



PROCEDURES AND FINANCIAL CALENDAR FOR COUNCIL TREASURERS 2021 – 2022

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, Federal and State Tax Filings, RRF1, SI-100, Workers Comp Payroll Reports. MyPTEZ is free to all PTAs for this use.
 - 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

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

FINANCIAL CALENDAR

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 Auditor prepares Year End Audit Report
		Attend First District PTA Leadership Conference
		Relax, go to the beach, play with your children, have fun with your family! 🌻

AUGUST	✓	August 23 – District Association Meeting & District Board Meeting
Typical Tasks		At first Council/Unit Association Meeting: <ul style="list-style-type: none"> • Present 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 of Interest / 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 are due to the Attorney General’s Registry of Charitable Trusts by September 1st.
Items due on or before August 23rd		<ul style="list-style-type: none"> • Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1st District \$0.75)
		<ul style="list-style-type: none"> • Council and Unit Annual Financial Reports 2020 - 2021 (FYE 5/31)
		<ul style="list-style-type: none"> • Council and Unit Year End Audit Reports 2020 – 2021 (FYE 5/31)
		<ul style="list-style-type: none"> • Council and Unit 2021 – 2022 Budgets

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 27 – District Association Meeting & District Board Meeting
Typical Tasks		At 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) • Approve updated budget and calendar
		<p style="text-align: center;">All councils and units are required to file reports with the IRS, California Franchise Tax Board, and State of CA Office of the Attorney General</p> <ul style="list-style-type: none"> • Send taxes certified mail, return receipt, and KEEP RECEIPT • Upload copies of completed filings to MyPTEZ Document Management • Fiscal Year End 5/31 – report due date October 15th • Fiscal Year End 6/30 – report due date November 15th
		INTERNAL REVENUE SERVICE - FEDERAL TAX REPORT <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • Gross receipts less than \$50,000 – Form 199N • Gross receipts more than \$50,000 – Form 199
		STATE OF CA OFFICE OF THE ATTORNEY GENERAL <ul style="list-style-type: none"> • Charitable Trust Registration Renewal Form (RRF-1) • Under \$50,000 in gross revenue, must file the AG’s Annual Treasurer’s Report Form (CT-TR-1)
		Councils and Units that are <u>incorporated</u> must also file with the State of CA Secretary of State <ul style="list-style-type: none"> • Statement of Information Form SI-100 – due biennially in the month you were incorporated
Items due on or before September 27 th		<ul style="list-style-type: none"> • Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1st District \$0.75)
		<ul style="list-style-type: none"> • Council and Unit Annual Financial Reports 2020 - 2021 (FYE 6/30)
		<ul style="list-style-type: none"> • Council and Unit Year End Audit Reports 2020 - 2021 (FYE 6/30)
		<ul style="list-style-type: none"> • Council and Unit 2021 - 2022 Budgets • Council and Out of Council Presidents’ Quarterly Reports

OCTOBER	✓	October 25 – District Board Meeting and Superintendent and Administrator Conference
Items due on October 1st		Send to First District PTA (see top of page for address): <ul style="list-style-type: none"> • Dues for a minimum of 30 members to qualify for State and District “<i>Ready, Set, Remit</i>” Award • Dues for a minimum of 50 members to qualify for State and District “<i>Ready, Set, Remit and More</i>” Award
Due by October 15th		<ul style="list-style-type: none"> • Council and Unit Federal and State tax filings, including RRF-1 filing (FYE 5/31)
Items due on or before October 25th		<ul style="list-style-type: none"> • Per capita membership dues - \$5.00 (National PTA \$2.25; State PTA \$2.00; 1st District \$0.75)
		<ul style="list-style-type: none"> • Liability Insurance Premiums: Units \$258, Councils \$178
		<ul style="list-style-type: none"> • 2020 – 2021 membership cards expire 10/31

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

DECEMBER	✓	December 6 – Annual Holiday Luncheon - District Association Meeting
Typical Tasks		Submit books to your auditor - according to the bylaws - for the mid-year audit (Fiscal YE 5/31)
Items due by December 1st		<ul style="list-style-type: none"> • Reflections Entries and Forms
Items due on or before December 6th		<ul style="list-style-type: none"> • <i>Worker's Compensation Annual Payroll Report and Estimated Surcharge 5%</i> (covers the period from January 5, 2021 – January 3, 2022). Write "No payment made" across the form if no workers were paid.
		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Council and Out of Council Presidents’ Quarterly Reports

JANUARY	✓	January 24 – 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 or before January 24th		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Council and Unit Mid-Year Audits (FYE 5/31)

FEBRUARY	✓	February 28 – District Association Annual Meeting & 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 1st		DUE to CA State PTA Office: <ul style="list-style-type: none"> • High School Senior Scholarship Applications • Teachers Matter – Membership per capita paid as of 2/1/22 and applications submitted
Items due on or before February 28th		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Council and Mid-Year Audits (FYE 6/30)
		<ul style="list-style-type: none"> • Founders Day Freewill Offerings from units and councils
		<ul style="list-style-type: none"> • Council and Out of Council Presidents’ Quarterly Report
		<ul style="list-style-type: none"> • Register for California State PTA Convention (April 28 – 30, 2022, Ontario, CA)

MARCH	✓	March 21 – District Board Meeting
Typical Tasks		Association Meeting in March or April: Elections for next term; Adopt mid-year audit
Items due on March 1st		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 awards • 100% school memberships to qualify for “100% school enrollment” District award
Items due on or before March 21st		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Founders Day Freewill Offerings from units and councils
		<ul style="list-style-type: none"> • District Commemorative Scholarship Applications

APRIL	✓	April 25 – District Association 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 1st		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 District awards, including Senior Membership Incentive Award
Items due on or before April 25th		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Founders Day Freewill Offerings from units and councils
		<ul style="list-style-type: none"> • Registrations for June District Leadership Training Conference
		<ul style="list-style-type: none"> • Council and Unit Annual Historian’s Report and Hours
		<ul style="list-style-type: none"> • Council and Out of Council Presidents’ Quarterly Reports

MAY	✓	May 23 – 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 chairpersons, 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 1st		Enter 2022 - 2023 council and unit officer contact information into MyPTEZ Officer/Board Member Contact System
Items due on or before May 23rd		<ul style="list-style-type: none"> • Per capita membership dues
		<ul style="list-style-type: none"> • Founders Day Freewill Offerings from units and councils
		<ul style="list-style-type: none"> • Registrations for June District Leadership Training Conference - FINAL

JUNE	✓	
June 11th		Attend First District Leadership Training Conference, location TBD
Typical Tasks		Pass on materials, procedure books, etc.
		Prepare Year-End Annual Financial Report
		Submit books to your auditor - according to the bylaws - for the year-end audit
Items due on or before June 13th		DUE to First District PTA (see top of page for address): <ul style="list-style-type: none"> • FINAL per capita membership for fiscal year 2021 – 2022

Any questions, please contact our office or
First District PTA Treasurer Amy Kamm
at (818) 653-7703 or email at treasurer@pta1.org

Have a wonderful year!