

**WASHINGTON COUNTY
HOUSING AUTHORITY**

**APPLICATION FOR
EXEMPTION FROM AUDIT**

December 31, 2023



LIITTJOHANN, KAUFFMAN, and PEDERSON
Certified Public Accountants

David A. Kauffman, C.P.A., P.C.

Daniel M. Pederson, C.P.A.'s, P.C.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Washington County Housing Authority
Akron, Colorado

We have compiled the accompanying balance sheet of Washington County Housing Authority as of December 31, 2023 and the related operating statements for the year then ended in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Colorado Office of the State Auditor.

The management of Washington County Housing Authority is responsible for the preparation and fair presentation of the financial statements and supplementary information in the accompanying prescribed form and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of Washington County Housing Authority in presenting financial information in the form of financial statements and supplementary information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or supplementary information.

The supplementary information in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, which are not intended to be presented in accordance with accounting principles generally accepted in the United States of America. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone for other than this purpose.

Fort Morgan, Colorado
March 26, 2024

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

<http://www.lexisnexis.com/hottopics/Colorado/>

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See [Click Here](#) new policy →
 - or--
 - If yes, have you included a resolution?
 - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: <https://apps.leg.co.gov/osa/lg>

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

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Washington County Housing Authority
599 W Green House Drive
Akron, Colorado 80720

For the Year Ended
12/31/23
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL


Misty Peterson
(970)345-2701
mpeterson@co.washington.co.us

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

David Kauffman
CPA
Littjohann, Kauffman and Pederson CPAs
420 East Platte Avenue, Fort Morgan, CO 80701
(970)867-4922

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED				
	26-Mar-24				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL (MODIFIED ACCRUAL BASIS)</th> <th style="width: 50%; padding: 2px;">PROPRIETARY (CASH OR BUDGETARY BASIS)</th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> </table>	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)				
<input type="checkbox"/>	<input checked="" type="checkbox"/>				

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ 38,688	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 146	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 38,834	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 2,792	
3-8	Repair and maintenance	\$ 14,432	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ 14,352	
3-18	Debt service interest	\$ 13,544	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 45,120	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- | | | | |
|-----|---|-------------------------------------|--------------------------|
| | | Yes | No |
| 4-1 | Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain below: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | | | |
|-----|---|-------------------------------------|--------------------------|
| | | Yes | No |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 333,946	\$ -	\$ 14,352	\$ 319,594
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 333,946	\$ -	\$ 14,352	\$ 319,594

**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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? | \$ - | |
| | Date the debt was authorized: | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? | \$ - | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? | \$ - | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? | | |
| | What is the original date of the lease? | | |
| | Number of years of lease? | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | What are the annual lease payments? | \$ - | |

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 63,505	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 63,505
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
5-3	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 63,505

Please answer the following questions by marking in the appropriate boxes

- | | | | | |
|-----|---|-------------------------------------|--------------------------|-------------------------------------|
| | | Yes | No | N/A |
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If no, **MUST** use this space to provide any explanations:

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

- | | | | |
|-----|--|-------------------------------------|--------------------------|
| | | Yes | No |
| 6-1 | Does the entity have capital assets? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

6-3

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 697,636	\$ -	\$ -	\$ 697,636
Machinery and equipment	\$ 40,848	\$ -	\$ -	\$ 40,848
Furniture and fixtures	\$ 31,109	\$ -	\$ -	\$ 31,109
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ (568,909)	\$ (26,020)	\$ -	\$ (594,929)
TOTAL	\$ 200,684	\$ (26,020)	\$ -	\$ 174,664

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | | | |
|-----|--|--------------------------|-------------------------------------|
| | | Yes | No |
| 7-1 | Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- 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 7 - Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | | | | |
|-----|--|--------------------------|-------------------------------------|--------------------------|
| | | Yes | No | N/A |
| 8-1 | Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | | | | |
|-----|---|--------------------------|-------------------------------------|--------------------------|
| | | Yes | No | N/A |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

- | | | Yes | No |
|-----|--|-------------------------------------|--------------------------|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?
<small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If no, **MUST explain:**

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- | | | Yes | No |
|---------|---|--------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the NEW name & PRIOR name:

- | | | | |
|---------|--|--------------------------|-------------------------------------|
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please indicate what services the entity provides:
<input style="width: 550px;" type="text"/> | | |

- | | | | |
|------|--|--------------------------|-------------------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|--|--------------------------|-------------------------------------|

If yes: List the name of the other governmental entity and the services provided:

- | | | | |
|------|---|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

If yes: Date Filed:

- | | | | |
|------|---|--------------------------|-------------------------------------|
| 10-6 | Does the entity have a certified Mill Levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-	
General/Other mills	-	
Total mills	-	

- | | | 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. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input type="checkbox"/>	<input type="checkbox"/>

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

WASHINGTON COUNTY HOUSING AUTHORITY
USDA Loan
Loan Repayment Schedule

Fiscal Year	Annualized Amount	Principal	Interest	Remaining Balance
				\$ 298,416.00
2023	\$ 24,036.00	\$ 10,831.21	\$ 13,204.79	287,584.79
2024	24,036.00	11,292.11	12,743.89	276,292.68
2025	24,036.00	11,847.56	12,188.44	264,445.12
2026	24,036.00	12,391.83	11,644.17	252,053.29
2027	24,036.00	12,961.12	11,074.88	239,092.17
2028	24,036.00	13,526.10	10,509.90	225,566.07
2029	24,036.00	14,177.94	9,858.06	211,388.13
2030	24,036.00	14,829.25	9,206.75	196,558.88
2031	24,036.00	15,510.52	8,525.48	181,048.36
2032	24,036.00	16,200.07	7,835.93	164,848.29
2033	24,036.00	16,967.30	7,068.70	147,880.99
2034	24,036.00	17,746.77	6,289.23	130,134.22
2035	24,036.00	18,562.07	5,473.93	111,572.15
2036	24,036.00	19,400.72	4,635.28	92,171.43
2037	24,036.00	20,306.07	3,729.93	71,865.36
2038	24,036.00	21,238.89	2,797.11	50,626.47
2039	24,036.00	22,214.61	1,821.39	28,411.86
2040	24,036.00	23,231.76	804.24	5,180.10
2041	5,215.50	5,180.10	35.40	0.00
	\$ 437,863.50	\$ 298,416.00	\$ 139,447.50	

See Independent Accountants' Compilation Report.

