



GRANADA COMMUNITY SERVICES DISTRICT

AGENDA BOARD OF DIRECTORS REGULAR MEETING at 7:30 p.m.

Thursday, July 20, 2023

NOTICE PERTAINING TO PUBLIC ACCESS TO THE MEETING

The Board of Directors' meeting room is open to the public during open session. To maximize public access to public meetings, the Granada Community Services District staff and board members will be participating in person at the board meeting, as well as using videoconference to allow remote participation by members of the public or board members as necessary. Members of the public may participate via ZOOM online or by telephone using the link below.

[Join Zoom Meeting](#)

Topic: GCS D Board Meeting

Time: Jul 20, 2023 06:30 PM Pacific Time (US and Canada)

<https://us02web.zoom.us/j/85736525178?pwd=dzB0UGxJYmxNWdcrS2xVZ2NwWlc3QT09>

Meeting ID: 857 3652 5178

Passcode: 295010

One tap mobile

+16694449171,,85736525178#,,,,*295010# US

+16699009128,,85736525178#,,,,*295010# US (San Jose)

CALL REGULAR MEETING TO ORDER AT 7:30 p.m.

District Office Meeting Room, 504 Avenue Alhambra, 3rd Floor, El Granada.

ROLL CALL

Directors:	President:	Nancy Marsh
	Vice-President	Jen Randle
	Director:	Matthew Clark
	Director:	Barbara Dye
	Director:	Jill Grant

Director Dye will be participating remotely via teleconference pursuant to Government Code Section 54953(b) from 474 Snowshoe Rd, Bear Valley, CA 95223

Director Grant will be participating remotely via teleconference pursuant to Government Code Section 54953(b) from 128 Coronado St., El Granada.

Staff: General Manager: Chuck Duffy
 Assistant Manager: Delia Comito/Hope Atmore
 Legal Counsel: William Parkin

The Board has the right to take action on any of the items listed on the Agenda. The Board reserves the right to change the order of the agenda items, to postpone agenda items to a later date, or to table items indefinitely.

GENERAL PUBLIC PARTICIPATION

Public members may comment on matters under the jurisdiction of the District that are not on the agenda. Comments are limited to 3 minutes. See the instructions above to comment via ZOOM (online) or by telephone.

REGULAR MEETING AGENDA

1. Parks and Recreation Activities.

- a. Report on Granada Community Park and Recreation Center.
- b. Consideration of Summer Recreation Program.

2. Report on Assessment District.

Recommendation: For Information Only

3. Approval of Audited District Financial Statements for the Fiscal Year Ending June 30, 2022.

Recommendation: Approve the audited financial statements as presented.

4. Public Hearing: Consideration of a Resolution Adopting the Sewer Service Charge Report and Delinquent Garbage Account Report and Authorizing the Collection of Said Charges on the Fiscal Year 2023/24 San Mateo County Tax Roll.

Recommendation:

- 1) Open Public Hearing for public comment.
- 2) Close Public Hearing.
- 3) Approve the Resolution as presented.

5. Approval of Sewer Authority Mid-Coastside Revised Fiscal Year 2023/24 General Budget (from June 26th SAM meeting) and Related Resolution.

Recommendation: To be made by the Board.

6. Engineer's Report.

Recommendation: For Information Only

7. Report on Sewer Authority Mid-Coastside Meetings.

Recommendation: For Information Only

8. Resolution Expressing Gratitude and Appreciation to Delia Comito.

Recommendation: Approve the Resolution

CONSENT AGENDA

9. June 15, 2023 Special and Regular Meeting Minutes.
10. July 2023 Warrants.
11. May 2023 Financial Statements.
12. Assessment District Distribution #1-23/24.

COMMITTEE REPORTS

13. Report on seminars, conferences, or committee meetings.

INFORMATION CALENDAR

14. Attorney's Report. (Parkin)
15. General Manager's Report. (Duffy)
16. Administrative Staff Report. (Comito)
17. Future Agenda Items.

ADJOURN REGULAR MEETING

At the conclusion of the June 15, 2023 Meeting:
Last Ordinance adopted: No. 175
Last Resolution adopted: No. 2023-07

This meeting is accessible to people with disabilities. If you have a disability and require special assistance related to participating in this teleconference meeting, please contact the District at least two working days in advance of the meeting at (650) 726-7093 or via email at dcomito@granada.ca.gov.

Except for records exempt from disclosure under section 6254 of the Public Records Act, all materials distributed for the discussion or consideration of items on the Agenda are disclosable to the public upon request, and shall be made available without delay or at the time of distribution to the Board. Please contact Delia Comito at (650) 726-7093 to request copies of Agenda materials.

ITEM #1

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA NOTICE

There are no documents for this Agenda Item.

AGENDA MEMORANDUM

To: Board of Directors
From: Delia Comito, Assistant General Manager
Subject: Consideration of Summer Recreation Program
Date: July 20, 2023

This Item is requested by Director Dye to discuss the following tentative summer recreation schedule:

July 8 - nature walk
July 16 - history walk
July 30 - birding walk
August 13 - history walk
August 19 - nature walk

ITEM #2

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

To: Board of Directors
From: Delia Comito, Assistant General Manager
Subject: Report on Assessment District
Date: July 20, 2023

BACKGROUND

The Sewage Treatment Facility Improvements Integrated Financing District was created in 1994 to pay for the District's share of costs to expand the sewage treatment facilities owned and operated by the Sewer Authority Mid-Coastside. The District initially issued \$8,188,538 of Bonds with a term of 25 years (ending September 2022), and then refinanced the still outstanding Bonds of \$6,100,00 in 2003, to lower the interest rate under the same term ending date.

The security for the Bonds consists of two sources; Non-contingent Assessments (NCA's) and Contingent Assessments (CA's). NCS's were levied against 1,618 parcels, which were mostly undeveloped and not yet connected to the sewer system. Property owners had the option of pre-paying their NCA's, or paying for them via the San Mateo County tax roll over 25 years. The NCA's collected were used to pay the ongoing semi-annual Bond payments that were due during the life of the Bonds. CA's are collected upon the issuance of sewer permits, and are intended to be fully sufficient to reimburse the NCA's paid by the Assessment parcels.

CURRENT STATUS

The ten US Bank Corporate Trust (USB) accounts established by the District for use during the life of the Bonds, have now been closed and replaced with four new USB accounts, which are needed for the existing and ongoing collection of funds, and for the other administrative needs of the Assessment District now that the Bonds are paid off.

Because the processes outlined in the Bond documents are no longer applicable, the District must establish new procedures for the Assessment District as it goes forward. Those procedures must include establishing what dollar amount or account balance will trigger reimbursements, what amounts are to be reimbursed (i.e., principal, interest, redemption and administration fees), a determination on how future NCA purchases will affect reimbursements, and how overhead reimbursement to the District will be calculated. The Board must also approve an annual budget for administrative costs.

The District's Bond Counsel, Cameron Weist, will be present at the meeting via Zoom to answer questions from the Board and to further discuss these issues.

ITEM #3

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**Annual Financial Report
For the Fiscal Year Ended
June 30, 2022**



Board of Directors as of June 30, 2022

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Nancy Marsh	President	Elected	2020-2024
Jen Randle	Vice-President	Elected	2022-2026
Barbara Dye	Director	Elected	2022-2026
Matthew Clark	Director	Elected	2020-2024
Jill M. Grant	Director	Elected	2022-2026

**Chuck Duffy, General Manager
 504 Avenue Alhambra, Third Floor
 P.O. Box 335
 El Granada, California 94018
 (650) 726-7093**

**Granada Community Services District
Annual Financial Report
For the Fiscal Year Ended June 30, 2022**

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**Granada Community Services District
Annual Financial Report
For the Fiscal Year Ended June 30, 2022**

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Financial Section

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Independent Auditor's Report

Board of Directors
Granada Community Services District
El Granada, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities, and each major fund of the Granada Community Services District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, and each major fund of the Granada Community Services District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, and the required supplementary information on pages 33 through 35, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. That report can be found on pages 36 and 37.

C.J. Brown & Company CPAs
Cypress, California
July 20, 2023

Granada Community Services District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2022
With comparative amounts for June 30, 2021

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Granada Community Services District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- The District's net position increased 1.54% or \$261,988, from \$16,980,511 to \$17,242,499.
- The revenues increased 15.81% or \$547,627, from \$3,463,519 to \$4,011,146.
- Total expenses increased 2.74% or \$100,019, from \$3,649,139 to \$3,749,158.

Required Financial Statements

This annual report consists of a series of financial statements. The Statements of Net Position, Statements of Revenues, Expenses, and Changes in Net Position, and Statements of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statements of Net Position include all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. They also provide the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the year's revenues and expenses are accounted for in the Statements of Revenues, Expenses, and Changes in Net Position. These statements measure the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. These statements can also be used to evaluate profitability and credit worthiness. The final required financial statements are the Statements of Cash Flows, which provide information about the District's cash receipts and cash payments during the reporting period. The Statements of Cash Flows report cash receipts, cash payments, and net change in cash resulting from operations, investing, non-capital financing, and capital and related financing activities, as well as providing answers to questions such as: where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the District

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Granada Community Services District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2022
With comparative amounts for June 30, 2021

Financial Analysis of the District, continued

These statements report the District's *net position* and changes in it. One can think of the District's net position (the difference between assets and deferred outflows, and liabilities and deferred inflows), as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position is one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation, such as changes in Federal and State water quality standards.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 13 through 32.

Statement of Net Position

A summary of the statements of net position is as follows:

Condensed Statements of Net Position

	<u>2022</u>	<u>Restated 2021</u>	<u>Change</u>
Assets:			
Current assets	\$ 5,255,535	7,400,236	(2,144,701)
Non-current assets	12,247,853	9,851,288	2,396,565
Total assets	<u>17,503,388</u>	<u>17,251,524</u>	<u>251,864</u>
Deferred outflows of resources	<u>88,433</u>	<u>97,661</u>	<u>(9,228)</u>
Liabilities:			
Current liabilities	176,321	175,575	746
Non-current liabilities	86,607	180,448	(93,841)
Total liabilities	<u>262,928</u>	<u>356,023</u>	<u>(93,095)</u>
Deferred inflows of resources	<u>86,394</u>	<u>12,651</u>	<u>73,743</u>
Net position:			
Net investment in capital assets	7,539,419	5,203,079	2,336,340
Restricted	2,376,601	2,282,066	94,535
Unrestricted	7,326,479	9,495,366	(2,168,887)
Total net position	<u>\$ 17,242,499</u>	<u>16,980,511</u>	<u>261,988</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$17,242,499 as of June 30, 2022.

Compared to prior year, net position of the District increased by 1.54% or \$261,988. The District's total net position is made up of three components: (1) net investment in capital assets, (2) restricted net position (restricted for assessment district), (3) and unrestricted net position

Granada Community Services District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2022
With comparative amounts for June 30, 2021

Statement of Net Position, continued

By far the largest portion of the District's net position (43.73% as of June 30, 2022) reflects its investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending. (See Note 7 for further discussion)

At the end of fiscal years 2022, the District showed a positive balance in its unrestricted net position of \$7,326,479, which may be utilized in future years.

Statement of Revenues, Expenses, and Changes in Net Position

A summary of the statements of revenues, expenses, and changes in net position is as follows:

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	2022	Restated 2021	Change
Revenue:			
Operating revenues	\$ 1,864,460	1,987,677	(123,217)
Non-operating revenues	2,146,686	1,475,842	670,844
Total revenue	4,011,146	3,463,519	547,627
Expense:			
Operating expense	3,478,853	3,377,188	101,665
Depreciation expense	270,305	271,951	(1,646)
Total expense	3,749,158	3,649,139	100,019
Changes in net position	261,988	(185,620)	447,608
Net position, beginning of year as restated (note 8)	16,980,511	17,166,131	(185,620)
Net position, end of year	\$ 17,242,499	16,980,511	261,988

The statements of revenues, expenses, and changes in net position show how the District's net position changed during the fiscal years.

A closer examination of the sources of changes in net position reveals that:

In fiscal year 2022, the District's net position increased 1.54% or \$261,988, from \$16,980,511 to \$17,242,499, from continuing operations.

In fiscal year 2022, the District's total revenues increased 15.81% or \$547,627, from \$3,463,519 to \$4,011,146. Operating revenues decreased 6.20% or \$123,217, due primarily to decreases of \$74,835 in sewer service charge, and \$48,382 in connection fees. Non-operating revenues increased 45.46% or \$670,844, due primarily to increases of \$112,540 in property taxes, \$368,824 in assessment revenue, \$121,339 from investment in Sewer Authority Mid-Coastside.

In fiscal year 2022, the District's total expenses increased 2.74% or \$100,019, from \$3,649,139 to \$3,749,158. Operating expenses increased 3.01% or \$101,665, due primarily to an increase of \$112,015 in parks and recreation. Depreciation expenses decreased 0.61% or \$1,646.

Granada Community Services District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2022
With comparative amounts for June 30, 2021

Capital Asset Administration

At the end of fiscal years 2022, the District's investment in capital assets (net of accumulated depreciation), amounted to \$7,539,419. This investment in capital assets includes land, water transmission and distribution systems, buildings and structures, equipment, and vehicles. (See note 4 for further discussion).

The change in capital assets for 2022, was as follows:

	Balance 2021	Transfers/ Additions	Transfers/ Deletions	Balance 2022
Non-depreciable assets	\$ 1,233,117	2,176,268	(969)	3,408,416
Depreciable assets	11,250,109	431,346	-	11,681,455
Accumulated depreciation	<u>(7,280,147)</u>	<u>(270,305)</u>	<u>-</u>	<u>(7,550,452)</u>
Total capital assets, net	<u>\$ 5,203,079</u>	<u>2,337,309</u>	<u>(969)</u>	<u>7,539,419</u>

Conditions Affecting Current Financial Position

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the Cooperative cannot be estimated at this time.

Management is unaware of any other conditions which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders, and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 504 Avenue Alhambra, Third Floor, El Granada, California 94018

Basic Financial Statements

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Granada Community Services District
Statement of Net Position
June 30, 2022

	2022
Current assets:	
Cash and cash equivalents (note 2)	\$ 2,816,792
Cash and cash equivalents – restricted (note 2)	334,878
Investments - restricted (note 2)	2,014,035
Accounts receivable, net	52,381
Assessment receivable – restricted	27,688
Interest receivable	5,114
Prepaid expenses	4,647
Total current assets	5,255,535
Non-current assets:	
Investment in Sewer Authority Mid-Coastside (note 3)	4,708,434
Capital assets – not being depreciated (note 4)	3,408,416
Capital assets – being depreciated (note 4)	4,131,003
Total non-current assets	12,247,853
Total assets	17,503,388
Deferred outflows of resources:	
Deferred outflows – pensions (note 6)	88,433
Total deferred outflows of resources	\$ 88,433

Continued on next page

See accompanying notes to the basic financial statements

Granada Community Services District
Statement of Net Position, continued
June 30, 2022

	2022
Current liabilities:	
Accounts payable	\$ 138,609
Accrued payroll and payroll liabilities	1,498
Customer deposits and unearned revenue	34,746
Compensated absences (note 5)	1,468
Total current liabilities	176,321
Non-current liabilities:	
Net pension liability (note 6)	86,607
Total non-current liabilities	86,607
Total liabilities	262,928
Deferred inflows of resources:	
Deferred inflows – pensions (note 6)	86,394
Total deferred inflows of resources	86,394
Net position (note 7):	
Net investment in capital assets	7,539,419
Restricted	2,376,601
Unrestricted	7,326,479
Total net position	\$ 17,242,499

See accompanying notes to the basic financial statements

Granada Community Services District
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2022

	2022
Operating revenues:	
Sewer service charge	\$ 1,804,532
Connection fees	59,928
Total operating revenues	1,864,460
Operating expenses:	
Sewer Authority Mid-Coastside Expenses (note 3)	
Sewage administration	329,826
Sewage treatment	685,122
Sewage environmental compliance	37,570
Sewage collection	244,612
Administration and general	886,674
Administration and general - assessment district	591,342
Parks and recreation	161,633
Infrastructure repair costs (note 3)	542,074
Total operating expenses	3,478,853
Operating loss before depreciation	(1,614,393)
Depreciation expense	(270,305)
Operating loss	(1,884,698)
Non-operating revenues(expenses):	
Property taxes- sewer	501,008
Property taxes- parks	777,539
Assessment revenue - assessment district	703,760
Investment income - assessment district	2,230
Investment return	(25,457)
Investment in Sewer Authority Mid-Coastside (note 3)	60,225
Other non operating revenues, net	127,381
Total non-operating revenues, net	2,146,686
Changes in net position	261,988
Net position, beginning of year, as restated (note 8)	16,980,511
Net position, end of year	\$ 17,242,499

See accompanying notes to the basic financial statements

**Granada Community Services District
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2022**

	2022
Cash flows from operating activities:	
Cash receipts from customers for sales and service	\$ 1,858,415
Cash paid to vendors and suppliers	(3,185,448)
Cash paid to employees	(221,053)
Net cash used in operating activities	(1,548,086)
Cash flows from non-capital financing activities:	
Proceeds from property taxes	1,278,547
Proceeds from assessments	697,619
Proceeds from other non-operating revenue, net	127,381
Net cash provided by non-capital financing activities	2,103,547
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	(2,606,645)
Net cash used in capital and related financing activities	(2,606,645)
Cash flows from investing activities:	
Investment return	20,075
Net cash provided by investing activities	20,075
Net decrease in cash and cash equivalents	(2,031,109)
Cash and cash equivalents, beginning of year	5,182,779
Cash and cash equivalents, end of year	\$ 3,151,670
Reconciliation of cash and cash equivalents to statements of net position:	
Cash and cash equivalents	\$ 2,816,792
Cash and cash equivalents - restricted	334,878
Total cash and cash equivalents	\$ 3,151,670

Continued on next page

See accompanying notes to the basic financial statements

Granada Community Services District
Statement of Cash Flows, continued
For the Fiscal Year Ended June 30, 2022

	2022
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ <u>(1,884,698)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	270,305
Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:	
(Increase)decrease in assets and deferred outflows:	
Accounts receivable, net	22,578
Prepaid expenses	53,853
Deferred pension outflows	9,228
Increase(decrease) in liabilities and deferred inflows:	
Accounts payable	31,776
Accrued payroll and payroll liabilities	(2,127)
Customer deposits and unearned revenue	(28,623)
Compensated absences	(280)
Net pension liability	(93,841)
Deferred pension inflows	<u>73,743</u>
Total adjustments	<u>336,612</u>
Net cash used in operating activities	<u>\$ (1,548,086)</u>

See accompanying notes to the basic financial statements

Granada Community Services District
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2022

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Granada Community Services District (District) was created in 1958 under the provisions of Section 6400 of the State of California Health and Safety Code. In October of 2014, the District was reorganized as the Granada Community Services District under California Government Code 61000 et seq. The District is responsible for parks, recreation, garbage, and recycling services in the unincorporated areas of El Granada, Princeton, Princeton-by-the-Sea, Clipper Ridge, and Miramar. The District is also responsible for the sewage collection system and disposal in these same unincorporated areas as well as the northern portion of the City of Half Moon Bay. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

The Assessment District was formed and funded in 1996 for the purpose of providing the District's share of funds for the expansion of the Sewer Authority Mid-Coastside (SAM) Wastewater Treatment Plant. It was created under the Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915 in combination with the Integrated Financing District Act. Although the Assessment District is legally separate, it is included as a blended component unit of the District, as it is in substance part of the District's operations.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. Basis of Accounting and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing sewer service to its service area on a continuing basis be financed or recovered primarily through user charges (sewer service charge), connection fees, and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as sewage administration, treatment, environmental compliance, and collection, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

Granada Community Services District
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

The District has adopted the following GASB pronouncement in the current year:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting, continued

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument’s variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

1. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources; and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

2. Uncertainty

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the District and the duration cannot be estimated at this time.

3. Cash and Cash Equivalents

Substantially all of the District’s cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

4. Investments

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued

5. Accounts Receivable

The District extends credit to sewer service customers in the normal course of operations. Sewer service charges are billed on the County of San Mateo tax roll.

6. Property Taxes and Assessments

Property taxes and sewer service charges are billed and collected by the County of San Mateo through the property tax billings. Real property taxes are levied against owners of record. In 1993, the County adopted the alternative method of secured property tax apportionment available under Chapter 3, Part 8, Division 1 (commencing section 4701) of the Revenue and Taxation Code of the State (also known as the “Teeter Plan”). This alternative method provides for funding each taxing entity included in the Teeter Plan with its total secured property taxes during the year the taxes are levied, including any amount uncollected at fiscal year-end.

Under this plan, the Counties assume an obligation under a debenture or similar demand obligation to advance funds to cover expected delinquencies, and by such financing, Granada Community Services District receives the full amount of secured property taxes levied each year and, therefore, no longer experiences delinquent taxes. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the County of San Mateo, which have not been credited to the District’s cash balance as of June 30. Property taxes are based on assessed values of real property. A revaluation of all real property must be made upon sale or completion of construction. Amounts due from the County of San Mateo include both property taxes and sewer service charges.

The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

7. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

8. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Sewer Collection System – 33 to 50 years
- Equipment – 5 years

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued

9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources applicable to future periods.

10. Compensated Absences

The District's policy is to permit employees to accumulate earned vacation and sick.

Vacation accrual are capped at 50 days. Upon termination of employment, employees are paid all unused accrued vacation.

Employees will accrue 4 hours of paid sick leave per pay period. Sick accrual is capped at 20 days. No compensation will be paid for accrued sick leave upon termination of employment.

11. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following time frames are used:

- Valuation date: June 30, 2020
- Measurement date: June 30, 2021
- Measurement period: July 1, 2020 to June 30, 2021

12. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of resources applicable to future periods.

13. Net Position

The District follows the financial reporting requirements of the GASB and reports net position under the following classifications:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation, and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt, are included in this component of net position.
- *Restricted* – consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- *Unrestricted* – the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of *the net investment in capital assets* or *restricted* components of net position.

14. Reclassification

The District has reclassified certain prior year information to conform with current year presentation.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, are classified in the accompanying financial statements as follows:

		<u>2022</u>
Cash and cash equivalents	\$	2,816,792
Cash and cash equivalents - restricted		334,878
Investments - restricted		<u>2,014,035</u>
Total	\$	<u><u>5,165,705</u></u>

Cash and cash equivalents as of June 30, consist of the following:

		<u>2022</u>
Cash on hand	\$	420
Deposits with financial institutions		425,397
Investments		<u>4,739,888</u>
Total	\$	<u><u>5,165,705</u></u>

As of June 30, the District's authorized deposit had the following maturities:

		<u>2022</u>
Local Agency Investment Fund (LAIF)		311 days
California Asset Management Program		60 days

Maturities of investments at June 30, 2022, consisted of the following:

<u>Investment Type</u>		<u>Total</u>	<u>Remaining Maturity 12 months or less</u>
Local Agency Investment Fund (LAIF)	\$	2,725,854	2,725,854
California Asset Management Program		1,196,012	1,196,012
U.S. Treasury Obligation		<u>818,022</u>	<u>818,022</u>
Total	\$	<u><u>4,739,888</u></u>	<u><u>4,739,888</u></u>

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification, and liquidity requirements set forth by GASB 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

**Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022**

(2) Cash and Cash Equivalents, continued

Investment in California Asset Management Program

The District is a voluntary participant in the California Asset Management Program (CAMP). CAMP is a California Joint Powers Authority (JPA) established in 1989 to provide California Public agencies with professional investment services. CAMP Pool is a fully liquid, stable net asset value (NAV) investment. This fixed rate, fixed term investment option, offers securities with maturities ranging from 60 days to one year. Term investments are designed to match a specific cash flow requirements. Investment principal and interest are paid at maturity, with an automatic sweep in the CAPM Pool. CAMP Pool is regulated under California Government Code Section 53601(p) with the oversight of the Treasurer of the State of California.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Per the District's investment policy, credit risk is mitigated by investing in safe securities, and diversifying the investment portfolio so the failure of one issuer would not materially affect the District's cash flow. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Credit ratings of investments as of June 30, 2022, were as follows:

Investment type	Total	Minimum legal rating	Rating as of year-end	
			Standard & Poors AA+ / Moody's Rating Aaa	Not rated
Local Agency Investment Fund (LAIF)	\$ 2,725,854	N/A	-	2,725,854
California Asset Management Program	1,196,012	N/A	1,196,012	
U.S. Treasury Obligation	818,022	N/A	818,022	
Total	\$ 4,739,888		\$ 2,014,034	2,725,854

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(2) Cash and Cash Equivalents, continued

Custodial Credit Risk, continued

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government entity will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies.

As of June 30, 2022, \$250,000 of the District's bank balance is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Concentration of Credit Risk

The District's deposit portfolio with governmental agencies, LAIF, is 58% as of June 30, 2022. There were no investments in any one issuer (other than for California Asset Management Program and U.S. Treasury Obligations) that represent 5% or more of total District investments as of June 30, 2022.

Fair Value Measurements

As of June 30, 2022, investments measured at fair value on a non-recurring and non-recurring basis, are as follows:

Investment Type	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
California Asset Management Program	\$ 1,196,012	-	1,196,012	-
U.S. Treasury Obligation	818,022	-	818,022	-
	2,014,034	-	2,014,034	-
Investments measured at amortized cost:				
Local Agency Investment Fund (LAIF)	2,725,854			
Total	\$ 4,739,888			

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(3) Investment in Sewer Authority Mid-Coastside

Sewer Authority Mid-Coastside (Authority) was created by a Joint Exercise of Powers Agreement between the City of Half Moon Bay, Granada Community Services District, and the Montara Sanitary District. The Authority was established to construct, maintain, and operate facilities for the collection, treatment, and disposal of wastewater for the benefit of the lands and inhabitants within the member agencies' respective boundaries. The following is a summary of financial information of the Authority from its June 30, 2022 audited financial statements:

Condensed Statement of Net Position

	2022
Assets:	
Current assets	\$ 4,541,197
Non-current assets	17,773,827
Total assets	22,315,024
Deferred outflows of resources	675,057
Liabilities:	
Current liabilities	775,349
Non-current liabilities	2,466,230
Total liabilities	3,241,579
Deferred inflows of resources	1,726,034
Net position:	
Net investment in capital assets	17,517,750
Unrestricted	504,718
Total net position	\$ 18,022,468

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	2022
Revenues:	
Operating revenues	\$ 5,916,490
Non-operating revenues	13,701
Total revenues	5,930,191
Expenses:	
Operating expenses	6,283,477
Depreciation expense	1,283,325
Total expenses	7,566,802
Net income before capital contributions	(1,636,611)
Capital contributions:	2,478,320
Change in net position	841,709
Net position, beginning of period	17,180,759
Net position, end of period	\$ 18,022,468

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(3) Investment in Sewer Authority Mid-Coastside, continued

Each member's ownership at June 30, 2022 consists of the City of Half Moon Bay 50.5%, Granada Community Services District 29.5%, and Montara Sanitary District 20%. For the fiscal year ended June 30, 2022, the increase in the District's investment in the Authority of \$60,225, is included in the statement of revenues, expenses, and changes in net position. Total payments made to the Authority for operations, treatment, environmental compliance, collections, and infrastructure repair costs for the fiscal year ended June 30, 2022 amounted to \$1,839,204.

Audited financial statements of the Authority for the year ended June 30, 2022 are available at its office in Half Moon Bay, California. The calculation of the change in investment in the District's percentage share of the Sewer Authority Mid-Coastside as of June 30, was as follows:

	2022
Investment in Sewer Authority Mid-Coastside, beginning	\$ 4,648,209
Change in net position before capital contribution	(1,636,611)
Prior period adjustment	118,539
Basis	(1,518,072)
District's percentage of capital contributions	29.50%
Loss allocation to District	(447,831)
Share of capital contributions (as agreed)	508,056
Net income (loss) allocation to District	60,225
Investment in Sewer Authority Mid-Coastside, ending	\$ 4,708,434

(4) Capital Assets

Changes in capital assets for 2022, was as follows:

	Balance 2021	Additions/ Transfers	Deletions/ Transfers	Balance 2022
Non-depreciable assets:				
Land	\$ 1,063,640	1,799,339	-	2,862,979
Construction in progress	169,477	376,929	(969)	545,437
Total non-depreciable assets	1,233,117	2,176,268	(969)	3,408,416
Depreciable assets:				
Sewer Collection System	11,227,956	431,346	-	11,659,302
Equipment	22,153	-	-	22,153
Total depreciable assets	11,250,109	431,346	-	11,681,455
Accumulated depreciation				
Sewer Collection System	(7,257,994)	(270,305)	-	(7,528,299)
Equipment	(22,153)	-	-	(22,153)
Total accumulated depreciation	(7,280,147)	(270,305)	-	(7,550,452)
Total depreciable assets, net	3,969,962	161,041	-	4,131,003
Total capital assets, net	\$ 5,203,079			7,539,419

Major capital assets additions during the fiscal year ended 2022 consists of additions to the following categories: land, and sewer collection system. Depreciation expenses were charged to the District's sewer and parks fund.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(5) Compensated Absences

Changes in compensated absences balance in 2022, were as follows:

Balance 2021	Additions	Deletions	Balance 2022
\$ 1,748	2,036	(2,316)	1,468

(6) Defined Benefit Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on CalPERS website or may be obtained from their executive office at 400 P Street, Sacramento, California 95814.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.0% at 55 Risk Pool Retirement Plan to new employee entrants, not previously employed by an agency under CalPERS, effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

The District participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous pool in effect as of June 30, are summarized as follows:

	2022	
	New Classic	PEPRA
Hire date	Prior to December 31, 2012	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	52 - 62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	6.91%	6.75%
Required employer contribution rates	10.34%	7.59%

**Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022**

(6) Defined Benefit Pension Plans, continued

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1, following notice of a change in rate. Funding contribution for the Plan is determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the years ended June 30, the District's employer contributions reduced its net pension liability as follows:

	2022
Contribution - employer	\$ 52,743

Net Pension Liability

As of the fiscal years ended June 30, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	2022
Proportionate share of net pension liability	\$ 86,607

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability for the miscellaneous risk pool. As of June 30, 2022, the net pension liability of the Plan is measured as of June 30, 2021 (the measurement date). The total pension liability for the Plan's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 (the valuation date), rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's changes in proportionate share of the net pension liability for the Plan's miscellaneous risk pool as of the measurement dates June 30, 2021, was as follows:

	Proportionate Share
Proportion – June 30, 2020	0.001658 %
Decrease in proportionate share	(0.000057)
Proportion – June 30, 2021	0.001601 %

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(6) Defined Benefit Pension Plans, continued

Deferred Pension Outflows (Inflows) of Resources

For the years ended June 30, 2022, the District recognized pension credit of \$9,763. As of the fiscal years ended June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<u>Description</u>	<u>2022</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 52,743	-
Differences between actual and expected experience	9,712	-
Changes in assumptions	-	-
Difference between projected and actual earnings on plan investments	-	(75,604)
Change in employer's proportion		(10,790)
Differences between employer's contributions and proportionate share of contributions	25,978	-
Total	<u>\$ 88,433</u>	<u>(86,394)</u>

For the years ended June 30, 2022, the District's deferred outflows of resources related to contributions subsequent to the measurement date totaled \$52,743; and other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Deferred Net Outflows(Inflows) of Resources</u>
2023	\$ (4,377)
2024	(9,839)
2025	(15,595)
2026	(20,893)

**Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022**

(6) Defined Benefit Pension Plans, continued

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 and 2019, actuarial valuations were determined using the following actuarial assumptions:

Valuation dates	June 30, 2020
Measurement dates	June 30, 2021
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumption	
Discount rate	7.15%
Inflation	2.50%
Salary increase	Varies by entry age and service
Mortality table*	Derived using CalPERS membership data
Period upon which actuarial experience survey assumptions were based	1997 - 2015
Post-retirement benefit increase	Contract COLA up to 2.50% until PPPA floor on purchasing power applies; 2.50% thereafter.

* The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability as of June 30, 2022, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plan's investments were applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(6) Defined Benefit Pension Plans, continued

Discount Rate, continued

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

Asset Class	2022		
	Target Allocation	Real Return Years 1-10	Real Return Year 11+
Global Equity	50.00 %	4.80 %	5.93
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	77.00	1.81
Private Equity	8.00	6.30	7.23
Real Asset	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)
Total	100.00		

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net position liability for the Plan calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate.

As of June 30, 2022, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, are as follows:

	Discount Rate - 1%	Current Discount Rate	Discount Rate + 1%
	6.15%	7.15%	8.15%
District's net pension liability	\$ 186,773	86,607	3,801

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 33 through 35 for the Required Supplementary Information.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(7) Net Position

Calculation of net position as of June 30, was as follows:

	2022
Net investments in capital assets:	
Capital assets – not being depreciated	\$ 3,408,416
Capital assets – being depreciated	4,131,003
Total net investments in capital assets	7,539,419
Restricted - assessment district	
Cash and cash equivalents – restricted	334,878
Investments - restricted	2,014,035
Assessment receivable – restricted	27,688
Total restricted net position	2,376,601
Unrestricted net position:	
Non-spendable net position:	
Prepaid expenses	4,647
Total non-spendable net position	4,647
Spendable net position:	
Unrestricted	7,321,832
Total spendable net position	7,321,832
Total unrestricted net position	7,326,479
Total net position	\$ 17,242,499

(8) Prior period adjustment

In fiscal year 2022, the District determined that the Assessment District Fund account should have been included as part of the District's books as of June 30, 2021. As a result, \$1,671,300 was not recorded in the District's net position as of June 30, 2021. Therefore, the District has recorded a prior period adjustment to net position in the amount of \$1,671,300 at June 30, 2021.

The adjustment to net position is as follows:

Net position as of June 30, 2021, as previously stated	\$ 15,309,211
Effect of adjustment to record net position of assessment district	1,671,300
Net position as of June 1, 2021, as restated	\$ 16,980,511

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(9) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2022:

- General and auto liability, employment practices liability, and public officials and employees' errors and omissions: Total risk financing self-insurance and reinsurance/excess limits of \$10,000,000, combined single limit per occurrence.
- Public Officials and Management Liability up to \$1,000,000 per loss, including wrongful acts, employment practices, privacy and network security, subject to a \$2,500 deductible per loss.
- Property losses are paid at the replacement cost for buildings, fixed equipment and personal property on file, subject to a \$500 deductible per loss.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years, and there were no reductions in the District's insurance coverage during the fiscal years ended June 30, 2022, 2021, and 2020. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). There was no IBNR claims payable as of June 30, 2022, 2021, and 2020.

(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the report date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 91

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 94

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 96

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 97

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 97, continued

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

Governmental Accounting Standards Board Statement No. 99

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 100

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

Granada Community Services District
Notes to the Financial Statements, continued
For the Fiscal Year Ended June 30, 2022

(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 100, continued

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 101

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

(11) Commitments and Contingencies

Grant Awards

Grant funds received by the District are subject to audit by grantor agencies. Such audit could lead to requests for reimbursements to grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(12) Subsequent Events

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of July 20, 2023, which is the date the financial statements were available to be issued.

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Required Supplementary Information

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Granada Community Services District
Schedules of the District's Proportionate Share of the Net Pension Liability
As of June 30, 2022
Last Ten Years*

Defined Benefit Plan

Description	Measurement Dates							
	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15	06/30/14
District's proportion of the net pension liability	0.001601%	0.001658%	0.001732%	0.001806%	0.001873%	0.001969%	0.002215%	0.002741%
District's proportionate share of the net pension liability	\$ 86,607	180,448	177,495	174,065	185,779	170,410	152,020	166,360
District's covered payroll	\$ 127,025	169,431	329,968	353,350	284,641	260,629	283,860	107,294
District's proportionate share of the net pension liability as a percentage of its covered payroll	68.18%	106.50%	174.90%	154.13%	197.52%	192.25%	174.50%	155.05%
Plan's proportionate share of fiduciary net position as a percentage of total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	80.43%

Notes to the Schedules of the District's Proportionate Share of Net Pension Liability

Changes in Benefit Terms

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

Change in Assumptions and Methods

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are

amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

Granada Community Services District
Schedules of the District's Proportionate Share of the Net Pension Liability, continued
As of June 30, 2022
Last Ten Years*

Notes to the Schedules of the District's Proportionate Share of Net Pension Liability, continued

Changes in Assumptions and Methods, continued

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%. The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

* The Cooperative has presented information for those years for which information is available until a full 10- year trend is compiled.

**Granada Community Services District
Schedules of the Pension Plan Contributions
As of June 30, 2022
Last Ten Years***

Description	Fiscal Years Ended							
	06/30/22	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15
Actuarially determined contribution	\$ 52,743	41,518	45,198	41,490	37,399	34,626	36,192	26,207
Contributions in relation to the actuarially determined contribution	(52,743)	(41,518)	(45,198)	(41,490)	(37,399)	(34,626)	(36,192)	(26,207)
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-
District's covered payroll	\$ 127,025	169,431	329,968	353,350	284,641	260,629	249,960	328,069
Contributions as a percentage of covered payroll	41.52%	24.50%	24.20%	20.00%	22.84%	23.56%	20.66%	7.99%

Notes to the Schedules of Pension Plan Contributions

* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

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Report on Internal Controls and Compliance

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**Independent Auditor’s Report on Internal Controls Over Financial Reporting
and on Compliance and Other Matters Based on the Audits of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Granada Community Services District
El Granada, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Granada Community Services District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated July 20, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor’s Report on Internal Controls Over Financial Reporting
and on Compliance and Other Matters Based on the Audits of Financial Statements
Performed in Accordance with *Government Auditing Standards*, continued**

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C.J. Brown & Company CPAs
Cypress, California
July 20, 2023

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ITEM #4

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

To: Board of Directors
From: Hope Atmore, Assistant General Manager
Subject: Public Hearing: Consideration of a Resolution Adopting the Sewer Service Charge Report and Delinquent Garbage Account Report and Authorizing the Collection of Said Charges on the FY 2023/24 Tax Roll
Date: July 20, 2023

Attached is the Sewer Service Charge Report and Delinquent Garbage Account Report for the 2023/24 fiscal year tax roll, and the corresponding Resolution.

All premises connected to the District’s wastewater system are subject to the sewer service charge. The amount of the charge has increased from \$660 to \$755 per dwelling for residential customers, and as the minimum charge for non-residential customers, who are otherwise charged based on annual metered water consumption for the user’s premises (measured in hundreds of cubic feet) for the preceding 12-month period ending on March 30th.

The sewer service charges listed in the report for assessment on the County tax roll total \$2,440,194.14 \$2,123,016.41. This is an increase of \$317,177.73 over last year’s assessment. Pursuant to the provisions of Division 5, Part 3, Chapter 6, Article 4, of the Health and Safety Code of the State of California, the revenues derived from the charges will be used for the acquisition, construction or reconstruction, maintenance and operation of sanitation or sewage facilities of the District.

The Delinquent Garbage Account Report represents unpaid balances for garbage collection services provided between April 1, 2021 to March 31, 2022. The District collects the amount assessed on the tax roll from the County, and pays it to Recology in the form of a pass-through. Recology’s General Manager has certified that the information contained on the delinquency list is true and correct.

The District is required to hold a public hearing to receive public comment and to consider any objections or protests regarding the charges contained in the report. As of the writing of this memorandum, no comments or protests have been received by the District.

Upon the conclusion of the public hearing, staff recommends Board approval to adopt the Sewer Service Charge Report and Delinquent Garbage Account Report and authorizing the collection of said charges on the FY 2022/23 tax roll and the corresponding resolution. Upon adoption of the resolution, it will be filed with the Controller of the County of San Mateo in accordance with the provisions of Sections 5473.5 through 5473.11 of the Health and Safety Code of the State of California.

