



POPULAR ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED JUNE 30, 2022

COSTA MESA
SANITARY DISTRICT

Costa Mesa, CA

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Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Costa Mesa Sanitary District
California**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrell

Executive Director/CEO

The Government Finance Officers Association (GFOA) encourages governments to demonstrate accountability and transparency in the Popular Annual Financial Reporting (PAFR) program by making financial information of the highest quality readily accessible to the general public and other interested parties. The GFOA recognizes governments that meet certain standards based on information presented, reader appeal, understandability, distribution, and other elements. The District met these requirements and received an award for the 2021 PAFR, the seventh consecutive year for this achievement. The PAFR is presented in conformity with generally accepted accounting principles.

The information in this report is drawn from our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, and Adopted Budget Document for the fiscal year 2021-23, which can both be found online at www.cmsdca.gov.

A MESSAGE FROM SCOTT CARROLL, CSDM, ICMA-CM GENERAL MANAGER

Dear Customers,

On behalf of the Board of Directors and staff of the Costa Mesa Sanitary District's (District) it is my pleasure to present to you our Popular Annual Financial Report (PAFR). The District is committed to openness and transparency because we believe openness will strengthen our democracy and promote efficiency and effectiveness in government while transparency promotes accountability and provides information for citizens about what their government is doing. This PAFR is a demonstration of the District's commitment to openness and transparency by sharing with you a summary of the financial activities of District, including sources of revenues, expenditures, assets, liabilities and reserves for the fiscal year ending June 30, 2022

The PAFR draws directly from our Annual Comprehensive Financial Report (ACFR) that is more detailed and contains audited information. While the budget document is a plan for spending money, the ACFR describe the actual expenditures that occurred over the course of one fiscal year and will identify fund balances and the financial condition of the District. However, the ACFR can be difficult to read and understand so the PAFR is intended to convey the financial results of District operations to anyone who does not necessarily have a background in public finance.

For the seventh year, the District's PAFR earned the prestigious Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association (GFOA) in 2021. The information presented in this year's report has been summarized reflecting the District's more detailed 2022 ACFR. The ACFR is prepared in conformity with generally accepted accounting principles and audited by Nigro & Nigro, PC. The 2022 ACFR is available for review on the District's website at www.cmsdca.gov.

