



Part IV Treasurer's Financial Report

ACS Technical Division Annual Report for 1999

Division of History of Chemistry (HIST)

Submitted by Vera V. Mainz

A. Statement of Income, Operating Account

Amount

1. Contributions

a. Meeting grants (*specify purpose*)

_____	_____
_____	_____

b. Meeting awards (*specify*)

_____	_____
_____	_____

c. Non-meeting grants (*specify purpose*)

_____	_____
_____	_____

d. Non-meeting awards (*specify award name*)

_____	_____
_____	_____

e. Donations (*specify contributors*)

_____	_____
_____	_____

f. Other contributions

_____	_____
_____	_____

g. Annual Division allocation from ACS

2632

h. New Member commissions

i. Councilor travel rebate from ACS

Total contribution income

2632

2. Income from self-sustaining activities

_____	_____
_____	_____
_____	_____

Total self-sustaining activities income

Map to IRS Forms	
Line in Form 990	Line in Form 990-EZ
1a or 1c	1
1a or 1c	1
1a or 1c	1
1a or 1c	1
1a or 1c	1
1a or 1c	1
1a or 1c	1
1b	1
1b	1
1b	1
1d	1
2	2
2	2

3. Publications

Journal Library Subscriptions	989
Journal Back Issue Sales	304
Royalties	1169
<hr/>	
Total publications income	2462

4. Conferences, workshops, and meetings

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	
Total conferences, workshops, and meetings income	2

5. Membership dues and assessments

a. February dues payment	6566
b. August dues payment	5040
c. Dues paid directly to Division	155
<hr/>	
Total dues and assessments income	11761

6. Investment income

a. Interest on savings or temporary cash investments	297
b. Dividends and interest from securities	420
<hr/>	
Total investment income	717

7. Capital gain (loss) from sale of securities

a. Gross amount from sale of securities	<hr/>
b. Less: cost or other basis and sales expenses	<hr/>
<hr/>	
Gain (loss) from sale of securities	

8. Other income

ACS Investment Fund Withdrawal	5000
Sale of Book Collection	500
<hr/>	
Total other income	5500
Total income from all activities	23073

2	2
2	2
2	2
3	3
3	3
3	3
3	3
4	4
5	4
8a	5a
8b	5b
8c, 8d	5c
11	8
11	8
12	9

[Go to Part B](#)

B. Statement of Expenses, Operating Account

1. Contributions

a. Meeting grants and awards

_____ Amount _____

b. Non-meeting grants and awards

_____ Amount _____

c. Donations and other contributions

_____ Amount _____

Total contributions

2. National meeting expenses

a. Speaker fees and per diem

b. Guest registrations

c. Speaker breakfast, lunch, and/or dinner

d. Other speaker costs (*specify*)

e. Planning expenses

f. Social events

_____ **734**

g. Audiovisual equipment

_____ **130**

h. Other (*specify*)

_____ Amount _____

Total national meeting expenses **864**

3. Investment expenses

Prudential Fund Annual Fee _____ **150**

Total investment expenses **150**

4. Expenses from self-sustaining activities

_____ Amount _____

Total self-sustaining activities expenses

Map to IRS Forms	
Line in Form 990	Line in Form 990-EZ
22	10
22	10
22	10
22	10
22	10
Program Services	
40	16
40	16
40	16
40	16
40	16
40	16
40	16
40	16
40	16
Mgt and General	
43	16
43	16
Program Services	
43	16
43	16

5. Publication expenses

a. Membership directories—printing	_____	
b. Newsletters and ballots—printing	_____	
c. Abstract separates—printing	_____ 2432	
d. Preprints and reprints	_____	
e. Postage and shipping	_____	
f. Other (<i>specify</i>)		
<u>Bulletin for the History of Chemistry</u>	<u>14800</u>	
Total publication expenses	17232	

6. Conferences, workshops, and meetings

a. Interdivisional activities		
<u>Divisional Officers Caucus Dues</u>	<u>80</u>	

b. Other activities		

Total conferences, workshops, and meetings expenses	80	

7. Administration

a. Officers	_____	
b. Committees	_____	
c. Councilors	_____ 1666	
d. National meeting travel and meals	_____ 2067	
e. Communications (<i>postage, telephone, etc.</i>)	_____ 154	
f. DOTC and P ² C ² expenses	_____	
g. Office supplies and operations	_____	
Total administration expenses	3887	

8. Other expenses

Total other expenses	_____	
Total expenses	22212	
Gain (loss), operating account	860	

38	15
38	15
38	15
38	15
35	15
38	15
38	15
40	16
40	16
40	16
40	16
40	16
Mgt and General	
43	16
43	16
43	16
39	16
35, 34	15, 14
40	16
33	16
43	16
43	16
43	16
17	17
18	18

[Go to Part C](#)

[Go to Part B](#)

