APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Housing Authority of the Town of Eaton	For the Year Ended 12/31/2023 or fiscal year ended:
ADDRESS	223 1st Street	
	Eaton, CO 80615	
CONTACT PERSON	Faith Smith	
PHONE	970-454-3338	
EMAIL	Faith@eatonco.org	

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:	Alan Holmberg
TITLE	CPA
FIRM NAME (if applicable)	Anderson & Whitney, P.C.
ADDRESS	5801 W. 11th Street, #300
PHONE	970-352-7990
RELATIONSHIP TO ENTITY	Independent

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
See Compilation Report	

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	☐	☑	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds Fund*	Governmental Funds Fund*	Description	Proprietary/Fiduciary Funds Fund*	Proprietary/Fiduciary Funds Fund*	Please use this space to provide explanation of any items on this page
	Assets			**Assets**			
1-1	Cash & Cash Equivalents	$ -	$ -	Cash & Cash Equivalents	$ 1,141,103	$ -	
1-2	Investments	$ -	$ -	Investments	$ -	$ -	
1-3	Receivables	$ -	$ -	Receivables	$ 110,897	$ -	
1-4	Due from Other Entities or Funds	$ -	$ -	Due from Other Entities or Funds	$ -	$ -	
1-5	Property Tax Receivable	$ -	$ -	Other Current Assets [specify...]			
	All Other Assets [specify...]				$ -	$ -	
1-6	Lease Receivable (as Lessor)	$ -	$ -	Total Current Assets	$ 1,252,000	$ -	
1-7		$ -	$ -	Capital & Right to Use Assets, net (from Part 6-4)	$ 260,098	$ -	
1-8		$ -	$ -	Other Long Term Assets [specify...]	$ -	$ -	
1-9		$ -	$ -		$ -	$ -	
1-10		$ -	$ -		$ -	$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 1,512,098	$ -	
	Deferred Outflows of Resources:			Deferred Outflows of Resources			
1-12	[specify...]	$ -	$ -	[Pensions]	$ 49,139	$ -	
1-13	[specify...]	$ -	$ -	[specify...]	$ -	$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	$ -	$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	$ 49,139	$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,561,237	$ -	
	Liabilities			Liabilities			
1-16	Accounts Payable	$ -	$ -	Accounts Payable	$ 52,906	$ -	
1-17	Accrued Payroll and Related Liabilities	$ -	$ -	Accrued Payroll and Related Liabilities	$ -	$ -	
1-18	Unearned Revenue	$ -	$ -	Accrued Interest Payable	$ -	$ -	
1-19	Due to Other Entities or Funds	$ -	$ -	Due to Other Entities or Funds	$ 47,280	$ -	
1-20	All Other Current Liabilities	$ -	$ -	All Other Current Liabilities	$ -	$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	$ -	$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	$ 100,186	$ -	
1-22	All Other Liabilities [specify...]	$ -	$ -	Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -	
1-23		$ -	$ -	Other Liabilities [Pension/OPEB]:	$ 123,577	$ -	
1-24		$ -	$ -		$ -	$ -	
1-25		$ -	$ -		$ -	$ -	
1-26		$ -	$ -		$ -	$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	$ -	$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	$ 223,763	$ -	
	Deferred Inflows of Resources:			Deferred Inflows of Resources			
1-28	Deferred Property Taxes	$ -	$ -	Pension/OPEB Related	$ 112,714	$ -	
1-29	Lease related (as lessor)	$ -	$ -	Other [specify...]	$ -	$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	$ -	$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	$ 112,714	$ -	
	Fund Balance			Net Position			
1-31	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital and Right-to Use Assets	$ 260,098	$ -	
1-32	Nonspendable Inventory	$ -	$ -				
1-33	Restricted [specify...]	$ -	$ -	Emergency Reserves	$ -	$ -	
1-34	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -	
1-35	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -	
1-36	Unassigned:	$ -	$ -	Undesignated/Unreserved/Unrestricted	$ 963,950	$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ -	$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	$ 1,224,048	$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	$ -	$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 1,560,525	$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any items on this page
	Tax Revenue			**Tax Revenue**			
2-1	Property [include mills levied in Question 10-6]	$ -	$ -	Property [include mills levied in Question 10-6]	$ -	$ -	
2-2	Specific Ownership	$ -	$ -	Specific Ownership	$ -	$ -	
2-3	Sales and Use Tax	$ -	$ -	Sales and Use Tax	$ -	$ -	
2-4	Other Tax Revenue [specify...]:	$ -	$ -	Other Tax Revenue [specify...]:	$ -	$ -	
2-5		$ -	$ -		$ -	$ -	
2-6		$ -	$ -		$ -	$ -	
2-7		$ -	$ -		$ -	$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -	
2-9	Licenses and Permits	$ -	$ -	Licenses and Permits	$ -	$ -	
2-10	Highway Users Tax Funds (HUTF)	$ -	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -	
2-11	Conservation Trust Funds (Lottery)	$ -	$ -	Conservation Trust Funds (Lottery)	$ -	$ -	
2-12	Community Development Block Grant	$ -	$ -	Community Development Block Grant	$ -	$ -	
2-13	Fire & Police Pension	$ -	$ -	Fire & Police Pension	$ -	$ -	
2-14	Grants	$ -	$ -	Grants	$ 266,067	$ -	
2-15	Donations	$ -	$ -	Donations	$ -	$ -	
2-16	Charges for Sales and Services	$ -	$ -	Charges for Sales and Services	$ -	$ -	
2-17	Rental Income	$ -	$ -	Rental Income	$ 319,073	$ -	
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -	
2-19	Interest/Investment Income	$ -	$ -	Interest/Investment Income	$ 692	$ -	
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -	
2-21	Proceeds from Sale of Capital Assets	$ -	$ -	Proceeds from Sale of Capital Assets			
2-22	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -	
2-23		$ -	$ -		$ -	$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 585,832	$ -	
	Other Financing Sources			**Other Financing Sources**			
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -	
2-26	Lease Proceeds	$ -	$ -	Lease Proceeds	$ -	$ -	
2-27	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -	
2-28	Other [specify...]:	$ -	$ -	Other [specify...]:	$ -	$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	$ -	$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 585,832	$ -	$ 585,832

