

TO: THE CITY OF WINCHESTER, VIRGINIA
SUBJECT: CHANGE IN PRESENTATION OF CAPITAL PROJECTS FUND FOR THE JUNE 30,
2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT

Subsequent to the issuance of the City of Winchester's (the "City") June 30, 2016 Comprehensive Annual Financial Report (CAFR), it was determined that the capital projects fund met the criteria for presenting as a major fund. The original CAFR dated November 22, 2016 presented the fund and its activity in the other supplementary information and inadvertently excluded the capital projects as a major fund for reporting purposes.

The presentation of the capital projects fund was moved from the other supplementary information in the CAFR to the basic financial statements. The June 30, 2016 CAFR was reissued to include the capital projects fund as a major fund and the audit report date was moved to March 20, 2017.

Sincerely,

BROWN, EDWARDS & COMPANY, L.L.P.