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American Dental Association

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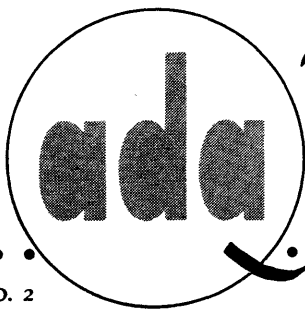
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# News Letter

VOL. 1 • NO. 2

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## RETRENCHMENTS REDUCE A.D.A. DEFICIT TO ESTIMATED \$190,000 FOR FISCAL YEAR

AS A RESULT of economies and retrenchments ordered by the Board of Trustees, total costs of activities of the American Dental Association for the fiscal year are expected to be considerably below the 1947-48 budget of \$1,045,578 approved by the House of Delegates at the 1947 annual session at Boston last August.

At a special meeting in October, the Board of Trustees reduced this budget by \$100,089.94.

Income for the fiscal year is estimated at \$754,000. On the basis of presently approved appropriations plus probable recoveries the total deficit for the 1947-48 fiscal year ending next June 30, is estimated at approximately \$190,000.

The Association's entire financial situation will be reviewed by the Board of Trustees at its annual meeting in Chicago, Feb. 5 to 8.

Several factors account for the increased cost of activities of the Association in recent years. Membership has increased more than 70 per cent in the past decade requiring considerable extension of services; many new activities have been undertaken and old activities expanded; costs have been swept upwards by the rising spiral of inflation which has affected the entire nation.

These factors have tripled the cost of Association activities in the past ten years. In 1937, the Association had 44,000 members and total expenses of \$251,000. In 1947, when the membership totalled 70,000, expenses were \$757,000.

Income of the Association also has risen during the ten year interval but the increase has been inadequate to meet the higher expenses. Income during 1947 was nearly double that of 1937, increasing from \$368,000 to \$682,000.

Reflecting the increased costs of operations are the expenses of *The Journal of the American Dental Association*, largest single item in the Association's budget. In 1937 it cost \$110,000 to publish and distribute *The Journal*. In 1947, these costs were

(Continued on page 2, col. 2)

## RESEARCH BILL HEARING FEB. 16

THE dental research bill (S.176) sponsored by the American Dental Association is scheduled for public hearing in Washington during the week beginning Monday, February 16, before the sub-committee on health of the Committee on Interstate and Foreign Commerce of the United States House of Representatives.

Dr. Carl O. Flagstad, of Minneapolis, chairman of the Committee on Legislation, will head an official A.D.A. delegation which will testify before the committee in favor of the bill.

Congressman James I. Dolliver (R.-Iowa) is chairman of the sub-committee. Other members are Representatives Hugh D. Scott, Jr., (R.-Pa.), Marion T. Bennett (R.-Mo.), J. Percy Priest (D.-Tenn.) and Virgil Chapman (D.-Ky.)

The research bill, which calls for \$2,000,000 for the construction of a building and research laboratory and \$730,000 annually for operation of a dental research program, has been before Congress for seven years. The present measure was passed by the United States Senate last summer.

The House of Representatives has never voted on the measure although in two previous sessions of Congress, the Senate approved identical bills.

At the original hearing conducted by a Senate committee all of the witnesses, including representatives of the profession, labor organizations, health associations and lay groups, urged passage of the research bill.

At the Feb. 16 hearing it is expected that companion bills introduced by Rep. Walter E. Brehm (R.-Ohio) and Rep. Oren Harris (D.-Ark.) will be considered simultaneously.

Dr. Flagstad has called a meeting of the A.D.A. Committee on Legislation for Sunday, Feb. 8, at the Stevens Hotel, Chicago.

## SURVEY STATE CONSTITUTIONS

A SURVEY of the principal provisions of the constitutions and by-laws of all 53 constituent societies of the American Dental Association is now being conducted by Dr. L. M. Cruttenden, assistant general secretary. When completed, the survey will be made available to all state officers as a basis for comparing administrative procedures of their societies with those of the other state dental associations throughout the nation.

