

[July 22, 2020](#) [August 26, 2020](#) [September 16, 2020](#) [October 21, 2020](#) [November 18, 2020](#) [December 15, 2020](#) [January 20, 2021](#) [February 17, 2021](#) [March 17, 2021](#)  
[April 21, 2021](#) [May 19, 2021](#) [June 16, 2021](#)

**KUA O KA LĀ Governing Board Members**

|                           |                                |                                    |
|---------------------------|--------------------------------|------------------------------------|
| President                 | Rev. Kenneth Makuakane*        | Dr. David Sing*                    |
| Vice President            | Dr. Marta Forero-Wayne         | Kanani Aton*                       |
| Secretary                 | Pilimai Traub*                 | Calvert Glen                       |
| Treasurer                 | Dr. Kelly Roberts              | Maunalei Love*                     |
|                           | Shelby Ahu*                    | Rev. Violet Makuakane*             |
| <i>Non-Voting Members</i> | <i>Susie Osborne (Founder)</i> | <i>Kapoula Thomson (Principal)</i> |

**Meeting Information**

Date August 26, 2020  
 Time 9:00- 12:00 pm  
 Location ZOOM or office  
 ZOOM Link [ZOOM Link](#)

Attending (P-present, A-absent, E-excused (voting by proxy)  
 KM – P MFW – P PT – P KR – VM -P DS- P VML–P KA –P CG –P SA-A SO-P KT-P



Motion template *MOTION to accept [month, day, year] [MOTION] Moved by XX; second by XX; motion carried.*  
 KM – MFW – PT – KR – VM – DS VML– KA – CG – SA- Y – Support; N – Oppose; A – Abstain; NP – Not Present

| Hola (Time) | Mana’o (Agenda)<br><i>GB Approved Date Aug 26, 2020</i>   | Kuleana (Action) | Mo’olelo (Minutes)<br><i>GB Approved Date September , 2020</i>   |
|-------------|---|------------------|--|
| 9:00 a.m.   | Break out Committee meetings<br><br>Financial/Org Committee<br><br>Academic Committee   | Note             | Opening Pule<br><br><a href="#">KOKL June 2020 Financials</a> <a href="#">KOKL MEA Engagement 2021-Carbonero Contract</a><br>June Financial Review - Carbonero<br><a href="#">KOKL Board Committee Org Report August 26</a> <a href="#">2020-2021 Draft Budget</a> Draft budget review<br>Fiscal Policies and procedures review (homework and sign by Sept. meeting & review staff Admin sign off - new policy) <a href="#">Fiscal/Financial Policies and Procedure Manual</a><br><br><a href="#">KOKL Comprehensive Academic Plan 20-21</a><br><a href="#">KOKL Title 1 Addendum 2020</a> |
| 10:00 a.m.  | Board of the Whole General Meeting<br>Approval of Agenda/Minutes<br><a href="#">June Minutes</a> <a href="#">July Minutes</a> | Vote             | <i>MOTION to accept August 26, 2020 agenda KM Moved to approved by consensus - approved by GB</i><br>KM –Y MFW –Y PT –Y KR – VM -Y DS- Y VML–Y KA – Y CG – Y SA-<br><i>MOTION to accept June 2020 minutes KM Moved to approved by consensus - approved by GB</i><br>KM –Y MFW –Y PT –Y KR – VM -Y DS- Y VML–Y KA – Y CG – Y SA-<br><i>MOTION to accept July 22 2020 minutes (Special meeting One voting item- school reopening plan)</i><br>KM Moved to approved by consensus - approved by GB<br>KM –Y MFW –Y PT –Y KR – VM -Y DS- Y VML–Y KA – Y CG – Y SA-                              |
| 10:10 a.m.  | Public Testimony  | Note             | PT-as staff representative, I have notified colleagues time is scheduled for public testimony in all board meetings.<br>KM-Let’s move on, and if someone joins will we address the testimony   |

