

**2002 Treasurer's Report**  
 Division of History of Chemistry  
 Submitted by Vera V. Mainz

			<b>Map to IRS Forms</b>		
	<b>2002 Budget</b>	<b>2002 Actual</b>	<b>2003 Budget</b>	<b>Line in Form 990, Part I</b>	<b>Line in Form 990-EZ, Part I</b>
<b>Part A. Income</b>					
<b>1. Contributions</b>					
A. Meeting Grants (specify purpose)					
Chemical Heritage Foundation-support Edelstein Award Symposium		3500	2500	1a or 1 c	1
B. Meeting Awards (specify award)					
Ruth E. Barish - 2002	3500	3500	3500	1a or 1 c	1
C. Non-Meeting Grants (specify purpose)					
D. Non-Meeting Awards (specify award name)					
E. Donations (list contributor)					
F. Other Contributions					
Edelstein Award Symposium Fund - see sheet for details		1000		1a or 1 c	1
G. New Member Commissions					
H. Rebate from ACS for Councilor Travel		4394.71	4300	1b	1
<b>Total Contribution Income</b>	<b>3500</b>	<b>12394.71</b>	<b>10300</b>	1d	1
<b>2. Income from Self-sustaining Activities</b>					
<b>Total Income Self-sustaining Activities</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	2	2
<b>3. Publications</b>					
				2	2

Bulletin for the History of Chemistry Library Subscriptions	2000	2592	2200		
Bulletin for the History of Chemistry Back Issues		270			
Royalties		267.89	200		
<b>Total Publications Income</b>	<b>2000</b>	<b>3129.89</b>	<b>2400</b>	2	2
<b>4. Conferences/Workshops/Meetings</b>				2	2
<b>Total Income from Conferences</b>	<b>0</b>	<b>0</b>	<b>0</b>	2	2
<b>5. Membership Dues and Assessments</b>					
A. February Dues Payment	6000	6197.43	6000	3	3
B. August Dues Payment	5000	5813	5000	3	3
C. Dues Paid Directly to Division		154		3	3
D. Annual Division Allocation from ACS/Stopgap Funding	2500	7363.92	2500		
<b>Total Dues and Assessment Income</b>	<b>13500</b>	<b>19528.35</b>	<b>13500</b>	3	3
<b>6. Investment Income (Operating Account)</b>					
A. Interest on Savings or Temporary Cash Investments)		61.58	60	4	4
B. Dividends and Interest from Securities		493.25	450	5	4
<b>Total Investment Income</b>	<b>800</b>	<b>554.83</b>	<b>510</b>		
<b>7. Capital Gain (Loss) from Sale of Securities</b>					
Gross Amount from Sale of Securities				8a	5a
Less: Cost or Other Basis and Sales Expenses				8b	5b
<b>Gain (Loss) from Sale of Securities</b>	<b>0</b>	<b>0</b>	<b>0</b>	8c, 8d	5c
<b>8. Other Income</b>				11	8
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	11	8
<b>TOTAL INCOME FROM ALL ACTIVITIES</b>	<b>19800</b>	<b>35607.78</b>	<b>26710</b>	12	9

**Part B. Statement of Expenses, Operating Account**

**1. Contributions**

				Line in Form 990, Part II	Line in Form 990-EZ, Part I
A. Meeting Grants and Awards	3500	4305	4000	22	10
B. Non-Meeting Grants and Awards				22	10
C. Donations and Other Contributions				22	10
<b>Total Contributions</b>	<b>3500</b>	<b>4305</b>	<b>4000</b>	22 Program Services	10

**2. National Meeting Expenses**

A. Speaker Fees and Per Diem				40	16
B. Guest Registrations	200	585	500	40	16
C. Speaker Breakfast/Lunch/Dinner		1461.38		40	16
D. Other Speaker Costs (specify)				40	16
Travel	1000	4150.79	2000	40	16
E. Planning Expenses				40	16
F. Social Events		395	300	40	16
G. Audio/Visual Equipment		146.66		40	16
H. Other (specify)				40	16
<b>Total National Meeting Expenses</b>	<b>1200</b>	<b>6738.83</b>	<b>2800</b>	40 Program Services	16

**3. Investment Expenses**

Prudential Annual Fee	150	150	150	43	16
<b>Total Investment Expenses</b>	<b>150</b>	<b>150</b>	<b>150</b>	43 Management & General	16

