



**Noelani School PTA MONTHLY MEETING**  
**AGENDA**  
**Thursday, 11-09-23, 6:00pm via Zoom**



**1. Meeting Opening**

- a. Call to order –President Stanford Togashi at \_\_\_\_\_ p.m. **PRESS RECORD on ZOOM!!**
- b. Approval of October 2023 Meeting Minutes – Michelle Isa-Atta – see attached

**2. Principal’s Report – Principal Gusman**

**3. Treasurer’s Report – Catherine Pfeffer – see attached**

**4. Old Business**

- a. Hall O’ Treats – Rebecca Dayhuff Matsushima- (President’s comments for agenda). Thank you to everyone who helped make this event a success, especially Rebecca and her family! About 40 very creative tables were spread out and 350+ children with 400+ parents participated in this event. The first ever (as far as I know of) Halloween contest was held in the cafeteria much to the delight of those enjoying their delicious bentos. Congratulations to all those who participated and thank you to our judges! For those of you who don’t know, PTA events like this are not about raising money (we did sell quite a few drinks though, which was our only real income). Some of the benefits of an event like this are bringing families together, allowing parents to meet their children’s friends and families (along with other parents), allowing kids to collect treats in a very safe environment, allowing parent’s creative juices to flow, and simply enjoying a fun event. All of our events can only happen if we have parents who either donate time and/or goods/\$ to make it happen. Becca did an amazing job putting this event together, but she would be the first to say that she needed the help of each and every one of you who contributed in some shape, way, or form. Thank you to those who contributed treats, helped setup, clean, worked at the bento and drink counter, distributed treats from their table, and maybe most importantly (after Becca), worked in the parking lot. These parents really helped to maintain a safe and orderly way for hundreds of cars to park on campus.

**5. New Business**

- a. Craft Fair – Leanne Kojima – (President’s comments for agenda) We are one day away from the Craft and Children’s Fair happening this Saturday, Nov 11 from 9am-2pm!

This is one of our three largest fundraisers for the year and because it is 100% VOLUNTEER DRIVEN, we get to keep all proceeds generated by the PTA (vendor fees, game and bounce house scrip/pass sales, drinks and noodles sales, etc). However, in order to have a successful fair, we need a lot of help from volunteers!

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Our Craft and Children's Fair chairs, Leanne and Lauren, along with their committee have planned out a really fun event for the entire community! Vendor booths have been sold out (there's even a waitlist to participate). There will be the largest number of food vendors/trucks in the history of the fair. There will also be various community outreach groups, games, and bounce houses to keep the keiki entertained. Making its first appearance since 2019 will be the famous Noelani noodles! Want to help the environment? The PTA is sponsoring the creation of 1,000 Genki balls to help clean up the Ala Wai canal. Help us make the Genki balls while learning more about this exciting project!

As you can imagine, pulling off an event of this magnitude requires a fair (no pun intended) number of volunteers to make it happen! We still need volunteers to help set up and break down the fair and of course help during the fair itself. We need helpers to join our parking crew and direct traffic. We need volunteers to help work with and direct our high school Key Club volunteers who will be assisting us during the event. We need volunteers to help with our sales, logistical support, and even to help cook noodles.

Volunteering at the fair is not just about work though. It's also about meeting new people at your child's school and taking the opportunity to give back to the school that gives our keiki so much. One of the things the Noelani PTA loves to support with funds raised at our events is our music program, including the purchase of new instruments this year along with funding the music teacher position itself. We also support Noelani's robotics program which includes the purchase of thousands of dollars' worth of equipment needed to keep the program running. This year, we also helped to send students and teachers to our sister school in Sakai town, Japan! As you can see, fundraising through our events is highly worthwhile as it benefits the students immensely. Of course, you can always sign up with your friends and work a shift together!

