



KULA AUPUNI NIIHAU A KAHELELANI ALOHA (KANAKA)

Governance Board

P.O. Box 610

8315 Kekaha Road, Suite L

Kekaha, Hawaii 96752

Phone No. (808) 337-2022

Minutes

Zoom Meeting

#98325991854

18 Iulai 2020

Attendance:

**Susan Kanahahele
Lauae Kanahahele
Steven Sullivan
Hedy Sullivan
Pua Kaai**

**Kia Kaohelaullii-Matias
Kaleo Stevens
Lance Halemano
Kanani Beniamina
Kuulei Kaaumoana**

925AM Pule Lauae

927AM OLD BUSINESS

Strategic Plan

No updates presented.

Motion made to revisit any updates.

(1st Lauae to approve to re-visit. 2nd Susan. Unanimously approved.)

Concerns

No concerns at this time for old business.

Motion made to revisit any concerns.

(1st Lauae to approve to revisit. 2nd Susan. Unanimously approved.)

933AM NEW BUSINESS

Finances

Hedy reviewed the key points of her financial report. Report was forwarded via email during the meeting to all in attendance. (attached)

Motion made to approve financial report.

(1st Kia to approve financial report. 2nd Lauae. Unanimously approved.)

Hedy presented proposed budget as per financial report. (attached)

Motion made to approve proposed budget.

(1st Kia to approve proposed budget. 2nd Lauae. Unanimously approved)

Pua Kaai to follow up if audits and other reviews will be done remotely



KULA AUPUNI NIIHAU A KAHELELANI ALOHA (KANAKA)

Governance Board

P.O. Box 610

8315 Kekaha Road, Suite L

Kekaha, Hawaii 96752

Phone No. (808) 337-2022

New KANAKA website is up and running. KANAKA can now update and make changes on their own.

Motion made to accept the progress of the new website.

(Lance 1st to accept progress report. Kia 2nd. Unanimously approved.)

Concerns

Re-Open Procedures for KANAKA (go to “kanakapcs.org” Community-Resources-Covid-19)

Motion made to approve the procedures.

(Lance 1st to approve the procedures. Kia 2nd. Unanimously approved.)

KANAKA continues to work for the community with Aina Hookupu O Kilauea.

Motion made to share this community service information and pictures on KANAKA website.

(Lance 1st to approve. Kia 2nd. Unanimously approved)

1045AM Pule Lauae

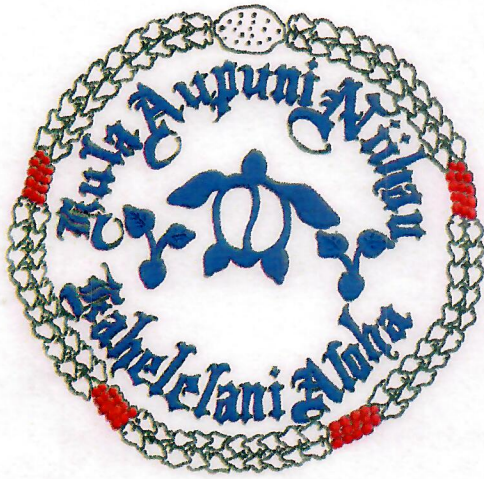
Next meeting: Saturday 10/17/20

Kia Matias

29 Iulai 2020

Management Report

Kula Aupuni Niihau A Kahelelani Aloha
For the period ended June 30, 2020



Prepared on
July 18, 2020

For management use only

Table of Contents

Profit and Loss.....	3
Balance Sheet.....	6

Profit and Loss

July 2019 - June 2020

	Total
INCOME	
4040 Reimbursed Expenses	177.41
4050 Donations-Unrestricted	12,230.00
4100 State Income	
4104 FICA/Medicare Reimbursement	21,813.45
4105 State-Per-Pupil	262,026.68
Total 4100 State Income	283,840.13
4120 Federal Income	2,527.65
4121 Federal Impact Aid	52,316.00
4126 Special Education	
4126.1 Federal Sped Support Funds	250.00
Total 4126 Special Education	250.00
Total 4120 Federal Income	55,093.65
4129 Commission-DOD	6,356.00
4130 Grants-Private	
4131 KAANA-KS Hoolako Like	150,000.00
4133 KANU - OHA	48,694.00
Total 4130 Grants-Private	198,694.00
4250 Miscellaneous Income	970.00
Total Income	557,361.19
GROSS PROFIT	
	557,361.19
EXPENSES	
5000 Personnel/Payroll Expenses	221,957.52
5002 Salary Expenses	157,633.29
Total 5000 Personnel/Payroll Expenses	379,590.81
5200 Professional Services	314.14
5201 Accounting/Audits	14,188.48
5202 Consulting Fees	
5202.B E-Rate Commission	3,680.00
Total 5202 Consulting Fees	3,680.00
5203 Contractors- Special Projects	2,140.00
5207 Payroll fees-Cerridian	1,727.77
Total 5200 Professional Services	22,050.39
5300 Rent Expense	82,263.62
5302 Communication	
5302.1 Internet	9,729.67
5302.3 Wireless/Celluar/Broad Band	3,718.98
5302.4 Web Page	1,965.00
Total 5302 Communication	15,413.65
5304 Repairs and Maintenance	14,980.50
Total 5300 Rent Expense	112,657.77
5400 Administration	

