

**IRS FORM 1023 -- PART IV  
ATTACHMENT 2**

**EIN: 74-2870016**

**August 25, 1998**

International Society for Bioluminescence and Chemiluminescence  
c/o Dr. Miriam M. Ziegler  
Biochemistry Building, Texas A&M University  
College Station, TX 77843-2128

**PART IV. FINANCIAL DATA**

**Part IV-A (a). Current Tax Year:** There are currently no funds held anywhere under the name or tax identification number (EIN) of the International Society for Bioluminescence and Chemiluminescence (ISBC). However, two educational/research institutions (501(c)(3) organizations), Harvard University and the Texas Agricultural Experiment Station, handled the finances for the 9th International Symposium on Bioluminescence and Chemiluminescence held in October 1996, at which the Society was organized; these two institutions are holding accounts with residual funds from that symposium, and those accounts will be turned over to the ISBC when a determination has been made by the IRS on the Society's tax exempt status, based on this application. The user fee accompanying Form 8718 with this application for determination has come from the account held by the Texas Agricultural Experiment Station. The Society's anticipated sources of revenue are discussed in Part II of this application. Since the Society has no accounts in its own name, the financial summary for the 1996 symposium is attached here in lieu of a "current tax year" statement for Part IV-A, with page 3 of this attachment (Attachment 2) being the overall summary, pages 4-5 having the Harvard account information, and page 6 the Texas Agricultural Experiment Station account information.

The financial statement for the 1996 symposium (pp. 3-6 of this attachment) is actually expected to be rather unusual for the ISBC because for that conference, the symposium venue (the Marine Biological Laboratory, Woods Hole, Massachusetts) had no ability to take payments for housing and meals by credit card, so for the convenience of participants in the symposium, the Texas Agricultural Experiment Station set up an account for the Society/Symposium and collected housing and meal fees as well as registration fees and membership dues with credit card payments, and then paid the Marine Biological Laboratory for the housing and meals on behalf of the individual participants, as well as for the use of the meeting facilities (from registration fees). The cash flow (gross revenues and expenses) for the 1996 symposium was thus unusually high. Such symposia are currently only held in alternate years, so the ISBC proposed budgets for 1998 (a "symposium" year) and for 1999 (a non-symposium year) are somewhat different from each other (**Part IV-A, columns b and c**).

The proposed budgets for calendar years 1998 and 1999 are based on the records of the (1996) 9th symposium, estimates of net revenue expected from the 10th symposium (to be held in September 1998), and anticipated receipts from membership dues based on a membership of 120 for 1998 and 1999.

**PART IV-A**

**Line 2 (b) and (c):**

(1998) \$6000: The \$6000/year in expected revenue from membership dues

(1999) \$6000: represents an expected membership of about 120, at \$50 per year.

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**(Part IV-A, continued)**

**Line 9 (b) and (c):**

- (1998) \$6000: The \$6000 in expected revenue in 1998 represents expected residual funds from the 10th International Symposium on Bioluminescence and Chemiluminescence to be held in Bologna, Italy in September 1998. \$5000 would be repayment of "seed money" (organizational, mailing, publicity) advanced in 1997 for the organization of the 10th Symposium, and \$1000 is an estimate of additional residual funds.
- (1999) \$12,506: The \$12,506 represents the expected transfer to the ISBC (if a favorable ruling, either advance or definitive, is received on the ISBC application for 501(c)(3) status) of residual funds from the 1996 International Symposium currently being held in accounts at Harvard University and the Texas Agricultural Experiment Station.

**Line 15 (c):**

- (1999) \$5000: A projected contribution of \$5000 in 1999 would be "seed money" for start-up expenses (organizational, mailing, publicity) for the 11th International Symposium, to be held in the year 2000. That \$5000 expenditure should return to the ISBC in the form of residual funds from the 11th Symposium, in the year 2000 or 2001, depending on the dates of that symposium.
- (1999) \$5800: A projected contribution of \$5800 in 1999 would (if so voted by the Executive Council of the ISBC at their fall 1998 meeting) be given to the Marine Biological Laboratory, Woods Hole, Massachusetts (a 501(c)(3) organization), for scholarship assistance for the scientific journalism course taught there each summer.

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**9th International Symposium on Bioluminescence & Chemiluminescence,  
held in Woods Hole, Massachusetts in October 1996  
Cash Flow Summary as of July 15, 1998**

(This summary includes both Harvard University accounts and the Texas Agricultural Experiment Station account for the symposium; individual account summaries from the 2 institutions are on the next three pages.)

**Revenue:**

1995 Dues	\$3,665.00
1996 Dues	\$4,300.00
Registration, housing and meal fees (includes \$3800 from Harvard acct.)	\$85,903.35
Exhibitor Fees (TAES; small addition'l amount under "other" from Harvard)	\$11,934.00
Proceedings Volume (additional orders besides registrants' copies)	\$700.00
Royalties on Proceedings Volume (book)	\$489.40
Remaining funds from 1994 symposium - Stanley	\$1,169.87
Office of Naval Research grant	\$10,000.00
Other revenue (exhibitor fees, collecting boat trip fees, etc.)	\$1,739.00
<b>Total Revenue</b>	<b>\$119,900.62</b>

