



# PROCEDURES AND FINANCIAL CALENDAR FOR COUNCIL & Out-of-Council TREASURERS 2022 – 2023

## PROCEDURES

- All checks must be made payable to **FIRST DISTRICT PTA.**
- **Checks must have two (2) signatures**, even if the bank only requires one.
- Three (3) copies of the district 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). These dates are FINAL to allow time for First District PTA to process information and remittances and to forward through channels to meet State PTA deadlines. **Items must be RECEIVED BY FIRST DISTRICT PTA BY DUE DATE.**
- **Submit documents to First District PTA by uploading them to MyPTEZ.com or in paper form**
  - Rather than turning in paper copies, **the following financial documents should be uploaded to MyPTEZ Document Management:** Annual Financial Report, Audit Reports, IRS Form 990EZ/990N, California Franchise Tax Board (FTB) Form 199/199N, California Office of the Attorney General (OAG) Form RRF1 and CT-TR-1, SI-100, and AIM Workers Comp Payroll Report Confirmations. **MyPTEZ is free to all PTAs for this use. Contact First District PTA for more information.**
  - After uploading documents, **please write 'EZ' in the appropriate column(s) when turning in the Financial Data Transmittal Form** and forward the form to First District PTA.
  - **Documents submitted via email, USPS, or delivered to meetings must include a Financial Data Transmittal Form.**

### MAIL ALL CHECKS AND REMITTANCE FORMS TO:

First District PTA, 1008 S. 8th Street, Moor Field, Alhambra, CA 91801

Phone: (626) 289-1448

[www.PTA1.org](http://www.PTA1.org)

**PLEASE NOTE: THIS CALENDAR IS ISSUED ANNUALLY.  
USE THE CALENDAR AS A CHECKLIST AND PERSONAL WORKSHEET.  
PLEASE BE SURE TO READ AND ABIDE BY ALL DEADLINES LISTED.**

# FINANCIAL CALENDAR

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| <b>JUNE/JULY</b>     | ✓ |  |
| <b>Typical Tasks</b> |   | Update signature cards at your bank. Check bylaws for a list of authorized check signers ( <i>elected officers</i> ), including the president and treasurer. |
|                      |   | <i>Outgoing</i> Treasurer prepares Annual Financial Report   |
|                      |   | <i>Outgoing</i> Auditor prepares Year-End Audit Report   |
|                      |   | Attend First District PTA Leadership Conference  |
|                      |   | Relax, go to the beach, play with your children, and have fun with your family! 😊  |

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| <b>AUGUST</b>  | ✓ | <b>August 22 – District Association Meeting &amp; District Board Meeting</b>   |
| <b>Typical Tasks</b>                                 |   | <b>At the first Council/Unit Association Meeting:</b> <ul style="list-style-type: none"> <li>• <b>Approve</b> Annual Financial Report</li> <li>• <b>Approve</b> Year-End Audit Report</li> <li>• <b>Approve</b> proposed programs/projects/fundraisers</li> <li>• <b>Adopt</b> updated budget and calendar</li> </ul>  |
|  |   | Provide copies of Bylaws to the whole board; review and file for any necessary changes.  |
|  |   | Have Conflict of Interest / Whistleblower Forms signed by each board member and keep them on file.   |
|  |   | <ul style="list-style-type: none"> <li>• <a href="#">File Nonprofit Raffle Registration Form</a> (CT-NRP-1) <b>with \$30.00 fee</b> for the coming year.</li> <li>• <a href="#">File Nonprofit Raffle Report</a> (CT-NRP-2) for any raffles conducted during the previous year.</li> </ul> <p style="text-align: center;"><b>Both forms are due to the Attorney General’s Registry of Charitable Trusts by September 1<sup>st</sup>.</b></p> |
| <b>Items due on or before August 22<sup>nd</sup></b> |   | <ul style="list-style-type: none"> <li>• <b>Per capita membership dues</b> - \$5.00 (National PTA \$2.25; State PTA \$2.00; First District PTA \$0.75)</li> <li>• Council and Unit Annual Financial Reports 2020 - 2021 (FYE 5/31)</li> <li>• Council and Unit Year End Audit Reports 2020 – 2021 (FYE 5/31)</li> <li>• Council and Unit 2022 – 2023 Budgets</li> </ul>  |

