



INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
Carmel Area Wastewater District
Carmel, California

We have performed the procedures enumerated below on the bank records of Carmel Area Wastewater District (CAWD) for the month of July 2025. CAWD's management is responsible for the bank records of CAWD.

The Board of Directors of CAWD have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of review of your bank reconciliations for the intended purpose of providing users with an understanding of the bank records used for the entity. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings, are as follows:

- 1) For Cash account #3, we agreed the opening and ending balance on the reconciliation report to the County of Monterey Trial Balance Summary.
 - a) No exceptions were found as a result of this procedure.
- 2) For Cash account #6, operating, we agreed the opening and ending balance on the reconciliation report to the Chase Bank Statement.
 - a) No exceptions were found as a result of this procedure.
- 3) For Cash account #7, payroll, we agreed the opening and ending balance on the reconciliation report to the Chase Bank Statement.
 - a) No exceptions were found as a result of this procedure.
- 4) For Cash account #6, we compared the signatures on each check and compared them to a copy of the signature card on file with your bank to determine if the correct authorized people have signed the checks (we are not handwriting or forgery experts).
 - a) No exceptions were found as a result of this procedure.
- 5) For Cash account #6, we compared the payees, the amounts, and the check number on the checks and matched it to the payee names, amounts, and check numbers appearing in the cash disbursements journal.
 - a) No exceptions were found as a result of this procedure.
- 6) For the three cash accounts noted above, we matched interbank account transfers.
 - a) No exceptions were found as a result of this procedure.

We were engaged by the Board of Directors of CAWD to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the bank records of CAWD. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CAWD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Directors of CAWD and is not intended to be, and should not be, used by anyone other than this specified party.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Salinas, California
September 3, 2025