WASHINGTON COUNTY HOUSING AUTHORITY
CHFA Loan
Loan Repayment Schedule

Fiscal Year	Annualized Amount	Principal	Interest	Remaining Balance
				\$ 35,529.67
2023	\$ 3,859.68	\$ 3,520.57	\$ 339.11	32,009.10
2024	3,859.68	3,555.07	304.61	28,454.03
2025	3,859.68	3,591.66	268.02	24,862.37
2026	3,859.68	3,627.74	231.94	21,234.63
2027	3,859.68	3,664.19	195.49	17,570.44
2028	3,859.68	3,700.52	159.16	13,869.92
2029	3,859.68	3,738.19	121.49	10,131.73
2030	3,859.68	3,775.72	83.96	6,356.01
2031	3,859.68	3,813.67	46.01	2,542.34
2032	2,551.88	2,542.34	9.54	-
	\$ 37,289.00	\$ 35,529.67	\$ 1,759.33	

See Independent Accountants' Compilation Report.

Washington County Nursing Home Advisory Board and
Washington County Housing Authority Board

Libbie Schuetz, Washington County Nursing Home Administrator (w) 970-345-2211 lschuetz@co.washington.co.us

Misty Peterson Washington County Administrator (w) 970-345-2701 (c) 970-630-7093 mpeterson@co.washington.co.us

James Kuemmerle Terms ends Jan 2028
501 Delta Ave
Akron, CO 80801
jkuemmerle264@gmail.com

Natalie Filla Hawk Terms ends Jan 2027
PO Box 416
Akron, CO 80720
520-221-5779
Natalie80720@gmail.com

Terry Kuntz (Chair) Terms ends Jan 2028
39064 CR 58
Otis, CO 80743
970-554-1279
mntkuntz@gmail.com

Rex Pieper Term ends Jan 2024
101 E 5th Street
Akron, CO 80720
970-554-9771
akronrex@mail.com

Linda Littleton Terms ends Jan 2024
31081 CR RR
Otis, CO 80743
970-630-3267
Ton_linda@hotmail.com

Susan Williams Terms ends Jan 2028
7626 Co Rd ZZ
Cope, CO 80812
970-630-5837
scwnur@yahoo.com

Michelle Dracon (Secretary) Term ends Jan 2024
36683 Hwy 63
Akron, CO 80720
970-554-0684
draconjm@yahoo.com

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Susan Williams	I <u>Susan Williams</u> , attest 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>Susan Williams</u> Date: <u>3-28-24</u> My term Expires: January 2028
Board Member 2	Print Board Member's Name Michelle Dracon	I <u>Michelle Dracon</u> , attest 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>Michelle Dracon</u> Date: <u>3-28-24</u> My term Expires: January 2026
Board Member 3	Print Board Member's Name Rex Pieper	I <u>Rex A Pieper</u> , attest 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>Rex Pieper</u> Date: <u>3-28-24</u> My term Expires: January 2026
Board Member 4	Print Board Member's Name Linda Littleton	I <u>Linda Littleton</u> , attest 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>Linda Littleton</u> Date: <u>3/28/24</u> My term Expires: January 2025
Board Member 5	Print Board Member's Name Terry Kuntz	I <u>Terry Kuntz</u> , attest 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>Terry Kuntz</u> Date: <u>3-29-24</u> My term Expires: January 2027
Board Member 6	Print Board Member's Name Natalie Filla Hawk	I <u>Natalie Hawk</u> , attest 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>Natalie Hawk</u> Date: <u>3/28/24</u> My term Expires: January 2027
Board Member 7	Print Board Member's Name James Kuemmerie	I <u>JAMES KUEMMERIE</u> , attest 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>James Kuemmerie</u> Date: <u>3/29/2024</u> My term Expires: January 2027

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE ILIFF IRRIGATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Washington County Housing Authority wishes to claim exemption from 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 approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the Washington County Housing Authority exceeded \$100,000.00 for Fiscal Year 2023; and

WHEREAS, an application for exemption from audit for the Washington County Housing Authority has been prepared by Liittjohann, Kauffman and Pederson CPAs, 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 Washington County Housing Authority that the application for exemption from audit for the Washington County Housing Authority for the Fiscal Year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Iliff Irrigation District; that those members of the Washington County Housing Authority have signified their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Washington County Housing Authority for the fiscal year ended December 31, 2023.

ADOPTED THIS 28th day of March, A.D. 2024.

Attest:

Print Name:

Date:

Signature:

Rex A Peper

3-28-24

Rex A Peper

Michelle Dracon

3-28-24

Michelle Dracon

NATALIE HAWK

3-28-24

Natalie Hawk

Susan Williams

3-28-24

Susan Williams

Linda Littleton

3-28-24

Linda Littleton

Terry Kuntz

3-29-24

Terry Kuntz

JAMES KUEMMERLE

3-29-24

James Kummerle