Preliminary studies show considerable differences existing between the state societies in the number and duties of standing committees; in qualifications for admittance to membership; for election as a life member; in methods of selecting delegates for annual sessions of the A.D.A. House of Delegates and in administrative structures.

To date, copies of constitutions and by-laws have been received from all but nine constituent societies. Completion of the survey is being delayed pending receipt of official copies from these societies.

## JOURNAL CIRCULATION AT ALL-TIME HIGH

CIRCULATION of *The Journal of the American Dental Association* reached 74,000 in January, the highest in the 36 years it has been published.

# ada News Letter

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Association

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## INFORMATION ONLY

This is the second edition of the monthly *A.D.A. News Letter*. As its predecessor, it is intended to provide information on current activities of the American Dental Association to officers of state and local dental societies. Editors of official dental journals are, of course, welcome to use any of the material herein for background information. It is not intended, however, that all of the articles in the *News Letter* should be reprinted in full in state and local journals. The cooperation of officers and editors in this regard will be appreciated.

## STUDY DELEGATE PLAN

DR. H. B. WASHBURN, A.D.A. president, has named a special committee of the House of Delegates to prepare a report for the 1948 annual session on recommendations of the New York and Southern California Associations that the number of delegates be cut in half.

At the Boston meeting last August, there were 370 official delegates, nearly double that of 1925 when 195 delegates met at Louisville, Kentucky.

At the 1946 meeting at Miami and again at the Boston meeting, resolutions were introduced calling for a reduction in the size of the House of Delegates. These resolutions contended that the present large membership of the House of Delegates made it difficult to transact official business of the Association.

Dr. C. J. Wright, of Lansing, former trustee from the Ninth District, has been named chairman of a special committee of the House to report on the pending resolutions. Other members of the committee are Drs. W. W. Hurst of Cleveland, and H. J. Nedrud of Minot, N. D.

## A.D.A. DEFICIT

(Continued from page 1)

\$290,000. They are estimated to rise to \$325,000 for the current year.

Printing is the largest element in the budget for *The Journal*. Ten years ago, this cost was \$40,000. Printing charges in 1947 were \$149,000, an increase of approximately 170 per cent. Paper costs also have increased tremendously. In 1937, paper for *The Journal* cost \$5.30 per hundredweight. In 1947, the same paper cost \$10.63 per hundredweight, more than double. Coupled with a 70 per cent increase in circulation, from 44,000 to over 70,000, the paper bill alone increased from \$23,000 in 1937 to \$62,000 in 1947. The larger staff required for *The Journal* plus salary adjustments to meet rising costs of living has boosted salary appropriations from \$22,000 in 1937 to \$35,000 in 1947. Practically all other items which contribute to the total cost of producing *The Journal* are up proportionately.

Revenues from the sale of advertising in *The Journal* have increased steadily, jumping from \$63,000 in 1937, to \$166,000 in 1947, an increase of 163 per cent. Income from subscriptions has more than tripled during the past decade, expanding from \$7,800 in 1937 to \$25,000 in 1947. The increase in income from *The Journal*, however, has not kept pace with the rapidly increased costs, many of which are still rising.

In other departments, a similar picture prevails. During the past decade, activities have been multiplied. The Association is rendering increased services to a greatly increased membership. In 1937, Central Office activities cost approximately \$67,000 compared with a total of \$293,000 in 1947. The number of full-time employees at the Central Office has increased from about 25 in 1937 to approximately 100 at the present.

