

**Kapolei Charter School (KCS)
Governing Board Meeting Minutes
October 16, 2024**

Governing Board Members in Attendance: Paula Chang, Germaine Escoto, Dr. Camonia Graham-Tutt, Malcolm Lau, Gary Pacarro

Members/Staff Not in Attendance: Ileana Ruelas, Katy Chen

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

I. Call to Order

- Malcolm Lau called the meeting to order at 12:01 pm, held in person at Kapolei Charter School and via zoom.

II. Review/Approval of the FYE June 30, 2024 Audit Report

- Charles Goodin, Principal and Hana Murphy, Senior Associate II and Anna Fujikami, 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.
- Anna Fujikami 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 opening of the new bank account. Current liabilities remain comparable to last year. The Statement of Activities shows a slight decrease in state per pupil allocation. Interest and other income experienced a large increase due to the new maximizer bank account. Program grant revenue increases were due to ESSR and Title IV funds.
- Hana Murphy 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
- Required Communications: N&K communicated the Auditor's responsibilities in a letter dated July 30, 2024. The school's significant accounting policies are disclosed in Note B to the basic financial statements. N&K noted 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. Management's estimate of compensated absences is based on the hours earned and estimated payroll rates. N&K evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole. There were no significant difficulties in dealing with management in performing and completing our audit.
- A summary of Uncorrected Misstatements, determined immaterial to the financial statements is detailed in the distributed documents.
- "On the Horizon" accounting standard effective in future years, GASB Statement No. 101, Compensated Absences. Effective for fiscal years beginning after December 15, 2023 (fiscal year 2025).
- **Paula Chang moved to approve the FYE June 30, 2024 Audit Report, Gary Pacarro seconded; all members were in favor.**

III. Review/Approval of the August 14, 2024 Governing Board Meeting Minutes

- Copies of the August 14, 2024 Governing Board Meeting Minutes were distributed and reviewed.
- **Paula Chang moved to approve the August 14, 2024 Governing Board Meeting Minutes, Germaine Escoto seconded; all members were in favor.**

IV. Review/Approval of the July and August 2024 Financial Statements

- Carol Taira provided a recap of the financial results:

	July 2024	Aug 2024	FYE Aug 2024 (2 months)
Revenues	\$982,183	\$11,211	\$993,394
Expenses	\$115,744	\$94,998	\$210,742
Net excess (deficit)	\$866,439	(\$83,787)	\$782,652

- REVENUE
 - July – received \$973,607 - 1st per pupil allotment (60%) from Commission
 - July and August – received interest income totaling \$19,092
- EXPENSE
 - Payroll costs for 2 months ended August 31, 2024 - \$142,753, 68% of total expenses.
 - Audit fee, partial billing for FY 2024, \$24,084.
 - Consultant fee billed monthly \$3,874, recorded July and August 2024, \$7,749.
- **Gary Pacarro moved to approve the July and August 2024 Financial Statements, Paula Chang seconded; all members were in favor.**

V. 2024 Strive HI School Performance Report

- Laura Smith reported that our new contract requires a determination on how the school will be rated on Academic Performance Indicator 3. Per the Commission the decision will apply to all future years of this contract, through 2028.
- Board Members reviewed and discussed the Strive HI Comparative Performance data below for School Year 2023-2024 and determined that the “Charter Schools” group would provide a good comparison as it would be more similar in size, etc., to KCS.

Measure	Grade Levels	KCS	Campbell/Kapolei Complex	Kapolei Complex	Charter Schools
ELA	11	53%	54%	54%	47%
Math	11	14%	39%	40%	32%
Science	Biology EOC	23%	36%	40%	36%

VI. Review of the Summer SPCSC Visit to KCS:

- Laura Smith reported that the Frameworks Team conducted their summer visit to the school on 8/14/24. They followed up with a written report which was reviewed by Board Members, it listed many strengths, as well as any pending items. Regarding contract areas that need additional evidence, there were a few reminders and one item that the school is in the process of addressing. This is Section 2.2 of the contract, in which the school noted to the Commission that we plan to update our Mission Statement. This will require Commission approval, first from the Performance/Accountability Committee and the full Commission. This is the next topic on our agenda for discussion.