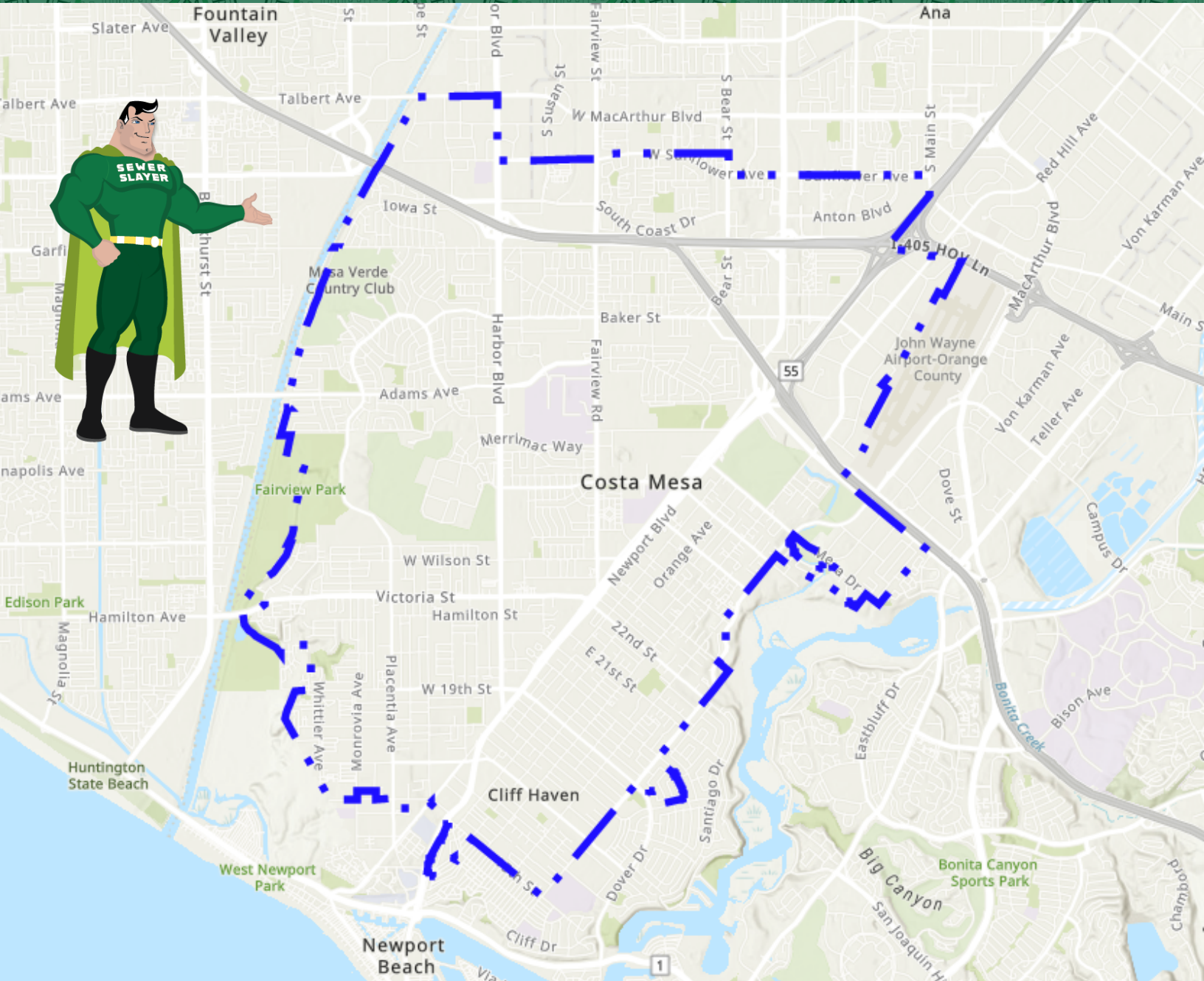
I hope the Popular Annual Financial Report assists you in understanding the District's financial picture and future commitments. Please do not hesitate to contact the District if you have any questions, comments and or feedback at 949-645-8400 or e-mail info@cmsdca.gov.

Respectfully,



Scott Carroll, CSDM, ICMA-CM
General Manager

SERVICE AREA



COSTA MESA
SANITARY DISTRICT

ABOUT THE DISTRICT

Appointed Officials:

Scott Carroll, General Manager

Alan Burns, District Counsel

Marc Davis, District Treasurer

The District was formed in 1944 pursuant to the Sanitary Act of 1923. Established as an independent special district, the District is authorized to provide solid waste and wastewater collection services and to levy rates and fees to support those services.

The District's headquarters is located in the City of Costa Mesa, California. The District provides solid waste and wastewater services to the City of Costa Mesa, portions of the City of Newport Beach and some County of Orange unincorporated areas. The District serves approximately 116,700 residents. Sewage from the District's service area is transported to the Orange County Sanitation District's facilities where it is treated to federally mandated standards to protect the public's health. The District has an agreement with CR&R Incorporated for collection of all solid waste from single family dwellings and small multi-family residences utilizing cart collection. CR&R transports all the solid waste to its subsidiary-owned recycling and transfer station located in Stanton, California or the Anaerobic Digestion Facility in Perris, California.

The affairs of the District are directed by a five-member Board of Directors (the Board) elected by-division by the registered voters residing in the District. The Board members are also residents and have the same concerns as their constituents. The Board members, who serve four-year staggered terms, are responsible for establishing policy and ordinances, adopting the biennial budget, and appointing the District's General Manager, District Counsel and District Treasurer. The General Manager is responsible for carrying out the policies and ordinances of the Board and for overseeing the day-to-day operations of the District. District Counsel provides legal advice to the Board of Directors, while the District Treasurer is responsible for ensuring the safety of District funds by making prudent investments.

