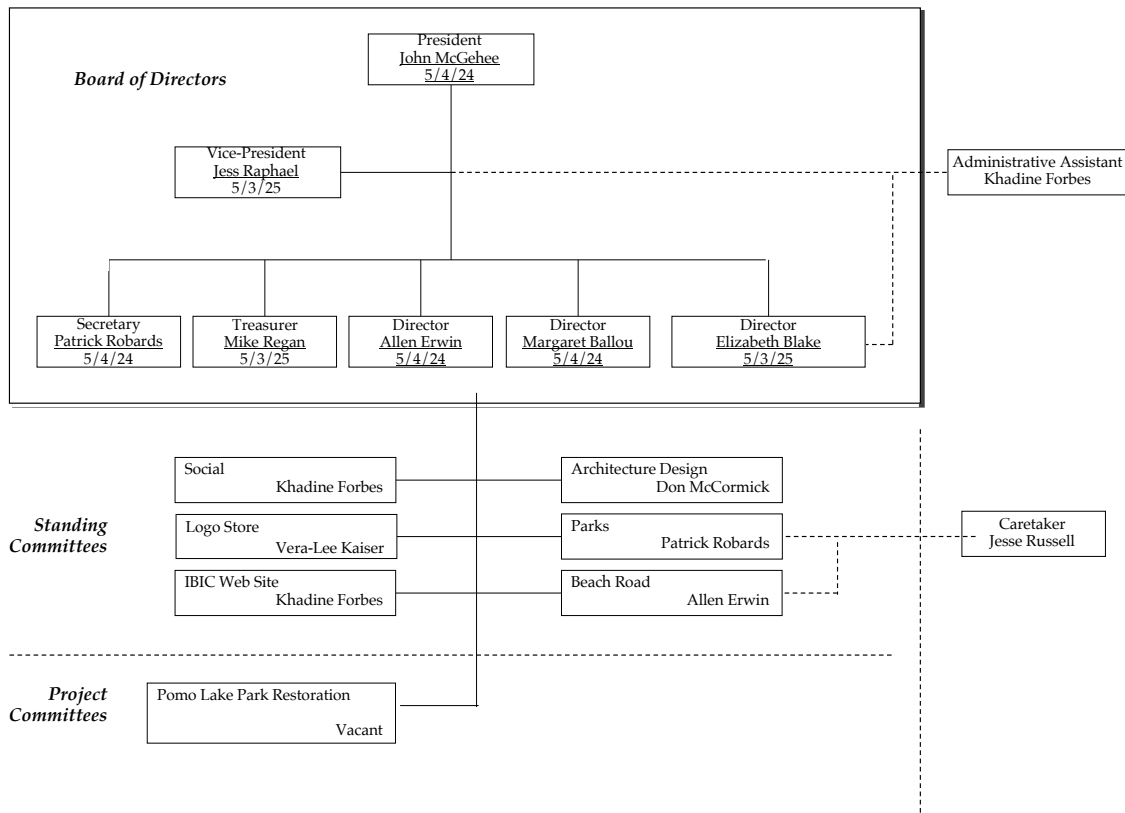
\* In May 2023, Denise Mendoza resigned from her position on the Board.

## The Committees

The Board of Directors did not do it all. The workload was shouldered by the following Committees:

Parks – Patrick Robards  
Beach Road – Allen Erwin  
IBIC LOGO Store – Vera-Lee Kaiser  
Social – Khadine Forbes  
Architectural Design Committee – Don McCormick

July 15th, 2023  
**IBIC Organization**



## *Membership, Website & Logo Store*

### *Membership*

In 2023, IBIC's membership was 197 members (156 Private & 41 Business). So far in 2024/25 (May 4th), there are 172 paid members.

### *Website*

It allows members to pay dues online and to make purchases from our LOGO Store as well as providing general information. Our website has been operated by IBICs Administrative Assistant Khadine Forbes.

### *LOGO Store*

In-person LOGO Store sales were moderate throughout 2023. The LOGO Store generated \$1,074 in sales during social events. LOGO Store sales decreased 8.9% compared to the previous year. Online LOGO Store sales have declined significantly.

The IBIC Board would like to thank the team effort of Vera-Lee Kaiser for taking the lead on handling and replenishing the LOGO Store.

## *Social Committee*

The Social Committee was very active in 2023!

IBIC sponsored four events in 2023 including an Adult Egg Hunt, 4<sup>th</sup> of July Pizza Party, and the Annual Picnic. All events generated great attendance. IBIC also invested in catering equipment to better serve our members. Another great event organized by Irish Beach residents was the Trick or Trunk which is getting more popular every year with an estimated 129 guests.

