



March 15, 2012

Board Of Directors
Upper Black Squirrel Creek GW Management District
Tracy Doran
520 Colorado St
Calhan, CO 80808

Suite C

RE: 2667.00

Dear Board Of Directors:

Your Application for Exemption from Audit for the year ended 12/31/2011 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: Department of Local Affairs
Division of Local Government



We Set the Standard for Good Government

APPLICATION FOR EXEMPTION FROM AUDIT - LONG FORM - FOR GOVERNMENTS WITH REVENUE 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, 2011 or fiscal year ended:
Address:	520 Colorado Avenue Suite C Calhan, CO 80808	
Contact Person:	Tracy Doran	
Telephone:	(719) 347-0704	COPY
Email:		
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.

**PLEASE READ THE ABOVE INSTRUCTIONS
BEFORE SUBMITTING THE COMPLETED
APPLICATION**

Section 29-1-604, C.R.S., outlines the provisions for an exemption from audit. Generally, any local government for which neither revenue nor expenditures exceed \$500,000 in any fiscal year may 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.**

Please review ALL instructions prior to the completion of this form.

Instructions: (See "Instructions" tab for additional information)

1. Prepare this form completely and accurately. Please note that there are 11 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 personally reviewed and approved by a majority of the governing body as evidenced by one of the following methods:
 - a. Resolution of the governing body - application may be emailed, faxed, or mailed.
 - b. *Original signatures - application must be mailed. Email 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:	Elizabeth C. Nickels
Title:	Certified Public Accountant
Firm Name (if applicable):	ECN, Inc.
Address:	5407 Arrowhead Dr., Greeley, CO 80634
Telephone Number:	(970) 381-4972
Date Prepared:	2/28/2012

Preparer Signature (Required): The application will be rejected if not signed by the preparer.

Elizabeth C. Nickels CPA

Independent consultant for District regarding Tabor Amendment and various budgeting matter. No other relationship with District. 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 above what your relationship is with the entity.