

mold counts eye-strain was reduced to a minimum and the stereoscopic effect, producing a greater depth than a monocular microscope, made it much easier to discern the mold in masses of fruit pulp.

As a field of 1.382 mm diameter is specified, it was found that a Bausch & Lomb binocular microscope of 163 mm tube length, with $\times 10$ eyepieces and 16 mm objective, gave a field of 1.422 mm diameter. Therefore, for all practical purposes, a binocular microscope of this type can be used. It is recognized that a small error in the diameter of the field exists. This error amounts to 0.04 mm or less than 3 per cent. Considering this slight increase in diameter of the field in addition to the greater ease of distinguishing mold filaments in masses of pulp, it is probable that slightly higher counts will be recorded by the use of this instrument. The error is so small, however, that for ordinary laboratory or commercial work it may be disregarded, particularly so since the mold count itself is subject to considerable variation.

With yeast and spore counts as well as bacteria, both the built-in and attachable binoculars are being used by us, as it is not imperative that any particular magnification be used. For this reason the error just discussed relative to the mold count is irrelevant in this case.

Daylight was found to be preferable for mold counts, but checks with daylight counts were secured with electric light and the use of a disc of cobalt glass below the condenser. For yeast and spore counting the writers prefer artificial light, as it can be better controlled than daylight. It may be noted here that no particular form of light is designated in the latest edition of the "Methods of Analysis," of the Association of Official Agricultural Chemists.

GEORGE H. NEEDHAM
CARL R. FELLERS

UNIVERSITY OF WASHINGTON

THE AMERICAN ASSOCIATION FOR THE ADVANCEMENT OF SCIENCE

AUDITED FINANCIAL REPORT OF THE PERMANENT SECRETARY FOR THE FISCAL
YEAR, 1923

(October 1, 1922, to September 30, 1923)

Approved by the council at the third Cincinnati meeting
and ordered printed in SCIENCE

Dr.

To balance from last account:			
Checking account	\$1,078.40		
Savings account:			
Emergency	\$4,497.68		
Publication fund (for Proceedings)	1,500.00	5,997.68	\$7,076.08
To receipts from members:			
Annual dues, previous to 1922.....	\$ 82.00		

Annual dues for 1922.....	840.00		
Annual dues for 1923.....	51,755.00		
Annual dues for 1924 (paid in advance)	290.24		
Entrance fees	935.00		
Life membership fees	2,695.00		
Associate fees	65.00	56,662.24	

To other receipts:

From Treasurer's Office:			
For life members' journal subscriptions	\$2,151.00 ¹		
Sales of publications.....	67.65		
Postage, overpayments, etc.	294.16		
Interest on bank account.....	276.30		
Unexpended balance from New York (1916) Meeting.....	97.53		
Gift from Newcomb Cleveland..	500.00	3,386.64	
Total		\$67,124.96	

Cr.

By publications:			
Publishers SCIENCE		\$33,199.78	
By divisions, local branch and academy allowances:			
Divisions	\$1,357.00		
State College (Pa.) local branch	29.00		
Affiliated academies	1,440.00	2,826.00	
By Expenses, General Secretary's Office		98.45	
By Expenses, Washington Office:			
Salaries	\$8,779.35		
Office and addressograph.....	230.40		
Printing and stationery.....	1,346.14		
Telephone and telegraph.....	175.57		
Postage, correspondence and billing	756.12		
Exchange	15.86		
Express, freight and drayage....	36.68		
Notary fees	2.75		
Miscellaneous	333.10	11,675.97	
By circularization expenses.....		1,469.54	
By miscellaneous expenditures:			
Refunds on account of overpay- ments	\$ 23.80		
Life membership fees, to treas- urer	2,700.00		
Newcomb Cleveland gift, to treasurer	500.00		
Contribution to American In- stitute of Sacred Literature..	100.00		
Contribution to International Annual Tables of Physical, Chemical and Technological Data	200.00		
Boston (1923) Meeting:			
General expenses.....	\$1,099.41		
Preliminary an- nouncement	1,490.00	2,589.41	
Los Angeles (summer, 1923) meeting	219.75		
Travel expenses	2,365.68		
Section expenses	165.21		
Grants committee expenses.....	36.44	8,900.29	
By new balance:			
Checking account	\$ 180.95		
		\$58,170.03	

¹ Includes \$1,107.00 on 1924 account.

