Docusign Envelope ID: E10E3DF7-76EE-8B7F-81DC-5E9476357588

October 22, 2026

CliftonLarsonAllen LLP
1188 Padre Drive, Ste 101
Salinas, CA 93901

In connection with your engagement to apply agreed-upon procedures as described in your Statement of Work dated August 18, 2026, we have outlined the procedures we would like you to complete over cash accounts monthly. The management of Carmel Area Wastewater District is the responsible party for this engagement. For the month ended August 31, 2026 we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We agree and acknowledge that the procedures performed are appropriate for the monitoring of monthly internal controls over certain aspects of the cash accounts.

2. We have obtained from all necessary parties their agreement to the procedures and acknowledgment that the procedures performed are appropriate for their purposes.

3. We are responsible for the determination of the procedures we would like you to complete over cash accounts monthly.

4. We have disclosed to you all known matters contradicting, or that may contradict, the internal controls over certain cash accounts, and we have disclosed to you all communications from regulatory agencies or others affecting the internal controls over certain cash accounts.

5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

6. We have provided you with access to all records and information that we believe is relevant to internal controls over certain cash accounts and the agreed-upon procedures.

7. We are not aware of any material misstatements in the cash accounts.

8. There are no material transactions that have not been properly recorded in the accounting records underlying the cash accounts.

9. For purposes of reporting findings, we did not specify a threshold for reporting exceptions.

10. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud and noncompliance with laws and regulations relevant to the cash accounts and the agreed-upon procedures.

11. We have no knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the cash accounts involving management, employees who have significant roles in

Docusign Envelope ID: E10E3DF7-76EE-8B7F-81DC-5E9476357588

internal control, or others where the fraud or noncompliance could have an effect on the cash accounts, including any communications from employees, former employees, analysts, regulators, or others.

12. We have responded fully to all inquiries made to us by you during the engagement.

13. No events have occurred subsequent to October 22, 2026 that would require adjustment to or modification of the cash accounts.

14. We understand that your report is intended solely for the information and use of Carmel Area Wastewater District management team and is not intended to be, and should not be, used by anyone other than the specified parties. We understand that the purpose of your report is solely to describe the procedures and findings related to the cash accounts. Accordingly, your report is not suitable for any other purpose.

Signature: DocuSigned by: Barbara Buikema C3C0FED25946486... Title: General Manager