- b.** Eden in Love Bag Collaboration – Leanne Kojima - (President's comments for agenda) – On sale at the Craft and Children's Fair will be four items that are must haves for any Noelani family, past or present! Upper right hand picture is the pixie pouch (\$10) inside of the dumpling bag (\$30). Upper left hand picture is the tote bag that will be available in two sizes, small (\$16) and medium (\$20). Bottom picture is the dumpling bag. Be sure to stop by the PTA table at the IDEA center to get your bag before they sell out! Supplies are limited, but we can place another order if we sell out of anything. If we sell out, it is unknown when the next order would arrive so if you need it now or you want it for the holiday

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season, be sure to get to the fair early! For those who are volunteering at the fair in the morning when it opens, we will think of a way to make sure you can get these items if you want them.



- c. Manoa Holiday Parade – Join the PTA on Saturday, December 9 as we march in our third Manoa holiday parade sponsored by the Manoa Lions Club. The parade is scheduled to start at our very own Noelani Elementary and the route will take us towards E Manoa road where we will walk up to Lowrey Ave turning left and going to Manoa Rd. We will take a right and end at the parking lot of Manoa Valley District Park and Manoa Elementary. This is roughly 1.2 miles and should take us about 45-60 minutes. At the end of the parade last year, the Manoa Lions

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and volunteers had fun games for the kids to play and a hot dog, juice, and snack for all those who walked. I will be asking for candy/treat donations as we get closer to the event so that our walkers can pass them out along the parade route. 5<sup>th</sup> graders, we need you to help hold the Noelani banner!

- d. Song Festival – Our next general meeting will be at the song festival. However, general meetings are not the best time to hold discussions so we will have the normal monthly meeting on the second Thursday (Dec 14) at 6 pm online and a general meeting on Dec 20 time to be determined, but after the scheduled start of the song festival. Please note, as of the typing of this agenda, I am not sure if the song festival will be open to everyone (I forgot or I forgot to ask). Please wait for instructions from the school.
  - e. May Fair – We are about half a year away from May Fair. Last year’s chair, our current treasurer, Catherine Pfeffer, will not have the time to chair it. We need a chair if we want to hold this event and although I want someone to chair it, I will say that this is probably the PTA’s biggest event and there are a lot of moving parts to it. That being said, Catherine did an amazing job bringing the event back from Covid and many of the key people that chaired committees within the event are still at Noelani and ready to help whoever takes it on including your officers and many of the other committee chairs.
  - f. Audit – Sean Kikuchi - (President’s comments for agenda) – Thank you to Sean and his audit committee (Pam Taura and Brandon Arakaki) for conducting the audit of last year’s financial transactions. Attached to this agenda is their report to the PTA.
  - g. Open discussion – Feel free to share anything that could be useful to other members, ask questions about the PTA, etc.
6. **Adjournment** - \_\_\_\_\_ pm
7. **Next Meeting** – Thursday, December 14, 2023 at 6 pm via Zoom.





# Noelani School PTA MONTHLY MEETING AGENDA

Thursday, 11-09-23, 6:00pm via Zoom



## Filled and Vacant PTA Chair Positions

- ▶ After School Enrichment: Ai Yamane
- ▶ Audit: Sean Kikuchi
- ▶ BoxTops: \*\*\*Lisa Imai\*\*\*Needs Chair\*\*\*
- ▶ Boy Scout Liaison: Bonnie Tung
- ▶ Bylaws: \*\*\*Stanford Togashi\*\*\*Needs Chair\*\*\*
- ▶ Craft Fair: Leanne Kojima and Lauren Young
- ▶ Facebook and Instagram: \*\*\*Michelle Isa-Atta\*\*\*Needs Chair\*\*\*
- ▶ Family Events: Trunk or Treat: Rebecca Dayhuff  
Movie Night: \*\*\*Needs Chair\*\*\*
- ▶ Jogathon: Stanford Togashi
- ▶ Logistics/Storage Containers: Weylin Hokutan
- ▶ May Fair: \*\*\*Needs Chair\*\*\*
- ▶ Membership/Alumni Database: \*\*\*Needs Chair\*\*\*
- ▶ New Parent Orientation: \*\*\*Kristen Brummel\*\*\*Needs Chair\*\*\*
- ▶ Nominations: \*\*\*Needs Chair\*\*\*
- ▶ Parking: \*\*\*Brad Araki\*\*\*Needs Chair\*\*\*
- ▶ Room Parent Liaison: Dana Senaha and Rebecca Dayhuff Matsushima
- ▶ School Community Council: Matthew Kanemura and Jessica Ayau
- ▶ Staff Appreciation Week: \*\*\*Kristen Brummel\*\*\*Needs Chair\*\*\*
- ▶ T-shirts: Stanford Togashi and Ai Yamane
- ▶ Volunteers: \*\*\*Needs Chair\*\*\*
- ▶ Website: Lisa Imai

