



Procedures and Financial Calendar for Council Treasurers  
2017-2018

**Mail all checks and reports to:**

First District PTA, 1008 S. 8<sup>th</sup> Street, Alhambra, CA 91801  
Phone: (626) 289-1448

**PROCEDURES:**

- All checks are made payable to First District PTA.
- Checks must have two (2) signatures, even if the bank only requires one.
- Three (3) copies of the remittance forms are to be completed and sent with your check and a self-addressed stamped envelope to the First District PTA office. **REMITTANCES WILL NOT BE ACCEPTED WITHOUT THESE FORMS.**
- Multiple payments can be written on a single check and listed on one remittance form.
- Special instructions and reminders are given to Council Presidents at First District PTA Board meetings. Check with your president after the fourth Monday of each month for instruction.
- Dates listed on the calendar are Due Dates to First District PTA (except where noted, i.e., Due at Attorney General, IRS and Franchise Tax Board).
- **Rather than turning in paper copies, the following financial documents may be uploaded to PTAEZ Document Management by due dates: Annual Financial Report, Audit Reports, Federal and State Tax Filings, RRF1, SI-100.**

**PLEASE NOTE: THIS CALENDAR IS ISSUED ANNUALLY.  
USE THE CALENDAR AS A CHECK-OFF LIST AND PERSONAL WORKSHEET.  
PLEASE BE SURE TO READ AND ABIDE BY DEADLINE DATES!**

JUNE/JULY	✓	
Typical Tasks		Update signature cards at bank. Check bylaws for list of authorized check signers ( <i>elected officers</i> ) including president and treasurer.
		Outgoing Treasurer prepares Annual Financial Report
		Outgoing Treasurer files Taxes with the end of year financials
		Outgoing Auditor prepares Year End Audit Report

AUGUST	✓	August 28 – District Association Meeting & District Board Meeting
Typical Tasks		At first Council Association Meeting: <ul style="list-style-type: none"> <li>• Adopt Annual Financial Report and Year End Audit Report</li> <li>• Approve proposed programs/projects/fundraisers (if applicable)</li> <li>• Adopt updated budget and calendar</li> </ul>
		Provide copies of Bylaws to whole board; review and file for any necessary changes.
		Have Whistle Blower Forms signed by each board member and keep on file.
		File Nonprofit Raffle Registration Form (CT-NRP-1) with \$20.00 fee for coming year. File Nonprofit Raffle Report (CT-NRP-2) for any raffles conducted during previous year. Both due to the Attorney General’s Registry of Charitable Trusts by 9/1/2017.
Items due on August 28 <sup>th</sup> , 2017		• Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1 <sup>st</sup> District \$0.75)
		• Council and Unit 2017-2018 Budgets
		• Council and Unit Annual Financial Reports 2016-2017
		• Council and Unit Year End Audit Reports 2016-2017 (FYE 5/31)

SEPTEMBER	✓	September 25 – District Board Meeting
Typical Tasks		<p>At first Council Association Meeting:</p> <ul style="list-style-type: none"> <li>• Adopt Annual Financial Report and Year End Audit Report</li> <li>• Approve proposed programs/projects/fundraisers (if applicable)</li> <li>• Approve updated budget and calendar</li> </ul>
		<p><b>All councils and units are required to file with the IRS, California Franchise Tax Board, and State of CA Office of the Attorney General. Send taxes certified mail, return receipt and KEEP RECEIPT. Upload copies of completed filings to PTAEZ Document Management.</b></p> <p><b>Fiscal Year End 5/31 – tax due date 10/15/17</b>  <b>Fiscal Year End 6/30 – tax due date 11/15/17</b></p> <ul style="list-style-type: none"> <li>• <b>IRS - Federal Tax Return</b>  Gross receipts equal or less than \$50,000 – Form 990N electronic postcard  Gross receipts \$50,000 - \$200,000 – Form 990EZ and Schedules A, G, O and B, if applicable  Gross receipts more than \$200,000 – Form 990 and Schedules A, G, O and B, if applicable</li> <li>• <b>California State Franchise Tax Board</b>  Gross receipts less than \$50,000 – Form 199N  Gross receipts more than \$50,000 – Form 199</li> <li>• <b>State of CA Office of the Attorney General</b>  Charitable Trust Registration Renewal Form (RRF-1)</li> </ul> <p><b>Councils and Units that are Incorporated must also file with the State of CA Secretary of State</b></p> <ul style="list-style-type: none"> <li>• Statement of Information Form SI-100 – due biennially in the month you were incorporated</li> </ul>
Items due on September 25 <sup>th</sup> , 2017		<ul style="list-style-type: none"> <li>• Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1<sup>st</sup> District \$0.75)</li> <li>• Council and Unit 2017-2018 Budgets</li> <li>• Council and Unit Annual Financial Reports 2016-2017</li> <li>• Council and Unit Year End Audit Reports 2016-2017 (FYE 6/30)</li> <li>• Council Presidents' Quarterly Reports</li> </ul>

OCTOBER	✓	October 23 – District Board Meeting and Superintendent and Administrator Conference
Items due on Oct 2, 2017		<p>Send to <b>First District PTA</b> (<i>see top of page for address</i>):</p> <ul style="list-style-type: none"> <li>• Minimum of 30 members to qualify for State “Ready, Set, Remit” Award.</li> </ul>
Items due on October 23 <sup>rd</sup> , 2017		<ul style="list-style-type: none"> <li>• Per capita membership dues.</li> <li>• Liability Insurance Premiums: Units \$228, Councils \$159</li> <li>• Council and Unit Federal and State tax filings as well as proof of RRF-1 filing (FYE 5/31)</li> <li>• Council Directories</li> <li>• <i>2016-2017 membership cards expire 10/31</i></li> </ul>