Board of Directors



Michael Scheafer
Vice President
2022-26

Arthur Perry
Director
2020-2024

Robert Ooten
President
2022-26

Arlene Schafer
Secretary
2022-26

Brett Eckles
Director
2020-2024

SOLID WASTE & WASTEWATER RATES

In 2019, the District implemented solid waste adjustments for the first time in fifteen years. FY 2021-22 will be the third consecutive year of adjusting annual solid waste fees with an increase this year of seven percent, going from \$240.60 to \$257.40. The adjustments were necessary because the District successfully reduced excess funds in the Solid Waste Fund Balance, and the need to fund one of the biggest changes in public behavior in the solid waste industry since the implementation 32 years ago of Assembly Bill 939, the California Integrated Waste Management Act. The District currently utilizes a two-cart system wherein single-family homes discard their trash and recyclables (e.g., aluminum, glass, paper, tin, plastic, etc.) in a black cart and place their organics (green waste and food scraps) in a green cart. The recyclables are separated at a Material Recovery Facility and shipped to various markets.

Wastewater fees have remained steady for five consecutive years (2017-2022). The COVID-19 pandemic caused the fees to remain constant in FY 2021-22 but due to inflation and increases in operational expenses, fee adjustments are required. The District performed a wastewater rate study in FY 2021-22 the adjustments are going into effect in July 2022.

Solid Waste Rates		Fiscal Year 2019-20		Fiscal Year 2020-21		Fiscal Year 2021-22	
Customer Class		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year
Single Family		\$18.74	\$224.88	\$20.05	\$240.60	\$21.45	\$257.40

Wastewater Collection Rates		Fiscal Year 2019-20		Fiscal Year 2020-21		Fiscal Year 2021-22	
Customer Class		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year
Residential (Per Dwelling Unit)							
Single Family		\$7.70	\$92.38	\$7.70	\$92.38	\$7.70	\$92.38
Multi Family		\$4.52	\$54.21	\$4.52	\$54.21	\$4.52	\$54.21
Non-Residential (Per 1,000 sq. ft.)							
Commercial – Ave Strength		\$3.42	\$41.09	\$3.42	\$41.09	\$3.42	\$41.09
Commercial – High Strength		\$3.73	\$44.81	\$3.73	\$44.81	\$3.73	\$44.81
Industrial		\$8.79	\$105.48	\$8.79	\$105.48	\$8.79	\$105.48

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates. The District continues to benefit from its unique geographical location. The local economy is primarily based on retail commercial business and light manufacturing of electronics, pharmaceuticals, and plastics. The District's service area includes several major regional facilities: John Wayne Airport, Orange Coast College, Vanguard University, State of California Fairview Developmental Center, Orange County Department of Education, Orange County Fairgrounds, Segerstrom Performing Arts Center, South Coast Repertory Theater, and the South Coast Plaza shopping complex. The volume of sales generated by South Coast Plaza, on the strength of 250 stores and 30 restaurants, secures its place as the second highest sales-volume shopping center in California.

As an independent special district having the ability to adjust service rates as required, the District's operating revenues are somewhat insulated from the local economy. The District has a secure revenue stream in the form of an annual charge, which is collected on the District's behalf by the County of Orange via the property tax bills.

DEMOGRAPHICS & ECONOMIC STATISTICS

Calendar Year	City of Costa Mesa (a)		County of Orange (b)		
	District Service Population	Unemployment Rate	Population	Personal Income* (in thousands)	Personal Income per Capita
2013	112,174	5.60%	3,114,363	\$ 169,792,810	\$ 54,519
2014	112,784	5.60%	3,145,515	\$ 173,305,650	\$ 55,096
2015	113,204	4.50%	3,169,776	\$ 183,052,341	\$ 57,749
2016	112,822	3.70%	3,172,532	\$ 196,920,661	\$ 62,071
2017	113,825	2.70%	3,190,400	\$ 208,653,019	\$ 65,400
2018	113,615	2.30%	3,185,968	\$ 220,684,684	\$ 69,268
2019	113,003	6.50%	3,175,692	\$ 227,732,561	\$ 71,711
2020	c	4.30%	c	\$ 236,303,451	\$ 74,618
2021	c	c	c	c	c
2022	c	c	c	c	c

* Total personal income estimates are in thousands of dollars, not adjusted for inflation.

- Notes:
- (a) Approximate population of Costa Mesa Sanitary District is the same as the population of the City of Costa Mesa.
 - (b) The District has chosen to use County data since the District believes that the County data is representative of the conditions and experience of the District.
 - (c) Data not currently available

ECONOMIC FACTORS & NEXT YEAR'S BUDGET

Approximately ninety-one percent (91%) of District's total revenues are derived from annual charges that are placed on the property tax roll from the County of Orange. The revenues appropriated from the County are deposited into an enterprise fund, which is a proprietary fund type used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs (expenses, including depreciation) of providing goods or services are recovered through user charges. The District is somewhat insulated from economic recessions because, unlike cities, the organization is not dependent on sales and property taxes for revenues.