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## NOELANI SCHOOL PTA October 12, 2023 Meeting Minutes

Meeting (via Zoom) called to order by President Stanford Togashi at 6:00pm.

**PRESENT:** The following officers and members, constituting a quorum, were present:

Officers: Stanford Togashi, President  
Kristen Brummel, Vice President  
Catherine Pfeffer, Treasurer

Members: Approximately 23 members online.  
Principal Gusman

**September 14, 2023 MEETING MINUTES** were shared and approved.

**PRINCIPAL'S REPORT** made by Principal Gusman

1. 2nd Quarter starts on Monday 10/16/23
2. Halloween
  - a. Hall-O-Treats on Friday, 10/27 (more details to be shared later in the meeting)
  - b. Halloween Procedures- will be sending out a letter soon
    - i. The time for kids to wear their costumes is during Hall of Treats. On actual Halloween day, K-2 can do Halloween shirts if anything, 3-5 there will be guidelines on what they can wear and then they need to take off at first recess
    - ii. Can give goody bags (pre-packaged things)- try not to send things with nuts and avoid small things that can be choking hazards
3. Parent-Teacher Conferences
  - a. Oct 30-Nov 8 (change to original schedule, finishing a day early)
  - b. 1:30pm daily school finish
  - c. Report cards will be shared at conference
  - d. Conference confirmations will be going out on Monday 10/16 when students return to school
  - e. If there are conference conflicts, work directly with teacher on rescheduling
4. Attendance
  - a. Reminder that daily student attendance is very important
  - b. Family trips will not be approved as excused absences
    - i. Teachers are not obligated to give you work if students are out for family trips
  - c. If students miss 2 days a month consistently, that's considered chronically absent
5. Sakaimachi Trip

- a. 6 students and 4 teachers came back from Japan on Wednesday 10/11
- b. Started off in Tokyo next to Ueno Park and visited museums, then headed to Sakai, sister City and students did 2 day homestay
- c. Teachers spent 2 days at the school and taught 2 classes per day to upper grades
  - i. Casey Lam- canoe building lesson
  - ii. Jeff Fukushima- Hawaii birds vs. Japan birds
  - iii. Cynthia Chang- Kamehameha butterfly
  - iv. Christi Nakagawara- kapa making
- d. Principal Gusman did a presentation on the Hawaii school system for Sakai administrators and teachers
- e. The Mayor of the town is a huge supporter of the exchange and as a surprise, at the school's library, they created a reading nook showcasing the partnership
- f. Exchange was featured on NSKA:  
[https://drive.google.com/file/d/19HbPQBEOw-b\\_E4PD56goTObmD098sTzw/view?usp=drive\\_link](https://drive.google.com/file/d/19HbPQBEOw-b_E4PD56goTObmD098sTzw/view?usp=drive_link)
- g. It was a team effort to make the trip successful- Senator Brian Taniguchi also joined the trip. Next school year, the plan is for Sakai students to come to Noelani for their homestay
- h. At the next PTA meeting, the students will be invited to share about their experience

