



**Independent Accountant's Report
On the Article XIII-B Appropriations Limit Calculation**

To the Board of Directors
Orange County Sanitation District
Fountain Valley, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the Orange County Sanitation District (OC San) prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2025. OC San's management is responsible for the Appropriations Limit Calculation for the year ended June 30, 2025.

OC San has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Appropriations Limit Calculation and we will report on findings based on the procedures performed. 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 performed and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish OC San's appropriations limit and compared the 2024-25 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of OC San's Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of OC San's Board of Directors.

Finding: No exceptions were found as a result of applying the procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2024-2025 appropriations limit.

Finding: No exceptions were found as a result of applying the procedure.

3. We compared the current year information to the worksheets described in Procedure 1 above and to information provided by the California State Department of Finance.

Finding: No exceptions were found as a result of applying the procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by OC San's Board of Directors.

Finding: No exceptions were found as a result of applying the procedure.

We were engaged by OC San to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on OC San's appropriations limit calculation for the year ended June 30, 2025. 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 OC San and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of OC San's Board of Directors and management of OC San and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California
October 28, 2025