However, other economic factors do impact District finances such as labor costs and inflation. Labor costs for the District are increasing because additional staff are needed to comply with new state regulations; specifically, SB 1383 Short-Lived Climate Pollutant Reduction and the Statewide Sanitary Sewer Systems General Order Reissuance. District labor costs are expected to increase by fifteen percent (15%) in 2024 due to the hiring of additional staff.

The District continues to use a combination of staff and private contractors/consultants to provide services. Labor costs in the private sector are increasing as well, which are passed onto the District. According to the U.S. Bureau of Labor Statistics, compensation costs for private industry workers increased 5.2 percent for the 12-month period ending in September 2022. The average monthly inflation in 2022 for the Los Angeles-Long Beach-Anaheim area is 7.85 percent. While inflation is projected to be lower in 2023, it will still be higher than pre COVID-19 years. Inflation costs had an impact on contractor supplies and materials in which the District experienced a twenty to thirty percent (20-30%) increase in construction costs. Higher prices in gasoline, food, clothing, and heating/air impacted employee morale because wages were not persistent with inflation, so on May 23, 2022, the Board of Directors approved a five percent cost of living adjustment for all District employees.

In 2022, the District negotiated with its exclusive franchise hauler, CR&R, Incorporated, an amendment to the existing 2018 Agreement. The amendment describes implementation of the three-cart system and other factors to ensure compliance with SB 1383. To hold CR&R accountable for their performance, a list of liquidated damages was identified and agreed upon by both parties and will be applied if CR&R is found to be in violation of the terms of the agreement. To help administer the agreement and SB 1383 programs, the District will be reorganizing the Solid Waste Department in 2023 to include additional staffing. Currently, the department consists of only one person. The District will conduct a solid waste rate study to determine if the three-cart system, the reorganization, and the compliance with SB 1383 require rate adjustments in 2024 to ensure adequate revenues are available.

COMMUNITY RELATIONS & RECOGNITION



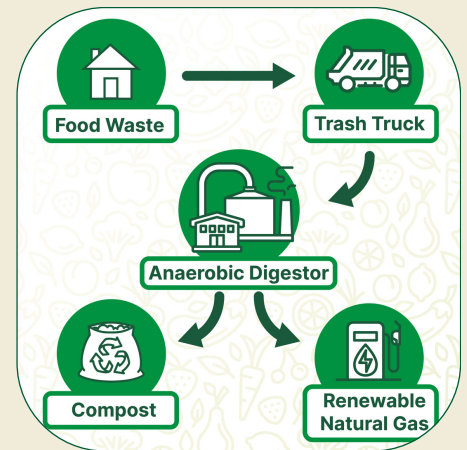
Sustainability Stars

Each month, CMSD selects and features a “Sustainability Hero” on social media to promote the outstanding sustainability efforts of our local residents and businesses.

Additionally, CMSD recognizes solid waste customers who properly sort their waste into the correct trash carts. These customers are deemed our “Sustainability Stars” and they receive a \$25 gift card and a shoutout in our quarterly Living Green newsletter and on social media.

Public Awareness Campaigns

CMSD launched several public awareness campaigns to promote the following solid waste and wastewater initiatives: Only Flush The 3 Ps, Keep Pipes FOG-Free, Use a FREE Kitchen Pail to Easily Recycle Food Scraps, How to Recycle Using Your Mixed Waste Cart, SBI383 Updates, Sewer Inspection Rebate Program (SIRP), and Household Hazardous Waste Collection Program.



Hosted District Event

CMSD hosted our first-ever Shredding Event in the Summer of 2022. We partnered with the City of Costa Mesa and our waste hauler CR&R Incorporated and hosted the event at Estancia High School. Residents were able to drop off two boxes shredding materials for our on site trucks to shred, residents were also able to pick up a CMSD provided kitchen pail and a bag of compost provided by our waste hauler CR&R Incorporated.

