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GENERAL CONFERENCE COMMITTEE

April 5-14, 1960

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1960

SPRING MEETING

The Spring Meeting of the General Conference Committee was held in the General Conference Office Chapel, Takoma Park, Washington, D.C., April 5-7.

MEMBERS OF THE COMMITTEE PRESENT:

R. R. Figuhr, W. R. Beach, R. H. Adair, W. Melvin Adams, Wesley Amundsen, R. Allan Anderson, G. J. Appel, E. L. Becker, O. A. Blake, C. W. Bozarth, M. V. Campbell, Theodore Carcich, J. E. Chase, C. G. Cross, E. W. Dunbar, N. W. Dunn, J. E. Edwards, H. T. Elliott, K. H. Emmerson, A. A. Esteb, L. C. Evans, W. A. Fagal, A. C. Fearing, T. R. Flaiz, M.D., T. S. Geraty, J. O. Gibson, C. E. Guenther, W. J. Hackett, A. L. Ham, Richard Hammill, R. R. Hegstad, W. A. Higgins, H. W. Klaser, H. W. Lowe, Theodore Lucas, M. E. Loewen, G. M. Mathews, D. A. McAdams, F. R. Millard, Garland Millet, E. L. Minchin, L. L. Moffitt, E. A. Moon, C. E. Moseley, Jr., F. A. Mote, W. E. Murray, C. J. Nagele, G. R. Nash, W. A. Nelson, F. D. Nichol, R. H. Nightingale, W. B. Ochs, A. V. Olson, T. L. Oswald, C. E. Palmer, E. W. Pedersen, J. W. Peeke, F. L. Peterson, W. E. Phillips, R. J. Radcliffe, C. E. Randolph, M.D., W. E. Read, D. R. Rees, H. E. Rice, J. I. Robison, E. E. Roenfelt, W. A. Scharffenberg, C. A. Scriven, J. V. Scully, J. C. Shull, L. A. Skinner, F. A. Soper, Carl Sundin, E. W. Tarr, W. H. Teesdale, C. L. Torrey, R. S. Watts, F. C. Webster, Jr., H. B. Weeks, A. L. White

OTHERS PRESENT:

H. W. Barrows, C. L. Bauer, W. J. Blacker, A. W. Cormack, D. A. Delafield, D. C. Duffield, N. W. Litchfield, R. Ruhling, J. A. Stevens, F. D. Wells

 One Hundred Twentieth Meeting

GENERAL CONFERENCE COMMITTEE

April 5, 1960, 2:00 P.M.

R. R. Figuhr, Chairman, welcomed the members of the Committee to this meeting, and extended also a warm welcome to some of the retired brethren who were present.

The delegates stood for the opening prayer, which was offered by J. A. Stevens.

R. R. Figuhr spoke of the experience of Rehoboam as given in 1 Kings 12. A transition was being made from the reign of King Solomon to that of his son Rehoboam. Solomon had passed off the stage of action, and Rehoboam was taking over. Rehoboam had grown up in luxury and in peaceful times. Israel had come to Shechem to make him king. The people presented their grievances. They asked Rehoboam to make the yoke lighter than during his father's reign--rather a pathetic comment upon the reign of Solomon. The people were groaning under the burden. Rehoboam said, Give me three days and I will think it over.

April 5, 1960

Then Rehoboam went to the older men, the tried and true men who had gained wisdom by experience. He asked, What do you advise to be done? They suggested a course of procedure that would recognize why prosperous times had come to Israel and why Israel had thus been blessed. The money which should have been held in sacred trust was selfishly absorbed in ambitious projects. Money, wealth, influence, and power were in the nature of a trust. They were trust funds designated for a certain purpose, for the relief of the worthy poor and for the extension of the principles of the Kingdom of God. But they were spent otherwise. The heavenly auditors would have turned in a different kind of statement from earthly auditors--if they had auditors at that time or anything that corresponded to them. These old men said, Be a servant to the people, and speak good words to them.

That did not seem to have the ring that Rehoboam expected. He went to the young men. They spoke brave words, Your little finger is going to be larger than your father's thigh. Rehoboam said to the people, I am going to add to what my father placed upon you in burdens. Those were very foolish words. They made certain the division of the kingdom of Israel. The breach created by the rash speech of Rehoboam proved irreparable.

The confidence of our people is one of our greatest assets. We must find a way of keeping the confidence of the good people, and of regaining the confidence of those who have gone astray. We must endeavor to do that more than in the past. We shall have more and more problems. But we must keep our people informed. We need the same degree of simple trust and faith in God, and full dedication to God as our pioneers. One of them went out with his patched trousers to cut hay to forward the cause of God. What a great evidence of faith that was! We must maintain simplicity. We must look at the expense involved in our buildings. We ought to build according to the needs, not in a small way, but large enough, with vision, and yet without needless expenditure. The funds which come into our hands are entrusted to us to forward the cause of God along right lines.

If we are faithful and true, there is a spiritual armor and protection the Lord throws about us; the Lord carries us through. The Lord will give us wisdom and guidance. By faith we can move forward.

A season of prayer followed, led by T. L. Oswald, A. L. Ham, and F. A. Mote. They asked the blessing of God upon the meetings, upon our leaders, and especially remembered F. W. Schnepfer in prayer.

The Agendas for the Spring Meeting were distributed to the workers in attendance.

Registration cards were distributed and completed.

April 5, 1960

DAILY PROGRAM:

VOTED, To adopt the following Daily Program for the Spring Meeting:

Subcommittees	8:00 A.M. -- 9:00 A.M.
Devotional	9:00 " -- 9:30 "
Business	9:30 " -- 12:30 P.M.
Business or Committees	2:00 P.M. -- 5:00 "
Committees	7:30 " -- 9:00 "

HINSDALE SANITARIUM AND HOSPITAL:

A statement was made by A. C. Larson, Administrator and Treasurer of the Hinsdale Sanitarium and Hospital, regarding the growth of the institution. There is need for an additional wing to be built to accommodate the patients. Plans are now being made to meet this need. The extension is to add 150 beds to the institution. It is estimated the cost will be \$4,000,000. The community have agreed to raise one half of the cost of the addition. One fourth of this amount is to be contributed by the Lake Union Conference and the Hinsdale Sanitarium and Hospital. It is anticipated that one fourth of the cost will be cared for by Hill-Burton funds.

On request of the Lake Union Conference and Hinsdale Sanitarium and Hospital, to enable them to obtain the needed Hill-Burton funds, it was

VOTED, To authorize the General Conference Treasurer to issue to the Hinsdale Sanitarium and Benevolent Association a letter of credit in the amount of \$500,000, with the right to draw upon this sum as may be needed, it being understood this guarantee of credit is valid until December 31, 1960.

TREASURY REPORTS:

The Balance Sheets and Statements of Operations and Retained Net Worth for the twelve months ended December 31, 1959, for the General Conference of Seventh-day Adventists, the General Conference Corporation of Seventh-day Adventists, the General Conference Association of Seventh-day Adventists, and the North American Conference Corporation, on request of C. L. Torrey, were presented by O. A. Blake, Undertreasurer. The Auditors' Statements for these reports were read by E. L. Becker. It was

VOTED, To accept the 1959 Treasury Reports for the General Conference, the General Conference Corporation, the General Conference Association, the statement concerning the North American Corporation, and the Auditors' Statements regarding the first three named, as follows:

(Please see the following pages.)

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS
Balance Sheet
December 31, 1959

ASSETS

Current:

Cash and Banks	4 138 351 96
Securities	20 329 479 51
Accounts Receivable	1 482 104 33
Notes Receivable	329 467 61
Accrued Interest Receivable	119 311 24
Supplies and Prepaid Items	268 812 35

Total Assets

26 667 527 00

LIABILITIES

Current:

Accounts Payable	4 046 378 88
Trust Funds	8 221 725 18
Deferred Items	30 632 91

Total Liabilities

12 298 736 97

NET WORTH

Regular:

Balance, January 1, 1959	7 938 774 69
Increase during 1959	<u>563 192 80</u>

Balance, December 31, 1959 8 501 967 49

Reserves:

Balance, December 31, 1959 5 866 822 54

Total Net Worth, December 31, 1959

14 368 790 03

Total Liabilities and Net Worth equals Total Assets

26 667 527 00

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS
Balance Sheet
December 31, 1959

Statement of Financial Position:

Total Cash, Banks and Securities

24 467 831 47

To cover the following items:

1. Reserve Funds 5 866 822 54

2. Trust Funds:

Famine & Disaster Relief 462 690 78

Miscellaneous Funds 1 368 920 41

Sustentation 6 390 113 99 8 221 725 18

3. Accounts Payable 4 046 378 88

Add: Deferred Items 30 632 91

4 077 011 79

Less: Accounts Receivable,
Inventories, Prepaid
etc. 2 199 695 53

Liabilities not provided for 1 877 316 26

4. Authorized Working Capital 7 084 465 25

Add: Excess of Actual over
Authorized 1 417 502 24

Cash and Securities available
for Working Capital 8 501 967 49

Total

24 467 831 47

Authorized Capital:

Operating Capital, December 31, 1959

8 501 967 49

Authorized Capital - 12% of 1959 Approp. 2 656 674 47

Authorized Fixed Reserve - 20% of 1959 Approp. 4 427 790 78

Total Authorized Capital

7 084 465 25

Actual Operating Capital EXCEEDS Authorized

Operating Capital and Fixed Reserve by

1 417 502 24

Reserve Funds:

Exchange Funds 536 571 34

Reconstruction Base, Orient 115 886 51

Rehabilitation Funds 74 804 75

Securities Fluctuation 2 060 437 03

Special Appropriations, 1960 Provision 2 353 386 79

Potomac University Buildings 21 370 28

Other Reserves 704 365 84

Total Reserve Funds 5 866 822 54

Regular Net Worth, Dec. 31, 1959 8 501 967 49

14 368 790 03

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS
Statement of Operations and Retained Net Worth
Twelve Months Ended December 31, 1959

INCOME

Tithes:

Union Conferences 1%	412 974 64
Local Conferences Regular Percent	8 145 718 53
Special Percent for Exchange	4 461 746 22
Miscellaneous	37 397 58
	<u>13 057 836 97</u>

Overseas Divisions:

Regular 1%

122 777 84

Total Tithe Receipts

13 180 614 81

Mission Offerings:

North America:

Dollar-a-Week Funds

11 721 549 33

Miscellaneous

41 872 52

Specific

72 549 01

11 835 970 86

Overseas Divisions:

Revertible (Ingathering & Miss. Ext.)

2 030 976 02

Non-Revertible

1 764 008 99

3 794 985 01

Total Mission Offerings

15 630 955 87

Miscellaneous Income:

Commissions and Discounts

5 833 45

Mailing Room Stock

125 99

Miscellaneous Donations

1 069 70

Funds Returned & Reclaimed

1 000 00

General Conference Session

468 38

True Education Journal

1 031 14

Interest and Dividends

1 006 675 58

Legacies and Matured Annuities

9 790 23

Royalties

27 485 71

Total Miscellaneous Income

1 053 480 18

Total Operating Income for 1959

29 865 050 86

Total Operating Income

29 865 050 86

Less: Total Appropriations and Expenses

26 673 249 15

Operating Gain for 1959

3 191 801 71

Non-Operating Income:

Previous Years Adjustments

1 480 76

General Conference Session (1958) Appr. 45 000 00

46 480 76

Non-Operating Expense:

Excess Security Earnings over

2% transferred to Security Fluct. 575 089 67

Transferred to 1960 Special Approp. 2 100 000 00

2 675 089 67

Net Non-Operating Expense

2 628 608 91

Net Increase to Regular Net Worth during 1959

563 192 80

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS
Statement of Operations and Retained Net Worth
Twelve Months Ended December 31, 1959

EXPENSES

Appropriations:

Overseas Divisions:

Regular	11 128 927 00
Revertible Funds, Regular	2 030 976 02
Special, Non-Revertible Funds to Central Europe	217 661 11
Emergency	54 365 00
Appointee Expense	4 293 69
Camp Pastors - H. E. Kurtz	14 389 52
Donations	21 300 00
Leave of Absence	5 000 00
Missionary Appointee Indebtedness	3 027 41
Missions Extension	106 375 39
Seminary Extension School Travel	4 210 10
Specific Mission Donations	72 549 01
Sustentation - Central Europe	28 563 94
Spring in Tithe and Offerings	44 062 40
Thirteenth Sabbath Overflow	243 006 38
World-Wide Advent Expense	56

Total

13 978 707 53

North American Division:

Regular	2 061 422 27
Reverted Funds (North Am. Missions)	51 765 49
Emergency	37 500 00
Camp Pastors	6 805 23
Contingency	14 984 47
Donations	4 325 00
Ingathering Overflow	2 519 504 36
Ingathering Promotion & Supplies	268 143 66
Institutional Comeback Funds, 18.4%	1 370 366 97
Ministerial Internship-Seminary	6 000 00
Miscellaneous Travel	11 878 76
Missions Extension Overflow	9 185 35
Non-Tithe Funds Exchanged	4 461 746 22
Permanently Returned Workers Fund	74 476 47
R & H Quarterly Color Issue	10 935 63
Special Medical Assistance	19 865 42
Sustentation Fund Appropriations	120 324 85
Workers' Retirement & Transfer Exp.	71 889 35

Total

11 121 119 50

Total Appropriations

25 099 827 03

GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS
Statement of Operations and Retained Net Worth
Twelve Months Ended December 31, 1959

EXPENSES, Cont'd.