**Expenditures:**

Postage	\$872.45
Printing	\$3,143.80
Prof. J. W. Hastings, symp. organizer (reimb. for office supplies, equipment)	\$974.95
Secretarial (Harvard account)	\$557.53
Fly Fish Design (Karen Christians, clerical assistance for organizer)	\$8,091.24
TAES (Biochemistry Dept. services-accounting, telephone, fax, etc.)	\$1,120.36
Telephone and fax charges (Harvard)	\$1,584.23
Marine Biological Lab (housing, meals, MBL marine specimen collecting boat trip, facilities, etc.)	\$53,885.50
Housing/travel/registration reimbursements (individuals)	\$3,981.55
Registration fees for attendees transferred from Harvard to TAES	\$3,800.00
Dr. Philip E. Stanley (editorial services)	\$2,935.80
John Wiley & Sons (publisher of symposium proceedings [book])	\$18,470.40
Prof. Aldo Roda ("seed money" for 10th symposium, Sept. 1998)	\$5,000.00
Credit Card Processing Fees (TAES)	\$2,011.03
Secretary of State (Texas - fee for incorporation of ISBC)	\$25.00
Other (Harvard account)	\$941.05
<b>Total Expenditures</b>	<b>\$107,394.89</b>

**Remaining Cash Balance (July 15, 1998):**

Harvard account	\$5,988.63
TAES account	\$6,517.10
<b>TOTAL REMAINING CASH BALANCE (before 1998 dues)</b>	<b>\$12,505.73</b>

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**9th International Symposium on Bioluminescence & Chemiluminescence  
Cash Flow Summary (Harvard Accounts)**

**I. ONR Grant****Revenue:**Office of Naval Research (grant) \$10,000.00**Total Revenue** **\$10,000.00****Expenditures:**Marine Biological Lab (housing, meals, MBL marine specimen collecting  
boat trip, etc.) \$5,032.00Housing/travel/registration reimbursements (individual speakers) \$1,168.00Texas Agr. Exp. Station ISBC acct. (registration fees for attendees) \$3,800.00**Total Expenditures** **\$10,000.00****Remaining Cash Balance in ONR account:** **\$0.00****II. ALL NON-ONR FUNDS (separate Harvard acct.)****Revenue:**1995 Dues \$35.001996 Dues \$1,100.00Registration, housing and meal fees \$12,996.00Other revenue (exhibitor fees, collecting boat trip fees, etc.) \$1,739.00**Total Revenue** **\$15,870.00****Expenditures:**Postage \$863.71Telephone and fax charges \$1,584.23Printing \$3,121.30Housing/travel/registration reimbursements (individual speakers) \$2,813.55Secretarial \$557.53Other \$941.05**Total Expenditures** **\$9,881.37****Remaining Cash Balance in Harvard account:** **\$5,988.63**

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**Totals for Harvard accounts (ONR + "other" account, preceding page):**

**Revenue:**

1995 Dues	\$35.00
1996 Dues	\$1,100.00
Registration, housing and meal fees	\$12,996.00
Other revenue (exhibitor fees, collecting boat trip fees, etc.)	\$1,739.00
Office of Naval Research (grant)	\$10,000.00
<b>Total Revenue</b>	<b>\$25,870.00</b>

**Expenditures:**

Postage	\$863.71
Telephone and fax charges	\$1,584.23
Printing	\$3,121.30
Housing/travel/registration reimbursements (individual speakers)	\$3,981.55
Secretarial	\$557.53
Marine Biological Lab (housing, meals, MBL marine specimen collecting boat trip, facilities, etc.)	\$5,032.00
Texas Agr. Exp. Station ISBC acct. (registration fees for attendees)	\$3,800.00
Other	\$941.05
<b>Total Expenditures</b>	<b>\$19,881.37</b>

**Remaining Cash Balance (Harvard):** **\$5,988.63**

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**9th International Symposium on Bioluminescence & Chemiluminescence  
Cash Flow Summary as of July 15, 1998  
(Texas Agricultural Experiment Station Account)**

**Revenue:**

1995 Dues	\$3,630.00
1996 Dues	\$3,200.00
Registration Fees (includes \$3800 transferred from Harvard acct.)	\$34,924.71
Housing & Meal Fees	\$37,982.64
Exhibitor Fees	\$11,934.00
Proceedings Volume (additional orders besides registrants' copies)	\$700.00
Royalties on Proceedings Volume (book)	\$489.40
Other Revenue (remainder of funds from 1994 symposium - Stanley)	<u>\$1,169.87</u>
<b>Total Revenue</b>	<b>\$94,030.62</b>

**Expenditures:**

TAMU Printing Center	\$22.50
Prof. J. W. Hastings, symp. organizer (reimb. for office supplies, equipment)	\$974.95
Fly Fish Design (Karen Christians, clerical assistance for organizer)	\$8,091.24
Express Mail	\$4.15
Miriam Ziegler (postage reimbursement)	\$4.59
Marine Biological Lab. (Housing, meals, facilities)	\$48,853.50
TAES (Biochemistry Dept. services-accounting, telephone, fax, etc.)	\$1,120.36
John Wiley & Sons (publisher of symposium proceedings [book])	\$18,470.40
Dr. Philip E. Stanley (editorial services)	\$2,935.80
Secretary of State (Texas - fee for incorporation of ISBC)	\$25.00
Prof. Aldo Roda ("seed money" for 10th symposium, Sept. 1998)	\$5,000.00
Credit Card Processing Fees	<u>\$2,011.03</u>
<b>Total Expenditures</b>	<b>\$87,513.52</b>

<b>Remaining Cash Balance (TAES):</b>	<b>\$6,517.10</b>
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