	Total
5404 Dues/Fees	4,420.05
5405.A Dues/Fees-Accreditation	2,636.86
Total 5404 Dues/Fees	7,056.91
5405 Employee Relations	1,659.64
5407 Equipment Maintenance	1,314.61
5412 Postage/Freight	32.69
5414 School Uniforms	1,719.89
5420 Travel	
5421 Airfare	3,143.47
5422 Ground Transportation/Car Renta	887.52
5423 Lodging	1,429.13
5425 Parking	19.50
5426 Per diem	1,049.00
Total 5420 Travel	6,528.62
5430 Supplies	850.38
5431 Cleaning Supplies	108.03
5432 Computer Supplies	806.46
5433 Employee Supplies	458.71
5434 Office Supplies	852.27
5436 Cafeteria Supplies	1,030.29
Total 5430 Supplies	4,106.14
Total 5400 Administration	22,418.50
5500 Student Expenses	
5502 Classroom Supplies	2,700.58
5504 Field Trips	540.00
5505 Graduation	563.33
5506 Project Based Supplies	
5506.1 Aquaponics	1,107.67
5506.2 Supplies & Materials	453.93
Total 5506 Project Based Supplies	1,561.60
5508 School Misc. Mea Ai	14,947.66
5509 School Supplies	559.87
Total 5500 Student Expenses	20,873.04
5520. Transportation	0.00
5521 School Bus	
5521.1 Bus Insurance	125.00
5521.2 Gas and Oil	31.72
5521.3 Repairs & Maintenance	8,280.72
Total 5521 School Bus	8,437.44
5523 Van Expenses	
5523.1 Auto Insurance	125.00
5523.2 Gas and Oil	646.31
5523.3 Repairs & Maintence	5,954.63
Total 5523 Van Expenses	6,725.94

	Total
5524 2013 Ford Van	36.00
5524.1 Auto Insurance	125.00
5524.2 Gas & Oil	398.23
5524.3 Repairs & Maintenance	712.20
Total 5524 2013 Ford Van	1,271.43
Total 5520. Transportation	16,434.81
5525 Auto	533.87
5525.1 Fuel Expense	3,746.70
5660 Bank Charges	316.00
69800 *Uncategorized Expenses	33.77
7500 Other personnel expenses	
7520 Accounting fees	1,509.19
Total 7500 Other personnel expenses	1,509.19
8100 Non-personnel expenses	
8140 Postage, shipping, delivery	55.85
8180 Books, subscriptions, reference	293.93
Total 8100 Non-personnel expenses	349.78
Dues and subscription	622.00
Postage & Delivery	7.75
Program Expenses	
Community Projects/Meetings	
Instruction Materials/Supplies	610.00
Total Community Projects/Meetings	610.00
Total Program Expenses	610.00
Total Expenses	581,754.38
NET OPERATING INCOME	-24,393.19
NET INCOME	\$ -24,393.19

Balance Sheet

As of June 30, 2020

ASSETS	Total
Current Assets	
Bank Accounts	
1000 Cash	
1002 ASB-Payroll Account	0.00
1100 ASB-Ckg Acct-80000418481	12,754.62
Total 1000 Cash	192,783.64
Total Bank Accounts	205,538.26
Accounts Receivable	
1200 A/R -Accounts Receivable	
1202 Grant Receivable	282.88
1202.3 State-Per-Pupil Allocation	
Total 1202 Grant Receivable	-29,132.00
Total Accounts Receivable	-29,132.00
Other Current Assets	
1114 FICA Receivables	
1450 Prepaid expenses	36,317.71
Total Other Current Assets	72,000.00
Total Current Assets	108,317.71
Fixed Assets	
1630 Leasehold improvements	
1640 Furniture, fixtures, & equip	468.72
1651 2013 White Ford Van	4,098.00
Original Cost	
Total 1651 2013 White Ford Van	36,000.00
1670 School Equipment	36,000.00
1671 School Furnitures	1,044.72
1672 Computers	37,184.56
1673 Equipment	127,811.03
1674 Furnitures	164,249.81
Total 1670 School Equipment	6,448.35
1675 LH Improvements	336,738.47
1680 School Vehicles	81,585.41
1681 Passenger Bus	
1682 School Bus/Vans	5,000.00
Total 1680 School Vehicles	38,385.41
1760 Accumulated Depreciation	43,385.41
Total Fixed Assets	-343,869.34
TOTAL ASSETS	158,406.67
LIABILITIES AND EQUITY	\$443,413.52
Liabilities	