Recognition

Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Annual Comprehensive Financial Report for the years ended 2011 through 2021.

Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting for our Popular Annual Financial Report for the year ended 2015 through 2021.

Triple Crown Winner of Government Finance Officers Association Award for Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.



STRATEGIC GOALS

The District's Board of Directors is aware of the need to ensure the District's financial stability. Through a coordinated strategic process, the Board has established a series of policies and plans to effectively meet the District's anticipated future needs. The cornerstone of these policies is the District's Strategic Plan for Fiscal Years 2020-2025 that serves as a framework for planning and decision making over the next five years (See below). The District utilizes this information to anticipate future expense obligations and to develop and estimate service rates to ensure these expense obligations are fully funded.

SOLID WASTE GOALS

- Focus on generating less contaminated materials
- Collect sharps and pharmaceuticals
- Provide a convenient method of disposing Household Hazardous Waste (HHW)
- Biomass conversion of solid waste material
- Provide a program for collecting large items
- Improve waste stream and recycling reporting
- Exemplifying sustainability internally
- Recycle green waste and food scraps
- Enhance Code Enforcement presence
- Collect and retire American flags



WASTEWATER GOALS

- Prevent Sanitary Sewer Overflows (SSOs)
- Clean the District's entire mainline system
- Maintain the asset management system
- Audit & update the Sewer System Management Plan (SSMP)
- Perform preventative maintenance at all lift stations
- Rehabilitate and/or replace infrastructure before reaching the end of its life cycle
- Repair infrastructure after deficiencies have been identified
- Enforce the District's Fats, Oils & Grease (FOG) Program
- Clean lift station wet wells to remove grease and control odors
- Monitor inflow after significant weather events
- Closed Circuit Televis (CCTV) pipeline
- Inventory equipment and replacement parts
- Assess the capacity of the wastewater collection system
- Plan check designs and perform inspections in accordance with the
- Standard Plans and Specifications for the Construction of Sanitary Sewers
- Make GIS data remotely accessible
- Incentivize residential property owners to maintain private sewer laterals

FINANCIAL STATEMENTS

FINANCIAL HIGHLIGHTS

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 Balance Sheet and the Statement 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 and liabilities using the accrual basis of accounting, which is similar to the accounting method 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.

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 of the District exceeded liabilities and deferred inflows of resources by \$64,863,195 as of June 30, 2022.

By far the largest portion of the District's net position (68% as of June 30, 2022) reflects the District's 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 its customers; consequently, these assets are not available for future spending.

So, is the District better off or worse off as a result of the year's activities? The District's overall financial position is better off by \$1,426,200 over the prior year.

CONDENSED STATEMENT OF NET POSITION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Assets:			
Current assets	\$ 21,464,300	\$ 21,326,694	\$ 137,606
Non-current assets	485,274	63,887	421,387
Capital assets, net	<u>44,180,926</u>	<u>43,726,063</u>	<u>454,863</u>
Total assets	<u>66,130,500</u>	<u>65,116,644</u>	<u>1,013,856</u>
Deferred outflows of resources	<u>615,440</u>	<u>348,261</u>	<u>267,179</u>
Total assets and deferred outflows of resources	<u>\$ 66,745,940</u>	<u>\$ 65,464,905</u>	<u>\$ 1,281,035</u>
Liabilities:			
Current liabilities	\$ 1,625,302	\$ 1,834,191	\$ (208,889)
Non-current liabilities	<u>67,445</u>	<u>307,851</u>	<u>(240,406)</u>
Total liabilities	<u>1,692,747</u>	<u>2,142,042</u>	<u>(449,295)</u>
Deferred inflows of resources	<u>189,998</u>	<u>26,811</u>	<u>163,187</u>
Net position:			
Net investment in capital assets	44,180,926	43,726,063	454,863
Unrestricted	<u>20,682,269</u>	<u>19,569,989</u>	<u>1,112,280</u>
Total net position	<u>64,863,195</u>	<u>63,296,052</u>	<u>1,567,143</u>
Total liabilities, deferred outflows of resources and net position	<u>\$ 66,745,940</u>	<u>\$ 65,464,905</u>	<u>\$ 1,281,035</u>

A CLOSER LOOK...



