

**Kapolei Charter School (KCS)  
Governing Board Meeting Minutes  
October 28, 2021**

**Governing Board Members in Attendance:** Paula Chang, Germaine Escoto, Malcolm Lau, Dr. Gloria Niles, Ileana Ruelas

**Members Not in Attendance:** Gary Pacarro

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

**I. Call to Order**

- Malcolm Lau called the meeting to order at 12:04 pm, held via Zoom Video Conferencing.

**II. Review/Approval of the FYE June 30, 2021 Audit Report**

- Dwayne Takeno, Audit Partner and Christian Hara of N&K CPA's, Inc., presented the audit report for Kapolei Charter School. The full audit was sent to all Board Members and posted on the Board Extranet.
- Christian Hara reviewed the Statements of Net Position, noting that the increase in current and other assets was due to the addition of the 12<sup>th</sup> grade, which increased the per pupil allocation. Non-current assets is new for FY2021, this is related to the capital asset purchase made during the year. Liabilities increased mainly due to the timing of accounts payable, as well as the increase in accrued payroll and related expenses.
- Summary of Auditor's Results: N&K CPAs issued an unmodified opinion on the Financial Statements, additionally there were no material weaknesses identified; and in regards to significant deficiencies there are none reported.
- Dwayne Takeno reviewed the Required Communications, noting that N&K communicated the Auditor's responsibilities in a letter dated June 7, 2021. The School's significant accounting policies were disclosed in Note B. In 2021 the School adopted Statement No. 84, Fiduciary Activities. The adoption of this standard did not have an effect on the School's previously reported net position, as the amount was minimal. N&K noted that there were no transactions entered into by the School during the year that lacked authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period. N&K evaluated the key factors and assumptions Management used to develop the estimate in "compensated absences" and determined it reasonable in relation to the basic financial statements taken as a whole. Additionally no significant difficulties were encountered with management in performing and completing the audit, and there were no misstatements that were material.
- **Dr. Niles moved to approve the FYE June 30, 2021 Audit Report, Ileana Ruelas seconded; all members were in favor.**

**III. Review/Approval of the August 19, 2021 Governing Board Meeting Minutes**

- Copies of the August 19, 2021 Governing Board Meeting Minutes were distributed and reviewed.
- **Ileana Ruelas moved to approve the August 19, 2021 Governing Board Meeting Minutes, Dr. Niles seconded; all members were in favor.**

**IV. Review/Approval of the August and September 2021 Financial Statements**

- Carol Taira reported that for the month ended September 2021, KCS had revenues of \$845,343 and expenses of \$246,995 resulting in a net excess of \$598,348.
- Revenue There were no revenues received.
- Expense payroll costs for 3 months ended September 30, 2021 - \$173,161- 70% of total expenses.
- Other
  - September 2021 – GIH management fee for quarter recorded, \$17,882.
  - Audit fee 2021 - \$19,895, balance to be billed October 2021.
- **Dr. Niles moved to approve the August and September 2021 Financial Statements, Ileana Ruelas seconded; all members were in favor.**

**V. Report on Spirit Week**

- Dr. Villareal reported on the students return to campus and shared a “Student webpage” developed by the Student Council. The site includes a number of announcements, fun group photos and various resource links to community service, the school calendar and school spirit activities, such as “Drama day” or “Twin day” where both students and teachers dressed to look like “twins” by matching their hair style, wearing similar clothes, etc. The site with all of these activities, help students to remain “connected” with each other, especially during this blended learning period.

**VI. Report by School Director**

- Dr. Villareal updated members on the following:

**Charter School Commission Items:**

**Academic Framework**

- Awaiting our scores for Smarter Balance and the biology testing.
  - Commission reported that they will not collect SY 2020-2021
  - Complete SY 2021-2022 VAM Proposal
- E-portfolio/webpage
  - Assigned incoming 9<sup>th</sup> graders their Google account and webpages
  - All other students are completed
- NWEA testing results
  - Testing is scheduled for August 17<sup>th</sup>

**Financial Performance Framework**

- Submitted monthly financial statements

**Organizational Performance Framework**

- Last Site Visit completed 6/21/2019
  - Best practice strategies used for safety and file organization.

