

**Kapolei Charter School (KCS)
Governing Board Meeting Minutes
October 31, 2018**

Governing Board Members in Attendance: Christina Enoka, Dr. Gloria Niles, Dr. Judy Oliveira, Georgette Stevens

Members Not in Attendance: Paula Chang, Malcolm Lau

Staff in Attendance: Laura Smith; Dr. Wanda Villareal, School Director; Katy Chen, Carol Taira, Merle Hayashi

- I. **Call to Order**
 - Christina Enoka called the meeting to order at 12:07 p.m.
- II. **Review/Approval of the August 15, 2018 Governing Board Meeting Minutes**
 - Copies of the August 15, 2018 Governing Board Meeting Minutes were distributed and reviewed.
 - **Georgette Stevens moved to approve the August 15, 2018 Governing Board Meeting Minutes, Dr. Judy Oliveira seconded; all members were in favor.**
- III. **Review/Approval of the FYE June 30, 2018 Audit Report**
 - Carol Taira introduced Dwayne Takeno, Audit Partner and Ian Horie of N&K CPA's, Inc., who were present to review the audit report for Kapolei Charter School. The full audit is available in your meeting packets and available on BoardBookit.
 - Dwayne reviewed the Statement of Financial position, noting that the total liabilities and net position is \$145,000. The Condensed Statement of Activities shows revenue from the State per Pupil allocation, Program Grants and an Impact Aid award. The majority of expenses were related to salary and wages; the change in net position was \$101,000.
 - N&K CPAs issued an unmodified opinion on the Financial Statements. In review of the Internal Control over Financial Reporting, Dwayne noted that Charter Schools use Governmental Accounting Standards (GASB) which present some differences in the methodology that Goodwill Hawaii typically uses based on the FASB standards. The GASB standards required adjustments so that the information is presented in the correct format, those adjustments did not change the financial position; just the classification of several items. This finding has been discussed with Management who is in agreement. In regard to significant deficiencies, there are none reported.
 - Dwayne reviewed the Required Communications and Carol Taira reviewed the timeline for the submittal of the audit to the Commission.
 - **Georgette Stevens moved to approve the FYE June 30, 2018 Audit Report, Dr. Judy Oliveira seconded; all members were in favor**
- IV. **Review/Approval of the August and September 2018 Financial Statements**
 - Carol Taira reported that for the month ended August 2018, KCS had revenues of \$2,058, expenses of \$50,298, net excess of (\$48,240).
 - For the month ended Sept 2018, KCS had revenues of \$77, expenses of \$33,198, net deficit of (\$33,121).
 - Expenses - Major Expenses
 - Payroll costs for August and September - \$57,067 for KCS staff.
 - 25 Computers \$17,142
 - Progress billing for audit - \$5,236.
 - **Dr. Gloria Niles moved to approve the August and September 2018 Financial Statements, Georgette Stevens seconded; all members were in favor.**

V. Discussion regarding PTA

- Georgette Stevens reported that the PTA has been formed; currently there are four members. The PTA has considered applying for a 501(c)(3) status, but that is "on hold" for now and will be decided at a later date.
- The PTA has been assisting the Student Council with a variety of activities, most recently their Spirit Week, members were able to obtain prizes donated by parents. Georgette commented that with these types of student activities, they expect to see more parent involvement, especially as more events are planned.
- Georgette relayed that the PTA is interested in fundraising for different projects/events; such as an End of Trimester Celebration excursion to Kualoa Ranch; Winter Evening Fest or Spring Fest; and a project for picnic tables on campus. Also, they will be forming a committee for Project Grad.

VI. Charter School Commission Presentation and Report by School Director

- Laura Smith relayed that KCS was required to provide a formal report at a recent State Public Charter School Commission hearing. Laura Smith, Dr. Wanda Villareal and Malcolm Lau, Board Chair were required to attend. Overall, the report was well received and Wanda shared the following highlights from the presentation:
- Overview of our Campus, air-conditioned and high tech classrooms, conference and computer rooms. Reviewed plans to accommodate facilities for the incoming 10th grade class. KCS Board of Directors, the Commission was pleased to see the range of backgrounds of our Board Members which covers education, human resources, finance, and parent representative. Year 1: KCS Board Initiatives were reviewed. Introduction of the KCS Faculty and enrollment numbers. Review of our Educational Model: 1) Secondary Level Education; 2) Post-Secondary Education and Career Pathways; 3) Coaching. College and Career Focus: shared an example of a student that completed the College Placement Exam and tested in English and Math 100. They are now eligible for dual credits from DOE and UH systems (LCC). Academics: Trimester allows students to credit earlier than a typical academic year; 9th grade students on average earn 8-9 credits. Preparing 10th graders for college courses. KCS Successfully completed all Value Added Measures. Reviewed the course offerings for 9th Grade and 10th Grade and reviewed the daily schedules for both grades. Shared some of the challenges as a new Charter School, i.e.: learning curve, everything KCS does is being created from scratch, but we are learning quickly as we go!
- Wanda shared some photos from KCS Family Night: Open House Performance and KCS Student's Annual Banquet. Wanda also shared a couple of real life examples of how KCS meets the needs of their students, through a smaller class size; life coaching; individual tutoring to help them realize their goals.
- What is next for KCS? The continued expansion of adding Grades 11 &12, along with staff; dual credit enrollment and industry certification to name a few.

VII. Other Business

- None.

Adjournment: Christina Enoka adjourned the meeting at 1:03 p.m.

Submitted by:



Merfe Hayashi
Executive Assistant

Approved by:



Christina Enoka
Vice Chair of the Governing Board