Report from the Society Committee on Budget and Finance

Denver, CO
March 25, 2015
2014 Financial Highlights

- Net from Operations – $17.9M
  - $4.2M favorable
- Total Revenues – $499.0M
  - $0.7M or 0.1% favorable
- Total Expenses – $481.1M
  - $3.5M or 0.7% favorable
- Unrestricted Net Assets – $144.7M
  - Decrease from $207.0M at Dec. 31, 2013

Note: Excludes the ACS Petroleum Research Fund and the Member Insurance Program.
**Net from Operations 2014 Actuals**

($ in Millions)

- **Information Services**: $61.9
- **Investments**: $10.7
- **Net Dues Revenue**: $0.4
- **All Other**: $
  - Office of Public Affairs
  - Web Strategy & Operations
  - Education
  - Membership & Scientific Advancement

**Net From Operations**: $17.9

**Note**: Information Services includes CAS and ACS Publications. All Other includes Unallocated Indirect Costs, Development, Grants and Awards, Governance, HDS, and ACS International Ltd. Net from Operations excludes the ACS Petroleum Research Fund and the Member Insurance Program.
Unrestricted Net Assets
2010 – 2014 Actuals
($ in Millions)

Net from Operations $17.9M
Investment Gains 13.5M
PRBP Acct. Charge (93.7M)
Total Decrease ($62.3M)

Note: Excludes the ACS Petroleum Research Fund and the Member Insurance Program. PRBP = Postretirement Benefit Plans.
At www.acs.org

Step #1
At www.acs.org

Step #2: ACS Financial Information
2016 Fully Escalated Dues Calculation

2015 Dues Rate \times CPI

\begin{align*}
\text{\$158.00} \times 1.0249 &= \text{\$161.94} \\
\text{\$161.94} &\rightarrow \text{\$162.00}
\end{align*}
### Dues Comparison with Other Scientific Societies - 2015

<table>
<thead>
<tr>
<th>Membership Societies</th>
<th>2015 Dues</th>
<th>Reported Members in 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amer. Assoc. for Clinical Chemistry</td>
<td>$223</td>
<td>7,500</td>
</tr>
<tr>
<td>Association for Psychological Science</td>
<td>212</td>
<td>20,000</td>
</tr>
<tr>
<td>American Institute of Chemical Engineers</td>
<td>199</td>
<td>44,000</td>
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<tr>
<td>Royal Society of Chemistry</td>
<td>197</td>
<td>51,000</td>
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<tr>
<td>IEEE</td>
<td>196</td>
<td>374,767</td>
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<tr>
<td>American Physiological Society</td>
<td>170</td>
<td>10,500</td>
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<tr>
<td>American Nuclear Society</td>
<td>170</td>
<td>10,000</td>
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<tr>
<td><strong>American Chemical Society</strong></td>
<td><strong>158</strong></td>
<td><strong>158,000</strong></td>
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<tr>
<td>Amer. Assoc. for the Adv. of Science</td>
<td>155</td>
<td>137,000</td>
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<tr>
<td>American Physical Society</td>
<td>145</td>
<td>50,578</td>
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<tr>
<td>Society of Plastics Engineers</td>
<td>144</td>
<td>16,000</td>
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<tr>
<td>Amer. Soc. for Biochemistry and Molecular Biology</td>
<td>140</td>
<td>11,700</td>
</tr>
<tr>
<td>American Ceramics Society</td>
<td>120</td>
<td>7,500</td>
</tr>
</tbody>
</table>
2016 Fully Escalated Dues Calculation

2015 Dues Rate  \times  CPI

\$158.00  \times  1.0249

=  \$161.94  \rightarrow  \$162.00

The Society Committee on Budget and Finance recommends to Council that the 2016 dues be set at the fully escalated rate of $162.
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