The IBIC Board would like to thank all the volunteers who have donated their time to help during all social gatherings. They make up our Board, our Architectural Design Committee, our LOGO store, and everyone who helps with social functions.

Consequently, if IBIC members do not volunteer, then IBIC does not exist.

## *Financial Report*

IBIC began 2023 with a balance of \$192,164 and it closed the year with a total cash flow of \$108,534.

My obligation as treasurer is to review the financials from the past year and present any conclusions about financial health. I've been provided five pages that include a summary of quarters for 2023 as well as the previous year. The financials largely follow expected patterns in income and expenses, the large expenditure mid-year is the capital improvement paving project to our beach access road.

The area of concern around financial health when compared to the end of year 2022 is the large drop in total funds. 2023 EOY represents 56% of 2022 EOY (108k vs 192k). Additionally, there is no clear path to replenish the previous amount or how much reserves need to exist for large projects. The largest portion of the budget, representing 42% of income in 2023 and 34% in 2022 is labor costs, which need to be flattened and reduced. The only way this will happen is through more volunteerism in the community.

Annual income vs actual expenses over the last two years puts our savings amount to \$10-20k per year, which would take us anywhere from 6-10 years to replenish our reserves for the beach access road, assuming both flat income and expenses. We'll need to update our 5-year plan to inform us how much cash we need to be saving each year and for what type of large projects.



# Irish Beach Improvement Club

## PROFIT & LOSS

January - December 2023

	<b>TOTAL</b>
<b><u>Income</u></b>	
Memberships	\$ 78,193
Fees	\$ 6,043
Misc Income	\$ 5,475
Contributions	\$ 6,883
<b>Total Income</b>	<b>\$ 96,594</b>
<b><u>Expenses</u></b>	
General Operations	\$ 7,014
Office/ Admin	\$ 1,553
Labor	\$ 40,085
Professional Services	\$ 397
Taxes & Government Fees	\$ 4,977
Insurance	\$ 5,264
Social	\$ 1,384
Maintenance	\$ 1,687
Projects ( <i>Beach Road</i> )	\$ 117,862
Contingency	
<b>Total Expenses</b>	<b>\$ 180,224</b>
<b>Profit/ (Loss)</b>	<b>\$ (83,630)</b>

## Budget 2024

The 2024 budget is based on dues contributions from an anticipated 201 memberships (158 private - 43 Business), the ADC Permit Fees, and Miscellaneous Income such as Beach Gate Pass Fees and LOGO Store Sales. Please see the associated budget reports for more information.



## Irish Beach Improvement Club Budget 2024

	2024 Budget	Notes
<b>Summary</b>		
<b>Total Income</b>	<b>\$100,845</b>	
	<u>Approve Budget</u>	<u>Total Budget</u>
<b>Total Expenses</b>	<b>\$132,081</b>	<b>\$132,081</b> See Note 2
<b>Income</b>		
	2024 Budget	Notes
<b>Membership Income</b>		
Private Memberships (est 158)	\$60,040	\$380 Dues
Business Memberships (est 43)	\$25,800	\$600 Dues
Initiation Fees (est 2)	\$2,070	\$1,035 (New Increase)
Transfer Fees (est 5)	\$3,750	\$750 (New Increase)
<b>Total Membership Income</b>	<b>\$91,660</b>	
<b>Architectual Design Committee</b>		
Permit Fees	\$800	
<b>Total Permit Fees</b>	<b>\$800</b>	
<b>Miscellaneous Income</b>		
Gate Pass Fees	\$500	
Logo Store (Sales)	\$2,800	
Interest	\$4,885	Regular Interest 1.094% plus Certificate of Deposit 4.89%
<b>Total Miscellaneous Income</b>	<b>\$8,185</b>	
<b>Contributions (Beyond Dues-Unbudgeted)</b>		
General Contributions		See Notes 1, 2, 3, & 4
Beach Parking Lot Restoration Contributions		
Highway 1 (Mowing) Contributions		See Note 5
Pavilion (Pizza Oven) Contributions		
Pomo Lake Restoration Contributions		
Beach Road Contributions		
Social Committee Contributions		
Gertrude's Garden	\$200	
<b>Total Contributions Income</b>		
<b>TOTAL INCOME</b>	<b>\$100,845</b>	