Ten years ago, however, the Association was engaged in comparatively few activities. In 1937, the position of General Secretary was only a part-time job. There were only three employees, including the Editor, on the staff of *The Journal*. Most of the departments of that time were operated by one or two individuals with services and activities narrowly limited. In 1937, many of the current programs of the Association such as those of the Council on Dental Health, the Committee on Prosthetic Dental Service, and the Council on Dental Education, including the nationwide program of inspection and accreditation of dental

schools and the aptitude testing of freshmen dental students, were nonexistent. Ten years ago there were no publications such as *The Journal of Oral Surgery*, *The American Dental Directory*, and *Digest of Official Actions of the American Dental Association*. Today, committees, councils and bureaus of the Association are engaged in activities on a broad front in keeping with the growth and development of the Association and the profession of dentistry.

These over-all activities of the Association in 1947 cost an average of \$11.82 per member, or \$5.82 per member more than the annual dues of \$6 each. Income per member in 1947 was \$10.70 per member, or \$4.70 in excess of the total annual dues paid by each member. During the year, Association activities earned an additional income of 78 per cent on each member's dues payment.

In other words, while Association activities were producing additional income at the rate of 78 per cent of total dues payments, the cost of activities put the Association into the "red" at the rate of \$1.12 for each of its 70,000 members. Ten years ago, expenses per member were \$5.70 compared with a per capita income of \$7.02.

While expenses have been mounting during the past decade, the Association's financial reserves have almost doubled during the same period. In 1937, the Association's assets in cash, bonds, stocks, land and building amounted to \$1,074,000. In 1947, the assets of the Association were valued at \$1,905,000.

Thus while the Association's financial position is sound, it is readily apparent that future income will have to be increased or current activities curtailed.

## TO INVESTIGATE GEORGIA "MYSTERY"

GEORGIA state health department officials and dentists are confronted with a "mystery" in McDuffie County, Georgia. Dental examinations have revealed a low dental caries rate among residents of the county. Unlike other areas in the nation where the prevalence of caries is also low, the domestic water supplies in the county do not contain appreciable amounts of fluorine. An investigation has been launched by Dr. J. G. Williams, dental director of the Georgia State Health Department.

## A.M.A. REPORTS

### \$170,000 DEFICIT

**T**HE American Medical Association reported a deficit estimated at approximately \$170,495 for the 1947 calendar year. The following is an excerpt from the report of the Board of Trustees of the American Medical Association as published in January 17, 1948 issue of *The Journal of the American Medical Association*:

During recent years the Board of Trustees has become seriously concerned over the finances of the Association. The activities have multiplied and the costs of operation have increased tremendously. The Board of Trustees believes, therefore, that a report should be made at this time to the House of Delegates.

For the calendar year that has just closed, there is an indicated loss of approximately \$170,495; even with reductions that have been made in a number of budgets, the budgets for 1948 exceed apparent income by over \$100,000. There are many reasons for this increase in expenditures over previous years. As an example, the Board submits the cost of printing an individual copy of *The Journal*: In 1939 a *Journal* containing 128 pages cost, for labor, paper, ink, etc., 8.5 cents per copy; in 1947 a *Journal* of the same size cost 12.6 cents per copy, which does not include the cost of mailing and handling after printing.

Not only have wages increased, both in the factory and in the office, but, on account of additional activities of the Association, more employees have been necessary. As an example, on Jan. 1, 1947, 638 persons were in the employ of the Association, while on Aug. 1, 1947, 707 persons were employed. About one third of the employees are working in the printing department, while the other two thirds are employed in the offices of the Association.

A few items may be taken as examples of the increased cost of operation in 1947 over 1946: Paper stock in 1946 cost \$334,610, and in 1947 approximately the same amount and quality of paper cost \$460,000. The cost of electrotypes and engravings increased \$10,000; factory and mailing supplies, \$9,000; ink, \$9,000; second class postage, \$10,000; other postage, \$10,000; telephone calls and telegrams, \$3,000; power and light, \$2,000; building maintenance \$10,000.

These items are quoted so that the House of Delegates will have full knowledge of the financial structure.

Advertising rates in the Association's periodicals have been substantially increased. It therefore remains for the Association either to find some other method of increasing revenue or to curtail activities.