General Operating:

Departmental Expenses:

Salaries	761 717 77
Subsidies	168 752 73
Travel and Expense	303 535 02
Office Supplies and General	301 631 36
	<u>1 535 636 88</u>
Less: Departmental Incomes Applied	322 471 29

Total Departmental Expenses

1 213 165 59

Administrative Expenses:

Blue Cross and Medical Examinations	18 313 01
Book Allowance	920 00
Books to Public Libraries	498 76
Cables and Telegrams	2 244 72
Educational Allowance	4 858 82
Entertainment	13 227 07
Insurance	28 246 18
Luggage Allowance	1 775 00
Rent, Heat and Light	86 059 15
Social Security	11 124 84
Social Welfare	70 00
Transportation Office Expense	57 413 25
Utilities Allowance	4 245 80
Station Wagon Expense	939 82
	<u>229 936 42</u>

Total Administrative Expenses

229 936 42

Miscellaneous Expenses:

Autumn and Spring Councils	2 238 67
Cafeteria Loss	8 810 52
Cash Short	10 88
Defense Literature	263 70
Bible Study and Research	773 12
General Conference Session Provision, 1962	55 000 00
INFORMANT Magazine	1 950 31
KIT Magazine	3 000 00
McFarland, Dr. J. W. Expense	1 644 92
MINISTRY Magazine	2 022 74
Maple Avenue Expense, 7111	1 812 80
Offerings Promotion	31 263 11
Promotion Pictures	500 00
Servicemen's Congresses	3 45
Student Travel - Seminary	20 000 00
Yearbook Account	1 025 89
	<u>130 320 11</u>

Total Miscellaneous Expenses

130 320 11

Add: Appropriations from page 4

1 573 422 12
25 099 827 03

Total Expenses for the year 1959

26 673 249 15


AUDITORS' STATEMENT

TO WHOM IT MAY CONCERN:

The Auditing staff of the General Conference have examined the Balance Sheet of the General Conference of Seventh-day Adventists as of December 31, 1959, and the related Operating Statement for the year then ended. Our examination included a review of vouchers covering the receipt and disbursement of funds, together with supporting evidences and authorizations, and embraced such tests of the accounting records, and other recognized auditing procedures, as we considered necessary in the circumstances.

Cash was in hand as called for in the books of account, and bank accounts are in reconciliation with current statements from the respective banks. Securities were verified by actual inventory, or by confirmation from custodians thereof, and are shown in the Balance Sheet at the lower of cost or market price at December 31, 1959.

In our opinion the accompanying Balance Sheet, showing a net worth of \$14,368,790.03, and the related Operating Statement, present fairly the financial condition of the General Conference of Seventh-day Adventists at December 31, 1959, and the result of its operation for the year then ended.



E. L. Becker, Auditor
General Conference of
Seventh-day Adventists

Washington, D. C.
February 11, 1960

562 g

GENERAL CONFERENCE CORPORATION OF SEVENTH-DAY ADVENTISTS
Balance Sheet
December 31, 1959

ASSETS

Current:

Banks	132 319 19
Securities - Corporation	2 691 455 15
- Grace Johnson	24 912 50
- Susie Nelson	25 080 00
Notes Receivable	12 547 22
Accounts Receivable	10 241 27
Oregon Properties Investment	79 572 74
Accrued Interest on Securities	19 839 17
Unexpired Insurance	2 303 21
Repairs & Supply Inventories	3 154 83

Total Current Assets

3 001 425 28

Fixed:

Land	194 186 95
Land Improvements less Depreciation	14 935 26
Buildings less Depreciation	1 008 487 90
Equipment less Depreciation	220 363 53
Library Books	867 91

Total Fixed Assets

1 438 841 55

TOTAL ASSETS

4 440 266 83

LIABILITIES

Current:

Accounts Payable	141 064 48
Certificates of Deposit	201 248 04
Trust Funds	57 527 07

Total Current Liabilities

399 839 59

Long-Term:

Annuities	613 005 45
Notes Payable	1 250 00
Trust Agreements	302 537 89

Total Long-Term Liabilities

916 793 34

TOTAL LIABILITIES

1 316 632 93

NET WORTH

Regular:

Total, December 31, 1959	1 996 702 71
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Reserves:

Total, December 31, 1959	1 126 931 19
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Total Net Worth

3 123 633 90

TOTAL LIABILITIES AND NET WORTH

4 440 266 83

562h

GENERAL CONFERENCE CORPORATION OF SEVENTH-DAY ADVENTISTS
Balance Sheet
December 31, 1959

NET WORTH STATEMENT

Regular:

Balance, January 1, 1959	1 888 214 39	
Add: Increase during 1959	<u>108 488 32</u>	
Balance, December 31, 1959		1 996 702 71

Reserves:

Security Fluctuation Balance, Jan. 1, 1959	1 009 611 90	
Gain on Securities Sold in 1959	105 991 68	
Excess of Earnings over 2% on Average	<u>87 139 30</u>	
	1 202 742 88	
Less: Adjustment for Market Value	<u>77 347 72</u>	
Balance, December 31, 1959		1 125 395 16
Charities Fund Balance, Jan. 1, 1959	2 536 03	
Paid to Clara Boettcher	<u>1 000 00</u>	
	<u>1 536 03</u>	
Total Reserves, December 31, 1959		<u>1 126 931 19</u>
Total Net Worth, December 31, 1959		<u><u>3 123 633 90</u></u>

562

GENERAL CONFERENCE CORPORATION OF SEVENTH-DAY ADVENTISTS
Statement of Operations and Retained Net Worth
Year Ended December 31, 1959

REGULAR OPERATING

Income:

Apartment Properties Net Gains	3 467 57
Legacies & Matured Annuities	2 819 98
Rents from Buildings & Equipment	<u>77 512 96</u>

Total Regular Operating Income

83 800 51

Expenses:

Apartment Properties Net Losses	971 77
Depreciation Expense - Buildings	21 707 69
- Land Improve.	1 440 33
- Equipment	28 744 93
General	1 063 55
Grounds	416 43
Insurance	4 097 27
Legal	3 567 36
Repairs - Buildings	12 241 83
- Equipment	4 042 14
Salaries	2 675 52
Taxes	<u>4 590 96</u>

Total Regular Operating Expenses

85 559 78

Net Loss from Regular Operating

(1 759 27)

INVESTMENTS

Income:

265 Carroll St., N.W. Operating	1 435 19
Miscellaneous Interest Income	810 63
Oregon Properties Operating	4 800 00
Securities Income - Dividends	69 979 30
- Interest	<u>70 741 05</u>

Total Investment Income

147 766 17

Expenses:

Annuity Payments	26 486 94
Interest Expense	<u>8 780 47</u>

Total Investment Expenses

35 267 41

Net Gain from Investments

112 498 76

Deduct: Net Loss from Regular Operating

(1 759 27)

Total Net Gain for the year 1959

110 739 49

Non-Operating Income:

Gain from Sale of 246 W. 69th, N.Y.	2 430 86
Gain on Sale of Equipment	2 414 79
Miscellaneous Income	1 67
Previous Year Adjustments	6 430 12
N. Y. Transportation Warehouse	50 000 00
University Land	20 000 00
Equipment Donations	<u>3 610 69</u>

84 888 13

Non-Operating Expense:

Income received in excess of 2% on Average
monthly balance of Securities transferred
to Fluctuation Reserve

87 139 30

Net Non-Operating Expense

2 251 17

Net Increase to Regular Net Worth

108 488 32

AUDITORS' STATEMENT

TO WHOM IT MAY CONCERN:

The Auditing staff of the General Conference of Seventh-day Adventists have examined the Balance Sheet of the General Conference Corporation as of December 31, 1959, and its related Operating Statement for the year then ended. The examination included the review of all vouchers covering the receipt and disbursement of funds, together with their supporting evidences and authorizations, and embraced such other tests of the accounting records and other recognized auditing procedures as we deemed necessary in the circumstances.

Bank accounts were in reconciliation with the latest statements from the respective banks. Securities were verified by actual inspection, and are shown in the Balance Sheet at the lower of cost or market on December 31, 1959.

In our opinion the accompanying Balance Sheet, showing a net worth of \$3,123,633.90, and the related Operating Statement, present fairly the financial condition of the General Conference Corporation of Seventh-day Adventists at December 31, 1959, and the results of its operation for the year then ended.



E. L. Becker, Auditor
General Conference of
Seventh-day Adventists

Washington, D. C.
February 12, 1960

562k

GENERAL CONFERENCE ASSOCIATION OF SEVENTH-DAY ADVENTISTS
Balance Sheet
December 31, 1959

ASSETS

Accounts Receivable - General Conference Corporation	16 680 80	
Securities Exhibit 1	30 000 00	
Accrued Interest Receivable	356 25	
Real Estate	200 00	
Less: Reserve	200 00	
Total Assets		47 037 05

LIABILITIES

None

NET WORTH

Balance, January 1, 1959	45 614 05	
Add: Net Gain for the year 1959	1 423 00	
Balance, December 31, 1959		47 037 05

Exhibit 1 - Securities:

30 M General Finance Corporation 4 3/4% Noted		30 000 00
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GENERAL CONFERENCE ASSOCIATION OF SEVENTH-DAY ADVENTISTS
Statement of Operations and Retained Net Worth
Year Ended December 31, 1959

INCOME

Interest and Dividends	1 425 00
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EXPENSE

Filing Fee	<u>2 00</u>
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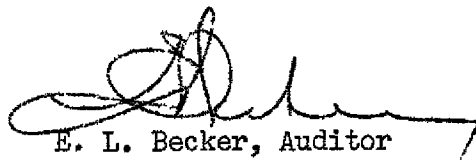
Net Gain for the year 1959	<u><u>1 423 00</u></u>
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AUDITOR'S STATEMENT

TO WHOM IT MAY CONCERN:

I have examined the Balance Sheet of the General Conference Association of Seventh-day Adventists as of December 31, 1959, and the related Operating Statement for the year then ended. The examination included a review of the accounting records to the date of this audit.

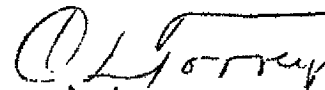
In my opinion the accompanying Balance Sheet, showing a net worth of \$47,037.05, and the related Operating Statement, present fairly the financial position of the General Conference Association of Seventh-day Adventists at December 31, 1959, and the result of its operation for the year then ended.


E. L. Becker, Auditor
General Conference of
Seventh-day Adventists

Washington, D. C.
February 12, 1960

NORTH AMERICAN CONFERENCE CORPORATION
OF SEVENTH-DAY ADVENTISTS

The North American Conference Corporation of Seventh-day Adventists, organized under the laws of the District of Columbia, has no known assets or liabilities. The corporation is being continued in order to care for wills, legacies, or bequests which may have been written in favor of this organization; and to adjust property interest which may still exist in the name of the North American Conference Corporation of Seventh-day Adventists.



Treasurer



Secretary

Washington, D. C.

April 5, 1960

C. L. Torrey, the Treasurer, stated that he was very happy for what had been contributed in tithes and offerings by our people to the denomination during 1959. The tithe for 1959 amounted to \$41,331,984.35 for North America, and \$38,242,567.44 was received for 1958, or a net gain of \$3,089,416.91; or 8.07 per cent.

The Sabbath School and other mission offerings, aside from Ingathering, showed a very fine increase in 1959 over 1958, the amount being \$496,950.59. The Ingathering for 1959 was \$5,010,209.25, as compared with \$4,794,851.75 in 1958.