VII. Overview of Process to review KCS Mission Statement

- Laura Smith noted that the original Mission Statement was written as part of the application for the school in 2016, based on the “projected” student demographics.
- After 7 years of school operations, our Mission Statement needs to be updated to better align with our actual student attributes, removal of outdated terms and to shorten the overall statement.
- Process for Update
 - Must be reviewed and approved by Governing Board.
 - Requires approval from the State Public Charter School Commission.
 - Once Commission approves the revised statement, the school may begin use.
- The next step is to prepare a revised mission statement. Laura relayed that staff had taken a first pass and shared the following revised statements:
 - The Vision of KCS is to provide the opportunity for students to gain meaningful education to achieve personal fulfillment and self-sufficiency.
 - Mission Statement KCS provides customized, meaningful educational opportunities for students to graduate with a high school diploma, while providing enrichment allowing them to reach academic success. Students may also graduate with a post-secondary certification and/or community college credits to ensure a smooth transition into the workforce and join their local communities showing the power of education and work.
- Members provided some input, but wanted more time to reflect on the language. Laura asked that members provide their feedback and staff will prepare a 2nd draft for review at the December meeting. Once the Board approves the New Mission Statement, it will be submitted to the Commission for their review/approval.

VIII. Report by School Director

- Dr. Villareal updated members on the following:

Charter School Commission Items:

Academic Framework

- Smarter Balance.

Subject	2023	2024	Increase
ELA	30%	52%	12%
Math	12%	14%	2%
Science	11%	24%	13%

- Strategies
 - Focused interventions
 - Weekly practice testing in 11th grade
 - Immediate response to grade results
 - Environment shift
 - Mindset shift,
 - Use of assessments – Starting 9th grade
 - Average scores for Reading 8.23
 - Average scores for Math 5.1
 - Understand the gap in learning

Financial Performance Framework

- Submitted all required financial statements

Organizational Performance Framework

- Attended site visit meeting on 9/23/2024
- Commission visit 8/14/2024 – On track

- Commission 2nd visit 2/22/2024 – Went well
- Title IV Grant - Received \$65,000
- Facility and Safety
 - College courses
 - Curriculum – Highlight the 12-week employment curriculum for seniors with partnership with ClimbHi
 - Industry certifications

Administrative Operations and Personnel

Current Enrollment: 139

- 51 9th graders
- 23 10th graders
- 31 11th graders
- 34 12th graders

Marketing Strategies for next year:

- Larger presences with social media – GEO tracking strategies implemented

Student Data System:

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

Hiring Activities

- Faculty; **2024-2025 SY**
 - 7 Teachers (math/science/English/Social Studies/CTE/Electives/Career counseling/SPED 2)
 - **SPED department approved .5 FTE for EA next school year**
 - **Used to support IEP students and substitute teaching**
 - **3 Life Coaches (Support health and safety)**
 - **3 Administrators (Director, Asst. Director and Director of Ops)**
 - Admin - Receptionist
- Executive Admin Support: ½ time Business Manager and Sr. Accountant

Proposed New Structure- For school year 2025-2026

- **School Director**
 - Director of Operations
 - Director of Education
 - Director of Administration – Current Assistant School Director

Training

- Preparing for all safety training to get completed (added CPR/1st Aide/AED and Safety Cares)

Assessments, Curriculum, and Resources

- Class of 2025
 - 12-week employment curriculum - Pending
 - **Several students taking college classes**
 - **Increased focus on industry certifications**
 - **Over 90% of students enter career path**
 - **Over 50% attend college**
 - **Over 90% are on track to graduate**

Student Progress Report

- Academics

- 2 students enrolled for dual-college classes in partnership with Kamehameha Schools and UHCC (Judy). Both will likely graduate with either an associate's degree or certificate from WCC this year and next year. Offering student to achieve Associates in Liberal Arts/Cert in Hawaiian Language
- We have 20 students with IEP's and 6 with 504.
- Behaviors
 - Behaviors are fairly good for incoming 9th graders
 - Vaping continues to be our top discipline incidents.
- Social – Implemented School Calendar
 - Halloween Activity
 - Turkey Trot – Skating Rink
 - Winterfest – Door Decorating
 - PROM
 - Waterpark outing
- Graduation -
 - Tokai University for graduation – TBA

Financial and Budget: See Financial Statements

IX. Other Business

- Temporary Hazard Pay (THP) – Dr. Villareal brought up the settlement agreement between the State of Hawaii and the HGEA regarding THP for employees in certain Bargaining Units who were designated to perform essential functions during the COVID-19 pandemic. We determined that there were 2 employees who were eligible for the Tier 2 benefit of \$10,000, who worked less than 420 days during March 4, 2020 through March 25, 2022. The payment schedule is 50% paid by October 2024 and the balance paid March 2025. The cost of the THP will be absorbed by the State of Hawaii.

X. Executive Session

- Members moved into Executive Session to discuss a Workers Compensation claim.

Adjournment: Malcolm Lau adjourned the meeting at 1:05 p.m.

Submitted by:

Approved by:

Merle Hayashi
Executive Assistant

Malcolm Lau
Chairman of the Governing Board