



Procedures and Financial Calendar for Council Treasurers
2018-2019

Mail all checks and reports to:

First District PTA, 1008 S. 8th 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).
- **Must attach Financial Data Transmittal Form when submitting documents. Rather than turning in paper copies, the following financial documents may be uploaded to PTAEZ Document Management: Annual Financial Report, Audit Reports, Federal and State Tax Filings, RRF1, SI-100, Workers Comp Payroll Reports. If uploading documents, please write 'EZ' in the appropriate column(s) when turning in the Financial Data Transmittal Form.**

**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 27 – District Association Meeting & District Board Meeting
Typical Tasks		At first Council/Unit Association Meeting: <ul style="list-style-type: none"> • Adopt Annual Financial Report and Year End Audit Report • Approve proposed programs/projects/fundraisers (if applicable) • Adopt updated budget and calendar
		Provide copies of Bylaws to whole board; review and file for any necessary changes.
		Have Conflict Whistleblower 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 9/1/2018.
Items due on August 27 th , 2018		<ul style="list-style-type: none"> • Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1st District \$0.75) • Council and Unit Annual Financial Reports 2017-2018 • Council and Unit Year End Audit Reports 2017-2018 (FYE 5/31) • Council and Unit 2018-2019 Budgets

SEPTEMBER	✓	September 24 – District Board Meeting
Typical Tasks		<p>At first Council/Unit Association Meeting:</p> <ul style="list-style-type: none"> • Adopt Annual Financial Report and Year End Audit Report • Approve proposed programs/projects/fundraisers (if applicable) • Approve updated budget and calendar
		<p>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.</p> <p>Fiscal Year End 5/31 – tax due date 10/15/18 Fiscal Year End 6/30 – tax due date 11/15/18</p> <ul style="list-style-type: none"> • IRS - Federal Tax Return 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 • California State Franchise Tax Board Gross receipts less than \$50,000 – Form 199N Gross receipts more than \$50,000 – Form 199 • State of CA Office of the Attorney General Charitable Trust Registration Renewal Form (RRF-1) <p>Councils and Units that are Incorporated must also file with the State of CA Secretary of State</p> <ul style="list-style-type: none"> • Statement of Information Form SI-100 – due biennially in the month you were incorporated
Items due on September 24 th , 2018		<ul style="list-style-type: none"> • Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1st District \$0.75) • Council and Unit Annual Financial Reports 2017-2018 • Council and Unit Year End Audit Reports 2017-2018 (FYE 6/30) • Council and Unit 2018-2019 Budgets • Council Presidents' Quarterly Reports

OCTOBER	✓	October 22 – District Board Meeting and Superintendent and Administrator Conference
Items due on Oct 1 st , 2018		<p>Send to First District PTA (<i>see top of page for address</i>):</p> <ul style="list-style-type: none"> • Minimum of 30 members to qualify for State “Ready, Set, Remit” Award.
Items due on October 22 nd , 2018		<ul style="list-style-type: none"> • Per capita membership dues. • Liability Insurance Premiums: Units \$232, Councils \$160 • Council and Unit Federal and State tax filings as well as proof of RRF-1 filing (FYE 5/31) • Council Directories • <i>2017-2018 membership cards expire 10/31</i>

NOVEMBER	✓	November 19 – District Board Meeting
Typical Tasks		Elect Nominating Committee at Association Meeting
Items due on November 19 th , 2018		<ul style="list-style-type: none"> • Per capita membership dues. 15 minimum members to remain a “Unit in Good Standing”. • Council and Unit Federal and State tax filings as well as proof of RRF-1 filing (FYE 6/30) • Reflections Entries and Forms

DECEMBER	✓	December 3 – Annual Holiday Luncheon - District Association Meeting/ District Scholarship Projects – Pomona Sheraton Fairplex
Typical Tasks		Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 5/31).
Items due on December 3 rd , 2018		<ul style="list-style-type: none"> • <i>Worker's Compensation Annual Payroll Report and Estimated Surcharge 5%</i> (covers the period from January 5, 2018 – January 4, 2019). Write "No payment made" across the form if no workers were paid. • Per capita membership dues • Council Presidents' Quarterly Report

JANUARY	✓	January 28 – District Board Meeting
Typical Tasks		Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 6/30).
Items due on January 28 th , 2019		<ul style="list-style-type: none"> • Per capita membership dues • Council and Unit Mid-Year Audits (FYE 5/31)

FEBRUARY	✓	February 25 – District Association Annual Meeting and Founders Day
Typical Tasks		Present mid-year audit to executive board Notify membership of Slate of Officers (28 days before election) Celebrate PTA Founders Day/Present Honorary Service Awards Collect and remit Founders Day Freewill Offering through channels
Items due on February 1 st , 2019		DUE to CA State PTA Office: <ul style="list-style-type: none"> • High School Senior Scholarship Applications
Items due on February 25 th , 2019		<ul style="list-style-type: none"> • Per capita membership dues • Council and Mid-Year Audits (FYE 6/30) • Founders Day Freewill Offerings from units and councils • Council Presidents' Quarterly Report

MARCH	✓	March 25 – District Board Meeting
Typical Tasks		Association Meeting in March or April: Elections for next term; Adopt mid-year audit
Items due on March 1 st , 2019		DUE to First District PTA (see top of page for address): <ul style="list-style-type: none"> • Final membership per capita remittance to qualify for State and District awards.
Items due on March 25 th , 2019		<ul style="list-style-type: none"> • Per capita membership dues • Founders Day Freewill Offerings from units and councils • District Commemorative Scholarship Applications

APRIL	✓	April 22 – 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 22 nd , 2019		<ul style="list-style-type: none"> • Per capita membership dues • Founders Day Freewill Offerings from units and councils • Registrations for June District Leadership Training Conference • Council and Unit Annual Historian’s Report and Hours • Council Presidents’ Quarterly Reports

MAY	✓	May 20 – 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 st , 2019		Enter 2019 - 2020 council and unit officer contact information into PTAEZ Officer/Board Member Contact
Items due on May 20 th , 2019		<ul style="list-style-type: none"> • Per capita membership dues • Founders Day Freewill Offerings from units and councils • Registrations for June District Leadership Training Conference

JUNE	✓	
June 1, 2019		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 13 th , 2019		DUE to First District PTA (<i>see top of page for address</i>): <ul style="list-style-type: none"> • FINAL per capita membership for fiscal year 2018-2019

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