

# DRAFT

## Kapolei Charter School (KCS) Governing Board Meeting Minutes October 18, 2023

**Governing Board Members in Attendance:** Paula Chang, Dr. Camonia Graham-Tutt, Malcolm Lau, Gary Pacarro, Ileana Ruelas

**Members Not in Attendance:** Germaine Escoto

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

### I. Call to Order

- Malcolm Lau called the meeting to order at 12:03 pm, held in person at Kapolei Charter School and via zoom.

### II. Welcome

- Malcolm Lau welcomed newly elected Board Member, Dr. Camonia Graham-Tutt, and Jamie Kahalepuna, Director of Operations who recently joined the KCS Staff.

### III. Review/Approval of the FYE June 30, 2023 Audit Report

- Charles Goodin, Principal and Hana Murphy, CPA Senior Associate II of N&K CPA's, Inc., presented the audit report for Kapolei Charter School, the full draft audit was sent to all Board Members.
- Hana Murphy reviewed the Condensed Statements of Net Position, noting that the current assets and unrestricted net position increases were due to cash received from the ESSR funds, and the state per pupil allotment. Capital assets increases included the firewall and other security related items. Current liabilities remains comparable with 2022. The Statement of Activities show the state per pupil allocation increased in 2022, from approximately \$8,000 to \$9,000 in 2023. Program grant revenue increases were due to ESSR and Title IV funds. Instructional expenses increased due to purchase of Chrome Books for Staff and Students.
- Charles Goodin presented the Summary of Auditor's Results as follows:
  - N&K CPAs issued an unmodified opinion on the Financial Statements.
  - Internal control over financial reporting stated:
    - No Material weakness(es) identified
    - Significant deficiencies - None reported
- Charles reviewed the Required Communications, noting that N&K communicated the Auditor's responsibilities in a letter dated July 19, 2023.
- Regarding the School's significant accounting policies, they are disclosed in Note B to the basic financial statements. During 2023 the School adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements. Management has determined that this statement does not have a material impact on the School's financial statements. There were no transactions entered into by the School during the year for which there is a lack of 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.
- There were no audit adjustments this year, however some smaller "unrecorded misstatements" were identified and discussed with management; the conclusion was the

unrecorded misstatements both individually and in the aggregate, are immaterial to the financial statements.

- There is a new accounting standard GASB Statement No. 101, Compensated Absences, effective for the fiscal year beginning after December 15, 2023. Currently, compensated absences such as accrued vacation is recorded as a liability but not sick leave; the change will require the school to record accrued sick leave as a liability as well.
- **Gary Pacarro moved to approve the FYE June 30, 2023 Audit Report, Paula Chang seconded; all members were in favor.**

**IV. Review/Approval of the August 23, 2023 Governing Board Meeting Minutes**

- Copies of the August 23, 2023 Governing Board Meeting Minutes were distributed and reviewed.
- **Gary Pacarro moved to approve the August 23, 2023 Governing Board Meeting Minutes, Paula Chang seconded; all members were in favor.**

**V. Review/Approval of the August Financial Statements**

- Carol Taira provided a recap of the financial results:

	August 31, 2023	FYE Aug 2023 (2 months)
Revenues	\$ 0	\$1,109,094
Expenses	\$ 141,832	\$ 206,800
Net excess(deficit)	(\$ 141,832)	\$ 902,294

- For the month ended August 2023, KCS had zero revenues (per pupil payments received in July) and expenses of \$141,832 resulting in a net deficit of (\$141,832).
- Expenses
  - Payroll costs for 2 months ended 8/31/2023 - \$143,948, 70% of total expenses.
  - August - Partial N&K audit fee for FYE 6/30/2023- \$12,565.
  - August - consultant fee billed month for August \$3,874.
  - August – building maintenance expense for electrical work, \$10,861.
- Fixed Assets
  - Capitalized cost of carpet installation, \$69,343 and purchase of 2 laptops, \$3,141.
- **Paula Chang moved to approve the August 2023 Financial Statements, Gary Pacarro seconded; all members were in favor.**

**VI. 2023 Strive HI School Performance Report**

- Laura Smith noted that the 2023 Strive HI School Performance Report is an annual report of the testing that 11<sup>th</sup> grade student undergo. Based on our renewed contract that started this year, these scores will be counted in terms of our performance for the next 5 years. Once a baseline is established, we can monitor how we are improving in various areas. This report is a “preview” as it does not contain all the information yet, it shows our score, the state, but our complex area results have not be generated yet, the public release is expected next Monday.
- Dr. Villareal commented that the staff is committed to taking a “deeper dive” into each standard to understand how our students are testing. They are also considering changes, such as adding another math class, workshops, etc.
- Once all the reports are available, KCS will meet with Charter School Commission to gain a better understanding of which students are required to be tested, or options to test at other grade levels. Perhaps there are other things to consider in the testing that would provide more equity for our student make-up.