## IMPORTANT

If at any time you receive a letter, postcard, invoice, or other communication from a government agency such as the Internal Revenue Service (IRS), California Franchise Tax Board (FTB), California Attorney General (AG) or Department of Justice (DOJ), Secretary of State (SOS), etc., it is imperative that you **notify the First District PTA treasurer immediately.**

Please **do not** call these agencies yourself – **CONTACT FIRST DISTRICT PTA**

| SEPTEMBER   | ✓ September 26 – First District PTA Board Meeting  |
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| Typical Tasks                                     | <p><b>At Council/Unit Association Meeting (if not done in August):</b></p> <ul style="list-style-type: none"> <li>• <b>Approve</b> Annual Financial Report</li> <li>• <b>Approve</b> Year-End Audit Report</li> <li>• <b>Approve</b> proposed programs/projects/fundraisers</li> <li>• <b>Adopt</b> updated budget and calendar</li> </ul>   |
|   | <p style="text-align: center;"><b>All council and unit PTAs are required to file annual tax reports with the IRS, California Franchise Tax Board, and State of CA Office of the Attorney General.</b></p> <p style="text-align: center;"><b>Visit the California State PTA Tax Filing Support Center <a href="#">HERE</a> for more information.</b></p> <ul style="list-style-type: none"> <li>• <b>Send taxes certified mail, receipt requested, and KEEP PROOF of MAILING</b></li> <li>• <b>Upload copies of completed filings to MyPTEZ Document Management</b></li> <li>• <b>Fiscal Year End 5/31 – Tax filing due date is October 15<sup>th</sup></b></li> <li>• <b>Fiscal Year End 6/30 – Tax filing due date is November 15<sup>th</sup></b></li> </ul> |
|   | <p><b>INTERNAL REVENUE SERVICE - FEDERAL TAX REPORT</b></p> <ul style="list-style-type: none"> <li>• Gross receipts equal to or less than \$50,000 – Form 990N electronic filing</li> <li>• Gross receipts \$50,000 - \$200,000 – Form 990EZ and Schedules A, G, O, and B, if applicable</li> <li>• Gross receipts more than \$200,000 – Form 990 and Schedules A, G, O, and B, if applicable</li> </ul>   |
|   | <p><b>CALIFORNIA STATE FRANCHISE TAX BOARD</b></p> <ul style="list-style-type: none"> <li>• Gross receipts less than \$50,000 – Form 199N</li> <li>• Gross receipts more than \$50,000 – Form 199</li> </ul>   |
|   | <p><b>STATE OF CA OFFICE OF THE ATTORNEY GENERAL</b></p> <ul style="list-style-type: none"> <li>• Charitable Trust Registration Renewal Form (RRF-1)</li> <li>• Under \$50,000 in gross revenue, must file the AG’s Annual Treasurer’s Report Form (CT-TR-1)</li> </ul>  |
| Items due on or before September 26 <sup>th</sup> | <p><b>Councils and Units that are <u>incorporated</u> 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>  |
|   | <ul style="list-style-type: none"> <li>• <b>Per capita membership dues</b> - \$5.00 (National PTA \$2.25; State PTA \$2.00; First District PTA \$0.75)</li> </ul>  |
|   | <ul style="list-style-type: none"> <li>• Council and Unit Annual Financial Reports 2021 - 2022 (FYE 6/30)</li> </ul>   |
|   | <ul style="list-style-type: none"> <li>• Council and Unit Year End Audit Reports 2021 - 2022 (FYE 6/30)</li> <li>• Council and Unit 2022 - 2023 Budgets</li> <li>• Council and Out of Council Presidents’ Quarterly Reports</li> </ul>   |