Elder Torrey stated that the finances of the General Conference were in good condition, the Working Capital being in hand in accordance with the General Conference Constitution.

STATISTICAL SECRETARY--STATEMENT BY:

H. W. Klaser, Statistical Secretary, presented a report. The report, which was distributed, contained also three charts. The first gave a comparison of the North American Division baptisms and professions of faith for 1958 and 1959. This showed a decrease of 2,600 for 1959. During 1958 there were eight persons baptized for each active ordained and licensed minister; during 1959 this figure dropped to 6.3. The following two charts gave a comparative view of the various funds received during the year. One hundred thirty-seven dollars and ninety-three cents paid from within the North American Division each minute, day and night, during 1959, adds up to a tremendous amount: \$72,496,604.43 for all phases of evangelism. This is a per capita giving of \$227.30, an increase over the previous year of \$11.21. The third chart shows that there has been a steady increase in our membership growth, but in our giving to foreign missions, especially since 1930, there has been a constant drop each year in relation to each dollar tithe received. During 1930 there was 67.4 ¢ given for foreign missions for each dollar tithe, whereas in 1959 this ratio figure dropped to 28.6 ¢. While foreign mission offerings are proportionately less, various local church needs offerings are increasing. During 1959 the local church offerings exceeded the total offerings to foreign missions by \$4,565,141.

MISSIONARIES SENT DURING 1959:

W. R. Beach, Secretary, said that 1959 was a very fine year with regard to the sending out of missionaries. Of 467 missionaries who were sent out last year, 253 were new workers, and 214 were returning workers. There were also six who returned to their homelands on the basis of national workers. Twenty-three of the number sent out were doctors. Last year, of the total number of workers sent out, 60.7 per cent were sent from North America, and 39.3 per cent were sent from home bases overseas.

SABBATH SCHOOL FILM:

Time was then given for presentation of a film on the Australasian Division, especially portraying the needs in New Guinea, and the work being done among the primitive peoples in that area. Neal C. Wilson read the script. It was stated this film is to be ready for delivery by May 15, 1960.

April 5, 1960

THE REVIEW AND HERALD--PROMOTION OF:

F. D. Nichol, Editor of The Review and Herald, spoke on the success and circulation of the church paper, The Review and Herald. He displayed a chart showing the growth in membership in North America from 1940-1959, and pointed out that three times during the 1940's and three times during the 1950's the total of apostasies and missing has been greater than the remaining net gain. He inquired what we do to try to hold each person to our membership. We have a marvelous organization, but the weakest link in the organization is between the pastor and the church people. One of the ordained means from the very beginning of the work to hold our people in the faith is the organ of the Advent Movement. He referred to the various features in The Review and Herald, and quoted letters from the field giving their reactions to the articles which appear. Another chart which was displayed gave the percentage increase in relation to membership of the circulation of The Sabbath School Worker, The Youth's Instructor, and The Review and Herald. He stated the difference lies in the promotion of the Review and most other of our papers intended for the church. The responsibility rests squarely with the leadership of the whole field. Elder Nichol moved, it was seconded, and

VOTED, That the Chair be asked to appoint a representative Committee to give wide study to the matter of the circulation of The Review and Herald, and to practical methods of achieving the goal that should be reached; this Committee to make a report to the 1960 Autumn Council.

Adjourned at 5:15 P.M. until 9 o'clock on April 6, 1960.

Closing prayer by E. A. Moon.

R. R. Figuhr, Chairman
W. R. Beach, Secretary
Katie Farney, Recording Secretary

One Hundred Twenty-First Meeting

GENERAL CONFERENCE COMMITTEE

SPRING MEETING

April 6, 1960, 9:30 A.M.

The second Business Session of the Spring Meeting of the General Conference Committee convened immediately following the devotional period.

NAME--EASTERN UNIVERSITY:

R. R. Figuhr, Chairman of the Potomac University Board of Trustees, presented the recommendation of the Board that the University be renamed a more fitting name for the eastern university since it has been transferred to Berrien Springs, Michigan, the name chosen being Andrews University. This name was chosen because it honors our first missionary, a scholarly, dedicated man, J. N. Andrews, and is a name that has a very strong Adventist appeal.

April 6, 1960

VOTED, To approve the name Andrews University, for the eastern denominational university, formerly known as Potomac University; and to authorize a meeting of the Constituency as may be necessary to adopt this name legally.

ACCOUNTING POLICIES IN MEDICAL INSTITUTIONS:

VOTED, To accept the report of the Committee appointed to consider many problems relating to hospital accounting, as follows:

The committee considered many problems relating to hospital accounting and developed a basis for an accounting system for our medical institutions. Included in this comprehensive study were the following:

1. The development of a system for the classification of accounts by numbers.
2. The development of uniform forms for a Balance Sheet, a Statement of Income and Expense, a Departmental Operating Summary, etc.
3. The development of simple methods for distribution of indirect expenses.
4. Uniform methods for treating many technical accounting problems such as deductions from income, definition of charity, donated services, computation of required reserves for uncollectible accounts, etc.

We recommend, That the material developed, copy of which is on file with this action, be made available to the field through the Medical Department of the General Conference in the form of recommendations, counsel, or suitable manuals of operation rather than in the form of legislative policy.

ATTENDANCE AT 1960 AUTUMN COUNCIL:

VOTED, That the Chair appoint a Committee to bring in recommendations regarding the attendance at the 1960 Autumn Council. Committee appointed: R. R. Figuhr, W. R. Beach, C. L. Torrey, Union Conference Presidents (including W. J. Blacker).

PERSONNEL TO ATTEND NORTH AMERICAN QUADRENNIAL EDUCATIONAL COUNCIL, 1960:

In harmony with the usual practice, it was

VOTED, That invitations to attend the North American Quadrennial Educational Council in 1960 be extended to the following personnel:

Union Conference Educational Secretaries
 Union Conference Assistant Educational Secretaries
 and/or Supervisors (2)
 Local Conference Educational Superintendents
 Local Conference Elementary Supervisors (14)
 Directors of Elementary Education from North American
 Division Colleges
 A representative group of Elementary School Principals
 as may be selected by the Union Conference committees
 (should not exceed more than one from each local
 conference).

April 6, 1960

ATLANTIC UNION CONFERENCE REQUEST FOR ASSOCIATE MISSIONARY CREDENTIALS
FOR COOPERATING PHYSICIANS AND DENTISTS:

VOTED, To table for further study the request of the Atlantic Union Conference that there be created a credential for cooperating physicians and dentists, termed an Associate Missionary Credential.

NEW RELIGIOUS LIBERTY TRACT:

VOTED, That we approve of the plan of the Public Affairs Department, Religious Liberty section, to print a tract on One Hundred Arguments Against Sunday Legislation, and that the Officers appoint a reading Committee for this new tract, which it is hoped will be widely distributed by our membership.

DEPARTMENTAL SIMPLIFICATION:

Since the activities and procedures in the Departments are becoming more complex and in some areas seem to overlap; and also because of the complexity and possible overlapping of publications within the Departments, it was

VOTED, That there be a Committee appointed by the Officers to study the question of Departmental simplification, and report to the 1960 Autumn Council.

APPORTIONMENT OF COST OF NURSES' EDUCATION:

Discussion was given to the financial load carried by the colleges and the sanitariums in regard to the cost of the nurses' training program. During the past year a survey has been made of the costs of operation of nurses' training schools, and since there could be a need for a more acceptable distribution of these costs, it was

VOTED, That the Officers appoint a representative Committee to study the cost of nurses' education to be apportioned between the colleges and sanitariums, this Committee to report to the 1960 Autumn Council.

PACIFIC UNION CONFERENCE

CENTRAL COLLECTION AGENCY PROGRAM:

VOTED, To grant the Pacific Union Conference a two-year extension of the period authorized for trial of the Central Collection Agency program on subscription book sales.

NOMINATING COMMITTEE:

VOTED, That the following persons comprise the Nominating Committee for the Spring Meeting session: R. R. Figuhr, W. R. Beach, W. J. Blacker, T. R. Flaiz, M.D., Richard Hammill, W. J. Hackett, F. L. Peterson, D. R. Rees, and H. E. Rice.

GRADUATE WORK IN EASTERN COLLEGES:

Inasmuch as it seems desirable that a certain amount of graduate work be offered on the campuses of various of our eastern colleges under the sponsorship of Andrews University, on recommendation of the Committee on Graduate Work in Eastern Colleges, it was

April 6, 1960

VOTED, 1. That Atlantic Union College, Oakwood College, Southern Missionary College, Union College, and Washington Missionary College be invited through their Boards of Trustees to become affiliates of Andrews University in regard to graduate education.

2. That the General Conference Committee set up a Commission of Seventh-day Adventist Graduate Education in the East to provide communication between the participating institutions and their several conference organizations (union and General), to consider requests of affiliated institutions to offer graduate work, to assess the ability of the several institutions to offer work of graduate character, to recommend the beginning or termination of graduate work on the various college campuses which may be applied toward a graduate degree in the School of Graduate Studies of Andrews University, and to establish such regulations as may be necessary in the administration of the total co-operative graduate program; and

That the membership of the Commission be as follows: An Officer of the General Conference, Chairman; the Educational Secretary of the General Conference, Secretary; the President and Dean of the School of Graduate Studies of Andrews University; the president of each of the participating colleges; the chairmen of the Boards of Trustees of the participating colleges; the educational secretaries of the union conferences which support a participating college, and three members of the General Conference staff to be named by the General Conference Committee.

3. That each affiliated college, when duly approved and authorized to offer graduate work, will assume financial responsibility for its own courses, collecting tuition, paying teachers, and providing adequate facilities. It is understood that adjustments in this arrangement may be worked out in certain cases in which a teacher from Andrews University is a visiting teacher at an affiliated college.

4. That each affiliated institution collaborate with the administration of the University in designating an official to coordinate all appropriate graduate activities and be responsible for registration of students and transmission of academic records to the registrar of Andrews University.

5. That exchange of teachers between the several participating institutions be encouraged so as to insure a rich and varied program of course work.

6. That the administration of Andrews University seek at once, in consultation with the president of Washington Missionary College, to work out a plan for offering a limited program of graduate work in the Washington area, and at the earliest opportunity present it to the Committee.

7. That the administrative officers and admissions committee of Emmanuel Missionary College not accept a larger percentage of out-of-union students than in former years, and that the respective affiliated colleges agree on their part not to accept a larger number of students from the Lake Union Conference than in former years.

TUITION ASSISTANCE TO CANDIDATES FOR MINISTERIAL INTERNSHIPS:

Since all students in the Andrews University are now charged a tuition, discussion was given to a plan for granting tuition assistance to candidates for Ministerial Internships during their year of graduate study at the SDA Theological Seminary just before entering upon their internship.

April 6, 1960

VOTED, To refer the matter of tuition grant to candidates for Ministerial Internships to the Officers and Union Presidents and the 1960 Autumn Council.

CAMP MEETING ATTENDANCE ADJUSTMENTS:

VOTED, To approve Camp Meeting attendance adjustments as presented, the list being recorded in the Officers' minutes.

NORTH AMERICAN RELIGIOUS LIBERTY AND
PUBLIC RELATIONS COUNCIL--1961:

VOTED, That the North American Religious Liberty and Public Relations Council be held the week following the Spring Meeting of the General Conference Committee in 1961, the place to be decided by the 1960 Autumn Council.

DENOMINATIONAL BOOKS TO PUBLIC LIBRARIES:

WHEREAS, The time limitation of the authorization has expired for a specified committee to arrange for sets of twenty-one Seventh-day Adventist books to be distributed in public avenues; and

WHEREAS, The results of past distribution have been gratifying, the books having been distributed on a North American-wide basis to all leading universities, colleges, seminaries, Bible institutes, and public libraries, and now there is still need for smaller libraries and others to receive these books; and

WHEREAS, There is provision in the budget for this service year by year;

We recommend, That the Officers appoint a Committee to study the plan of placing certain denominational books in public libraries and other institutions as has been done in the past.

Closing prayer: C. L. Bauer.

Dismissal, 12 noon.

W. E. Murray, Chairman
W. R. Beach, Secretary
Marjorie Marsh, Assistant
Recording Secretary

COMMITTEE APPOINTED TO STUDY HOSPITAL ACCOUNTING

Chicago and Hinsdale, Illinois
January 25 and 26, 1960

PRESENT: E. L. Becker, O. A. Blake, R. L. Cone, A. C. Larson, George Nelson, Norman Prusia, Paul Reichard, H. E. Rice.

