

*Linda F. Sumpter, CPA, PSC*

Certified Public Accountant

To the Commissioners of the  
Martin County Water District  
Inez, Kentucky

Management is responsible for the accompanying financial statements of the business-type activities of the Martin County Water District (a special district) as of December 31, 2015, and the related comparative operating statement and supplemental information, except for pages 29 through 32, for the year then ended. I 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 AICPA. I did not audit or review the financial statements, nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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. These financial statements (including supplemental information) are presented in accordance with the requirements of the Kentucky Public Service Commission, which differ from generally accepted accounting principals. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis information that is required to be presented for the purposes of additional analysis. 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management, I have not audited or reviewed the supplementary information and accordingly, I do not express such an opinion or provide any assurance on such supplementary information.

I am not independent with respect to the Martin County Water District.

*Linda F. Sumpter, CPA, PSC*

May 30, 2016

Member of American Institute of CPA's  
and Kentucky Society of CPA's