GRANADA COMMUNITY SERVICES DISTRICT

**ANNUAL SEWER SERVICE CHARGE
AND DELINQUENT GARBAGE ACCOUNT REPORTS**

FISCAL YEAR 2023/24 ASSESSMENT ROLL



July 20, 2023

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER SERVICE CHARGE SUMMARY
FY 2023/24**

Account Type	# of Accounts	Charge by Type
<u>Commercial</u>		
General	108	\$ 159,431.14
Hotels/Motels	13	\$ 113,722.82
Offices	5	\$ 6,040.00
Restaurants	12	\$ 136,553.43
Schools	3	\$ 3,608.00
Commercial Total:	141	\$ 419,355.39
<u>Residential</u>		
Beach House Hotel	61	\$ 46,055.00
Multiple-Res	100	\$ 210,160.00
Single Family Res	2329	\$ 1,764,623.75
Residential Total:	2490	\$ 2,020,838.75
REPORT TOTAL:	2631	\$ 2,440,194.14

GRANADA COMMUNITY SERVICES DISTRICT

**ANNUAL SEWER SERVICE CHARGE
AND DELINQUENT GARBAGE ACCOUNT REPORTS**

FISCAL YEAR 2023/24 TAX ROLL



July 20, 2023

GRANADA COMMUNITY SERVICES DISTRICT

**SEWER SERVICE CHARGE SUMMARY
FY 2023/24**

Account Type	# of Accounts	Charge by Type
<u>Commercial</u>		
General	108	\$ 159,431.14
Hotels/Motels	13	\$ 113,722.82
Offices	5	\$ 6,040.00
Restaurants	12	\$ 136,553.43
Schools	2	\$ 2,663.34
Commercial Total:	140	\$ 418,410.73
<u>Residential</u>		
Beach House Hotel	61	\$ 46,055.00
Multiple-Res	100	\$ 210,160.00
Single Family Res	2329	\$ 1,764,623.75
Residential Total:	2490	\$ 2,020,838.75
+ 3 state park	3	
	2,493	
REPORT TOTAL:	2630	\$ 2,439,249.48

GRANADA COMMUNITY SERVICES DISTRICT



**FISCAL YEAR 2023/24
SEWER SERVICE CHARGE TAX ROLL**

Granada Community Services District

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1	037-331-010	RES-SINGLE	755.00
2	037-331-020	RES-SINGLE	755.00
3	037-331-030	RES-SINGLE	755.00
4	037-331-040	RES-SINGLE	755.00
5	037-331-050	RES-SINGLE	755.00
6	037-331-060	RES-SINGLE	755.00
7	037-331-070	RES-SINGLE	755.00
8	037-331-080	RES-SINGLE	755.00
9	037-331-090	RES-SINGLE	755.00
10	037-331-100	RES-SINGLE	755.00
11	037-331-110	RES-SINGLE	755.00
12	037-331-120	RES-SINGLE	755.00
13	037-332-010	RES-SINGLE	755.00
14	037-332-020	RES-SINGLE	755.00
15	037-332-030	RES-SINGLE	755.00
16	037-332-040	RES-SINGLE	755.00
17	037-332-050	RES-SINGLE	755.00
18	037-332-060	RES-SINGLE	755.00
19	037-332-070	RES-SINGLE	755.00
20	037-332-080	RES-SINGLE	755.00
21	037-332-090	RES-SINGLE	755.00
22	037-332-100	RES-SINGLE	755.00
23	037-332-110	RES-SINGLE	755.00
24	037-332-120	RES-SINGLE	755.00
25	037-332-130	RES-SINGLE	755.00
26	037-332-140	RES-SINGLE	755.00
27	037-332-150	RES-SINGLE	755.00
28	037-332-160	RES-SINGLE	755.00
29	037-332-170	RES-SINGLE	755.00
30	037-333-010	RES-SINGLE	755.00
31	037-333-020	RES-SINGLE	755.00
32	037-333-030	RES-SINGLE	755.00
33	037-333-040	RES-SINGLE	755.00
34	037-333-050	RES-SINGLE	755.00
35	037-333-060	RES-SINGLE	755.00
36	037-333-070	RES-SINGLE	755.00
37	037-333-080	RES-SINGLE	755.00
38	037-333-090	RES-SINGLE	755.00
39	037-333-100	RES-SINGLE	755.00
40	037-333-110	RES-SINGLE	755.00
41	037-333-120	RES-SINGLE	755.00
42	037-333-130	RES-SINGLE	755.00
43	037-333-140	RES-SINGLE	943.75
44	037-333-150	RES-SINGLE	755.00
45	037-333-160	RES-SINGLE	755.00
46	037-333-170	RES-SINGLE	755.00
47	037-333-180	RES-SINGLE	755.00
48	037-333-190	RES-SINGLE	755.00
49	037-333-200	RES-SINGLE	755.00
50	037-333-210	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
51	037-333-220	RES-SINGLE	755.00
52	037-333-230	RES-SINGLE	755.00
53	037-333-240	RES-SINGLE	755.00
54	037-333-250	RES-SINGLE	755.00
55	037-333-260	RES-SINGLE	755.00
56	037-333-270	RES-SINGLE	755.00
57	037-333-280	RES-SINGLE	755.00
58	037-333-290	RES-SINGLE	755.00
59	037-333-300	RES-SINGLE	755.00
60	037-333-310	RES-SINGLE	755.00
61	037-333-320	RES-SINGLE	755.00
62	037-334-010	RES-SINGLE	755.00
63	037-334-020	RES-SINGLE	755.00
64	037-334-030	RES-SINGLE	755.00
65	037-334-040	RES-SINGLE	755.00
66	037-334-050	RES-SINGLE	755.00
67	037-334-060	RES-SINGLE	755.00
68	037-334-070	RES-SINGLE	755.00
69	037-334-080	RES-SINGLE	755.00
70	037-334-090	RES-SINGLE	755.00
71	037-334-100	RES-SINGLE	755.00
72	037-334-110	RES-SINGLE	755.00
73	037-334-120	RES-SINGLE	755.00
74	037-334-130	RES-SINGLE	755.00
75	037-334-140	RES-SINGLE	755.00
76	037-334-150	RES-SINGLE	755.00
77	037-334-160	RES-SINGLE	755.00
78	037-341-010	RES-SINGLE	755.00
79	037-341-020	RES-SINGLE	755.00
80	037-341-030	RES-SINGLE	755.00
81	037-341-040	RES-SINGLE	755.00
82	037-341-050	RES-SINGLE	755.00
83	037-341-060	RES-SINGLE	755.00
84	037-341-070	RES-SINGLE	755.00
85	037-341-080	RES-SINGLE	755.00
86	037-341-090	RES-SINGLE	755.00
87	037-341-100	RES-SINGLE	755.00
88	037-341-110	RES-SINGLE	755.00
89	037-341-120	RES-SINGLE	755.00
90	037-341-130	RES-SINGLE	755.00
91	037-341-140	RES-SINGLE	755.00
92	037-341-150	RES-SINGLE	755.00
93	037-341-160	RES-SINGLE	755.00
94	037-341-170	RES-SINGLE	755.00
95	037-341-180	RES-SINGLE	755.00
96	037-341-190	RES-SINGLE	755.00
97	037-341-200	RES-SINGLE	755.00
98	037-341-210	RES-SINGLE	755.00
99	037-341-220	RES-SINGLE	755.00
100	037-341-230	RES-SINGLE	755.00
101	037-341-240	RES-SINGLE	755.00
102	037-341-250	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
103	037-341-260	RES-SINGLE	755.00
104	037-341-270	RES-SINGLE	755.00
105	037-341-280	RES-SINGLE	755.00
106	037-341-290	RES-SINGLE	755.00
107	037-341-300	RES-SINGLE	755.00
108	037-341-310	RES-SINGLE	755.00
109	037-341-320	RES-SINGLE	755.00
110	037-341-330	RES-SINGLE	755.00
111	037-341-340	RES-SINGLE	755.00
112	037-341-350	RES-SINGLE	755.00
113	037-341-360	RES-SINGLE	755.00
114	037-341-370	RES-SINGLE	755.00
115	037-341-380	RES-SINGLE	755.00
116	037-341-390	RES-SINGLE	755.00
117	037-341-400	RES-SINGLE	755.00
118	037-342-010	RES-SINGLE	755.00
119	037-342-020	RES-SINGLE	755.00
120	037-342-030	RES-SINGLE	755.00
121	037-342-040	RES-SINGLE	755.00
122	037-342-050	RES-SINGLE	755.00
123	037-342-070	RES-SINGLE	755.00
124	037-342-080	RES-SINGLE	755.00
125	037-342-090	RES-SINGLE	755.00
126	037-342-100	RES-SINGLE	755.00
127	037-342-110	RES-SINGLE	755.00
128	037-342-120	RES-SINGLE	755.00
129	037-342-130	RES-SINGLE	755.00
130	037-342-140	RES-SINGLE	755.00
131	037-343-010	RES-SINGLE	755.00
132	037-343-020	RES-SINGLE	755.00
133	037-343-030	RES-SINGLE	755.00
134	037-343-040	RES-SINGLE	755.00
135	037-343-050	RES-SINGLE	755.00
136	037-343-060	RES-SINGLE	755.00
137	037-343-070	RES-SINGLE	755.00
138	037-343-080	RES-SINGLE	755.00
139	037-343-090	RES-SINGLE	755.00
140	037-343-100	RES-SINGLE	755.00
141	037-343-110	RES-SINGLE	755.00
142	037-343-120	RES-SINGLE	755.00
143	037-343-130	RES-SINGLE	755.00
144	037-343-140	RES-SINGLE	755.00
145	037-343-150	RES-SINGLE	755.00
146	037-343-160	RES-SINGLE	755.00
147	037-343-170	RES-SINGLE	755.00
148	037-343-180	RES-SINGLE	755.00
149	037-343-190	RES-SINGLE	755.00
150	037-343-200	RES-SINGLE	755.00
151	037-343-210	RES-SINGLE	755.00
152	037-343-220	RES-SINGLE	755.00
153	037-343-230	RES-SINGLE	755.00
154	037-343-240	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
155	037-343-250	RES-SINGLE	755.00
156	037-343-260	RES-SINGLE	755.00
157	037-343-270	RES-SINGLE	755.00
158	037-343-280	RES-SINGLE	755.00
159	037-343-290	RES-SINGLE	755.00
160	037-343-300	RES-SINGLE	755.00
161	037-343-310	RES-SINGLE	755.00
162	037-343-320	RES-SINGLE	755.00
163	037-343-330	RES-SINGLE	755.00
164	037-343-340	RES-SINGLE	755.00
165	037-343-350	RES-SINGLE	755.00
166	037-343-360	RES-SINGLE	755.00
167	037-343-370	RES-SINGLE	755.00
168	037-343-380	RES-SINGLE	755.00
169	037-343-390	RES-SINGLE	755.00
170	037-343-400	RES-SINGLE	755.00
171	037-344-010	RES-SINGLE	755.00
172	037-344-020	RES-SINGLE	755.00
173	037-344-030	RES-SINGLE	755.00
174	037-344-040	RES-SINGLE	755.00
175	037-344-050	RES-SINGLE	755.00
176	037-344-060	RES-SINGLE	755.00
177	037-344-070	RES-SINGLE	755.00
178	037-344-080	RES-SINGLE	755.00
179	037-344-090	RES-SINGLE	755.00
180	037-344-100	RES-SINGLE	755.00
181	037-344-110	RES-SINGLE	755.00
182	037-351-010	RES-SINGLE	755.00
183	037-351-020	RES-SINGLE	755.00
184	037-351-030	RES-SINGLE	755.00
185	037-351-040	RES-SINGLE	755.00
186	037-351-050	RES-SINGLE	755.00
187	037-351-060	RES-SINGLE	755.00
188	037-351-070	RES-SINGLE	755.00
189	037-351-080	RES-SINGLE	755.00
190	037-351-090	RES-SINGLE	755.00
191	037-351-100	RES-SINGLE	755.00
192	037-351-110	RES-SINGLE	755.00
193	037-351-120	RES-SINGLE	755.00
194	037-351-130	RES-SINGLE	755.00
195	037-351-140	RES-SINGLE	755.00
196	037-351-150	RES-SINGLE	755.00
197	037-352-010	RES-SINGLE	755.00
198	037-352-020	RES-SINGLE	755.00
199	037-352-030	RES-SINGLE	755.00
200	037-352-040	RES-SINGLE	755.00
201	037-352-050	RES-SINGLE	755.00
202	037-352-060	RES-SINGLE	755.00
203	037-352-080	RES-SINGLE	755.00
204	037-352-090	RES-SINGLE	755.00
205	037-352-100	RES-SINGLE	755.00
206	037-352-110	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
207	037-352-120	RES-SINGLE	755.00
208	037-352-130	RES-SINGLE	755.00
209	037-352-140	RES-SINGLE	755.00
210	037-352-150	RES-SINGLE	755.00
211	037-352-160	RES-SINGLE	755.00
212	037-352-170	RES-SINGLE	755.00
213	037-352-180	RES-SINGLE	755.00
214	037-352-190	RES-SINGLE	755.00
215	037-352-200	RES-SINGLE	755.00
216	037-352-210	RES-SINGLE	755.00
217	037-352-220	RES-SINGLE	755.00
218	037-352-230	RES-SINGLE	755.00
219	037-352-240	RES-SINGLE	755.00
220	037-352-250	RES-SINGLE	755.00
221	037-352-260	RES-SINGLE	755.00
222	037-352-270	RES-SINGLE	755.00
223	037-352-280	RES-SINGLE	755.00
224	037-352-290	RES-SINGLE	755.00
225	037-352-300	RES-SINGLE	755.00
226	037-352-310	RES-SINGLE	755.00
227	037-352-320	RES-SINGLE	755.00
228	047-011-270	COMMERCIAL	755.00
229	047-011-280	COMMERCIAL	755.00
230	047-013-150	RES-SINGLE	755.00
231	047-013-370	COMMERCIAL	755.00
232	047-013-380	COMMERCIAL	755.00
233	047-014-160	COMMERCIAL	755.00
234	047-014-230	COMMERCIAL	755.00
235	047-014-310	COMMERCIAL	755.00
236	047-014-320	COMMERCIAL	755.00
237	047-015-020	COMMERCIAL	755.00
238	047-015-170	RES-SINGLE	755.00
239	047-015-400	COMMERCIAL	1,781.15
240	047-015-410	COMMERCIAL	755.00
241	047-015-420	COMMERCIAL	755.00
242	047-015-430	COMMERCIAL	1,097.77
243	047-015-440	COMMERCIAL	755.00
244	047-015-450	RES-SINGLE	755.00
245	047-015-480	RES-SINGLE	755.00
246	047-016-250	COMMERCIAL	755.00
247	047-021-100	COMMERCIAL	755.00
248	047-021-130	RES-SINGLE	755.00
249	047-021-140	RESTAURANT	15,407.98
250	047-021-170	COMMERCIAL	755.00
251	047-021-190	COMMERCIAL	755.00
252	047-022-020	COMMERCIAL	755.00
253	047-022-130	COMMERCIAL	755.00
254	047-022-250	RES-SINGLE	755.00
255	047-022-330	RES-SINGLE	755.00
256	047-022-340	COMMERCIAL	755.00
257	047-022-350	RES-SINGLE	755.00
258	047-023-020	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
259	047-023-190	COMMERCIAL	755.00
260	047-023-200	COMMERCIAL	755.00
261	047-023-210	COMMERCIAL	755.00
262	047-023-350	COMMERCIAL	755.00
263	047-023-420	COMMERCIAL	755.00
264	047-023-450	COMMERCIAL	1,977.44
265	047-024-030	COMMERCIAL	755.00
266	047-024-040	COMMERCIAL	755.00
267	047-024-070	COMMERCIAL	755.00
268	047-024-080	COMMERCIAL	755.00
269	047-024-150	COMMERCIAL	755.00
270	047-024-240	COMMERCIAL	755.00
271	047-024-440	HOTEL	3,431.70
272	047-024-500	COMMERCIAL	930.56
273	047-024-520	RES-SINGLE	755.00
274	047-025-010	RES-SINGLE	755.00
275	047-025-040	RES-SINGLE	755.00
276	047-031-120	COMMERCIAL	755.00
277	047-031-150	COMMERCIAL	755.00
278	047-031-160	COMMERCIAL	755.00
279	047-031-200	COMMERCIAL	755.00
280	047-031-230	COMMERCIAL	755.00
281	047-031-290	COMMERCIAL	755.00
282	047-031-300	COMMERCIAL	959.64
283	047-031-310	COMMERCIAL	755.00
284	047-031-390	COMMERCIAL	755.00
285	047-031-400	COMMERCIAL	755.00
286	047-031-410	COMMERCIAL	4,289.30
287	047-031-420	COMMERCIAL	755.00
288	047-032-060	COMMERCIAL	755.00
289	047-032-110	RES-SINGLE	755.00
290	047-032-240	COMMERCIAL	755.00
291	047-032-350	COMMERCIAL	755.00
292	047-032-390	RES-SINGLE	755.00
293	047-033-070	RES-SINGLE	755.00
294	047-033-210	COMMERCIAL	755.00
295	047-033-230	RES-MULTPL	1,510.00
296	047-033-290	RES-SINGLE	755.00
297	047-033-300	COMMERCIAL	755.00
298	047-033-330	COMMERCIAL	755.00
299	047-033-350	COMMERCIAL	755.00
300	047-033-360	COMMERCIAL	755.00
301	047-033-370	RES-SINGLE	755.00
302	047-033-380	COMMERCIAL	755.00
303	047-033-450	COMMERCIAL	755.00
304	047-034-060	COMMERCIAL	755.00
305	047-034-070	COMMERCIAL	755.00
306	047-034-080	COMMERCIAL	755.00
307	047-034-170	COMMERCIAL	755.00
308	047-034-190	COMMERCIAL	755.00
309	047-034-200	COMMERCIAL	755.00
310	047-034-210	COMMERCIAL	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
311	047-034-220	COMMERCIAL	755.00
312	047-034-230	COMMERCIAL	755.00
313	047-034-240	COMMERCIAL	755.00
314	047-034-250	COMMERCIAL	755.00
315	047-034-260	COMMERCIAL	755.00
316	047-034-300	RES-SINGLE	755.00
317	047-034-330	COMMERCIAL	2,224.62
318	047-034-350	COMMERCIAL	755.00
319	047-035-210	COMMERCIAL	755.00
320	047-035-340	COMMERCIAL	755.00
321	047-035-350	COMMERCIAL	755.00
322	047-035-360	COMMERCIAL	2,173.73
323	047-035-370	COMMERCIAL	755.00
324	047-035-380	COMMERCIAL	755.00
325	047-035-390	COMMERCIAL	755.00
326	047-036-010	COMMERCIAL	755.00
327	047-036-020	COMMERCIAL	755.00
328	047-036-140	COMMERCIAL	755.00
329	047-036-220	COMMERCIAL	755.00
330	047-036-490	RES-SINGLE	755.00
331	047-036-520	COMMERCIAL	755.00
332	047-036-560	COMMERCIAL	755.00
333	047-036-570	COMMERCIAL	755.00
334	047-037-050	RES-SINGLE	755.00
335	047-037-300	COMMERCIAL	755.00
336	047-037-520	COMMERCIAL	2,439.48
337	047-041-090	RES-SINGLE	755.00
338	047-041-100	RES-SINGLE	755.00
339	047-041-180	RES-SINGLE	755.00
340	047-041-190	RES-SINGLE	755.00
341	047-041-200	RES-SINGLE	755.00
342	047-042-020	RES-SINGLE	755.00
343	047-042-030	RES-SINGLE	755.00
344	047-042-040	RES-SINGLE	755.00
345	047-042-060	RES-SINGLE	755.00
346	047-042-070	RES-SINGLE	755.00
347	047-042-080	RES-SINGLE	755.00
348	047-042-090	RES-SINGLE	943.75
349	047-042-110	RES-SINGLE	755.00
350	047-042-120	RES-SINGLE	755.00
351	047-042-130	RES-SINGLE	755.00
352	047-043-010	RES-SINGLE	755.00
353	047-043-020	RES-SINGLE	755.00
354	047-043-030	RES-SINGLE	755.00
355	047-043-040	RES-SINGLE	755.00
356	047-043-050	RES-SINGLE	755.00
357	047-043-060	RES-SINGLE	755.00
358	047-043-070	RES-SINGLE	755.00
359	047-043-090	RES-SINGLE	755.00
360	047-043-100	RES-SINGLE	755.00
361	047-043-110	RES-SINGLE	755.00
362	047-043-120	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
363	047-043-130	RES-SINGLE	755.00
364	047-043-140	RES-SINGLE	755.00
365	047-043-150	RES-SINGLE	755.00
366	047-043-190	RES-SINGLE	755.00
367	047-043-210	RES-SINGLE	755.00
368	047-043-220	RES-SINGLE	755.00
369	047-043-230	RES-SINGLE	755.00
370	047-043-240	RES-SINGLE	755.00
371	047-044-020	RESTAURANT	755.00
372	047-045-010	COMMERCIAL	755.00
373	047-045-020	RES-MULTPL	3,020.00
374	047-045-030	RES-SINGLE	755.00
375	047-045-040	RES-SINGLE	755.00
376	047-045-050	RES-SINGLE	755.00
377	047-045-060	RES-SINGLE	755.00
378	047-045-070	RES-SINGLE	755.00
379	047-045-080	RES-SINGLE	755.00
380	047-045-090	RES-SINGLE	755.00
381	047-045-100	RES-MULTPL	1,510.00
382	047-045-110	RES-SINGLE	755.00
383	047-045-130	RES-SINGLE	755.00
384	047-045-140	RES-MULTPL	1,510.00
385	047-045-150	RES-SINGLE	755.00
386	047-045-180	RES-SINGLE	755.00
387	047-045-200	RESTAURANT	3,897.56
388	047-045-290	RES-SINGLE	755.00
389	047-045-300	RES-SINGLE	755.00
390	047-045-310	RES-SINGLE	755.00
391	047-045-320	RES-SINGLE	755.00
392	047-045-330	HOTEL	6,686.28
393	047-046-010	RES-SINGLE	755.00
394	047-046-080	RES-SINGLE	755.00
395	047-046-090	RES-SINGLE	755.00
396	047-046-100	RES-SINGLE	755.00
397	047-046-110	RES-SINGLE	755.00
398	047-046-120	RES-SINGLE	755.00
399	047-046-130	RES-SINGLE	755.00
400	047-046-160	RES-SINGLE	755.00
401	047-046-200	RES-SINGLE	755.00
402	047-046-210	RES-SINGLE	755.00
403	047-046-220	RES-SINGLE	755.00
404	047-046-230	RES-SINGLE	755.00
405	047-046-240	RES-SINGLE	755.00
406	047-048-100	RES-SINGLE	755.00
407	047-048-110	RES-SINGLE	755.00
408	047-048-130	RES-SINGLE	755.00
409	047-048-140	RES-MULTPL	1,510.00
410	047-049-010	RES-SINGLE	755.00
411	047-049-040	RES-SINGLE	755.00
412	047-049-070	RES-SINGLE	755.00
413	047-049-080	RES-SINGLE	755.00
414	047-049-090	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
415	047-049-100	RES-SINGLE	755.00
416	047-049-110	RES-SINGLE	755.00
417	047-049-120	RES-SINGLE	755.00
418	047-049-150	RES-SINGLE	755.00
419	047-049-160	RES-SINGLE	755.00
420	047-049-180	RES-SINGLE	755.00
421	047-055-010	RES-SINGLE	755.00
422	047-055-040	RES-SINGLE	755.00
423	047-055-050	RES-SINGLE	755.00
424	047-055-060	RES-SINGLE	755.00
425	047-055-070	RES-SINGLE	755.00
426	047-055-080	RES-SINGLE	755.00
427	047-055-110	RES-SINGLE	755.00
428	047-055-120	RES-SINGLE	755.00
429	047-055-140	RES-SINGLE	755.00
430	047-055-170	RES-SINGLE	755.00
431	047-055-190	RES-SINGLE	755.00
432	047-055-230	RES-SINGLE	755.00
433	047-055-240	RES-SINGLE	755.00
434	047-055-250	RES-SINGLE	755.00
435	047-055-260	RES-SINGLE	755.00
436	047-055-270	RES-SINGLE	755.00
437	047-055-280	RES-SINGLE	755.00
438	047-055-290	RES-SINGLE	755.00
439	047-056-010	RES-SINGLE	755.00
440	047-056-090	RES-SINGLE	755.00
441	047-056-100	RES-SINGLE	755.00
442	047-056-110	RES-SINGLE	755.00
443	047-056-140	RES-SINGLE	755.00
444	047-056-150	RES-SINGLE	755.00
445	047-056-170	RES-SINGLE	755.00
446	047-056-180	RES-SINGLE	755.00
447	047-056-190	RES-SINGLE	755.00
448	047-056-200	RES-SINGLE	755.00
449	047-056-240	RES-SINGLE	755.00
450	047-056-250	RES-SINGLE	755.00
451	047-056-270	RES-SINGLE	755.00
452	047-056-280	RES-SINGLE	755.00
453	047-056-290	RES-SINGLE	755.00
454	047-056-300	RES-SINGLE	755.00
455	047-056-310	RES-SINGLE	755.00
456	047-061-090	COMMERCIAL	755.00
457	047-062-080	RES-SINGLE	755.00
458	047-062-150	RES-SINGLE	755.00
459	047-062-160	RES-SINGLE	755.00
460	047-062-170	RES-SINGLE	755.00
461	047-062-180	RES-SINGLE	755.00
462	047-062-190	RES-SINGLE	755.00
463	047-062-200	RES-SINGLE	755.00
464	047-062-210	RES-SINGLE	755.00
465	047-062-220	RES-SINGLE	755.00
466	047-062-230	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
467	047-062-240	RES-SINGLE	755.00
468	047-062-260	RES-SINGLE	755.00
469	047-062-270	RES-SINGLE	755.00
470	047-062-280	RES-SINGLE	755.00
471	047-063-010	RES-SINGLE	755.00
472	047-063-020	RES-SINGLE	755.00
473	047-063-030	RES-SINGLE	755.00
474	047-063-040	RES-SINGLE	755.00
475	047-063-050	RES-SINGLE	755.00
476	047-063-060	RES-SINGLE	755.00
477	047-063-070	RES-SINGLE	755.00
478	047-063-080	RES-SINGLE	943.75
479	047-063-100	RES-SINGLE	755.00
480	047-063-110	RES-SINGLE	755.00
481	047-063-120	RES-SINGLE	755.00
482	047-063-130	RES-SINGLE	755.00
483	047-063-140	RES-SINGLE	755.00
484	047-063-150	RES-SINGLE	755.00
485	047-063-160	RES-SINGLE	755.00
486	047-063-180	RES-SINGLE	755.00
487	047-063-190	RES-SINGLE	755.00
488	047-063-200	RES-SINGLE	755.00
489	047-063-210	RES-SINGLE	755.00
490	047-063-220	RES-SINGLE	755.00
491	047-063-230	RES-SINGLE	755.00
492	047-064-010	RES-SINGLE	755.00
493	047-064-020	RES-SINGLE	755.00
494	047-064-030	RES-SINGLE	755.00
495	047-064-040	RES-SINGLE	755.00
496	047-064-050	RES-SINGLE	755.00
497	047-064-060	RES-SINGLE	755.00
498	047-064-080	RES-SINGLE	755.00
499	047-064-090	RES-SINGLE	755.00
500	047-071-010	RES-SINGLE	755.00
501	047-071-020	RES-SINGLE	755.00
502	047-071-050	RES-SINGLE	755.00
503	047-071-060	RES-SINGLE	755.00
504	047-071-070	RES-SINGLE	755.00
505	047-071-080	RES-SINGLE	755.00
506	047-071-090	RES-SINGLE	755.00
507	047-071-100	RES-SINGLE	755.00
508	047-071-110	RES-SINGLE	755.00
509	047-071-130	RES-SINGLE	755.00
510	047-071-140	RES-SINGLE	755.00
511	047-071-160	RES-SINGLE	755.00
512	047-071-170	RES-SINGLE	755.00
513	047-071-180	RES-SINGLE	755.00
514	047-071-190	RES-SINGLE	755.00
515	047-071-200	RES-SINGLE	755.00
516	047-071-210	RES-SINGLE	755.00
517	047-071-230	RES-SINGLE	755.00
518	047-071-240	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
519	047-071-260	RES-SINGLE	755.00
520	047-071-270	RES-SINGLE	755.00
521	047-071-290	RES-SINGLE	755.00
522	047-072-030	RES-SINGLE	755.00
523	047-072-040	RES-SINGLE	755.00
524	047-072-050	RES-SINGLE	755.00
525	047-072-060	RES-SINGLE	755.00
526	047-072-070	RES-SINGLE	755.00
527	047-072-080	RES-SINGLE	755.00
528	047-072-100	RES-SINGLE	755.00
529	047-072-110	RES-SINGLE	755.00
530	047-072-130	RES-SINGLE	755.00
531	047-072-150	RES-SINGLE	755.00
532	047-072-170	RES-SINGLE	755.00
533	047-072-190	RES-SINGLE	755.00
534	047-072-260	RES-SINGLE	755.00
535	047-072-270	RES-SINGLE	755.00
536	047-072-280	RES-SINGLE	755.00
537	047-073-010	RES-SINGLE	755.00
538	047-073-020	RES-SINGLE	755.00
539	047-073-070	RES-SINGLE	755.00
540	047-073-090	RES-SINGLE	755.00
541	047-073-110	RES-SINGLE	755.00
542	047-073-120	RES-SINGLE	755.00
543	047-073-130	RES-SINGLE	755.00
544	047-073-140	RES-SINGLE	755.00
545	047-073-150	RES-SINGLE	755.00
546	047-073-160	RES-SINGLE	755.00
547	047-073-170	RES-SINGLE	755.00
548	047-073-190	RES-SINGLE	755.00
549	047-073-200	RES-SINGLE	755.00
550	047-073-210	RES-MULTPL	1,510.00
551	047-074-010	RES-SINGLE	755.00
552	047-074-020	RES-SINGLE	755.00
553	047-074-030	RES-SINGLE	755.00
554	047-074-060	RES-SINGLE	755.00
555	047-074-070	RES-SINGLE	755.00
556	047-074-110	RES-SINGLE	755.00
557	047-074-120	RES-SINGLE	755.00
558	047-074-140	RES-SINGLE	755.00
559	047-074-190	RES-SINGLE	755.00
560	047-074-210	RES-SINGLE	755.00
561	047-074-220	RES-SINGLE	755.00
562	047-074-230	RES-SINGLE	755.00
563	047-074-240	RES-SINGLE	755.00
564	047-074-250	RES-SINGLE	755.00
565	047-074-260	RES-SINGLE	755.00
566	047-074-270	RES-SINGLE	755.00
567	047-074-280	RES-SINGLE	755.00
568	047-074-300	RES-SINGLE	755.00
569	047-074-310	RES-SINGLE	755.00
570	047-074-320	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
571	047-075-030	RES-SINGLE	755.00
572	047-075-040	RES-SINGLE	755.00
573	047-075-050	RES-SINGLE	755.00
574	047-075-060	RES-SINGLE	755.00
575	047-075-070	RES-SINGLE	755.00
576	047-075-080	RES-SINGLE	755.00
577	047-075-100	RES-SINGLE	755.00
578	047-075-110	RES-SINGLE	755.00
579	047-075-140	RES-SINGLE	755.00
580	047-075-150	RES-SINGLE	755.00
581	047-075-160	RES-SINGLE	755.00
582	047-075-170	RES-SINGLE	755.00
583	047-075-180	RES-SINGLE	755.00
584	047-075-200	RES-SINGLE	755.00
585	047-075-210	RES-SINGLE	755.00
586	047-075-220	RES-SINGLE	755.00
587	047-075-260	RES-SINGLE	755.00
588	047-075-290	RES-SINGLE	755.00
589	047-075-310	RES-SINGLE	755.00
590	047-076-030	RES-SINGLE	755.00
591	047-076-080	RES-SINGLE	755.00
592	047-076-090	RES-SINGLE	755.00
593	047-076-100	RES-SINGLE	755.00
594	047-076-210	RES-SINGLE	755.00
595	047-076-270	RES-SINGLE	755.00
596	047-076-280	RES-SINGLE	755.00
597	047-077-010	RES-SINGLE	755.00
598	047-077-070	RES-SINGLE	755.00
599	047-077-090	RES-SINGLE	755.00
600	047-077-170	RES-SINGLE	755.00
601	047-077-180	RES-SINGLE	755.00
602	047-081-060	COMMERCIAL	3,887.56
603	047-081-160	COMMERCIAL	755.00
604	047-081-260	COMMERCIAL	755.00
605	047-081-330	HOTEL	2,313.63
606	047-081-370	HOTEL	55,820.00
607	047-081-390	COMMERCIAL	755.00
608	047-081-450	RESTAURANT	33,900.36
609	047-082-010	RESTAURANT	14,160.20
610	047-083-060	COMMERCIAL	45,238.22
611	047-091-010	RES-SINGLE	755.00
612	047-091-020	RES-SINGLE	755.00
613	047-091-040	RES-SINGLE	755.00
614	047-091-050	RES-SINGLE	755.00
615	047-091-060	RES-SINGLE	755.00
616	047-091-070	RES-SINGLE	755.00
617	047-091-080	RES-SINGLE	755.00
618	047-091-090	RES-SINGLE	755.00
619	047-091-100	RES-SINGLE	755.00
620	047-091-120	RES-SINGLE	755.00
621	047-091-130	RES-SINGLE	943.75
622	047-091-140	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
623	047-091-150	RES-SINGLE	755.00
624	047-091-160	RES-SINGLE	755.00
625	047-091-210	RESTAURANT	1,093.56
626	047-091-220	RES-SINGLE	755.00
627	047-091-230	RES-SINGLE	755.00
628	047-091-240	COMMERCIAL	1,510.00
629	047-092-030	RES-SINGLE	755.00
630	047-092-040	RES-SINGLE	755.00
631	047-092-050	RES-SINGLE	755.00
632	047-092-060	RES-SINGLE	755.00
633	047-092-070	RES-SINGLE	755.00
634	047-092-080	RES-SINGLE	755.00
635	047-092-090	RES-SINGLE	755.00
636	047-092-100	RES-SINGLE	755.00
637	047-092-110	RES-SINGLE	755.00
638	047-092-120	RES-MULTPL	1,510.00
639	047-092-190	RES-SINGLE	755.00
640	047-092-200	RES-SINGLE	755.00
641	047-092-230	RES-SINGLE	755.00
642	047-092-250	RES-MULTPL	1,510.00
643	047-092-260	RES-SINGLE	755.00
644	047-093-010	RES-SINGLE	755.00
645	047-093-020	RES-SINGLE	755.00
646	047-093-030	RES-SINGLE	755.00
647	047-093-040	RES-SINGLE	755.00
648	047-093-050	RES-SINGLE	755.00
649	047-093-060	RES-SINGLE	755.00
650	047-093-070	RES-SINGLE	755.00
651	047-093-080	RES-SINGLE	755.00
652	047-093-090	RES-SINGLE	755.00
653	047-093-100	RES-SINGLE	755.00
654	047-093-110	RES-SINGLE	755.00
655	047-093-120	RES-SINGLE	755.00
656	047-094-010	RES-SINGLE	755.00
657	047-094-030	RES-SINGLE	755.00
658	047-094-040	RES-SINGLE	755.00
659	047-094-050	RES-SINGLE	755.00
660	047-094-060	RES-SINGLE	755.00
661	047-094-070	RES-SINGLE	755.00
662	047-094-080	RES-SINGLE	755.00
663	047-094-090	RES-SINGLE	755.00
664	047-094-110	RES-SINGLE	755.00
665	047-094-120	RES-SINGLE	755.00
666	047-094-130	RES-SINGLE	755.00
667	047-094-140	RES-SINGLE	755.00
668	047-094-150	RES-SINGLE	755.00
669	047-094-160	RES-SINGLE	755.00
670	047-094-170	RES-SINGLE	755.00
671	047-094-180	RES-SINGLE	755.00
672	047-094-200	RES-SINGLE	755.00
673	047-094-210	RES-SINGLE	755.00
674	047-094-220	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
675	047-094-230	RES-SINGLE	755.00
676	047-095-010	RES-SINGLE	755.00
677	047-095-020	RES-SINGLE	755.00
678	047-095-030	RES-SINGLE	755.00
679	047-095-040	RES-SINGLE	755.00
680	047-095-050	RES-SINGLE	755.00
681	047-095-060	RES-SINGLE	755.00
682	047-095-070	RES-SINGLE	755.00
683	047-095-080	RES-SINGLE	755.00
684	047-095-090	RES-SINGLE	755.00
685	047-095-100	RES-SINGLE	755.00
686	047-095-120	RES-SINGLE	755.00
687	047-095-130	RES-SINGLE	755.00
688	047-095-140	RES-SINGLE	755.00
689	047-095-150	RES-SINGLE	755.00
690	047-095-160	RES-SINGLE	755.00
691	047-095-170	RES-SINGLE	755.00
692	047-095-190	RES-SINGLE	755.00
693	047-101-010	RES-SINGLE	755.00
694	047-101-020	RES-SINGLE	755.00
695	047-101-030	RES-SINGLE	755.00
696	047-101-040	RES-SINGLE	755.00
697	047-101-050	RES-SINGLE	755.00
698	047-101-070	RES-SINGLE	755.00
699	047-101-080	RES-SINGLE	755.00
700	047-101-090	RES-SINGLE	755.00
701	047-101-100	RES-SINGLE	755.00
702	047-101-110	RES-SINGLE	755.00
703	047-101-170	RES-SINGLE	755.00
704	047-101-180	RES-SINGLE	755.00
705	047-101-190	RES-SINGLE	755.00
706	047-102-010	RES-SINGLE	755.00
707	047-102-030	RES-SINGLE	755.00
708	047-102-040	RES-SINGLE	755.00
709	047-102-050	RES-SINGLE	755.00
710	047-102-060	RES-SINGLE	755.00
711	047-102-070	RES-SINGLE	755.00
712	047-102-090	RES-SINGLE	755.00
713	047-102-120	RES-SINGLE	755.00
714	047-102-140	RES-SINGLE	755.00
715	047-102-150	RES-SINGLE	755.00
716	047-102-160	RES-SINGLE	755.00
717	047-102-170	RES-SINGLE	755.00
718	047-102-180	RES-SINGLE	755.00
719	047-102-200	RES-SINGLE	755.00
720	047-102-230	RES-SINGLE	755.00
721	047-103-010	RES-SINGLE	755.00
722	047-103-040	RES-SINGLE	755.00
723	047-103-050	RES-SINGLE	755.00
724	047-103-070	RES-SINGLE	755.00
725	047-103-080	RES-SINGLE	755.00
726	047-103-090	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
727	047-103-100	RES-SINGLE	755.00
728	047-103-110	RES-SINGLE	755.00
729	047-103-120	RES-SINGLE	755.00
730	047-103-130	RES-SINGLE	755.00
731	047-103-140	RES-SINGLE	755.00
732	047-103-150	RES-SINGLE	755.00
733	047-103-160	RES-SINGLE	755.00
734	047-103-170	RES-SINGLE	755.00
735	047-103-180	RES-SINGLE	755.00
736	047-103-190	RES-SINGLE	755.00
737	047-103-220	RES-SINGLE	755.00
738	047-103-240	RES-SINGLE	755.00
739	047-104-050	RES-SINGLE	755.00
740	047-104-070	RES-SINGLE	755.00
741	047-104-080	RES-SINGLE	755.00
742	047-104-090	RES-SINGLE	755.00
743	047-104-100	RES-SINGLE	755.00
744	047-104-110	RES-SINGLE	755.00
745	047-104-120	RES-SINGLE	755.00
746	047-104-130	RES-SINGLE	755.00
747	047-104-150	RES-SINGLE	755.00
748	047-104-200	RES-SINGLE	755.00
749	047-104-210	RES-SINGLE	755.00
750	047-104-220	RES-SINGLE	755.00
751	047-104-230	RES-SINGLE	755.00
752	047-104-240	RES-SINGLE	755.00
753	047-104-250	RES-SINGLE	755.00
754	047-104-260	RES-SINGLE	755.00
755	047-105-030	RES-SINGLE	755.00
756	047-105-070	RES-SINGLE	755.00
757	047-105-080	RES-SINGLE	755.00
758	047-105-090	RES-SINGLE	755.00
759	047-105-110	RES-SINGLE	755.00
760	047-105-120	RES-SINGLE	755.00
761	047-105-130	RES-SINGLE	755.00
762	047-105-200	RES-SINGLE	755.00
763	047-105-210	RES-SINGLE	755.00
764	047-105-220	RES-SINGLE	755.00
765	047-105-230	RES-SINGLE	755.00
766	047-105-240	RES-SINGLE	755.00
767	047-105-250	RES-SINGLE	755.00
768	047-105-260	RES-SINGLE	755.00
769	047-106-020	RES-SINGLE	755.00
770	047-106-030	RES-SINGLE	755.00
771	047-106-040	RES-SINGLE	755.00
772	047-106-050	RES-SINGLE	755.00
773	047-106-060	RES-SINGLE	755.00
774	047-106-070	RES-SINGLE	755.00
775	047-106-080	RES-SINGLE	755.00
776	047-106-090	RES-SINGLE	755.00
777	047-106-100	RES-SINGLE	755.00
778	047-106-110	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
779	047-106-120	RES-SINGLE	755.00
780	047-106-130	RES-SINGLE	755.00
781	047-106-150	RES-SINGLE	755.00
782	047-106-160	RES-SINGLE	755.00
783	047-107-010	RES-SINGLE	755.00
784	047-107-030	RES-SINGLE	755.00
785	047-107-040	RES-SINGLE	755.00
786	047-107-060	RES-SINGLE	755.00
787	047-107-070	RES-SINGLE	755.00
788	047-107-090	RES-SINGLE	755.00
789	047-107-100	RES-SINGLE	755.00
790	047-107-110	RES-SINGLE	755.00
791	047-107-120	RES-SINGLE	755.00
792	047-107-130	RES-SINGLE	755.00
793	047-111-070	RES-SINGLE	755.00
794	047-111-090	RES-SINGLE	755.00
795	047-111-130	RES-SINGLE	755.00
796	047-111-150	RES-SINGLE	755.00
797	047-111-160	RES-SINGLE	755.00
798	047-111-170	RES-SINGLE	755.00
799	047-111-270	RES-SINGLE	755.00
800	047-111-310	RES-SINGLE	755.00
801	047-111-320	RES-SINGLE	755.00
802	047-111-330	RES-SINGLE	755.00
803	047-111-340	RES-SINGLE	755.00
804	047-112-010	RES-SINGLE	755.00
805	047-112-060	RES-SINGLE	755.00
806	047-112-070	RES-SINGLE	755.00
807	047-112-080	RES-SINGLE	755.00
808	047-112-090	RES-SINGLE	755.00
809	047-112-100	RES-SINGLE	755.00
810	047-112-110	RES-SINGLE	755.00
811	047-112-120	RES-SINGLE	755.00
812	047-112-130	RES-SINGLE	755.00
813	047-112-140	RES-SINGLE	755.00
814	047-112-150	RES-SINGLE	755.00
815	047-112-180	RES-SINGLE	755.00
816	047-112-190	RES-SINGLE	755.00
817	047-112-200	RES-SINGLE	755.00
818	047-112-220	RES-SINGLE	755.00
819	047-112-230	RES-SINGLE	755.00
820	047-113-050	RES-SINGLE	755.00
821	047-113-090	RES-SINGLE	755.00
822	047-113-100	RES-SINGLE	755.00
823	047-113-110	RES-SINGLE	755.00
824	047-113-120	RES-SINGLE	755.00
825	047-113-130	RES-SINGLE	755.00
826	047-113-140	RES-SINGLE	755.00
827	047-113-150	RES-MULTPL	1,510.00
828	047-113-160	RES-MULTPL	1,510.00
829	047-113-190	RES-SINGLE	755.00
830	047-113-200	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
831	047-113-210	RES-SINGLE	755.00
832	047-113-230	RES-SINGLE	755.00
833	047-113-240	RES-SINGLE	755.00
834	047-114-020	RES-SINGLE	755.00
835	047-114-030	RES-MULTPL	1,510.00
836	047-114-060	RES-SINGLE	755.00
837	047-114-070	RES-SINGLE	755.00
838	047-114-090	RES-SINGLE	755.00
839	047-114-100	RES-SINGLE	755.00
840	047-114-110	RES-SINGLE	755.00
841	047-114-120	RES-SINGLE	755.00
842	047-114-150	RES-SINGLE	755.00
843	047-114-160	RES-SINGLE	755.00
844	047-114-170	RES-SINGLE	755.00
845	047-114-180	RES-SINGLE	755.00
846	047-114-190	RES-SINGLE	755.00
847	047-115-060	RES-SINGLE	755.00
848	047-115-070	RES-SINGLE	755.00
849	047-115-110	RES-SINGLE	755.00
850	047-115-130	RES-SINGLE	755.00
851	047-115-140	RES-SINGLE	755.00
852	047-115-150	RES-SINGLE	755.00
853	047-115-180	RES-SINGLE	755.00
854	047-115-190	RES-SINGLE	755.00
855	047-115-200	RES-SINGLE	755.00
856	047-116-020	RES-SINGLE	755.00
857	047-116-030	RES-SINGLE	755.00
858	047-116-040	RES-SINGLE	755.00
859	047-116-090	RES-SINGLE	755.00
860	047-116-100	RES-SINGLE	755.00
861	047-116-110	RES-SINGLE	755.00
862	047-116-150	RES-SINGLE	755.00
863	047-116-160	RES-SINGLE	755.00
864	047-117-010	RES-SINGLE	755.00
865	047-121-010	COMMERCIAL	755.00
866	047-121-020	RES-SINGLE	755.00
867	047-121-070	RES-SINGLE	755.00
868	047-121-080	RES-SINGLE	755.00
869	047-121-090	RES-SINGLE	755.00
870	047-121-100	RES-SINGLE	755.00
871	047-122-050	RES-SINGLE	755.00
872	047-122-080	RES-SINGLE	755.00
873	047-122-090	RES-SINGLE	755.00
874	047-122-100	RES-SINGLE	755.00
875	047-122-110	RES-SINGLE	943.75
876	047-122-120	RES-SINGLE	755.00
877	047-122-130	RES-SINGLE	755.00
878	047-122-180	RES-SINGLE	755.00
879	047-122-190	RES-SINGLE	755.00
880	047-122-200	RES-SINGLE	755.00
881	047-122-210	RES-SINGLE	755.00
882	047-122-220	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
883	047-122-240	RES-SINGLE	755.00
884	047-122-250	RES-SINGLE	755.00
885	047-122-260	RES-SINGLE	755.00
886	047-123-040	RES-SINGLE	755.00
887	047-123-050	RES-SINGLE	755.00
888	047-123-080	RES-SINGLE	755.00
889	047-123-110	RES-SINGLE	755.00
890	047-123-140	RES-SINGLE	755.00
891	047-123-170	RES-SINGLE	755.00
892	047-123-230	COMMERCIAL	4,856.36
893	047-123-250	RES-SINGLE	755.00
894	047-123-260	RES-SINGLE	755.00
895	047-123-280	RES-SINGLE	755.00
896	047-123-310	RES-SINGLE	755.00
897	047-123-320	RES-SINGLE	755.00
898	047-123-330	RESTAURANT	3,252.64
899	047-124-050	RES-SINGLE	755.00
900	047-124-060	RES-SINGLE	755.00
901	047-124-080	RES-SINGLE	755.00
902	047-124-170	COMMERCIAL	755.00
903	047-124-180	RES-SINGLE	755.00
904	047-124-190	RES-SINGLE	755.00
905	047-125-010	RES-SINGLE	755.00
906	047-125-100	RES-SINGLE	755.00
907	047-125-160	RES-SINGLE	755.00
908	047-125-170	RES-SINGLE	755.00
909	047-125-180	RES-SINGLE	755.00
910	047-125-190	RES-SINGLE	755.00
911	047-125-240	RES-SINGLE	755.00
912	047-125-290	RES-SINGLE	755.00
913	047-125-300	RES-SINGLE	755.00
914	047-125-310	RES-SINGLE	755.00
915	047-125-320	RES-SINGLE	755.00
916	047-125-330	RES-SINGLE	755.00
917	047-125-340	RES-SINGLE	755.00
918	047-125-350	RES-SINGLE	755.00
919	047-125-360	RES-SINGLE	755.00
920	047-126-010	RES-SINGLE	755.00
921	047-126-070	RES-SINGLE	755.00
922	047-126-080	RES-SINGLE	755.00
923	047-126-110	RES-SINGLE	755.00
924	047-126-130	RES-SINGLE	755.00
925	047-126-140	RES-SINGLE	755.00
926	047-126-200	RES-SINGLE	755.00
927	047-126-210	RES-SINGLE	943.75
928	047-126-220	RES-SINGLE	755.00
929	047-126-260	RES-SINGLE	755.00
930	047-126-270	RES-SINGLE	755.00
931	047-126-280	RES-SINGLE	755.00
932	047-126-310	RES-SINGLE	755.00
933	047-126-320	RES-SINGLE	755.00
934	047-126-340	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
935	047-126-350	RES-SINGLE	755.00
936	047-126-360	RES-SINGLE	943.75
937	047-126-370	RES-SINGLE	755.00
938	047-127-010	RES-SINGLE	755.00
939	047-127-020	RES-SINGLE	755.00
940	047-127-190	RES-MULTPL	1,510.00
941	047-127-340	RES-SINGLE	755.00
942	047-127-350	RES-SINGLE	755.00
943	047-127-370	RES-MULTPL	2,265.00
944	047-127-380	RES-SINGLE	755.00
945	047-127-390	RES-SINGLE	755.00
946	047-127-420	RES-SINGLE	755.00
947	047-127-450	RES-SINGLE	755.00
948	047-127-460	RES-SINGLE	755.00
949	047-127-470	RES-SINGLE	755.00
950	047-127-480	RES-SINGLE	755.00
951	047-127-490	RES-SINGLE	755.00
952	047-127-500	RES-SINGLE	755.00
953	047-127-510	RES-SINGLE	755.00
954	047-127-520	RES-SINGLE	755.00
955	047-131-020	RES-SINGLE	755.00
956	047-131-030	RES-SINGLE	755.00
957	047-131-040	RES-SINGLE	755.00
958	047-131-050	RES-SINGLE	755.00
959	047-131-060	RES-SINGLE	755.00
960	047-131-080	RES-SINGLE	755.00
961	047-131-090	RES-SINGLE	943.75
962	047-131-100	RES-SINGLE	755.00
963	047-132-010	RES-SINGLE	755.00
964	047-132-020	RES-SINGLE	755.00
965	047-132-030	RES-SINGLE	755.00
966	047-132-040	RES-SINGLE	755.00
967	047-132-050	RES-SINGLE	755.00
968	047-132-060	RES-SINGLE	755.00
969	047-132-070	RES-SINGLE	755.00
970	047-132-080	RES-SINGLE	755.00
971	047-132-090	RES-SINGLE	755.00
972	047-132-100	RES-SINGLE	755.00
973	047-132-110	RES-SINGLE	755.00
974	047-132-120	RES-SINGLE	755.00
975	047-132-130	RES-SINGLE	755.00
976	047-132-140	RES-SINGLE	755.00
977	047-133-120	RES-SINGLE	755.00
978	047-133-130	RES-SINGLE	755.00
979	047-133-140	RES-SINGLE	755.00
980	047-133-160	RES-SINGLE	755.00
981	047-133-170	RES-SINGLE	755.00
982	047-133-200	RES-SINGLE	755.00
983	047-133-210	RES-SINGLE	755.00
984	047-133-220	RES-SINGLE	755.00
985	047-133-230	RES-SINGLE	755.00
986	047-133-250	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
987	047-133-300	RES-SINGLE	755.00
988	047-133-310	RES-SINGLE	755.00
989	047-133-320	RES-SINGLE	755.00
990	047-133-340	RES-SINGLE	755.00
991	047-133-350	RES-SINGLE	755.00
992	047-134-010	RES-SINGLE	755.00
993	047-134-040	RES-SINGLE	755.00
994	047-134-050	RES-SINGLE	755.00
995	047-134-070	RES-SINGLE	755.00
996	047-134-080	RES-SINGLE	755.00
997	047-134-090	RES-SINGLE	755.00
998	047-134-100	RES-SINGLE	755.00
999	047-134-110	RES-SINGLE	755.00
1000	047-134-150	RES-SINGLE	755.00
1001	047-134-160	RES-SINGLE	755.00
1002	047-134-170	RES-SINGLE	755.00
1003	047-134-180	RES-SINGLE	755.00
1004	047-134-190	RES-SINGLE	755.00
1005	047-135-020	RES-SINGLE	755.00
1006	047-135-030	RES-SINGLE	755.00
1007	047-135-050	RES-SINGLE	755.00
1008	047-135-060	RES-SINGLE	755.00
1009	047-135-070	RES-SINGLE	755.00
1010	047-135-080	RES-SINGLE	755.00
1011	047-135-090	RES-SINGLE	755.00
1012	047-135-100	RES-SINGLE	755.00
1013	047-136-140	RES-SINGLE	755.00
1014	047-136-150	RES-SINGLE	755.00
1015	047-136-170	RES-SINGLE	755.00
1016	047-136-180	RES-SINGLE	755.00
1017	047-136-190	RES-SINGLE	755.00
1018	047-136-200	RES-SINGLE	755.00
1019	047-136-270	RES-SINGLE	755.00
1020	047-136-340	RES-SINGLE	755.00
1021	047-136-390	RES-SINGLE	755.00
1022	047-136-400	RES-SINGLE	755.00
1023	047-136-420	RES-SINGLE	755.00
1024	047-136-430	RES-SINGLE	755.00
1025	047-136-440	RES-SINGLE	755.00
1026	047-136-450	RES-SINGLE	755.00
1027	047-136-470	RES-SINGLE	755.00
1028	047-136-480	RES-SINGLE	755.00
1029	047-136-490	RES-SINGLE	755.00
1030	047-137-010	RES-SINGLE	755.00
1031	047-137-020	RES-SINGLE	755.00
1032	047-137-030	RES-SINGLE	755.00
1033	047-137-040	RES-SINGLE	755.00
1034	047-137-090	RES-SINGLE	755.00
1035	047-137-140	RES-SINGLE	755.00
1036	047-137-150	RES-SINGLE	755.00
1037	047-137-160	RES-SINGLE	755.00
1038	047-137-180	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1039	047-137-190	RES-SINGLE	755.00
1040	047-137-200	RES-SINGLE	755.00
1041	047-141-010	RES-SINGLE	755.00
1042	047-141-070	RES-SINGLE	755.00
1043	047-141-080	RES-SINGLE	755.00
1044	047-141-130	RES-SINGLE	755.00
1045	047-141-140	RES-SINGLE	755.00
1046	047-141-160	RES-SINGLE	755.00
1047	047-141-170	RES-SINGLE	755.00
1048	047-141-180	RES-SINGLE	755.00
1049	047-141-190	RES-SINGLE	755.00
1050	047-141-200	RES-SINGLE	755.00
1051	047-141-220	RES-SINGLE	755.00
1052	047-141-240	RES-SINGLE	755.00
1053	047-141-280	RES-SINGLE	755.00
1054	047-141-290	RES-SINGLE	755.00
1055	047-141-320	RES-SINGLE	755.00
1056	047-141-330	RES-SINGLE	755.00
1057	047-141-340	RES-SINGLE	755.00
1058	047-141-350	RES-SINGLE	755.00
1059	047-142-260	RES-SINGLE	755.00
1060	047-143-100	RES-SINGLE	755.00
1061	047-143-120	RES-SINGLE	755.00
1062	047-143-160	RES-SINGLE	755.00
1063	047-143-190	RES-SINGLE	755.00
1064	047-143-200	RES-SINGLE	755.00
1065	047-143-400	RES-SINGLE	755.00
1066	047-143-410	RES-SINGLE	755.00
1067	047-143-460	RES-SINGLE	755.00
1068	047-144-120	RES-SINGLE	755.00
1069	047-144-200	RES-SINGLE	755.00
1070	047-144-230	RES-SINGLE	755.00
1071	047-144-260	RES-SINGLE	755.00
1072	047-144-300	RES-SINGLE	755.00
1073	047-144-320	RES-SINGLE	755.00
1074	047-144-330	RES-SINGLE	755.00
1075	047-144-340	RES-SINGLE	755.00
1076	047-144-360	RES-SINGLE	755.00
1077	047-144-370	RES-SINGLE	755.00
1078	047-144-410	RES-SINGLE	755.00
1079	047-144-440	RES-SINGLE	755.00
1080	047-144-450	RES-SINGLE	755.00
1081	047-151-030	RES-SINGLE	755.00
1082	047-151-090	RES-SINGLE	755.00
1083	047-151-100	RES-SINGLE	755.00
1084	047-151-120	RES-SINGLE	755.00
1085	047-151-130	RES-SINGLE	755.00
1086	047-151-150	RES-SINGLE	755.00
1087	047-152-180	RES-SINGLE	755.00
1088	047-152-190	RES-SINGLE	755.00
1089	047-152-210	RES-SINGLE	755.00
1090	047-152-240	RES-SINGLE	943.75