The meeting was called to order by Elder O. A. Blake with the reading of appropriate passages from the Spirit of Prophecy.

PRAYER was offered by A. C. Larson.

VOTED H. E. Rice be secretary of this committee.

VOTED that we recommend that modifications be made in accounting procedures as pertain to income and expense accounts, as necessary to meet recommendations of the American Hospital Association, without basic changes in the Balance Sheet.

VOTED that in instances where it is desirable to inaugurate a system of Fund Accounting, we recommend that the Balance Sheet be so constructed as to make possible a consolidation capable of producing a result comparable to the established denominational pattern.

RECESS for Lunch.

AFTERNOON SESSION

PRAYER was offered by Robert Cope.

VOTED classification of accounts numbers be assigned as follows:

100 - 199	Assets
200 - 299	Liabilities
300 - 399	Capital Accounts
400 - 499	
500 - 599	Revenue Accounts
600 - 699	Expense Accounts
700 - 799	Distributed Accounts
800 - 899	Non-Departmentalized Accounts
.11 - .99	Classifications of Incomes
.11 - .99	Classifications of Expenses

VOTED we recommend the following methods of treating the problems stated.

- (1) Are earning departments to be operated on a loss and gain basis with indirect expense distributed to them?

Yes. Accounts are to be carried so that income and expense items may be shown both by types of incomes and expenses and by departmental assignment.

- (2) Is charity to be calculated on the basis of regular charges for the service rendered or on basis of cost?

RECESS for Supper

EVENING SESSION

PRAYER was offered by George Nelson.

- (3) What is "charity"?
- (4) How is charity to be shown in the statement? As a deduction from income or as a non-departmentalized expense?
- (5) Is provision for uncollectable accounts to be treated as a deduction from income or as an expense?
- (6) Are contractual adjustments such as difference between Blue Cross contractual income and normal billings to be treated as a deduction from income or as an expense?
- (7) Are professional and courtesy discounts to be handled as deductions from income or as expenses?
- (8) Are expenses of Intern and/or Resident Training programs to be treated as part of the cost of care of patients on the floors or as part of the expense of the Educational Division of the hospital?

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on the basis of regular charges for hospital services, except in the operation of regularly established out-patient clinics for free or part-pay cases, and for professional services by an employed staff of physicians, which instances are to be handled on the basis of net cost.

Charity is the cost of rendering free service, optionally given away by reason of the need of the recipient. The decision to give this service without charge, or with less than regular charge, is to be made upon admission of the case, when the initial business arrangements are made, or when changed medical circumstances indicate the appropriateness of a re-evaluation of the ability to pay.

As a non-departmental deduction from patients' income.

As an expense, usually distributed as an indirect expense to the earning departments.

As a deduction from income. These represent the adjusted asking price for service rendered.

As deductions from income, for the same reason as given above.

As part of the cost of service of the hospital on the floor which is included in the daily room rate. It is felt that at present the service rendered justifies this method of treatment. The cost of Intern and/or Resident service may well be charged or distributed to the appropriate account for the area where the service is rendered.

(9) How is the culinary account to be treated among the income and expense departments when it has no specifically designated income except from the cafeteria service? Its income is but a part of the daily hospital rate which is usually credited to the floor running the service to the patient.

In order to place total cost of providing service against offsetting income earned so as to determine the adequacy of the rate structure, it is necessary that the culinary expense be included as part of the cost of providing service to the patient on the floor. It is suggested that the net cost of providing patients' meals, after deducting cafeteria earnings, be distributed on a basis of patient days into the various floor service accounts.

(10) Can cafeteria cost and incomes be practically separated from cost and income of patients' meals?

Income can be kept separate. Cost cannot practically be separated in most operations. It is suggested that income from cafeteria be considered to be cafeteria costs, the net then being accepted as the cost of providing patients' meals. The cafeteria account will, therefore, be in balance monthly. For comparative purposes and for measuring operation, average cafeteria income per meal and average cost of patients' meals per meal can be determined and evaluated.

(11) Is the cost of the operation of a school of nursing part of the cost of service on the floors of the hospital?

To the extent of the value of student service rendered on the floors in patient care.

(12) What method may be most appropriately used in treating the Department of Health Education and the Department of Social Service inasmuch as those services have no regular income of their own?

As long as these are free services, it is recommended they appear among the Indirect Expense Departments and be distributed.

MEETING for the Night

MEETING SESSION - January 26, 1960

Since O. A. Blake called the meeting to order and read some appropriate passages from the Spirit of Prophecy.

Prayer was offered by E. L. Becker.

- (13) Is cash discount earned to be considered?
 (a) as income on capital?
 (b) a deduction from cost of goods purchased?
 (c) as operating income?

It is recommended that it appear in the operating statement either as a non-department income or as a deduction from expense.

- (14) Is depreciation of equipment and buildings to be treated as an operating expense? If so, how is it to be treated and on what basis is it to be computed?

It is to be treated as an operating expense and distributed through the indirect expenses to the loss and gain accounts.

SUGGESTED BASIS

Most equipment	10-year life
Equipment subject to quick obsolescence	5-year life
Heavy, long-life equipment--boilers, etc.	25-year life
(Small durable items under cost of \$10 usually charged as durable supplies)	75-year life
Buildings, brick	50-year life
Buildings, veneer	40-year life
Buildings, frame	
(See <u>Working Policy</u> , 1952 edition, p. 206)	

- (15) Is value of donated services to be computed and charged as an operating expense or disregarded in the accounting books?

It is to be disregarded in the accounts books inasmuch as it does not represent any actual operating cost. It may properly be taken into account in computing reimbursable rates where such is permitted by the reimbursing agency involved.

- (16) How are appropriations to be treated, such as to CHS or to the affiliated educational institution, where a school of nursing is operated by a college and affiliated with the hospital?

Appropriations to administrative educational institutions are made with a view to the longer interests of the total work and are to be treated as an operating expense where allowable in computing reimbursable costs--otherwise they are to be treated as capital appropriations.

- (17) Admittedly out-patient income can easily be separated from in-patient income, but how can out-patient expenses be practically separated from in-patient expenses in departments rendering service to both?

It is recommended that in determining in-patient expense separated from out-patient expense, the division of expense be on the same ratio as the division of earned income.

- (18) Is indirect expense to be distributed to indirect expense accounts?

No. For purposes of simplicity it is recommended that total indirect expense accounts be distributed only to loss and gain accounts. The end result is essentially the same.

(19) How is indirect expense to be distributed?

See paragraph C, section 5 of Manual of Hospital Operation of SMA Hospital Institutions. It is recommended that such a simplified method of monthly distribution of indirect expense be followed, either by ledger entry or on work sheet for information purposes.

(20) To what extent is it practical to take annual physical inventories of equipment and supplies and compute depreciation by locational items?

Major Mechanical Equipment which may be a part of the building, such as air conditioner compressors, boilers, major pumps, etc., may well be depreciated separately over a much shorter period of time than the expected life of the building.

Furniture and Equipment - It is considered important that an accurate record be maintained of the major items of identifiable equipment such as office equipment, microscopes, therapy equipment, instruments, projectors, heavy tools, etc., and that the physical existence of this equipment be verified annually. The precise method by which it is valued and depreciated is left to the discretion of the administration of each institution in counsel with the auditor. Care should be exercised, however, to be certain that conservative values are given to the end that there shall not be an inflated figure in the statement of assets.

Supplies issued to departments from stock - When a physical inventory is not taken, it is recommended that the inventory value of issued supplies in any given department not exceed the value of two weeks usage.

Unissued Stock - It is recommended that a physical inventory be taken annually of unissued stock and priced at cost to support the book value.

Primary Stock - It is recommended that primary stock be considered as unissued stock. Used and obsolete stock should be discarded or omitted from inventory.

Lines - Deleted lines is considered to be unused stock. It is recommended that the inventory value of issued lines, in the absence of a physical count, not exceed one third (1/3) of the yearly expenditures for replacements.

Unbilled Services - Where the plan of daily posting of charges is not followed, it is recommended that an inventory be taken of unbilled services at the end of the annual accounting period and that the departments rendering the service be properly credited and the value be recorded in an Unbilled Services account.

- (21) Building Maintenance and/or Equipment Maintenance to be treated as a direct expense or handled through the expense of a Reserve account and distributed as an indirect expense.

It is common practice to distribute the expense of the Maintenance Department monthly, either on a basis of specific work order charges (in which case the department is listed in the Auxiliary Services) or on a pre-determined percentage basis (when it is shown in the Indirect Expense classification). Some administrators prefer to equalize the monthly charge through a net working reserve account by charging the benefiting departments as an Indirect Expense a fixed amount each month and crediting the total to a Reserve for Maintenance Expense. The actual expense of the Maintenance Department is absorbed through this reserve and any unabsorbed debit balance at the end of the year is distributed to the departments and not carried forward. Credits may be carried forward to provide for specific major projects which do not recur annually.

It is recommended that major repair and maintenance projects be inaugurated by written work orders and that job costs be computed.

For minor repair and maintenance jobs where job cost records are not recorded, the cost of time and material may be considered as an indirect expense.

AFTERNOON SESSION

PRAYER was offered by Paul Reichard.

(22) How should the amount of reserve required for Uncollectable accounts be determined?

The net value of Patients' Accounts receivable, exclusive of amounts due from insurance agencies and after deduction of the Reserve for Uncollectable accounts, should not exceed five per cent (5%) of the total annual billings to patients.

VOTED that we refer pages 241, 242, 243, and the first half of 244 to the Policy Committee of the General Conference for study as to present application.

VOTED that we refer the section of the Working Policy, pages 244 and 245, entitled, "Special Training for Sanitarium Workers" to the Policy Committee of the General Conference for study as relates to pertinence and nomenclature.

VOTED that the matter of further refinement of the classification of accounts by numbers and the preparation of sample balance sheets and loss and gain statements, etc., be referred to E. L. Becker, H. E. Rice, Norman Prusiá, and such other members of this committee as may be available, and these be incorporated as part of these minutes.

VOTED that we adjourn.

O. A. Blake, Chairman

H. E. Rice, Secretary

NUMERICAL CHART OF ACCOUNTS

On the following pages are listed representative account designations for all those accounts normally used in the medical institution. Account numbers are arranged on the decimal system according to the following plan:

Balance Sheet Accounts

101 - 199	Assets
201 - 299	Liabilities
301 - 399	Net Worth

Income and Expense Accounts

501 - 599	Departmental Income
601 - 699	Departmental Expense
701 - 799	Indirect Expense (Distributed)
801 - 899	Non-Departmental Income and Expense

Numbers in these groupings are all whole numbers--that is, they are placed to the left of the decimal point. Thus an account bearing the number 103 will always be an operating checking account. Digits to the right of the decimal point represent a further breakdown by individual account where necessary. 103.01 might be the First National Bank checking account, and 103.02 the American Security Bank.

In the same way accounts in the 500 and 600 groups represent revenue departments. Account 529 will always represent Pharmacy income; Account 629 will always be Pharmacy expense. Here again, figures to the right of the decimal point indicate a further classification of the source of the income or type of expense.

It is quite possible that in our larger institutions it will be desirable to develop a further breakdown of certain of the departmental classifications as shown on the accompanying list. For example, Surgical Service (500 - 506) may consist of three units or cost centers; and it may be desirable to accumulate costs and/or income separately. In such case, an additional digit may be added to the departmental classification number to identify the particular cost and/or income center. Thus, income for Surgical Unit #1 would be 5061, Unit #2 would be 5062 and so on. Related expenses would be designated 6061, 6062, etc. Similar expansion of the numerical system can be effected for any department shown on the list.

Study of this numerical chart of accounts along with the various financial statement forms will show that number assignments have been made with the end result of the accounting function, the financial statement, always in mind. Naturally, not all our institutions will use all of the designations shown in the chart of accounts. The system as outlined can and should be applied in principle to all our medical institutions, large and small. The intelligent use will insure more accurate accounting records and will facilitate the preparation of informative financial statements.

