

SOCIETY OF  
CLINICAL PSYCHOLOGY



DIVISION 12  
American Psychological Association

# 2021 Section Treasurer Guide

## MEMORANDUM

DATE: November 24, 2020  
TO: Division 12 Section Treasurers  
FROM: Tara Craighead, Director of Operations  
RE: Section Treasurers

Dear Section Treasurer:

APA handles all Internal Revenue filings for Division 12 (including Section filings). While this is an advantage in many ways, it also places a great deal of responsibility on us to provide APA with timely *and accurate* information. I am writing to you **now** so that you will know exactly what information we will need from each Section. I have added worksheets for the Reimbursements, Income and Awards and Grants within the Tax Worksheet.

- ◆ **Income/expense data for 2020 should also be provided on the APA forms enclosed. APA categories *must* be used on these forms.** Please note that the APA forms use categories which probably do not match the categories on your budgets. Please do not invent new categories for APA's official forms. Instead, simply make administrative decisions to force budget items into one of the APA categories. If you have any questions, call me for discussion. ***Due January 11, 2021.***
- ◆ **The balances must *balance!*** The fund balance at the end of *2019* should equal the fund balance at the start of *2020*. I will be emailing each Treasurer their beginning Fund Balance. The APA forms provide step-by-step instructions for calculating your fund balance. Please be sure to balance before sending me your figures; otherwise, I will return them for correction.
- ◆ **Reimbursements - I need lists of all individuals who were reimbursed for expenses over \$1,000 in 2020.** (APA requires this list. 1099s are not filed for legitimate reimbursement expenses.) ***Due January 11, 2020. Form included.***
- ◆ **Payments - I need lists of the names, HOME addresses, social security numbers, and dollar amounts for all individuals who were paid income (i.e.**

**salaries, stipends, grants or awards) in 2020.** Federal law requires a 1099 form for those individuals paid income over a certain specified limit. **Due January 11, 2020. Form Included**

If the process begins at this time, the records should be in order by January. I am available to work with you to accumulate necessary data. **The Board of Directors voted that no monies from the Division shall be paid to Sections in 2021 until their fiscal accounting is updated for 2020. I would greatly appreciate your making every effort to assure the accuracy of the reports. This will save both time and money for the Sections and the Central Office.**

Sincerely,

Paul Arbisi, Division 12 Treasurer

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cc: Section Representatives and Treasurer-elects