	Total
Current Liabilities	
Accounts Payable	
2001 Accounts payable	187.32
2010 A/P- Accounts Payable	-1,767.49
Total Accounts Payable	-1,580.17
Credit Cards	
5571 Bank of America/Business Card	-52.14
Total Credit Cards	-52.14
Other Current Liabilities	
2100 Payroll Liabilities	62,633.55
2100.5 Other Payroll Liabilities	18,348.46
Total 2100 Payroll Liabilities	80,982.01
Total Other Current Liabilities	80,982.01
Total Current Liabilities	79,349.70
Total Liabilities	79,349.70
Equity	
3000 *Opening Balance Equity	-18,243.38
3001 Unrestricted Funds	-73.50
3002 Restrictd Funds	
3002.2 Reserve- Facility	276,249.75
Total 3002 Restrictd Funds	276,249.75
3010 Unrestrict (retained earnings)	130,524.14
Net Income	-24,393.19
Total Equity	364,063.82
TOTAL LIABILITIES AND EQUITY	\$443,413.52

NAME: Kula Aupuni Niihau A Kahelelani Aloha PCS

ORGID 466

Annual Budget

For Fiscal Year July 1, 2020 through June 30, 2021

	Kula Aupuni Niihau A Kahelelani Aloha PCS	Foundation (Component Unit)	Total (Memorandum Only)
OPERATING REVENUES			
1 Grants - State Per Pupil	320,540		320,540.00
2 Grants - State Facilities			-
3 Grants - State Other	100,000		100,000.00
4 Grants - Federal	64,000		64,000.00
5 Grants - Private	178,000		178,000.00
6 Nutrition Funding - Federal			-
7 Nutrition Funding - Fees			-
8 Other Program Fees			-
9 Contributions, in-kind USDA Foods/DOD			-
10 Contributions, cash	5,000		5,000.00
11 Transportation Fees			-
12 SPED Reimbursements			-
13 Other: FICA	21,000		21,000.00
14 Other:			-
15 TOTAL OPERATING REVENUES	688,540	-	688,540.00
OPERATING EXPENSES			
16 Administration	49,450		49,450.00
17 Instructional Services	371,800		371,800.00
18 Pupil Services	50,000		50,000.00
19 Operation & Maintenance of Plant	120,700		120,700.00
20 Benefits and Other Fixed Charges	-		-
21 Community Services	-		-
22 Component Unit Expenses			-
23 Contributions to School			-
24 TOTAL OPERATING EXPENSES	591,950	-	591,950.00
25 TOTAL OPERATING GAIN/(LOSS)	96,590	-	96,590.00
NONOPERATING REVENUE			
26 Grants - Private			-
27 Contributions, in-kind			-
28 Contributions, from Component Unit			-
29 Contributions, Cash			-
30 Rental Income			-
31 Interest/Investment Income			-
32 Other:			-
33 Other:			-
34 TOTAL NONOPERATING REVENUE	-	-	-
NONOPERATING EXPENSES			
35 Long-Term Interest	-		-
36 Other:			-
37 TOTAL NONOPERATING EXPENSES	-	-	-
38 TOTAL NONOPERATING GAIN/(LOSS)	-	-	-
CHANGES IN NET ASSETS:			
39	96,590	-	96,590.00
40 Other:			-
41 NET ASSETS AT BEGINNING OF YEAR	366,552	-	366,552.00
42 NET ASSETS AT END OF YEAR	463,142	-	463,142.00

Schedule of Budgeted Functional Expenses
For Fiscal Year July 1, 2020 through June 30, 2021

