**Sample Compilation Report**

**Accountant’s Compilation Report**

[***Appropriate Addressee***]

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Any Parish Drainage District, a component unit of Any Parish Police Jury, as of and for the year ended June 30, 20X1, and the related notes to the financial statements (**omit if applicable, see paragraph below**), which collectively comprise the District’s basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

*Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

**(If applicable)** The accompanying justice system funding schedule(s) is (are) presented for purposes of additional analysis and is (are) not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

**Add the following paragraphs as applicable**

1. If all Required Supplementary Information is included in report:

*--Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the following supplementary information on page xx through page xx be presented to supplement the basic financial statements:

 Budgetary Comparison Schedule

 Management’s Discussion and Analysis

Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

1. If budgetary comparison schedule is included in report but Management Discussion and Analysis is omitted:

*--Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the following supplementary information on page xx through page xx be presented to supplement the basic financial statements:

 Budgetary Comparison Schedule

Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally acceptedin the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

1. If note disclosures are omitted:

--Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user’s conclusions about the District’s financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

1. If accountant is not independent:

--We are not independent with respect to Any Parish Drainage District.

*[Signature of Accounting Firm]*

*[Accountant’s City and State]*

*[Date of the Accountant’s Compilation**Report]*