

CRAMMER & KING SERVICES
8020 2ND STREET
DOWNEY, CALIFORNIA 90241
(562) 923-9436

BOARD OF DIRECTORS
COMPTON CREEK MOSQUITO ABATEMENT DISTRICT
1224 SO. SANTA FE AVENUE
COMPTON, CA. 90221

GENTLEMEN:

WE HAVE COMPILED THE ACCOMPANYING BALANCE SHEET OF COMPTON CREEK MOSQUITO ABATEMENT DISTRICT A CALIFORNIA CORPORATION, AS OF JANUARY 31, 2026, AND THE RELATED INCOME STATEMENT FOR THE ONE MONTH AND SEVEN MONTHS THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM OF FINANCIAL STATEMENTS INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING FINANCIAL STATEMENTS AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

MANAGEMENT HAS ELECTED TO OMIT SUBSTANTIALLY ALL OF THE DISCLOSURES AND THE STATEMENTS OF CASH FLOWS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. IF THE OMITTED DISCLOSURES AND THE STATEMENTS OF CASH FLOWS WERE INCLUDED IN THE FINANCIAL STATEMENTS, THEY MIGHT INFLUENCE THE USER'S CONCLUSIONS ABOUT THE COMPANY'S FINANCIAL POSITION, RESULTS OF OPERATIONS, AND CASH FLOWS. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.



February 7, 2026

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

Balance Sheet

Cash Basis

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1040 · Cash in County	1,081,381.25
1050 · B of A Checking Account	<u>54,811.08</u>
Total Checking/Savings	1,136,192.33
Other Current Assets	
1401 · Taxes Receivable	29,778.21
1402 · Interest Receivable	<u>9,449.78</u>
Total Other Current Assets	<u>39,227.99</u>
Total Current Assets	1,175,420.32
Fixed Assets	
1510 · Land	13,014.00
1520 · Building	11,981.00
1560 · Furniture & Equipment	148,364.41
1570 · Capital Improvements	<u>141,981.96</u>
Total Fixed Assets	<u>315,341.37</u>
TOTAL ASSETS	<u><u>1,490,761.69</u></u>

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

Balance Sheet

Cash Basis

As of January 31, 2026

	<u>Jan 31, 26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2210 · Federal Withholding Ta...	(676.72)
2220 · State Withholding Taxes	1,769.00
2240 · Accounts Payable	589.66
2340 · Deferred Revenues	24,744.70
2350 · Accrued Sick Leave	18,658.08
2360 · Garnishment	(250.00)
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Total Other Current Liabilities	44,834.72
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Total Current Liabilities	44,834.72
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Total Liabilities	44,834.72
Equity	
2750 · General Fixed Asset Fund	315,341.37
2800 · General Fund Balance	686,796.12
32000 · Retained Earnings	418,182.70
Net Income	25,606.78
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Total Equity	1,445,926.97
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TOTAL LIABILITIES & EQUITY	<u>1,490,761.69</u>

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

Profit & Loss

Cash Basis

January 2026

	Jan 26	Jul '25 - Jan 26	% of Income
Ordinary Income/Expense			
Income			
3001 · Taxes Current Secured	65,135.97	222,553.53	95.8%
3002 · Taxes Current Unsecured	0.00	2,183.57	0.0%
3003 · Taxes Prior Secured	119.73	6,988.13	0.2%
3004 · Taxes Prior Unsecured	17.12	576.16	0.0%
3801 · Interest Income	2,730.27	21,235.00	4.0%
Total Income	68,003.09	253,536.39	100.0%
Net Ordinary Income	68,003.09	253,536.39	100.0%
Net Income	68,003.09	253,536.39	100.0%

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

Profit & Loss

January 2026

Cash Basis

	Jan 26	Jul '25 - Jan 26	% of Expense
Expense			
6100 · Salaries	0.00	15,008.00	0.0%
6102 · Trustee Funds	9,371.26	68,298.70	50.2%
6110 · FICA Expense	736.03	6,608.12	3.9%
6111 · Employee Group Insurance	500.00	1,500.00	2.7%
6121 · Unemployment Insurance	373.80	969.00	2.0%
6131 · Laundry Expense	878.60	2,983.20	4.7%
6132 · Maintenance – Building	0.00	2,350.31	0.0%
6140 · Memberships	0.00	10,820.91	0.0%
6141 · Miscellaneous Expense	44.00	402.77	0.2%
6142 · Office Expense	159.98	2,586.43	0.9%
6145 · Public Education	0.00	2,086.00	0.0%
6150 · Professional Services	4,040.57	37,180.32	21.7%
6151 · District Modernization Project	0.00	27,622.00	0.0%
6160 · Insecticides	0.00	1,919.98	0.0%
6162 · Gas, Oil, & Maintenance	499.35	4,285.10	2.7%
6170 · Tax Collection Expense	0.00	12,248.30	0.0%
6171 · Travel & Transportation	10.50	1,798.78	0.1%
6172 · Utilities	497.71	3,529.41	2.7%
6180 · CalPers Retirement	1,549.06	5,454.13	8.3%
6190 · Insurance - General	0.00	16,752.00	0.0%
6195 · Equipment Purchased	0.00	1,526.15	0.0%
Total Expense	18,660.86	225,929.61	100.0%
Net Ordinary Income	49,342.23	27,606.78	264.4%
Other Income/Expense			
Other Expense			
FCU ADJUSTMENT	0.00	2,000.00	0.0%
Total Other Expense	0.00	2,000.00	0.0%
Net Other Income	0.00	(2,000.00)	0.0%
Net Income	49,342.23	25,606.78	264.4%