



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

April 9, 2010

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, 2009 has been accepted.

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

Sincerely,

Crystal L. Dorsey, CPA  
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<br>Ended December 31, 2009<br>or fiscal year ended: |
| Address:            | 520 Colorado Avenue Suite C<br>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: (See "Instructions" tab for additional information)

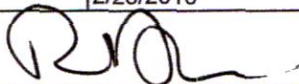
1. Prepare this form completely and accurately. Please note that there are eleven parts to this form and all questions must be answered for the application to be considered complete.
2. File this form with the Office of the State Auditor within **3 months** after the end of the fiscal year.  
For years 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 must be approved by the governing body as evidenced by one of the following methods:
  - a. Resolution of the governing board - application may be e-mailed, faxed, or mailed.
  - b. Original signatures - application must be mailed. E-mail or fax will NOT be accepted.
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. Independent means someone who is separate from the entity.

|                            |   |
|----------------------------|---|
| Name:                      | Robert B. Dickerson                         |
| Title:                     | Certified Public Accountant                 |
| Firm Name (if applicable): | Rickards Long & Rulon, LLP                  |
| Address:                   | 301 E. Olive Street, Fort Collins, CO 80524 |
| Telephone Number:          | (970) 493-6869                              |
| Date Prepared:             | 2/25/2010                                   |

**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. Independent means someone who is separate from the entity. Please describe what your relationship is with the entity.

Independent consultant for District regarding Tabor Amendment and various budgeting matters. No other relationship with District.