Line	Functional Category	TOTAL	
		Expenses	FTE
100	Administration	49,450.00	0.5
110	Subtotal - Local School Board	-	
111	Contracted Services		
112	Travel and other expenses		
113	Supplies & Materials		
120	Subtotal - School Leadership	-	0.0
121	Salaries - Professional		
122	Contracted Services		
126	Other: Administrative Meetings		
130	Subtotal - Business and Finance	28,000.00	0.5
131	Salaries - Professional	13,000.00	0.5
132	Contracted Services	15,000.00	
135	Accounting		
137	Bank Fees and Other Expenses		
107	Fringe Expense		
138	Payroll Services		
139	Interest on Bus Liability		
140	Subtotal - Human Resources	-	0.0
141	Salaries - Professional		
142	Contracted Services		
150	Subtotal - Legal Services	-	0.0
151	Salaries - Professional		
152	Contracted Services		
160	Subtotal - Info. Management & Technology	4,700.00	0.0
161	Salaries - Professional		
162	Contracted Services	4,700.00	
163	Supplies and Materials		
164	Depreciation for Information Technology		
170	Subtotal - Development	6,500.00	0.0
171	Salaries - Professional		
172	Contracted Services	6,500.00	
173	Fundraising		
180	Subtotal - Other Administration	10,250.00	0.0
181	Salaries - Clerical		
182	Recruitment/Advertising	2,000.00	
183	Travel and other expenses		
184	Supplies and Materials	3,000.00	
185	Other: Dues, Licenses, Permits, Admin Meetings	5,250.00	
199	Other: Misc. Expense, Reimbursables, Contingency		
197	Other: Cultural Exchange		
200	Instructional Services	371,800.00	6.0
210	Subtotal - Instructional Leadership	116,850.00	1.0
211	Salaries - Professional	81,250.00	1.0
212	Salaries - Clerical		
213	Contracted Services		
214	Supplies and Materials		
215	Travel and other expenses	35,600.00	
220	Subtotal - Classroom and Specialist Teachers	195,000.00	4.5
221	Salaries - Teachers, Classroom	188,500.00	4.0
222	Salaries - Teachers, Specialists	6,500.00	0.5
230	Subtotal - Other Teaching Services	-	0.0

Schedule of Budgeted Functional Expenses
 For Fiscal Year July 1, 2020 through June 30, 2021

Line	Functional Category	TOTAL	
		Expenses	FTE
231	Salaries - Professional		
232	Salaries - Nonclerical Paraprofessionals		
233	Salaries - Clerical		
234	Contracted Services		
240	Subtotal - Professional Development	-	0.0
241	Salaries - Professional		
242	Contracted Services		
243	Supplies and Materials		
244	Travel and other expenses		
250	Subtotal - Guidance, Psychological & Testing	35,750.00	0.5
251	Salaries - Professional	35,750.00	0.5
252	Salaries - Clerical		
253	Contracted Services		
254	Supplies and Materials		
260	Subtotal - Materials, Equipment & Technology	24,200.00	
261	Textbooks & Related Media/Materials		
262	Title I Instructional Materials		
263	Instructional Equipment		
264	General Instructional Supplies		
265	Other Instructional Services	14,200.00	
266	Classroom Instructional Technology		
267	Other Instructional Hardware		
268	Instructional Software	4,000.00	
269	Depreciation for Instructional Equipment	6,000.00	
300	Pupil Services	50,000.00	0.0
310	Salaries - Pupil Services		
320	Health Services		
330	Student Transportation (to and from school)	20,500.00	
331	Auto Insurance		
340	Depreciation of Transportation Vehicles		
350	Food Services		
360	Athletic Services	25,000.00	
371	Other: Student Registration and Travel		
351	Other: Fees for USDA/DOD FF		
373	Other: Fundraising Expenses		
374	Other: Special Events		
376	Other: Extracurricular		
377	Other: Parent Involvement	4,500.00	
400	Operation & Maintenance of Plant	120,700.00	0.0
410	Salaries - Operation & Maintenance of Plant		
415	Utilities		
420	Maintenance of Buildings & Grounds		
425	Maintenance of Equipment		
430	Networking and Telecommunications	10,500.00	
435	Depreciation of Equipment, Building, & Grounds	14,200.00	
440	Rental/Lease of Buildings & Grounds	22,000.00	
445	Rental/Lease of Equipment	72,000.00	
450	Other: Furniture & Equipment		
455	Other: Custodial supplies		
460	Other:	2,000.00	
500	Benefits and Other Fixed Charges	-	

Schedule of Budgeted Functional Expenses
 For Fiscal Year July 1, 2020 through June 30, 2021

Line Functional Category

510 Employee Retirement
520 Fringe Benefits
530 Insurance (non-employee)
560 Short-Term Interest
570 Other:
600 Community Services
610 Dissemination Activities
620 Civic Activities
700 Non-Operating Expenses
720 Long-Term Interest
730 Other:
800 TOTALS

TOTAL	
Expenses	FTE
-	
-	
591,950	6.5