## CHANGE TAX STATUS OF STATE SOCIETIES

**T**HE Commissioner of Internal Revenue has reclassified the tax status of several state dental societies so that they no longer can receive tax-free gifts or bequests.

The new ruling does not make dental societies subject to federal income taxes and continues their exemption as before. However, the ruling provides that contributions, donations or legacies to the societies no longer can be deducted on the income tax returns of the donors.

Formerly, many of the state dental societies were granted exemption from payment of federal income taxes under Section 101, sub-section 6, of the Internal Revenue Code. Under this provision, contributions, donations and bequests could be deducted from the tax returns of the individual contributors or donors.

The Commissioner's office has now ruled that the exemption be granted under Section 101, sub-section 7, which prohibits tax-free gifts.

Section 101 (6) provides tax exemption to "corporations, and any community chest, fund or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation . . ."

Section 101 (7) provides tax exemption to "business leagues, chambers of commerce, real estate board, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual . . ."

Under both paragraph 6 and paragraph 7, societies granted exemption from federal income taxes must file annually an information return, form 990, with the Collector of Internal Revenue in the district in which the society's office is located.

The practical effect of the ruling is to reduce sharply any income the

societies involved may receive from gifts, bequests or other voluntary contributions. For example, if an individual desires to donate a sum of money to one of the societies involved in the new ruling, that individual would have to pay tax at the rates applicable to his income on the full amount of the donation.

The income tax exemption of the American Dental Association is under Section 101 (7). According to the Association's legal staff, the exemption under paragraph 7 does not restrict the Association in carrying out its legislative program.

The point at issue, it appears, is whether legislative activities are a "substantial part" of the activities of state dental associations covered in the ruling.

According to a legal opinion secured by one of the state societies involved, the ruling by the Commissioner can be reversed only by an appeal to the federal courts or by an act of Congress. No decision on whether court action will be started has yet been announced by any of the state dental societies involved.

## DERMATITIS REPORTED BY 500 DENTISTS

**O**Ccupational dermatitis among dentists is far more common than was generally realized, it is indicated by preliminary results of a new survey by the Council on Dental Therapeutics. In cooperation with editors of the dental journals and one of the larger manufacturers of dental drugs, the Council has compiled a list of more than 500 dentists who are subject to occupational dermatitis. Among substances thus far reported to be a cause of this condition are procaine (Novocain), Monocaine, Butyn, Zephiran, formaldehyde, Pontocaine and various dental laboratory materials.

A discussion of occupational dermatitis is included in an article entitled, *Occupational Hazards in Dental Practice; Questions and Answers*, published in the February 1 issue of *The Journal of the American Dental Association*. This article is the first of a new series of "question and answer" papers being prepared by members and consultants of the Council. The articles will be published in succeeding issues of *The Journal*, and will deal with fluorides, dentifrices, disinfection of dental instruments, general anesthesia and prescription writing.

## TOTAL MEMBERSHIP NOW OVER 70,000

THE 1947 membership in the American Dental Association reached 70,443 as of Dec. 31, a new record high.

Included were 66,016 active members and 1,860 life members, making a total of 67,876 member dentists. In addition there were 2,477 undergraduate or student members at 28 of the nation's 40 dental schools. Twelve schools reported no undergraduate members.

The present membership is a gain of 4,352 over that of the preceding year.

New York retained its lead as the largest of the constituent societies with a membership total of 10,402. Illinois reported the second largest membership with a total of 5,447, while Pennsylvania, with 5,096 members, was third. Ohio was fourth with 3,204 members.

Only three constituent societies reported fewer than 100 members each. They are: Nevada, 67; Delaware, 93; and Panama Canal Zone, 18.