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1091	047-152-260	RES-SINGLE	755.00
1092	047-152-290	RES-SINGLE	755.00
1093	047-152-330	RES-SINGLE	755.00
1094	047-152-340	RES-SINGLE	755.00
1095	047-152-350	RES-SINGLE	755.00
1096	047-152-360	RES-SINGLE	755.00
1097	047-152-370	RES-SINGLE	755.00
1098	047-152-380	RES-SINGLE	755.00
1099	047-153-120	RES-SINGLE	755.00
1100	047-153-150	RES-SINGLE	755.00
1101	047-153-170	RES-SINGLE	755.00
1102	047-153-230	RES-SINGLE	755.00
1103	047-153-240	RES-SINGLE	755.00
1104	047-153-250	RES-SINGLE	755.00
1105	047-153-260	RES-SINGLE	755.00
1106	047-153-290	RES-SINGLE	755.00
1107	047-153-310	RES-SINGLE	755.00
1108	047-153-350	RES-SINGLE	755.00
1109	047-153-370	RES-SINGLE	755.00
1110	047-153-390	RES-SINGLE	755.00
1111	047-153-400	RES-SINGLE	755.00
1112	047-153-420	RES-SINGLE	755.00
1113	047-153-430	RES-SINGLE	755.00
1114	047-153-440	RES-SINGLE	755.00
1115	047-153-450	RES-SINGLE	755.00
1116	047-153-460	RES-SINGLE	755.00
1117	047-161-170	RES-SINGLE	755.00
1118	047-161-210	RES-SINGLE	755.00
1119	047-161-230	RES-SINGLE	755.00
1120	047-162-250	RES-SINGLE	755.00
1121	047-162-340	RES-SINGLE	755.00
1122	047-162-350	RES-SINGLE	755.00
1123	047-162-370	RES-SINGLE	755.00
1124	047-162-390	RES-SINGLE	755.00
1125	047-162-400	RES-SINGLE	755.00
1126	047-162-410	RES-SINGLE	755.00
1127	047-162-420	RES-SINGLE	755.00
1128	047-162-430	RES-SINGLE	755.00
1129	047-162-440	RES-SINGLE	755.00
1130	047-162-470	RES-SINGLE	755.00
1131	047-162-490	RES-SINGLE	755.00
1132	047-162-500	RES-SINGLE	755.00
1133	047-162-520	RES-SINGLE	755.00
1134	047-163-330	RES-SINGLE	755.00
1135	047-163-340	RES-SINGLE	755.00
1136	047-163-360	RES-SINGLE	755.00
1137	047-163-370	RES-SINGLE	755.00
1138	047-163-380	RES-SINGLE	755.00
1139	047-163-420	RES-SINGLE	755.00
1140	047-163-430	RES-SINGLE	755.00
1141	047-163-440	RES-SINGLE	755.00
1142	047-163-470	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
1143	047-163-480	RES-SINGLE	755.00
1144	047-163-520	RES-SINGLE	755.00
1145	047-163-530	RES-SINGLE	755.00
1146	047-163-540	RES-SINGLE	755.00
1147	047-163-550	RES-SINGLE	755.00
1148	047-163-600	RES-SINGLE	755.00
1149	047-163-620	RES-SINGLE	755.00
1150	047-163-630	RES-SINGLE	755.00
1151	047-163-660	RES-SINGLE	755.00
1152	047-163-670	RES-SINGLE	755.00
1153	047-164-110	RES-SINGLE	755.00
1154	047-171-040	RES-SINGLE	755.00
1155	047-171-080	RES-SINGLE	755.00
1156	047-171-110	RES-SINGLE	755.00
1157	047-171-130	RES-SINGLE	755.00
1158	047-171-140	RES-SINGLE	755.00
1159	047-171-170	RES-SINGLE	755.00
1160	047-171-180	RES-SINGLE	755.00
1161	047-171-190	RES-SINGLE	755.00
1162	047-171-210	RES-SINGLE	755.00
1163	047-171-220	RES-SINGLE	755.00
1164	047-171-230	RES-SINGLE	755.00
1165	047-171-240	RES-SINGLE	755.00
1166	047-171-250	RES-SINGLE	755.00
1167	047-171-260	RES-SINGLE	755.00
1168	047-171-290	RES-SINGLE	755.00
1169	047-172-020	RES-SINGLE	755.00
1170	047-172-050	RES-SINGLE	755.00
1171	047-172-070	RES-SINGLE	755.00
1172	047-172-100	RES-SINGLE	755.00
1173	047-172-120	RES-SINGLE	755.00
1174	047-172-130	RES-SINGLE	755.00
1175	047-172-160	RES-SINGLE	755.00
1176	047-172-180	RES-SINGLE	755.00
1177	047-172-190	RES-SINGLE	755.00
1178	047-172-200	RES-SINGLE	755.00
1179	047-172-210	RES-SINGLE	755.00
1180	047-172-240	RES-SINGLE	755.00
1181	047-172-250	RES-SINGLE	755.00
1182	047-172-260	RES-SINGLE	755.00
1183	047-172-270	RES-SINGLE	755.00
1184	047-172-290	RES-SINGLE	755.00
1185	047-172-300	RES-SINGLE	755.00
1186	047-172-310	RES-SINGLE	755.00
1187	047-172-320	RES-SINGLE	755.00
1188	047-173-010	RES-SINGLE	755.00
1189	047-173-030	RES-SINGLE	755.00
1190	047-173-060	RES-SINGLE	755.00
1191	047-173-090	RES-SINGLE	755.00
1192	047-173-120	RES-SINGLE	755.00
1193	047-173-130	RES-SINGLE	755.00
1194	047-173-140	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
1195	047-173-180	RES-SINGLE	755.00
1196	047-173-190	RES-SINGLE	755.00
1197	047-175-010	RES-SINGLE	755.00
1198	047-175-030	RES-SINGLE	755.00
1199	047-175-060	RES-SINGLE	755.00
1200	047-175-080	RES-SINGLE	755.00
1201	047-175-110	RES-SINGLE	755.00
1202	047-175-120	RES-SINGLE	755.00
1203	047-175-130	RES-SINGLE	755.00
1204	047-175-140	RES-SINGLE	755.00
1205	047-175-150	RES-SINGLE	755.00
1206	047-175-200	RES-SINGLE	755.00
1207	047-175-220	RES-SINGLE	755.00
1208	047-175-230	RES-SINGLE	755.00
1209	047-175-240	RES-SINGLE	755.00
1210	047-175-250	RES-SINGLE	755.00
1211	047-181-030	RES-SINGLE	755.00
1212	047-181-320	RES-SINGLE	755.00
1213	047-181-370	RES-SINGLE	755.00
1214	047-181-420	RES-SINGLE	755.00
1215	047-181-440	RES-SINGLE	755.00
1216	047-181-460	RES-SINGLE	755.00
1217	047-181-470	RES-SINGLE	755.00
1218	047-181-490	RES-SINGLE	755.00
1219	047-181-500	RES-SINGLE	755.00
1220	047-181-520	RES-SINGLE	755.00
1221	047-181-530	RES-SINGLE	755.00
1222	047-181-540	RES-SINGLE	755.00
1223	047-181-550	RES-SINGLE	755.00
1224	047-181-560	RES-SINGLE	755.00
1225	047-181-600	RES-SINGLE	755.00
1226	047-181-640	RES-SINGLE	755.00
1227	047-181-650	RES-SINGLE	755.00
1228	047-181-680	RES-SINGLE	755.00
1229	047-181-690	RES-SINGLE	755.00
1230	047-181-730	RES-SINGLE	755.00
1231	047-181-740	RES-SINGLE	755.00
1232	047-181-760	RES-SINGLE	755.00
1233	047-181-770	RES-SINGLE	755.00
1234	047-181-780	RES-SINGLE	755.00
1235	047-181-800	RES-SINGLE	755.00
1236	047-181-820	RES-SINGLE	755.00
1237	047-181-830	RES-SINGLE	755.00
1238	047-181-840	RES-SINGLE	755.00
1239	047-181-890	RES-SINGLE	755.00
1240	047-181-900	RES-SINGLE	755.00
1241	047-181-910	RES-SINGLE	755.00
1242	047-182-060	RES-SINGLE	755.00
1243	047-182-240	RES-SINGLE	755.00
1244	047-182-250	RES-SINGLE	755.00
1245	047-182-310	RES-SINGLE	755.00
1246	047-182-350	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
1247	047-182-380	RES-SINGLE	755.00
1248	047-182-410	RES-SINGLE	755.00
1249	047-182-420	RES-SINGLE	755.00
1250	047-182-440	RES-SINGLE	755.00
1251	047-182-450	RES-SINGLE	755.00
1252	047-182-460	RES-SINGLE	755.00
1253	047-182-470	RES-SINGLE	755.00
1254	047-182-490	RES-SINGLE	755.00
1255	047-182-500	RES-SINGLE	755.00
1256	047-182-510	RES-SINGLE	755.00
1257	047-182-520	RES-SINGLE	755.00
1258	047-182-630	RES-SINGLE	755.00
1259	047-191-050	RES-SINGLE	755.00
1260	047-191-150	RES-SINGLE	755.00
1261	047-191-160	RES-SINGLE	755.00
1262	047-191-170	RES-SINGLE	755.00
1263	047-191-180	RES-SINGLE	755.00
1264	047-191-190	RES-SINGLE	755.00
1265	047-191-260	RES-SINGLE	755.00
1266	047-191-290	RES-SINGLE	755.00
1267	047-191-300	RES-SINGLE	755.00
1268	047-191-310	RES-SINGLE	755.00
1269	047-191-320	RES-SINGLE	755.00
1270	047-191-340	RES-SINGLE	755.00
1271	047-191-360	RES-SINGLE	755.00
1272	047-191-370	RES-SINGLE	755.00
1273	047-191-380	RES-SINGLE	755.00
1274	047-191-400	RES-SINGLE	755.00
1275	047-191-410	RES-SINGLE	755.00
1276	047-191-420	RES-SINGLE	755.00
1277	047-191-430	RES-SINGLE	755.00
1278	047-191-450	RES-SINGLE	755.00
1279	047-191-460	RES-SINGLE	755.00
1280	047-191-470	RES-SINGLE	755.00
1281	047-192-110	RES-SINGLE	755.00
1282	047-192-240	RES-SINGLE	755.00
1283	047-192-250	RES-SINGLE	755.00
1284	047-192-260	RES-SINGLE	755.00
1285	047-192-290	RES-SINGLE	755.00
1286	047-192-300	RES-SINGLE	755.00
1287	047-192-340	RES-SINGLE	755.00
1288	047-192-350	RES-SINGLE	755.00
1289	047-192-360	RES-SINGLE	755.00
1290	047-192-370	RES-SINGLE	755.00
1291	047-192-390	RES-SINGLE	755.00
1292	047-192-410	RES-SINGLE	755.00
1293	047-192-420	RES-SINGLE	755.00
1294	047-192-430	RES-SINGLE	755.00
1295	047-192-450	RES-SINGLE	755.00
1296	047-192-460	RES-SINGLE	755.00
1297	047-192-470	RES-SINGLE	755.00
1298	047-192-480	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1299	047-193-050	RES-SINGLE	755.00
1300	047-193-060	RES-SINGLE	755.00
1301	047-193-130	RES-SINGLE	755.00
1302	047-193-140	RES-SINGLE	755.00
1303	047-193-150	RES-SINGLE	755.00
1304	047-193-160	RES-SINGLE	755.00
1305	047-193-200	RES-SINGLE	755.00
1306	047-193-210	RES-SINGLE	755.00
1307	047-201-040	RES-MULTPL	2,265.00
1308	047-201-100	RES-SINGLE	755.00
1309	047-202-090	RES-MULTPL	1,510.00
1310	047-202-100	RES-SINGLE	755.00
1311	047-202-140	RES-SINGLE	755.00
1312	047-202-150	RES-SINGLE	755.00
1313	047-202-160	RES-SINGLE	755.00
1314	047-202-170	RES-SINGLE	755.00
1315	047-203-140	RES-SINGLE	755.00
1316	047-203-150	RES-MULTPL	1,510.00
1317	047-203-160	RES-MULTPL	1,510.00
1318	047-203-170	RES-MULTPL	2,265.00
1319	047-204-020	MIXED	3,020.00
1320	047-204-050	COMMERCIAL	3,020.00
1321	047-204-110	RES-MULTPL	6,930.00
1322	047-204-120	OFFICE	755.00
1323	047-204-140	COMMERCIAL	3,020.00
1324	047-204-150	RES-MULTPL	9,060.00
1325	047-205-090	RES-SINGLE	755.00
1326	047-205-160	RES-MULTPL	3,020.00
1327	047-205-200	RES-MULTPL	1,510.00
1328	047-205-250	RES-MULTPL	1,510.00
1329	047-205-260	RES-MULTPL	1,510.00
1330	047-205-270	RES-MULTPL	1,510.00
1331	047-205-280	RES-MULTPL	1,510.00
1332	047-205-300	RES-MULTPL	1,510.00
1333	047-206-030	RES-SINGLE	755.00
1334	047-206-150	RES-SINGLE	755.00
1335	047-206-200	RES-SINGLE	755.00
1336	047-206-210	RES-MULTPL	2,265.00
1337	047-206-230	RES-MULTPL	9,060.00
1338	047-206-240	RES-MULTPL	3,775.00
1339	047-206-250	RES-MULTPL	2,265.00
1340	047-207-060/070	RES-SINGLE	755.00
1341	047-207-100	RES-MULTPL	1,510.00
1342	047-207-110	RES-SINGLE	755.00
1343	047-207-140	RES-SINGLE	755.00
1344	047-207-240	RES-MULTPL	1,510.00
1345	047-207-280	RES-SINGLE	755.00
1346	047-207-310	RES-MULTPL	1,510.00
1347	047-207-320	RES-MULTPL	1,510.00
1348	047-207-330	RES-SINGLE	755.00
1349	047-207-340	RES-SINGLE	755.00
1350	047-207-350	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1351	047-207-370	RES-MULTPL	1,510.00
1352	047-208-040	RES-MULTPL	1,510.00
1353	047-208-100	RES-SINGLE	755.00
1354	047-208-110	RES-SINGLE	755.00
1355	047-208-120	RES-SINGLE	755.00
1356	047-208-150	RES-MULTPL	3,775.00
1357	047-208-170	RES-MULTPL	1,510.00
1358	047-208-200	RES-MULTPL	1,510.00
1359	047-208-210	RES-SINGLE	755.00
1360	047-208-220	RES-SINGLE	755.00
1361	047-208-230	RES-MULTPL	1,510.00
1362	047-208-250	RES-SINGLE	1,510.00
1363	047-209-010	RES-SINGLE	755.00
1364	047-209-020	RES-SINGLE	755.00
1365	047-209-050	RES-SINGLE	755.00
1366	047-209-070	RES-SINGLE	755.00
1367	047-209-080	RES-SINGLE	755.00
1368	047-209-150	RES-SINGLE	755.00
1369	047-209-160	RES-SINGLE	755.00
1370	047-209-170	RES-SINGLE	755.00
1371	047-209-180	RES-SINGLE	755.00
1372	047-209-190	RES-SINGLE	755.00
1373	047-209-200	RES-SINGLE	755.00
1374	047-209-210	RES-SINGLE	755.00
1375	047-209-220	RES-SINGLE	755.00
1376	047-209-230	RES-SINGLE	755.00
1377	047-209-240	RES-MULTPL	1,510.00
1378	047-209-250	RES-SINGLE	755.00
1379	047-211-010	RES-SINGLE	755.00
1380	047-211-020	RES-SINGLE	755.00
1381	047-211-040	RES-SINGLE	755.00
1382	047-211-100	RES-SINGLE	755.00
1383	047-211-110	RES-SINGLE	755.00
1384	047-211-120	RES-SINGLE	755.00
1385	047-211-130	RES-SINGLE	755.00
1386	047-211-140	RES-SINGLE	755.00
1387	047-211-160	RES-SINGLE	755.00
1388	047-211-170	RES-SINGLE	755.00
1389	047-211-180	RES-SINGLE	755.00
1390	047-211-190	RES-SINGLE	755.00
1391	047-211-200	RES-SINGLE	755.00
1392	047-212-010	RES-SINGLE	755.00
1393	047-212-100	RES-SINGLE	755.00
1394	047-212-150	RES-SINGLE	755.00
1395	047-212-190	RES-SINGLE	755.00
1396	047-212-200	RES-SINGLE	755.00
1397	047-212-210	RES-SINGLE	755.00
1398	047-212-220	RES-SINGLE	755.00
1399	047-212-230	RES-SINGLE	755.00
1400	047-212-240	RES-SINGLE	755.00
1401	047-212-250	RES-SINGLE	755.00
1402	047-212-260	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1403	047-212-270	RES-SINGLE	755.00
1404	047-212-280	RES-SINGLE	755.00
1405	047-213-010	RES-SINGLE	755.00
1406	047-213-080	RES-SINGLE	755.00
1407	047-213-090	RES-SINGLE	755.00
1408	047-213-150	RES-MULTPL	1,510.00
1409	047-213-160	RES-SINGLE	755.00
1410	047-213-170	RES-MULTPL	1,510.00
1411	047-213-200	RES-SINGLE	755.00
1412	047-213-210	RES-SINGLE	755.00
1413	047-213-240	RES-MULTPL	1,510.00
1414	047-213-250	RES-MULTPL	1,510.00
1415	047-213-260	RES-MULTPL	1,510.00
1416	047-213-270	RES-SINGLE	755.00
1417	047-213-300	RES-SINGLE	755.00
1418	047-213-310	RES-SINGLE	755.00
1419	047-213-320	RES-SINGLE	755.00
1420	047-213-330	RES-SINGLE	755.00
1421	047-213-350	RES-SINGLE	755.00
1422	047-213-360	RES-SINGLE	755.00
1423	047-213-370	RES-SINGLE	755.00
1424	047-213-390	RES-MULTPL	1,510.00
1425	047-213-400	RES-SINGLE	755.00
1426	047-214-040	RES-SINGLE	755.00
1427	047-214-050	RES-SINGLE	755.00
1428	047-214-060	RES-SINGLE	755.00
1429	047-214-070	RES-SINGLE	755.00
1430	047-214-080	RES-SINGLE	755.00
1431	047-214-110	RES-SINGLE	755.00
1432	047-214-170	RES-SINGLE	755.00
1433	047-214-200	RES-SINGLE	755.00
1434	047-214-210	RES-SINGLE	755.00
1435	047-215-050	RES-SINGLE	755.00
1436	047-215-060	RES-SINGLE	755.00
1437	047-215-070	RES-SINGLE	755.00
1438	047-215-090	RES-SINGLE	755.00
1439	047-215-120	RES-SINGLE	755.00
1440	047-215-130	RES-SINGLE	755.00
1441	047-215-160	RES-SINGLE	755.00
1442	047-215-240	RES-SINGLE	755.00
1443	047-215-250	RES-SINGLE	755.00
1444	047-215-270	RES-SINGLE	755.00
1445	047-215-310	RES-SINGLE	755.00
1446	047-215-320	RES-SINGLE	755.00
1447	047-215-330	RES-SINGLE	755.00
1448	047-215-350	RES-SINGLE	755.00
1449	047-215-360	RES-SINGLE	755.00
1450	047-216-010	RES-SINGLE	755.00
1451	047-216-030	RES-SINGLE	755.00
1452	047-216-040	RES-SINGLE	755.00
1453	047-216-090	RES-SINGLE	755.00
1454	047-216-100	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1455	047-216-110	RES-SINGLE	755.00
1456	047-216-150	RES-SINGLE	755.00
1457	047-216-160	RES-SINGLE	755.00
1458	047-216-170	RES-SINGLE	755.00
1459	047-216-180	RES-SINGLE	755.00
1460	047-216-220	RES-SINGLE	755.00
1461	047-216-230	RES-SINGLE	755.00
1462	047-216-240	RES-SINGLE	755.00
1463	047-216-250	RES-SINGLE	755.00
1464	047-216-260	RES-SINGLE	755.00
1465	047-216-270	RES-SINGLE	755.00
1466	047-216-280	RES-SINGLE	755.00
1467	047-216-290	RES-SINGLE	755.00
1468	047-216-300	RES-SINGLE	755.00
1469	047-216-320	RES-SINGLE	755.00
1470	047-216-330	RES-SINGLE	755.00
1471	047-217-040	RES-SINGLE	755.00
1472	047-217-050	RES-SINGLE	755.00
1473	047-217-070	RES-SINGLE	755.00
1474	047-217-100	RES-SINGLE	755.00
1475	047-217-120	RES-SINGLE	755.00
1476	047-217-130	RES-SINGLE	755.00
1477	047-217-170	RES-SINGLE	755.00
1478	047-217-180	RES-SINGLE	755.00
1479	047-217-190	RES-SINGLE	755.00
1480	047-217-200	RES-SINGLE	755.00
1481	047-218-010	RES-SINGLE	755.00
1482	047-218-020	RES-SINGLE	755.00
1483	047-218-030	RES-SINGLE	755.00
1484	047-218-040	RES-SINGLE	755.00
1485	047-218-080	RES-SINGLE	755.00
1486	047-218-130	RES-SINGLE	755.00
1487	047-218-140	RES-SINGLE	755.00
1488	047-218-150	RES-SINGLE	755.00
1489	047-218-190	RES-SINGLE	755.00
1490	047-218-200	RES-SINGLE	755.00
1491	047-218-210	RES-SINGLE	755.00
1492	047-218-270	RES-SINGLE	755.00
1493	047-218-290	RES-SINGLE	755.00
1494	047-221-030	RES-SINGLE	755.00
1495	047-221-050	RES-SINGLE	755.00
1496	047-221-070	RES-SINGLE	755.00
1497	047-221-080	RES-SINGLE	755.00
1498	047-221-110	RES-SINGLE	755.00
1499	047-221-190	RES-SINGLE	755.00
1500	047-221-200	RES-SINGLE	755.00
1501	047-221-210	RES-SINGLE	755.00
1502	047-222-020	RES-SINGLE	755.00
1503	047-222-040	RES-SINGLE	755.00
1504	047-222-050	RES-SINGLE	755.00
1505	047-222-070	RES-SINGLE	755.00
1506	047-222-080	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1507	047-222-100	RES-SINGLE	755.00
1508	047-222-110	RES-SINGLE	755.00
1509	047-222-150	RES-SINGLE	755.00
1510	047-222-160	RES-SINGLE	755.00
1511	047-222-170	RES-SINGLE	755.00
1512	047-222-180	RES-SINGLE	755.00
1513	047-222-190	RES-SINGLE	755.00
1514	047-222-200	RES-SINGLE	755.00
1515	047-222-210	RES-SINGLE	755.00
1516	047-222-230	RES-SINGLE	755.00
1517	047-222-240	RES-SINGLE	943.75
1518	047-222-250	RES-SINGLE	755.00
1519	047-222-270	RES-SINGLE	943.75
1520	047-222-280	RES-SINGLE	755.00
1521	047-222-290	RES-SINGLE	755.00
1522	047-222-300	RES-SINGLE	755.00
1523	047-222-320	RES-SINGLE	755.00
1524	047-222-340	RES-SINGLE	755.00
1525	047-222-350	RES-SINGLE	755.00
1526	047-222-360	RES-SINGLE	755.00
1527	047-222-370	RES-SINGLE	755.00
1528	047-222-380	RES-SINGLE	755.00
1529	047-222-400	RES-SINGLE	755.00
1530	047-222-410	RES-SINGLE	755.00
1531	047-223-010	RES-SINGLE	755.00
1532	047-223-050	RES-SINGLE	755.00
1533	047-223-090	RES-SINGLE	755.00
1534	047-223-100	RES-SINGLE	755.00
1535	047-223-110	RES-SINGLE	755.00
1536	047-223-120	RES-SINGLE	755.00
1537	047-223-130	RES-SINGLE	755.00
1538	047-223-140	RES-SINGLE	755.00
1539	047-223-150	RES-SINGLE	755.00
1540	047-223-160	RES-SINGLE	755.00
1541	047-224-010	RES-SINGLE	755.00
1542	047-224-020	RES-SINGLE	755.00
1543	047-224-030	RES-SINGLE	755.00
1544	047-224-040	RES-SINGLE	755.00
1545	047-224-060	RES-SINGLE	755.00
1546	047-224-090	RES-SINGLE	755.00
1547	047-224-100	RES-SINGLE	755.00
1548	047-224-110	RES-SINGLE	755.00
1549	047-224-150	RES-SINGLE	755.00
1550	047-224-160	RES-SINGLE	755.00
1551	047-224-170	RES-SINGLE	755.00
1552	047-231-060	RES-MULTPL	8,305.00
1553	047-231-070	RES-SINGLE	755.00
1554	047-231-150	COMMERCIAL	1,533.97
1555	047-231-160	COMMERCIAL	755.00
1556	047-231-170	RES-MULTPL	1,510.00
1557	047-231-180	RES-MULTPL	1,510.00
1558	047-231-190	RES-MULTPL	3,020.00

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	A.P.N.	TYPE	CHARGE
1559	047-231-200	RES-MULTPL	3,020.00
1560	047-231-230	RES-MULTPL	3,020.00
1561	047-232-010	RES-MULTPL	4,530.00
1562	047-232-040	RES-MULTPL	2,265.00
1563	047-232-060	RES-SINGLE	755.00
1564	047-232-080	RES-MULTPL	1,510.00
1565	047-232-130	RES-MULTPL	1,510.00
1566	047-232-140	RES-MULTPL	1,510.00
1567	047-232-150	RES-SINGLE	755.00
1568	047-232-160	RES-SINGLE	755.00
1569	047-232-170	RES-SINGLE	755.00
1570	047-232-180	RES-MULTPL	3,775.00
1571	047-233-110	RES-SINGLE	755.00
1572	047-233-130	RES-MULTPL	1,510.00
1573	047-233-200	RES-MULTPL	1,510.00
1574	047-233-250	RES-MULTPL	1,510.00
1575	047-233-260	RES-MULTPL	1,510.00
1576	047-233-280	RES-SINGLE	755.00
1577	047-233-300	RES-SINGLE	755.00
1578	047-233-310	RES-SINGLE	755.00
1579	047-233-330	RES-SINGLE	755.00
1580	047-233-350	RES-MULTPL	2,265.00
1581	047-233-360	RES-MULTPL	2,265.00
1582	047-234-040	RES-SINGLE	755.00
1583	047-234-140	RES-SINGLE	755.00
1584	047-234-150	RES-MULTPL	1,510.00
1585	047-234-160	RES-MULTPL	1,510.00
1586	047-234-220	RES-SINGLE	755.00
1587	047-234-230	RES-MULTPL	1,510.00
1588	047-234-240	RES-MULTPL	1,510.00
1589	047-234-250	RES-SINGLE	755.00
1590	047-234-270	RES-SINGLE	755.00
1591	047-234-280	RES-SINGLE	755.00
1592	047-234-290	RES-SINGLE	755.00
1593	047-234-360	RES-SINGLE	755.00
1594	047-234-370	RES-SINGLE	755.00
1595	047-234-380	RES-SINGLE	755.00
1596	047-234-390	RES-SINGLE	755.00
1597	047-234-400	RES-SINGLE	755.00
1598	047-241-010	RES-SINGLE	755.00
1599	047-241-020	RES-SINGLE	755.00
1600	047-241-030	RES-SINGLE	755.00
1601	047-241-040	RES-SINGLE	755.00
1602	047-241-050	RES-SINGLE	755.00
1603	047-241-060	RES-SINGLE	755.00
1604	047-241-080	RES-SINGLE	755.00
1605	047-241-100	RES-SINGLE	755.00
1606	047-241-110	RES-SINGLE	755.00
1607	047-241-290	RES-SINGLE	755.00
1608	047-241-300	RES-SINGLE	755.00
1609	047-241-360	RES-SINGLE	755.00
1610	047-241-370	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1611	047-241-380	RES-SINGLE	755.00
1612	047-241-390	RES-SINGLE	755.00
1613	047-241-400	RES-SINGLE	755.00
1614	047-241-430	RES-SINGLE	755.00
1615	047-241-440	RES-SINGLE	755.00
1616	047-241-490	RES-SINGLE	755.00
1617	047-241-500	RES-SINGLE	755.00
1618	047-241-510	RES-SINGLE	755.00
1619	047-241-520	RES-SINGLE	755.00
1620	047-241-530	RES-SINGLE	755.00
1621	047-241-540	RES-SINGLE	755.00
1622	047-241-550	RES-SINGLE	755.00
1623	047-241-560	RES-SINGLE	755.00
1624	047-242-010	RES-MULTPL	1,510.00
1625	047-242-020	RES-SINGLE	755.00
1626	047-242-030	RES-SINGLE	755.00
1627	047-242-070	RES-SINGLE	755.00
1628	047-242-080	RES-SINGLE	755.00
1629	047-242-090	RES-SINGLE	755.00
1630	047-242-100	RES-SINGLE	755.00
1631	047-242-160	RES-SINGLE	755.00
1632	047-242-200	RES-SINGLE	755.00
1633	047-242-210	RES-SINGLE	755.00
1634	047-242-290	RES-SINGLE	755.00
1635	047-242-300	RES-SINGLE	755.00
1636	047-242-360	RES-SINGLE	755.00
1637	047-242-370	RES-SINGLE	755.00
1638	047-242-380	RES-SINGLE	755.00
1639	047-242-390	RES-SINGLE	755.00
1640	047-242-400	RES-SINGLE	755.00
1641	047-242-420	RES-SINGLE	755.00
1642	047-242-440	RES-SINGLE	755.00
1643	047-243-010	RES-SINGLE	755.00
1644	047-243-020	RES-SINGLE	755.00
1645	047-243-030	RES-SINGLE	755.00
1646	047-243-040	RES-SINGLE	755.00
1647	047-243-050	RES-SINGLE	755.00
1648	047-243-070	RES-SINGLE	755.00
1649	047-243-080	RES-SINGLE	755.00
1650	047-243-090	RES-SINGLE	755.00
1651	047-243-100	RES-SINGLE	755.00
1652	047-243-120	RES-SINGLE	755.00
1653	047-243-130	RES-SINGLE	755.00
1654	047-243-140	RES-SINGLE	755.00
1655	047-243-170	RES-SINGLE	755.00
1656	047-243-180	RES-SINGLE	755.00
1657	047-243-190	RES-SINGLE	755.00
1658	047-243-200	RES-SINGLE	755.00
1659	047-244-030	RES-SINGLE	755.00
1660	047-244-040	RES-SINGLE	755.00
1661	047-244-050	RES-SINGLE	755.00
1662	047-244-060	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
1663	047-244-150	RES-SINGLE	755.00
1664	047-244-180	RES-SINGLE	755.00
1665	047-244-200	RES-SINGLE	755.00
1666	047-244-210	RES-SINGLE	755.00
1667	047-244-220	RES-SINGLE	755.00
1668	047-244-230	RES-SINGLE	755.00
1669	047-244-240	RES-SINGLE	755.00
1670	047-244-250	RES-SINGLE	755.00
1671	047-244-260	RES-SINGLE	755.00
1672	047-244-270	RES-SINGLE	755.00
1673	047-244-290	RES-SINGLE	755.00
1674	047-251-110	SCHOOL	-----
1675	047-251-160	RES-SINGLE	755.00
1676	047-252-250	RESTAURANT	37,419.38
1677	047-252-390	RES-SINGLE	755.00
1678	047-261-040	COMMERCIAL	755.00
1679	047-263-010	COMMERCIAL	3,351.47
1680	047-264-030	COMMERCIAL	755.00
1681	047-264-050	OFFICE	755.00
1682	047-271-010	RES-SINGLE	755.00
1683	047-271-030	RES-SINGLE	755.00
1684	047-271-080	RES-SINGLE	755.00
1685	047-271-160	RES-MULTPL	1,510.00
1686	047-271-180	RES-MULTPL	1,510.00
1687	047-271-200	RES-MULTPL	6,930.00
1688	047-272-030	RES-MULTPL	1,510.00
1689	047-272-040	RES-MULTPL	1,510.00
1690	047-272-150	RES-MULTPL	1,510.00
1691	047-272-200	RES-SINGLE	755.00
1692	047-272-240	RES-MULTPL	1,510.00
1693	047-272-250	RES-MULTPL	1,510.00
1694	047-272-260	RES-MULTPL	1,510.00
1695	047-272-280	RES-SINGLE	755.00
1696	047-272-290	RES-MULTPL	1,510.00
1697	047-272-300	RES-SINGLE	755.00
1698	047-272-310	RES-SINGLE	755.00
1699	047-272-320	RES-SINGLE	755.00
1700	047-272-330	RES-SINGLE	755.00
1701	047-272-340	RES-SINGLE	755.00
1702	047-272-350	RES-MULTPL	1,510.00
1703	047-273-060	RES-SINGLE	755.00
1704	047-273-140	RES-MULTPL	1,510.00
1705	047-273-160	RES-SINGLE	755.00
1706	047-273-190	RES-MULTPL	1,510.00
1707	047-273-240	RES-MULTPL	1,510.00
1708	047-273-250	RES-MULTPL	1,510.00
1709	047-273-270	RES-MULTPL	1,510.00
1710	047-273-290	RES-SINGLE	755.00
1711	047-273-320	RES-SINGLE	755.00
1712	047-273-330	RES-SINGLE	755.00
1713	047-273-340	RES-SINGLE	755.00
1714	047-273-350	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1715	047-273-360	RES-SINGLE	755.00
1716	047-273-370	RES-SINGLE	755.00
1717	047-273-380	RES-SINGLE	755.00
1718	047-273-440	RES-SINGLE	755.00
1719	047-273-450	RES-SINGLE	755.00
1720	047-273-470	RES-SINGLE	755.00
1721	047-274-010	RES-SINGLE	755.00
1722	047-274-020	RES-SINGLE	755.00
1723	047-274-030	RES-SINGLE	755.00
1724	047-274-050	RES-SINGLE	755.00
1725	047-274-090	RES-SINGLE	755.00
1726	047-274-100	RES-SINGLE	755.00
1727	047-274-110	RES-SINGLE	755.00
1728	047-274-190	RES-SINGLE	755.00
1729	047-274-200	RES-SINGLE	755.00
1730	047-274-210	RES-SINGLE	755.00
1731	047-274-300	RES-SINGLE	755.00
1732	047-274-310	RES-SINGLE	755.00
1733	047-274-320	RES-SINGLE	755.00
1734	047-274-330	RES-SINGLE	755.00
1735	047-274-350	RES-SINGLE	755.00
1736	047-274-360	RES-SINGLE	755.00
1737	047-274-380	RES-SINGLE	755.00
1738	047-274-390	RES-SINGLE	755.00
1739	047-274-400	RES-SINGLE	755.00
1740	047-275-040	RES-SINGLE	755.00
1741	047-275-050	RES-SINGLE	755.00
1742	047-275-180	RES-SINGLE	755.00
1743	047-275-210	RES-SINGLE	755.00
1744	047-275-250	RES-SINGLE	755.00
1745	047-275-260	RES-SINGLE	755.00
1746	047-275-290	RES-SINGLE	755.00
1747	047-275-310	RES-SINGLE	755.00
1748	047-275-320	RES-SINGLE	755.00
1749	047-275-330	RES-SINGLE	755.00
1750	047-275-340	RES-SINGLE	755.00
1751	047-275-350	RES-SINGLE	755.00
1752	047-275-400	RES-SINGLE	755.00
1753	047-275-410	RES-SINGLE	755.00
1754	047-275-420	RES-SINGLE	755.00
1755	047-275-430	RES-SINGLE	755.00
1756	047-275-460	RES-SINGLE	755.00
1757	047-275-470	RES-SINGLE	755.00
1758	047-275-480	RES-SINGLE	755.00
1759	047-281-110	RES-SINGLE	755.00
1760	047-281-120	RES-SINGLE	755.00
1761	047-281-150	RES-SINGLE	755.00
1762	047-281-160	RES-SINGLE	755.00
1763	047-282-010	RES-SINGLE	755.00
1764	047-282-100	RES-SINGLE	755.00
1765	047-282-110	RES-SINGLE	755.00
1766	047-282-120	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1767	047-282-130	RES-SINGLE	755.00
1768	047-282-150	RES-SINGLE	755.00
1769	047-282-160	RES-SINGLE	755.00
1770	047-283-010	RES-SINGLE	755.00
1771	047-283-050	RES-SINGLE	755.00
1772	047-283-060	RES-SINGLE	755.00
1773	047-283-070	RES-SINGLE	755.00
1774	047-284-010	RES-SINGLE	755.00
1775	047-284-020	RES-SINGLE	755.00
1776	047-284-080	RES-SINGLE	755.00
1777	047-284-090	RES-SINGLE	943.75
1778	047-284-100	RES-SINGLE	755.00
1779	047-284-110	RES-SINGLE	755.00
1780	047-285-010	RES-SINGLE	755.00
1781	047-285-030	RES-SINGLE	755.00
1782	047-285-040	RES-SINGLE	755.00
1783	047-285-050	RES-SINGLE	755.00
1784	047-285-090	RES-SINGLE	755.00
1785	047-285-110	RES-SINGLE	755.00
1786	047-285-120	RES-SINGLE	755.00
1787	047-285-130	RES-SINGLE	755.00
1788	047-285-260	RES-SINGLE	755.00
1789	047-285-290	RES-SINGLE	755.00
1790	047-285-310	RES-SINGLE	755.00
1791	047-285-320	RES-SINGLE	755.00
1792	047-285-340	RES-SINGLE	755.00
1793	047-285-350	RES-SINGLE	755.00
1794	047-285-360	RES-SINGLE	755.00
1795	047-285-370	RES-SINGLE	755.00
1796	047-285-380	RES-SINGLE	755.00
1797	047-285-390	RES-SINGLE	755.00
1798	047-286-010	RES-SINGLE	755.00
1799	047-286-060	RES-SINGLE	755.00
1800	047-286-070	RES-SINGLE	755.00
1801	047-286-120	RES-SINGLE	755.00
1802	047-286-130	RES-SINGLE	755.00
1803	047-286-140	RES-SINGLE	755.00
1804	047-286-160	RES-SINGLE	755.00
1805	047-286-170	RES-SINGLE	755.00
1806	047-286-180	RES-SINGLE	755.00
1807	047-286-190	RES-SINGLE	755.00
1808	047-287-010	RES-SINGLE	755.00
1809	047-287-030	RES-SINGLE	755.00
1810	047-287-040	RES-SINGLE	755.00
1811	047-287-070	RES-SINGLE	755.00
1812	047-287-080	RES-SINGLE	755.00
1813	047-287-090	RES-SINGLE	755.00
1814	047-287-100	RES-SINGLE	755.00
1815	047-287-110	RES-SINGLE	755.00
1816	047-287-120	RES-SINGLE	755.00
1817	047-287-140	RES-SINGLE	755.00
1818	047-287-150	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1819	047-287-160	RES-SINGLE	755.00
1820	047-287-170	RES-SINGLE	755.00
1821	047-287-180	RES-SINGLE	755.00
1822	047-287-210	RES-SINGLE	755.00
1823	047-287-240	RES-SINGLE	755.00
1824	047-287-250	RES-SINGLE	755.00
1825	047-287-260	RES-SINGLE	755.00
1826	047-288-030	RES-SINGLE	755.00
1827	047-288-040	RES-SINGLE	755.00
1828	047-288-070	RES-SINGLE	755.00
1829	047-288-080	RES-MULTPL	1,510.00
1830	047-288-110	RES-SINGLE	755.00
1831	047-288-120	RES-SINGLE	755.00
1832	047-288-160	RES-SINGLE	755.00
1833	047-288-170	RES-SINGLE	755.00
1834	047-288-180	RES-SINGLE	755.00
1835	047-288-190	RES-SINGLE	755.00
1836	047-288-200	RES-SINGLE	755.00
1837	047-288-220	RES-SINGLE	755.00
1838	047-288-240	RES-SINGLE	755.00
1839	047-288-250	RES-SINGLE	755.00
1840	047-291-050	RES-SINGLE	755.00
1841	047-291-130	RES-SINGLE	755.00
1842	047-291-200	RES-SINGLE	755.00
1843	047-291-210	RES-SINGLE	755.00
1844	047-291-240	RES-SINGLE	755.00
1845	047-291-260	RES-SINGLE	755.00
1846	047-291-280	RES-SINGLE	755.00
1847	047-291-290	RES-SINGLE	755.00
1848	047-291-320	RES-SINGLE	755.00
1849	047-291-330	RES-SINGLE	755.00
1850	047-291-340	RES-MULTPL	1,510.00
1851	047-291-350	RES-SINGLE	755.00
1852	047-291-360	RES-SINGLE	755.00
1853	047-291-370	RES-SINGLE	755.00
1854	047-291-380	RES-SINGLE	755.00
1855	047-291-390	RES-SINGLE	755.00
1856	047-292-010	RES-SINGLE	755.00
1857	047-292-020	RES-SINGLE	755.00
1858	047-292-100	RES-SINGLE	755.00
1859	047-292-150	RES-SINGLE	755.00
1860	047-292-190	RES-SINGLE	755.00
1861	047-292-230	RES-SINGLE	755.00
1862	047-292-240	RES-SINGLE	755.00
1863	047-292-260	RES-SINGLE	755.00
1864	047-292-270	RES-SINGLE	755.00
1865	047-292-280	RES-SINGLE	755.00
1866	047-292-290	RES-SINGLE	755.00
1867	047-292-300	RES-SINGLE	755.00
1868	047-292-310	RES-SINGLE	943.75
1869	047-293-050	RES-SINGLE	755.00
1870	047-293-080	RES-SINGLE	755.00

