



**STATE OF COLORADO**

Sally Symanski, CPA  
State Auditor

**OFFICE OF THE STATE AUDITOR**  
**LOCAL GOVERNMENT AUDIT DIVISION**  
303.866.3338  
FAX: 303.866.4062

The Capitol Center  
225 East 16<sup>th</sup> Avenue, Suite 555  
Denver, Colorado 80203

June 25, 2009

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 years ended December 31, 2008 has been accepted.

If we may be of any assistance to you, please feel free to call us at 303-866-3338.

Sincerely,

A handwritten signature in cursive script that reads "Crystal L. Dorsey".

Crystal L. Dorsey  
Local Government Audit Manager

CLD: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 District	For the Fiscal Year Ended December 31, 2008 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 Audit Division  
 225 E. 16th Ave., Suite 555  
 Denver, CO 80203  
**Fax: (303) 866-4062**  
 Email: OSA.LG@state.co.us  
 Call (303) 866-3338 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. **If either revenues or expenditures are \$100,000 or greater, but not more than \$500,000, you may use this form. If both revenues and expenditures are less than \$100,000 individually, use the short form application for exemption from audit.**

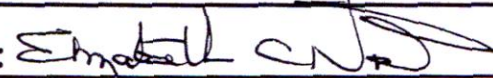
Instructions:

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. For years ended December 31, the form **must** be received by the Office of the State Auditor by March 31.
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 mailed, an original that includes the signatures of a majority of the governing board plus one copy should be sent. (See instructions tab for additional information.)
5. The **preparer must sign** the application that is submitted in order for it to be accepted.
6. Additional information may be attached to the exemption at the preparer's discretion.

**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.

Name: Elizabeth C. Nickels	Title: Certified Public Accountant
Firm Name: Rickards Long & Rulon, LLP	
Firm Address: 4631 W. 20th Street Road Suite 101; Greeley, CO 80634	
Date Prepared: 2/25/09	Telephone Number: (970) 304-9420

**Signature:** 

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 \$500,000. Please describe what your relationship is with the entity.

Independent consultant for District regarding Tabor Amendment and various budgeting matters. Prepared application for exemption in prior years. No other relationship with District.

\*\* Independent means someone who is separate from the entity.