



ADMINISTRATION COMMITTEE

Agenda Report

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File #: 2026-4799

Agenda Date: 2/25/2026

Agenda Item No: 16.

FROM: Robert Thompson, General Manager
Originator: Wally Ritchie, Director of Finance

SUBJECT:

MID-YEAR FINANCIAL REPORT FOR THE PERIOD ENDED DECEMBER 31, 2025

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION:

Receive and file the Orange County Sanitation District Mid-Year Financial Report for the period ended December 31, 2025.

BACKGROUND

Included in this report are the following mid-year financial reports for the period ended December 31, 2025:

- **Mid-Year Budget Review**
The Budget Review Summary provides the Directors, staff, and general public with a comprehensive overview of the mid-year financial results of the Orange County Sanitation District (OC San) for the period ended December 31, 2025.
- **Mid-Year Certificates of Participation Report**
The report includes a summary of each outstanding debt issuance.

RELEVANT STANDARDS

- Quarterly financial reporting

ADDITIONAL INFORMATION

N/A

PRIOR COMMITTEE/BOARD ACTIONS:

N/A

CEQA

N/A

FINANCIAL CONSIDERATIONS

N/A

ATTACHMENT

The following attachment(s) may be viewed on-line at the OC San website (www.ocsan.gov) with the complete agenda package:

- Mid-Year Financial Report for the period ended December 31, 2025
- Presentation