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2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1871	047-293-090	RES-SINGLE	755.00
1872	047-293-100	RES-SINGLE	755.00
1873	047-293-110	RES-SINGLE	755.00
1874	047-293-220	RES-MULTPL	1,510.00
1875	047-293-230	RES-SINGLE	755.00
1876	047-293-260	RES-SINGLE	755.00
1877	047-293-290	RES-SINGLE	755.00
1878	047-293-300	RES-SINGLE	755.00
1879	047-293-310	RES-SINGLE	755.00
1880	047-293-320	RES-SINGLE	755.00
1881	047-293-330	RES-SINGLE	755.00
1882	047-293-370	RES-SINGLE	755.00
1883	047-293-390	RES-SINGLE	755.00
1884	047-293-410	RES-SINGLE	755.00
1885	047-293-420	RES-SINGLE	755.00
1886	047-293-430	RES-SINGLE	755.00
1887	047-294-030	RES-SINGLE	755.00
1888	047-294-170	RES-SINGLE	755.00
1889	047-294-210	RES-SINGLE	755.00
1890	047-294-220	RES-SINGLE	755.00
1891	047-294-230	RES-SINGLE	755.00
1892	047-294-260	RES-SINGLE	755.00
1893	047-294-290	RES-SINGLE	755.00
1894	047-294-320	RES-SINGLE	755.00
1895	047-294-330	RES-SINGLE	755.00
1896	047-294-340	RES-SINGLE	755.00
1897	047-295-010	RES-SINGLE	755.00
1898	047-330-020	SCHOOL	1,908.34
1899	047-330-040	SCHOOL	755.00
1900	047-340-310	RES-SINGLE	755.00
1901	048-013-090	RES-SINGLE	755.00
1902	048-013-200	RES-SINGLE	755.00
1903	048-013-240	HOTEL	10,405.80
1904	048-013-250	HOTEL	755.00
1905	048-013-270	RES-MULTPL	2,265.00
1906	048-013-280	RES-SINGLE	755.00
1907	048-013-300	RES-SINGLE	755.00
1908	048-013-370	RES-SINGLE	755.00
1909	048-013-470	RES-SINGLE	755.00
1910	048-013-500	RES-SINGLE	755.00
1911	048-013-550	RES-SINGLE	755.00
1912	048-013-560	RES-SINGLE	755.00
1913	048-013-570	RES-SINGLE	755.00
1914	048-013-580	RES-SINGLE	755.00
1915	048-013-600	RES-SINGLE	755.00
1916	048-013-620	RES-SINGLE	755.00
1917	048-013-720	RES-SINGLE	755.00
1918	048-013-730	RES-SINGLE	755.00
1919	048-013-740	RES-SINGLE	755.00
1920	048-013-750	RESTAURANT	16,193.10
1921	048-013-780	RES-SINGLE	755.00
1922	048-013-820	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
1923	048-013-830	RES-SINGLE	755.00
1924	048-013-840	RES-SINGLE	755.00
1925	048-013-850	RES-SINGLE	755.00
1926	048-013-860	RES-SINGLE	755.00
1927	048-013-870	RES-SINGLE	755.00
1928	048-013-880	RES-SINGLE	755.00
1929	048-013-930	RES-SINGLE	943.75
1930	048-014-090	RES-SINGLE	755.00
1931	048-014-130	HOTEL	2,202.93
1932	048-014-260	RES-SINGLE	755.00
1933	048-014-310	RES-SINGLE	755.00
1934	048-014-330	RES-MULTPL	1,510.00
1935	048-014-340	COMMERCIAL	1,359.49
1936	048-014-350	COMMERCIAL	755.00
1937	048-015-010	HOTEL	3,531.33
1938	048-015-080	HOTEL	755.00
1939	048-015-120	RES-SINGLE	755.00
1940	048-015-140	HOTEL	4,693.68
1941	048-015-150	RES-SINGLE	755.00
1942	048-015-160	RES-SINGLE	755.00
1943	048-015-170	RES-SINGLE	755.00
1944	048-015-180	RES-SINGLE	755.00
1945	048-015-190	RES-SINGLE	755.00
1946	048-016-010	RES-SINGLE	755.00
1947	048-016-020	COMMERCIAL	755.00
1948	048-021-100	RES-SINGLE	755.00
1949	048-021-160	RES-SINGLE	755.00
1950	048-021-230	RES-SINGLE	755.00
1951	048-021-290	RES-SINGLE	755.00
1952	048-021-300	RES-SINGLE	755.00
1953	048-021-330	RES-SINGLE	755.00
1954	048-021-370	RES-SINGLE	755.00
1955	048-021-380	RES-SINGLE	755.00
1956	048-021-390	RES-SINGLE	755.00
1957	048-021-400	RES-SINGLE	755.00
1958	048-022-160	RES-SINGLE	755.00
1959	048-022-190	RES-SINGLE	755.00
1960	048-022-280	RES-SINGLE	755.00
1961	048-022-290	RES-SINGLE	755.00
1962	048-022-300	RES-SINGLE	755.00
1963	048-022-310	RES-SINGLE	755.00
1964	048-022-320	RES-SINGLE	755.00
1965	048-022-330	RES-SINGLE	755.00
1966	048-022-340	RES-SINGLE	755.00
1967	048-022-350	RES-SINGLE	755.00
1968	048-022-360	RES-SINGLE	755.00
1969	048-023-020	RES-SINGLE	755.00
1970	048-023-050	RES-SINGLE	755.00
1971	048-023-080	RES-SINGLE	755.00
1972	048-023-280	RES-SINGLE	755.00
1973	048-023-300	RES-SINGLE	755.00
1974	048-023-310	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
1975	048-023-320	RES-SINGLE	755.00
1976	048-023-330	RES-SINGLE	755.00
1977	048-023-340	RES-SINGLE	755.00
1978	048-023-350	RES-SINGLE	755.00
1979	048-024-110	RES-SINGLE	755.00
1980	048-024-290	RES-SINGLE	755.00
1981	048-024-350	RES-SINGLE	755.00
1982	048-024-380	RES-SINGLE	755.00
1983	048-024-390	RES-SINGLE	755.00
1984	048-024-400	RES-SINGLE	755.00
1985	048-024-410	RES-SINGLE	755.00
1986	048-024-430	RES-SINGLE	755.00
1987	048-024-440	RES-SINGLE	755.00
1988	048-024-450	RES-SINGLE	755.00
1989	048-024-460	RES-SINGLE	755.00
1990	048-024-470	RES-SINGLE	755.00
1991	048-024-480	RES-SINGLE	755.00
1992	048-024-490	RES-SINGLE	755.00
1993	048-025-070	RES-SINGLE	755.00
1994	048-025-320	RES-SINGLE	755.00
1995	048-025-330	RES-SINGLE	755.00
1996	048-025-340	RES-SINGLE	755.00
1997	048-025-350	RES-SINGLE	755.00
1998	048-025-360	RES-SINGLE	755.00
1999	048-025-380	RES-SINGLE	755.00
2000	048-025-390	RES-SINGLE	755.00
2001	048-025-400	RES-SINGLE	755.00
2002	048-025-460	RES-SINGLE	755.00
2003	048-025-480	RES-SINGLE	755.00
2004	048-025-490	RES-SINGLE	755.00
2005	048-025-520	RES-SINGLE	755.00
2006	048-025-530	RES-SINGLE	755.00
2007	048-031-190	RES-SINGLE	755.00
2008	048-031-200	RES-SINGLE	755.00
2009	048-032-210	RES-SINGLE	755.00
2010	048-032-230	RES-SINGLE	755.00
2011	048-033-110	HOTEL	755.00
2012	048-033-120	RES-SINGLE	755.00
2013	048-033-140	RES-SINGLE	755.00
2014	048-033-210	RES-SINGLE	755.00
2015	048-033-230	RES-SINGLE	755.00
2016	048-033-270	RES-SINGLE	755.00
2017	048-033-280	RES-SINGLE	755.00
2018	048-033-290	RES-SINGLE	943.75
2019	048-034-030	RES-SINGLE	755.00
2020	048-034-040	RES-SINGLE	755.00
2021	048-034-050	RES-SINGLE	755.00
2022	048-034-120	RES-SINGLE	755.00
2023	048-034-160	RES-SINGLE	755.00
2024	048-034-190	RES-SINGLE	755.00
2025	048-034-200	RES-SINGLE	755.00
2026	048-034-210	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
2027	048-034-220	RES-SINGLE	755.00
2028	048-034-230	RES-SINGLE	755.00
2029	048-036-090	RES-SINGLE	755.00
2030	048-037-010	RES-SINGLE	755.00
2031	048-037-020	RES-SINGLE	755.00
2032	048-037-040	RES-SINGLE	755.00
2033	048-037-050	RES-SINGLE	755.00
2034	048-037-060	RES-SINGLE	755.00
2035	048-037-200	RES-SINGLE	755.00
2036	048-037-210	RES-SINGLE	755.00
2037	048-037-230	RES-SINGLE	755.00
2038	048-037-240	RES-SINGLE	755.00
2039	048-037-250	RES-SINGLE	755.00
2040	048-037-270	RES-SINGLE	755.00
2041	048-037-290	RES-SINGLE	755.00
2042	048-041-020	RES-SINGLE	755.00
2043	048-041-050	RES-SINGLE	755.00
2044	048-042-010	RES-SINGLE	755.00
2045	048-042-200	RES-SINGLE	755.00
2046	048-042-220	RES-SINGLE	755.00
2047	048-042-240	RES-SINGLE	755.00
2048	048-042-270	RES-SINGLE	755.00
2049	048-042-280	RES-SINGLE	755.00
2050	048-042-300	RES-SINGLE	755.00
2051	048-043-090	RES-SINGLE	755.00
2052	048-043-120	RES-SINGLE	755.00
2053	048-043-140	RES-SINGLE	755.00
2054	048-043-150	RES-SINGLE	755.00
2055	048-043-160	RES-SINGLE	755.00
2056	048-043-260	RES-SINGLE	755.00
2057	048-043-270	RES-SINGLE	755.00
2058	048-043-280	RES-SINGLE	755.00
2059	048-043-290	RES-SINGLE	755.00
2060	048-043-300	RES-SINGLE	755.00
2061	048-044-040	RES-SINGLE	755.00
2062	048-044-140	RES-SINGLE	755.00
2063	048-044-150	RES-SINGLE	755.00
2064	048-044-160	RES-SINGLE	755.00
2065	048-046-010	RES-SINGLE	755.00
2066	048-046-060	RES-SINGLE	755.00
2067	048-046-180	RES-SINGLE	755.00
2068	048-046-190	RES-SINGLE	755.00
2069	048-046-220	RES-SINGLE	755.00
2070	048-046-230	RES-SINGLE	755.00
2071	048-046-240	RES-SINGLE	755.00
2072	048-047-020	RES-SINGLE	755.00
2073	048-047-100	RES-SINGLE	755.00
2074	048-047-110	RES-MULTPL	1,510.00
2075	048-047-120	RES-SINGLE	755.00
2076	048-047-150	RES-SINGLE	755.00
2077	048-047-170	RES-SINGLE	755.00
2078	048-047-180	RES-SINGLE	755.00

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	A.P.N.	TYPE	CHARGE
2079	048-047-190	RES-SINGLE	755.00
2080	048-048-080	RES-SINGLE	755.00
2081	048-048-100	RES-SINGLE	755.00
2082	048-048-120	RES-SINGLE	755.00
2083	048-051-090	RES-MULTPL	3,775.00
2084	048-051-100	RES-SINGLE	755.00
2085	048-051-110	RES-SINGLE	755.00
2086	048-051-120	RES-SINGLE	755.00
2087	048-051-130	RES-SINGLE	755.00
2088	048-051-140	RES-SINGLE	755.00
2089	048-051-150	RES-SINGLE	755.00
2090	048-051-160	RES-SINGLE	755.00
2091	048-051-170	RES-SINGLE	755.00
2092	048-051-180	RES-SINGLE	755.00
2093	048-051-190	RES-SINGLE	755.00
2094	048-052-070	RES-SINGLE	755.00
2095	048-052-100	RES-SINGLE	755.00
2096	048-052-110	RES-SINGLE	755.00
2097	048-052-230	RES-MULTPL	1,510.00
2098	048-052-250	RES-SINGLE	755.00
2099	048-052-280	RES-SINGLE	755.00
2100	048-052-290	RES-SINGLE	755.00
2101	048-053-020	RES-SINGLE	755.00
2102	048-053-050	RES-SINGLE	755.00
2103	048-053-090	RES-SINGLE	755.00
2104	048-053-110	RES-SINGLE	755.00
2105	048-054-010	RES-SINGLE	755.00
2106	048-054-070	RES-MULTPL	1,510.00
2107	048-054-120	RES-SINGLE	755.00
2108	048-054-130	RES-SINGLE	755.00
2109	048-054-210	RES-SINGLE	755.00
2110	048-054-230	RES-SINGLE	755.00
2111	048-054-240	RES-SINGLE	943.75
2112	048-055-040	RES-SINGLE	755.00
2113	048-055-050	RES-SINGLE	755.00
2114	048-056-010	RES-SINGLE	755.00
2115	048-056-020	RES-SINGLE	755.00
2116	048-056-030	RES-SINGLE	755.00
2117	048-056-050	RES-SINGLE	755.00
2118	048-056-060	RES-SINGLE	755.00
2119	048-056-070	RES-SINGLE	755.00
2120	048-056-100	RES-SINGLE	755.00
2121	048-056-140	RES-SINGLE	755.00
2122	048-056-150	RES-SINGLE	755.00
2123	048-056-190	RES-SINGLE	755.00
2124	048-056-200	RES-SINGLE	755.00
2125	048-056-210	RES-SINGLE	755.00
2126	048-056-220	RES-SINGLE	755.00
2127	048-061-010	RES-SINGLE	755.00
2128	048-061-030	RES-SINGLE	755.00
2129	048-061-090	RES-SINGLE	755.00
2130	048-061-120	RES-MULTPL	1,510.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2131	048-062-060	RES-SINGLE	755.00
2132	048-062-070	RES-SINGLE	755.00
2133	048-062-080	RES-SINGLE	755.00
2134	048-062-090	RES-SINGLE	755.00
2135	048-062-120	RES-SINGLE	755.00
2136	048-063-090	RES-SINGLE	755.00
2137	048-063-160	RES-SINGLE	755.00
2138	048-063-300	RES-SINGLE	755.00
2139	048-063-320	RES-SINGLE	755.00
2140	048-063-370	RES-SINGLE	755.00
2141	048-063-380	RES-SINGLE	755.00
2142	048-063-390	RES-SINGLE	755.00
2143	048-063-400	RES-SINGLE	755.00
2144	048-063-450	RES-SINGLE	755.00
2145	048-063-460	RES-SINGLE	755.00
2146	048-064-060	RES-SINGLE	755.00
2147	048-064-090	RES-SINGLE	755.00
2148	048-064-130	RES-SINGLE	755.00
2149	048-064-140	RES-SINGLE	755.00
2150	048-064-150	RES-SINGLE	755.00
2151	048-064-160	RES-SINGLE	755.00
2152	048-064-200	RES-SINGLE	755.00
2153	048-064-220	RES-SINGLE	755.00
2154	048-064-240	RES-SINGLE	755.00
2155	048-064-250	RES-SINGLE	755.00
2156	048-064-260	RES-SINGLE	755.00
2157	048-064-270	RES-SINGLE	755.00
2158	048-064-290	RES-SINGLE	755.00
2159	048-064-310	RES-SINGLE	755.00
2160	048-065-040	RES-SINGLE	755.00
2161	048-065-050	RES-MULTPL	1,510.00
2162	048-065-200	RES-SINGLE	755.00
2163	048-065-210	RES-SINGLE	755.00
2164	048-065-220	RES-SINGLE	755.00
2165	048-071-060	RES-SINGLE	755.00
2166	048-071-070	RES-MULTPL	1,510.00
2167	048-072-140	RES-SINGLE	755.00
2168	048-072-150	RES-SINGLE	755.00
2169	048-072-200	RES-SINGLE	755.00
2170	048-072-250	RES-SINGLE	755.00
2171	048-072-290	RES-SINGLE	755.00
2172	048-074-090	RES-SINGLE	755.00
2173	048-074-100	RES-SINGLE	755.00
2174	048-074-110	RES-SINGLE	755.00
2175	048-074-120	RES-SINGLE	755.00
2176	048-074-130	RES-SINGLE	755.00
2177	048-074-140	RES-SINGLE	755.00
2178	048-074-150	RES-SINGLE	755.00
2179	048-074-210	RES-SINGLE	755.00
2180	048-076-120	RES-SINGLE	755.00
2181	048-076-150	RES-SINGLE	755.00
2182	048-076-160	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2183	048-082-050	RES-SINGLE	1,510.00
2184	048-083-080	RES-SINGLE	755.00
2185	048-085-030	RES-SINGLE	755.00
2186	048-085-060	RES-SINGLE	755.00
2187	048-085-090	RES-SINGLE	755.00
2188	048-085-100	RES-SINGLE	755.00
2189	048-085-120	RES-SINGLE	755.00
2190	048-085-220	RES-SINGLE	755.00
2191	048-085-240	RES-SINGLE	755.00
2192	048-085-290	RES-SINGLE	755.00
2193	048-085-300	RES-SINGLE	755.00
2194	048-085-310	RES-SINGLE	755.00
2195	048-085-330	RES-SINGLE	755.00
2196	048-085-340	RES-SINGLE	755.00
2197	048-085-350	RES-SINGLE	755.00
2198	048-085-390	RES-SINGLE	755.00
2199	048-085-400	RES-SINGLE	755.00
2200	048-085-410	RES-SINGLE	755.00
2201	048-085-480	RES-SINGLE	755.00
2202	048-085-490	RES-SINGLE	755.00
2203	048-085-710	RES-SINGLE	2,265.00
2204	048-085-720	RES-SINGLE	755.00
2205	048-085-730	RES-SINGLE	755.00
2206	048-085-750	RES-SINGLE	755.00
2207	048-085-760	RES-SINGLE	755.00
2208	048-085-810	RES-SINGLE	755.00
2209	048-085-820	RES-SINGLE	755.00
2210	048-085-850	RES-SINGLE	755.00
2211	048-085-860	RES-SINGLE	755.00
2212	048-085-870	RES-SINGLE	755.00
2213	048-085-880	RES-SINGLE	755.00
2214	048-085-890	RES-SINGLE	755.00
2215	048-085-900	RES-SINGLE	755.00
2216	048-085-930	RES-SINGLE	755.00
2217	048-085-940	RES-SINGLE	755.00
2218	048-091-050	RES-SINGLE	755.00
2219	048-091-060	RES-SINGLE	755.00
2220	048-091-070	RES-SINGLE	755.00
2221	048-091-080	RES-SINGLE	755.00
2222	048-091-090	RES-SINGLE	755.00
2223	048-091-100	RES-SINGLE	755.00
2224	048-091-120	RES-SINGLE	755.00
2225	048-091-130	RES-SINGLE	755.00
2226	048-091-150	RES-SINGLE	755.00
2227	048-091-160	RES-SINGLE	755.00
2228	048-091-210	RES-SINGLE	755.00
2229	048-091-240	RES-SINGLE	755.00
2230	048-091-250	RES-SINGLE	755.00
2231	048-091-260	RES-SINGLE	755.00
2232	048-091-270	RES-SINGLE	755.00
2233	048-091-330	RES-SINGLE	755.00
2234	048-091-340	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2235	048-091-410	RES-SINGLE	755.00
2236	048-091-420	RES-SINGLE	755.00
2237	048-091-430	RES-SINGLE	755.00
2238	048-091-460	RES-SINGLE	755.00
2239	048-091-470	RES-SINGLE	755.00
2240	048-091-480	RES-SINGLE	755.00
2241	048-091-490	RES-SINGLE	755.00
2242	048-091-500	RES-SINGLE	755.00
2243	048-091-520	RES-SINGLE	755.00
2244	048-091-530	RES-SINGLE	755.00
2245	048-091-540	RES-SINGLE	755.00
2246	048-091-550	RES-SINGLE	755.00
2247	048-091-560	RES-SINGLE	755.00
2248	048-092-010	RES-SINGLE	755.00
2249	048-092-040	RES-SINGLE	755.00
2250	048-092-070	RES-SINGLE	755.00
2251	048-092-080	RES-SINGLE	755.00
2252	048-092-090	RES-SINGLE	755.00
2253	048-092-100	RES-SINGLE	755.00
2254	048-092-110	RES-SINGLE	755.00
2255	048-092-120	RES-SINGLE	755.00
2256	048-092-130	RES-SINGLE	755.00
2257	048-092-140	RES-SINGLE	755.00
2258	048-092-180	RES-SINGLE	755.00
2259	048-092-190	RES-SINGLE	755.00
2260	048-092-200	RES-SINGLE	755.00
2261	048-092-220	RES-SINGLE	755.00
2262	048-092-230	RES-SINGLE	755.00
2263	048-092-240	RES-SINGLE	755.00
2264	048-092-250	RES-SINGLE	755.00
2265	048-092-270	RES-SINGLE	755.00
2266	048-092-300	RES-SINGLE	755.00
2267	048-092-310	RES-SINGLE	755.00
2268	048-092-320	RES-SINGLE	755.00
2269	048-092-330	RES-SINGLE	755.00
2270	048-092-340	RES-SINGLE	755.00
2271	048-092-350	RES-SINGLE	755.00
2272	048-092-360	RES-SINGLE	755.00
2273	048-092-370	RES-SINGLE	755.00
2274	048-092-380	RES-SINGLE	755.00
2275	048-092-390	RES-SINGLE	755.00
2276	048-093-010	RES-SINGLE	755.00
2277	048-093-070	RES-SINGLE	943.75
2278	048-094-040	RESTAURANT	3,323.45
2279	048-094-050	RES-SINGLE	755.00
2280	048-094-060	OFFICE	755.00
2281	048-094-100	RES-SINGLE	755.00
2282	048-094-110	RES-SINGLE	755.00
2283	048-094-120	RES-SINGLE	755.00
2284	048-094-130	RES-SINGLE	755.00
2285	048-094-140	RES-SINGLE	755.00
2286	048-094-150	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2287	048-094-170	RES-SINGLE	755.00
2288	048-094-180	RES-SINGLE	755.00
2289	048-094-200	RES-SINGLE	755.00
2290	048-094-210	RES-MULTPL	1,510.00
2291	048-094-270	RES-SINGLE	755.00
2292	048-094-300	RES-SINGLE	755.00
2293	048-094-310	RES-SINGLE	755.00
2294	048-094-320	HOTEL	5,767.47
2295	048-094-330	RESTAURANT	3,364.80
2296	048-095-060	RES-SINGLE	755.00
2297	048-095-130	RES-SINGLE	755.00
2298	048-095-140	RES-SINGLE	755.00
2299	048-095-170	RES-SINGLE	755.00
2300	048-095-180	RES-SINGLE	755.00
2301	048-095-190	RES-SINGLE	755.00
2302	048-095-220	HOTEL	16,605.00
2303	048-095-230	RES-SINGLE	755.00
2304	048-111-010	RES-SINGLE	755.00
2305	048-111-040	RES-SINGLE	755.00
2306	048-111-100	RES-SINGLE	755.00
2307	048-111-140	RES-SINGLE	755.00
2308	048-111-150	RES-SINGLE	755.00
2309	048-111-160	RES-SINGLE	755.00
2310	048-111-170	RES-SINGLE	755.00
2311	048-111-180	RES-SINGLE	755.00
2312	048-112-150	RES-SINGLE	755.00
2313	048-112-180	RES-SINGLE	755.00
2314	048-112-210	RES-SINGLE	755.00
2315	048-112-220	RES-SINGLE	755.00
2316	048-112-230	RES-SINGLE	755.00
2317	048-112-240	RES-SINGLE	755.00
2318	048-113-030	RES-SINGLE	755.00
2319	048-113-080	RES-SINGLE	755.00
2320	048-113-100	RES-SINGLE	755.00
2321	048-113-120	RES-SINGLE	755.00
2322	048-113-130	RES-SINGLE	755.00
2323	048-113-140	RES-SINGLE	755.00
2324	048-114-030	RES-SINGLE	755.00
2325	048-114-040	RES-SINGLE	755.00
2326	048-114-140	RES-SINGLE	755.00
2327	048-114-160	RES-SINGLE	755.00
2328	048-114-200	RES-SINGLE	755.00
2329	048-114-210	RES-SINGLE	755.00
2330	048-114-220	RES-SINGLE	755.00
2331	048-115-010	RES-SINGLE	755.00
2332	048-115-110	RES-SINGLE	755.00
2333	048-115-150	RES-SINGLE	755.00
2334	048-115-180	RES-SINGLE	755.00
2335	048-115-200	RES-SINGLE	755.00
2336	048-115-210	RES-SINGLE	755.00
2337	048-115-220	RES-SINGLE	755.00
2338	048-116-070	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2339	048-116-080	RES-SINGLE	755.00
2340	048-116-090	RES-SINGLE	755.00
2341	048-116-140	RES-SINGLE	755.00
2342	048-116-160	RES-SINGLE	755.00
2343	048-116-170	RES-SINGLE	755.00
2344	048-116-180	RES-SINGLE	755.00
2345	048-116-190	RES-SINGLE	755.00
2346	048-121-050	RES-SINGLE	755.00
2347	048-121-080	RES-SINGLE	755.00
2348	048-121-090	RES-SINGLE	755.00
2349	048-121-100	RES-SINGLE	755.00
2350	048-121-140	RES-SINGLE	755.00
2351	048-121-150	RES-SINGLE	755.00
2352	048-121-160	RES-SINGLE	755.00
2353	048-123-030	RES-SINGLE	755.00
2354	048-123-040	RES-SINGLE	755.00
2355	048-123-070	RES-SINGLE	755.00
2356	048-123-090	RES-SINGLE	755.00
2357	048-123-100	RES-SINGLE	755.00
2358	048-123-120	RES-SINGLE	755.00
2359	048-123-130	RES-SINGLE	755.00
2360	048-123-140	RES-SINGLE	755.00
2361	048-124-010	RES-SINGLE	755.00
2362	048-124-030	OFFICE	755.00
2363	048-124-100	RES-SINGLE	755.00
2364	048-124-120	RESTAURANT	3,785.40
2365	048-124-230	RES-SINGLE	755.00
2366	048-124-250	RES-SINGLE	755.00
2367	048-124-290	RES-SINGLE	755.00
2368	048-124-300	RES-SINGLE	755.00
2369	048-124-310	RES-SINGLE	755.00
2370	048-125-090	RES-SINGLE	755.00
2371	048-125-120	RES-SINGLE	755.00
2372	048-125-130	RES-SINGLE	755.00
2373	048-125-140	RES-SINGLE	755.00
2374	048-125-150	RES-SINGLE	755.00
2375	048-125-180	RES-SINGLE	755.00
2376	048-125-190	RES-SINGLE	755.00
2377	048-126-110	RES-SINGLE	755.00
2378	048-126-120	RES-SINGLE	755.00
2379	048-126-130	RES-SINGLE	755.00
2380	048-126-150	RES-SINGLE	755.00
2381	048-126-170	RES-SINGLE	755.00
2382	048-126-210	RES-SINGLE	755.00
2383	048-126-220	RES-SINGLE	755.00
2384	048-127-120	RES-SINGLE	755.00
2385	048-133-050	RES-SINGLE	755.00
2386	048-140-070	RES-SINGLE	755.00
2387	048-300-090	RES-SINGLE	755.00
2388	048-300-220	COMMERCIAL	6,585.38
2389	048-310-210	RES-SINGLE	755.00
2390	048-381-020	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
2391	048-381-030	RES-SINGLE	755.00
2392	048-381-040	RES-SINGLE	755.00
2393	048-381-050	RES-SINGLE	755.00
2394	048-381-060	RES-SINGLE	755.00
2395	048-381-070	RES-SINGLE	755.00
2396	048-381-080	RES-SINGLE	755.00
2397	048-381-090	RES-SINGLE	755.00
2398	048-381-100	RES-SINGLE	755.00
2399	048-381-110	RES-SINGLE	755.00
2400	048-381-120	RES-SINGLE	755.00
2401	048-381-130	RES-SINGLE	755.00
2402	048-381-140	RES-SINGLE	755.00
2403	048-381-150	RES-SINGLE	755.00
2404	048-381-160	RES-SINGLE	755.00
2405	048-381-170	RES-SINGLE	755.00
2406	048-381-180	RES-SINGLE	755.00
2407	048-381-190	RES-SINGLE	755.00
2408	048-381-200	RES-SINGLE	755.00
2409	048-381-210	RES-SINGLE	755.00
2410	048-381-220	RES-SINGLE	755.00
2411	048-381-230	RES-SINGLE	755.00
2412	048-381-240	RES-SINGLE	755.00
2413	048-381-250	RES-SINGLE	755.00
2414	048-381-260	RES-SINGLE	755.00
2415	048-381-270	RES-SINGLE	755.00
2416	048-381-280	RES-SINGLE	755.00
2417	048-381-290	RES-SINGLE	755.00
2418	048-381-300	RES-SINGLE	755.00
2419	048-381-310	RES-SINGLE	755.00
2420	048-381-320	RES-SINGLE	755.00
2421	048-381-330	RES-SINGLE	755.00
2422	048-381-340	RES-SINGLE	755.00
2423	048-381-350	RES-SINGLE	755.00
2424	048-381-360	RES-SINGLE	755.00
2425	048-381-370	RES-SINGLE	755.00
2426	048-381-380	RES-SINGLE	755.00
2427	048-381-390	RES-SINGLE	755.00
2428	048-381-400	RES-SINGLE	755.00
2429	048-381-410	RES-SINGLE	755.00
2430	048-381-420	RES-SINGLE	755.00
2431	048-381-440	RES-SINGLE	755.00
2432	048-382-010	RES-SINGLE	755.00
2433	048-382-020	RES-SINGLE	755.00
2434	048-382-030	RES-SINGLE	755.00
2435	048-382-040	RES-SINGLE	755.00
2436	048-382-050	RES-SINGLE	755.00
2437	048-382-060	RES-SINGLE	755.00
2438	048-382-070	RES-SINGLE	755.00
2439	048-382-080	RES-SINGLE	755.00
2440	048-382-090	RES-SINGLE	755.00
2441	048-382-100	RES-SINGLE	755.00
2442	048-382-110	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
2443	048-382-120	RES-SINGLE	755.00
2444	048-382-130	RES-SINGLE	755.00
2445	048-382-140	RES-SINGLE	755.00
2446	048-382-150	RES-SINGLE	755.00
2447	048-382-160	RES-SINGLE	755.00
2448	048-382-170	RES-SINGLE	755.00
2449	048-382-180	RES-SINGLE	755.00
2450	048-383-010	RES-SINGLE	755.00
2451	048-383-020	RES-SINGLE	755.00
2452	048-383-030	RES-SINGLE	755.00
2453	048-383-040	RES-SINGLE	755.00
2454	048-383-050	RES-SINGLE	755.00
2455	048-383-060	RES-SINGLE	755.00
2456	048-383-070	RES-SINGLE	755.00
2457	048-383-080	RES-SINGLE	755.00
2458	048-383-090	RES-SINGLE	755.00
2459	048-383-100	RES-SINGLE	755.00
2460	048-383-110	RES-SINGLE	755.00
2461	048-383-120	RES-SINGLE	755.00
2462	048-383-130	RES-SINGLE	755.00
2463	048-383-140	RES-SINGLE	755.00
2464	048-383-150	RES-SINGLE	755.00
2465	048-383-160	RES-SINGLE	755.00
2466	048-383-170	RES-SINGLE	755.00
2467	048-384-030	RES-SINGLE	755.00
2468	048-384-040	RES-SINGLE	755.00
2469	048-384-050	RES-SINGLE	755.00
2470	048-384-060	RES-SINGLE	755.00
2471	048-384-070	RES-SINGLE	755.00
2472	048-391-030	RES-SINGLE	755.00
2473	048-391-040	RES-SINGLE	755.00
2474	048-391-050	RES-SINGLE	755.00
2475	048-391-060	RES-SINGLE	755.00
2476	048-391-070	RES-SINGLE	755.00
2477	048-391-080	RES-SINGLE	755.00
2478	048-391-090	RES-SINGLE	755.00
2479	048-391-100	RES-SINGLE	755.00
2480	048-391-110	RES-SINGLE	755.00
2481	048-391-120	RES-SINGLE	755.00
2482	048-391-130	RES-SINGLE	755.00
2483	048-391-140	RES-SINGLE	755.00
2484	048-391-150	RES-SINGLE	755.00
2485	048-391-160	RES-SINGLE	755.00
2486	048-391-170	RES-SINGLE	755.00
2487	048-391-180	RES-SINGLE	755.00
2488	048-391-190	RES-SINGLE	755.00
2489	048-391-200	RES-SINGLE	755.00
2490	048-391-210	RES-SINGLE	755.00
2491	048-391-220	RES-SINGLE	755.00
2492	048-391-230	RES-SINGLE	755.00
2493	048-391-240	RES-SINGLE	755.00
2494	048-391-250	RES-SINGLE	755.00

- Sewer Service Charge Report -
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	A.P.N.	TYPE	CHARGE
2495	048-391-260	RES-SINGLE	755.00
2496	048-391-270	RES-SINGLE	755.00
2497	048-391-280	RES-SINGLE	755.00
2498	048-391-290	RES-SINGLE	755.00
2499	048-391-300	RES-SINGLE	755.00
2500	048-391-310	RES-SINGLE	755.00
2501	048-391-320	RES-SINGLE	755.00
2502	048-391-330	RES-SINGLE	755.00
2503	048-391-340	RES-SINGLE	755.00
2504	048-391-350	RES-SINGLE	755.00
2505	048-391-360	RES-SINGLE	755.00
2506	048-391-370	RES-SINGLE	755.00
2507	048-391-380	RES-SINGLE	755.00
2508	048-391-390	RES-SINGLE	755.00
2509	048-391-400	RES-SINGLE	755.00
2510	048-391-410	RES-SINGLE	755.00
2511	048-391-420	RES-SINGLE	755.00
2512	048-391-430	RES-SINGLE	755.00
2513	048-391-440	RES-SINGLE	755.00
2514	048-391-450	RES-SINGLE	755.00
2515	048-391-460	RES-SINGLE	755.00
2516	048-391-470	RES-SINGLE	755.00
2517	048-391-480	RES-SINGLE	755.00
2518	048-391-490	RES-SINGLE	755.00
2519	048-391-500	RES-SINGLE	755.00
2520	048-391-510	RES-SINGLE	755.00
2521	048-391-520	RES-SINGLE	755.00
2522	048-392-010	RES-SINGLE	755.00
2523	048-392-020	RES-SINGLE	755.00
2524	048-392-030	RES-SINGLE	755.00
2525	048-392-040	RES-SINGLE	755.00
2526	048-392-050	RES-SINGLE	755.00
2527	048-392-060	RES-SINGLE	755.00
2528	048-392-070	RES-SINGLE	755.00
2529	048-392-080	RES-SINGLE	755.00
2530	048-392-090	RES-SINGLE	755.00
2531	048-392-100	RES-SINGLE	755.00
2532	048-392-110	RES-SINGLE	755.00
2533	048-392-120	RES-SINGLE	755.00
2534	048-392-130	RES-SINGLE	755.00
2535	048-392-140	RES-SINGLE	755.00
2536	048-392-150	RES-SINGLE	755.00
2537	048-392-160	RES-SINGLE	755.00
2538	048-392-170	RES-SINGLE	755.00
2539	048-392-180	RES-SINGLE	755.00
2540	048-392-190	RES-SINGLE	755.00
2541	048-392-200	RES-SINGLE	755.00
2542	048-392-210	RES-SINGLE	755.00
2543	048-392-220	RES-SINGLE	755.00
2544	048-392-230	RES-SINGLE	755.00
2545	048-392-240	RES-SINGLE	755.00
2546	048-393-010	RES-SINGLE	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2547	048-393-020	RES-SINGLE	755.00
2548	048-393-030	RES-SINGLE	755.00
2549	048-393-040	RES-SINGLE	755.00
2550	048-393-050	RES-SINGLE	755.00
2551	048-393-060	RES-SINGLE	755.00
2552	048-393-070	RES-SINGLE	755.00
2553	048-393-080	RES-SINGLE	755.00
2554	048-393-090	RES-SINGLE	755.00
2555	048-393-100	RES-SINGLE	755.00
2556	048-393-110	RES-SINGLE	755.00
2557	048-393-120	RES-SINGLE	755.00
2558	048-393-130	RES-SINGLE	755.00
2559	048-394-010	RES-SINGLE	755.00
2560	048-394-020	RES-SINGLE	755.00
2561	048-394-030	RES-SINGLE	755.00
2562	048-394-040	RES-SINGLE	755.00
2563	048-394-050	RES-SINGLE	755.00
2564	048-394-060	RES-SINGLE	755.00
2565	048-394-070	RES-SINGLE	755.00
2566	048-394-080	RES-SINGLE	755.00
2567	048-394-090	RES-SINGLE	755.00
2568	048-394-100	RES-SINGLE	755.00
2569	048-394-110	RES-SINGLE	755.00
2570	048-394-120	RES-SINGLE	755.00
2571	115-510-010	BH HOTEL	755.00
2572	115-510-020	BH HOTEL	755.00
2573	115-510-030	BH HOTEL	755.00
2574	115-510-040	BH HOTEL	755.00
2575	115-510-050	BH HOTEL	755.00
2576	115-510-060	BH HOTEL	755.00
2577	115-510-070	BH HOTEL	755.00
2578	115-510-080	BH HOTEL	755.00
2579	115-510-090	BH HOTEL	755.00
2580	115-510-100	BH HOTEL	755.00
2581	115-510-110	BH HOTEL	755.00
2582	115-510-120	BH HOTEL	755.00
2583	115-510-130	BH HOTEL	755.00
2584	115-510-140	BH HOTEL	755.00
2585	115-510-150	BH HOTEL	755.00
2586	115-510-160	BH HOTEL	755.00
2587	115-510-170	BH HOTEL	755.00
2588	115-510-180	BH HOTEL	755.00
2589	115-510-190	BH HOTEL	755.00
2590	115-510-200	BH HOTEL	755.00
2591	115-520-010	BH HOTEL	755.00
2592	115-520-020	BH HOTEL	755.00
2593	115-520-030	BH HOTEL	755.00
2594	115-520-040	BH HOTEL	755.00
2595	115-520-050	BH HOTEL	755.00
2596	115-520-060	BH HOTEL	755.00
2597	115-520-070	BH HOTEL	755.00
2598	115-520-080	BH HOTEL	755.00

- Sewer Service Charge Report -
2023-24 Assessment Roll

	A.P.N.	TYPE	CHARGE
2599	115-520-090	BH HOTEL	755.00
2600	115-520-100	BH HOTEL	755.00
2601	115-520-110	BH HOTEL	755.00
2602	115-520-120	BH HOTEL	755.00
2603	115-520-130	BH HOTEL	755.00
2604	115-520-140	BH HOTEL	755.00
2605	115-520-150	BH HOTEL	755.00
2606	115-520-160	BH HOTEL	755.00
2607	115-520-170	BH HOTEL	755.00
2608	115-520-180	BH HOTEL	755.00
2609	115-520-190	BH HOTEL	755.00
2610	115-520-200	BH HOTEL	755.00
2611	115-520-210	BH HOTEL	755.00
2612	115-520-220	BH HOTEL	755.00
2613	115-520-230	BH HOTEL	755.00
2614	115-520-240	BH HOTEL	755.00
2615	115-520-250	BH HOTEL	755.00
2616	115-520-260	BH HOTEL	755.00
2617	115-520-270	BH HOTEL	755.00
2618	115-520-280	BH HOTEL	755.00
2619	115-520-290	BH HOTEL	755.00
2620	115-520-300	BH HOTEL	755.00
2621	115-520-310	BH HOTEL	755.00
2622	115-520-320	BH HOTEL	755.00
2623	115-520-330	BH HOTEL	755.00
2624	115-520-340	BH HOTEL	755.00
2625	115-520-350	BH HOTEL	755.00
2626	115-520-360	BH HOTEL	755.00
2627	115-520-370	BH HOTEL	755.00
2628	115-520-380	BH HOTEL	755.00
2629	115-520-390	BH HOTEL	755.00
2630	115-520-400	BH HOTEL	755.00
2631	115-520-410	BH HOTEL	755.00
			2,439,249.48