**Notes:**

- Contributions are not budgeted income, however they are reported under Miscellaneous Income
- Contributions are added to the expenses budget approved by the BOD in January. This results in a Total Budget available to spend.
- Expenses "To Go" shows the remaining balance for the Total Budget category that includes contributions. General contributions beyond dues are included in Contingency Expenses.
- Contributions to normal IBIC budget responsibilities are not carried over year-to-year. Multi-year projects and associated contributions are tracked in Project Reporting.
- Contributions for activities outside IBIC's responsibilities (e.g., Highway 1 maintenance) are accumulated year-over-year. Accumulated unspent contributions carried over from the previous year for non-IBIC responsibilities are shown in the "Approved Budget" Column of Expenses for the current year. Likewise if there are accumulated expenses from previous year(s) greater than funded by contributions they are shown in the "Approved Budget" column of Expenses as a negative for the current year (Expenditures for non-IBIC responsibilities are restricted to funds contributed for that purpose and normally cannot be drawn from IBIC dues or other IBIC income).



## Irish Beach Improvement Club Budget 2024

Expenses	See Notes 2 & 4			Notes
	Approved Budget	Contributions	Total Budget	
<b>General Operations Expenses</b>				
Waste Services	\$2,500		\$2,500	\$97.41 (New Rate)
IBWD Water	\$1,250		\$1,250	
PG&E	\$225		\$225	Beach Road disconnected
Septic Service	\$2,500		\$2,500	
Telephone	\$850		\$850	
<b>Total General Operations Expenses</b>	<b>\$7,325</b>	<b>\$0</b>	<b>\$7,325</b>	
<b>Office/Admin Expenses</b>				
PO Box & Postage	\$300		\$300	
Office Supplies	\$1,000		\$1,000	
Web Site, Cloud Storage, & Email	\$200		\$200	Website paid every two years
Community Center Rentals	\$70		\$70	
<b>Total Office/Admin Expenses</b>	<b>\$1,570</b>	<b>\$0</b>	<b>\$1,570</b>	
<b>Labor</b>				
Administrative Assistant & Bookeeper	\$32,760		\$32,760	
Caretaker	\$13,614		\$13,614	
<b>Total Labor Expenses</b>	<b>\$46,374</b>	<b>\$0</b>	<b>\$46,374</b>	
<b>Professional Services</b>				
Accounting & Payroll Processing	\$450		\$450	
Legal	\$0		\$0	
<b>Total Professional Services Expenses</b>	<b>\$450</b>	<b>\$0</b>	<b>\$450</b>	
<b>Taxes &amp; Government Filing Fees and Licenses</b>				
Property Taxes	\$875		\$875	
Charitable Trust Tax	\$75		\$75	
Corporate Filing Fee	\$0		\$0	
Payroll Tax	\$6,492		\$6,492	
SWRCB Water License Annual Fee	\$300		\$300	
Sales Tax	\$225		\$225	
<b>Total Taxes &amp; Government Fee Expenses</b>	<b>\$7,967</b>	<b>\$0</b>	<b>\$7,967</b>	
<b>Insurance</b>				
General Liability & Property	\$2,880		\$2,880	
Workers Comp	\$1,550		\$1,550	
Officers and Directors	\$1,500		\$1,500	
<b>Total Insurance Expenses</b>	<b>\$5,930</b>	<b>\$0</b>	<b>\$5,930</b>	





## Irish Beach Improvement Club Budget 2024

<u>Expenses</u>	See Notes 2 & 4			<b>Notes</b>
	Approved Budget	Contributions	Total Budget	
<b>Social</b>				
Logo Store	\$2,500		\$2,500	Logo store expenses will be allowed to increase beyond budget to replenish supplies if Logo Store sales exhaust inventory.
Social Committee	\$2,280		\$2,280	
Recognition & Awards	\$300		\$300	
<b><u>Total Social Expenses</u></b>	<b><u>\$5,080</u></b>	<b><u>\$0</u></b>	<b><u>\$5,080</u></b>	
<b>Maintenance Expenses</b>				
Beach Road, Parking Lot & Gate	\$4,500		\$4,500	Does not show \$1,518 of Parlin Fork Services yet to be billed.
Pomo Lake & Gazebo Parks	\$3,000		\$3,000	
Highway 1 (mowing)	\$2,885		\$2,885	
<b><u>Total Maintenance Expenses</u></b>	<b><u>\$10,385</u></b>	<b><u>\$0</u></b>	<b><u>\$10,385</u></b>	
<b>Capital Improvement Project Expenses</b>				See Note 4
Pomo Lake Restoration	\$15,000	\$0	\$15,000	Trail System Project
Beach Road Project	\$32,000	\$0	\$32,000	
<b><u>Total Project Expenses</u></b>	<b><u>\$47,000</u></b>	<b><u>\$0</u></b>	<b><u>\$47,000</u></b>	
<b>Contingency</b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	
<b><u>TOTALS</u></b>	<b><u>\$132,081</u></b>	<b><u>\$0</u></b>	<b><u>\$132,081</u></b>	

## Architectural Design Committee

The Architectural Design Committee (ADC) continued to be very active in 2023.