**TREASURER'S REPORT** – shared by Catherine Pfeffer

**1. Bank Account Balance as of 9/30/23 bank statement**

Account Balances as of September 30 2023			
<u>Account</u>	<u>9/30/2023</u>	<u>8/31/2023</u>	<u>Difference</u>
Savings Statement Balance	\$ 191,854.55	\$ 161,849.59	\$ 30,004.96
Business Platinum Checking xx7910 Statement Balance	\$ 34,950.22	\$ 79,626.72	\$ (44,676.50)
Business Platinum Checking xx6857 Statement Balance	\$ 47,770.22	\$ 31,761.70	\$ 16,008.52
minus outstanding checks not yet cashed	\$ (11,758.59)		
<b>Actual Business Checking (Operating) Account Balance</b>	<b>\$ 70,961.85</b>		
<b>Check Register Balance</b>	<b>\$ 70,761.85</b>		
<b>Total Bank Statement Balance:</b>	<b>\$ 274,574.99</b>	<b>\$ 273,238.01</b>	<b>\$ 1,336.98</b>
<b>Actual Balance (Bank balance - outstanding checks):</b>	<b>\$ 262,616.40</b>		

- We had a lot of expenditures for the month including:
  - Sakaimachi expenses
  - Noelani pink T-shirts for the sale at the Maui fundraising event
  - Eden in Love bags
- We moved some money into the savings account this month
- We have some outstanding checks from the previous school year, one will be reissued
- There is an audit committee and at the next meeting there might be a report to share

**OLD BUSINESS**

**9/30/23 Fundraiser for Maui-** Kristen Brummel

- Thank you to all who donated their time, baking talents, and keiki items (over 50 families donated) - we raised a net of \$5,079.15 for Maui! We are waiting on a few more checks to come in from matching donors before we donate to Maui via the Public Schools of Hawaii Foundation.
- All leftover donated items were picked up by Goodwill

## **NEW BUSINESS**

### **Hall O' Treats** – Stanford Togashi (for Rebecca Dayhuff Matsushima)

1. Formerly called Trunk or Treats – since it was raining last year, we could not decorate trunks for trick-or-treating, so tables were set up along the halls of the school.
2. Hall O' Treats will be held on Friday, October 27 from 5:30 – 7:30pm
3. Sign up to decorate a table, donate items, volunteer, or just trick or treat.
4. Students dress up in their costumes and trick or treat.
5. Principal Gusman/room parents sent out a Google form for parents to sign up online to participate and purchase (presale) bentos- due on MONDAY 10/16 (extension may be given)
6. 14 people signed up for tables- we need to increase number of tables (last year we had 40)
7. Please register so that we have an accurate head count

### **Craft Fair** – Leanne Kojima

1. Noelani Craft and Children's Fair is confirmed for Saturday, November 11, 2023 (second Saturday of the month) from 9:00am – 2:00pm.
2. Booth space is sold out, but trying to find places for a few more food vendors
3. Great Community Booths
  - a. Genki balls in the MakerSpace
  - b. Cubing community is coming out
  - c. Robotics organization is coming to show off their robots
4. Over 100 vendor booths sold this year
5. Inflatables and games
6. Volunteer signup link will be going out in 2 weeks- to staff first, then to parents
7. Please contact Leanne Kojima at [craftfair@noelanipta.org](mailto:craftfair@noelanipta.org) if you have questions or would still like a committee role
8. Eden in Love bag collaboration- originally weren't going to be able to make it by the Craft Fair deadline but they are able to turn it around!
  - a. Pre-order for Noelani families and then we'll sell it during the Craft Fair at the Noelani Spirit Booth

### **Open Discussion**

Thank you to everyone for attending the online meeting. Please reach out for any questions regarding the Noelani PTA via email at [president@noelanipta.org](mailto:president@noelanipta.org).