55,820.00

755.00

GRANADA COMMUNITY SERVICES DISTRICT



COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

Fiscal Year 2023/24 Tax Roll

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-011-270	Warehouse	G	7.27	16	\$ 755.00
047-011-280	Warehouse	G	7.27	53	\$ 755.00
047-013-370	Commercial	G	7.27	32	\$ 755.00
047-013-380	Commercial	G	7.27	0	\$ 755.00
047-014-160	Commercial	G	7.27	88	\$ 755.00
047-014-230	Commercial	G	7.27	1	\$ 755.00
047-014-310	Commercial	G	7.27	11	\$ 755.00
047-014-320	WH/Ofc	G	7.27	0	\$ 755.00
047-015-020	Storage	G	7.27	NIS	\$ 755.00
047-015-400	Commercial	G	7.27	245	\$ 1,781.15
047-015-410	Storage	G	7.27	21	\$ 755.00
047-015-420	Storage	G	7.27	2	\$ 755.00
047-015-430	WH/Ofc	G	7.27	151	\$ 1,097.77
047-015-440	WH/Ofc	G	7.27	103	\$ 755.00
047-016-250	Commercial	G	7.27	3	\$ 755.00
047-021-100	Commercial	G	7.27	106	\$ 770.62
047-021-140	Restaurant	R	14.02	1099	\$ 15,407.98
047-021-170	Storage/Ofc	G	7.27	NIS	\$ 755.00
047-021-190	Storage	G	7.27	2	\$ 755.00
047-022-020	Storage/WH	G	7.27	5	\$ 755.00
047-022-130	Commercial	G	7.27	1	\$ 755.00
047-022-340	Commercial	G	7.27	55	\$ 755.00
047-023-190	Commercial	G	7.27	6	\$ 755.00
047-023-200	Commercial	G	7.27	24	\$ 755.00
047-023-210	Res/WH	G	7.27	11	\$ 755.00
047-023-350	Gym	G	7.27	5	\$ 755.00
047-023-420	Commercial	G	7.27	89	\$ 755.00
047-023-450	Commercial	G	7.27	272	\$ 1,977.44
047-024-030	Commercial	G	7.27	1	\$ 755.00
047-024-040	Commercial	G	7.27	51	\$ 755.00
047-024-070	Commercial	G	7.27	74	\$ 755.00
047-024-080	Commercial	G	7.27	28	\$ 755.00
047-024-150	Commercial	G	7.27	138	\$ 755.00
047-024-240	Marine Related	G	7.27	45	\$ 755.00
047-024-440	B&B	H	11.07	310	\$ 3,431.70
047-024-500	Conference Hall	G	7.27	128	\$ 930.56
047-031-120	Commercial	G	7.27	10	\$ 755.00
047-031-150	Commercial	G	7.27	NIS	\$ 755.00
047-031-160	Warehouse	G	7.27	NIS	\$ 755.00
047-031-200	WH/Ofc	G	7.27	44	\$ 755.00
047-031-230	Commercial	G	7.27	6	\$ 755.00
047-031-290	Storage	G	7.27	29	\$ 755.00
047-031-300	HMB Distillery	G	7.27	132	\$ 959.64
047-031-310	Commercial	G	7.27	64	\$ 755.00
047-031-390	Commercial	G	7.27	90	\$ 755.00

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-031-400	Fish Process	G	7.27	0	\$ 755.00
047-031-410	Fish Process	G	7.27	590	\$ 4,289.30
047-031-420	Warehouse	G	7.27	NIS	\$ 755.00
047-032-060	Warehouse	G	7.27	NIS	\$ 755.00
047-032-240	Warehouse	G	7.27	NIS	\$ 755.00
047-032-350	Retail	G	7.27	12	\$ 755.00
047-033-210	Private Storage	G	7.27	0	\$ 755.00
047-033-300	M-Res/WH	G	7.27	28	\$ 755.00
047-033-330	Commercial	G	7.27	NIS	\$ 755.00
047-033-350	WH/Ofc (2)	G	7.27	20	\$ 755.00
047-033-360	Commercial	G	7.27	NIS	\$ 755.00
047-033-380	WH/Ofc (2)	G	7.27	10	\$ 755.00
047-033-450	Warehouse	G	7.27	4	\$ 755.00
047-034-060	WH/Storage	G	7.27	0	\$ 755.00
047-034-070	Portable Trailer	G	7.27	9	\$ 755.00
047-034-080	Commercial	G	7.27	45	\$ 755.00
047-034-170	Mar Stor/Ofc	G	7.27	11	\$ 755.00
047-034-190	WH/Ofc (4)	G	7.27	92	\$ 755.00
047-034-200	M-Com/Res	G	7.27	43	\$ 755.00
047-034-210	M-Com/Res	G	7.27	82	\$ 755.00
047-034-220	M-Com/Res	G	7.27	23	\$ 755.00
047-034-230	M-Com/Res	G	7.27	11	\$ 755.00
047-034-240	M-Com/Res	G	7.27	49	\$ 755.00
047-034-250	M-Com/Res	G	7.27	40	\$ 755.00
047-034-260	M-Com/Res	G	7.27	27	\$ 755.00
047-034-330	Fertilizer Prcs	G	7.27	306	\$ 2,224.62
047-034-350	M-Com/Res	G	7.27	81	\$ 755.00
047-035-210	WH/Storage	G	7.27	30	\$ 755.00
047-035-340	Commercial	G	7.27	24	\$ 755.00
047-035-350	Commercial	G	7.27	43	\$ 755.00
047-035-360	Fish Process	G	7.27	299	\$ 2,173.73
047-035-370	Commercial/DET	G	7.27	NIS	\$ 755.00
047-035-380	Warehouse	G	7.27	NIS	\$ 755.00
047-035-390	WH/Storage	G	7.27	0	\$ 755.00
047-036-010	Warehouse	G	7.27	0	\$ 755.00
047-036-020	Warehouse	G	7.27	NIS	\$ 755.00
047-036-140	Commercial	G	7.27	33	\$ 755.00
047-036-220	Commercial	G	7.27	10	\$ 755.00
047-036-520	WH/Storage	G	7.27	70	\$ 755.00
047-036-560	WH/Ofc	G	7.27	25	\$ 755.00
047-036-570	WH/Ofc	G	7.27	36	\$ 755.00
047-037-300	Fish Process/CT Unit	G	7.27	34	\$ 755.00
047-037-520	Club House	R	14.02	174	\$ 2,439.48
047-044-020	Restaurant	R	14.02	2	\$ 755.00
047-045-010	Commercial	G	7.27	1	\$ 755.00

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-045-200	Café	R	14.02	278	\$ 3,897.56
047-045-330	Motel	H	11.07	604	\$ 6,686.28
047-061-090	Market	G	7.27	50	\$ 755.00
047-081-060	bar/café	G/R	7.27/14.02	434	\$ 3,887.56
047-081-160	Bar-not a rest.	G	7.27	83	\$ 755.00
047-081-260	Retail	G	7.27	50	\$ 755.00
047-081-330	Motel	H	11.07	209	\$ 2,313.63
047-081-370	Hotel	H	MR	4981	\$ 55,820.00
047-081-390	Commercial	G	7.27	77	\$ 755.00
047-081-450	Restaurant	R	14.02	2418	\$ 33,900.36
047-082-010	Restaurant	R	14.02	1010	\$ 14,160.20
047-083-060	Commercial	G	MR	5361	\$ 45,238.22
047-091-210	Restaurant	R	14.02	78	\$ 1,093.56
047-091-240	M-1-Office/2-Res.	G	7.27	63	\$ 1,510.00
047-121-010	Fish Market	G	7.27	0	\$ 755.00
047-123-230	M-Market/1-Res.	G	7.27	668	\$ 4,856.36
047-123-330	Restaurant	R	14.02	232	\$ 3,252.64
047-124-170	M-1 Res./3 Ofcs.	G	7.27	30	\$ 755.00
047-204-020	M-office/4 Res.	O	6.24	8	\$ 3,020.00
047-204-050	M-1 Ofc./4 Apts.	G	7.27	374	\$ 3,020.00
047-204-120	Offices	O	6.24	25	\$ 755.00
047-204-140	M-2 Stores/4 Res	G	7.27	147	\$ 3,020.00
047-231-150	Ofcs/Café	G	7.27	211	\$ 1,533.97
047-231-160	M-P.O./1-Res.	G	7.27	96	\$ 755.00
047-251-110	Pre-school	S	6.34	149	\$ -
047-252-250	Restaurant	R	14.02	2669	\$ 37,419.38
047-261-040	Commercial	G	7.27	99	\$ 755.00
047-263-010	RV Park	G	7.27	461	\$ 3,351.47
047-264-030	Fire Stn.	G	7.27	103	\$ 755.00
047-264-050	2-Offices	O	6.24	41	\$ 755.00
047-330-020	School	S	6.34	301	\$ 1,908.34
047-330-040	Pre-school	S	6.34	41	\$ 755.00
048-013-240	B&B	H	11.07	940	\$ 10,405.80
048-013-250	B&B	H	11.07	65	\$ 755.00
048-013-750	Restaurant	R	14.02	1155	\$ 16,193.10
048-014-130	Hotel	H	11.07	199	\$ 2,202.93
048-014-340	Club/Café	G	7.27	187	\$ 1,359.49
048-014-350	Art Gallery	G	7.27	8	\$ 755.00
048-015-010	Hotel	H	11.07	319	\$ 3,531.33
048-015-080	Hotel	H	11.07	53	\$ 755.00
048-015-140	Hotel	H	11.07	424	\$ 4,693.68
048-016-020	Park	G	7.27	78	\$ 755.00
048-033-110	B&B	H	11.07	33	\$ 755.00
048-094-040	Restaurant	R	14.02	237	\$ 3,323.45
048-094-060	Office	O	6.24	64	\$ 755.00

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
048-094-320	Hotel	H	11.07	521	\$ 5,767.47
048-094-330	Café	R	14.02	240	\$ 3,364.80
048-095-220	Hotel	H	11.07	1500	\$ 16,605.00
048-124-030	Office	O	6.24	27	\$ 755.00
048-124-120	Restaurant	R	14.02	270	\$ 3,785.40
048-300-220	Grower/Nur	G	7.27	905.83	\$ 6,585.38

TOTAL CCF'S:

NIS - Not in CCWD system

418,426.35

MR - Multiple Rates (See Separate Spreadsheet)

Commercial Sewer Service Charge Rates for FY 2023/24

TYPE	CODE
Restaurant	R
Motel/Hotel	H
Office	O
Schools	S
Other Non-Residential	G

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-011-270	Warehouse	G	7.27	16	\$ 755.00
047-011-280	Warehouse	G	7.27	53	\$ 755.00
047-013-370	Commercial	G	7.27	32	\$ 755.00
047-013-380	Commercial	G	7.27	0	\$ 755.00
047-014-160	Commercial	G	7.27	88	\$ 755.00
047-014-230	Commercial	G	7.27	1	\$ 755.00
047-014-310	Commercial	G	7.27	11	\$ 755.00
047-014-320	WH/Ofc	G	7.27	0	\$ 755.00
047-015-020	Storage	G	7.27	NIS	\$ 755.00
047-015-400	Commercial	G	7.27	245	\$ 1,781.15
047-015-410	Storage	G	7.27	21	\$ 755.00
047-015-420	Storage	G	7.27	2	\$ 755.00
047-015-430	WH/Ofc	G	7.27	151	\$ 1,097.77
047-015-440	WH/Ofc	G	7.27	103	\$ 755.00
047-016-250	Commercial	G	7.27	3	\$ 755.00
047-021-100	Commercial	G	7.27	106	\$ 770.62
047-021-170	Storage/Ofc	G	7.27	NIS	\$ 755.00
047-021-190	Storage	G	7.27	2	\$ 755.00
047-022-020	Storage/WH	G	7.27	5	\$ 755.00
047-022-130	Commercial	G	7.27	1	\$ 755.00
047-022-340	Commercial	G	7.27	55	\$ 755.00
047-023-190	Commercial	G	7.27	6	\$ 755.00
047-023-200	Commercial	G	7.27	24	\$ 755.00
047-023-210	Res/WH	G	7.27	11	\$ 755.00
047-023-350	Gym	G	7.27	5	\$ 755.00
047-023-420	Commercial	G	7.27	89	\$ 755.00
047-023-450	Commercial	G	7.27	272	\$ 1,977.44
047-024-030	Commercial	G	7.27	1	\$ 755.00
047-024-040	Commercial	G	7.27	51	\$ 755.00
047-024-070	Commercial	G	7.27	74	\$ 755.00
047-024-080	Commercial	G	7.27	28	\$ 755.00
047-024-150	Commercial	G	7.27	138	\$ 755.00
047-024-240	Marine Related	G	7.27	45	\$ 755.00
047-024-500	Conference Hall	G	7.27	128	\$ 930.56
047-031-120	Commercial	G	7.27	10	\$ 755.00
047-031-150	Commercial	G	7.27	NIS	\$ 755.00
047-031-160	Warehouse	G	7.27	NIS	\$ 755.00
047-031-200	WH/Ofc	G	7.27	44	\$ 755.00
047-031-230	Commercial	G	7.27	6	\$ 755.00
047-031-290	Storage	G	7.27	29	\$ 755.00
047-031-300	HMB Distillery	G	7.27	132	\$ 959.64
047-031-310	Commercial	G	7.27	64	\$ 755.00
047-031-390	Commercial	G	7.27	90	\$ 755.00
047-031-400	Fish Process	G	7.27	0	\$ 755.00
047-031-410	Fish Process	G	7.27	590	\$ 4,289.30

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-031-420	Warehouse	G	7.27	NIS	\$ 755.00
047-032-060	Warehouse	G	7.27	NIS	\$ 755.00
047-032-240	Warehouse	G	7.27	NIS	\$ 755.00
047-032-350	Retail	G	7.27	12	\$ 755.00
047-033-210	Private Storage	G	7.27	0	\$ 755.00
047-033-300	M-Res/WH	G	7.27	28	\$ 755.00
047-033-330	Commercial	G	7.27	NIS	\$ 755.00
047-033-350	WH/Ofc (2)	G	7.27	20	\$ 755.00
047-033-360	Commercial	G	7.27	NIS	\$ 755.00
047-033-380	WH/Ofc (2)	G	7.27	10	\$ 755.00
047-033-450	Warehouse	G	7.27	4	\$ 755.00
047-034-060	WH/Storage	G	7.27	0	\$ 755.00
047-034-070	Portable Trailer	G	7.27	9	\$ 755.00
047-034-080	Commercial	G	7.27	45	\$ 755.00
047-034-170	Mar Stor/Ofc	G	7.27	11	\$ 755.00
047-034-190	WH/Ofc (4)	G	7.27	92	\$ 755.00
047-034-200	M-Com/Res	G	7.27	43	\$ 755.00
047-034-210	M-Com/Res	G	7.27	82	\$ 755.00
047-034-220	M-Com/Res	G	7.27	23	\$ 755.00
047-034-230	M-Com/Res	G	7.27	11	\$ 755.00
047-034-240	M-Com/Res	G	7.27	49	\$ 755.00
047-034-250	M-Com/Res	G	7.27	40	\$ 755.00
047-034-260	M-Com/Res	G	7.27	27	\$ 755.00
047-034-330	Fertilizer Prcs	G	7.27	306	\$ 2,224.62
047-034-350	M-Com/Res	G	7.27	81	\$ 755.00
047-035-210	WH/Storage	G	7.27	30	\$ 755.00
047-035-340	Commercial	G	7.27	24	\$ 755.00
047-035-350	Commercial	G	7.27	43	\$ 755.00
047-035-360	Fish Process	G	7.27	299	\$ 2,173.73
047-035-370	Commercial/DET	G	7.27	NIS	\$ 755.00
047-035-380	Warehouse	G	7.27	NIS	\$ 755.00
047-035-390	WH/Storage	G	7.27	0	\$ 755.00
047-036-010	Warehouse	G	7.27	0	\$ 755.00
047-036-020	Warehouse	G	7.27	NIS	\$ 755.00
047-036-140	Commercial	G	7.27	33	\$ 755.00
047-036-220	Commercial	G	7.27	10	\$ 755.00
047-036-520	WH/Storage	G	7.27	70	\$ 755.00
047-036-560	WH/Ofc	G	7.27	25	\$ 755.00
047-036-570	WH/Ofc	G	7.27	36	\$ 755.00
047-037-300	Fish Process/CT Unit	G	7.27	34	\$ 755.00
047-045-010	Commercial	G	7.27	1	\$ 755.00
047-061-090	Market	G	7.27	50	\$ 755.00
047-081-160	Bar-not a rest.	G	7.27	83	\$ 755.00
047-081-260	Retail	G	7.27	50	\$ 755.00
047-081-390	Commercial	G	7.27	77	\$ 755.00

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
047-083-060	Commercial	G	MR	5361	\$ 45,238.22
047-091-240	M-1-Office/2-Res.	G	7.27	63	\$ 1,510.00
047-121-010	Fish Market	G	7.27	0	\$ 755.00
047-123-230	M-Market/1-Res.	G	7.27	668	\$ 4,856.36
047-124-170	M-1 Res./3 Ofcs.	G	7.27	30	\$ 755.00
047-204-050	M-1 Ofc./4 Apts.	G	7.27	374	\$ 3,020.00
047-204-140	M-2 Stores/4 Res	G	7.27	147	\$ 3,020.00
047-231-150	Ofcs/Café	G	7.27	211	\$ 1,533.97
047-231-160	M-P.O./1-Res.	G	7.27	96	\$ 755.00
047-261-040	Commercial	G	7.27	99	\$ 755.00
047-263-010	RV Park	G	7.27	461	\$ 3,351.47
047-264-030	Fire Stn.	G	7.27	103	\$ 755.00
048-014-340	Club/Café	G	7.27	187	\$ 1,359.49
048-014-350	Art Gallery	G	7.27	8	\$ 755.00
048-016-020	Park	G	7.27	78	\$ 755.00
048-300-220	Grower/Nur	G	7.27	905.83	\$ 6,585.38
047-081-060	bar/café	G/R	7.27/14.02	434	\$ 3,887.56
047-024-440	B&B	H	11.07	310	\$ 3,431.70
047-045-330	Motel	H	11.07	604	\$ 6,686.28
047-081-330	Motel	H	11.07	209	\$ 2,313.63
047-081-370	Hotel	H	MR	4981	\$ 55,820.00
048-013-240	B&B	H	11.07	940	\$ 10,405.80
048-013-250	B&B	H	11.07	65	\$ 755.00
048-014-130	Hotel	H	11.07	199	\$ 2,202.93
048-015-010	Hotel	H	11.07	319	\$ 3,531.33
048-015-080	Hotel	H	11.07	53	\$ 755.00
048-015-140	Hotel	H	11.07	424	\$ 4,693.68
048-033-110	B&B	H	11.07	33	\$ 755.00
048-094-320	Hotel	H	11.07	521	\$ 5,767.47
048-095-220	Hotel	H	11.07	1500	\$ 16,605.00
047-204-020	M-office/4 Res.	O	6.24	8	\$ 3,020.00
047-204-120	Offices	O	6.24	25	\$ 755.00
047-264-050	2-Offices	O	6.24	41	\$ 755.00
048-094-060	Office	O	6.24	64	\$ 755.00
048-124-030	Office	O	6.24	27	\$ 755.00
047-021-140	Restaurant	R	14.02	1099	\$ 15,407.98
047-037-520	Club House	R	14.02	174	\$ 2,439.48
047-044-020	Restaurant	R	14.02	2	\$ 755.00
047-045-200	Café	R	14.02	278	\$ 3,897.56
047-081-450	Restaurant	R	14.02	2418	\$ 33,900.36
047-082-010	Restaurant	R	14.02	1010	\$ 14,160.20
047-091-210	Restaurant	R	14.02	78	\$ 1,093.56
047-123-330	Restaurant	R	14.02	232	\$ 3,252.64
047-252-250	Restaurant	R	14.02	2669	\$ 37,419.38
048-013-750	Restaurant	R	14.02	1155	\$ 16,193.10

COMMERCIAL WATER CONSUMPTION

April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

APN	BUSINESS TYPE	CODE	RATE	CCF'S	CHARGE
048-094-040	Restaurant	R	14.02	237	\$ 3,323.45
048-094-330	Café	R	14.02	240	\$ 3,364.80
048-124-120	Restaurant	R	14.02	270	\$ 3,785.40
047-251-110	Pre-school	S	6.34	149	\$ -
047-330-020	School	S	6.34	301	\$ 1,908.34
047-330-040	Pre-school	S	6.34	41	\$ 755.00

TOTAL CCF'S:

NIS - Not in CCWD system

418,426.35

MR - Multiple Rates (See Separate Spreadsheet)

Commercial Sewer Service Charge Rates for FY 2023/24

TYPE	CODE
Restaurant	R
Motel/Hotel	H
Office	O
Schools	S
Other Non-Residential	G

GRANADA COMMUNITY SERVICES DISTRICT



LARGE COMMERCIAL ACCOUNTS

Water Consumption by Meter

Fiscal Year 2023/24 Tax Roll

GRANADA COMMUNITY SERVICES DISTRICT

**San Mateo County Harbor District
Pillar Point Harbor
047-083-060**

**WATER CONSUMPTION BY METER
Consumption Period: April 1, 2022 to March 31, 2023
For 2023/34 Tax Roll**

BUSINESS	ADDRESS	Business Type	Class	Rate	CCF'S	CALC	CHARGE BY METER
MAVERICKS SURF CO	25 Johnson Pier	Retail	O	6.24	21	131.04	755.00
HMB SPORT FISHING	111 Pillar Point Harbor	Retail	O	6.24	5	31.20	755.00
KETCH JOANNES	17 Johnson Pier, EG	Restaurant	R	14.02	565	7,921.30	7,921.30
HARBOR BAR	15 Johnson Pier, EG	Bar	G	7.27	62	450.74	755.00
PRINCETON SEAFOOD	1 Johnson Pier	Restaurant	R	14.02	307	4,304.14	4,304.14
THREE CAPTAINS	1 Johnson Pier	Harbor Pier	G	7.27	17	123.59	755.00
MORNINGSTAR	1 Johnson Pier	Harbor Pier	G	7.27	35	254.45	755.00
McHENRY'S	1 Johnson Pier	Harbor Pier	G	7.27	28	203.56	755.00
FUEL DOCK	1 Johnson Pier	Harbor Pier	G	7.27	8	58.16	755.00 *
PILLAR POINT HARBOR	Detector Check	Harbor Pier	G	0.00		-	
PILLAR POINT HARBOR	1 Johnson Pier	Harbor Pier	G	7.27	3,814	27,727.78	27,727.78

(1 CCF = 748 gallons)

Total Flow (ccf's): 4,862

45,238.22

*Flow adjusted for water use not entering system: 499

Total Water usage: 5,361

FY 2023/24 Tax Roll Sewer Service Charge

APN	OWNER NAME	Reputed Water Use (CCF's)	Adj Water Use (CCF's)	22/23 CHARGE
047-083-060	San Mateo County Harbor District	5,361	4,862	\$ 45,238.22

San Mateo County Harbor District

Water Consumption by Meter

April 1, 2022 to March 31, 2023

For 2023/34 Tax Roll

Mavericks- Acct # 3439

Read Date	Start	End	Total Usage
05/01/22	98	100	2
06/01/22	100	104	4
07/01/22	104	106	2
08/01/22	106	108	2
09/01/22	108	111	3
10/01/22	111	113	2
11/01/22	113	116	3
12/01/22	116	116	-
01/01/23	116	117	1
02/01/23	117	118	1
03/01/23	118	118	-
04/01/23	118	119	1
			21

HMB Sportfishing - Acct # 4133

Read Date	Start	End	Total Usage
05/01/22	30	31	1
06/01/22	31	31	-
07/01/22	31	32	1
08/01/22	32	32	-
09/01/22	32	32	-
10/01/22	32	33	1
11/01/22	33	33	-
12/01/22	33	34	1
01/01/23	34	34	-
02/01/23	34	35	1
03/01/23	35	35	-
04/01/23			-
			5

Ketch Joanne Acct # 131

Read Date	Start	End	Total Usage
05/01/22	3,671	3,732	61
06/01/22	3,732	3,790	58
07/01/22	3,790	3,849	59
08/01/22	3,849	3,905	56
09/01/22	3,905	3,986	81
10/01/22	3,986	4,053	67
11/01/22	4,053	4,161	108
12/01/22	4,161	4,173	12
01/01/23	4,173	4,217	44
02/01/23	4,217	4,234	17
03/01/23	4,234	4,235	1
04/01/23	4,235	4,236	1
			565

Ketch Café - Acct # 3993

Read Date	Start	End	Total Usage
05/01/22	434	441	7
06/01/22	441	447	6
07/01/22	447	454	7
08/01/22	454	459	5
09/01/22	459	467	8
10/01/22	467	472	5
11/01/22	472	478	6
12/01/22	478	487	9
01/01/23	487	492	5
02/01/23	492	496	4
03/01/23	496	496	-
04/01/23	496	496	-
			62

**Princeton Seafood/Order at the Corner
Acct # 4321**

Read Date	Start	End	Total Usage
05/01/22	3,335	3,372	37
06/01/22	3,372	3,406	34
07/01/22	3,406	3,475	69
08/01/22	3,475	3,506	31
09/01/22	3,506	3,544	38
10/01/22	3,544	3,574	30
11/01/22	3,574	3,642	68
12/01/22	3,642	3,642	-
01/01/23	3,642	3,642	-
02/01/23	3,642	3,642	-
03/01/23	3,642	3,642	-
04/01/23	3,642	3,642	-
			307

Three Captains -- Acct # 442

Read Date	Start	End	Total Usage:
05/01/22	837	838	1
06/01/22	838	841	3
07/01/22	841	844	3
08/01/22	844	845	1
09/01/22	845	847	2
10/01/22	847	848	1
11/01/22	848	849	1
12/01/22	849	849	-
01/01/23	849	851	2
02/01/23	851	853	2
03/01/23	853	854	1
04/01/23	854	854	-
			17

Morning Star - Acct # 4718

Read Date	Start	End	Total Usage
05/01/22	205	205	0
06/01/22	205	208	3
07/01/22	208	212	4
08/01/22	212	215	3
09/01/22	215	221	6
10/01/22	221	226	5
11/01/22	226	231	5
12/01/22	231	235	4
01/01/23	235	238	3
02/01/23	238	239	1
03/01/23	239	240	1
04/01/23	240	240.00	0
			<u>35</u>

**Pillar Point Seafood / McHenry Fisheries
Acct # 4492**

Read Date	Start	End	Total Usage
05/01/22	399	400	1
06/01/22	400	401	1
07/01/22	401	402	1
08/01/22	402	403	1
09/01/22	403	414	11
10/01/22	414	414	-
11/01/22	414	423	9
12/01/22	423	424	1
01/01/23	424	425	1
02/01/23	425	426	1
03/01/23	426	427	1
04/01/23	427	427	-
			<u>28</u>

KN Fuel Dock - Acct # 171

Read Date	Start	End	Water Usage	Sewer Usage
05/01/22	2,519	2,538	19.00	
06/01/22	2,538	2,614	76.00	1
07/01/22	2,614	2,669	55.00	1
08/01/22	2,669	2,735	66.00	
09/01/22	2,735	2,798	63.00	6
10/01/22	2,798	2,904	106.00	
11/01/22	2,904	2,945	41.00	
12/01/22	2,945	2,958	13.00	
01/01/23	2,958	3,001	43.00	
02/01/23	3,001	3,008	7.00	
03/01/23	3,008	3,010	2.00	
04/01/23	3,010	3,026.00	16.00	
			<u>507.00</u>	<u>8</u>
			(8.00)	

Flow not entering system: 499.00

Metered Water Use Totals (CCF's)

Maverick's	21.00
HMB Sportfishing	5.00
Ketch Joanne	565.00
Ketch Café	62.00
Princeton Seafood	307.00
Three Captains	17.00
Morning Star	35.00
McHenryFish	28.00
KN Fuel Dock	507.00
Total Metered Usage:	<u>1,547.00</u>

CCWD Reported Water Use: **5,361**
 Less Metered Usage: **(1,547)**
3,814

Less Flow not Entering System:
Usage Applied to Pillar Point Harbor: 3,814

GRANADA COMMUNITY SERVICES DISTRICT

**Point Pillar Project Development
Oceano Hotel & Mall
APN 047-081-370**

WATER CONSUMPTION BY METER

**Consumption Period: April 1, 2022 to March 31, 2023
For 2023/24 Tax Roll**

BUSINESS	ADDRESS	Business Type	Class	Rate	CCF'S	CALC	CHARGE BY METER
Point Pillar Project Dev	250/270 Capistrano Rd	Mall	G-MIXED	7.27	648	4,711	4,711.00
Point Pillar Project Dev	280 Capistrano Rd	Hotel	H-MIXED	11.07	3,268	36,177	36,177.00
Caffe Mezza Luna	240 Capistrano Rd	Restaurant	R-MIXED	14.02	237	3,323	3,323.00
La Costanera	260 Capistrano Rd	Restaurant	R-MIXED	14.02	828	11,609	11,609.00
(1 CCF = 748 gallons)				Total Flow (ccf's):		<u>4,981</u>	<u>55,820.00</u>

FY 2023/24 Tax Roll Sewer Service Charge

APN	OWNER NAME	2122 WATER USE - TOTAL CCF'S	22/23 SEWER SERVICE CHARGE TOTAL
047-081-370	Point Pillar Project Dev	4,981	\$55,820.00

GRANADA COMMUNITY SERVICES DISTRICT

Old Princeton Landing

047-081-060

WATER CONSUMPTION BY PERCENTAGE SPLIT

Consumption Period: April 1, 2022 to March 31, 2023

For 2023/24 Tax Roll

Business	Address		Type	Split	Rate	CCF's	Rate
OLD PRINCETON LANDING	460	CAPISTRANO RD	Bar	G-75%	7.27	325.5	2,366.39
STAR CAFÉ	450	CAPISTRANO RD	Café	R-25%	14.02	108.5	1,521.17
TOTAL:						434.00	<u>3,887.56</u>

GRANADA COMMUNITY SERVICES DISTRICT

**Rocket Farms
APN 048-300-220**

**WATER CONSUMPTION BY METER
Consumption Period: April 1, 2022 to March 31, 2023
For 2023/24 Tax Roll**

Meter Number	Meter Location	(Start) Meter Reading As of 4/1/22	(End) Meter Reading As of 3/31/23	12-month Consumption
1	Maint.	976,770	1,003,320	26,550
2	House	804,640	840,500	35,860
3	Depts. 1 & 4	6,568,000	6,869,200	301,200
4	Office	7,240,250	7,407,600	167,350
5	Bldg. 20	2,068,000	2,093,300	25,300
6	Depts. 14 & 15	2,366,900	2,488,200	121,300
7	Wholesale Ctr.	1,619,600	1,619,600	-
		Total Water Use (gallons):		677,560

Total Consumption: **905.83**

(Consumption is converted from gallons to ccf's. 1 ccf = 748 gallons)

FY 2023/24 Tax Roll Sewer Service Charge

APN	BUSINESS TYPE	CLASS	RATE	TOTAL CCF'S	TOTAL CHARGE
048-300-220	Grower/Nur	G	7.27	905.83	\$ 6,585.38

700(05) (E) For purposes of subsections 700(05)(A) and (B) above, the term "Annual Water Usage" is defined as the total metered water consumption for the user's premises (measured in hundreds of cubic feet) for the preceding 12-month period ending on March 30th, or such other 12-month period as determined by the District to be representative of the user's water consumption.

Rocket Farms, Inc.

WATER CONSUMPTION BY METER
Consumption Period: April 1, 2022 to March 31, 2023

Month	Maintenance			House			Dept. 1 & 4			Office		
	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED
04/01/21	976,770	977,950	1,180	804,640	807,990	3,350	6,568,000	6,667,100	99,100	7,240,250	7,280,490	40,240
05/01/21	977,950	979,070	1,120	807,990	811,050	3,060	6,667,100	6,760,100	93,000	7,280,490	7,292,170	11,680
06/01/21	979,070	980,330	1,260	811,050	813,680	2,630	6,760,100	6,771,900	11,800	7,292,170	7,307,970	15,800
07/01/21	980,330	981,570	1,240	813,680	817,070	3,390	6,771,900	6,782,000	10,100	7,307,970	7,331,100	23,130
08/01/21	981,570	982,810	1,240	817,070	820,280	3,210	6,782,000	6,796,300	14,300	7,331,100	7,343,410	12,310
09/01/21	982,810	984,190	1,380	820,280	823,560	3,280	6,796,300	6,808,900	12,600	7,343,410	7,352,480	9,070
10/01/21	984,190	985,810	1,620	823,560	826,670	3,110	6,808,900	6,818,700	9,800	7,352,480	7,359,360	6,880
11/01/21	985,810	987,210	1,400	826,670	829,510	2,840	6,818,700	6,828,300	9,600	7,359,360	7,366,580	7,220
12/01/21	987,210	988,440	1,230	829,510	832,700	3,190	6,828,300	6,837,500	9,200	7,366,580	7,378,210	11,630
01/01/22	988,440	990,980	2,540	832,700	835,320	2,620	6,837,500	6,848,000	10,500	7,378,210	7,387,680	9,470
02/01/22	990,980	999,170	8,190	835,320	837,230	1,910	6,848,000	6,857,100	9,100	7,387,680	7,395,550	7,870
03/01/22	999,170	1,003,320	4,150	837,230	840,500	3,270	6,857,100	6,869,200	12,100	7,395,550	7,407,600	12,050
April 2021 Through March 2022												
Total Usage			26,550			35,860			301,200			167,350

Month	Bldg. 20			Dept. 14 & 15			Wholesale Center		
	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED	BEGINNING READING	ENDING READING	MONTHLY GALLONS USED
04/01/21	2,068,000	2,070,700	2,700	2,366,900	2,375,000	8,100	1,619,600	1,619,600	-
05/01/21	2,070,700	2,072,700	2,000	2,375,000	2,393,700	18,700	1,619,600	1,619,600	-
06/01/21	2,072,700	2,074,700	2,000	2,393,700	2,461,500	67,800	1,619,600	1,619,600	-
07/01/21	2,074,700	2,076,400	1,700	2,461,500	2,466,200	4,700	1,619,600	1,619,600	-
08/01/21	2,076,400	2,077,700	1,300	2,466,200	2,469,900	3,700	1,619,600	1,619,600	-
09/01/21	2,077,700	2,079,000	1,300	2,469,900	2,472,800	2,900	1,619,600	1,619,600	-
10/01/21	2,079,000	2,080,200	1,200	2,472,800	2,475,400	2,600	1,619,600	1,619,600	-
11/01/21	2,080,200	2,081,700	1,500	2,475,400	2,478,000	2,600	1,619,600	1,619,600	-
12/01/21	2,081,700	2,083,100	1,400	2,478,000	2,480,100	2,100	1,619,600	1,619,600	-
01/01/22	2,083,100	2,084,500	1,400	2,480,100	2,482,600	2,500	1,619,600	1,619,600	-
02/01/22	2,084,500	2,086,500	2,000	2,482,600	2,484,900	2,300	1,619,600	1,619,600	-
03/01/22	2,086,500	2,093,300	6,800	2,484,900	2,488,200	3,300	1,619,600	1,619,600	-
April 2021 Through March 2022									
Total Usage			25,300			121,300			146,600

Total Gallons: 677,560
METERED CCF's: 906
CCWD CCF's: 65,692

GRANADA COMMUNITY SERVICES DISTRICT



**NEW SEWER HOOK-UPS
FISCAL YEAR 2023/24 Tax Roll**

GRANADA COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2022/23 SEWER HOOK-UPS

For 2023/24 Tax Roll

	Permit #	Type	Issue Date	APN		Address		Hook-up Date
1	3226	ADU	03/18/22	047-131-090	430	VALLEJO ST	EG	06/27/22
2	3237	ADU	10/28/22	047-063-080	262	SOLANO AVE	EG	06/30/22
3	3229	ADU	05/27/22	048-013-890	171	CORONADO AVE	MIRAMAR	07/18/22
4	3224	RES	02/10/22	047-043-030	130	PRESIDIO AVE	EG	08/10/22
5	3223	RES	01/28/22	047-208-100	580	THE ALAMEDA	EG	08/22/22
6	3222	ADU	01/27/22	037-333-140	105	HARBOUR DRIVE	EG	08/23/22
7	3218	RES	07/16/21	047-244-240	519	ISABELLA AVE	EG	10/28/22
8	3181	RES	09/24/18	047-281-160	638	CORONADO ST	EG	11/08/22
9	3230	RES	06/30/22	047-127-520	231	THE ALAMEDA	EG	12/01/22
10	3221	MIXED	01/04/22	047-204-020	516	AVE ALHAMBRA	EG	12/13/22
11	3234	RES	08/19/22	047-207-060/070	180	AVE BALBOA	EG	01/19/23
12	3225	RES	03/18/22	047-208-120	157	AVE PORTOLA	EG	02/22/23
13	3238	ADU	10/31/22	047-042-090	115	PRESIDIO AVE	EG	04/11/23
14	3235	RES	09/12/22	047-095-070	441	VALENCIA AVE	EG	05/04/23
15	3214	RES	04/19/21	048-031-200	208	MAGELLAN AVE	MIRAMAR	05/18/23
16	3212	ADU	03/20/21	047-284-090	303	AVE CABRILLO	EG	06/30/23
17	3240	ADU	02/07/23	047-292-310	1339	COLUMBUS ST	EG	06/30/23
18	3244	ADU	02/28/23	047-152-240	507	EL GRANADA BLVD	EG	06/30/23
19	3215	ADU	04/20/21	047-222-270	454	FERDINAND AVE	EG	06/30/23
20	3216	ADU	07/09/21	048-033-290	245	MEDIO AVE	HMB	06/30/23
21	3243	ADU	02/28/23	048-093-070	495	MIRADA RD	MIRAMAR	06/30/23
22	3197	ADU	11/19/19	048-054-240	385	MIRAMAR DR	MIRAMAR	06/30/23
23	3228	ADU	03/21/22	047-126-210	219	PALMA ST	EG	06/30/23
24	3205	ADU	09/24/20	047-091-130	139	VALLEJO ST	EG	06/30/23

GRANADA COMMUNITY SERVICES DISTRICT



**FISCAL YEAR 2023/24
DELINQUENT GARBAGE ACCOUNT TAX ROLL**

Granada Community Services District

RECOLOGY FY 2022/23 DELENQUENT GARBAGE ACCOUNTS

For 2023/24 Tax Roll

	APN	Service Address	Amt Due	10%	Total
1	037-334-150	EL GRANADA	\$238.84	23.88	\$262.72
2	037-341-360	EL GRANADA	\$174.34	17.43	\$191.77
3	037-341-370	EL GRANADA	\$121.56	12.16	\$133.72
4	037-343-170	EL GRANADA	\$62.92	6.29	\$69.21
5	037-351-010	EL GRANADA	\$297.48	29.75	\$327.23
6	037-351-080	EL GRANADA	\$62.92	6.29	\$69.21
7	047-016-250	PRINCETON	\$413.13	41.31	\$454.44
8	047-022-120	PRINCETON	\$60.20	6.02	\$66.22
9	047-032-240	PRINCETON	\$251.52	25.15	\$276.67
10	047-042-040	EL GRANADA	\$62.92	6.29	\$69.21
11	047-043-030	EL GRANADA	\$84.91	8.49	\$93.40
12	047-045-200	EL GRANADA	\$9,685.09	968.51	\$10,653.60
13	047-048-130	EL GRANADA	\$62.92	6.29	\$69.21
14	047-063-080	EL GRANADA	\$62.92	6.29	\$69.21
15	047-064-040	EL GRANADA	\$203.23	20.32	\$223.55
16	047-075-110	EL GRANADA	\$74.82	7.48	\$82.30
17	047-075-140	EL GRANADA	\$180.20	18.02	\$198.22
18	047-075-320	EL GRANADA	\$121.56	12.16	\$133.72
19	047-077-090	EL GRANADA	\$180.20	18.02	\$198.22
20	047-081-260	EL GRANADA	\$2,274.20	227.42	\$2,501.62
21	047-091-240	EL GRANADA	\$180.20	18.02	\$198.22
22	047-094-060	EL GRANADA	\$62.92	6.29	\$69.21
23	047-106-050	EL GRANADA	\$1,678.76	167.88	\$1,846.64
24	047-116-100	EL GRANADA	\$62.92	6.29	\$69.21
25	047-131-060	EL GRANADA	\$62.92	6.29	\$69.21
26	047-136-200	EL GRANADA	\$180.20	18.02	\$198.22
27	047-152-190	EL GRANADA	\$121.56	12.16	\$133.72
28	047-153-120	EL GRANADA	\$62.92	6.29	\$69.21
29	047-162-400	EL GRANADA	\$23.60	2.36	\$25.96
30	047-175-120	EL GRANADA	\$180.20	18.02	\$198.22
31	047-181-680	EL GRANADA	\$1,166.86	116.69	\$1,283.55
32	047-182-500	EL GRANADA	\$180.20	18.02	\$198.22
33	047-204-140	EL GRANADA	\$1,616.83	161.68	\$1,778.51
34	047-205-280	EL GRANADA	\$98.60	9.86	\$108.46
35	047-207-100	EL GRANADA	\$356.12	35.61	\$391.73
36	047-208-040	EL GRANADA	\$288.84	28.88	\$317.72
37	047-209-150	EL GRANADA	\$42.38	4.24	\$46.62
38	047-222-320	EL GRANADA	\$974.72	97.47	\$1,072.19

	APN	Service Address	Amt Due	10%	Total
39	047-232-080	EL GRANADA	\$131.12	13.11	\$144.23
40	047-233-200	EL GRANADA	\$398.30	39.83	\$438.13
41	047-233-260	EL GRANADA	\$297.48	29.75	\$327.23
42	047-243-050	EL GRANADA	\$138.84	13.88	\$152.72
43	047-243-130	EL GRANADA	\$121.56	12.16	\$133.72
44	047-244-270	EL GRANADA	\$238.84	23.88	\$262.72
45	047-272-250	EL GRANADA	\$58.96	5.90	\$64.86
46	047-273-060	EL GRANADA	\$62.92	6.29	\$69.21
47	047-273-190	EL GRANADA	\$62.92	6.29	\$69.21
48	047-273-190	EL GRANADA	\$197.48	19.75	\$217.23
49	047-273-270	EL GRANADA	\$194.86	19.49	\$214.35
50	047-282-150	EL GRANADA	\$370.78	37.08	\$407.86
51	047-284-100	EL GRANADA	\$262.30	26.23	\$288.53
52	047-284-100	EL GRANADA	\$262.30	26.23	\$288.53
53	047-286-130	EL GRANADA	\$297.48	29.75	\$327.23
54	047-294-030	EL GRANADA	\$774.72	77.47	\$852.19
55	048-013-280	MIRAMAR	\$356.12	35.61	\$391.73
56	048-043-270	MIRAMAR	\$206.16	20.62	\$226.78
57	048-048-080	MIRAMAR	\$206.16	20.62	\$226.78
58	048-051-090	MIRAMAR	\$313.06	31.31	\$344.37
59	048-076-150	MIRAMAR	\$206.16	20.62	\$226.78
			\$27,175.15	\$2,717.52	\$29,892.67

LOW 25.96

HIGH 10,653.50

GRANADA COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 2023-__

**RESOLUTION ADOPTING SEWER SERVICE CHARGE REPORT AND
DELINQUENT GARBAGE SERVICE CHARGE REPORT, AND
AUTHORIZING COLLECTION OF SAID CHARGES
ON THE 2023-2024 TAX ROLL**

The Board of Directors of the Granada Community Services District (“District”) finds and determines as follows:

1. The District has adopted a budget for the fiscal year beginning July 1, 2023;
2. The District has adopted by ordinance an annual rate for sewage service charges according to the classification of uses;
3. A written report was prepared and filed with the District Secretary pursuant to District Ordinance Code Section 700(11)(B), containing a description of each parcel of real property with premises connected to the District’s wastewater system (unless exempt pursuant to Section 501(02) of Article V of the District Ordinance Code). The written report also contains the charge for each such parcel for the fiscal year beginning July 1, 2023;
4. A written report was prepared and filed with the District Secretary pursuant to District Ordinance Code Section 303(03), containing a description of each parcel of real property being delinquent in payment of charges for mandatory garbage service and the delinquent charge for each such parcel as of March 31, 2023;
5. A notice of the filing of the report and of a public hearing for July 20, at 7:30 p.m. via teleconference was published as required by Health and Safety Code section 5473.1 and Government Code section 6066;
6. At the duly noticed and teleconferenced public hearing on July 20, the Board heard and considered all objections or protests, if any, to the written report regarding the sewer service charges and the written report regarding delinquent payment of garbage service charges.