There were 14 house sales and seven lot sales in 2023. Two new homes were completed and two were nearing completion. Three properties had successful Phase I New Home Construction (NHC) reviews and two properties had successful Phase II NHC reviews.

Remodeling and maintenance of homes remained strong. The ADC reviewed and approved 11 major and minor exterior projects in 2023 including a new garage, deck replacements, re-paintings, and re-roofings. Several older houses began major renovation efforts. All this activity is helping to improve the "looks" of Irish Beach.

The ADC observed a reduction in the number of new property owners who said they were unaware of the existence of the Irish Beach CC&Rs. It may be that the word is finally getting out and the local realtors are apprising their clients.

## CC&Rs Violations

The Irish Beach Improvement Club is not a traditional homeowners association. Our Codes, Covenants, and Restrictions (CC&Rs) were drawn up as part of the founding documents of the Irish Beach subdivision, intended to retain the natural beauty of the surroundings and maximize views from every potential homesite. It forms a contract to which we each are bound, and with which each property owner is compelled to comply.

The CC&Rs make it possible to have a home in Irish Beach with ocean views, but they also limit the possible obstruction that an individual owner may create for the views of their neighbors. We are not all guaranteed to have the BEST views from our Irish Beach home, but we should agree to share the *BEST POSSIBLE* views.

Whenever an owner insists on doing things "their" way, despite restrictions of the CC&Rs, they are performing a spiteful act against the community. While the CC&Rs give the Architectural Design Committee the authority to pursue legal remedy, we prefer to resolve conflicts in a more sociable way. We educate, we discuss, we offer solutions. The ADC can be very generous in granting variances, sometimes "after the fact," which results, in most situations, in a reasonable compromise. There are exceptions to every rule.

The most common codicil to every complaint we hear is, "I don't want to say anything to my neighbor about it because I like them, and I don't want to cause problems."

**BRING IT TO THE COMMITTEE!**

It can be argued that most of us would rather not spend time and money in lawsuits. If education and mediation alone fail to bring compliance with the CC&Rs, there are persuasive alternatives available to IBIC such as revocation of "Good Standing," and the subsequent suspension of beach gate privileges.

Our ADC is available to provide advice, interpretation, and a broader understanding of our CC&Rs for our current and potential future members.

*The Irish Beach Improvement Club as a neighborhood association whose purpose "is to initiate, sponsor, promote and carry out plans, policies, and activities which will tend to further the prosperity and development of the Irish Beach Section of the Mendocino Coast." (IBIC Articles of Incorporation, 1965).*

## Pomo Lake

### *Current Status:*

Over the last year, with the help of volunteers, the picnic tables were cleaned and a preservative stain was applied. Diseased and aging trees were cut and removed from the trails and burned, the grass was watered, mowed, and fertilized. Pomo Lake has largely been ignored. Azolla, also called Pacific Mosquito fern, is one of the plants classified as Leptosporangiate ferns, is the green mat that covers the lake when the water flow is restricted. Currently, with the help of volunteers, we are trying to bring it under control. The vegetation on the earthen dam needs to be cut back to comply with FEMA standards. The spillway and downstream creek vegetation have been cut back and, removed, eroding measures should be put in place west of the Spillway Bridge. The Spillway and creek need to be re-engineered to promote the proper flow of water during the rainy season. The coffer dam is nearly full of sediment blocking all but three culverts and reducing their diameters from half to three-quarters. The sediment is being deposited at the Lakeside outflow north of the bridge. A bench located on the south side of the dam has been put in place to replace the original one removed in 2015.

### *Short Term Goals:*

Maintain a healthy lawn, and a clear stream and refurbish the two bridges and benches.

### *Long Term Goals:*

Upgrade the Trail System with CA- Fire Parlin Fork Fire Crews by widening them to a minimum of four feet, adding culverts in the wetter sections located near Forest View road, from Pomo Lake Park to Forest View and around the Lake. Maintain the Park in a pristine condition for all of the Irish Beach Improvement Club Members and Guests. Add a structure or cover that would join the two sheds and cover the contents within.

## Gazebo Park

### *Current Status:*

This park is largely shaded and only occasionally used for large or organized events.