**Administrative Operations and Personnel**

**Current Enrollment: 160**

- 43 9<sup>th</sup> graders
- 38 10<sup>th</sup> graders
- 38 11<sup>th</sup> graders
- 41 12<sup>th</sup> graders

**Marketing Strategies for next year:**

- Complete student interview video's for Facebook digital marketing ads
- Work on a Virtual Tour project
- Refresh brochure

### **Student Data System:**

- Teachers are using IC (State software); adding google classroom and zoom.

### **Hiring Activities**

- Faculty; 2021-2022 SY
  - 10 Teachers
  - 2 Life Coaches
  - 2 Administrators (Director and Asst. Director)
  - Office Manager - Filled
  - Registrar – Filled by Teacher
  - Admin (SASA Filled by Office Manager)
  - Educational Assistants – EA's to start November
    - SPED department approved 2 FTE for EA next school year
- Executive Admin Support: ½ time Business Manager and Sr. Accountant.

### **Training**

- On-boarding Teacher Planning/Training
  - Teacher Schedules
  - Employee Handbook
  - PD Plans/Curriculum Tracker/Syllabus
  - PD Day this month Hiking and SPED/504 Training; Protocol with Kumu Hema
- Suicide Prevention Training Completed January 15, 2021
- COVID Protocols and Process for Re-opening – Blended Model – Phase 1

### **KCS Reopening Plan**

Decided to re-open with Blended Model – Phase 1 (Due to increase in COVID cases). COVID cases are decreasing; we considered opening 5 days a week for IEP/504/Vulnerable students, but families reported they prefer Tues-Thurs due to COVID concerns. Plan to move to Blended Model – Phase 2 in January when students return from break.

- We had 3 student and 1 staff with positive COVID test.
  - Resulted in no close contact or community spread at our school.
- We are able to conduct our own testing through DOH sponsored organization called Color.
- Continue Teacher-Led Zoom Class when not in-person
  - Students come one day a week (9<sup>th</sup> Grade Tuesday, 10<sup>th</sup> Grade Wednesday, 11<sup>th</sup> Grade Thursday)
  - In-person Learning – Vulnerable Students
    - We about 20 students attend in-person learning;
  - Immediate concerns
    - Enrollment
      - Parents are choosing either 100% online learning or 100% in-person
    - Class schedules – Working really well. All teachers were positive.
    - Facility Requirements –
      - Health and Safety for reopening
      - Cleaning
      - Sanitation stations, social/hand distancing
      - Temperature checks
    - Long-Term Concerns
      - Relationship building
        - Students and faculty

**Assessments, Curriculum, and Resources**

- NCAA Registration
  - We are in the process of registering with NCAA
- Ongoing
  - Class of 2022; more than 50% have already taken college courses.
  - Completed MOU for dual college credits. 20 students enrolled (3 dropped) and all 17 students passed English 100
  - Campbell Family Foundation Grant helped to bring into the school English 100 and Math 103 at no cost to students. Grant will be ending this SY
- Partnership with Kamehameha Schools and West Oahu – Funding is in question
- NWEA – Algebra/geometry/reading/language (ELA).
  - Results for August 2021
  - Next testing second week in November

**Student Progress Report**

- Academics
  - We have 15 students with IEP's and 7 with 504.
- Social
  - PTA – Hui Ohana
  - Student Council see Student Webpage
  - Surprise Senior Inspiration project
  - Year Book
  - We decided to not have a softball team
- Graduation - Kumu Hema and Kumu Ashley did an amazing job
  - Tokai University for graduation venue – date unknown at this time
  - Josten has been great.
    - Students caps and gowns/Invitations/Diplomas
    - Need to finalize commencement/ceremony time and schedule of events
    - Continue with board members rental order from Josten for their college regalia for next year.

**Financial and Budget:** See Financial Statement

**VII. Executive Session**

- The Governing Board Members entered into Executive Session.

**Adjournment:** Malcolm Lau adjourned the meeting at 12:41 p.m.

Submitted by:

Approved by:

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Merle Hayashi  
Executive Assistant

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Malcolm Lau  
Chairman of the Governing Board