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| 10:15 a.m. | Acceptance of June financials<br>And Draft 20/21 budget | Vote | <p><i>MOTION to accept <b>June 2020 financials</b> Moved by VML; second by VM; motion carried.</i><br/>           KM –Y MFW –Y PT –Y KR –A VM - Y DS- Y VML–Y KA – Y CG – Y SA-A</p> <p><a href="#">KOKL June 2020 Financials</a></p> <p>Cash is up. Ended last year \$300,00. Net position is 2 Million relative to last year it was 1.7 Million represents everything. Significant improvement from last year.</p> <p>Pg 7 results for the year - net position \$304,777.59</p> <p>The audit will happen in a few day based on these financials</p> <p>Pg 9 - PK expenditures, no budget for PK yet, it is difficult to budget in those situations</p> <p>CARES ESSA funds, revenue for next year - Federal funds \$171 per student in support of PPE and technology as federal funds.</p> <p>Pg 10 - Income Statement based on various Funding Sources</p> <p>NSLP - expensive program, great program but it does cost a lot of money, big hit to the bottom line, there are grants available, last year cost was \$1.00 per meal, new vendor this year, KT will check cost per pupil with new vendor</p> <p>Pg 13 Accounts payable all current, Title 1 getting over 90-days, collective bargaining and hard to staff, and PK outstanding</p> <p>Blood Pressure Test-Positive Changes from Prior Years</p> <p>Pg 14-Ended Year in the Financial Performance Framework (FPF) all met We ended the year with 1.35, lowest rating is a 1, on a 5 point scale. This year we are tapping into funds for construction, we will monitor to see how these things change.</p> <p>Budget to Actual-last page to graphs</p> <p>Budget net income ended at \$304,000, a lot of changes due to COVID brought actuals down</p> <p>KOKL is Ready for Audit - CW &amp; Associate, commence on the 8/31/2020, which will be virtual.</p> <p>KOKL has not received our PreK, Title 1, and CSI Budgets from the commission</p> |
| 10:30 a.m. | Approval of DRAFT 20-21 budget                          | Vote | <p><i>MOTION to accept <b>Draft 20/21 budget</b> Moved by VML; second by VM; motion carried.</i><br/>           KM –Y MFW –Y PT –Y KR –A VM - Y DS- Y VML–Y KA – Y CG – Y SA-A</p> <p><a href="#">2020-2021 Draft Budget</a></p>  |
| 10:45 a.m. | Approval of Carbonero Contract for SY 20-21             | Vote | <p><i>MOTION to accept <b>Carbonero Contract</b> Moved by CG; second by VM; KM opened for discussion</i></p> <p>KM- Who was the accounting firm during embezzlement? SO-Carbonero</p> <p>VML-This is something we all learned from, working with all the same players (Carbonero &amp; CW), looking and making sure everything is in place, to prevent fraud in the future.</p> <p>SO-Last year CW did a much more thorough audit, lots of discussions with Brian Carpenter regarding fraud and measures are in place, for example the annual review and sign off of fiscal measures, fiscal policies and procedures are signed off on annually</p> <p>KT-What is the recommendation of the Org/Finance Committee?</p> <p>VM-Feel uncomfortable since fraud was never caught for 5-6 years, maybe approve for this year but look for another accountant this year, if we didn't have JP we would have never caught it, don't feel they did a good job for us, we should look for another accounting firm, I feel very uncomfortable</p> <p>GC-I agree, we should evaluate other accounting firms</p> <p>VML-for this year, keep the same players at the table with all measures in place, it's probably a good idea to look to another firm, I recommend that schools shouldn't stay with the same firm for no longer than 5 years.</p> <p>SO-clarifying MVL Auditor or Accountant Firm</p> <p>VML-Auditors CW &amp; Associates</p> <p>SO-The Commission provides a list of 3 Auditors to select from, the commission uses CW to do their audit.</p> <p>KT-Carbonero working with JP to take over more of the work, training JP</p> <p>KM-Add an amendment of a 90-day termination clause</p>   |

