

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Ute Mountain Ute Tribe dba Kwiyaqat Community Academy
PO Box 18
Towaoc, CO 81334

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Tina King-Washington, KCA Board President
970-564-5348
tkingwashington@utemountain.org

6/30/2021

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
DATE PREPARED

Linda H. Arnold
Financial Consultant
Abstract Insights, LLC
PO Box 103125 Denver, CO 80250-3125
303-669-3798
9/7/2021

PREPARER (SIGNATURE REQUIRED)

Linda H. Arnold 9/21/21

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

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)	\$ -	CCSP grant 5282
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 68,844	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
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	\$ 2,000	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 70,844	

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	\$ -	CCSP grant 5282
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 50,040	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 3,899	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 14,975	
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)	\$ -	
3-18	Debt service interest	\$ -	
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	\$ 68,914	

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 type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	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	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Date the debt was authorized: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		
4-6	Does the entity intend to issue debt within the next calendar year? How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

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	\$ 146,261	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 146,261
	Investments (if investment is a mutual fund, please list underlying investments):		
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>	\$ -	
5-3	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 146,261

		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:

Vectra Bank Colorado a division of Zions Bancorporation, N.A. Member FDIC

PART 6 - CAPITAL ASSETS

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

Yes No

- 6-1 Does the entity have capital assets? Yes No
- 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: Yes No

n/a.

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

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" firemen's pension plan? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No

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 \$ -

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.? Yes No N/A
- Public charter school that files with Authorizer, Colorado Charter School Institute
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Yes No N/A

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

Fund Name	Budgeted Expenditures/Expenses
General Charter School Fund 11	\$ 263,876

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 checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text" value="11/18/2020"/> | | |
| 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?
Please indicate what services the entity provides: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | <input style="width: 630px; height: 15px;" type="text"/> | | |

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

Please use this space to provide any explanations or comments:

Ute Mountain Ute Tribal Council on 11/18/20 approved the school with resolution# 2020-183. CDE letter dated 2/5/21 approved new school Kwiyaqat Community Academy with code 5313. On 10/27/20 The Colorado Charter School Institute approved the New School Application and signed a contract on 1/22/21 for the establishment of a Charter School.

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? YES NO

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,

Ⓐ 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.

Email Submission with Resolutions from KCA Board & Ute Mountain Ute Tribe Council. (Ute) Once Board Minutes are voted on, Confirmation will also be found in the Minutes. (Ute)

Print the names of ALL members of current governing body below.
Print Board Member's Name

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Tina King-Washington	I <u>Tina King-Washington</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>Tina King-Washington</u> Date: <u>9/17/2021</u> My term Expires: <u>May 2024</u>
Board Member 2	Dyllon C. Mills	I _____, 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 _____ Date: _____ My term Expires: _____
Board Member 3	Cariss Blackwood	I _____, 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 _____ Date: _____ My term Expires: _____
Board Member 4	Raleigh Cato	I <u>Raleigh Cato</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>Raleigh Cato</u> Date: <u>9/17/21</u> My term Expires: <u>May 2024</u>
Board Member 5	Alicia Whitehead	I <u>Alicia Whitehead</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>A Whitehead</u> Date: <u>9/17/2021</u> My term Expires: <u>May 2024</u>
Board Member 6		I _____, 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 _____ Date: _____ My term Expires: _____
Board Member 7		I _____, 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 _____ Date: _____ My term Expires: _____



Kwiyagat Community Academy

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021
FOR THE Kwiyagat Community Academy, STATE OF COLORADO.

WHEREAS, the School Board of Kwiyagat Community Academy wishes to claim exemption from the 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 and fifty thousand dollars may, with the approval of the State Auditor, be exempt
from the

provision of Section 29-1-603, C.R.S.; and

WHEREAS, an application for exemption from audit for Kwiyagat Community Academy has been
prepared by Linda H. Arnold , a person skilled in 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/ordained by the School Board of Kwiyagat Community Academy that
the application for exemption from audit for the Fiscal Year ended ___6/30___, 2021,

has been personally reviewed and is hereby approved by a majority of the School Board of the Kwiyagat
Community Academy; that those members of the School Board have signified their approval by signing
below; and that this resolution shall be attached to, and shall become a part of, the application for
exemption from audit of the Kwiyagat Community Academy for the fiscal year ended
___6/30/_____, 2021.