<b>4. Expenses from Self-sustaining Activities</b>				43	16
Bulletin for the History of Chemistry	10000	15701.11	11000		
<b>Total from self-sustaining Activities</b>	<b>10000</b>	<b>15701.11</b>	<b>11000</b>	43 Program Services	16
<b>5. Publication Expenses</b>					
A. Membership Directories - printing				38	15
B. Newsletters/Ballots - printing				38	15
C. Abstract Separates - printing	2000	3846.52	3500	38	15
D. Preprints/Reprints - printing				38	15
E. Postage and Shipping				35	15
F. Other (specify)				38	15
<b>Total Publication Expenses</b>	<b>2000</b>	<b>3846.52</b>	<b>3500</b>	38 / 35 Program Services	15
<b>6. Conferences/Workshops/Meetings</b>					
A. Inter-Divisional Activities (specify)				40	16
DOC Dues	60	60	60		
B. Other Activities (specify)				40	16
<b>Total Conferences/Workshops</b>	<b>60</b>	<b>60</b>	<b>60</b>	40 Program Services	16
<b>7. Administrative</b>					
A. Officers				43	16
B. Committees				43	16
C. Councilors	1000	3915.32	3500	43	16
D. National Meeting Travel/Meals	1500	1178.12	1500	39	16
E. Communications (postage, telephone, etc.)				35, 34	15, 14
F. DLC/P <sup>2</sup> C <sup>2</sup> Expenses	290	-36.19		40	16
G. Office Supplies and Operations		391.99	200	33	16
<b>Total Administrative Expenses</b>	<b>2790</b>	<b>5449.24</b>	<b>5200</b>	Management & General	

**8. Other Expenses**

				43	16
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	43 Program Services	16
<b>TOTAL EXPENSES</b>	<b>19700</b>	<b>36250.7</b>	<b>26710</b>	17	17
<b>GAIN (LOSS), OPERATING ACCOUNT</b>	<b>100</b>	<b>-642.92</b>	<b>0</b>	18	18
	<b>Beginning of Year</b>	<b>End of Year</b>			

**Part C. Investments and Other Assets**

**1. Investments & Assets (Non-operating Accounts)**

A. Checking	10494.72	8391.33
B. Savings		
C. ACS Investment Pool	10000	10000
D. Other (specify)		
Edelstein Award Symposium Fund	6395	2395
ACS Investment Pool - Edelstein Award Symp. Fund	0	5000
<b>Total Assets</b>	<b>26889.72</b>	<b>25786.33</b>

**2. Restricted Investment Funds**

<b>Total Restricted Investment Funds</b>	<b>0</b>	<b>0</b>
<b>Total Investments and Other Assets</b>	<b>26889.72</b>	<b>25786.33</b>

<b>Part D. Summary from Parts A, B, and C</b>	<b>Total</b>
Operating Account Income (Part A)	\$35,608
Assets and Investments (Part C)	\$25,786
Operating Account Expenditures (Part B)	\$36,251
Commitments or Liabilities	

**Part E. Public support test or reason for nonprofit foundation status**

*To maintain its non-profit foundation and public charity status, a Division must normally receive more than 33.3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions and not more than 33.3% of its support from gross investment income. If it fails the public support test for 2 consecutive years, it loses its public charity status and becomes a private foundation.*

*The following are the formulas in determining the public support ratio and the gross investment income ratio. The numerator and the denominator amounts should reflect the totals for the four (4) tax years immediately before the current tax year.*

**Public Support Ratio:**

Numerator: Income from contributions+self-sustaining+publications+conferences+dues+other income (exclude all unrelated business income if any, and capital gain or loss)

Denominator: Total Income (exclude gain or loss from sale of capital assets)

or Income items 1 - 6 (exclude all unrelated business income if any)

Income items 1- 6, 8

**Gross Investment Income Ratio:**

Numerator: Total investment income

Denominator: Total Income (exclude gain or loss from sale of capital assets)

or Income item 6

Income items 1- 6, 8

	<b>PSR</b>	<b>GIIR</b>
<b>2002</b>	100%	1.56%
<b>2001</b>	99.92%	2.73%
<b>2000</b>	96.14%	3.77%
<b>1999</b>	76.20%	4.94%