A S S E T S

101 - 109 Cash and Banks

101.1 Interest Funds
 102.1 General Cash
 103 Operating Checking Accounts
 104 Payroll Checking Accounts
 107 Restricted Checking Accounts
 108 Savings Accounts
 109 Savings Certificates and Time Deposits

111 - 119 Securities and Investments

111 Savings and Loan Association Deposits
 112 U. S. Treasury Bonds
 113 Other Government Bonds
 114 Corporate Bonds
 115 Preferred and Common Stocks

121 - 129 Accounts and Notes Receivable

121 Patient Accounts Receivable
 121.9 Reserve for Bad Debts
 122 Employee Accounts Receivable
 122.9 Reserve for Bad Debts
 123 Student Accounts Receivable
 123.9 Reserve for Bad Debts
 124 Commercial Accounts Receivable
 124.9 Reserve for Bad Debts
 127 Accrued Income
 128 Notes Receivable, Discounted
 129 Notes Receivable, Secured

131 - 139 Inventories, Supplies

131 General Stores
 132 Pharmacy
 133 Maintenance
 136 Other Supplies Inventories
 137 Curable Supplies
 137.1 Dishes and Utensils
 137.2 Linens
 137.3 Surgical Instruments
 137.4 Small Tools

141 - 149 Prepaid Expenses

141 Prepaid Insurance
 142 Prepaid Taxes
 143 Other Prepaid Expenses

151 - 159 Land and Improvements

151 Land, Institutional
 152 Land, Rental and Investment
 154 Land Improvements, Institutional
 154.2 Reserve for Depreciation
 155 Land Improvements, Rental and Investments
 155.2 Reserve for Depreciation

161 - 169 Buildings

161 Buildings, Institutional
 161.9 Reserve for Depreciation
 162 Buildings, Rental and Investments
 162.9 Reserve for Depreciation

A S S E T S (Continued)

171 - 179	Equipment and Furnishings	171	Institutional Furnishings and Equipment
		171.9	Reserve for Depreciation
		172	Heavy Machinery and Equipment
		172.9	Reserve for Depreciation
		173	Motor Vehicles
		173.9	Reserve for Depreciation
		174	Rental and Investment, Furnishings
		174.9	Reserve for Depreciation Equipment

L I A B I L I T I E S

201 - 209	Accounts Payable	201	Commercial Accounts Payable
		202	Federal Payroll Taxes
		203	State Payroll Taxes
		204	Deposit Accounts
		204.1	Students
		204.2	Key Deposits
		204.3	General
		205	Credit Balances
		205.1	Patients
		205.2	Employees
		205.3	Students
211 - 219	Notes Payable	211	Notes Payable, Current
221 - 229	Accrued Expense and Deferred Income	221	Accrued Taxes Payable
		222	Accrued Interest Payable
		223	Accrued Payroll
		227	Deferred Income
231 - 239	Trust Funds	231	Ingathering Funds, Conference
		232	United Givers Fund Collections
		233	Student Association
241 - 249	Trust Agreements, Revocable	241	List individually
271 - 279	Annuities	271	Annuities, List individually
		274	Life Care Agreements, List individually
		278	Irrevocable Trust Agreements
281 - 289	Other Long-term Liabilities	281	Notes Payable, Long-term
		282	Bonds and Mortgages Payable

NET WORTH

301 - 309	Unrestricted Net Worth	301	Regular Net Worth
		302	Capital Donations and Appropriations Received
		303	Other Capital Credits
		304	Capital Donations and Appropriations Disbursed
		305	Other Capital Charges
		306	Transfers from Net Worth Reserves
		307	Transfers to Net Worth Reserves
		309	Profit and Loss
311	Net Worth Reserves	List as Required	

DEPARTMENTAL CLASSIFICATIONSService, Care Income Expenses

Diagnostic Service	301	601
Dental Service	302	602
Optometrical Service	303	603
Pathologic Service	304	604
Psychiatric Service	305	605
Surgical Service	306	606
Urological Service	307	607
Intern Service	308	608
Resident Service	309	609

Diagnostic and Therapy Services

General Supply	521	621
Delivery Rooms	522	622
Electrical Readings	523	623
Emergency Room	524	624
Laboratory	525	625
Operating Rooms	526	626
Out Patient Service	527	627
Oxygen Therapy	528	628
Pharmacy	529	629
Physical Medicine	530	630
Radiology	531	631

NOTE: The 540 and 640 series are available for Professional Services Departments where used.

Educational Services

School of Medical Tech.	531	631
School of Nursing	532	632
School of X-Ray Tech.	533	633

Auxiliary Departments

Auto and Truck	571	671
Cafeteria	572	672
Fice	573	673
Food Kitchens	574	674
Garage	575	675
Gift Shop	576	676
Laundry	577	677
Linens	578	678
Maintenance	579	679
Printing	580	680
Radio and Television	581	681
Rental Properties	582	682
Storage Room	583	683
Stock Bar	584	684
Store	585	685
Telephone	586	686

Miscellaneous

Contractual Adjustments	591
Charity	592

CLASSIFICATIONS BY DEPART

Various Income Accounts

- 11 Services to In Patients
- 12 Services to Out Patients
- 13 Services to Employees
- 14 Rentals to Employees
- 15 Services to Students
- 16 Rentals to Students

Credits by Distribution

- 21 Culinary Expense
- 22 Laundry Training Expense
- 23 Accident Training Expense

Debitations from Income

- 51 Students, Professional and Community

CLASSIFICATION BY EXPENSES

- 10 Utilities
 - 11 Water
 - 12 Gas
 - 13 Electricity
 - 14 Telephone
 - 15 Postage
- 20 Supplies
 - 21 Supplies (Regular)
 - 22 Supplies (Special)
 - 23 Postage
 - 24 Car and Van
 - 25 Travel
 - 26 Travel
- 30 Laundry and Linen
 - 31 Laundry, Linen
 - 32 Laundry, Linen
 - 33 Laundry Maintenance
- 40 Travel and Training
 - 41 Travel
 - 42 Advanced Training, Conventions, etc.
 - 43 Staff Meetings, Trainers, and Journals
- 50 Telephone (when charged direct), Miscellaneous, and Miscellaneous Expenses
 - 51 Telephone
 - 52 Legal Expenses
 - 53 Entertainment and Hospitality
 - 54 Outside Fees
 - 55 Miscellaneous (not classified)
- 60 Insurance
 - 61 Insurance (when charged direct)
- 70 Maintenance (charged direct)
 - 71 Maintenance, Buildings
 - 72 Maintenance, Equipment
- 80 Transportation Expenses
 - 81 Indirect Expenses
 - 82 Ordinary Expenses
 - 83 Return Training Expenses
 - 84 Resident Training Expenses

BALANCE SHEET

December 31, 19__

ASSETSCurrent Assets

S-1 Cash and Bank _____
 S-2 Securities _____
 S-3 Accounts Receivable _____
 Less Reserve for Bad Debts _____
 S-4 Notes Receivable _____
 S-5 Supplies Inventories _____
 S-6 Prepaid Expense _____

Total Current AssetsFixed Assets

S-7 Land _____
 S-8 Land Improvements _____
 Less Reserve for Depreciation _____
 S-9 Buildings _____
 Less Reserve for Depreciation _____
 S-10 Equipment _____
 Less Reserve for Depreciation _____

Total Fixed AssetsTOTAL ASSETSLiabilities

S-11 Accounts Payable _____
 S-12 Notes Payable _____
 S-13 Accrued Expense and Deferred Income _____
 S-14 Trust Funds _____
 S-15 Trust Agreements _____
 S-16 Annuities _____
 S-17 Other Long-Term Liabilities _____

Total LiabilitiesNet Worth

Regular Net Worth January 1, 19__ _____
 S-18 Capital Donations and Appropriations Received _____
 S-19 Other Capital Credits _____
 S-20 Capital Donations and Appropriations Unbursed _____
 S-21 Other Capital Charges _____
 S-22 Transfers from Net Worth Reserves _____
 S-23 Transfers to Net Worth Reserves _____
 Profit and Loss _____

S-24 Total Regular Net Worth _____
 Net Worth Reserves _____

TOTAL LIABILITIES AND NET WORTH

568 p

SANITARIUM AND HOSPITAL

STATEMENT OF INCOME AND EXPENSE
 Year Ended December 31, 19__
 (or ___ Months Ended ____, 19__)

<u>INCOME</u>	<u>Current</u> <u>Month</u>	<u>To Date</u>	<u>Same Period</u> <u>Last Year</u>
In Patient Service	\$	\$	\$
Out Patient Service			
Service to Employees			
Rentals to Employees			
Total Departmental Income	\$	\$	\$
Loss: Discounts Granted			
Contractual Adjustments			
Charity			
Net Departmental Income	\$	\$	\$
<u>EXPENSE</u>			
Wages, Regular	\$	\$	\$
Student Wages			
Fringe Benefits			
Rental, Housing			
Professional Service Hired			
Total Labor Expense	\$	\$	\$
Supplies, Regular			
Supplies, Durable			
Postage			
Gas and Electricity			
Heating Oil			
Drayage			
Laundry			
Linen Maintenance			
Travel			
Advanced Training, Conventions, etc.			
Staff Meetings, Dues, Journals			
Telephone			
Legal Expense			
Entertainment and Hospitality			
Outside Fees			
Miscellaneous Expense			
Insurance			
Maintenance, Buildings			
Maintenance, Equipment			
Taxes			
Provision for Uncollectable Accounts, Patients			
Provision for Uncollectable Accounts, Employees			
Provision for Uncollectable Accounts, Students			
Provision for Uncollectable Accounts, Commercial			
Depreciation of Land Improvements			
Depreciation of Buildings			
Depreciation of Equipment			
Utilities			
Interest Expense			
Total Departmental Expense	\$	\$	\$
NET DEPARTMENTAL GAIN (OR LOSS)	\$	\$	\$

STATEMENT OF INCOME AND EXPENSE (Continued)

Non-Denominational Income and Expense:

Cash Discounts Earned
Interest on Investments
Operating Donations Received

NET OPERATING GAIN FOR THE YEAR

Non-Operating and Transfers
(See Schedule)

NET INCREASE, Regular Net Worth

	\$	\$
	\$	\$
	\$	\$

SANITARIUM AND HOSPITAL
DEPARTMENTAL OPERATING SUMMARY
 Year Ended December 31, 19__

	<u>Income</u>	<u>Expense</u>	<u>Actual Gain (Loss)</u>	<u>Budget Gain (Loss)</u>
<u>Physical Care</u>				
Geriatric Service	\$	\$	\$	\$
Medical Service	\$	\$	\$	\$
Obstetrical Service	\$	\$	\$	\$
Pediatric Service	\$	\$	\$	\$
Psychiatric Service	\$	\$	\$	\$
Surgical Service	\$	\$	\$	\$
*Culinary	\$	\$	\$	\$
*Intern Service	\$	\$	\$	\$
*Resident Service	\$	\$	\$	\$
Total Physical Care	\$	\$	\$	\$
Less Inter-Departmental	\$	\$	\$	\$
	\$	\$	\$	\$
<u>Diagnostic and Therapy Services</u>				
Central Supply	\$	\$	\$	\$
Delivery Rooms	\$	\$	\$	\$
Electrical Tracings	\$	\$	\$	\$
Emergency Room	\$	\$	\$	\$
Laboratory	\$	\$	\$	\$
Operating Rooms	\$	\$	\$	\$
Out Patient Service	\$	\$	\$	\$
Oxygen Therapy	\$	\$	\$	\$
Pharmacy	\$	\$	\$	\$
Physical Medicine	\$	\$	\$	\$
Radiology	\$	\$	\$	\$
Total Diagnostic and Therapy	\$	\$	\$	\$
Less Departmental	\$	\$	\$	\$
	\$	\$	\$	\$
<u>Educational Division</u>				
School of Medical Technology	\$	\$	\$	\$
School of Nursing	\$	\$	\$	\$
School of X-ray Technology	\$	\$	\$	\$
Total Educational Division	\$	\$	\$	\$
Less Inter-Departmental	\$	\$	\$	\$
	\$	\$	\$	\$

* Distributed to appropriate participating departments.

