

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT: **Witt-Orvis Metropolitan District**
 ADDRESS: **999 Vlyss Creek Drive
 Bailey, CO 80421-2352**
 CONTACT PERSON: **Nicole Holder**
 PHONE: **720-496-6343**
 EMAIL: **Admin@wvmetro.net**

For the Year Ended
 12/31/2016
 or fiscal year ended:

123100

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: **John Seavers**
 TITLE: **CPA**
 FIRM NAME (if any): **Valentine Seavers and Associates, P.C.**
 ADDRESS: **28000 Meadow Drive, Suite 104, Evergreen, CO 80439**
 PHONE: **303-674-5561**
 DATE PREPARED: **January 31, 2017**
 RELATIONSHIP TO ENTITY: **Auditor**

PREPARER (SIGNATURE REQUIRED)



Has the small business owner been notified of the audit? YES NO
 If Yes, certified: _____

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RECEIVED
 By Justin L. Smith at 10:52 am, Mar 29, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line	Description	Fund	Amount	Fund	Amount	
Assets						
101	Cash and Cash Equivalents		\$ 105,221		\$ 9,246	
102	Investments		\$ 336,535		\$ -	
103	Receivables		\$ -		\$ 9,732	
104	Due from Other Entities or Funds		\$ 188,599		\$ -	
105	Other Assets (specify)		\$ -		\$ -	
106	Prepaids		\$ 10,269		\$ -	
107	Inventory		\$ 3,763		\$ -	
108	Other Assets		\$ 1,012		\$ -	
109			\$ -		\$ -	
110			\$ -		\$ -	
111			\$ -		\$ -	
112	(add lines 1-1 through 1-10) TOTAL ASSETS		\$ 645,399		\$ 348,952	
113	TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$ -		\$ -	
114	TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ 645,399		\$ 348,952	
Liabilities						
115	Accounts Payable		\$ -		\$ 68	
116	Accrued Payroll and Related Liabilities		\$ -		\$ -	
117	Accrued Interest Payable		\$ -		\$ -	
118	Due to Other Entities or Funds		\$ -		\$ 121,784	
119	All Other Current Liabilities		\$ -		\$ -	
120	TOTAL CURRENT LIABILITIES		\$ -		\$ 121,852	
121	Long-Term Debt		\$ -		\$ -	
122	Other Liabilities (specify)		\$ -		\$ -	
123			\$ -		\$ -	
124			\$ -		\$ -	
125			\$ -		\$ -	
126			\$ -		\$ -	
127			\$ -		\$ -	
128	(add lines 1-19 through 1-27) TOTAL LIABILITIES		\$ -		\$ 121,852	
129	TOTAL DEFERRED INFLOWS OF RESOURCES		\$ 66,028		\$ -	
130	Net Position		\$ 10,269		\$ 308,823	
131			\$ -		\$ -	
132	Emergency Reserve		\$ 46,188		\$ -	
133	Other Reserve		\$ -		\$ -	
134	Reserve		\$ -		\$ -	
135	Unassigned Unrestricted		\$ 622,914		\$ (81,622)	
136	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE		\$ 679,371		\$ 227,101	
137	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		\$ 645,399		\$ 348,953	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Debit	Credit		Debit	Credit	
2-1	Property	\$ 83,038	\$ -	Property	\$ -	\$ -	
2-2	Ownership	\$ 10,746	\$ -	Special Ownership	\$ -	\$ -	
2-3	State and Local Tax	\$ -	\$ -	State and Local Tax	\$ -	\$ -	
2-4	Other Tax Revenue (Income)	\$ -	\$ -	Other Tax Revenue (Income)	\$ -	\$ -	
2-5	Property	\$ 41	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-7	Add lines 2-1 through 2-7	\$ 93,825	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -	
2-7	TOTAL TAX REVENUE	\$ 93,825	\$ -	TOTAL TAX REVENUE	\$ -	\$ -	
2-8	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-9	Highway User Fee Funds (User)	\$ -	\$ -	Highway User Fee Funds (User)	\$ -	\$ -	
2-10	Community Development Block Grant	\$ 1,028	\$ -	Community Development Block Grant	\$ -	\$ -	
2-11	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-12	Fees & Public Property	\$ -	\$ -	Fees & Public Property	\$ -	\$ -	
2-13	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-14	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-15	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 103,388	\$ -	
2-16	Rentals	\$ -	\$ -	Rentals	\$ -	\$ -	
2-17	Fines and Penalties	\$ -	\$ -	Fines and Penalties	\$ -	\$ -	
2-18	Interest Investment Income	\$ 4,679	\$ -	Interest Investment Income	\$ -	\$ -	
2-19	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-20	Development Activities	\$ -	\$ -	Development Activities	\$ -	\$ -	
2-21	All Other (Specify)	\$ -	\$ -	All Other (Specify)	\$ -	\$ -	
2-22	Vendor (Specify)	\$ 213	\$ -		\$ -	\$ -	
2-23	Add lines 2-8 through 2-23	\$ 98,746	\$ -	Add lines 2-8 through 2-23	\$ 103,388	\$ -	
2-23	TOTAL REVENUES	\$ 98,746	\$ -	TOTAL REVENUES	\$ 103,388	\$ -	
2-24	Other Financing Sources			Other Financing Sources			
2-25	Bond Proceeds	\$ -	\$ -	Bond Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (Specify)	\$ -	\$ -	Other (Specify)	\$ -	\$ -	
2-27	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
2-27	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-28	Add lines 2-24 and 2-28	\$ -	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -	
2-28	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 98,746	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 103,388	\$ -	
							GRAND TOTALS
							\$ 203,133