**MEETING ADJOURNED** at 6:48pm. Next Meeting scheduled for November 9, 2023 at 6:00pm.



**Noelani PTA Treasurer's Report**  
for the period ending October 31, 2023

<b>Operating Income Received in October 2023</b>				
<u>Date</u>	<u>Description</u>	<u>Account</u>		<u>Amount</u>
10/2/2023	Maui Event Cash Box Starter	Business Checking xx7910	\$	350.00
10/2/2023	Maui Fundraising Event - Cash Proceeds	Business Checking xx7910	\$	2,954.00
10/2/2023	Square: Craft Fair - Booth Sales, Hall O' Treats - Bentos, Maui Fundraising Event - C.C. Proceeds	Business Checking xx6857	\$	3,440.29
10/3/2023	Square: Craft Fair - Booth Sales, Hall O' Treats - Bentos	Business Checking xx6857	\$	279.21
10/4/2023	School T-Shirts, Craft Fair - Booth Sales, Mornign Care, Maui Donation	Business Checking xx7910	\$	2,409.15
10/5/2023	Square: Craft Fair - Booth Sales, Hall O' Treats - Bentos	Business Checking xx6857	\$	801.86
10/6/2023	Square: School Tshirts, Hall O' Treats - Bentos	Business Checking xx6857	\$	318.08
10/6/2023	School T-Shirts, Craft Fair - Booth Sales, Morning Care, 5th Grade Gift	Business Checking xx7910	\$	987.00
10/10/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	345.07
10/11/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	94.71
10/12/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	116.58
10/13/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	127.13
10/13/2023	Square: School Tshirts, Morning Care	Business Checking xx7910	\$	889.00
10/16/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	441.58
10/17/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	312.66
10/18/2023	Square: Hall O' Treats - Bentos, Craft Fair - Booth Sales	Business Checking xx6857	\$	380.74
10/18/2023	Hall O' Treats - Bentos, Craft Fair - Booth Sales, Morning Care, Maui Donation	Business Checking xx7910	\$	888.00
10/19/2023	Square: Craft Fair - Booth Sales, Hall O' Treats - Bentos	Business Checking xx6857	\$	267.53
10/20/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	96.65
10/23/2023	Square: Craft Fair - Booth Sales & Keiki Rides/Games, Hall O' Treats - Bentos	Business Checking xx6857	\$	328.63
10/24/2023	Square: Craft Fair - Keiki Rides/Games, Hall O' Treats - Bentos	Business Checking xx6857	\$	259.61
10/25/2023	Square: Hall O' Treats - Bentos	Business Checking xx6857	\$	79.77
10/26/2023	Square: Craft Fair - Booth Sales, Hall O' Treats	Business Checking xx6857	\$	217.72
10/27/2023	Square: Craft Fair - Vendor Lunches & Keiki Rides/Games, Hall O' Treats	Business Checking xx6857	\$	229.01
10/27/2023	5th Grade Gift, Craft Fair - Booth Sales, Morning Care, School Tshirts, Afterschool Enrichment	Business Checking xx7910	\$	711.18
10/30/2023	Hall O' Treats - Cash Box Deposit	Business Checking xx7910	\$	250.00
10/30/2023	Hall O' Treats - Drink sales	Business Checking xx7910	\$	516.00
10/30/2023	Square: Craft Fair - Vendor Lunches & Keiki Rides/Games	Business Checking xx6857	\$	115.81
10/31/2023	Square: Craft Fair - Vendor Lunches & Keiki Rides/Games, Eden in Love Bags	Business Checking xx6857	\$	643.31
10/31/2023	Craft Fair - Booth Sales, Morning Care, Give Aloha	Business Checking xx7910	\$	965.68
10/31/2023	Interest	Savings xx1383	\$	5.87
<b>Total Income:</b>				<b>\$ 19,821.83</b>