(Continued on Next Page)

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DEPARTMENTAL OPERATING SUMMARY
(Continued)

	Income	Expense	Actual Gain (Loss)	Budget Gain (Loss)
Forwarded from Previous Page				
<u>Auxiliary Departments</u>				
Auto and Truck				
Cafeteria				
Farm				
Food Factory				
Garage				
Gift Shop				
Laundry				
Linen				
Maintenance				
Printing				
Radio and Television				
Properties, Rented				
Properties, Rental				
Sewing Room				
Snack Bar				
Store				
Telephone				
Total Auxiliary Departments				
Less Inter-Departmental				
Grand Total, All Departments				
<u>Deductions from Departmental Income</u>				
Discounts Granted				
Contractual Adjustments				
Charity				
Total Deductions				
Net Income and Expense, Dept.				
<u>Non-Departmental Income</u>				
Cash Discounts Earned				
Income on Investments				
Operating Donations Received				
NET OPERATING GAIN FOR THE YEAR				
Non-Operating and Transfers (See Schedule __)				
NET INCREASE, REGULAR NET WORTH				

DISTRIBUTION OF INDIRECT EXPENSE

In the Chart of Accounts shown on page __, the series of accounts in the 700 group are designated as "Indirect" expenses. It is the requirement of the departmental cost system that the total of all these expenses be exactly distributed among the revenue departments each month. The following paragraphs set forth a brief explanation of how this is to be accomplished.

At the time of compilation of the operating budget for the ensuing year, a budgeted figure of total annual expense for each account in the 700 series is available. At that time and as a part of the preparation of the budget, steps are taken to determine the participation of each revenue department in each indirect expense.

A work sheet is prepared listing a vertical column for each expense to be distributed and a horizontal line for each revenue department. The administrative staff in consultation with interested department heads will then indicate on the work sheet the percentage of each distributed expense to be absorbed by each department. The basis on which these percentages are determined will vary with the nature of the expense itself.

For example, utilities might well be distributed on a basis of space and type of premises occupied, but due consideration should be given to heavy users of electric current, etc. This same basis could be applied to such items as property insurance, domestic and janitor, building depreciation, building maintenance, and possibly others.

On the other hand, such items as Business Administration, Provision for Bad Debts, Health Education and Social Service, etc., could well be based on total budgeted income, budgeted income from patients, or budgeted patient days.

The foregoing are only examples of the possible approach to the problem of distribution. The important thing to remember is that the basis of distribution should be varied so that each department is charged with its portion of each class of expense, as far as is practical, on the basis of benefit received.

After all these individual percentages are determined, an actual distribution of the budgeted indirect expense is made. When this step is completed, a cross-addition of the work sheet reveals the total (budgeted) indirect expense allocable to each department. These departmental totals are translated back into a percentage of the grand total of all indirect expense, and the resultant composite percentage figures can then be used throughout the year in the monthly distribution of indirect expense. PLEASE NOTE THAT THIS WORK SHEET OPERATION NEED BE PERFORMED ONLY ONCE, PRIOR TO THE BEGINNING OF THE YEAR. Percentages thus determined are then used throughout the year in making distribution of the actual expense month by month.

The entry each month will be to debit each revenue department's expense classification .81 (example: 529.81 for Pharmacy) for the amount allocable to the department, crediting account 700 Provision for Distribution of Indirect Expense for the total. After this distribution is performed each month, the 700 section should balance, the credit in account 700 equaling the total of the debit balances in all the other accounts in the 700 group.

April 6, 1960

DEVOTIONAL SERVICE

K. H. Emmerson sounded a new note for world evangelism in the Devotional Meeting on April 6, 1960, by using the story of Jonah to bring home to his listeners the results of disobedience and of obedience to the calls of the Lord. Evangelist Jonah was disobedient to the first call (Jonah 1: 1, 2). He didn't want to leave home. He was nationalistic. Surely the Lord had a Ninevite who could preach to his own people. Jonah was unconcerned for the lost Gentiles. More than that, he feared Nineveh would repent and God would spare it; then he would be called a failure as a prophet. But the Lord had to bring him to a severe crisis, and at the second bidding (Jonah 3: 1, 2) Jonah arose and preached repentance and the salvation of the Lord to the Ninevites. World evangelism might have had its beginning in that only great revival in the Old Testament which took place on foreign soil and for the Gentiles.

To close the service, prayer was offered by G. J. Appel.

One Hundred Twenty-Second Meeting

GENERAL CONFERENCE COMMITTEE

SPRING MEETING

April 6, 1960, 3:00 P.M.

V. G. Anderson, Chairman, called to order the third Business Session of the Spring Meeting.

Jere D. Smith led in prayer.

ATTENDANCE AT 1960 AUTUMN COUNCIL:

The Committee appointed to bring in recommendations regarding attendance at the 1960 Autumn Council presented the following report, which was adopted:

We recommend, 1. That in addition to the General Conference Committee members the following be invited to attend the 1960 Autumn Council from the North American Division:

Local conference and mission presidents
 Union conference secretary-treasurers
 2 editors--A. S. Maxwell and K. J. Holland.

2. That the Officers of the General Conference be empowered to name and invite 5 college presidents, 5 hospital administrators, and up to 8 others, to attend the 1960 Autumn Council.

April 6, 1960

CANADIAN UNION SIGNS OF THE TIMES:

Consideration was given to a request made by the Canadian Union Conference that they be given permission to resume printing The Signs of the Times for Canada. The Pacific Press Publishing Association has indicated their willingness to let them have the plates used for their regular Signs of the Times each month. Certain changes would be made for the Canadian Union Conference. The expense would be minor as the plates would be supplied at a minimum cost by the Pacific Press. Suggestion was made that it would be well to have a wider representation from the field at the time this matter is considered.

VOTED, To refer to the 1960 Autumn Council the item of the printing of The Signs of the Times by the Canadian Union Conference, and that the General Conference Officers be requested to set up a group to consider this request and report to the Autumn Council.

DEPARTMENTAL ADVISORY MEETINGS--SCOPE OF:

Various departmental leaders reported briefly on the scope of the work accomplished in the Departmental Advisory Meetings. These meetings are helpful in binding together the workers in the different parts of the field, so that similar plans and policies are followed. The program for the following year is outlined. Plans for large meetings are shared in detail. Information and ideas are exchanged. Study is given as to how to co-operate more closely with other departments and the ministry in winning souls into the church. Plans are laid for working together in a unified way. Implementation is given to the plans and policies voted at the time of a Spring Meeting or Autumn Council.

In conclusion, a statement was made that before new plans and policies adopted at the time of an Advisory Meeting are implemented, these should be brought to the General Conference Committee or an Autumn Council for adoption.

DEPARTMENT OF PUBLIC AFFAIRS--ADVISORY COMMITTEE:

At the 1959 Autumn Council a recommendation was passed that the work of the Religious Liberty Department, the Bureau of Public Relations, and Industrial Relations be co-ordinated and integrated in one departmental service, named the Department of Public Affairs; also that a group be appointed to survey and supervise the working out of the plan. In order to effect a closer co-ordination and integration of the work of these two Departments, the group appointed with the Officers presented the following recommendation, which was--

VOTED, That a combined Advisory Committee for the Department of Public Affairs be appointed, consisting of the two Advisory Committees for the Religious Liberty Department and Bureau of Public Relations, and including the union departmental men serving as Religious Liberty and Public Relations Secretaries.

SERVING OF ALCOHOLIC BEVERAGES ON AIRLINES:

The following recommendations^{were} presented by the Committee on Organization of the Temperance Department, which was authorized by the 1959 Autumn Council, and with an amendment^{were} adopted as follows:

WHEREAS, The serving of alcoholic beverages on commercial airlines constitutes a social problem to the total abstainers using the airlines, and involves the safety of airline passengers and crew; and

April 6, 1960

WHEREAS, There are bills pending in Congress to prohibit the sale of alcoholic liquors on commercial airlines;

We recommend, 1. That personal letters be written to the various airlines setting forth our individual convictions on this matter; these letters to be addressed to the Director of Traffic Safety and the board members of the respective airlines.

2. That letters be written to the chairmen of the Senate and House Interstate Commerce Committees and also to Congressmen requesting that steps be taken to bring the bills dealing with the serving of alcoholic beverages on airplanes out of committee for action by Congress.

(A leaflet was distributed giving detailed information as to whom to write making known our attitude on these matters.)

DEPARTMENTAL MOTION FILMS--REPORT OF COMMITTEE:

The Departmental Film Production Committee appointed at the 1959 Autumn Council presented recommendations which with certain changes were adopted as follows:

We recommend, 1. That the Film Production Committee, appointed at the 1959 Fall Council, be responsible for the production of all films, of whatever length or for whatever purposes, for the respective departments, and that all other committees that have been appointed for the production of films be discharged.

2. That films be produced in harmony with the following procedures:

a. Major Departmental Films: The procedures governing the operation of the Committee in relation to major departmental films shall be in harmony with the 1959 Autumn Council action, the leading features of which are as follows:

(1) That not more than two major departmental motion films of not more than thirty minutes' duration be authorized each year, with the understanding that no department will produce a film oftener than once during a quadrennial period.

(2) That the Film Committee determine which departments will produce films, give general supervision to the production of the films decided upon, and serve as a counselling committee with the departments concerned in their production.

(3) That a representative of this Film Production Committee be appointed to negotiate with the producers of the films.

b. Short Films:

(1) Sabbath School Mission Films. A Thirteenth Sabbath color-sound promotional missions film of approximately fifteen minutes' duration may be produced annually.

(2) Other Short Films. In the event of other short films of approximately ten minutes' duration being desired, authorization for same shall be obtained from the General Conference Committee, and the production of such a film shall be under the supervision of the Film Production Committee.

April 6, 1960

DEPARTMENTAL MOTION FILMS (concluded):

3. That budget provision be made before the Film Production Committee proceeds with the production of any film.

INTERNATIONAL TEMPERANCE ASSOCIATION
AND AMERICAN TEMPERANCE SOCIETY:

At 4:20 P.M., a legal meeting was called of the International Temperance Association and American Temperance Society. W. A. Scharffenberg stated that H. L. Rudy, who was formerly President of these two organizations, has been called to the Oregon Conference. On motion of W. A. Scharffenberg, it being seconded, it was

VOTED, That M. V. Campbell be elected President of the International Temperance Association and the American Temperance Society.

On motion of W. A. Scharffenberg, it being seconded, it was

Further VOTED, That W. E. Murray be elected to serve as Vice-President of the International Temperance Association and the American Temperance Society.

The Council resumed its business, at 4:25 P.M.

Announcements were made of meetings to follow.

Adjourned at 4:30 P.M.

Prayer of dismissal by R. S. Watts.

V. G. Anderson, Chairman
E. W. Dunbar, Secretary
Katie Farney, Recording Secretary

DEVOTIONAL SERVICE

In the morning Devotional Meeting, April 7, 1960, M. E. Loewen introduced the age-old topic of the Plan of Redemption with the text: "For he hath made him to be sin for us, who knew no sin; that we might be made the righteousness of God in him." 2 Cor. 5: 21. Satan would have us believe that the law could not be obeyed; that man could not be forgiven. Quoting from The Desire of Ages, pp. 761 and 762, it was made very clear that man was in a different position from that of Satan. "Lucifer in heaven had sinned in the light of God's glory." Man, on the other hand, had been deceived; he had not known as yet the height and depth of the love of God. "By beholding His character he might be drawn back to God." Christ imbues, or saturates, man with the attributes of God. "He builds up the human character after the similitude of the divine character." This is done through the work of the Spirit. Reading further from page 671, it is evident that the very image of God is to be reproduced. "The honor of God, the honor of Christ, is involved in the perfection of the character of His people." As we appear before the world, they have a right to expect that reproduction.

The meeting closed with prayer by W. Melvin Adams.

April 7, 1960

One Hundred Twenty-Third Meeting

GENERAL CONFERENCE COMMITTEE

SPRING MEETING

April 7, 1960, 9:30 A.M.

The fourth Business Session of the Spring Meeting was called to order by M. V. Campbell, Chairman.

REORGANIZATION OF TEMPERANCE DEPARTMENT--COMMITTEE RECOMMENDATIONS:

Reference was made by R. R. Figuhr to the recommendations passed at the 1959 Autumn Council regarding the reorganization of the Temperance activities into a Department. The recommendations provided for the implementation of the reorganization. The Committee on Reorganization of the Temperance Department presented recommendations which with certain changes and amendments were adopted as follows:

ORGANIZATION OF DEPARTMENT:

In harmony with the decision reached at the time of the 1959 Autumn Council, that the Temperance work should be operated as a regular Department in the General Conference;

We recommend, 1. That the Temperance Department have an Advisory Committee, and that all ideas and plans in respect to the Temperance work be processed through this committee and brought to the General Conference Executive Committee for approval as in other Departments.

2. That the temperance work in our churches be promoted through the Temperance Department. With respect to organizations and individuals outside the church, the Temperance cause will be promoted through the International Temperance Association, and the American Temperance Society.