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| <b>OCTOBER</b>  | ✓ | <b>October 24 – First District PTA Board Meeting + Superintendent and Administrator Conference</b>   |
| <b>Items due on October 1<sup>st</sup></b>            |   | Send to <b>First District PTA</b> (see top of page for address): <ul style="list-style-type: none"> <li>• Dues for a minimum of 30 members to qualify for State and District “<i>Ready, Set, Remit</i>” Award</li> <li>• Dues for a minimum of 50 members to qualify for State and District “<i>Ready, Set, Remit and More</i>” Award</li> </ul> |
| <b>Due by October 15<sup>th</sup></b>                 |   | <ul style="list-style-type: none"> <li>• <b>Council and Unit Federal and State tax filings due, including RRF-1 filing (FYE 5/31)</b></li> </ul>   |
| <b>Items due on or before October 24<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• <b>Per capita membership dues</b> - \$5.00 (National PTA \$2.25; State PTA \$2.00; First District PTA \$0.75)</li> </ul>  |
|   |   | <ul style="list-style-type: none"> <li>• <b>DUE TO AIM Insurance: Liability Insurance Premiums, Units \$TBD, Councils \$TBD</b></li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• <b>2021 – 2022 membership cards expire on 10/31/2022</b></li> </ul>   |

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| <b>NOVEMBER</b>  | ✓ | <b>November 28 – First District PTA Board Meeting</b>   |
| <b>Typical Tasks</b>                                   |   | <b>Elect Nominating Committee at Association Meeting</b>  |
| <b>Items due on or before November 15<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues. <b>Fifteen (15) memberships (minimum) must be remitted to First District PTA to remain a “Unit in Good Standing.”</b></li> </ul> |
|  |   | <ul style="list-style-type: none"> <li>• <b>Council and Unit Federal and State tax filings as well as proof of RRF-1 filing (FYE 6/30)</b></li> </ul>   |

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| <b>DECEMBER</b>                                       | ✓ | <b>December 5 – Annual Holiday Luncheon - First District PTA Association Meeting</b>   |
| <b>Typical Tasks</b>                                  |   | <b>Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 5/31)</b>  |
| <b>Items due by December 1<sup>st</sup></b>           |   | <ul style="list-style-type: none"> <li>• Reflections Entries and Forms</li> </ul>  |
| <b>Items due on or before December 5<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• <b>DUE TO AIM Insurance: Worker's Compensation Annual Payroll Report and Estimated Surcharge 5%</b> (covers the period from January 5, 2022 – January 4, 2023). Write "No payment made" across the form if no workers were paid.</li> </ul> |
|   |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Council and Out of Council Presidents’ Quarterly Reports</li> </ul>   |

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| <b>JANUARY</b>  | ✓ | <b>January 23 – First District PTA Board Meeting</b>   |
| <b>Typical Tasks</b>                                  |   | <b>Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 6/30).</b> |
| <b>Items due on or before January 23<sup>rd</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>                           |
|   |   | <ul style="list-style-type: none"> <li>• <b>Council and Unit Mid-Year Audits (FYE 5/31)</b></li> </ul>   |

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| <b>FEBRUARY</b>  | ✓ | <b>February 27 – First District PTA Association Annual Meeting &amp; Founders Day</b>  |
| <b>Typical Tasks</b>                                   |   | Present mid-year audit to the executive board  |
|  |   | <b>Notify PTA members of Slate of Officers (28 days before the election)</b>   |
|  |   | Celebrate PTA Founders Day/Present Honorary Service Awards   |
|  |   | Collect and remit Founders Day Freewill Offering through channels  |
| <b>Items due on February 1<sup>st</sup></b>            |   | <b>DUE to CA State PTA Office:</b> <ul style="list-style-type: none"> <li>• High School Senior Scholarship Applications</li> <li>• Teachers Matter – Membership per capita paid as of 2/1/23 and applications submitted</li> </ul> |
| <b>Items due on or before February 27<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>   |
|  |   | <ul style="list-style-type: none"> <li>• <b>Council and Mid-Year Audits (FYE 6/30)</b></li> </ul>  |
|  |   | <ul style="list-style-type: none"> <li>• Founders Day Freewill Offerings from units and councils</li> </ul>  |
|  |   | <ul style="list-style-type: none"> <li>• Council and Out of Council Presidents’ Quarterly Report</li> </ul>  |
|  |   | <ul style="list-style-type: none"> <li>• Register for California State PTA Convention (Sacramento, CA)</li> </ul>  |