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-28) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 859-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund	Fund		Fund	Fund
3-1	General Government	\$ 28,054	\$ -	General Government Administration	\$ -	\$ -
3-2	Police	\$ -	\$ -	Salaries	\$ 17,128	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	Contract Services	\$ 27,883	\$ -
3-5	Highway/Street	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Public Works	\$ -	\$ -	Insurance	\$ 9,307	\$ -
3-7	Contributions to Fiscal Policy Panel/Assoc	\$ -	\$ -	Accounts Payable/Exp	\$ 19,321	\$ -
3-8	Health	\$ -	\$ -	Depr and Depreciable	\$ 7,321	\$ -
3-9	Amusement/Recreation	\$ -	\$ -	Supplies	\$ 2,985	\$ -
3-10	Other	\$ -	\$ -	Utilities	\$ 17,484	\$ -
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc	\$ -	\$ -
3-12		\$ -	\$ -	Others	\$ -	\$ -
3-13		\$ -	\$ -	Plant Operations	\$ 10,908	\$ -
3-14		\$ -	\$ -	Capital Outlay	\$ 16,242	\$ -
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -
3-16	Prisons	\$ -	\$ -	Prisons	\$ -	\$ -
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -
3-18	Bond Insurance Costs	\$ -	\$ -	Bond Insurance Costs	\$ -	\$ -
3-19	Developer Principal Payments	\$ -	\$ -	Developer Principal Payments	\$ -	\$ -
3-20	Developer Interest Payments	\$ -	\$ -	Developer Interest Payments	\$ -	\$ -
3-21	Other	\$ -	\$ -	Other	\$ -	\$ -
3-22		\$ -	\$ -	Other	\$ -	\$ -
	Add lines 3-1 through 3-21	\$ 28,054	\$ -	Add lines 3-1 through 3-21	\$ 128,569	\$ -
	TOTAL EXPENDITURES			TOTAL EXPENDITURES		
3-23	Net Fund Transfers In	\$ -	\$ -	Net Fund Transfers In	\$ -	\$ -
3-24	Net Fund Transfers Out	\$ -	\$ -	Net Fund Transfers Out	\$ -	\$ -
3-25	Depreciation	\$ -	\$ -	Depreciation	\$ 90,728	\$ -
3-26	Capital Financial Services (Use)	\$ -	\$ -	Capital Financial Services (Use) (from line 3-1)	\$ -	\$ -
3-27	Capital Outlay	\$ -	\$ -	Capital Outlay (from line 3-1)	\$ 16,242	\$ -
3-28	Debt Principal	\$ -	\$ -	Debt Principal (from line 3-1)	\$ -	\$ -
	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-28)	\$ (74,486)	\$ -
	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAAP RECONCILING ITEMS		
3-29	Net Increase (Decrease) in Position Sources from Funded Expenditures (Use) (Use line 3-22, plus line 3-23, minus line 3-24)	\$ -70,891	\$ -	Net Increase (Decrease) in Position (Line 3-22, less line 3-23, plus line 3-25, plus line 3-26, less line 3-27, less line 3-28)	\$ (99,687)	\$ -
3-30	Balance, January 1 from Departmental prior year report	\$ 513,818	\$ -	Net Position, January 1 from Departmental prior year report	\$ 463,548	\$ -
3-31	Net Funded Expenditures (Use) (Use line 3-22)	\$ (4,938)	\$ -	End Period Position (Use) (Use line 3-29, plus line 3-30)	\$ (136,780)	\$ -
	Add lines 3-29 through 3-31	\$ 508,880	\$ -	Net Position, December 31 (Use line 3-30, plus line 3-29)	\$ 326,768	\$ -
	TOTAL BALANCE	\$ 508,880	\$ -	TOTAL BALANCE	\$ 326,768	\$ -