IT IS RESOLVED, found and determined by the Board of Directors of the Granada Community Services District as follows:

1. The sewer service charges for each parcel contained in the written report thereof were computed in conformity with the rates prescribed by the District Ordinance Code for sewer service charges;

2. The delinquent charges for mandatory garbage service contained in the written report thereof are accurate;
3. The final sewer service charge report, a copy of which is attached to this resolution, is adopted and approved;
4. The final delinquent garbage service charge report, a copy of which is attached to this resolution, is adopted and approved;
5. The District elects to have the said sewer service charges for the forthcoming fiscal year, and the delinquent garbage service charges, collected on the County of San Mateo tax roll, by the same persons and at the same time as, together with and not separately from, the general taxes.
6. The Controller of County of San Mateo is authorized to enter the amounts of the charges shown on the sewer service charge report and the delinquent garbage service charge report against the respective lots or parcels of land as they appear on the current assessment roll. Where any such lots or parcels are outside the boundaries of the District, they shall be added to the assessment roll of the District for the purpose of collecting such charges. If any property appearing on said reports is not described on the assessment roll, the Controller is authorized to enter the description thereon together with the amounts of the charges.
7. The District Secretary shall cause a true copy of this resolution to be delivered to the Controller of the County of San Mateo.

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted and passed at a meeting of the Board of Directors of the Granada Community Services District, San Mateo County, California, held on the 20th day of July, 2023.

AYES,
NOES,
ABSTAIN,
ABSENT,

Approved:

Nancy Marsh, President

Attest:

Delia Comito, Board Secretary

ITEM #5

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General Budget
Fiscal Year 2023/24

OPERATIONS BUDGET



EXECUTIVE SUMMARY

The Joint Exercise of Powers Agreement (Agreement) that created SAM and governs its day-to-day operations specifies that “The total expenses of operation and maintenance shall be shared in a manner based on flows into the single consolidated plant. The General Budget is divided into Administrative Services, Treatment, Environmental Compliance, and Infrastructure.

The General Budget includes obligations for wages and benefits defined in employment and bargaining contracts, increases in retirement contributions, and other non-discretionary expenses.

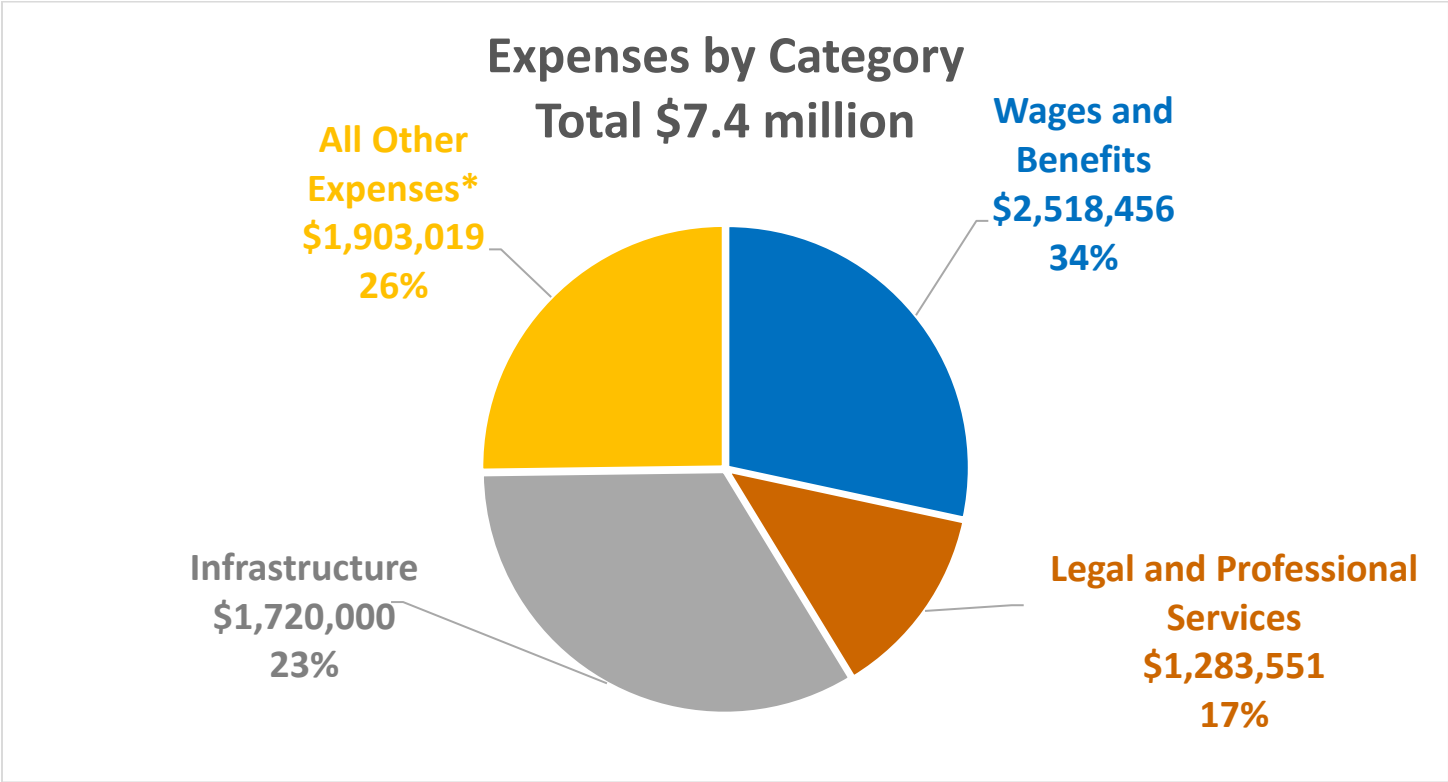
JPA Income & Expenses – General Budget

Operating Income		
Assessments - City of Half Moon Bay	4,507,759	
Assessments - Granada Community Services District	1,396,305	
Assessments - Montara Water & Sanitary District	1,425,623	
Interest Income	50,000	
NDWSCP Fees	45,340	
Total Operating Income		\$ 7,425,027
Operating Expenses		
Wages	1,724,516	
Benefits	793,941	
Legal Services	356,666	
Engineering Services	128,750	
Professional & Technical Services	740,714	
Professional Memberships	57,421	
Insurance Premiums	112,053	
Miscellaneous Expenses	92,354	
Utilities	707,831	
Travel & Training	16,397	
Equipment Rental/Lease	7,281	
Building & Maintenance Services	187,890	
Chemicals	412,114	
Permits & Licenses	51,777	
Supplies	67,220	

Equipment	17,583	
Infrastructure Projects	1,720,000	
Claims & Penalties	80,340	
Repairs & Maintenance	150,179	
Total Expenses		\$ 7,425,027
Total Operating Expenses (less Infrastructure)		\$ 5,705,027
Contribution to Reserve Funds (Revenues less Expenses)		\$ 0

The overall decrease from the adopted budget for Fiscal Year 2022/23 to the proposed budget for Fiscal Year 2023/24 is \$905,599 (11%).

Of the total Proposed General Budget, \$2.52 million (34%) is for wages and benefits. The cost of infrastructure improvements is \$1.72 million (23%). Legal, Engineering and Professional Services is \$1.28 million (17%) and accounts for a significant percentage of the budget due to SAM’s dependency on contractors and consultants for technical and specialized services. Other expenses (including Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims) is \$1.9 million (26%) of the budget.



*All Other Expenses include: Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims.

Division Budgets by Fiscal Year

	FY 2020/21 <u>Actual</u>	FY 2021/22 <u>Actual</u>	FY 2022/23 <u>Adopted</u>	FY 2023/24 <u>Proposed</u>	\$ <u>Change</u>	% <u>Change</u>
Administration	\$1,720,904	\$1,465,910	\$1,339,194	\$1,582,520	\$243,326	18%
Treatment	\$3,714,449	\$3,662,645	\$3,732,405	\$3,885,110	\$152,705	4%
Environmental Compliance	<u>\$271,905</u>	<u>\$308,206</u>	<u>\$249,630</u>	<u>\$237,396</u>	<u>\$(12,234)</u>	<u>(5)%</u>
Total Operating Budget	\$5,707,258	\$5,436,761	\$5,321,229	\$5,705,026	\$383,797	7%
Infrastructure	<u>\$149,562</u>	<u>\$1,412,419</u>	<u>\$3,009,397</u>	<u>\$1,720,000</u>	<u>\$(1,289,397)</u>	<u>(43)%</u>
Total General Budget	\$5,856,820	\$6,849,180	\$8,330,626	\$7,425,026	\$(905,599)	(11)%

The Administrative Services division increased \$243,326 (18%). The net increase is a result from COLA increase of 3% and related merit increase. The Authority also approved a long term agreement with General Counsel which established a three year not to exceed amount.

The Treatment division increased \$152,705 (4%), which is due to the COLA increase of 3% and an increase in engineering services and chemicals. Other costs have decreased over the prior year.

The Environmental Compliance division budget decreased \$12,234 (5%) primarily due to projected decrease in the use of various supplies.

The Infrastructure division decreased \$1,289,397 to address the projects in the approved FY2023-2024 Capital Improvement Plan.

BUDGET ALLOCATION AND ASSESSMENTS

The Joint Exercise of Powers Agreement (JEPA) stipulates that the total expenses of operation and maintenance of all of the components of the Present Project (intertie pipeline and attendant pump facilities, ocean outfall, treatment plant) shall be shared in a manner based on flows.

Flow Results for Budget Allocations*

	HMB	GCS D	MWSD	
FY 2023/24	61.5%	19.05%	19.45%	(Based on Calendar Year 2022)
FY 2022/23	<u>59.4%</u>	<u>19.90%</u>	<u>20.70%</u>	(Based on Calendar Year 2021)
Variance	2.10%	-0.85%	-1.25%	

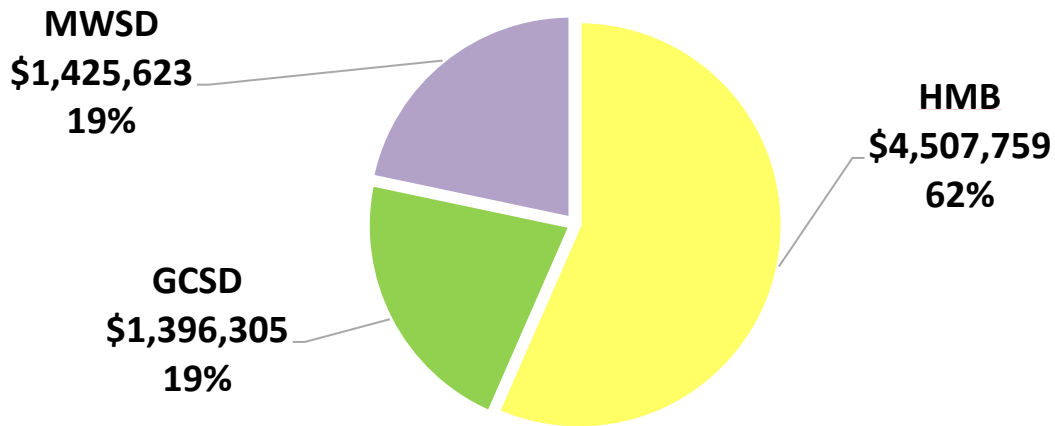
* The member agency assessments are allocated based on flow percentages from the previous calendar year. This allocation varies each year.

Total Assessments for Each Member Agency*

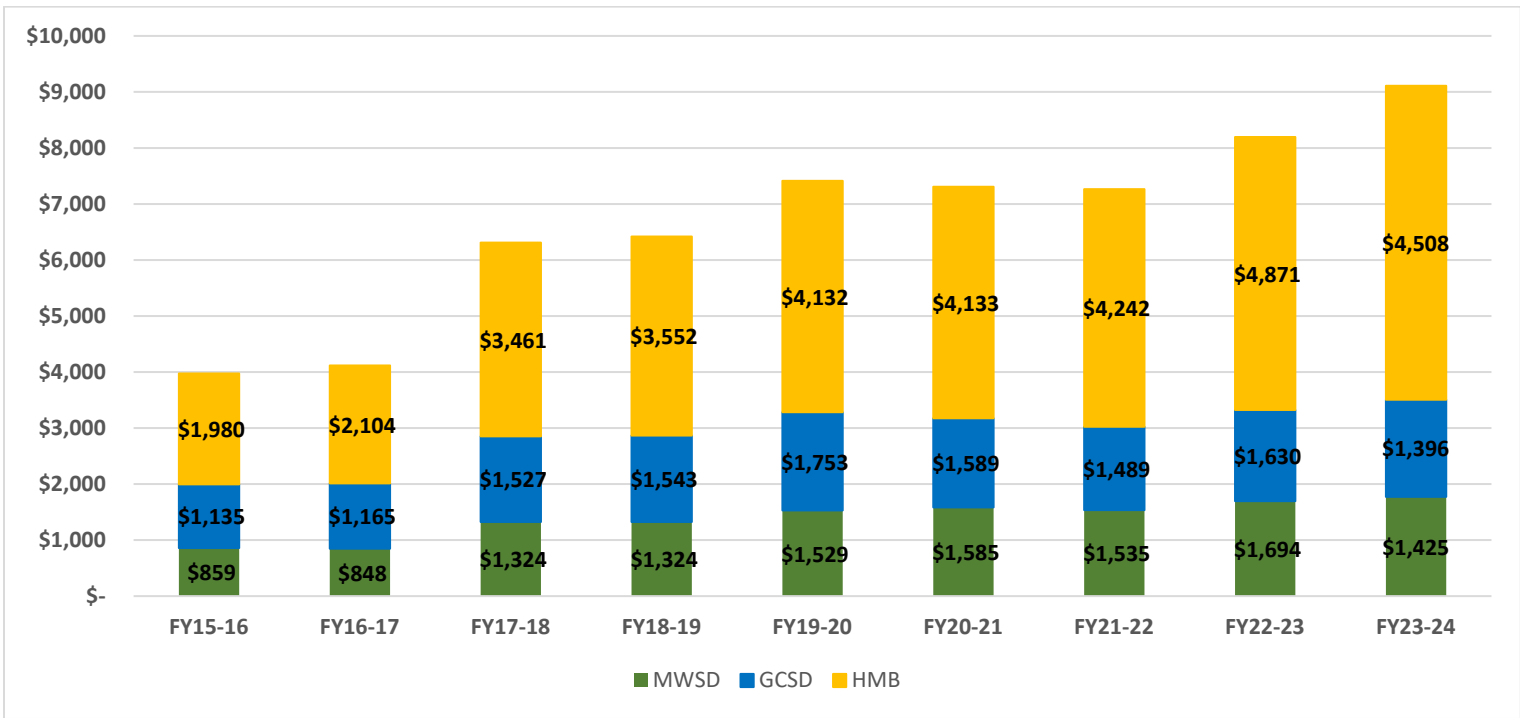
	FY 2020/21 <u>Actual</u>	FY 2021/22 <u>Adopted</u>	FY 2022/23 <u>Adopted</u>	FY 2023/24 <u>Proposed</u>	\$ <u>Change</u>	% <u>Change</u>
Half Moon Bay	\$4,133,125	\$4,241,911	\$4,871,480	\$4,507,759	\$(363,721)	(7)%
Granada CSD	\$1,589,305	\$1,489,027	\$1,630,110	\$1,396,305	\$(233,805)	(14)%
Montara WSD	\$1,584,637	\$1,532,608	\$1,694,036	\$1,425,623	\$ (268,413)	(16)%
Total	\$7,307,067	\$7,263,546	\$8,195,626	\$7,329,687	\$(865,939)	(11)%

* The assessments to the Member Agencies are rounded to nearest dollar.

**Assessments for FY 2023-24
Based on Calendar Year 2022 Flow**



Assessments History by Agency (in 1,000's)



OVERALL OPERATIONS BUDGET SUMMARY

(Includes: Administrative Services, Treatment, Environmental Compliance, and Infrastructure)

	FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED	
EXPENDITURES					
Personnel					
1 Wages	1,442,622	1,537,386	1,724,516	187,130	12%
2 Premium Pay	126,623	113,626	98,182	(15,444)	(14%)
3 Health Benefits	236,967	265,562	289,472	23,910	9%
4 Retirement Cont.	318,790	253,580	282,760	29,180	12%
5 Retiree Med/OPEB	16,078	33,389	33,057	(332)	(1%)
6 Misc. Benefits	88,845	86,509	90,470	3,961	5%
7 Subtotal	2,229,925	2,290,052	2,518,457	228,405	10%
Non-Personnel					
8 Legal Services	241,931	175,000	356,666	181,666	104%
9 Engineering Services	184,173	128,750	128,750	-	0%
10 Professional Services	1,175,257	817,067	740,714	(76,353)	(9%)
11 Prof. Memberships	50,537	54,752	57,421	2,669	5%
12 Insurance Premiums	125,690	127,386	112,053	(15,333)	(12%)
13 Misc. Expenses	120,677	68,457	92,354	23,897	35%
14 Utilities	575,612	663,814	707,831	44,017	7%
15 Travel & Training	30,018	41,382	16,397	(24,985)	(60%)
16 Equipment Rental	88,388	98,101	7,281	(90,820)	(93%)
17 Bldg & Maint Services	154,178	205,971	187,890	(18,081)	(9%)
18 Chemicals	290,207	287,048	412,114	125,066	44%
19 Permits & Licenses	45,462	45,372	51,777	6,405	14%
20 Supplies	85,203	128,681	67,220	(61,461)	(48%)
21 Equipment	20,983	24,216	17,583	(6,633)	(27%)
22 Infrastructure	1,407,212	3,009,397	1,720,000	(1,289,397)	(43%)
23 Claims/Penalties	23,729	15,000	80,340	65,340	436%
24 Repairs & Maintenance	-	150,179	150,179	(0)	(0%)
25 Subtotal	4,619,255	6,040,574	4,906,570	(1,134,004)	(19%)
26 TOTAL	6,849,180	8,330,626	7,425,027	(905,599)	(11%)
Total - Less Infrastructure		5,321,229	5,705,027	383,798	7%

Key Changes

Personnel costs: net increase due COLA and merit increases	\$ 228,404
Legal Services:	\$ 181,666
Professional services: Increase due to estimates based on Year-to-Date Actuals	\$ (76,353)
Claims/Penalties	\$ 65,340
Utilities:	\$ 44,017
Equipment Rental:	\$ (90,820)
Chemicals: Based on Year-to-Date Actuals	\$ 125,066
Supplies:	\$ (61,461)
All other operating expenses: net increase due to CPI and adjustments to other operating expenses	\$ (32,061)
TOTAL GENERAL OPERATING EXPENDITURES BUDGET INCREASE	\$ 383,798
Infrastructure: net decrease result of CIP (includes engineering costs, reclassified)	\$ (1,289,397)
TOTAL GENERAL OPERATING EXPENDITURES BUDGET INCREASE	\$ (905,599)

		FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED	
REVENUE						
By Type:						
26	JPA Assessments	7,263,546	8,195,626	9,109,686	914,061	11%
27	Contract Services	-	-	-	-	0%
28	NDWSCP Fees	37,288	115,000	45,340	(69,660)	(61%)
29	Misc. Fees	-	-	-	-	0%
30	Interest Earnings	13,701	20,000	50,000	30,000	150%
31	Misc. Revenue	-	-	-	-	-
32	From/(To) Reserves	-	-	-	-	-
		-	-			
33	TOTAL	7,314,535	8,330,626	9,205,026	874,401	10%
By Agency:						
34	Half Moon Bay	4,241,911	4,871,480	4,507,759	(363,721)	(7%)
35	Granada CSD	1,489,027	1,630,110	1,396,305	(233,805)	(14%)
36	Montara WSD	1,532,608	1,694,036	1,425,623	(268,413)	(16%)
37	TOTAL	7,263,546	8,195,626	7,329,687	(865,939)	(11%)

Key Changes

Assessments reflect decreased funding for infrastructure projects, maintenance, staff \$(865,939)

TOTAL GENERAL OPERATING REVENUE BUDGET INCREASE \$(865,939)

FINANCIAL DETAILS

The following is a list of key budget lines for FY2022/23 and 2023/24 budgets with brief explanations of the changes from year to year. This is a “budget to budget” comparison and does not necessarily represent current expenditures. Underlined items indicate a budget change in excess of \$10,000 year to year.

<u>Budget Line #</u>	<u>FY 2022/23</u>	<u>FY 2023/24</u>
1. <u>Wages</u> Increase as results of COLA increase and staffing changes.	\$1,537,386	\$1,724,516
2. <u>Premium Pay</u> Overtime paid for staff to perform tasks outside of normal work times.	\$113,626	\$98,182
3. <u>Health Benefits</u> The cost of medical, dental, and vision benefits provided to employees based on the MOU and Unrepresented Employees.	\$265,562	\$289,472
4. <u>Retirement Contributions</u> SAM pays the employer contribution to CalPERS for retirement benefits in compliance with PEPRA.	\$253,580	\$282,760
5. Retiree Medical/OPEB Includes contributions to a Health Retirement Account for future retirees as well as current retiree medical premiums.	\$33,389	\$33,057
6. Misc. Benefits Includes Medicare, long-term and short-term disability, workers compensation, and matching funds to a 457 plan.	\$86,509	\$90,470
7. Personnel Subtotal Subtotal of all wage and benefit costs.	\$2,290,052	\$2,518,456
8. <u>Legal Services</u> Includes general counsel and employment legal fees	\$175,000	\$356,666
9. Engineering Services Increased to provide design and project management related to treatment division.	\$128,750	\$128,750

Budget Line #	FY 2022/23	FY 2023/24
10. <u>Professional Services</u> Includes ongoing services that are specialized and need to be performed by consultants rather than staff.	\$817,067	\$740,714
11. <u>Professional Memberships</u> Includes memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community.	\$54,752	\$47,421
12. <u>Insurance Premiums</u> Property, liability, and pollution premiums based on utilization rates.	\$127,386	\$112,053
13. <u>Misc. Expenses</u> Includes incidental expenses (uniforms laundry services, radio and alarm systems, offsite storage, postage, claims, copier, phone system support, etc.) not reflected in other categories.	\$68,457	\$95,354
14. <u>Utilities</u> Electricity, water, telephone, solid waste, etc.	\$663,814	\$707,831
15. <u>Travel & Training</u> Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices.	\$41,382	\$16,397
16. <u>Equipment Rental/Lease</u> Short-term rental or lease of equipment (generators, storage tanks, etc.).	\$98,101	\$7,281
17. <u>Building & Maintenance Services</u> Includes janitorial, landscaping, and other regular building maintenance services.	\$205,971	\$187,890
18. <u>Chemicals</u> Includes chemicals used in the treatment of wastewater to meet regulatory standards.	\$287,048	\$412,114
Budget Line #	FY 2022/23	FY 2023/24

19.	Permits & Licenses Annual costs for permits with local, regional and state agencies.	\$45,372	\$51,777
20.	Supplies Office, computer, breakroom, and safety supplies.	\$128,681	\$67,220
21.	Equipment Purchase Purchase of equipment use at SAM facilities not included in infrastructure projects.	\$24,216	\$17,583
22.	<u>Infrastructure Projects</u> Includes costs of projects included in 5-Year CIP. Includes engineering costs associated. Includes costs associated with projects that exceed \$50,000 each.	\$3,009,397	\$1,72,000
23.	<u>Claims/Penalties</u> Reflects claims expenses not covered by insurance.	\$15,000	\$80,340
24.	Repairs & Maintenance Maintenance for plant equipment	\$150,179	\$150,179
25.	Non-Personnel Subtotal Subtotal of all costs not associated with wages and benefits.	\$6,040,574	\$5,705,027
26.	Total Total of all costs (sum of Personnel and Non-Personnel subtotals).	\$8,330,626	\$7,425,027

ADMINISTRATIVE SERVICES

By Category

	FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED	
EXPENDITURES						
<u>Personnel</u>						
1 Wages	543,861	515,459	568,265	587,126	71,667	14%
2 Premium Pay	2,816	4,290	3,500	5,815	1,525	36%
3 Health Benefits	61,713	58,408	60,977	62,307	3,899	7%
4 Retirement Cont.	10,209	49,483	49,679	60,158	10,675	22%
5 Retiree Med/OPEB	38,374	16,348	17,067	16,728	380	2%
6 Misc. Benefits	21,935	20,705	25,576	18,642	(2,062)	(10%)
7 Subtotal	678,909	664,693	725,064	750,777	86,084	13%
<u>Non-Personnel</u>						
8 Legal Services	241,931	175,000	124,955	356,666	181,666	104%
9 Engineering Services	-	-	-	-	-	0%
10 Professional Services	226,656	200,411	169,935	192,280	(8,131)	(4%)
11 Prof. Memberships	38,950	39,509	41,757	43,009	3,500	9%
12 Insurance Premiums	125,690	127,386	108,789	112,053	(15,334)	(12%)
13 Misc. Expenses	34,263	32,163	56,181	40,933	8,770	27%
14 Utilities	37,379	36,569	37,499	38,624	2,055	6%
15 Travel & Training	3,622	8,892	3,099	3,191	(5,701)	(64%)
16 Equipment Rental	6,599	6,426	7,069	7,281	855	13%
17 Bldg & Maint Services	39,844	22,561	28,264	29,112	6,551	29%
18 Chemicals	-	-	-	-	-	0%
19 Permits & Licenses	-	-	-	-	-	0%
20 Supplies	8,340	10,583	8,342	8,593	(1,990)	(19%)
21 Equipment	-	-	-	-	-	0%
22 Infrastructure	-	-	-	-	-	0%
23 Claims/Penalties	23,729	15,000	-	-	(15,000)	(100%)
24 Repairs & Maintenance	-	-	-	-	-	-
25 Subtotal	787,001	674,502	585,891	831,743	157,241	23%
26 TOTAL	1,465,910	1,339,194	1,310,955	1,582,520	243,326	18%

ADMINISTRATIVE SERVICES

By Category

FY 2020/21 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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REVENUE

By Type:

27 JPA Assessments	1,259,899	1,319,194	1,319,194	1,532,520	213,326	16%
28 Contract Services	-	-	-	-	-	0%
29 NDWSCP Fees	-	-	-	-	-	0%
30 Misc. Fees	-	-	-	-	-	0%
31 Interest Earnings	13,701	20,000	50,965	50,000	30,000	150%
32 Misc. Revenue	-	-	-	-	-	0%
33 From/(To) Reserves	-	-	-	-	-	0%
34 TOTAL	1,273,600	1,339,194	1,370,159	1,582,520	243,326	18%
By Agency:						
34 Half Moon Bay	735,781	784,129	755,361	942,500	158,371	20%
35 Granada CSD	258,279	262,388	290,458	291,945	29,557	11%
36 Montara WSD	265,839	272,677	289,605	298,075	25,398	9%
37 TOTAL	1,259,899	1,319,194	1,335,424	1,532,520	213,326	16%

Key Changes

Personnel costs: net increase due COLA and merit increases. Amount also includes

Board stipend and Holiday pay which had been omitted in previous years.

Legal Services

Insurance Premiums: Decreased based on year-to-date actuals

Claims/Penalties

All other operating expenses: net increase due to CPI and adjustments to other operating expenses

TOTAL ADMINISTRATION EXPENDITURES BUDGET INCREASE

\$ 86,084

\$ 181,666

\$ (15,334)

\$ (15,000)

\$ 5,909

\$ 243,326

Key Changes

Assessments reflect net increase in budget for wages, benefits, and other expenses

TOTAL ADMINISTRATION REVENUE BUDGET INCREASE

\$ 213,326

\$ 213,326

TREATMENT By Category

FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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EXPENDITURES

Personnel

1	Wages	862,052	983,383	873,788	1,098,699	115,316	12%
2	Premium Pay	122,060	107,492	93,636	90,446	(17,046)	(16%)
3	Health Benefits	169,897	201,593	206,836	221,245	19,653	10%
4	Retirement Cont.	289,780	191,792	190,159	209,980	18,187	9%
5	Retiree Med/OPEB	(21,420)	16,459	14,695	15,743	(716)	(4%)
6	Misc. Benefits	64,658	63,744	60,749	69,336	5,593	9%
7	Subtotal	1,487,028	1,564,462	1,439,863	1,705,449	140,987	9%

Non-Personnel

8	Legal Services	-	-	-	-	-	
9	Engineering Services	178,966	128,750	125,000	128,750	-	0%
10	Professional Services	741,528	466,656	463,131	398,434	(68,222)	(15%)
11	Prof. Memberships	11,587	15,243	13,992	14,412	(831)	(5%)
12	Insurance Premiums	-	-	-	-	-	
13	Misc. Expenses	79,314	36,294	49,923	51,421	15,127	42%
14	Utilities	538,233	627,245	649,715	669,206	41,962	7%
15	Travel & Training	26,214	32,303	12,631	13,010	(19,293)	(60%)
16	Equipment Rental	81,789	91,675	-	-	(91,675)	(100%)
17	Bldg & Maint Services	114,335	183,410	58,374	158,778	(24,631)	(13%)
18	Chemicals	285,382	282,740	397,114	409,027	126,288	45%
19	Permits & Licenses	45,462	45,372	49,314	51,777	6,406	14%
20	Supplies	56,439	93,366	43,674	44,984	(48,382)	(52%)
21	Equipment	16,368	14,710	9,071	9,343	(5,368)	(36%)
22	Infrastructure	-	-	-	-	-	
23	Claims/Penalties	-	-	78,000	80,340	80,340	
24	Repairs & Maintenance	-	150,179	86,050	150,179	(0)	(0%)
25	Subtotal	2,175,617	2,167,942	2,035,988	2,179,661	11,719	1%

26	TOTAL	3,662,645	3,732,405	3,475,851	3,885,111	152,706	4%
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Key Changes

Personnel: net increase due to COLA and merit increases	\$ 140,987
Professional Services:	\$ (68,222)
Utilities:	\$ 41,962
Equipment Rental	\$ (91,675)
Chemicals	\$ 126,288
Claims/Penalties	\$ 80,340
Increase services, supplies, chemicals, etc. by 3% CPI	<u>\$ (76,973)</u>

TOTAL TREATMENT EXPENDITURES BUDGET INCREASE **\$ 152,706**

**TREATMENT
By Category**

FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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REVENUE

By Type:

27 JPA Assessments	3,342,060	3,617,405	3,617,405	3,839,771	222,366	6%
28 Contract Services	-	-	-	-	-	0%
29 NDWSCP Fees	37,288	115,000	45,340	45,340	(69,660)	(61%)
30 Misc. Fees	-	-	-	-	-	0%
31 Interest Earnings	-	-	-	-	-	0%
32 Misc. Revenue	-	-	-	-	-	0%
33 From/(To) Reserves	-	-	-	-	-	0%
34 TOTAL	3,379,348	3,732,405	3,662,745	3,885,111	152,706	4%

By Agency:

34 Half Moon Bay	1,951,763	2,150,185	2,161,703	2,361,459	211,274	10%
35 Granada CSD	685,122	719,502	831,237	731,476	11,975	2%
36 Montara WSD	705,175	747,718	828,795	746,835	(882)	(0%)
37 TOTAL	3,342,060	3,617,405	3,821,735	3,839,771	222,366	6%

Key Changes

Assessments reflect net increased funding for wages, benefits, and other expenses	\$ 222,366
TOTAL TREATMENT REVENUE BUDGET INCREASE	\$ 222,366

**ENVIRONMENTAL COMPLIANCE
By Category**

FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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EXPENDITURES

Personnel

1 Wages	36,709	38,543	36,268	38,690	147	0%
2 Premium Pay	1,746	1,844	1,830	1,922	78	4%
3 Health Benefits	5,357	5,561	5,098	5,919	358	6%
4 Retirement Cont.	18,800	12,305	12,198	12,622	317	3%
5 Retiree Med/OPEB	(875)	582	575	586	4	1%
6 Misc. Benefits	2,252	2,061	2,011	2,491	430	21%
7 Subtotal	63,988	60,897	57,979	62,230	1,333	2%

Non-Personnel

8 Legal Services	-	-	-	-	-	-
9 Engineering Services	-	-	-	-	-	-
10 Professional Services	207,073	150,000	79,251	150,000	-	0%
11 Prof. Memberships	-	-	-	-	-	0%
12 Insurance Premiums	-	-	-	-	-	0%
13 Misc. Expenses	7,100	-	-	-	-	0%
14 Utilities	-	-	-	-	-	0%
15 Travel & Training	182	187	190	196	8	4%
16 Equipment Rental	-	-	-	-	-	0%
17 Bldg & Maint Services	-	-	-	-	-	0%
18 Chemicals	4,825	4,308	2,997	3,087	(1,221)	(28%)
19 Permits & Licenses	-	-	-	-	-	0%
20 Supplies	20,424	24,732	13,246	13,643	(11,089)	(45%)
21 Equipment	4,614	9,505	8,000	8,240	(1,265)	(13%)
22 Infrastructure	-	-	-	-	-	0%
23 Claims/Penalties	-	-	-	-	-	0%
24 Repairs & Maintenance	-	-	-	-	-	
25 Subtotal	244,218	188,733	103,684	175,166	(13,567)	(7%)

26 TOTAL	308,206	249,630	161,663	237,396	(12,234)	(5%)
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Key Changes

Professional services: increase based on year-to-date actual	\$ (11,089)
Net increase in wages, utilities, services, and supplies	\$ (1,153)
TOTAL ENVIRONMENTAL COMPLIANCE EXPENDITURES BUDGET	\$ (12,234)

**ENVIRONMENTAL COMPLIANCE
By Category**

FY 2020/21 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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REVENUE

By Type:

27 JPA Assessments	183,267	249,630	249,630	237,396	(12,234)	(5%)
28 Contract Services	-	-	-	-	-	0%
29 NDWSCP Fees	-	-	-	-	-	0%
30 Misc. Fees	-	-	-	-	-	0%
31 Interest Earnings	-	-	-	-	-	0%
32 Misc. Revenue	-	-	-	-	-	0%
33 From/(To) Reserves	-	-	-	-	-	0%
34 TOTAL	183,267	249,630	249,630	237,396	(12,234)	(5%)
<u>By Agency:</u>						
34 Half Moon Bay	107,028	148,380	153,522	145,998	(2,381)	(2%)
35 Granada CSD	37,570	49,651	47,555	45,224	(4,427)	(9%)
36 Montara WSD	38,669	51,598	48,553	46,173	(5,425)	(11%)
37 TOTAL	183,267	249,630	249,630	237,396	(12,234)	(5%)

Key Changes

Assessments reflect net decreased funding for wages, benefits, and other expenses	\$ (12,234)
TOTAL ENVIRONMENT COMPLIANCE REVENUE BUDGET DECREASE	\$ (12,234)

INFRASTRUCTURE

By Category

FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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EXPENDITURES

Personnel

1 Wages	-	-	-	-	-	0%
2 Premium Pay	-	-	-	-	-	0%
3 Health Benefits	-	-	-	-	-	0%
4 Retirement Cont.	-	-	-	-	-	0%
5 Retiree Med/OPEB	-	-	-	-	-	0%
6 Misc. Benefits	-	-	-	-	-	0%
7 Subtotal	-	-	-	-	-	0%

Non-Personnel

8 Legal Services	-	-	-	-	-	0%
9 Engineering Services	5,207	-	-	-	-	0%
10 Professional Services	-	-	-	-	-	0%
11 Prof. Memberships	-	-	-	-	-	0%
12 Insurance Premiums	-	-	-	-	-	0%
13 Misc. Expenses	-	-	-	-	-	0%
14 Utilities	-	-	-	-	-	0%
15 Travel & Training	-	-	-	-	-	0%
16 Equipment Rental	-	-	-	-	-	0%
17 Bldg & Maint Services	-	-	-	-	-	0%
18 Chemicals	-	-	-	-	-	0%
19 Permits & Licenses	-	-	-	-	-	0%
20 Supplies	-	-	-	-	-	0%
21 Equipment	-	-	-	-	-	0%
22 Infrastructure	1,407,212	3,009,397	2,209,676	1,720,000	(1,289,397)	(43%)
23 Claims/Penalties	-	-	-	-	-	0%
24 Repairs & Maintenance	-	-	-	-	-	0%
25 Subtotal	1,412,419	3,009,397	2,209,676	1,720,000	(1,289,397)	(43%)

Key Changes

Decreased to only address the projects identified in the approved
FY2023-24 capital improvement plan budget, including engineering costs

TOTAL INFRASTRUCTURE REVENUE BUDGET DECREASE \$ (1,289,397)

INFRASTRUCTURE

FY 2021/22 ACTUAL	FY 2022/2023 ADOPTED	FY 2022/23 PROJECTED	FY 2023/24 PROPOSED	CHANGE FROM FY 2022/23 ADOPTED
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REVENUE

By Type:

27 JPA Assessments	2,478,320	3,009,397	3,009,397	1,720,000	(1,289,397)	(43%)
28 Contract Services	-	-	-	-	-	0%
29 NDWSCP Fees	-	-	-	-	-	0%
30 Misc. Fees	-	-	-	-	-	0%
31 Interest Earnings	-	-	-	-	-	0%
32 Misc. Revenue	-	-	-	-	-	0%
33 From/(To) Reserves	-	-	-	-	-	0%
34 TOTAL	2,478,320	3,009,397	3,009,397	1,720,000	(1,289,397)	(43%)

By Agency:

34 Half Moon Bay	1,447,339	1,788,786	1,447,339	1,057,800	(730,986)	(41%)
35 Granada CSD	508,056	598,569	508,056	327,660	(270,909)	(45%)
36 Montara WSD	522,926	622,042	522,926	334,540	(287,502)	(46%)
37 TOTAL	2,478,320	3,009,397	2,478,320	1,720,000	(1,289,397)	(43%)

By

Category

Key Changes

Decreased to only address the projects identified in the approved
FY2023-24 capital improvement plan budget, including engineering costs

TOTAL INFRASTRUCTURE REVENUE BUDGET DECREASE \$ (1,289,397)

HIGHLIGHTS

- Infrastructure Projects in progress in FY 2021/22:
 - ✓ Montara PS - Replace Pump 1
 - ✓ Montara PS - Install Grit Removal
 - ✓ Rehabilitate/Replace Vehicle Fleet
 - ✓ Portola PS - Replace Pump 1 with Grinder Pump
 - ✓ Replace Bar Screen Drives and Screens
 - ✓ Replace Influent Pump and Motors 1 – 5
 - ✓ Electrical Improvements for Influent Pumps 1 – 8
 - ✓ Install Shade Canopy at Chemical Feed Pumps
 - ✓ Replace Effluent Pumps 1 and 2
 - ✓ Replace Sludge Mixing Pumps 1 and 2 with Chopper Pumps

- Infrastructure Projects in progress in FY 2022/23:
 - ✓ Princeton PS - Replace w/Package PS and Rehabilitate Bypass System
 - ✓ Replace Effluent Pumps 1, 2 & 3
 - ✓ Plant and Cyber Security Measures Implementation
 - ✓ Replace Chain & Flights, Collectors Gear Reducer, and Weirs in Primary Clarifier
 - ✓ Replace Primary Scum Pump and Motor
 - ✓ Replace Grit Pumps 1 & 2 and Appurtenances
 - ✓ Replace Primary Sludge Pumps and Motors 1, 2 & 3
 - ✓ Secondary Treatment - Replace/Rehabilitate Secondary Clarifier Drive Mechanism
 - ✓ Water Supply and Piping - Replace No. 3 Water Pumps

- These projects are in various stages- order placed, awaiting deliveries, or awaiting order placement. There has been a delay in deliveries and cost increases too due to the pandemic situation.

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM

Project 1: Montara Force Main Rehabilitation

Priority: Rehabilitation/Replacement/Safety

The Montara Force Main Rehabilitation (MFM) Project addresses aging, at-risk pipeline within the Intertie Pipeline System. The MFM conveys wastewater from the Montara and Moss Beach communities to SAM’s Wastewater Treatment Plant in Half Moon Bay. The MFM is approximately 16,750 feet in length, ranging from 12 to 14-inches in diameter and was constructed of ductile iron pipe (DIP) in the early 1980s.

A 2017 project replaced the first 2,500 feet of MFM from Montara Pump Station to the end of Vallemar Street with high-density polyethylene (HDPE) pipe and replaced the associated air/vacuum relief valves. A 12-inch-diameter DIP portion of the MFM experienced failure during the atmospheric river storm that started on December 31, 2022, which was declared as a disaster at both the State and Federal levels. SAM’s emergency response included replacement of an 850-ft portion of the impacted force main with HDPE. It is proposed to replace the remaining 13,400 feet of the MFM project over four years starting from July 2023 to June 2027. The proposed \$0.22M for the fiscal year 23-24 entails Pre-Design costs and Biological Survey.



CIP Total Cost: \$10,686,000

Project Funding: This project will be funded by SAM’s Infrastructure Program.

Basis of Priority: This priority project continues the best practice of rehabilitating aging force main to mitigate sanitary sewer overflows, human health risks, environmental damages, and other regulatory violations.

Annual Cost Distribution and Schedule

CIP Total	FY2023	FY2024	FY2025	FY2026	FY2027
\$10.686M	\$0.22M	\$4.78M	\$3.0M	\$2.686	\$0

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM

Project 2: Replacement/Rehabilitation of Boilers at the Treatment Plant

Priority: Rehabilitation/Replacement/Safety

SAM has two (2) Dual Gas Hot Water Boilers. They provide heat to keep the Digester Sludge at a constant temperature between 95.0 to 96.0 degrees Fahrenheit. This allows the microbes that break down the fecal matter to function properly. If we do not supply the boilers with either Digester Gas or Natural Gas we will not be in compliance with our NPDES permit, which will lead to violations and penalties.

Boiler # 1 is out of compliance and Boiler #2 is barely below the acceptable limit.

The proposed \$0.5M is to replace one of the boilers and refurbish the other.



CIP Total Cost: \$500,000

Project Funding: This project will be funded by SAM’s Infrastructure Program.

Basis of Priority: This priority project continues the best practice of rehabilitating aging equipment to mitigate regulatory violations.

Annual Cost Distribution and Schedule

CIP Total	FY2023	FY2024	FY2025	FY2026	FY2027
\$0.5M	\$0.5M	\$0	\$0	\$0	\$0

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM

Project 3: WWTP – Replace Emergency Generator

Priority: Replacement and Rehabilitation

This project focuses on replacing the emergency generator at the WWTP. The existing generator is old, has exceeded its useful life, and replacement parts are becoming difficult to obtain. The backup power generator is an essential asset that must be reliable. In the event of a power loss to the WWTP, the generator provides temporary power so that operation of the WWTP may continue. Frequent repairs are being done to make it functional. Therefore, it is more economical to procure a new generator.



CIP Total Cost: \$1,500,000

Project Funding: This project will be funded by SAM’s Infrastructure Program.

Basis of Priority: This generator needs to be maintained in peak stand-by condition in the event of a power failure at the WWTP. A prolonged power outage, without a reliable and sufficient back-up power supply, will result in significant disruption to the plants, clarification, biological treatment, and disinfection processes that may result in a violation of SAM’s NPDES permit requirements.