### *Short Term Goals:*

Maintain the lawn area to standards. There are a few trees that should be removed due to their age which may present a hazard to the casual visitors. Some of the old structures should be either removed or replaced. The water faucet should be made stronger so as not to be broken.

### *Long Term Goals:*

Reduce the hazardous Pine trees and replant Redwoods in their place. Add furniture similar to the Lake Park and repair the Old Cliffside Gazebo and benches that surround it.

Pomo Lake needs a significant amount of maintenance and rehabilitation. Rehabilitation is defined as a set of interventions designed to optimize functioning and reduce health conditions in interaction with their environment. The Geotechnical / Civil Engineering firm of LACO was consulted in April 2018 and their recommendations were in part addressed. In 2018 Parlin Forks Conservation Camp, a Department of Forestry and Fire Protection, was contracted to assist Volunteers to address their recommendations. The west face of the dam was brought into FEMA standards.

The spillway was cleared of most of the vegetation restricting the proper outflow of the lake. But due to, monetary restraints and a change in priorities the other recommendations had to be delayed. Five years have passed and many of those conditions must be addressed again.

Pomo Lake had an estimated volume of 5 acre-feet. A spillway is situated on the south side of the lake approximately 125 feet east of the dam embankment crest centerline. On the North side a Buffer Dam, built in the 1970s, is in need of maintenance. Upstream has been filled in by sediment and vegetation and largely restricted the flow of water through the culverts. Sediment has built up in both the intake area and near the mouth of the Outflow stream. The Lake itself has not been fully drained and dredged since the 1980s.

### *Short-Term Plan:*

Following the recommendation of the *Pomo Lake Study*, written by Tina Fabula in October 2010, and the *Basis & Assumptions Used for the Maintenance Plan and Cost Estimates* written on April 14, 2015, IBIC should prioritize bringing the Lake up to FEMA standards.

Following the 2017 Annual Report to the Membership IBIC should start with the most critical needs first by contacting Parlin Forks and addressing the Outflow stream and if possible, the build-up of sediment on the Lake side of the lake bridge.

LACO Senior Engineer J. Erich Rauber, PE, GE, has been on-site and is familiar with projects, of this nature, and could be hired to re-engineer the slope of the outgoing stream, to facilitate the volume of water leaving the lake. The erosion west of the stream bridge could be addressed at this time.

The next phase would be to address the inflow at the eastern side of the lake by removing the buildup of material upstream of the cofferdam and repairing the culverts. Phase three would be to drain the lake and dredge the accumulation of sediment that has occurred over the last 50-plus years. Purchase two benches from Parlin Fork Conservation Camp to be placed along the dam, west of the lake.

## *Pomo Lake Park History 2014 - 2024*

- 2014 Write up a long-range plan. Trail work with Volunteers. Meetings with Biologists from Wildlife and Fish and Game Departments.
- 2015 Inventory Park needs. Meeting with Planning Meeting with CA-Fire Parlin Fork.
- 2016 Remove the single Shed and clean up the Park of old useless picnic tables. Bring in CA-Fire to clear Pomo Lake Outflow Stream bed, cut trees, and burn brush along the Dam to conform to Standards. Trench and add Watering System.
- 2017 Cat Tail Removal along the Dam, burning Brush, Ca-Fire Trail Work. Meeting with Parlin Fork Cat Leo for Bridge Design and creation. Build the Bridge from Pomo Lake Park to Forest View over the stream.
- 2018 Replace the Duck House Add the Gazebo and Pizza Oven. Meetings with LACO on future beach erosion problems.
- 2019 CA Fire Crews to recut Outflow Creek, Beach Road Brushing and Clean-up burns.
- 2020 Maintenance on Beach parking lot Meetings with Coastal Commission. Adding Park Funds towards Beach parking Lot. Redesign Parking Lot.
- 2021 Maintenance Meeting with Contractors for Beach Road. Adding Park Funds towards Beach parking Lot.
- 2022 Standard Maintenance for both Parks and Trails.
- 2023 Standard Maintenance for both Parks and Meetings for Beach Road Asphaltting. Upper Beach Road Repairs.
- 2024 Standard Maintenance.

## *Beach Road & Parking Lot*

The retaining wall needs to be fixed. The up-road needs to be finished, and the Gate Armature is rotted and needs to be Replaced.

## *Conclusion*

The *Primary Mission* of IBIC is to maintain and enhance the Club's properties for the benefit of our members. We look forward to growing our membership and better serving our community.

Thank you all for your continued support whether it be by your labor, or by your generosity.

Thank you,

*IBIC Board of Directors*