<b>Operating Expenditures in October 2023</b>				
<u>Date</u>	<u>Payee/Description</u>	<u>Check #</u>	<u>Cleared by EOM?</u>	<u>Amount</u>
10/12/23	Tara Crawford (Cooking Class Supplies for SY 2022-23)	1406	Y	\$ 151.96
10/12/23	Tara Crawford (Lei Making Class Supplies for SY 2022-23)	1407	Y	\$ 215.37
10/12/23	Department of Education (Custodian for Hall O' Treats event)	1408		\$ 119.54
10/12/23	Pictures Plus (5th Grade Gift)	1409		\$ 529.38
10/17/23	Cynthia Chang (Reimbursement for Japan Exchange Expenses)	1410	Y	\$ 464.53
10/17/23	Jeffrey Fukushima (Reimbursement for Japan Exchange Expenses)	1411	Y	\$ 756.96
10/17/23	Wilfred Lam (Reimbursement for Japan Exchange Expenses)	1412	Y	\$ 206.29
10/17/23	Saki Kawanabe (Refund of Craft Fair vendor fee)	1413	Y	\$ 110.00
10/17/23	Department of Education (Craft Fair Facilities Fee)	1414		\$ 1,434.51
10/17/23	Hawaii Department of Taxation (GET)	ACH	Y	\$ 1,024.56
10/20/23	Square: Craft Fair - Booth Sales (Refund)	N/A	Y	\$ 228.00
10/24/23	Public Schools of Hawaii Foundation (Fundraising Proceeds)	1415		\$ 5,264.15
10/25/23	Eden in Love (Bags)	1416		\$ 5,927.79
10/26/23	Rebecca Hayduff Matsushima (Reimbursement for Hall O' Treats HPD and Bentos)	1417		\$ 3,770.40
10/27/23	Cash Withdrawal (Hall O' Treats Cash Box)	NA	Y	\$ 250.00
10/31/23	First Hawaiian Bank - Stop Payment Fee	ACH	Y	\$ 30.00
<b>Total Expenses:</b>				<b>\$ 20,483.44</b>

**Account Balances as of October 31, 2023**

<u>Account</u>	<u>10/31/2023</u>	<u>9/30/2023</u>	<u>Difference</u>
Savings Statement Balance	\$ 191,860.42	\$ 191,854.55	\$ 5.87
Business Platinum Checking xx7910 Statement Balance	\$ 45,620.23	\$ 34,950.22	\$ 10,670.01
Business Platinum Checking xx6857 Statement Balance	\$ 43,005.77	\$ 47,770.22	\$ (4,764.45)
minus all outstanding checks not yet cashed	\$ 18,331.63		
<b>Actual Business Checking (Operating) Account Balance</b>	\$ 70,294.37		
<b>Check Register Balance</b>	\$ 70,294.37		
	<b>Total Bank Statement Balance:</b>	<b>\$ 280,486.42</b>	<b>\$ 274,574.99</b>
	<b>Actual Balance (Bank balance - outstanding checks):</b>	<b>\$ 262,154.79</b>	

**Business Checking Checks (from previous months) that "cleared" as of October 31, 2023**

<u>Issue Date</u>	<u>Check Number</u>	<u>Comments</u>	<u>Amount</u>
5/16/2023	1336 - VOIDED	Business Checking xx6857	\$ -
9/14/2023	1399	Business Checking xx6857	\$ 281.58
9/22/2023	1402	Business Checking xx6857	\$ 384.00
9/24/2023	1404	Business Checking xx6857	\$ 5,927.80
9/24/2023	1405	Business Checking xx6857	\$ 32.99
		<b>Total Cleared:</b>	<b>\$ 6,626.37</b>

**Outstanding Business Checking Checks (not yet cleared) as of October 31, 2023**

<u>Date Issued</u>	<u>Check Number</u>	<u>Notes</u>	<u>Amount</u>
9/14/2023	1401	Business Checking xx6857	\$ 1,285.86
		<b>Total Outstanding:</b>	<b>\$ 1,285.86</b>

Submitted on November 6, 2023 by Catherine Pfeffer, Noelani PTA Treasurer



October 29, 2023

Dear Noelani PTA President and Treasurer,

We have reviewed the financial documents of the Noelani PTA as of and for the fiscal year ended June 30, 2023 and have issued our report thereon dated October 29, 2023.