Annual Cost Distribution and Schedule

CIP Total	FY2023	FY2024	FY2025	FY2026	FY2027
\$1.5M	\$1M	\$0.5M	\$0	\$0	\$0

Position Control List

<u>Classifications</u>	<u>Authorized Positions</u>
<u>Administrative Services:</u>	
General Manager	1.0
Finance Officer	1.0
Accounting Technician	1.0
Administrative Assistant	<u>1.0</u>
	4.0
<u>Operations & Maintenance:</u>	
<i>Engineering & Construction Contracts Manager (Defunded)</i>	<i>0.0</i>
Supervisor of Treatment / Field Operations	0.75
Maintenance Mechanic I/II/III	2.0
Operator I/II/III	2.0
Lead Operator	4.0
<i>Utility Worker (Defunded)</i>	<u>0.0</u>
	8.75
<u>Environmental Compliance:</u>	
Supervisor of Treatment / Field Operations	.25
Total Authorized – General Budget	13.0
<u>Collection Services:</u>	
Collection Maintenance Worker I/II/III	3.0
Maintenance Mechanic I/II/III	<u>1.0</u>
Total Authorized – Collections Services	4.0
Grand Total Authorized Authority	17.0

GRANADA COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 2023-08

**A RESOLUTION APPROVING THE SEWER AUTHORITY MID-COASTSIDE
GENERAL BUDGET FOR FISCAL YEAR 2023/24**

WHEREAS, the Sewer Authority Mid-Coastside (SAM), pursuant to Article III, Section (F) (3) of the Joint Powers Agreement, had previously approved the SAM Fiscal Year 2023/24 General Budget at their May 23, 2023 Board Meeting (the May 23rd SAM Budget) for consideration by the Member Agencies; and

WHEREAS, the Sewer Authority Mid-Coastside General Budget consists of the Administrative Services division, the Treatment division, the Environmental Compliance division, and the Infrastructure division for Fiscal Year 2023/24; and

WHEREAS, the Board of Directors of the Granada Community Services District had previously considered and approved the May 23rd SAM Budget at the GCSO Board Meeting on June 15, 2023; and

WHEREAS, the May 23rd SAM Budget was also approved by the Montara Water and Sewer District, but was not approved by the City of Half Moon Bay; and

WHEREAS, the SAM Board reconsidered and discussed the SAM Budget at their June 26, 2023 Meeting, and approved a revised budget (the June 26th SAM Budget) for reconsideration by the Member Agencies; and

WHEREAS, the June 26th SAM Budget was approved by the Montara Water and Sewer District, and was also approved by the City of Half Moon Bay; and

WHEREAS, the Board of Directors of the Granada Community Services District has duly reviewed and considered said June 26th SAM Budget and desires to signify its approval thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Granada Community Services District, as follows:

1. The Board of Directors of the Granada Community Services District hereby approves the Sewer Authority Mid-Coastside General Budget for Fiscal Year 2023/24 as approved at the SAM June 26, 2023 Board Meeting, as attached to this resolution, and consents to the final approval of said General Budget by the Sewer Authority Mid-Coastside.
2. The Secretary shall transmit a copy of this Resolution to the Sewer Authority Mid-Coastside.

This Resolution was duly and regularly adopted at a regular meeting of the Board of Directors of the Granada Community Services District, San Mateo County, California, held on the 20th day of July 2023, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Approved:

Nancy Marsh, Board President

Attest:

Hope Atmore, Board Secretary

ITEM #6

Blank

July 13, 2023

Memorandum

To: Granada Community Services District
From: John H. Rayner, District Engineer
Subject: Engineer's Report for July 2023

6-Year CIP, Project 2

The Contractor provided us with As-Built drawings showing changes made during construction, so the project is now complete, and a Notice of Completion will need to be filed at the County Recorder's office. A copy of the Notice is included in the agenda packet. Providing there are no mechanic's liens within 30 days of filing the Notice of Completion, the retention should then be paid to the Contractor.

Big Wave

Construction of the Airport Street mainline sewer is complete and meets GCSD specifications. However, the County has rejected the Contractor's trench pavement and the County will not sign off on its encroachment permit until the trench pavement is approved. Also, for record purposes, we need to receive plans from the Contractor showing any changes in design made during construction. We will not recommend dedication of the mainline extension to the GCSD collection system until these issues are resolved.

Harbor Village RV Park

The plans for the RV Park at 100 Capistrano Road were approved and GCSD has issued a permit. Construction, including onsite sewers, has now started.

Pillar Point Harbor RV Park Public Restroom Project

Construction is underway and was scheduled to be completed this month.

Memorandum

Granada Community Services District
August 13, 2023

SAM Meeting with Member Agency Engineers re Failure of SAM's Montara FM

SRT Consultants has begun working on the design of the replacement of SAM's Montara Force Main. Separately, Exponent has been hired by SAM to evaluate ductile iron pipe failure on SAM's Montara Force Main. The Exponent report is expected to be submitted this week and SRT Consultant's design submittal is expected to be submitted by the of the month.

Update of GCSD Standard Specifications and Details

We have completed our initial review of the 2003 GCSD standard specifications and construction details and are now incorporating the proposed changes into draft documents for review. We now expect to have the draft documents available for review in mid-September.

REQUESTED BY

Granada Community Services District

AND WHEN RECORDED MAIL TO:

Granada Community Services District
P.O. Box 335
El Granada, CA 94018

For Recorder's Use

NOTICE OF COMPLETION
(Public Work of Improvement)

Notice is hereby given that:

1. The undersigned is owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the undersigned is Granada Community Services District
3. The full address of the undersigned is: 504 Avenue Alhambra, 3rd floor, El Granada, CA 94018.
4. The nature of the title of the undersigned is: District Engineer
5. A work of improvement on the property hereinafter described was completed on June 27, 2023.
6. The name of the contractor, if any, for such work of improvement was: Koios Engineering, Inc.
The property on which said work of improvement was completed in the unincorporated community of El Granada in the County of San Mateo, State of California, and is described as follows:

Project Name: 2022 CIP, Sewer Replacement Project 2

Work Done: Replacing sanitary sewer lines, manholes and related facilities, and repairs to existing manholes within the community of El Granada in San Mateo County, CA.

8. The street address of said property is: None
(If no street address has been officially assigned, insert "none")

Dated: July 5, 2023

GRANADA COMMUNITY SERVICES DISTRICT

By:

State of California

Verification

County of San Mateo

The undersigned being duly sworn, says: On this _____ day

of _____, 20____ before me, personally appeared

_____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I am the Board President of the Granada Community Services District, owner of the public work above described, and am authorized to make this verification on its behalf. The statements in the foregoing document are true of my own knowledge, except as to those matters which are stated therein on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____ 20____ at

_____, California.

SUBSCRIBED AND SWORN TO before me

Signature _____
Notary Public in and for said State

Board President
Granada Community Services District

Commission No. _____

ITEM #7

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SEWER AUTHORITY MID-COASTSIDE

Board of Directors Meeting Agenda

Regular Board Meeting 7:00 PM, Monday, June 26, 2023

SAM Administration Building, 1000 N. Cabrillo Highway, Half Moon Bay, CA 94019

This meeting will be held in-person and via zoom for public participation. Access to this meeting will be available to the public via in person attendance, or by either computer web-link or telephone audio as noted below.

Join Zoom Meeting

<https://us02web.zoom.us/j/85288901326?pwd=SmNJR0dydVVMNVERNHEyNDJNYWpLUT09>

Meeting ID: 852 8890 1326

Passcode: 975802

• +1 669 900 6833 US (San Jose)

Please note that this meeting will be held in person at the SAM Administration Building. As a convenience for the public, the meeting may also be accessed by Zoom Webinar and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting, and the Zoom component is not otherwise legally required, but rather is being offered as a convenience to the public, if there are technical issues during the meeting, this meeting will continue and will not be suspended.

If you have a disability and require special assistance related to participating in this meeting, please contact the Authority at least two working days in advance of the meeting at (650) 726-0124 or via email at kishen@samcleanswater.org.

1. CALL TO ORDER

A. Roll Call:	Chair:	Kathryn Slater-Carter (MWSD)
	Vice-Chair:	Barbara Dye (GCSD)
	Secretary/Treasurer:	Deborah Ruddock (HMB)
	Director:	Dr. Deborah Penrose (HMB)
	Director:	Peter Dekker (MWSD)
	Director:	Matthew Clark (GCSD)

2. PUBLIC COMMENT / ORAL COMMUNICATION/ ITEMS NOT ON THE AGENDA

Members of the public are welcome to provide publiccomment in person, or via computer web-link/telephone on items not on the agenda at this time. Members of the public may also comment via e-mail by sending email comments to kishen@samcleanswater.org. All comments so submitted prior to 7 pm on June 26, 2023 will be read out loud during the discussion of the respective item(s) identified in the e-mail; written comments without such identification shall be read during this Item. Members of the public may also provide comments in person, telephonically, or electronically on individual items on the agenda following recognition by the Board Chair presiding over the meeting.

3. CONSENT AGENDA *(Consent items are considered routine and will be approved/ adopted by a single motion and vote unless a request for removal for discussion or explanation is received from the public or Board.)*

- A. Approve Minutes of June 12, 2023 Regular Board Meeting (**Attachment**)
- B. Approve Disbursements for June 19, 2023 (**Attachment**)
- C. Monthly Revenue and Expense Report for Period Ending May 31,2023 (**Attachment**)

4. REGULAR BUSINESS *(The Board will discuss, seek public input, and possibly take action on the following items)*

- A. Adopt Resolution No. 5-2023 Adopting the Sewer Authority Mid-Coastside Contract Collection Services Budget for Fiscal Year 2023/23 (**Attachment**)
- B. Adopt Resolution No. 6-2023 Adopting the Sewer Authority Mid-Coastside General Budget for Fiscal Year 2023/24 and Adopting the Position Control List (**Attachment**)
- C. Discussion and Direction to Staff if General Budget Does Not Get Adopted by the Board
- D. Status of CIP Projects for 2021/22 and 2022/23 (**Attachment**)

5. GENERAL MANAGER’S REPORT

6. ATTORNEY’S REPORT

- 1. U.S. Supreme Court’s Sackett Decision
- 2. Recent Proposed PFAS Settlements for Public Water Systems

7. DIRECTORS’ REPORT

8. TOPICS FOR FUTURE BOARD CONSIDERATION (**Attachment**)

9. CONVENE IN CLOSED SESSION *(Items discussed in Closed Session comply with the Ralph M. Brown Act.)*

- A. CONFERENCE WITH LEGAL COUNSEL — ANTICIPATED LITIGATION
Pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9
(Two potential cases)

B. CONFERENCE WITH LEGAL COUNSEL — PENDING LITIGATION

Pursuant to Paragraph (1) of Subdivision (d) of Government Code Section 54956.9, *Ecological Rights Foundation v. Sewer Authority Mid-Coastside* (Case No: 3:18-CV-04413)

C. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Pursuant to Government Code Paragraph (1) of Subdivision (d) of Section 54956.9: (*Half Moon Bay v. Granada CSD, Montara WSD & Sewer Authority Mid-Coastside*)

10. CONVENE IN OPEN SESSION (*Report Out on Closed Session Items*)

11. ADJOURNMENT

- Upcoming Regular Board Meetings: July 10, 2023 and July 24, 2023

The meeting will end by 9:00 p.m. unless extended by Board vote

INFORMATION FOR THE PUBLIC

This agenda contains a brief description of each item to be considered. Those wishing to address the Board on any matter not listed on the Agenda, but within the jurisdiction of the Board, may do so during the Public Comment section of the Agenda and will have a maximum of three minutes to discuss their item. The Board Chair will recognize those wishing to speak on a matter listed on the Agenda at the appropriate time.

Any writing that is a public record and relates to an agenda item for an open session of a regular meeting that is distributed to the Board less than 72 hours prior to the meeting, is available for public inspection, during normal business hours, at the Authority’s office.

Board meetings are accessible to people with disabilities. Upon request, the Authority will make this agenda available in appropriate alternative formats to persons with a disability. In compliance with the Americans with Disabilities Act, the Authority will provide special assistance for participation in this meeting. Please submit requests for a disability-related modification or an accommodation in order to participate in the public meeting at least two working days in advance of the meeting by contacting the Authority at (650) 726-0124.



SEWER AUTHORITY MID-COASTSIDE

Staff Report

TO: Honorable Board of Directors
FROM: Tim Costello, Plant Superintendent
DATE: June 26, 2023
SUBJECT: **Monthly Manager’s Report – May 2023**

Executive Summary

The purpose of this report is to keep the Board and public informed of SAM’s day-to-day operations.

Fiscal Impact

There is no fiscal impact from this report.

Strategic Plan Compliance

The recommendation complies with the SAM Strategic Plan Goal 5.5: *“Operations and maintenance should be proactively planned, and the Board shall be kept up to date on progress on operations and maintenance issues.”*

Background and Discussion/Report

The following data is presented for the month of *May 2023*.

Key Indicators of Performance

NPDES Permit Violations: 0
 Accidents, Injuries, etc.: 0
 Reportable Spills Cat 1: 0
 Reportable Spills Cat 2: 0
 Reportable Spills Cat 3: 1

Flow Report (See Attachment A)

Half Moon Bay	0.948	59.75%
Granada CSD	0.328	20.64%
Montara W&SD	0.311	19.61%
Total	1.587	100%

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	D. Penrose	D. Ruddock	K. Slater-Carter
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	J. Grant	H. Rarback	182

Administration

There were two Regular Board Meeting in the month of May, and no public records request. There were four articles in the Half Moon Bay Review mentioning SAM, Sewer Authority delays budget approval (May 10, 2023), SAM's budget asks city ratepayers to pay for pipeline serving Midcoast (May 17, 2023), Mayor misleads public over city responsibilities (May 24, 2023), and SAM Board agrees to progress infrastructure budget (May 31, 2023). There were five mentions of SAM in Coastside Buzz, Good News for Sewer Authority Mid-Coastside – Looks Like Fema Will Reimburse All Labor for 2023 Storm Flooding (May 4, 2023), Sewer Authority Mid-Coastside Attorney Warns of Contempt of Court and Receivership and GM Begs Board to Adopt Budget Change (May 11, 2023), GCSD Chair, Nancy Marsh, Calls Out Mayor Penrose's Sewer Inter-tie Op-Ed as factually incorrect and a Convenient Fallacy (May 22, 2023), Montara Water and Sanitary District Factually Rebuts Mayor Penrose's Claim that Half Moon Bay Does Not Use the Inter-Tie (May 22, 2023), and Sewer Authority Mid-Coastside Directors Authorize the General Manager to Submit the 23/24 General Budget to Member Agencies for Consideration, but Under Protest by Half Moon Bay (May 25, 2023). There has been no lost time work accidents since September 10, 2019. There were no new hires in the month of May, and no anniversaries.

Operations & Maintenance

The following permanent flow storage installations are in place and functioning properly.

Montara Pump Station – Walker Tank, which has a capacity of 434,000 gallons.

The Portola Station – Wet Weather Facility, which has a capacity of 400,000 gallons.

The Portola Pump Station has the ability to use the Wet Weather Facility as a modified equalization basin if needed, (without mixing it is not ideal for this use). It is better suited as a wet weather flow storage as originally designed.

We continue to use sodium hydroxide for PH adjustment along with Alum, (aluminum chloride) and polymer to aid in settling in the secondary clarifier. These are being added at the back end of the MLSS basin and then carried by gravity to the secondary clarifier. We are adding polymer and cl2 for foam control on an as needed basis on the front side of the MLSS basin as well.

We continue to keep open communicating going with Mr. Burrell so that he is aware of any issues we might be experiencing.

Keeping the projects moving forward was the main focus this month. It seems like we have a lot of irons in the fire right now but we are getting things done.

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With the influent project wrapping up and the aeration basins about ready we have started the scheduling of the bar screens replacement project. The bar screen project is set to start 6/6 and be up and running the last week of June. I know it seems like a tight time line for the volume of work but all parties involved are confident they will be able to complete the project with in the proposed schedule.

We did have a little rain on the front end of the month but that didn't really impact us, thank goodness for that right.

Peterson Catapiller was able to complete the work on the plant generator up this month allowing us send the rental generator back.

We were able to get the buss ducting off the bypass and back the permanent buss ducting. That was a project that went a bit longer than anticipated but we should be in good shape now.

During the month of May 2023 rainfall was a bit above normal for Half Moon Bay. The 10-year average for the area is 0.614 inches of rain in May, (0.98 inches used to be considered normal, this year we received 1.92 inches, above the 10 year average). This web link has some very useful data for our area, <https://ggweather.com/hmb/>. Rainfall totals were as follows: 1.92 inches, (from the NOAA gauge at the plant). Our roof top had 2.36 at the plant, 2.21 inches in the GCSD service are, and 1.54 inches at the MWSD weather station. There were micro-climate variations verified by the data.

Below is a chronological summary of some of the occurrences during the month of May 2023.

- 5/1/2023 – Daily ops rounds. Add chemicals to MLSS effluent. CALCON here doing work around the plant, assist them with putting influent pumps #1, 2 and 3 on line. Pick up ALPHA samples.
- 5/2/2023 – Daily ops rounds. Add polymer and alum to MLSS effluent. Early morning online training. CALCON here working on projects.
- 5/3/2023 – Daily ops rounds and duties. Add Chemicals to MLSS but did stop adding towards the end of the day due to rain. CALCON here working on projects. Du All training to all staff. NEUROS blower zoom training.
- 5/4/2023 – Daily rounds and duties. CALCON here working on adding outlets for effluent building chemical analyzers. Start adding chemical to MLSS effluent. Belt press trip wire hitting belt which caused the press to fail,

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diagnosed and fixed issue. Ops gave plant tour for Chair Slater Carter and Margaret Gossett, (HMB resident).

- 5/5/2023 – Daily ops rounds and duties. Add polymer and alum to MLSS effluent but stopped it later on in the day because blanket and SVI were down. CALCON here working on SENTRY probe. Perform bias check on DEOX (SO2) analyzer, but also calibrate MICRO (CL2) analyzer.
- 5/6/2023 – SATURDAY- Single operator on shift. Daily ops rounds and duties. Add caustic soda to MLSS influent for PH control. Rotate influent pumps.
- 5/7/2023 – SUNDAY- Single operator on shift. Daily ops rounds and duties. Switch influent pumps. Janitors /cleaning crew here. Nothing unusual.
- 5/8/2023 – Daily ops rounds and duties. GSE here to work on Influent pumps #4 and #5. Add Polymer and alum to MLSS influent. Sludge Transfer pump to belt press having some cavitation issues and not pumping, eventually started working ok. Tanner pacific here over seeing work. Switch to large pump for influent pumping. Meeting with Nina from SRT on influent pumps. Alpha samples day one went out.
- 5/9/2023 – Daily ops rounds and duties. GSE working on influent pumps. Bar screen fail alarm on and not resetting had to call CALCON for assistance. FEMA and City of HMB here on a tour. Place order for CL2 chemical. Alpha samples day 2 went out.
- 5/10/2023 – Daily ops rounds and duties. Add polymer and alum to MLSS. Peterson here working on generator. Bleached SO2 line going to DEOX analyzer. RF McDonald here looking into boiler replacement upgrade.
- 5/11/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Perform MDL quarterly test, also all ops staff did quality control chlorine residual test. Peterson here working on generator. Run and test influent pumps #1, #2 and #3.
- 5/12/2023 – Add chemicals to MLSS effluent. Peterson Cat here working on generator. Fill and replace polymer totes.
- 5/13/2023 – Saturday - Single operator on shift. Add chemicals to MLSS effluent. Fire alarm system phone line showing connection trouble, diagnosed issue. EDI here setting up for work for the following week. Replace and fill a couple polymer totes.
- 5/14/2023 – Sunday - Single operator on shift. Daily ops rounds. Add chemicals to MLSS effluent. EDI working on AB#3.

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- 5/15/2023 – Daily ops rounds and duties. EDI here working on AB#3. Perform weekly inventory for plant and lab. Relocate old influent pump and store. Switch and prime Influent pumps.
- 5/16/2023 – Daily ops rounds and duties. Add chemicals to MLSS. EDI working on AB#3. CALCON working on calibrations. Hypo delivery. Repair leak at chlorine feed line to effluent. Alpha Samples day one went out.
- 5/17/2023 – Daily ops rounds and duties. Add chemicals to MLSS. EDI working on AB#3. CALCON working on different equipment and calibrations. Run and switch large influent pumps. Alpha Samples day 2 went out.
- 5/18/2023 – Daily ops rounds and duties. Add chemicals to MLSS. EDI working on AB#3. GSE working at influent pump area. EATON working on bus duct. CALCON working on calibrations.
- 5/19/2023 – Daily ops rounds and duties. Addition of polymer and alum to MLSS effluent. CALCON prepping for plant shutdown the following week. GSE working at influent pump area. Set up a couple generators in designated areas for plant shutdown. Run and check all influent pumps. Test blower #3 by witching power over to generator. Fire department checking on fire extinguishers.
- 5/20/2023 – Saturday - Single operator on shift. Daily ops rounds and duties. Add chemicals to MLSS effluent. EDI here at plant working on diffusers. Set up trash pump for power shutdown.
- 5/21/2023 – Sunday - Single operator on shift. Daily ops rounds and duties. Add chemicals to MLSS effluent. No anomalies.
- 5/22/2023 – Daily ops rounds and duties. Power shutdown to work on bus duct. EATON here working on Power shut down of plant. PG&E here to turn off electricity power. CALCON here as well working on different equipment regarding power shutdown.
- 5/23/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Peterson here working on generator. Replace Neuros blower filters. Process numbers a little different due to yesterday's power shut down. Wash down primary tank #3, was used as holding tank during power shut down.
- 5/24/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Clean and bleach all samplers. Due some data validation. Addition of low dose polymer to MLSS tank. Rearrange CEPT polymer hose and piping. Alpha samples day 1 went out.

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- 5/25/2023 – Daily ops rounds and duties. CALCON here working on equipment. Increase chlorine to RAS. Thomas associates here inspecting influent pumps. Add chemicals to MLSS effluent. Alpha samples day 2 went out.
- 5/26/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Adjust speeds to influent pumps #1-#3 per Thomas Associates recommendations. Mechanics doing oil change on grit blower #1, but also clean and wash air filter.
- 5/27/2023 – Saturday - Single operator on shift. Daily ops rounds and duties. Add chemicals to MLSS effluent. Normal day no issues.
- 5/28/2023 – Sunday - Single operator on shift. Daily ops rounds and duties. Add chemicals to MLSS effluent. Normal weekend day.
- 5/29/2023 – Memorial Day holiday - Single operator on shift. Daily ops rounds and duties. Add chemicals to MLSS effluent. Install cleaned air filter to grit blower #1 and run over night. Clean both aeration D.O probes. Collect Alpha day 1 samples.
- 5/30/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Thomas Associates here to check alignment of influent pumps. CALCON here working on various things around the plant. Alpha samples day 1 & 2 went out.
- 5/31/2023 – Daily ops rounds and duties. Add chemicals to MLSS effluent. Print all process papers for the month.

Other activities are listed below:

There were 8 deliveries (approximately 4,750 gallons) of trucked waste discharged at the SAM Plant for a total revenue of \$ 475.00. There were no leachate deliveries to the SAM IPS line in the month of May 2023, for a total leachate volume of 0 gallons.

The NPDES data report for May 2023 is attached reference (Attachment B).

Contract Collection Services

The SAM crew cleaned 29,214 feet of sewer line and responded to twelve service calls in contract service areas. Six were sewer line related and six were maintenance service calls. Seven of the callouts were during regular business hours or started during regular business hours. Five were after hour calls. Four calls were in HMB, six calls were in the

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MWSD service area, and two calls were in the GCSD service area during the month of May 2023.

HMB – The service calls in HMB was as follows; 5/9 - Call for a lower bathroom back up. Crew arrived and flushed the main finding no obstructions. RP was trying to use a snake to clear blockage. Advised reporting party they might want to contact a plumber to restore flow. 5/30 - Smart cover e-box issue, contacted Smart Cover and crew will replace once new equipment arrives to restore communication. Cover will be off line until replacement equipment arrives.

The maintenance calls in HMB were as follows; 5/8 - Bell Moon station alarm. Crew arrived and found communication alarm. Crew reset radio modem to restore communication. Reset alarms and checked station for normal operation. 5/8 - Pelican point station alarm. Crew arrived and found pump #2 in overload alarm. Unable to replicate alarm. Reset all alarms and tested station. Station functioning as normal.

GCSD – The service calls in the GCSD area were as follows; 5/5 - Call for a grinder pump alarm in E.G. Crew arrived and check the main line which was fine. Advised reporting party they would need to contact a plumber to resolve. 5/30 - Call for a shower backing up. Crew arrived and flushed the main line finding no obstructions. Crew assisted to restore flow at property line cleanout. Crew went back to televise and noticed root intrusion at service line joints. Crew removed roots they could from property line area.

There were no maintenance service calls in the GCSD service area in the month of May 2023.

MWSD – The sewer line related call in the MWSD area was as follows; 5/13 - Call for water running in front of house. Crew arrived and ran main finding no obstruction. Crew contacted MWSD staff so they could check to make sure it wasn't a water leak. MWSD crew confirmed it was a water leak. 5/23 - Crew responded to a manhole back up. Was not actively overflowing when the crew arrived. Crew ran main to clear blockage and restore flow. Blockage was due to wipes and a root ball. Crew went back and televised the next day ad observed a slight belly in the line. (*note this was the category 3 SSO in the MWSD service area this month, est. 150 gallons).

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The maintenance calls in the MWSD service area were as follows; 5/8 - Grinder pump issue. Crew arrived and found grinder not functioning. Evacuated vault, removed faulty pump and installed new pump. Installed new electric cord as well. Tested new pump, all working as normal. 5/16 – Call for a grinder pump, this was the same location as previously. Contacted pump distributor and they advised to replace pump as the other seems to be defective. Installed a new pump and tested. Working as normal. 5/20 – Vallemar station alarm. Station was operating normally upon arrival. Reset alarms and checked station for normal operation. Likely some sort of glitch. 5/24 - Vallemar station alarm. Station was operating normally upon arrival. Found three alarms station fault, station trouble, and high level. Genny did not run. Reset all alarms, station operating normally.

The May 2023 collection system data report is provided for the Board’s information. There were zero (0) Category 1, zero (0) Category 2, and one (1) Category 3 SSO’s, during the month of May 2023.

Staff Recommendation

Staff recommends that the Board receive the Manager’s Report for May 2023.

Supporting Documents

- Attachment A: Monthly Flow Report May 2023
- Attachment B: Monthly NPDES Report May 2023
- Attachment C: Collection System Data May 2023
- Attachment D: Contract Collection Service Report May 2023

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Attachment A

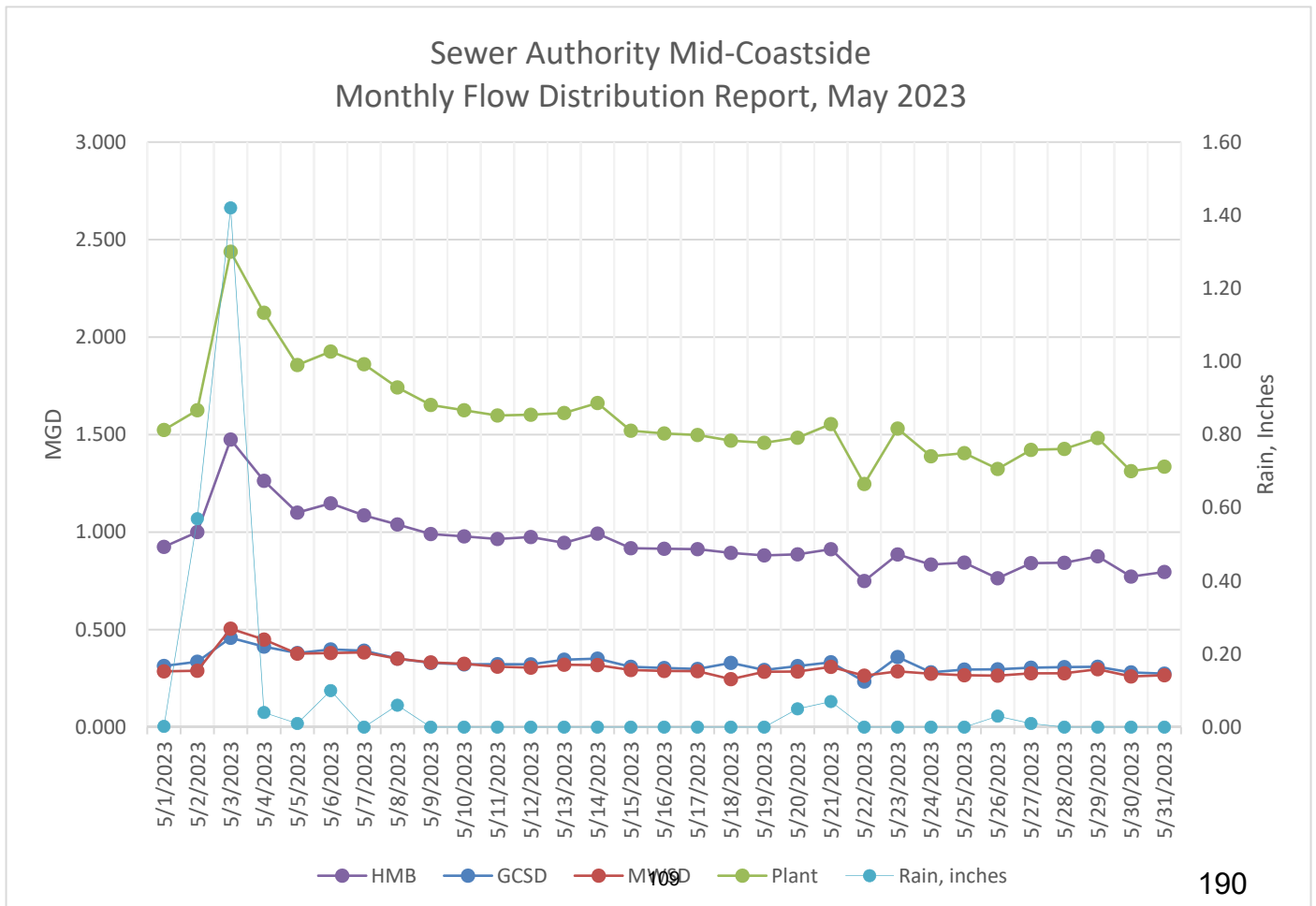
Flow Distribution Report Summary for May 2023

The daily flow report figures for the month of May 2023 have been converted to an Average

Daily Flow (ADF) for each Member Agency.
The results are attached for your review.

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.948	59.75%
Granada Community Services District	0.328	20.64%
Montara Water and Sanitary District	<u>0.311</u>	<u>19.61%</u>
Total	1.587	100.0%



Sewer Authority Mid-Coastside

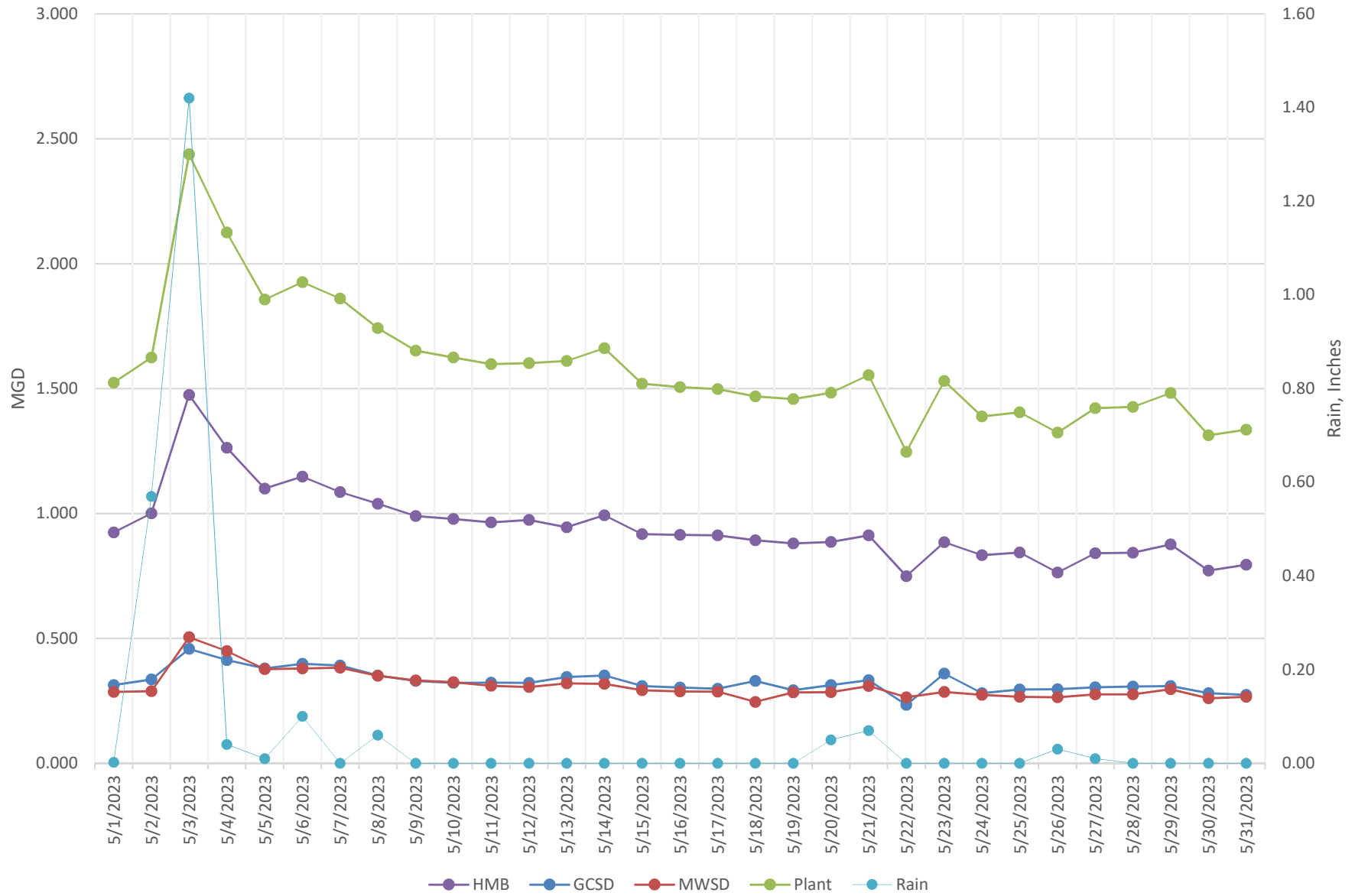
Monthly Flow Distribution Report for May 2023

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
5/1/2023	0.924	0.314	0.286	1.524	0.00	0.00	0.00
5/2/2023	1.001	0.335	0.289	1.625	0.57	0.22	0.24
5/3/2023	1.475	0.458	0.505	2.438	1.42	1.75	0.98
5/4/2023	1.263	0.413	0.449	2.125	0.04	0.00	0.00
5/5/2023	1.100	0.380	0.377	1.857	0.01	0.02	0.03
5/6/2023	1.148	0.398	0.380	1.926	0.10	0.10	0.10
5/7/2023	1.086	0.392	0.383	1.861	0.00	0.00	0.00
5/8/2023	1.039	0.352	0.351	1.742	0.06	0.00	0.06
5/9/2023	0.990	0.330	0.332	1.652	0.00	0.00	0.00
5/10/2023	0.978	0.322	0.325	1.625	0.00	0.00	0.00
5/11/2023	0.965	0.323	0.310	1.598	0.00	0.00	0.00
5/12/2023	0.975	0.322	0.305	1.602	0.00	0.00	0.00
5/13/2023	0.945	0.346	0.320	1.611	0.00	0.00	0.00
5/14/2023	0.993	0.351	0.318	1.662	0.00	0.00	0.00
5/15/2023	0.918	0.309	0.293	1.520	0.00	0.00	0.00
5/16/2023	0.915	0.303	0.288	1.506	0.00	0.00	0.00
5/17/2023	0.913	0.298	0.287	1.498	0.00	0.00	0.00
5/18/2023	0.894	0.329	0.246	1.469	0.00	0.00	0.00
5/19/2023	0.881	0.293	0.284	1.458	0.00	0.00	0.00
5/20/2023	0.886	0.313	0.285	1.484	0.05	0.05	0.04
5/21/2023	0.912	0.333	0.309	1.554	0.07	0.04	0.06
5/22/2023	0.749	0.234	0.264	1.247	0.00	0.00	0.00
5/23/2023	0.885	0.360	0.286	1.531	0.00	0.00	0.00
5/24/2023	0.834	0.281	0.274	1.389	0.00	0.00	0.00
5/25/2023	0.844	0.295	0.266	1.405	0.00	0.00	0.00
5/26/2023	0.763	0.297	0.264	1.324	0.03	0.02	0.01
5/27/2023	0.841	0.305	0.276	1.422	0.01	0.01	0.02
5/28/2023	0.843	0.308	0.276	1.427	0.00	0.00	0.00
5/29/2023	0.876	0.309	0.297	1.482	0.00	0.00	0.00
5/30/2023	0.772	0.281	0.260	1.313	0.00	0.00	0.00
5/31/2023	0.796	0.274	0.266	1.336	0.00	0.00	0.00
Totals	29.402	10.159	9.651	49.212	2.36	2.21	1.54

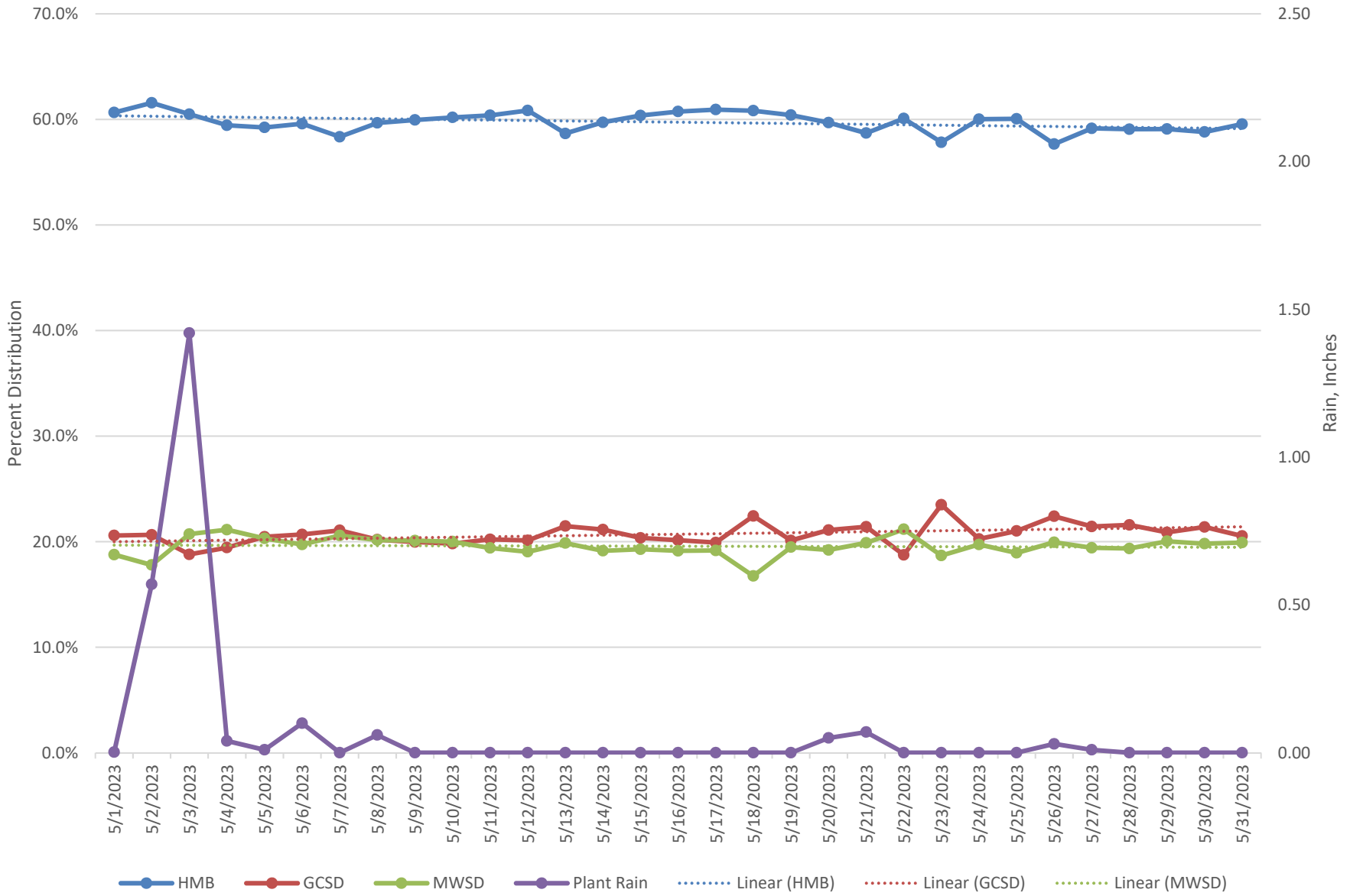
Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.749	0.234	0.246	1.247
Average	0.948	0.328	0.311	1.587
Maximum	1.475	0.458	0.505	2.438
Distribution	59.75%	20.64%	19.61%	100.0%