NOVEMBER	✓	November 13 – District Board Meeting
Typical Tasks		Elect Nominating Committee at Association Meeting
Items due on November 13 <sup>th</sup> , 2017		<ul style="list-style-type: none"> <li>• Per capita membership dues. 15 minimum members to remain a “Unit in Good Standing”.</li> <li>• Council and Unit Federal and State tax filings as well as proof of RRF-1 filing (FYE 6/30)</li> <li>• Reflections Entries and Forms</li> </ul>

<b>DECEMBER</b>	✓	<b>December 4 – Annual Holiday Luncheon - District Association Meeting/ District Scholarship Projects – Pomona Sheraton Fairplex (pending confirmation)</b>
Typical Tasks		Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 5/31).
Items due on December 4 <sup>th</sup> , 2017		<ul style="list-style-type: none"> <li>• <i>Worker's Compensation Annual Payroll Report and Estimated Surcharge 5%</i> (covers the period from January 5, 2017 – January 4, 2018). Write "No payment made" across the form if no workers were paid.</li> <li>• Per capita membership dues</li> <li>• Council Presidents' Quarterly Report</li> </ul>

<b>JANUARY</b>	✓	<b>January 29 – District Board Meeting</b>
Typical Tasks		Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 6/30).
Items due on January 29 <sup>th</sup> , 2018		<ul style="list-style-type: none"> <li>• Per capita membership dues</li> <li>• Council and Unit Mid-Year Audits (FYE 5/31)</li> </ul>

<b>FEBRUARY</b>	✓	<b>February 26 – District Association Annual Election Meeting and Founders Day</b>
Typical Tasks		Present mid-year audit to executive board Notify membership of Slate of Officers (28 days before election) Celebrate PTA Founders Day Collect and remit Founder's Day Freewill Offering through channels
Items due on February 1 <sup>st</sup> , 2018		<b>DUE to CA State PTA Office:</b> <ul style="list-style-type: none"> <li>• High School Senior Scholarship Applications</li> </ul>
Items due on February 26, 2018		<ul style="list-style-type: none"> <li>• Per capita membership dues</li> <li>• Council and Mid-Year Audits (FYE 6/30)</li> <li>• Founder's Day Freewill Offerings from units and councils</li> <li>• Council Presidents' Quarterly Report</li> </ul>

<b>MARCH</b>	✓	<b>March 12 – District Board Meeting</b>
Typical Tasks		Association Meeting in March or April: Elections for next term; Adopt mid-year audit
Items due on March 1 <sup>st</sup> , 2018		<b>DUE to First District PTA (see top of page for address):</b> <ul style="list-style-type: none"> <li>• Final membership per capita remittance to qualify for State and District awards.</li> </ul>
Items due on March 12, 2018		<ul style="list-style-type: none"> <li>• Per capita membership dues</li> <li>• Founder's Day Freewill Offerings from units and councils</li> </ul>
Items due on March 29, 2018		Due to <b>First District PTA (see top of page for address):</b> <ul style="list-style-type: none"> <li>• District Commemorative Scholarship Applications</li> </ul>

APRIL	✓	April 23 – District Board Meeting
Typical Tasks		Association Meeting in March or April: Elections for next term; Adopt mid-year audit
		After elections, arrange for a budget committee meeting for the following year. Check your bylaws and standing rules for members of the budget committee (typically your incoming/outgoing president and treasurer).
Items due on April 23rd, 2018		<ul style="list-style-type: none"> <li>• Per capita membership dues</li> <li>• Founder’s Day Freewill Offerings from units and councils</li> <li>• Registrations for June First District Leadership Training Conference</li> <li>• Council and Unit Annual Historian’s Report and Hours</li> <li>• Council Presidents’ Quarterly Reports</li> </ul>

MAY	✓	May 21 – District Board Meeting & Membership Awards
Typical Tasks		Attend unit and council training
		Invite incoming officers to last board meeting
		Have President-elect meeting with officers-elect: Plan, ratify chairmen, discuss goals
		Present budget to association for adoption
		Release funds for any summer expenses and any expenses prior to first association meeting of year
Due on May 1 <sup>st</sup> , 2018		Enter 2018 - 2019 council and unit officer contact information into PTAEZ Officer/Board Member Contact
Items due on May 21st, 2018		<ul style="list-style-type: none"> <li>• Per capita membership dues</li> <li>• Founder’s Day Freewill Offerings from units and councils</li> <li>• Registrations for June First District Leadership Training Conference</li> </ul>

JUNE	✓	
June 2, 2018		Attend First District Leadership Training Conference – Edgewood High School, West Covina
Typical Tasks		Pass on materials, procedure books, etc.
		Prepare Year End Annual Financial Report and submit books to your auditor - according to the bylaws - for the year-end audit
Items due on June 14 <sup>th</sup> , 2018		DUE to <b>First District PTA</b> ( <i>see top of page for address</i> ): <ul style="list-style-type: none"> <li>• <b>FINAL</b> per capita membership</li> </ul>

Have a great year!

Any questions, please call the office, or First District Treasurer Lourdes Wang at 818-249-6637 or email at treasurer@pta1.org