We conducted our review based on the bylaws provided and with the use of the California State PTA toolkit. Utilizing those standards, we performed the review to obtain reasonable assurance about whether the financials are free of material misstatement.

In planning and performing our review of the financial documents of the Noelani PTA accounts for the year ended June 30, 2023, we considered its internal control structure to determine our procedures for the purpose of expressing an opinion in the financial documents and not to provide assurance on the internal control structure.

#### Reconciliation of Fund Balances

The team performed a consolidated reconciliation of each of the First Hawaiian Bank accounts owned and operated by the Noelani PTA, for the fiscal year ended June 30, 2023. The final reconciliation provided of First Hawaiian Bank account ending in xx6857 resulted in an adjustment of \$5,426.21. The differences between the bank statements and the register are due to outstanding disbursements that had not yet cleared. The oldest outstanding check was dated May 16, 2023 while the newest check was dated June 27, 2023. It appears that there was a conscious effort throughout the year to make sure that outstanding checks were cashed or re-issued if necessary.

The Noelani PTA bylaws require reimbursement requests to be 1) approved by a committee member or board member and 2) initialed by two members of the PTA board. The reconciliation of the reimbursement requests noted that this requirement was fulfilled.

#### Observations and Recommendations

During our review, there were some observations and recommendations we developed that we believe might assist in future. Please note that all observations and recommendations made by this committee are for informational purposes only and are not intended to be construed as policy recommendations since the committee is not part of the PTA Board nor are the committee members involved with the overall decision making of the PTA.

#### Observation/Recommendation 1

We noted that at the start of the new fiscal year all PTA Officers submitted a sample signature which was used to help verify who was approving payment/reimbursement requests. This was very helpful to the committee and we recommend continuing this in the future.

#### Observation/Recommendation 2

We noted that sometimes the descriptions on the Payment Request/Expense Reimbursement Voucher were a little brief or vague. We recommend that if the reviewing Officers find the descriptions too brief, additional notes or explanations should be included prior to approval. Current Officers and PTA members may be aware of certain situations and what the expense was for but if a future PTA Officer or external party were to review past documents, then the reason for some expenditures may not be easily understood.

#### Observation/Recommendation 3

We noted that the monthly Treasurer's Report provides a very detailed report on the income received as well as the expenditures made in that given month. One possible recommendation for the final Treasurer's Report for the fiscal year is that a brief fiscal year summary be added to the report that reflects the beginning balance, revenue and expenditure totals for the entire year and ending balance. That may help outgoing and incoming officers understand how the year finished as well as provide easily accessible information to the membership.

#### Observation/Recommendation 4

With the return to normalcy following the pandemic, we did note that there were many financial transactions (142 check disbursements, numerous revenue transactions, fundraising events, etc.) that occurred during this fiscal year that greatly increased the duties of the Treasurer compared to the pandemic years. With the increased responsibilities and workload the PTA board may want to consider the creation of an Assistant Treasurer position. This might relieve some of the pressure on the Treasurer especially due to the large fundraising events and additional programs such as the new Morning Care Program.

#### Observation/Recommendation 5

We noted that the current Business Priority Banking Gold account does charge extra fees for certain services such as an Excess Item Fee. Additionally, the Savings Statements have a fairly large balance but has a very small monthly interest accrual.

One possible recommendation is that the board explore the feasibility of changing to different types of accounts that may be better suited for this type of organization. For example, a primary checking account with less fees and possibly opening up rolling CDs for funds that may not be needed in the current fiscal year.

We appreciate the cooperation and courtesies extended to us by the President and Treasurer of the PTA during our review, and we trust the comments and suggestions contained herein will be received in the spirit with which they are offered. If we can be of assistance in implementing any of the recommendations, please do not hesitate to contact us.

This report is intended for the information of the Noelani PTA committee. This restriction is not intended to limit the distribution of this report.

Sincerely,

*Brandon Arakaki*

*Sean Kikuchi*

*Pam Taura*

Audit Team Members: Brandon Arakaki, Sean Kikuchi and Pam Taura