ADOPTED THIS 23rd day of September , 2021.



ADVISORY RESOLUTION

Chairman Authorization

Manuel Heart

Manuel Heart

DATE: September 24, 2021

**ADVISORY RESOLUTION OF THE UTE MOUNTAIN UTE TRIBAL COUNCIL
REFERENCE: Authorization for the Kwiayat Community Academy to Request an
Exemption from Colorado State Audit for Fiscal Year 2021 Pursuant to C.R.S. 29-1-604**

WHEREAS, the Constitution and By-Laws of the Ute Mountain Ute Tribe, approved June 6, 1940 and subsequently amended, provides in Article III that the governing body of the Ute Mountain Ute Tribe ("Tribe") is the Ute Mountain Ute Tribal Council and sets forth in Article V the powers of the Tribal Council exercised in this Resolution;

WHEREAS, the Tribal Council is charged with the responsibility to protect and promote the best interests of the Ute Mountain Ute Tribe and its members;

WHEREAS, the Ute Mountain Ute Tribal Council approved a Charter for the Kwiayat Community Academy ("Academy") on November 18, 2020, by Resolution Number 2020-183, during Fiscal Year 2021;

WHEREAS, the Academy was formed under Colorado state law as an Institute Charter School under the regulatory control of the Colorado Charter School Institute (see Resolution Number 2021-008);

WHEREAS, Colorado state law requires each school district within the state to undergo an annual financial audit (see C.R.S. 29-1-603);

WHEREAS, schools which have not exceeded \$750,000 in revenues or expenditures during a fiscal year may request an exemption from the audit for that fiscal year (see C.R.S. 29-1-604);

WHEREAS, on September 23, 2021, the School Board of the Academy passed a Resolution expressing its wish to claim exemption from the Colorado state audit requirements as set forth in C.R.S. 29-1-604, having not acquired revenue nor incurred expenditures in excess of \$750,000

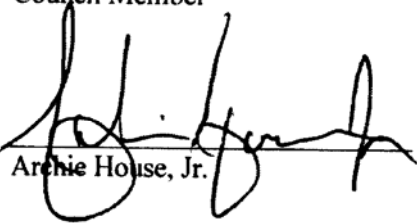

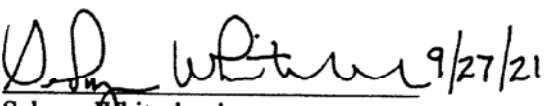
for fiscal year 2021;

WHEREAS, the Academy has prepared a application for exemption for fiscal year 2021 in compliance with Colorado state law that can be submitted to the State Auditor in support of this Resolution; and

WHEREAS, the action taken by this Resolution is in the best interests of the Tribe.

NOW THEREFORE BE IT RESOLVED that the Tribal Council hereby authorizes the Kwiyagat Community Academy to seek an exemption under C.R.S. 29-1-604 of the annual audit required under C.R.S. 29-1-603 for Fiscal Year 2021; and

BE IT FINALLY RESOLVED that the Tribal Council Members voting on this Resolution will vote the same way when the Resolution is presented at a future meeting of the Tribal Council, assuming all the facts as represented remain the same.

Council Member	For	Against	Abstain
 Archie House, Jr.	X	—	—
Malcolm Lehi <i>by MHouse</i> Malcolm Lehi <i>per Email 9/27/21</i>	X	—	—
Alston Turtle <i>by MHouse</i> Alston Turtle <i>per Email 9/28/21 9:35 am</i>	✓	—	—
 Lyndreth Wall, Sr.	X	—	—
Darwin Whiteman Jr <i>by MHouse</i> Darwin Whiteman, Jr. <i>per Email 9/28/21 9:34 am</i>	✓	—	—
 Selwyn Whiteskunk	✓	—	—

In case of a tie:

Manuel Heart

CERTIFICATION

This is to certify that there was a quorum of __ Tribal Council Members were polled and that __ voted for and __ opposed, and that the above Resolution was duly adopted.

M. House 9/28/21
Marilynn House, Secretary
Ute Mountain Tribal Council