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) 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 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds Fund*	Fund*	Description	Proprietary/Fiduciary Funds Fund*	Fund*	Please use this space to provide explanation of any items on this page
	Expenditures			Expenses			
3-1	General Government	$ -	$ -	General Operating & Administrative	$ 34,476	$ -	
3-2	Judicial	$ -	$ -	Salaries	$ 114,107	$ -	
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ 5,889	$ -	
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -	
3-5	Highways & Streets	$ -	$ -	Employee Benefits	$ -	$ -	
3-6	Solid Waste	$ -	$ -	Insurance	$ 16,000	$ -	
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ 32,772	$ -	
3-8	Health	$ -	$ -	Repair and Maintenance	$ 48,462	$ -	
3-9	Culture and Recreation	$ -	$ -	Supplies	$ -	$ -	
3-10	Transfers to other districts	$ -	$ -	Utilities	$ 115,001	$ -	
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -	
3-12		$ -	$ -	Other [specify...]	$ -	$ -	
3-13		$ -	$ -		$ -	$ -	
3-14	Capital Outlay	$ -	$ -	Capital Outlay	$ 13,007	$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	$ -	$ -	Principal (should match amount in 4-4)	$ -	$ -	
3-16	Interest	$ -	$ -	Interest	$ -	$ -	
3-17	Bond Issuance Costs	$ -	$ -	Bond Issuance Costs	$ -	$ -	
3-18	Developer Principal Repayments	$ -	$ -	Developer Principal Repayments	$ -	$ -	
3-19	Developer Interest Repayments	$ -	$ -	Developer Interest Repayments	$ -	$ -	
3-20	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -	
3-21		$ -	$ -		$ -	$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ 379,714	$ -	$ 379,714
3-23	Interfund Transfers (In)	$ -	$ -	Net Interfund Transfers (In) Out	$ -	$ -	
3-24	Interfund Transfers Out	$ -	$ -	Other [specify...][enter negative for expense]	$ -	$ -	
3-25	Other Expenditures (Revenues):	$ -	$ -	Depreciation/Amortization	$ 39,648	$ -	
3-26		$ -	$ -	Other Financing Sources (Uses) (from line 2-28)	$ -	$ -	
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ 13,007	$ -	
3-28		$ -	$ -	Debt Principal (from line 3-15, 3-18)	$ -	$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	$ (26,641)	$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	$ -	$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	$ 179,477	$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	$ -	$ -	Net Position, January 1 from December 31 prior year report	$ 1,044,571	$ -	
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -	Prior Period Adjustment (MUST explain)	$ -	$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ -	$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ 1,224,048	$ -	

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 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

	Please answer the following questions by marking the appropriate boxes.	YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?	☐	☑	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐	

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

	Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		☐	☑
If yes:	How much?	$ -		
If yes:	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
If yes:	What is being leased?			
If yes:	What is the original date of the lease?			
If yes:	Number of years of lease?			
If yes:	Is the lease subject to annual appropriation?		☐	☐
If yes:	What are the annual lease payments?	$ -		