C. Investments and other Assets

	Beginning of the year	End of the year
1. Investments and asset accounts		
<u>Money Market Account</u>	<u>2538</u>	<u>3365</u>
<u>ACS Investment Pool</u>	<u>10000</u>	<u>10000</u>
_____	_____	_____
_____	_____	_____
Total assets	12538	13365
2. Restricted investment funds		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total restricted investment funds	_____	_____

Balance sheet	Operating funds	Restricted funds	Total
Beginning of the year balance	<input type="text" value="12538"/>	+ <input type="text"/>	= <input type="text" value="12538"/>
Income	<input type="text" value="23073"/>	+ <input type="text"/>	= <input type="text" value="23073"/>
Total assets and restricted investment funds	<input type="text" value="35611"/>	<input type="text"/>	<input type="text" value="35611"/>
Expenditures	<input type="text" value="22212"/>	+ <input type="text"/>	= <input type="text" value="22212"/>
Commitments or liabilities	<input type="text"/>	+ <input type="text"/>	= <input type="text"/>
Total expenditures and commitments	<input type="text" value="22212"/>	<input type="text"/>	<input type="text" value="22212"/>
End of the year balance	<input type="text" value="13398"/>	<input type="text"/>	<input type="text" value="13398"/>
Change in assets	<input type="text" value="827"/>	<input type="text"/>	<input type="text" value="827"/>
Total (year-end balance + assets)	<input type="text" value="860"/>	<input type="text"/>	<input type="text" value="14259"/>

[Go to Part D](#)

[Go to Part C](#)

D. Preliminary budget for 2000

1. Anticipated income

a. Dues	11000
b. Annual allotment	2500
c. Dividends and interest	700
d. Grants	
e. Meetings	
f. Publications	1200
g. Other (<i>Investment Fund Withdrawal</i>)	5000
Total anticipated income	20400

2. Anticipated expenses

a. National meeting costs	
i. Abstracts	2600
ii. Speakers	4000
iii. Planning	
iv. Other (<i>Travel</i>)	2000
b. Other meetings	
c. Publications	11000
d. Awards (<i>specify</i>)	100
e. Mailings	500
f. Clerical	200
g. Other (<i>Specify</i>)	
Total anticipated expenses	20400

Gain (loss), operating account

[Go to Part E](#)

[Go to Part D](#)

E. Treasurer's Summary Sheet

	Actual 1999	Preliminary 2000
1. Income (\$K)		
a. Contributions	2632	2500
b. Investment income	717	700
c. Self-sustaining activities		
d. Publications	2462	1200
e. Other meetings and workshops		
f. Dues	11761	11000
g. Other or miscellaneous	5500	
Total income	23073	20400
2. Expenses (\$K)		
a. Contributions		
b. National meetings	864	6600
c. Investments	150	150
d. Self-sustaining activities		
e. Publications	17232	11000
f. Other meetings and workshops	80	40
g. Administrative	3887	2610
h. Other or miscellaneous		
Total expenses	22212	20400
Gain (loss), operating account	827	
End of the year assets (<i>unrestricted</i>)	13365	
End of the year assets (<i>restricted</i>)		
Commitments		

Public support test or reason for nonprofit foundation status

Divisions must normally receive more than 33.3% of its support donations from the general public and not more than 33.3% of its support from investment income. A Division that fails the test for two consecutive years loses its public charity status.

Public Support Ratio

$[(A1+A3+A4+A5)/\text{Total income}] \times 100$ 73

Gross Investment Income Ratio

$[(A6+A7)/\text{Total income}] \times 100$ 3

After completing Part IV, Treasurer's Financial Report, go to Part V, Treasurer's Narrative.



Part V Treasurer's Narrative

ACS Technical Division Annual Report for 1999
Division of History of Chemistry (HIST)
Submitted by Vera V. Mainz

A. Provide an overview of the income and expenditures in your Division's general operating fund.

The Division of History of Chemistry (HIST) did financially well this year, showing a very modest gain of \$860. This contrasts with the modest loss (\$487) from last year. We were successful once again in funding the publication costs for the *Bulletin for the History of Chemistry* from our membership dues. The Division withdrew \$5000 from our funds invested in the ACS Investment Pool to support the *Bulletin's* publication. These funds originally accrued when the *Bulletin* suspended publication for several years due to legal issues and the Division believes this is the best use for this money. The 1999 report shows no travel expenses for speakers since there will be two Dexter Award Symposia in 2000 (one at each National meeting).

B. Provide an overview of the activity of your Division's assets and your Division's long-range financial planning strategy.

The Division enters the next fiscal year with a positive balance in assets and plans to have a small excess of revenue over expenses in 2000. It is likely that additional funds will be withdrawn from our funds in the ACS Investment Pool to support publication of the *Bulletin*. Long-range planning for healthy Divisional finances must include actively seeking support for the Dexter Symposium expenses, increasing the amount of the Dexter Award, increasing Division membership, and library subscriptions for the *Bulletin*.

Respectfully submitted,

Vera V. Mainz, Secretary-Treasurer
Division of the History of Chemistry (HIST)
American Chemical Society
February 27, 2000