3. That with a view to bringing the organization of the Temperance Department into harmony with the organization of other Departments, the following appointments of personnel in the Department be made by the General Conference Committee: Secretary of the Department, Associate Secretaries.

TEMPERANCE DEPARTMENT PERSONNEL:

Carrying out the foregoing recommendation, it was

VOTED, That the following be elected to serve in the Temperance Department: Secretary of the Temperance Department: W. A. Scharffenberg; Associate Secretaries: F. A. Soper, J. O. Gibson, and J. V. Scully.

April 7, 1960

Further recommendations from the Committee on Organization of the Temperance Department were presented and with changes adopted as follows:

TEMPERANCE PUBLICATIONS:

We recommend, That a suitable Committee be appointed by the Officers to study the list of Temperance publications with the thought of simplifying the supply of Temperance literature.

NATIONAL COMMITTEES FOR THE PREVENTION OF ALCOHOLISM AND INSTITUTES OF SCIENTIFIC STUDIES FOR THE PREVENTION OF ALCOHOLISM --ORGANIZATION:

With a view to the strengthening of the plan for the organization of National Committees for the Prevention of Alcoholism and Institutes of Scientific Studies for the Prevention of Alcoholism, and in order to insure a proper continuation of this activity once it has been started;

We recommend, That when a Division Committee proposes the setting up of a National Committee for the Prevention of Alcoholism or an Institute of Scientific Studies for the Prevention of Alcoholism, careful consideration be given to the entire project, and that the Division work out a plan assuring active financial support and participation in the project.

When the Division's plan and application to commence has received the approval of the General Conference, the Division involved may approach the International Commission for the Prevention of Alcoholism to obtain their support in organizing a National Committee for the Prevention of Alcoholism and an Institute of Scientific Studies for the Prevention of Alcoholism.

TEMPERANCE DEPARTMENT PERSONNEL--TRAVEL:

We recommend, That planning and authorization for travel on the part of the Temperance Department personnel follow the regular procedure for travel at the General Conference office.

As regards travel overseas, the Secretary of the Temperance Department will approach the chairman of the Overseas Travel Committee with his suggestions. Plans for travel in North America will be brought by the Secretary of the Temperance Department to the Secretary of the North American Travel Committee.

NATIONAL COMMITTEE FOR THE PREVENTION OF ALCOHOLISM FUNDS--AUDIT:

Inasmuch as the General Conference and the Seventh-day Adventist church generally are important contributors to the financial support of the International Committee for the Prevention of Alcoholism, the North American National Committee for the Prevention of Alcoholism, and the Institutes of Scientific Studies for the Prevention of Alcoholism held in North America;

We recommend, That we request the Temperance Department Secretary to endeavor to make it possible for the General Conference Auditor to examine the accounts of the International Committee for the Prevention of Alcoholism, the North American National Committee for the Prevention of Alcoholism, and the Institutes of Scientific Studies for the Prevention of Alcoholism which are held in North America.

April 7, 1960

APPROVAL OF MINUTES:

The MINUTES of the General Conference Committee held March 31, 1960 were approved.

NOMINATING COMMITTEE REPORT:

The following recommendation was presented from the Nominating Committee and adopted:

We recommend, That Miss Maxine Atteberry of the College of Medical Evangelists be elected to connect with the General Conference Medical Department as an Associate Secretary.

ROBERT W. BALDWIN--COLLEGE OF MEDICAL EVANGELISTS:

VOTED, To pass on to the Columbia Union and Ohio Conferences the call for Robert W. Baldwin, of Mount Vernon Academy, to connect with the College of Medical Evangelists to serve as Instructor in the Occupational Therapy Department.

ANDREWS UNIVERSITY CONSTITUENCY MEETING:

At 11:50 A.M. a meeting of the Andrews University Constituency was called.

On motion of Richard Hammill, it being seconded by A. V. Olson, it was

VOTED, That the Constituency of the Andrews University amend the By-Laws of the Andrews University in which the name Potomac University appears; that the name Potomac University be struck out, and the name Andrews University be inserted in its place.

On motion of R. S. Watts, seconded by J. O. Gibson, it was

VOTED, To adjourn the Andrews University Constituency meeting.

The Spring Meeting resumed its business.

MAX V. BARKHURST--WHITE MEMORIAL HOSPITAL:

VOTED, To pass on to the Pacific Union and Southern California Conferences the call for Max V. Barkhurst, to connect with the College of Medical Evangelists as Assistant Chaplain in the White Memorial Hospital.

HARRIET SMITH--SOUTHERN MISSIONARY COLLEGE:

VOTED, To pass on to the College of Medical Evangelists the call from the Southern Union Conference for Miss Harriet Smith, Assistant Dean in the School of Nursing, to connect with Southern Missionary College, to head the Division of Nursing.

April 7, 1960

WALTER C. UTT--ANDREWS UNIVERSITY:

VOTED, To pass on to the Pacific Union Conference and Pacific Union College the call for Walter C. Utt, to connect with the Andrews University as head of the History Department.

LUIS RAMIREZ--CENTRAL AMERICAN UNION:

On request of the Inter-American Division, it was

VOTED, To request the Pacific Union Conference and Northern California Conferences to release Luis Ramirez, and to invite him to connect with the Inter-American Division as Publishing Secretary of the Central American Union.

JOHN S. BERNET--SOUTHEAST ASIA UNION:

VOTED, To request the Columbia Union and East Pennsylvania Conferences to release John S. Bernet, and to invite him to connect with the Far Eastern Division, as Publishing Secretary of the Southeast Asia Union.

CLAUDIO RABELLO--RIO MINAS CONFERENCE:

VOTED, To invite Claudio Rabello, at present taking school work in California, to return to the South American Division as a worker in the Rio Minas Conference, in East Brazil, on the basis of a national returning to his homeland.

R. H. JONES--LOWRY MEMORIAL HIGH SCHOOL, INDIA:

VOTED, To request the North Pacific Union and Oregon Conferences to release R. H. Jones, and to invite him to connect with the Southern Asia Division, as principal of the Lowry Memorial High School, India.

DR. LAWRENCE DOWNING--PHILIPPINE UNION COLLEGE:

With the concurrence of the Far Eastern Division, it was

VOTED, That the appointment of Dr. Lawrence Downing be changed from Academic Dean of Mountain View College to Academic Dean of the Philippine Union College, since church school privileges are available in the latter location.

DR. FRANCIS THORESON--FAR EASTERN DIVISION:

VOTED, That the deferred appointment of Dr. Francis Thoreson be changed from assignment to the Northern European Division to the Far Eastern Division, this being preferable for personal reasons to Dr. Thoreson, the exact place of assignment to be decided at a later date.

APPOINTMENTS AND ITINERARIES:

VOTED, To authorize appointments and itineraries as follows:

- D. A. Delafield--New York, speaking appointments, April 2;
- H. W. Lowe--New York, Library Research and Pictures for Ministry, April 11-13;
- G. M. Mathews--Richmond, Virginia, Education Day Rally, April 2, 1960;
- F. L. Peterson--Philadelphia, Penna., speaking appointment, April 23;

April 7, 1960

APPOINTMENTS AND ITINERARIES (concluded):

Howard Weeks--Trenton, New Jersey, Public Relations Workshop, April 18 (in connection with Advisory Committee in New York City);

E. W. Pedersen, Maybelle Vandermark--New York City, Religious Affairs Course, May 22-26;

A. O. Dart--Ontario-Quebec Conference, Christian Home Workshops, May 14-26;

T. S. Geraty--College Place, Washington, Workshops for Academy Deans and Food Directors, June 6-11 (in connection with camp-meeting appointments); Northern Union, visit academies, November 6-19; Broadview Academy, Illinois, Secondary Teachers' Convention, November 22, 23;

Release: C. E. Moseley, Jr.--St. Louis, Missouri, two-week evangelistic meeting, May 7-14 (will be overseas);

J. R. Nelson, Clark Smith--New England, assist with the guided tours following the Youth Congress, June 26-July 3.

IVAN MACPHEARSON--LA SIERRA COLLEGE PRESS:

VOTED, To pass on to the Pacific Press Publishing Association the call from the Pacific Union Conference and La Sierra College for Ivan MacPhearson, to connect with the La Sierra College Press, on an hour-time basis.

At 12 noon a meeting of the North American Division Committee on Administration was called and business cared for.

At 12:05 P.M. the Spring Meeting resumed its business.

BIBLE CORRESPONDENCE SCHOOLS COMMITTEE--REPORT:

A Committee appointed by the Officers on March 30, 1960 to give study to the operation of union and local conference Bible Correspondence Schools presented the following recommendation, which was adopted:

We recommend, That the work of the union and local conference Bible Correspondence Schools be given continued study; that the Committee be enlarged; and that a further report be submitted to the 1960 Autumn Council.

Adjourned at 12:10 P.M. until 1:30 P.M.

Closing prayer by G. A. Huse.

M. V. Campbell, Chairman
F. R. Millard, Secretary
Katie Farney, Recording Secretary

One Hundred Twenty-Fourth Meeting

GENERAL CONFERENCE COMMITTEE

SPRING MEETING

April 7, 1960, 1:30 P.M.

W. B. Ochs, Chairman, called to order the fifth Business Session of the Spring Meeting.

Opening prayer by J. I. Robison.

TEMPERANCE DEPARTMENT OFFERINGS:

Counsel was sought as to how to handle the Temperance Department offerings which are received. It was

VOTED, To request that the entire amount of the Temperance Department offerings be sent to the General Conference office through the regular channels, with the understanding that the funds will be divided according to policy, and the union and local conference and church portions be reverted to the field; effective January 1, 1960.

TEMPERANCE DEPARTMENT WORK:

VOTED, That a representative Committee be appointed to meet in connection with the 1960 Autumn Council to study further the implementation of the Temperance Department work and reaching out into the field.

The Committee on Ingathering, which had been appointed by the Officers on March 2, 1960, presented recommendations, which with amendments were adopted as follows:

USE OF INGATHERING FUNDS:

WHEREAS, Careful consideration was given to a number of problems that have arisen in the field in respect to the handling and use of funds that are raised through the annual Ingathering Campaign; therefore,

We recommend to the forthcoming Autumn Council,

1. That paragraph e of Section 6 of the Ingathering policy appearing on page 228 of the Working Policy be amended to read as follows:

"All income resulting from the Ingathering effort shall be considered General Conference funds, and shall be reported in the regular way to the General Conference Treasury. All Ingathering funds held over from the Autumn campaign shall be sent from the local conferences to the unions and the General Conference in the January remittance, and the balances to apply on the goal for that year at the end of each month thereafter."

April 7, 1960

2. That paragraph f of the same section be amended to read as follows:

"In the North American Division all funds received in the Ingathering campaign above the basic goals are divided on the following basis:

- a. 40 per cent to missions; and
- b. 60 per cent as an appropriation to the respective union conferences to be distributed by the union conference committee for projects determined by this committee; it being understood that these funds are not to be used for regular recurring or regular operating expense."

3. That the following paragraph be added to section 6 of this policy as i:

"Even though churches have exceeded a recommended per capita for Ingathering, church boards shall not use any portion of the Ingathering funds. Conference committees may appropriate to local churches for specified local needs, money from the Ingathering reversion funds which has been assigned to the conferences by the Union conference committee."

4. That with a view to sustaining The Message Magazine, the Regional Conferences be urged to use it more widely in connection with the Ingathering.

We recommend to the Spring Meeting of the General Conference Committee,

1. a. That the following covering letter be sent to pastors in the North American Division in connection with the Ingathering Rally program:

"Dear Pastors:

"Kindly share this letter with your entire church membership. May we suggest that you read it at a Sabbath church service? You will note that it answers four questions frequently asked during the Ingathering Campaign.

"May the Lord richly bless your church in its Ingathering Campaign this year, making it the most successful in homes contacted, funds raised, and souls won.

Very sincerely,"

- b. That the following letter referred to above be read in all of our churches in the North American Division in connection with the Ingathering Rally Day program:

April 7, 1960

To be Read to Your Church on Sabbath Morning

Dear Believers:

Soon your church, with three thousand other churches here in North America, will be launching its Ingathering Campaign. Knowing that information is the basis of clearer understanding, fuller co-operation, and inspired action, we are sharing with you the answers to four pertinent questions concerning the Ingathering:

(1) In view of Bible teachings and the Spirit of Prophecy counsel what should be the basis of our Ingathering appeal?