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|            |  |      | <p>VML- Carbonero have been with CS since the beginning<br/> SO -Carbonero is not one of the approved Auditors by the Commission<br/> DS- To ask SA her advice on the contract, is it cost effective?<br/> SO- SA part of review in looking for another Accountant, discussion to tighten up the fraud risk. We need the expertise of Carbonero to continue to train JP<br/> VM-Motion to add amendment to Carbonero Contract</p> <p><i>MOTION to accept Add Amendment of 90-Day termination to the Contract Moved by VM; second by CG; motion carried.</i><br/> KM -Y MFW -Y PT - Y KR - A VM - Y DS- Y VML-Y KA - Y CG - Y SA- A</p> <p><i>MOTION to accept 2021 Carbonero Contract with Amendment of 90-Day termination Added to the Contract Moved by VM; second by CG; motion carried.</i><br/> KM -Y MFW -Y PT - Y KR - A VM - Y DS- Y VML-Y KA - Y CG - Y SA- A</p> <p><a href="#">KOKL MEA Engagement 2021-Carbonero Contract</a></p>                                       |
| 10:55 a.m. | Approval of CAP Title 1                                      | Vote | <p>VML-Acellus Program, is the DOE recommending moving away?<br/> KT-DOE has been using Acellus 10 years, content is reviewed before being assigned, schools adjust and modify their plans, anything inappropriate being brought to the attention of the administration<br/> VML-We need to move forward and how do we help our students to make wise choices in the world.<br/> KT-Anything need to be clarified before approving CAP</p> <p><i>MOTION to accept CAP Moved by DS; second by VML; motion carried.</i><br/> KM -Y MFW -Y PT - Y KR - A VM - Y DS- Y VML-Y KA - Y CG - Y SA- A</p> <p>SO-This is a living document, so KT can make revisions to the CAP</p> <p><a href="#">KOKL Comprehensive Academic Plan 20-21</a></p>   |
| 11:05 a.m. | Approval of Separate bank account with BOH for cash reserves | Vote | <p><i>MOTION to accept bank account for "cash reserves" Moved by XX; second by XX; motion carried. Deferred to September</i><br/> KM - MFW - PT - KR - VM - DS- VML- KA - CG - SA-</p> <p><a href="#">KOKL Board Committee Org Report August 26</a></p>   |
| 11:10 a.m. | Construction projects update and needs                       | Note | <p><i>Update on C/O Construction main campus &amp; financials</i><br/> <i>Cement ramp to office</i><br/> <i>Greenhouse</i><br/> SO-Almost finished construction, almost ready to get kids into the classroom, it will take awhile to get our Certificate of Occupancy, a small COVID blessing, VM did the last blessing, do a slideshow, and a mahalo the many hands that made this possible, need to do some acknowledgement and mahalo to our community<br/> Add ramp, cost \$20,00, utilize \$50,000 for the Greenhouse, the funds have been approved, the GB had approved \$100,000<br/> KM-Motion to increase our budget to \$150,000 to construction related projects</p> <p><i>MOTION to accept the use of up to \$150,000 of reserve funds (not operating budget) for Construction Related Projects Moved by GC ; second by VML; motion carried.</i><br/> KM -Y MFW -Y PT - Y KR - A VM - Y DS- Y VML-Y KA - Y CG - Y SA- A</p> <p>DS-Clarify \$30,000 versus \$100,000</p> |

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|            |  |      | <p>VML- It sounds that the costs will exceed \$130,000, by approving \$150,000 it will cover all renovation costs for Nani Mau SO-Digital Mahalo for community, there has been amazing support with over 1000 volunteer hours<br/> DS-Add students for mahalo, for each of the class, have 30 sec mahalo</p> <p><a href="#">KOKL Board Construction Update Report August 26</a> <a href="#">Nani Mau Photos</a></p>  |
| 11:20 a.m. | <p>Board meeting schedule for SY 2020-2021<br/> <a href="#">Next year GB Meeting Schedule</a><br/> <i>GB Members please complete the following survey</i><br/> <a href="#">GB Schedule Survey</a> <i>esurvey of meetings for 20/21</i></p> | Vote | <p>PT-Survey results Option A, continue what is currently taking place with committee and general board meetings taking place monthly<br/> SO-Since we are doing virtually we are starting earlier since do not need to wait for GB member flights<br/> DS-Starting earlier is nice<br/> VML-Brian Carpenter visit<br/> SO-Brian Carpenter is willing to work with the Org/Finance Committee prior to his visit, but needs to be here in person to conduct the training so when things open up again we will reschedule GB training with Brian Carpenter<br/> SO-3rd Wednesday for GB Meetings for the 20-21 SY</p> <p><i>Move to approve the GB meeting schedule for 20-21</i><br/> <i>MOTION to accept the Board meeting schedule for SY20-21. Moved by DS; second by CG; motion carried.</i><br/> KM -Y MFW -Y PT -Y KR -A VM -Y DS- Y VML-Y KA - Y CG - Y SA- A</p> <p>FYI: Updated <a href="#">Board Roster</a> here:</p> |
| 11:30 a.m. | Items for next meeting   | Note | <p>Bank Signers Needs to be Approved by GB<br/> Cash Reserves Report<br/> Audit Report<br/> Reach out to PT if you need items added to the agenda</p>  |
|            | Executive Session  | Vote | <p><i>Executive Session: Personnel Org Chart</i><br/> <i>MOTION [August 26, 2020] Move to Executive Session at 12:06 Moved by KA ; second by VML; motion carried.</i><br/> KM - MFW - PT -NP KR -A VM - DS VML- KA - CG - SA- A<br/> <i>MOTION [August 26, 2020] Move to come out Executive Session at 12:44 Moved by VML ; second by KA; motion carried.</i><br/> KM - MFW - PT -NP KR -A VM - DS VML- KA - CG - SA- A</p>  |
| 12:00 p.m. | Meeting Closure  | Vote | <p><i>MOTION [August 26, 2020] to close meeting at 12:45 Moved by VML; second by KA; motion carried.</i><br/> KM - MFW - PT -NP KR -A VM - DS VML- KA - CG - SA-A</p>  |