Please use this space to provide explanation of any items on this page

GRAND TOTAL
\$ 157,623

IF (GRAND) TOTAL EXPENDITURES for all funds (line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 61. Do the capital assets reported here?
- 62. Do the depreciation accounts reported here represent the actual depreciation expense for the year? **IF NO, MUST**

YES NO
 YES NO

WFO-Wisp Metro District had not adjusted the fixed asset accounts and/or the accumulated depreciation accounts on their books for several years. As of 12/31/16, the District books have been reconciled to agree to the actual capital assets in service and the accumulated depreciation account has been adjusted accordingly.

63. Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Other (Specify: _____) (Enter a negative amount)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

64. Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ 16,242	\$ -	\$ 16,242
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 2,846,549	\$ -	\$ -	\$ 2,846,549
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Other (Specify: _____) (Enter a negative amount)	\$ (136,780)	\$ -	\$ -	\$ (136,780)
Accumulated Depreciation (Enter a negative amount)	\$ (2,326,860)	\$ (90,728)	\$ -	\$ (2,417,588)
TOTAL	\$ 383,109	\$ (74,486)	\$ -	\$ 308,623

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 71. Do you have a pension plan?
- 72. Do you have a defined benefit pension plan?

YES NO
 YES NO

If yes:

Where do you have the plan?	
Provide the following information:	
Employer's contribution	\$
Employee's contribution	\$
Other contributions	\$
TOTAL	\$
What is the monthly benefit paid for 30 years of service based on \$2,000 in 19	\$

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES NO N/A

Please use this space to provide any explanations or comments:

10-1	Has the entity's budget been approved by the Department of Social Services (DSS) in accordance with Section 110.1 of the State Finance Law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10-2	Has the entity's budget been approved by the Department of Social Services (DSS) in accordance with Section 110.1 of the State Finance Law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If yes:

Fund Name	2017 Budgeted Expenditures
Combined 2017 expenditures	\$ 210,881
	\$
	\$
	\$

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

9-1	Has the entity, in compliance with all the provisions of TABOR, passed a referendum, initiative, or proposition?	<input type="checkbox"/>	<input type="checkbox"/>
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Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

10-1	Has the entity entered into a contract with a private entity for the provision of a public service?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity entered into a contract with a private entity for the provision of a public service?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes:

10-3	Is the contract subject to public bid?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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10-4

10-4	Does the contract provide for the provision of a public service?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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10-5

10-5	Does the contract provide for the provision of a public service?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
------	--	--------------------------	-------------------------------------

If yes:

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ 85,003	\$ 522,614	\$ 607,617
Current Liabilities	\$ 11,862	\$ 679,571	\$ 791,433
Deferred Inflow	\$ 66,029	\$ 613,618	\$ 1,282,647
Governmental			
Total Cash & Investments	\$ 44,176	\$ 18,978	\$ 63,154
Receivables In			
Receivables Out			
Property Tax	\$ 43,108	\$ 121,652	\$ 164,760
Debt Service Principal		\$ 8,246	\$ 8,246
Total Expenditures	\$ 29,064	\$ 270,826	\$ 300,890
Total Developer Advances			
Total Developer Payments			
Capital Fund			
Unrestricted Fund Bal.	\$	\$	\$
Total Fund Balance	\$	\$	\$
FY Fund Balance	\$	\$	\$
Total Revenue	\$	\$	\$
Total Expenditures	\$	\$	\$
Interfund In	\$	\$	\$
Interfund Out	\$	\$	\$
Priority	\$	\$	\$
Current Assets	\$	\$	\$
Deferred Outflow	\$	\$	\$
Current Liabilities	\$	\$	\$
Unrestricted Inflow	\$	\$	\$
Cash & Investments	\$	\$	\$
Principal Expense	\$	\$	\$
Enterprise Funds			
Net Position	\$	\$	\$
FY Net Position	\$	\$	\$
Government-Wide			
Total Outstanding Debt	\$	\$	\$
Authorized but Unleisred	\$	\$	\$
Year Authorized	\$	\$	\$

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
1	Eric Peterson	I, <u>Eric Peterson</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/9/17</u> My term Expires: <u>2020</u>
2	Ronald Wolff	I, <u>Ronald Wolff</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-15-17</u> My term Expires: <u>2018</u>
3	Marty Prater <u>Martin Prater</u>	I, <u>Martin Prater</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/9/17</u> My term Expires: <u>2020</u>
4	John McKinney	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5	Sabine Preisinger	I, <u>Sabine Preisinger</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/9/17</u> My term Expires: <u>2020</u>
6	John H. McKinney III	I, <u>John H. McKinney III</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/26/17</u> My term Expires: <u>2018</u>
7	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Original Signatures
Verified by**

Justin L. Smith



RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2016 FOR THE WILL-O-WISP METROPOLITAN DISTRICT, STATE OF COLORADO.

WHEREAS, The Board of Directors of the Will-O-Wisp Metropolitan District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

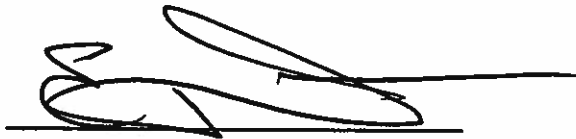
WHEREAS, neither revenues nor expenditures for Will-O-Wisp Metropolitan District exceeded \$750,000 for Year 2016; and

WHEREAS, an application for exemption from audit for Will-O-Wisp Metropolitan District has been prepared by John Seevers, CPA, MST, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State auditor.

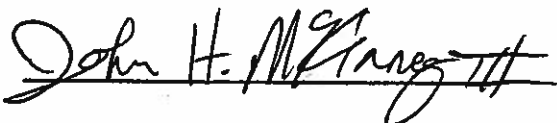
NOW THEREFORE, be it resolved by The Board of Directors of the Will-O-Wisp Metropolitan District that the application for exemption from audit for the Will-O-Wisp Metropolitan District for the year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of The Board of Directors of the Will-O-Wisp Metropolitan District; that those members of The Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Will-O-Wisp Metropolitan District for the year ended December 31, 2016.

ADOPTED THIS 8TH day of March, A.D. 2017

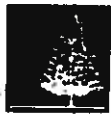


**Eric Peterson, President
Will-O-Wisp Board of Directors**

ATTEST:



**John (Trey) McKinney, Secretary
Will-O-Wisp Board of Directors**



VALENTINE SEEVERS & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS

Accounting ■ Tax ■ Audit ■ Financial Advisory Services

John M. Seevers, C.P.A.
Deborah J. Grossman, C.P.A.
Janette A. Palenius, C.P.A.
William R. Valentine, C.P.A. (Retired)

28000 Meadow Drive, Suite 104
Evergreen, Colorado 80439
www.vsaacpa.com

Telephone (303) 674-5561
Facsimile (303) 459-5454
vsaacpa@vsaacpa.com

February 21, 2017

Will O Wisp Metropolitan District
956 Wisp Creek Drive
Bailey, CO 80421-2352

Dear Board of Directors;

Enclosed is the Application for Exemption from Audit for Will O Wisp Metropolitan District.

Please be advised that we have not audited the financial statements. Accordingly, we do not express an opinion or any other form of assurance on them.

Please have a majority of the board members sign Part 11 – Governing Body Approval, then mail the original and one copy, as soon as possible, to:

Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please contact our office should you have any questions.

Sincerely,

Valentine Seevers & Associates, PC
Certified Public Accountants