



STATE OF COLORADO

JOANNE HILL, CPA

State Auditor

OFFICE OF THE STATE AUDITOR
LOCAL GOVERNMENT AUDIT DIVISION
(303) 869-2870
FAX (303) 869-2875

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

March 16, 2006

Board of Directors
Upper Black Squirrel Creek
Ground Water Management District
520 Colorado Street, Suite C
Calhan, Colorado 80808

RE: #2667

Dear Board Members:

Your Application for Exemption from Audit for the year ended December 31, 2005 has been accepted.

If we may be of any assistance to you, please feel free to call us at 303-869-2870.

Sincerely,

Dianne E. Ray, CPA
Director of Local Government Audits

DER:js

cc: Division of Local Government

APPLICATION FOR EXEMPTION FROM AUDIT - LONG FORM - FOR GOVERNMENTS WITH REVENUES OR EXPENDITURES GREATER THAN \$100,000 BUT NOT MORE THAN \$500,000

NAME OF GOVERNMENT:	Upper Black Squirrel Creek Ground Water Management Subdistrict	For the Fiscal Year Ended December 31, 2005 or fiscal year ended:
ADDRESS:	520 Colorado Avenue, Suite C	
	Calhan, CO 80808	
CONTACT PERSON:	Tracy Doran	
TELEPHONE:	(719) 347-0704	
E-MAIL:		
FAX:	(719) 347-9423	

Return to: Office of the State Auditor
 Local Government Division
 Legislative Services Building
 200 E. 14th Avenue
 Denver, CO 80203 - 2211
 FAX: (303) 869-2875
 Email: OSA.LG@state.co.us

Call (303) 869-2870 if you need help completing this form.

Section 29-1-604, C.R.S. outlines the provisions for an exemption from audit. Generally, any local government where neither revenues nor expenditures exceed \$500,000 in any fiscal year qualify for an exemption.
Your revenues and expenditures must be \$100,000 or greater, but not more than \$500,000 to use this form. If revenues and expenditures are less than \$100,000, use the short form application for exemption from audit.

- Instructions:*
 In order to ensure that your government's application will be accepted by the Office of the State Auditor, you must do the following:
1. Prepare this form completely and accurately.
 2. File this form with the Office of the State Auditor within **3 months** after the end of the fiscal year.
 3. The form **must** be completed by an independent accountant (separate from the entity) with knowledge of governmental accounting.
 4. The application may be **mailed, faxed, or emailed** as indicated above. If faxed or emailed, a resolution of the governing board must accompany the application from exemption from audit in a format that includes the signatures of a majority of the governing body (see sample resolution). If emailed, the application must be sent by the preparer. If mailed, the original and one copy should be sent.

CLIENT COPY