OPERATING REVENUES

- In fiscal year 2022, operating revenues increased by 3.40%, or \$394,811 from \$11,599,955 to \$11,994,766, from the prior year, primarily due to increases in trash assessment revenue as a result of a rate increase.

NON-OPERATING REVENUES

- Non-operating revenues decreased by 42.60%, or \$262,044 from \$615,115 to \$353,071, primarily due to reductions in the fair-market value of the District's investments.

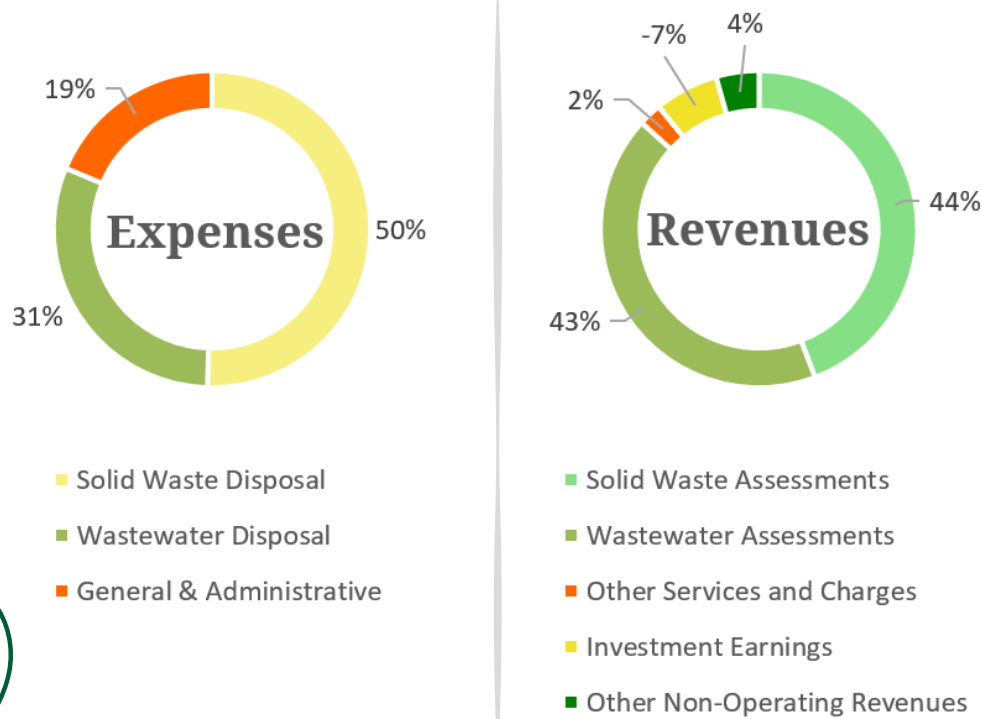
OPERATING EXPENSES

- Operating expenses before depreciation expense decreased by 12.71% or \$1,313,471 from \$10,337,557 to \$9,024,086, from the prior year, primarily due to decreases in recycling and disposal charges, as well as general and administrative costs.

CONDENSED STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Operating revenues	\$ 11,994,766	\$ 11,599,955	\$ 394,811
Operating expenses	<u>(9,024,086)</u>	<u>(10,337,557)</u>	<u>1,313,471</u>
Operating income before depreciation	2,970,680	1,262,398	1,708,282
Depreciation expense	<u>(1,756,608)</u>	<u>(1,736,570)</u>	<u>(20,038)</u>
Operating income	1,214,072	(474,172)	1,688,244
Non-operating revenues(expenses), net	<u>353,071</u>	<u>615,115</u>	<u>(262,044)</u>
Capital contributions	<u>-</u>	<u>28,000</u>	<u>(28,000)</u>
Change in net position	1,567,143	168,943	1,426,200
Net position:			
Beginning of year	<u>63,296,052</u>	<u>63,127,109</u>	<u>168,943</u>
End of year	<u>\$ 64,863,195</u>	<u>\$ 63,296,052</u>	<u>\$ 1,595,143</u>

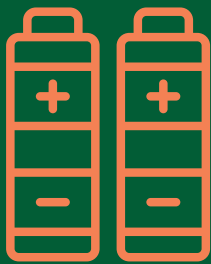
TOTAL REVENUES AND EXPENSES



CAPITAL ASSETS

At the end of year 2022, the District's investment in capital assets amounted to \$44,180,926 (net of accumulated depreciation), respectively. Capital asset additions amounted to \$2,211,471 for various projects and equipment. Changes in capital assets for the fiscal year ended June 30, 2022, were as follows:

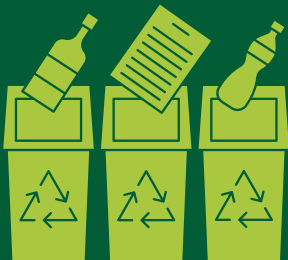
Description	Balance July 1, 2021	Additions	Deletions/ Transfers	Balance June 30, 2022
Non-depreciable assets:				
Land	\$ 4,327,279	\$ -	\$ -	\$ 4,327,279
Property rights	4,025	-	-	4,025
Construction-in-process	1,538,079	1,931,088	(592,181)	2,876,986
Total non-depreciable assets	5,869,383	1,931,088	(592,181)	7,208,290
Depreciable assets:				
Subsurface sewer lines	94,008,932	648,887	(113,490)	94,544,329
Buildings and improvements	6,404,739	43,299	-	6,448,038
Equipment	1,429,405	149,320	(100,730)	1,477,995
Vehicles	1,175,304	31,058	-	1,206,362
Total depreciable assets	103,018,380	872,564	(214,220)	103,676,724
Accumulated depreciation:				
Subsurface sewer lines	(62,677,454)	(1,349,781)	113,490	(63,913,745)
Buildings and improvements	(963,338)	(140,297)	-	(1,103,635)
Equipment	(860,386)	(137,356)	100,730	(897,012)
Vehicles	(660,522)	(129,174)	-	(789,696)
Total accumulated depreciation	(65,161,700)	(1,756,608)	214,220	(66,704,088)
Total depreciable assets, net	37,856,680	(884,044)	-	36,972,636
Total capital assets, net	\$ 43,726,063	\$ 1,047,044	\$ (592,181)	\$ 44,180,926



Recycled 9,460 pounds of alkaline batteries



37 pounds of pharmaceuticals and 1,613 pounds of sharps were properly disposed of and diverted away from the landfills



24,218.93 tons of material were recycled



Distributed over 291 Kitchen Pails

DISTRICT FUNDS

Solid Waste Fund

The District is one of the few agencies in Orange County that offers a co-mingled services method of recycling which allows residents to mix their trash and recycling materials in the same standardized containers without any sorting. The trash is taken to a recycling facility where it is mechanically and hand sorted to remove the recyclables. The District reached 50% diversion prior to the year 2000 and is in full compliance with all State mandates. The District currently has approximately a 61.18% diversion rate with a goal of 75%.

Special programs offered to District residents include: Christmas Tree Recycling, Medication Disposal, Large Item Pickups, House Hold Hazardous Waste, Sharps, Electronic and Universal Waste Collections, U.S Flag Drop Off, as well as school fundraising programs such as Alkaline Battery Recycling.



Collected 9,201.27 Organic tonnage are taken to CR&R's Anaerobic Digestion Facility to be converted into renewable natural gas, which is used to fuel CR&R's collection fleet



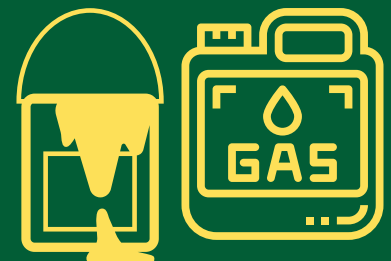
Provides 23,088 household units with solid waste disposal



Collected and recycled 48.15 tons or 4,137 Christmas trees for the two weeks following Christmas Day



Collected 294 worn, faded or damaged American flags that were respectfully disposed/retired



Completed 542 Door-to-Door household hazardous waste collections

DISTRICT FUNDS



Generated 283 permits for projects that required reconfiguration or construction of a new and/or existing sewer lateral.



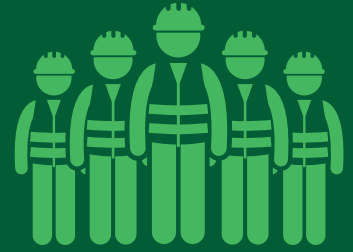
Two cleaning crews are out in the field on a daily basis conducting the routine maintenance on the sewer system and cleaned a total of 1,014,330 linear feet of sewer main this fiscal year.