Sewer Authority Mid-Coastside Monthly Flow Distribution Report, May 2023

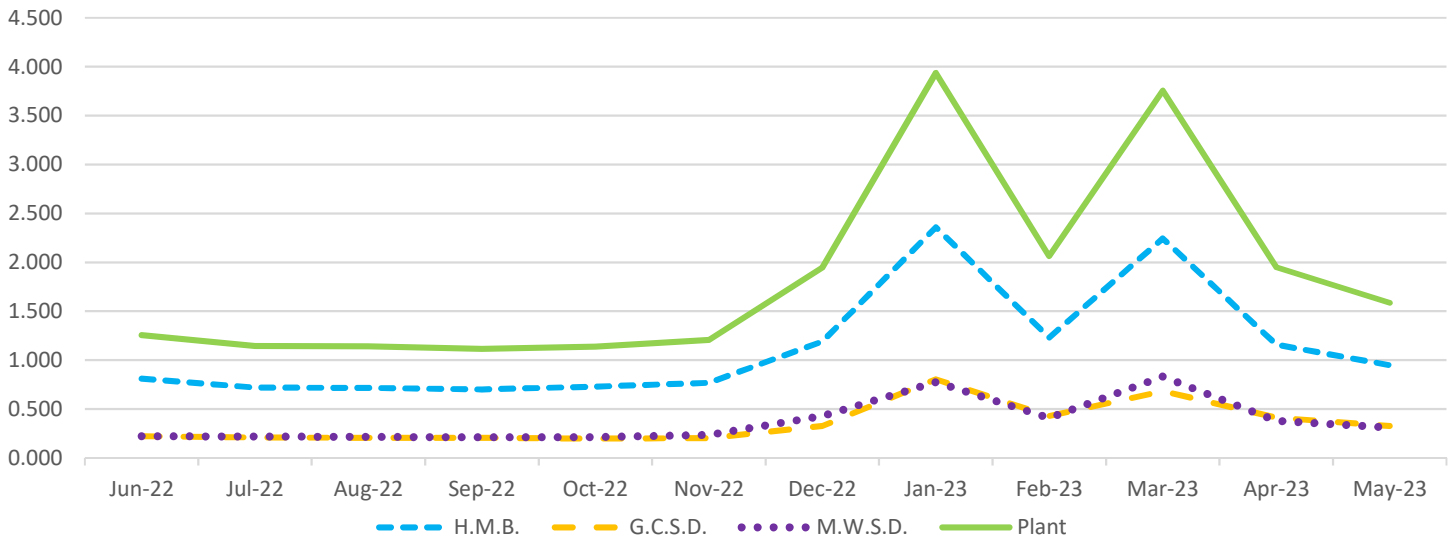


Percent Distribution May 2023

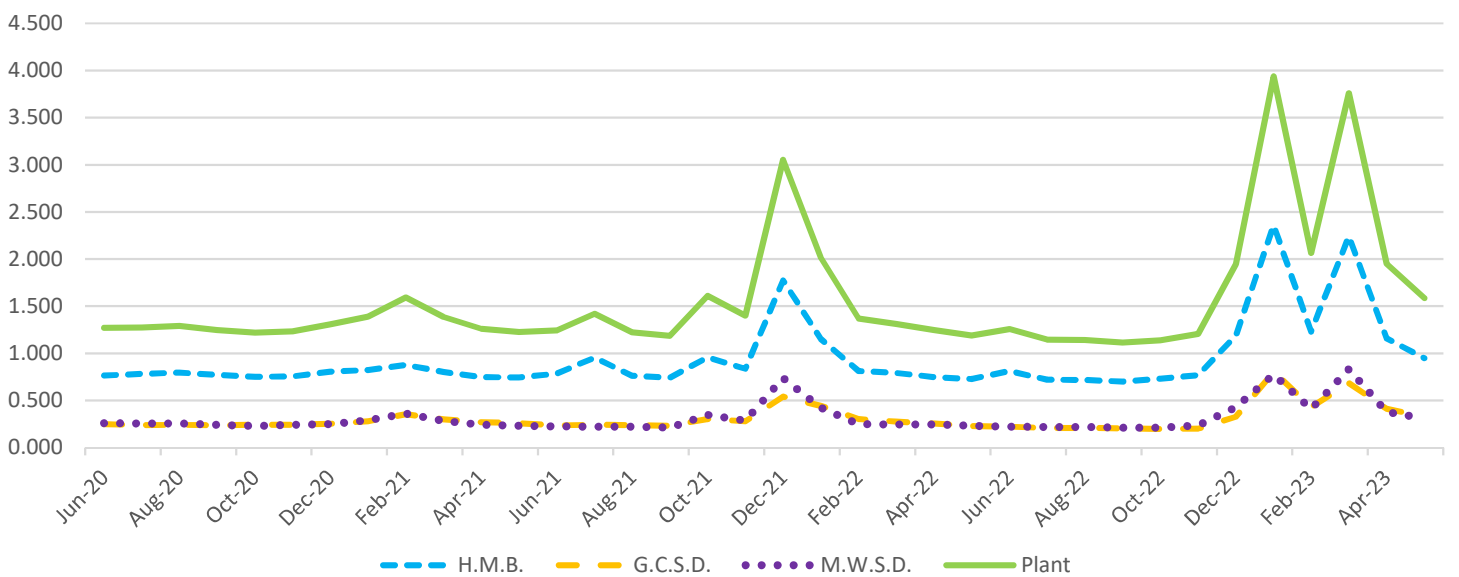


Most recent flow calibration March 2021 PS, March 2021 Plant

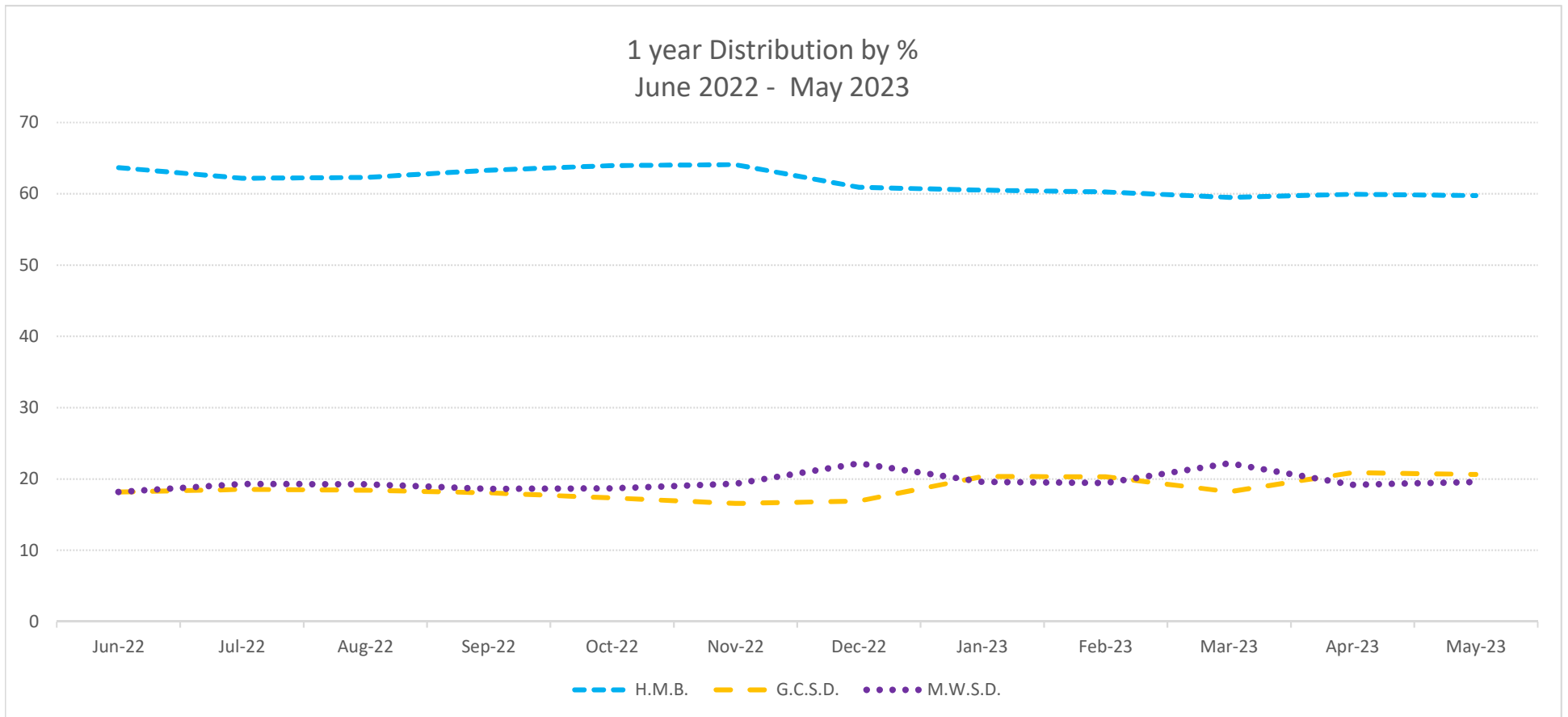
One Year Flow Chgart
June 2022 - May 2023



Three Year Flow Chart
June 2020 - May 2023



Flow based percent distribution based for past year



SAM E-001 May 2023

Date	Inf TSS mg/l	Eff TSS mg/l	Eff TSS Weekly Avg	TSS % Removal	Inf BOD mg/l	I° Eff BOD mg/l	Eff BOD mg/l	Eff BOD Weekly Avg mg/l
5/1/2023	270	8.40		96.9%	250	180	4.8	
5/2/2023								
5/3/2023								
5/4/2023								
5/5/2023								
5/6/2023			8.40					4.80
5/7/2023								
5/8/2023	230	15.00		93.5%	260	210	12.0	
5/9/2023	260	10.00		96.2%	190	160	11.0	
5/10/2023								
5/11/2023								
5/12/2023								
5/13/2023			12.50					11.50
5/14/2023								
5/15/2023								
5/16/2023	300	8.30		97.2%	230	190	16.0	
5/17/2023	240	5.40		97.8%	180	160	7.6	
5/18/2023								
5/19/2023								
5/20/2023			6.85					11.80
5/21/2023								
5/22/2023								
5/23/2023								
5/24/2023	320	8.00		97.5%	240	200	8.0	
5/25/2023	320	8.70		97.3%	220	200	8.7	
5/26/2023								
5/27/2023			8.35					8.35
5/28/2023								
5/29/2023	320	7.70		97.6%	260	210	10	
5/30/2023	290	8.70		97.0%	260	260	7.5	
5/31/2023								
			8.20					8.75
Count	9	9	4	9	9	9	9	4
Minimum	230	5.40	6.85	93.5%	180	160	4.8	4.8
Average	283	8.91	9.03	96.8%	232	197	9.5	9.1
Maximum	320	15.00	12.50	97.8%	260	260	16.0	11.8
Percent Removal				85				
5 Sample Median								
High								
Low								
Daily Max								
Weekly Max			45					45
Monthly Average		30					30	

SAM E-001 May 2023

Date	BOD % Removal	Eff Settleable Matter mg/l	Eff Settleable Matter Weekly Avg mg/l	Eff Turbidity NTU	Eff Turbidity Weekly Avg NTU	Chlorine Residual Day Max
5/1/2023	98.1%	ND		1.30		0.00
5/2/2023						0.00
5/3/2023						0.00
5/4/2023						0.00
5/5/2023						0.00
5/6/2023			ND		1.30	0.00
5/7/2023						0.00
5/8/2023	95.4%	ND		5.80		0.00
5/9/2023	94.2%	ND		6.70		0.00
5/10/2023						0.00
5/11/2023						0.00
5/12/2023						0.00
5/13/2023			ND		6.25	0.00
5/14/2023						0.00
5/15/2023						0.00
5/16/2023	93.0%	ND		3.40		0.00
5/17/2023	95.8%	ND		1.90		0.00
5/18/2023						0.00
5/19/2023						0.00
5/20/2023			ND		2.65	0.00
5/21/2023						0.00
5/22/2023						0.00
5/23/2023						0.00
5/24/2023	96.7%	ND		3.30		0.00
5/25/2023	96.0%	ND		3.20		0.00
5/26/2023						0.00
5/27/2023			ND		3.25	0.00
5/28/2023						0.00
5/29/2023	96.2%	ND		1.60		0.00
5/30/2023	97.1%	ND		2.80		0.00
5/31/2023						0.00
			ND		2.20	
Count	9	0	0	9	4	31
Minimum	93.0%	0.0	< 0.00	1.30	1.30	0.0
Average	95.8%	#DIV/0!	#DIV/0!	3.33	3.36	0.0
Maximum	98.1%	0.0	0.0	6.70	6.25	0.0
Percent Removal	85					
5 Sample Median						
High						
Low						
Daily Max				225		4.8
Weekly Max					100	
Monthly Average				75		

SAM E-001 May 2023

Date	Chlorine time Minutes	Ammonia Nitrogen Distilled mg/l	Eff pH	Eff Temp	Enterococci MPN	30 day geo mean	Eff DO mg/l	Eff DO % Saturation
5/1/2023	0.00	8.3	7.13	18.2	ND		7.89	83.5
5/2/2023	0.00		7.11	17.9			8.31	87.6
5/3/2023	0.00		7.05	17.9			7.66	80.7
5/4/2023	0.00		6.98	17.3			7.65	79.5
5/5/2023	0.00		7.04	18.2			7.62	80.9
5/6/2023	0.00		6.87	18.4		< 6.598	7.09	75.4
5/7/2023	0.00		7.00	18.1			7.53	79.6
5/8/2023	0.00		7.10	18.6			7.40	79.3
5/9/2023	0.00	17.0	7.09	18.8	10		7.69	87.5
5/10/2023	0.00		7.17	18.6			7.60	81.2
5/11/2023	0.00		7.17	18.7			7.79	83.5
5/12/2023	0.00		7.04	18.3			7.81	82.9
5/13/2023	0.00		7.00	18.9		< 5.743	7.00	74.8
5/14/2023	0.00		7.08	18.7			7.63	81.7
5/15/2023	0.00		7.14	19.3			7.33	79.3
5/16/2023	0.00		7.24	19.1			7.95	85.8
5/17/2023	0.00	22.0	7.18	19.1	ND		7.97	86.0
5/18/2023	0.00		7.18	18.9			7.69	82.7
5/19/2023	0.00		7.09	19.3			7.17	77.7
5/20/2023	0.00		7.15	19.2		< 5.743	7.85	84.6
5/21/2023	0.00		7.06	19.0			7.29	78.5
5/22/2023	0.00		7.15	18.9			7.28	78.2
5/23/2023	0.00		7.21	18.9			7.80	83.9
5/24/2023	0.00		7.19	19.0			8.02	86.4
5/25/2023	0.00	24.0	7.16	19.0	ND		7.48	80.6
5/26/2023	0.00		7.24	19.3			8.23	88.9
5/27/2023	0.00		7.13	18.4		< 5.743	7.68	83.1
5/28/2023	0.00		7.07	19.0			7.43	80.1
5/29/2023	0.00		6.97	19.0			7.24	78.0
5/30/2023	0.00	10.0	7.15	19.3	ND		7.77	84.2
5/31/2023	0.00		7.11	19.4			7.41	80.5
						< 5.743		
Count	31	5	31	31	1	5	31	31
Minimum	0.00	8.3	6.87	17.3	< ND	< ND	7.00	74.8
Average	0.0	16.3	7.10	18.7	< 15	< 5.914	7.62	81.8
Maximum	0.00	24.0	7.24	19.4	10	< 6.6	8.31	88.9
Percent Removal								
5 Sample Median						2,800		
High			9					
Low			6					
Daily Max					8,300			
Weekly Max								
Monthly Average								

Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, May 2023

May 2023

	Total	<i>Number of S.S.O's</i>			
		HMB	GCS D	MWSD	SAM
Roots	1	0	0	1	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	0	0	0	0	0
Total	1	0	0	1	0
				100%	

12 Month Moving Total

	Total	<i>12 month rolling Number</i>			
		HMB	GCS D	MWSD	SAM
Roots	3	0	1	2	0
Grease	0	0	0	0	0
Mechanical	2	0	0	0	2
Wet Weather	10	4	0	2	4
Other	1	1	0	0	0
Total	16	5	1	4	6
		31%	6%	25%	38%

Reportable SSOs

	Total	<i>Reportable Number of S.S.O.'s</i>			
		HMB	GCS D	MWSD	SAM
May 2023	1	0	0	1	0
12 Month Moving Total	16	5	1	4	6

SSOs / Year / 100 Miles

	Total	<i>Number of S.S.O.'s /Year/100 Miles</i>			
		HMB	GCS D	MWSD	SAM
May 2023	1.0	0.0	0.0	3.7	0.0
12 Month Moving Total	15.3	13.5	3.0	14.8	82.2
Category 1	6.7	0.0	0.0	3.7	82.2
Category 2	3.8	10.8	0.0	0.0	0.0
Category 3	4.8	2.7	3.0	11.1	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

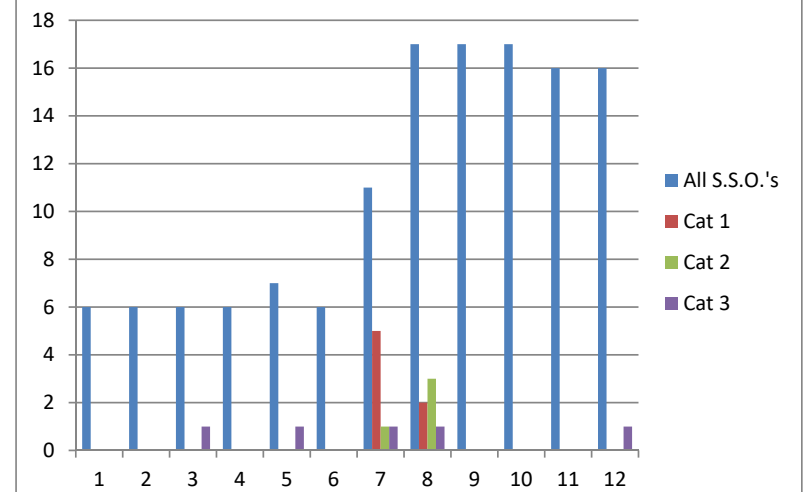
Month	HMB	GCS D	MWSD	Total Feet	Total Miles
June - 22	15,694	8,845	6,932	31,471	6.0
July - 22	8,472	12,491	4,718	25,681	4.9
Aug - 22	15,041	7,358	11,197	33,596	6.4
Sep - 22	11,786	11,227	4,455	27,468	5.2
Oct - 22	12,220	8,847	9,308	30,375	5.8
Nov - 22	17,708	10,924	9,483	38,115	7.2
Dec - 22	2,384	9,393	5,101	16,878	3.2
Jan - 23	6,748	10,481	8,748	25,977	4.9
Feb - 23	14,417	9,983	6,822	31,222	5.9
Mar - 23	12,243	9,395	10,140	31,778	6.0
Apr - 23	10,883	12,375	8,290	31,548	6.0
May - 23	12,239	11,619	5,356	29,214	5.5

Annual ft	139,835	122,938	90,550	353,323	
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Annual Mi.	26.5	23.3	17.1		66.9
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Attachment C

12 Month Moving SSO Totals Through May 2023



TASK SUMMARY- GCSD 2022-2023

Task	Target Total	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total to Date	% Complete
Sewer Line Cleaning	87,000	11,681	7,015	10,109	8,235	7,057	8,660	7,235	7,943	7,244	11,694	5,800		92,673	107%
Hot Spot Cleaning	5,400	-	2,038	530	602	986	1,382	407	2,691	2,801	730	1,450		13,617	252%
Lift Station Inspection - Daily	52	4	5	4	4	4	5	5	4	5	4	4		48	92%
Lift Station Inspection - Annually	3	-	-	-	-	-	-	-	-	-	-	-		-	0%
Maint. Work Orders - Completed	-	4	5	4	4	4	5	5	4	5	4	4		48	
Maint. Work Orders - Incomplete	-	-	-	-	-	-	-	-	-	-	-	-		-	
Manhole Inspection	879	55	43	56	50	49	51	50	66	63	70	62		615	70%
USA Markings	372	103	225	82	137	83	86	76	57	95	59	66		1,069	287%
F.O.G. Inspections Completed	10	-	-	-	-	-	-	-	-	-	-	-		-	0%
F.O.G. Inspections Passed	10	-	-	-	-	-	-	-	-	-	-	-		-	0%
F.O.G. Inspection Failed	-	-	-	-	-	-	-	-	-	-	-	-		-	
Lateral Inspections	-	-	-	-	-	-	-	-	-	-	-	-		-	
Customer Service Call - Reg	-	3	1	1	4	-	4	-	3	4	2	2		24	
Customer Service Call - OT	-	1	2	2	3	1	-	2	1	1	2	-		15	
SSO Response - Category 1	-	-	-	-	-	-	-	-	-	-	-	-		-	
SSO Response - Category 2	-	-	-	-	-	-	-	-	-	-	-	-		-	
SSO Response - Category 3	-	-	1	-	-	-	-	-	-	-	-	-		1	
Insurance Claims Filed	-	0	0	0	0	0	0	0	0	0	0	0		-	

ITEM #8

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GRANADA COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 2023-__

A RESOLUTION EXPRESSING GRATITUDE AND APPRECIATION TO DELIA COMITO FOR HER YEARS OF SERVICE TO THE GRANADA COMMUNITY SERVICES DISTRICT AND ITS DISTRICT RESIDENTS

WHEREAS, Delia Comito, Assistant General Manager of the Granada Community Services District , is retiring from her position on August 11, 2023, and;

WHEREAS, the District wishes to recognize her 24 years of service to the District and the residents in the community, and;

WHEREAS, under Delia Comito’s management, the District has consistently provided quality sewer service, solid waste and recycling collection services, and expanded the District’s role as a community services district, and;

WHEREAS, Delia Comito has effectively worked within the community to provide exemplary customer service to District residents, all the while ensuring the District meet State compliance requirements and fulfill its governmental duties, and;

WHEREAS, Delia Comito has been a friend and ally to the residents of the Coastside throughout her long tenure as Assistant General Manager;

NOW, THEREFORE, BE IT RESOLVED, this Board does hereby recognize Delia Comito for her exemplary leadership and dedicated service to the GCSD Coastside community, and does hereby express its sincere gratitude and appreciation of her in that regard, and wishes her all the best in her retirement;

The above and foregoing Resolution was adopted at the regular meeting of the Board of Directors of the Granada Community Services District held on July 20, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

OFFICIAL SEAL

Attest:

Nancy Marsh, Board President

ITEM #9

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GRANADA COMMUNITY SERVICES DISTRICT

MINUTES BOARD OF DIRECTORS REGULAR AND SPECIAL MEETINGS

June 15, 2023

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM WEBINAR

CALL SPECIAL MEETING TO ORDER

Special meeting was called to order at 6:34 pm.

ROLL CALL

President Nancy Marsh, Vice-President, Director Matthew Clark, and Director Barbara Dye, Director Jill Grant participated remotely via teleconference pursuant to Government Code Section 54953(b) from 128 Coronado St., El Granada.

GENERAL PUBLIC PARTICIPATION

None

SPECIAL MEETING AGENDA

1. Appoint General Manager Chuck Duffy as Negotiator for Potential Purchase of 047-111-280, El Granada, California, with the County of San Mateo.

General Manager explained requirement for appointment of negotiator in land purchases by district and that appointment is parcel specific.

ACTION: Director Dye moved to appoint General Manager Chuck Duffy as Negotiator for potential purchase of parcel 047-111-2280. (Dye/Clark). Approved 4-0.

DIRECTOR JEN RANDLE JOINED MEETING

ADJOURN TO CLOSED SESSION

1. Conference with Legal Counsel – Existing Litigation (Government Code Section §54956.9(d)(1)).

City of Half Moon Bay v. Granada Community Services District and Montara Water and Sanitary District, et al. (RPI, Sewer Authority Mid-Coastside) – Santa Clara County Superior Court Case No. 17CV316927; Sixth District Court of Appeal Case No. H049896.

2. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: APN 047-111-280

Agency negotiator: Chuck Duffy, General Manager, GCSD

Negotiating parties: Granada Community Services District and the County of San Mateo

Under negotiation: Price and terms of payment
NO ACTION

RECONVENE TO OPEN SESSION

There was no reportable action in the closed session.

ADJOURN SPECIAL MEETING

CALL REGULAR MEETING TO ORDER

The Regular Meeting was called to order at 7:31 pm.

ROLL CALL

President Nancy Marsh, Vice President Jen Randle, Director Matthew Clark, Director Barbara Dye. Director Jill Grant participated remotely via teleconference pursuant to Government Code Section 54953(b) at 128 Coronado St., El Granada.

Staff: General Manager Chuck Duffy, Assistant General Manager Delia Comito, and District Counsel William Parkin. Assistant General Manager Hope Atmore.

GENERAL PUBLIC PARTICIPATION

No comments

REGULAR MEETING AGENDA

1. Resolution of Appreciation for Chris Porter of Recology of the Coast.

Resolution was read. Directors and staff expressed appreciation of years of work by Chris Porter. Fran Pollard voiced her appreciation via Zoom. One correction to wording of resolution noted by General Manager.

ACTION Director Clark moved to approve resolution 2023-05 (Clark/Dye).
Approved 5-0.

2. Parks and Recreation Activities.

a. Report on Granada Community Park and Recreation Center.

General Manager stated new project manager, Ray Razavi, is up to date on project. President Marsh stated that she is in contact with project manager regarding a grant for a respite center. Director Dye updated board that the pump track repairs are underway at Quarry Park and should be completed in one month.

3. Public Hearing – Consideration of Granada Community Services District Fiscal Year 2023/24 Sewer and Parks & Recreation Budgets.

Public hearing was open for public comments. There were no public comments, public hearing was closed. General Manager Duffy reviewed budget for FY 2023/24.

ACTION: Director Dye moved to approve (Dye/Randle). Approved 5-0.

4. Sewer Authority Mid-Coastside Fiscal Year 2023/24 General Budget, Contract Collections Budget, and Related Resolutions.

Director Dye commended fiscal responsibility of SAM in operations and noted increased costs of chemicals, restraint in hiring, and use of professional consultants. Director Clark stated that needed improvements included replacement of boilers and that new equipment required less electricity.

ACTION: Director Dye moved to approve budget (Dye/Clark) Approved 5-0

5. Report on Sewer Authority Mid-Coastside Meetings.

Director Clark stated he would like more details on SAM CIP's and discussed findings in the First Flush program showing high contamination levels in eight locations within the district.

CONSENT AGENDA

6. April 20, 2023 Special and Regular Meeting Minutes.

7. May 18, 2023 Regular Meeting Minutes.

8. June 2023 Warrants.

9. April 2023 Financial Statements.

10. Assessment District Distribution #7-22/23.

ACTION: Director Randle moves to approve consent agenda (Randle/Clark)
Approved 5-0.

COMMITTEE REPORTS

11. Report on seminars, conferences, or committee meetings.

INFORMATION CALENDAR

12. Attorney's Report. (Parkin)

13. General Manager's Report. (Duffy)

14. Administrative Staff Report. (Comito)

15. Future Agenda Items.

Board requested director compensation, information on CalTrust Investment.

ADJOURN REGULAR MEETING

The regular meeting was adjourned at 8:36pm

Date Approved by Board: July 20, 2023.

ATTEST:

Hope Atmore, Assistant General Manager

ITEM #10

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**Granada Community Services District
July 2023 Warrants**

For the July 20, 2023 Board of Director's Meeting

Date	Num	Name	Memo	Account	Amount
06/16/23	9610	AT&T	Inv dtd 06/05/23	6170 · Utilities	95.54
06/16/23	9611	BKF Engineers	Park Engineering Svcs-May 2023	5130 · Parks & Rec Professional Svcs	2,561.00
06/16/23	9612	CJ Brown&Company CPAs	Prof Svcs through 05/31/23	6010 · Auditing	2,960.00
06/16/23	9613	Calcad	CCWD Water Data	6150 · Professional Services	600.00
06/16/23	9614	Horizon Water & Env	Inv dtd 06/16/23	5130 · Parks & Rec Professional Svcs	2,827.50
06/16/23	9615	Hue & Cry, Inc	Jul 2023 Pump Stn/Qrtly Ofc Alarm	6170 · Utilities	135.88
06/16/23	9616	PG&E	Office Inv dtd 05/24/23	6170-2 · Office	68.91
06/16/23	9617	San Mateo Co Elections	11/08/22 General Election Svcs	6220 · Miscellaneous	15,556.30
06/16/23	9618	Verizon Wireless	Jun 2023	6170 · Utilities	137.28
07/20/23	9619	Alhambra & Sierra Springs	Invoice dtd 06/27/23	6140 · Office Supplies	54.43
07/20/23	9620	Alpine Awards	New Name Plate	6140 · Office Supplies	36.05
07/20/23	9621	Barbara Dye	06/15/23 GCSD	6040 · Directors' Compensation	145.00
07/20/23	9622	CJ Brown & Company	Prof Svcs through 06/30/23	6010 · Auditing	5,920.00
07/20/23	9623	CliftonLarsonAllen LLP	June 2023 Accounting Svcs	6152 · Accounting	3,018.75
07/20/23	9624	Comcast	07/13/23-08/12/23 Svcs	6170 · Utilities	393.01
07/20/23	9625	Delia Comito	Mileage Reim Jan-Jun 2023	6050 · Education & Travel Reimb	260.69
07/20/23	9626	Half Moon Bay Review	Notice of SSC Pub Hearing	6160 · Publications & Notices	528.00
07/20/23	9627	Hope Atmore	15-inch MacBook Air Reimb	6190 · Computers	1,648.28
07/20/23	9628	Jen Randle	06/15/23 GCSD	6040 · Directors' Compensation	145.00
07/20/23	9629	Jill Grant	06/15/23 GCSD	6040 · Directors' Compensation	145.00
07/20/23	9630	Kennedy Jenks	May 2023 Svcs, Sum 192	6070 · Engineering Services	4,201.60
07/20/23	9631	Kikuchi Kankel Design Group	Prof Svcs through 06/30/23	5130 · Parks & Rec Professional Svcs	7,481.25
07/20/23	9632	Matthew Clark	06/15/23 GCSD	6040 · Directors' Compensation	145.00
07/20/23	9633	Nancy Marsh	06/15/23 GCSD	6040 · Directors' Compensation	145.00
07/20/23	9634	Neal Civjan	930 Ave Balboa Landscape Reimb	5060 · Lateral Repairs	488.55
07/20/23	9635	Nora Mayen	Mileage Reim Jul 2021 - Jun 2023	6050 · Education & Travel Reimb	69.09
07/20/23	9636	Pacifica Community TV	06/15/23 GCSD	6180 · Video Taping	400.00
07/20/23	9637	PG&E	Office Inv dtd 06/22/23	6170 · Utilities	58.91
07/20/23	9638	PG&E	Pump Stn Inv dtd 06/15/23	6170 · Utilities	482.08
07/20/23	9639	Rodolfo Romero	Jun-Jul Cleaning	6130 · Office Maintenance & Repairs	270.00
07/20/23	9640	SMC Harbor District	Office Lease-Aug 2023	6120 · Office Lease	4,600.00
07/20/23	9641	Sewer Authority Mid-Coastside	Jul 2023 Asmts	5010 · SAM - General	137,088.83
07/20/23	9642	US Bank Equipment Finance	Jul 2023 Svcs	6020 · Copier lease	358.75
07/20/23	9643	Wittwer & Parkin	Jun-Jul 2023 Svcs	6090 · Legal Services	5,757.00

TOTAL 2198,782.68

ITEM #11

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**Granada Community Services District
Statement of Net Position (Unaudited)
As of May 31, 2023**

ASSETS

Current Assets

Checking/Savings

1020 · Petty Cash	\$	420
1030 · Cash - LAIF		3,322,978
1040 · Tri Counties Bank - Gen Op		336,495
1050 · Tri Counties Bank - Deposit		17,345

Total Checking/Savings		3,677,238
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Other Current Assets

1100 · Accounts Receivable		238,849
1200 · Interest Receivable		10,820
1550 · Prepaid Expenses		4,636

Total Other Current Assets		254,305
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Total Current Assets		3,931,543
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Fixed Assets

1600 · Land		2,862,979
1610 · Construction in Progress		168,508
1615 · Equipment		22,153
1620 · Collections System		11,227,956
1630 · Accumulated Depreciation		(7,550,452)

Total Fixed Assets		6,731,144
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Other Assets

1700 · Advance to MWSD		1,085,094
1710 · Allowance - for Advance to MWSD		(1,085,094)
1720 · Advance to AD- Bond Reserve		364,890
1730 · Advance to AD- NCA Fund		(7,287)
1735 · Advance to AD- Assesmnt Revenue		(31,484)
1750 · Investment in SAM		4,648,209
1760 · Deferred Outflows of Resources		97,661

Total Other Assets		5,071,989
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Total Assets		15,734,676
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**Granada Community Services District
Statement of Net Position (Unaudited)
As of May 31, 2023
(Continued)**

LIABILITIES

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable 198,245

2001 · Accrued Vacation 1,748

2003 · Due to GCSD Customer 550

2020 · Class 3 Deposits 19,055

2100 · Payroll Liabilities 4,591

2225 · Recology-Del Garbage 34,189

2300 · Due to AD 12,657

Total Current Liabilities 271,035

Long Term Liabilities

2401 · Net Pension Liability 180,448

2402 · Deferred Inflows of Resources 12,651

Total Long Term Liabilities 193,099

Total Liabilities 464,134

NET POSITION

3000 · Net Assets 14,637,876

Net Income 632,666

Total Net Position \$ 15,270,542

PRELIMINARY DRAFT

**Granada Community Services District
Revenues & Expenses (Unaudited)
July 1, 2022 through May 31, 2023**

	Jul 1, 2022 - May 31, 2023	Expected To Date	Variance Favorable/ (Unfavorable)	FY 2022/2023 Budget
Revenues				
Operating Revenue				
4015 · Park Tax Allocation	\$ 928,215	\$ 847,917	\$ 80,298	\$ 925,000
4020 · Sewer Service Charges-SMC	1,957,603	1,975,417	(17,814)	2,155,000
4021 · Sewer Svc Charges Pro-rated	1,949	-	1,949	-
4030 · AD OH Reimbursement	17,345	30,250	(12,905)	33,000
4040 · Recology Franchise Fee	41,160	37,583	3,577	41,000
Total Operating Revenue	2,946,272	2,891,167	55,105	3,154,000
Non Operating Revenue				
4120 · Interest on Reserves	52,278	23,375	28,903	25,500
4130 · Connection Fees	154,630	25,667	128,963	28,000
4150 · Repayment of Adv to AD-NCA	-	288,750	(288,750)	315,000
4160 · SAM Refund from Prior Yr	-	917	(917)	1,000
4170 · ERAF Refund	463,211	320,833	142,378	350,000
4180 · Misc Income	59,223	60,500	(1,277)	66,000
Total Non Operating Revenue	1,200,044	720,042	480,002	785,500
Total Revenues	4,146,316	3,611,209	535,107	3,939,500
Gross Profit	4,146,316	3,611,209	535,107	3,939,500
Expenses				
Operations				
5010 · SAM - General	945,578	945,578	-	1,031,541
5020 · SAM - Collections	193,510	191,950	(1,560)	209,400
5021 · Lift Station Maint.	191	-	(191)	-
5022 · SAM- NDWSCP	19,002	-	(19,002)	-
5050 · Mainline System Repairs	-	9,167	9,167	10,000
5060 · Lateral Repairs	21,479	13,750	(7,729)	15,000
5065 · CCTV	-	9,167	9,167	10,000
5070 · Pet Waste Station	588	1,650	1,062	1,800
5110 · RCD - Parks	2,634	27,500	24,866	30,000
5120 · Half Moon Bay Reimb - Parks	28,184	100,650	72,466	109,800
5130 · Parks & Rec Professional Services	270,044	275,000	4,956	300,000
Total Operations	1,481,210	1,574,412	93,202	1,717,541

No assurance is provided on these financial statements. See selected information.

**Granada Community Services District
Revenues & Expenses (Unaudited)
July 1, 2022 through May 31, 2023**

	Jul 1, 2022 - May 31, 2023	Expected To Date	Variance Favorable/ (Unfavorable)	FY 2022/2023 Budget
Expenses (Continued)				
Administration				
6010 · Auditing	5,920	20,167	14,247	22,000
6020 · Copier lease	4,793	5,500	707	6,000
6040 · Directors' Compensation	8,405	11,000	2,595	12,000
6050 · Education & Travel Reimb	428	1,833	1,405	2,000
6060 · Employee Compensation	315,625	357,500	41,875	390,000
6070 · Engineering Services	38,848	27,500	(11,348)	30,000
6080 · Insurance	47,182	32,083	(15,099)	35,000
6090 · Legal Services	80,763	29,333	(51,430)	32,000
6095 · Legal Services for Case Related Legal	-	27,500	27,500	30,000
6100 · Memberships	10,730	8,250	(2,480)	9,000
6120 · Office Lease	50,400	55,000	4,600	60,000
6130 · Office Maintenance & Repairs	2,084	2,292	208	2,500
6135 · Other Property Maint.	2,050	-	(2,050)	-
6140 · Office Supplies	6,910	2,292	(4,618)	2,500
6150 · Professional Services	127,601	124,667	(2,934)	136,000
6160 · Publications & Notices	4,549	13,750	9,201	15,000
6170 · Utilities	12,650	12,833	183	14,000
6180 · Video Taping	3,900	4,583	683	5,000
6190 · Computers	3,928	2,750	(1,178)	3,000
6220 · Miscellaneous	16,686	7,333	(9,353)	8,000
6230 · Bank Service Charges	280	-	(280)	-
6310 · Park Related Misc Expenses	116,083	119,167	3,084	130,000
Total Administration	859,815	865,333	5,518	944,000
Capital Projects				
1415-4 · 22/23 SSMP Costs	2,247	-	(2,247)	-
1617-1 · Medio Creek Xing Crossing	855	-	(855)	-
7013 · 6-yr CIP Phase 2	620,835	320,833	(300,002)	350,000
7100 · SAM - Infrastructure	548,688	548,688	-	598,569
Total Capital Projects	1,172,625	869,521	(303,104)	948,569
Total Expenses	3,513,650	3,309,266	(204,384)	3,610,110
Net Income	\$ 632,666	\$ 301,943	\$ 330,723	\$ 329,390

No assurance is provided on these financial statements. See selected information.

Granada Community Services District
Selected Information
July 1, 2022 through May 31, 2023

The accompanying historical and forecasted (budgeted) financial statements include the following departures from accounting principles generally accepted in the United States of America:

Historical:

- These financial statements omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America.
- These financial statements are being issued in draft form pending the completion of the independent financial statement audit for the fiscal year ended June 30, 2022. There could be changes to the beginning balances of accounts presented in these financial statements resulting from adjustments made during the completion of the audit.
- Interest receivable from LAIF as of the current period-end has been estimated using linear regression.
- The following accounts have not been adjusted during the interim periods presented and will be adjusted as of and for the year ended June 30, 2023:
 - ◊ Fixed assets and related depreciation, Construction in Progress
 - ◊ Advance to MWSD, Allowance—Advance to MWSD, Advance to AD-Bond Reserve, Investment in SAM
 - ◊ Accrued Vacation, Class 3 Deposits, Recology-Del Garbage, Relief Refund Advance
 - ◊ Net pension liability and related deferred inflows and/or deferred outflows of resources.

Forecast (Budget):

- The forecasted (budgetary) financial information presented on the statement of revenues and expenses (unaudited) omits substantially all of the disclosures required by accounting principles generally accepted in the United States of America.

The effects of these departures have not been determined.

Summary of Significant Assumptions

The budgetary information included on the statement of revenues and expenses (unaudited) presents, to the best of management's knowledge and belief, the District's expected results of operations for the fiscal year ending June 30, 2023. Accordingly, the budget reflects management's judgment as of August 4, 2022, the date the budget was approved, of the expected conditions and management's expected course of action. The assumptions disclosed herein are those that management believes are significant to the budget. There will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Budgetary Assumptions—Statement of Revenues and Expenses (Unaudited)

- Projected Sewer Revenues assumes 10 new connections per fiscal year, increasing from 3,255 projected for FY21-22 to 3,265 projected for FY22-23. Sewer Service charges increased from \$580 per ERU to \$660 per ERU.
- An inflation factor of 5% has been applied to projected Operations and Administration costs.
- \$958,569 is projected to be spent on capital projects and SAM infrastructure costs.

No assurance is provided on these financial statements.

ITEM #12

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DISTRIBUTION REQUEST NO.: #1-23/24
ADMINISTRATION COSTS FUND
(Account Number: 259424000)

DISTRIBUTION TOTAL: \$21,561.25

\$6,100,000.00
GRANADA SANITARY DISTRICT
LIMITED OBLIGATION REFUNDING IMPROVEMENT BONDS 2003
Reassessment & Refunding Project

DISTRIBUTION REQUEST
For Payment of Administration Costs

The undersigned Treasurer of the Granada Sanitary District (the "District") hereby requests of the Fiscal Agent for the District the payment of Administration Costs for the items and in the manner and amount stated in the attached Schedule A, and in connection herewith hereby certifies that the payment requested is for the Administrative Costs, and that funds are available in the Administration Costs Fund (Account #259424000) to make such payment, and further states that all requirements for the payment of the amount to be disbursed pursuant hereto have been met.

Dated:
July 20, 2023

Chuck Duffy, Finance Officer/Treasurer

SCHEDULE "A"

DISTRIBUTION REQUEST NO.: #1-23/24

DATE: July 20, 2023
DISTRIBUTE FROM ACCOUNT #: 259424000
ACCOUNT NAME: Administration Costs Fund
DISTRIBUTION AMOUNT: \$ 21,561.25

PAYMENT INSTRUCTIONS: Issue checks and mail as listed below.

Payee	Mailing Address	Services Provided	Amount
CLA	P.O. Box 31001-2443, Pasadena, CA 91110-2443	Accounting FY 2022	5,355.00
Weist Law Firm	20 So. Santa Cruz Ave #300, Los Gatos, CA 95030	Legal Svcs Jan-June 2023	12,206.25
US Bank	P.O. Box 70870, St. Paul, MN 55170-9690	2023/24 Admin Fees	1,000.00
GCSD	P.O. Box 335, El Granada, CA 94018	OH Reim - July 2023	3,000.00
TOTAL:			21,561.25

ITEM #13

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA NOTICE

There are no documents for this Agenda Item.

ITEM #14

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA NOTICE

There are no documents for this Agenda Item.

ITEM #15

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GRANADA COMMUNITY SERVICES DISTRICT

AGENDA NOTICE

There are no documents for this Agenda Item.

ITEM #16

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GRANADA COMMUNITY SERVICES DISTRICT

Administrative Staff Report

Period: June 10, 2023 to July 14, 2023
 To: Board of Directors
 From: Delia Comito, Assistant General Manager
 Date: July 20, 2023

PUBLIC RECORDS (ACT) REQUEST – There was one PRA completed this period:

Date	Requestor	Documents Requested	Response
06/05/23	L. Ketcham	Several records pertaining to the demolished GSD treatment plant and adjacent road culvert.	Provided Site Plan and one maintenance document

APPLICATIONS RECEIVED

There were 11 applications received in 22/23 FY.

Date	Class	Owner/Agent	APN	Address	Sq. Ft.	Zone
07/26/22	1A	Agranov	048-054-220	345 Miramar Dr Miramar	8,787	R-1/S-17
08/04/22	1A	Barsh	047-207-060/070	180 Ave Balboa EG	5,172	R-1/S-17
08/29/22	1A	Peng Kevin	047-095-070	441 Valencia EG	5,500	R-1/S-17
09/23/22	1A	Oulton	047-292-320	950 Malaga St EG	6,000	R-1/S-17
10/14/22	ADU	Kennedy	047-292-310	1339 Columbus EG	9,000	R-1/S-17
12/30/22	ADU	Terwey	047-152-240	507 El Granada Blvd EG	8,897	R-1/S-17
01/27/23	1A	Haithcox	048-085-250	63 Guerrero Ave HMB	4,367	R1/B1
02/21/23	ADU	Wilkinson	048-093-070	495 Mirada Rd Miramar	7,058	R-1/S-17
03/16/23	1A	Silva	047-173-150	148 San Pedro Rd EG	9,545	R-1/S-17
04/26/23	1A	Carey	048-013-790	167 Cortez Ave Miramar	7,446	R1/S-94
05/05/23	2A	Mayolegz LLC	047-031-440	169 Harvard Ave Princeton	7,000	W/DR

Shaded items were previously reported.

There was one application received this period:

Date	Class	Owner/Agent	APN	Address	Sq. Ft.	Zone
07/06/23	1A	Lopez	047-191-440	1127 Columbus St EG	6,500	R1/S-17

PERMITS ISSUED

There were 11 permits issued in 22/23 FY.

Permit No.	Class	Date	Owner/Agent	APN	Address	Sq. ft.	Zone
3235	1A	09/12/22	Peng/Huong	047-095-070	441 Valencia Ave EG	5,500	R-1/S-17
3236	1A	09/19/22	515 Hermosa LLC	048-063-420	515 Hermosa Miramar	9,600	R-1/S-94
3237	ADU	10/28/22	Segure Hector	047-063-080	262 Solano Ave EG	5,000	R-1/S-17
3238	ADU	10/31/22	Francisco J	047-042-090	115 Presidio Ave EG	5,000	R-1/S-17
3239	2D	11/04/22	Point Pillar Project	047-081-430	100 Capistrano Rd Princeton	141,350	CCR/DR
3240	ADU	02/07/23	Kennedy	047-292-310	1339 Columbus St EG	9,000	R-1/S-17

PERMITS ISSUED (Continued)

Permit	Class	Date	Owner/Agent	APN	Address	Sq. ft.	Zone
3242	1A	02/10/23	Haithcox	048-085-250	63 Guerrero Ave HMB	4,376	R-1/B-1
3243	ADU	02/28/23	Wilkinson	048-093-070	495 Mirada Rd Miramar	7,058	R-1/S-17
3244	ADU	02/28/23	Terway	047-152-240	507 El Granada Blvd EG	8,897	R-1/S-17
3245	1A	03/28/23	Oulton	047-292-320	950 Malaga St EG	6,000	R-1/S-17
3246	1A	04/18/23	Silva	047-173-150	148 San Pedro Rd EG	9,545	R1/S-17

Shaded items were previously reported.

There were no permits issued this period.

SEWER HOOK-UPS - There were 11 new hook-ups in 22/23 FY:

Date	Class	Permit No.	Issued	Owner	APN	Address
07/13/22	1A	3229	05/27/22	McGregor	048-013-890	171 Coronado Ave Miramar
08/10/22	1A	3224	02/10/22	Wally	047-043-030	130 Presidio EG
08/18/22	1A	3223	01/28/22	Moules	047-208-100	580 The Alameda EG
08/28/22	1A	3218	07/16/21	Sanchez	047-244-240	519 Isabella EG
11/08/22	1A	3181	06/30/22	Wang	047-281-160	638 Coronado St EG
12/02/22	1A	3230	06/30/22	Cohn	047-127-520	231 The Alameda EG
12/13/22	2M	3221	01/04/22	Clonea LLC	047-204-020	516 Ave Alhambra EG
01/18/23	1A	3234	08/19/22	Barsh	047-207-060/070	180 Ave Balboa EG
02/22/23	1A	3225	03/18/22	Freitas	047-208-120	157 Ave Portola EG
05/04/23	1A	3235	09/12/22	Peng	047-095-070	441 Valencia Ave EG
05/24/23	1A	3214	04/19/21	Mithal	048-031-200	208 Magellan Miramar

Shaded items were previously reported.

REPAIRS

There were two lateral repairs in 22/23 FY.

Date	Type	Problem	Location or Address	Cause	Cost
10/03/22	Lateral Repair	Back-up	431 The Alameda EG	Foreign Object	10,690.00
04/21/23	Lateral Repair	Back-up	171 Escalona Ave EG	Roots	10,789.00

Shaded items were previously reported.

There were no lateral repairs this period.

SPECIAL NOTES:

Staff posted *No Overnight Parking* notices on three RV's and one *Remove Abandon Vehicle* notice on a *For Sale* camping trailer parked on the District's park property on Friday June 30th. The sheriff's department was called at 10:00 pm that night for assistance to have the vehicles removed. The sheriff's department was contacted again on Sunday, and all vehicles were gone.

ITEM #17

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