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| <b>MARCH</b>  | ✓ | <b>March 27 – First District PTA Board Meeting</b>   |
| <b>Typical Tasks</b>                                |   | Association Meeting in March or April: Elections for next term; Adopt mid-year audit   |
| <b>Items due on March 1<sup>st</sup></b>            |   | <b>DUE to First District PTA</b> (see top of page for address): <ul style="list-style-type: none"> <li>• Final membership per capita remittance to qualify for State PTA awards</li> </ul> |
| <b>Items due on or before March 27<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Founders Day Freewill Offerings from units and councils</li> </ul>  |
|   |   | <ul style="list-style-type: none"> <li>• District Commemorative Scholarship Applications</li> </ul>  |

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| <b>APRIL</b>  | ✓ | <b>April 24 – First District PTA Association &amp; Awards Meeting</b>  |
| <b>Typical Tasks</b>                                |   | 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).                   |
| <b>Items due on April 1<sup>st</sup></b>            |   | <b>DUE to First District PTA</b> (see top of page for address): <ul style="list-style-type: none"> <li>• Final membership per capita remittance to qualify for District awards, including Senior Membership Incentive Award</li> </ul> |
| <b>Items due on or before April 24<sup>th</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Founders Day Freewill Offerings from units and councils</li> </ul>  |
|   |   | <ul style="list-style-type: none"> <li>• Registrations for June District PTA Leadership Training Conference</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Council and Unit Annual Historian’s Report and Hours</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Council and Out of Council Presidents’ Quarterly Reports</li> </ul>   |

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| <b>MAY</b>  | ✓ | <b>May 22 – First District PTA Board Meeting &amp; New Council President Orientation</b>                                   |
| <b>Typical Tasks</b>                              |   | Attend council/district PTA training   |
|   |   | Invite incoming officers to the last board meeting   |
|   |   | Have President-elect meeting with officers-elect: Plan, ratify chairpersons, discuss goals                                 |
|   |   | Present budget to the association for adoption   |
|   |   | Release funds for any summer expenses and any expenses prior to the first association meeting of the year                  |
| <b>Due by May 1<sup>st</sup></b>                  |   | Enter 2023 - 2024 council and unit officer contact information into MyPTEZ Officer/Board Member Contact System             |
| <b>Items due on or before May 22<sup>nd</sup></b> |   | <ul style="list-style-type: none"> <li>• Per capita membership dues</li> </ul>   |
|   |   | <ul style="list-style-type: none"> <li>• Founders Day Freewill Offerings from units and councils</li> </ul>                |
|   |   | <ul style="list-style-type: none"> <li>• Registrations for June District Leadership Training Conference - FINAL</li> </ul> |

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| <b>JUNE</b>  | ✓ |  |
| <b>June 10<sup>th</sup></b>                        |   | Attend First District Leadership Training Conference, West Covina, CA  |
| <b>Typical Tasks</b>                               |   | Pass on materials, procedure books, etc. to the incoming treasurer   |
|  |   | Prepare Year-End Annual Financial Report   |
|  |   | Submit books to your auditor - according to the bylaws - for the year-end audit  |
| <b>Items due on or before June 12<sup>th</sup></b> |   | DUE to <b>First District PTA</b> (see top of page for address): <ul style="list-style-type: none"> <li>• <b>FINAL</b> per capita membership for the fiscal year 2022 – 2023</li> </ul> |

**If you have any questions, please contact our office or  
First District PTA Treasurer Amy Kamm  
at (818) 653-7703 or email at [treasurer@pta1.org](mailto:treasurer@pta1.org)**

**Have a wonderful year!**