Savings account:			
Emergency	\$6,273.98		
Publication	2,500.00	8,773.98	8,954.93
			<u>\$67,124.96</u>

AUDITOR'S REPORT

I have employed Mr. W. R. Gallaher, an accountant at the Interstate Commerce Commission, to go over the accounts of the Permanent Secretary for the year ending September 30, 1923. He makes the following report:

This is to certify that I have carefully examined the receipts and disbursements in currency, checks, etc., of the Permanent Secretary's office of the American Association for the Advancement of Science for the twelve months' period ending September 30, 1923, and have found the records correctly kept. Proper vouchers were shown for all disbursements.

(Signed)

W. R. GALLAHER,
Examiner of Accounts

I have reason to believe that Mr. Gallaher is an experienced and reliable accountant and that the above statement is a dependable report on the state of the accounts which were audited.

Very truly yours,

(Signed)

ROBERT B. SOSMAN,
Auditor

Washington, November 26, 1923.

A general statement regarding the finances of the Association for 1923 has appeared in SCIENCE for January 25, 1924, page 84.

BURTON E. LIVINGSTON,
Permanent Secretary

REPORT OF THE TREASURER FOR THE FISCAL YEAR 1923

(October 1, 1922, to September 30, 1923)

Approved by the council at the third Cincinnati meeting and ordered printed in SCIENCE

BALANCE SHEET—SEPTEMBER 30, 1923

Assets

Investments:		
Securities	\$107,814.77	
Cash awaiting investment.....	23,131.18	\$130,945.95
Current Assets:		
Cash in bank	6,871.29	
		<u>\$137,817.24</u>

Liabilities

Endowment Funds:

General:

W. Hudson Stephens	\$ 4,381.21	
Richard T. Colburn	84,155.74	
Friends of Association	3,559.00	\$92,095.95
Sustaining membership		6,000.00
Life memberships		
441 at \$ 50.....	22,050.00	

58 at 100..... 5,800.00 27,850.00

Jane M. Smith 5,000.00 \$130,945.95

Current Liability:

Newcomb Cleveland donation.....	500.00	
Available appropriations, 1923.....	825.00	
Jane M. Smith Fund.....	300.00	1,625.00

Unappropriated Interest 5,246.29

\$137,817.24

CASH STATEMENT

(October 1, 1922, to September 30, 1923)

Receipts

Balance from last report, September 30, 1922		\$ 5,668.94
Interest from securities	\$ 5,166.63	
Interest from bank balance.....	14.30	
15 life membership fees, 1922.....	1,500.00	
27 life membership fees, 1923.....	2,700.00	
Contribution by Newcomb Cleveland	500.00	
Redemption, Acker, Merrill & Condit bonds	20,000.00	29,880.93
		<u>\$35,549.87</u>

Disbursements

Grants:

S. M. Zeller	\$250.00	
John T. Buchholz	125.00	
Albert R. Sweetser	125.00	
A. W. Rowe	300.00	
S. A. Mahood	200.00	
V. C. Allison	150.00	
Ferdinand Cann	250.00	
Taisia Stadnickenko	200.00	
H. V. Atkinson	200.00	
M. S. Fleisher	200.00	
O. F. Kampmeier	100.00	
Linus W. Kline and Gertrude L. Carey	300.00	
S. L. Pressey	200.00	
L. Thompson	100.00	
F. B. Hanson	250.00	
W. W. Campbell	225.00	\$3,175.00

Subscriptions to SCIENCE:

For 1923, 348 subscriptions.....	\$1,044.00	
For 1924, 369 subscriptions.....	1,107.00	2,151.00

Two emeritus life membership fees, from

Jane M. Smith Fund	200.00	
Rental of safe deposit box	20.00	
Expressage and insurance on bonds.....	1.40	

\$ 5,547.40

Cash in banks:

Awaiting investment	\$23,131.18	
Drawing account	6,871.29	30,002.47

\$35,549.87

SCHEDULE OF SECURITIES

Par Value	Purchase Value
\$10,000 Chicago & Northwestern Railway Co. General Mortgage 4 per cent. bonds, due 1987.....	\$ 9,425.00
10,000 Atchison, Topeka & Santa Fe Railway Co. General Mortgage 4	