Membership by constituent societies as of the end of the year were reported as follows:

Alabama	529
Arizona	135
Arkansas	311
Army	208
California	2,263
Colorado	590
Connecticut	1,284
Delaware	93
District of Columbia	529
Florida	692
Foreign	12
Georgia	636
Hawaii	233
Idaho	155
Illinois	5,447
Indiana	1,651
Iowa	1,333
Kansas	764
Kentucky	717
Louisiana	677
Maine	303
Maryland	663
Massachusetts	2,551
Michigan	2,565
Minnesota	2,084
Mississippi	329
Missouri	1,830
Montana	244
Navy	278
Nebraska	770
Nevada	67
New Hampshire	207
New Jersey	2,668
New Mexico	127

New York	10,402
North Carolina	761
North Dakota	210
Ohio	3,204
Oklahoma	598
Oregon	747
Panama Canal Zone	18
Pan American	300
Pennsylvania	5,096
Public Health Service	109
Puerto Rico	181
Rhode Island	353
South Carolina	310
South Dakota	232
Southern California	2,632
Tennessee	716
Texas	1,874
Unorganized	3
Utah	307
Vermont	131
Veterans Administration	472
Virginia	725
Washington	1,064
West Virginia	506
Wisconsin	2,102
Wyoming	108

## APPROVE BOARD OF PERIODONTOLOGY

APPROVAL of the American Board of Periodontology under requirements approved by the House of Delegates of the American Dental Association in August, 1947, is announced by the Council on Dental Education.

The periodontology board, sponsored by the American Academy of Periodontology, is the second dental specialty examining board to be approved by the Council on Dental Education. On April 9, 1947, the Council voted full approval of the American Board of Oral Surgery.

Applications for approval are pending from the American Board of Orthodontics, the American Board of Prosthodontics and the American Board of Pedodontics.

The American Board of Periodontology was incorporated in the State of Illinois in 1940. Prior to its approval by the A.D.A. Council on Dental Education, the board issued 115 certificates to specialists in this field. Certificates hereafter to be issued will be under the basic requirements prescribed by the Council.

Members of the American Board of Periodontology are: Drs. Arthur H. Merritt of New York, chairman, Harold J. Leonard of New York, secretary-treasurer, and Dickson G. Bell of San Francisco, M. Monte Bettman of Portland, Clarke E. Chamberlain of Peoria and Samuel R. Parks of Dallas.

## PUBLICATIONS

MORE than 10,000 copies of the 13th edition of *Accepted Dental Remedies*, which was published last August, have been distributed to date. Purchasers of the new edition included several thousand dental students. *Accepted Dental Remedies*, prepared by the staff of the Council on Dental Therapeutics, has been a standard textbook in dental schools in the United States for the past 14 years.

A LIMITED number of copies of the *American Dental Directory* published by the American Dental Association are still available for distribution. The *Directory* contains alphabetical and geographic listings of all dentists in the United States and considerable other information concerning the dental profession. Copies sell for \$12.50 each.

COMPILATION of the official *Index to Volume 35 of The Journal of the American Dental Association* (July through December, 1947) has been completed by the Bureau on Library and Indexing Service. Copies may be secured without charge upon request to the Order Department, American Dental Association.

REPRINTS of articles on fluoride therapy may be purchased in any quantity from the American Dental Association. Copies available include:

"Fluorine and Dental Caries Control" (single copies free. One cent each in quantity orders).

"Michigan Workshop on Dental Caries" (Ten cents for single copies. Six cents each in quantity orders).

"Sodium Fluoride Solution: Technique For Application to the Teeth" (Single copies free. One cent each in quantity orders).

## MISS WALTER RESIGNS

MISS GLENNA G. WALTER, who joined the staff of the Association as a dental health consultant in 1946, has resigned, effective Feb. 5, to accept a position as associate professor on the faculty of the School of Public Health of the University of Pittsburgh.

## TAKE TESTS

MORE than 3,000 entering freshmen students have taken mental and aptitude tests prepared by the Council on Dental Education since the start of the school term last fall. All but one of the nation's 40 dental schools are participating in the testing program. Grading of the tests is now in progress.