**VII. Maui Support Project**

- Jamie Kahalepuna reported that KCS students had an opportunity to partner with Goodwill Hawaii to provide school supplies for students displaced by the Maui wild fires.

The students packed and distributed 300 backpacks with supplies and each contained a personal handwritten note of encouragement written by students. It was an extremely heartwarming and touching experience.

- We were able to take 2 students with us to a DOE Back to School Event/Maui Resource Fair held at the Westin Kaanapali on October 12, 2023. The project brought everyone together.

#### **VIII. Report by School Director**

- Dr. Villareal updated members on the following:

##### **Charter School Commission Items:**

###### **Academic Framework**

- Smarter Balance.
  - HSA testing should get results later this month
  - E-portfolio/webpage
    - New students are developing their webpages
- We will continue to work with teachers to compare curriculum with HSA testing and identifying gaps in learning.
  - Excellent math teacher working with Shaun to identify each standard and initiate shorter tests (assessments)
- Considering using NWEA/Map Testing next school year.
  - We decided to use the DOE English/math/science assessment tools.

###### **Financial Performance Framework**

- Submitted all required financial statements

###### **Organizational Performance Framework**

- VAM Projects completed and sent for SY ending 2023
- Commission 1<sup>st</sup> visit 8/22/2023
  - Review contract
  - Build positive communication
  - Visit went well; reviewed all contract requirements

Title IV Grant - Received \$42,888.89

ESSER Funds – We continue to submit requests

##### **Administrative Operations and Personnel**

###### **Current Enrollment: 135**

- 27 9<sup>th</sup> graders
- 36 10<sup>th</sup> graders
- 43 11<sup>th</sup> graders
- 29 12<sup>th</sup> graders

###### **Marketing Strategies for next year:**

- Larger presences with social media
- Work with Goodwill marketing team to increase enrollment applications
- Working with outside marketing company to improve or get out positive media
- Goodwill partnership to support Lahaina Students
  - Event 10/12/23
  - Jamie organized and worked with GH
  - Awesome event/students worked hard to put together back to school supplies for students

###### **Student Data System:**

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

### **Hiring Activities**

- Faculty; 2023-2024 SY
  - 9 Teachers
    - Increase EA's to help with teacher call outs.
  - 3 Life Coaches (Support health and safety)
  - 2 Administrators (Director and Asst. Director)
  - Office Manager/Registrar
  - Admin - Receptionist
  - 3 Educational Assistants
    - SPED department approved 3 FTE for EA next school year
- Executive Admin Support: ½ time Business Manager and Sr. Accountant
- Director of Operations – Jamie K joined us 9/18/23

### **Training**

- Staff completed First Aid/CPR train the trainer course.
  - Working on Active Shooter training with HPD

### **Assessments, Curriculum, and Resources**

- Class of 2023
  - HSA scores which should be coming out shortly
    - 66% ELA (38% SY 2021)
    - 14% Math (5% SY 2021)
    - 8% Science (22% SY 2021; 39% SY2019)
  - Over 50% of our student's enrolled in college courses the fall after graduation.
  - Start taking a deeper dive at industry certifications this year.
    - Hospitality opportunity
    - Changing our CTE program to include 2 tracks; Hospitality/Health care

### **Student Progress Report**

- Academics
  - 9 students enrolled for dual-college classes in partnership with Kamehameha Schools and UHCC (Judy). Offering student to achieve Associates in Liberal Arts/Cert in Hawaiian Language/Moolelo
  - We have 16 students with IEP's and 6 with 504.
- Social – Implemented School Calendar
  - Prom
  - Student Council Activities will be planned
  - Senior Luau
  - Year Book
  - Big Island Huakai
  - Career Expo
- Graduation -
  - Tokai University for graduation

**Financial and Budget:** See Financial Statements

### **IX. Other Business**

- Laura Smith updated members on the Lawsuit.

### **X. Executive Session**

- None.

**Adjournment:** Malcolm Lau adjourned the meeting at 1:19 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