

EXAMPLE BUDGET FORMAT (CONTD)

	Budget 1992	Estimated 1991	Actual 1990
CONFERENCE FUND			
(Presumably would include more detail on revenues and expenditures)			
Revenues		48,890.00	11,147.00
Expenditures		(33,938.00)	(9,800.00)
Operating Surplus (Deficit)	\$7,500.00	\$14,952.00	\$1,347.00
Balance July 1	\$6,299.00	(\$1,153.00)	\$5,000.00
Operating Surplus (Deficit)	7,500.00	14,952.00	1,347.00
Transfer to General Fund	(7,500.00)	(7,500.00)	(7,500.00)
Balance June 30	\$6,299.00	\$6,299.00	(\$1,153.00)
JOURNAL FUND			
(Presumably would include more detail on revenues and expenditures)			
Subscription Revenue	7,000.00	7,000.00	7,241.59
Expenditures	(35,000.00)	(30,000.00)	(28,947.75)
Operating Surplus (Deficit)	(28,000.00)	(23,000.00)	(21,706.16)
Balance July 1	\$5,000.00	\$5,000.00	\$5,000.00
Operating Surplus (Deficit)	(28,000.00)	(23,000.00)	(21,706.16)
Transfer from General Fund	28,000.00	23,000.00	21,706.16
Balance June 30	\$5,000.00	\$5,000.00	\$5,000.00
ACCREDITATION FUND			
Balance July 1	\$0.00	\$0.00	\$800.00
Fees received from schools	68,200.00	68,200.00	67,400.00
Fees paid to PAB	(68,200.00)	(68,200.00)	(68,200.00)
Balance June 30	\$0.00	\$0.00	\$0.00
CONSOLIDATED BALANCE			
Balance July 1	\$33,963.59	\$49,137.59	\$57,495.62
Operating Surplus (Deficit)	(19,750.00)	(15,174.00)	(8,358.03)
Balance June 30	\$14,213.59	\$33,963.59	\$49,137.59

NOTES: The 1990 and 1991 figures correspond to those in the six year history of ACSP finances; for 1992 the budget shows the commitment of funds to the Ph.D. Commission and the \$5,000 increase in Journal costs.
Fund Balances: The actual bank balance as of July 1, 1989 (\$57,495.62) was apportioned among the five funds for illustrative purposes.