PART 5 - CASH AND INVESTMENTS

	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 1,141,103		
5-2	Certificates of deposit	$ -		
	TOTAL CASH DEPOSITS		$ 1,141,103	

Investments (if investment is a mutual fund, please list underlying investments):

5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 1,141,103

	Please answer the following question by marking in the appropriate box	YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☐	☐	☑
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	☑	☐	☐

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	☑	☐	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	☑	☐	

6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Leased & SBITA Right-to-Use Assets	$ -	$ -	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

6-4

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	$ 92,179	$ -	$ -	$ 92,179
Buildings	$ 1,938,795	$ 13,007	$ -	$ 1,951,802
Machinery and equipment	$ 9,181	$ -	$ -	$ 9,181
Furniture and fixtures	$ 102,332	$ -	$ -	$ 102,332
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Leased & SBITA Right-to-Use Assets	$ -	$ -	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (1,855,748)	$ (39,648)	$ -	$ (1,895,396)
TOTAL	$ 286,739	$ (26,641)	$ -	$ 260,098

* Must agree to prior year-end balance
* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?	☐	☑	
7-2	Does the entity have a volunteer firefighters' pension plan?	☐	☑	
If yes:	Who administers the plan?	☐	☑	

Indicate the contributions from:

Tax (property, SO, sales, etc.):	$ -
State contribution amount:	$ -
Other (gifts, donations, etc.):	$ -
TOTAL	$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ -

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:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain:	☑	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:	☑	☐	☐	

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
In Town of Eaton budget	$ 591,717
	$ -
	$ -
	$ -

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	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, **Section 20(5)**]?	☑	☐	

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	Is this application for a newly formed governmental entity?	☐	☑	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☑	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☑	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?	☐	☑	
If yes:	List the name of the other governmental entity and the services provided:			
10-6	Does the entity have a certified mill levy?	☐	☑	

If yes: Please provide the number of mills levied for the year reported (do not enter $ amounts):

Bond Redemption mills	0.000
General/Other mills	0.000
Total mills	0.000

		YES	NO	N/A
10-7	**NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	☐	☐	☑

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

HOUSING AUTHORITY OF THE TOWN OF EATON
RESOLUTION NO. 2024-02

RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2023 FOR THE HOUSING AUTHORITY OF THE TOWN OF EATON

WHEREAS, the Housing Authority of the Town of Eaton desires 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 and Fifty Thousand Dollars ($750,000) for any fiscal year 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 the Housing Authority for the Town of Eaton exceeded Seven Hundred and Fifty Thousand Dollars ($750,000) for the fiscal year 2023; and

WHEREAS, an application for exemption from audit for the Housing Authority for the Town of Eaton has been prepared by Anderson & Whitney, P.C., a Colorado professional corporation of certified independent public accountants with knowledge of governmental accounting; and

WHEREAS, according to Anderson & Whitney, P.C., said application for exemption from audit was completed in accordance with regulations issued by the state auditor.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSING AUTHORITY OF THE TOWN OF EATON, COLORADO, THAT:

1. The application for exemption from audit for the Housing Authority for the Town of Eaton for the fiscal year that ended on December 31, 2023, has been reviewed and is hereby approved by a majority of the Board of Trustees of the Town of Eaton, the governing body of the Housing Authority of the Town of Eaton.

2. This Resolution shall be attached to, and shall become part of, the application for exemption from audit of the Housing Authority of the Town of Eaton for the fiscal year that ended on December 31, 2023.

PASSED, SIGNED, APPROVED, AND ADOPTED this 21st day of March, 2024.

Scott E. Moser, Mayor

ATTEST:

Margaret Jane Winter, Town Clerk

TOWN OF EATON
INCORPORATED A.D. 1862
SEAL
COLORADO

ANDERSON & WHITNEY

A Professional Corporation of
Certified Public Accountants

Independent Accountant's Compilation Report

Board of Commissioners
Housing Authority of the Town of Eaton
Eaton, Colorado

Management is responsible for the accompanying financial statements of the Housing Authority of the Town of Eaton as of December 31, 2023 and for the year then ended in the accompanying Application for Exemption from Audit and for determining that the Application for Exemption from Audit is an acceptable financial reporting framework. 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 AICPA. We did not audit or review the financial statements included in the accompanying Application for Exemption from Audit 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.

These financial statements and supplementary information are for the use of the Office of the State Auditor and are presented in accordance with the requirements of the Application for Exemption from Audit, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, conclusion, nor provide any form of assurance on such supplementary information.

Anderson + Whitney, P.C.

March 13, 2024

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