Wastewater Fund

The purpose of our wastewater system is to collect and convey all wastewater produced within the District to the Orange County Sanitation District (OCSD) treatment plants in Fountain Valley and Huntington Beach. This is accomplished through establishing specifications for the construction of sewer lines, inspecting lines for compliance with those specifications, conducting preventive maintenance of the system, repairing and replacing defective elements of the system, and managing flow rates to stay within the capacity of the collection system. The collection system includes 224 miles of sewer mains ranging from 8-inches to 30-inches in diameter and approximately 5,110 sewer manholes within the system, which are used as access points for cleaning and inspection purposes. There are 20 sewer pumping stations located within the collection system that are necessary to convey flow from low lying areas to higher elevations where the liquid waste can again flow by gravity.



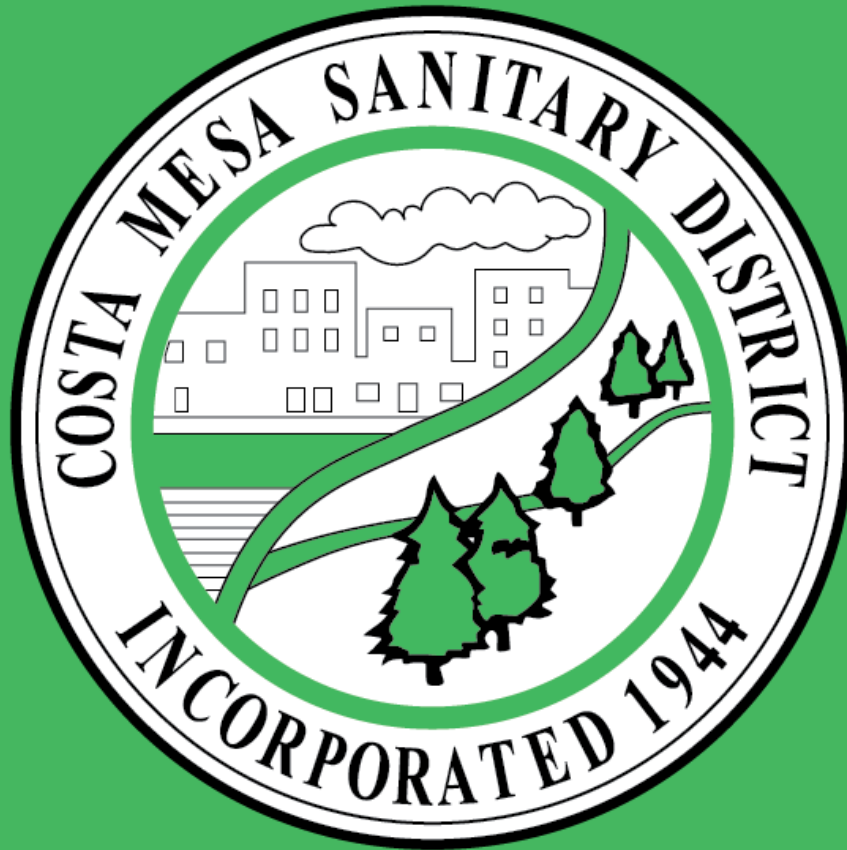
In total of \$10,225 was refunded to 38 homeowners that participated in our Sewer Inspection Rebate Program (SIRP) by performing a closed circuit television (CCTV) video of their sewer lateral or installing a clean-out.



One crew maintains 20 sewer pump stations by performing annual preventive maintenance on control panels and pumps, and they routinely exercise emergency backup generators and by-pass pumps to ensure equipment is ready to operate during emergencies, such as power outages.



Sewer Spill Occurrence (SSO) is when sewage that is released from the sewer system due to a blockage or pump station failure. In total of 1 SSO occurred resulting in 206 gallons of sewage spilled and recovered.



Costa Mesa Sanitary District
290 Paularino Ave
Costa Mesa, California 92626



Copies of the Popular Annual Financial Report, Annual Comprehensive Financial Report and Budget Document are available online at www.cmsdca.gov.

Hard copies can be requested by calling (949) 845-8400.

This report was prepared by Costa Mesa Sanitary District, Finance Department