Our church patterns its ministry after the example of Jesus Christ who went about doing good, healing the sick, teaching the people, and preaching the gospel. Therefore, the Ingathering appeal is based on the welfare, medical, educational, and evangelistic projects of our world-wide program. As one carefully studies the entire counsel of the Spirit of Prophecy pertaining to Ingathering, compiled in the Home Missionary Leaflet #28, at least four references on pages 5, 14, 27, and 28 indicate that Ingathering should benefit the work in the homeland as well as in overseas mission fields.

(2) What proportion of the Ingathering funds collected reach the General Conference?

Our denominational policy requires that all Ingathering funds be passed in through regular denominational channels to the General Conference Treasury. The policy reads: "All income resulting from the Ingathering effort shall be considered General Conference funds, and shall be reported to, and remitted from the local conferences to the unions and the General Conference."

(3) How are the Ingathering Funds allocated?

Ingathering funds are allocated by the General Conference Committee to foreign and home work. The portion that is assigned to overseas fields is distributed by the respective Division committees, and the portion assigned to North America is distributed by the union conference and local conference committees.

In the 189 countries in which our work is carried forward, all of the Ingathering funds raised in these overseas divisions are reappropriated by the General Conference for use in their fields. The larger portion of all Ingathering funds raised throughout the world goes to foreign missions.

(4) What projects benefit from Ingathering?

Recognizing that the work is one in all the world, medical, educational, welfare, and evangelistic projects in North America and in mission lands benefit from the Ingathering. North America as a home base largely supports the work overseas, not only with funds but also with workers trained in our churches and schools.

To help the public understand the relationship between the Ingathering funds and the tithes and offerings given by Seventh-day Adventists, there will appear in the 1961 ¹⁹⁶² Ingathering Magazine a statement worded something like this: "Through this Ingathering appeal about five million dollars is raised annually. This is a little more than 6 per cent of the total contributions made last year by Seventh-day Adventists to maintain and expand their medical, educational, evangelistic, and welfare program."

April 7, 1960

Let us always bear in mind the soul-winning aspects of Ingathering. We suggest that you keep a record of the interested people found during the campaign. Millions of contacts will be made during the campaign and thousands of people, wistfully looking to heaven for light, can be found, noted, and personal follow-up started. Let us continue to emphasize this year this motto, "At least one baptism per church from Ingathering contacts."

Accept the challenge of the unfinished task! Enlarge the medical, educational, welfare work here and abroad by your Ingathering exploits. Make missionary contacts in your community. Respond to urgent calls to send teachers, doctors and nurses, and evangelical workers. Give second-mile service to God. As you resolutely affirm, "Lord, you can count on me," remember that Ingathering extends the work, enlightens the world, and enlarges one's own experience.

Very sincerely,

c. That in North America the following Fact Sheet be included as one page in the Ingathering publications:

(1) What is the Ingathering appeal:

It is an annual appeal sponsored by the Seventh-day Adventist Church gathering in funds for humanitarian activities--which are being carried forward in nearly all countries of the world.

(2) How long has this campaign been conducted?

This appeal has been made every year since 1903. It has a more than fifty-year record of community support throughout the United States and Canada.

(3) How are the funds solicited?

Solicitors are volunteers from among the church members and include doctors, lawyers, teachers, businessmen, students, housewives, and others who contribute their time without financial compensation.

(4) How are the funds used?

The funds are used for a world program that includes medical, educational, welfare, and evangelistic projects which bring relief and uplift to humanity and a living Christ to the world. Here in North America increasingly larger amounts are being used each year for Health and Welfare services, extending emergency relief irrespective of race, creed, or color. Welfare and educational services in North American communities, pressing needs in countries overseas, which include clinics, dispensaries, leper colonies, mission schools--which are often the only facilities available to large populations in many lands; the cost of these services is met almost wholly by the contributions made by Seventh-day Adventist members, whose contributions are supplemented by the funds gathered in this campaign which comprise approximately 6 per cent of the total cost of this work.

(5) What portion of the funds collected are used for administrative purposes?

Funds are handled through already existing organizational channels of the denomination with the result that there are no administrative expenses charged to this solicitation.

April 7, 1960

(6) What is the basis of this world-wide humanitarian program?

The Seventh-day Adventist Church patterns its ministry after Jesus Christ who went about doing good, healing the sick, teaching the people, preaching the gospel. Therefore, its humanitarian program is based on welfare, medical, educational, and evangelistic projects.

(7) How extensive are Adventist welfare and relief activities?

The latest available annual report reveals:

_____ helped
 _____ volunteer hours worked
 _____ Welfare centers and units in operation

The total value of this welfare program above is four times as much as the total Ingathering funds given by the public.

INGATHERING RALLY PROGRAM:

VOTED, That the letter to be sent to pastors in the North American Division in connection with the Ingathering Rally program be sent out by the General Conference Officers.

CHURCH DEVELOPMENT SERVICE:

The Church Development Service which was set up at the 1958 Autumn Council was referred to by C. L. Torrey. W. J. Hubert was chosen to lead out in the education, training, and counseling of personnel for the establishment of this plan. He has been doing a very fine work in various unions throughout the field where he has gone. Certain of the unions have appointed a Church Development Service secretary. Elder Torrey encouraged the unions which have not secured a secretary for the Fund-Raising Service to do so. He expressed the hope that the leaders would follow this plan and do more to support the program for building up our work.

Appreciation was expressed by R. R. Figuhr to the delegates for their being present. He said, We can go from here with feelings of confidence in one another and in the work. In some lands, in these days of peace and prosperity here, our people are passing through severe trials. We must remember these lands from which we are cut off. We cannot work in those lands with much freedom. All that remains is what has been built up in the hearts of our people. There are faithful people in those lands. We must remember them in our prayers.

As leaders, we must be an example by word and influence to help win people to believe in the Lord, to believe in His cause, and move forward. God's hand is still protecting the work here. We are glad that from this land which God is blessing, funds can go out and people can be sent to the uttermost parts of the earth.

April ⁷/₆, 1960

In closing, Elder Figuhr said, Thank you for your help and your good spirit of co-operation. We shall look forward to seeing you in October.

Adjourned at 2:55 P.M. sine die.

Prayer of dismissal by H. T. Elliott, praying that the Spirit of God would go with the delegates as they return to their fields of work.

W. B. Ochs, Chairman
E. E. Roenfelt, Secretary
Katie Farney, Recording Secretary

One Hundred Twenty-Fifth Meeting

GENERAL CONFERENCE COMMITTEE

April 14, 1960, 10:00 A.M.

PRESENT:

W. B. Ochs, F. R. Millard, Wesley Amundsen, V. G. Anderson, W. R. Beach, E. L. Becker, O. A. Blake, C. W. Bozarth, J. E. Chase, E. W. Dunbar, N. W. Dunn, H. T. Elliott, T. R. Flaiz, M.D., J. O. Gibson, Richard Hammill, W. A. Higgins, G. A. Huse, H. W. Klaser, G. M. Mathews, D. A. McAdams, L. L. Moffitt, C. E. Moseley, Jr., F. A. Mote, A. V. Olson, E. W. Pedersen, F. L. Peterson, E. E. Roenfelt, F. A. Soper, W. H. Teesdale, C. L. Torrey, O. A. Troy, A. L. White

OTHERS PRESENT:

C. D. Forshee, N. W. Litchfield, R. Ruhling, Don Yost

W. B. Ochs, Chairman, said, We love to think of the way the Lord has led us in the past, how good He has been to us; and He certainly has. I think it is good for us sometimes to think a little about the future and what faces us. He read the following quotations from Volume 9 of Testimonies for the Church, pp. 16, 17: "Fearful tests and trials await the people of God. The spirit of war is stirring the nations from one end of the earth to the other. But in the midst of the time of trouble that is coming,--a time of trouble such as has not been since there was a nation,--God's chosen people will stand unmoved. Satan and his host cannot destroy them, for angels that excel in strength will protect them." "Satan is a diligent Bible student. He knows that his time is short." We have the beautiful promise that the Lord will not leave nor forsake us. He will protect us. The promise that His church will stand is certainly wonderful.

A report was made on the health condition of F. W. Schnepfer. As C. E. Moseley, Jr., offered prayer, Brother Schnepfer was especially remembered.

MINUTES of the Spring Meeting, April 5-7, 1960 were approved.

BANK OF AMERICA, SAN FRANCISCO, CALIFORNIA--
CHECKING ACCOUNT:

The following resolution was adopted:

Resolved, That we authorize the General Conference of Seventh-day Adventists to open an account in the Bank of America, 453 Montgomery Street, San Francisco 20, California, and that the Bank of America be, and hereby is, authorized to recognize the signatures of C. L. Torrey, Treasurer, and/or O. A. Blake, Undertreasurer, for the account which is in the name of the General Conference of Seventh-day Adventists, to sign or make all or any changes and orders for the payment of money.

CHARLOTTE SCHULZ--KANYE MEDICAL MISSION:

VOTED, To rescind the action taken by the General Conference Committee on February 4, 1960 (page 518 of the minutes) concerning Miss Charlotte Schulz, and to record the following action:

April 14, 1960

CHARLOTTE SCHULZ--KANYE MEDICAL MISSION (concluded):

VOTED, To request the Canadian Union and Ontario-Quebec Conferences to release Miss Charlotte Schulz, of the North York Branson Hospital, and to invite her to connect with the Southern African Division for nursing service in the Kanye Medical Mission for a year, and later to go to the Yuka Mission Hospital in Northern Rhodesia; she to go forward as a regular appointee from the North American Division.

LEONA JUNE CARSCALLEN--MOUNT PISGAH ACADEMY:

VOTED, To pass on to Miss Leona June Carscallen, a secretary in the White Publications office of the General Conference, the call from the Southern Union and Carolina Conferences for her to connect with Mount Pisgah Academy to teach Spanish and English, to arrive about August 15, 1960.

CAROLYN SLEPNIKOFF--SOUTHERN CALIFORNIA CONFERENCE:

VOTED, To pass on to the College of Medical Evangelists the call from the Pacific Union Conference for Miss Carolyn Slepnikoff, to serve as a secretary in the Public Relations Department, Southern California Conference.

SAMUEL KETTING--SOUTHERN ASIA DIVISION:

VOTED, That Samuel Ketting, a student at the College of Medical Evangelists, now under deferred appointment, be assigned to the Southern Asia Division. He is to marry Dr. Effie Jean Potts, who is also under deferred appointment to the Southern Asia Division.

MISS H. DE GUZMAN--MANILA SANITARIUM AND HOSPITAL:

On request of the Far Eastern Division, it was

VOTED, To pass on to Miss H. De Guzman, at present in the United States taking advanced work, an invitation to return to the Far Eastern Division, to serve in the Manila Sanitarium and Hospital, Philippines, on the basis of the policy relating to a national returning to her homeland.

ROBERT PARSONS--BONGO MISSION HOSPITAL:

VOTED, To request the College of Medical Evangelists to release Robert Parsons, a medical technician in the White Memorial Hospital, and to invite him to connect with the Southern European Division to serve in the Bongo Mission Hospital, Angola.

JAMES SHERWOOD JONES--IRAN:

VOTED, To request the Central Union and Kansas Conferences to release James Sherwood Jones, and to invite him to connect with the Middle East Division for evangelistic work in Iran.

DARLENE EVERSON--RELEASED:

Information has been received from the Northern European Division that a young lady who is qualified as a laboratory technician is desired for Addis Ababa,

April 14, 1960

Ethiopia. Since Miss Darlene Everson, who is under appointment, does not have this qualification, it was

VOTED, That Miss Darlene Everson be released from appointment as an X-ray technician for Addis Ababa, Ethiopia.

DR. WILFRED MÜLLER--GIMBIE HOSPITAL:

VOTED, To pass on to the Central European Division a call for Dr. Wilfred Müller, of Germany, to connect with the Northern European Division as a doctor for the Gimbie Hospital, in Ethiopia.

JAMILE JACOBS--NORTHEAST UNION, INDIA:

VOTED, To request the Atlantic Union and Greater New York Conferences to release Jamile Jacobs, and to invite him to connect with the Southern Asia Division, as Home Missionary and Sabbath School Secretary in the Northeast Union, India.

T. V. ZYTKOSKEE--TRANSFER OF APPOINTMENT:

On request of the Far Eastern Division, since it is impossible to obtain a visa for T. V. Zytoskee to enter Indonesia, it was

VOTED, That the appointment of T. V. Zytoskee be changed from departmental work in the Indonesian Union Mission to be president of the Korean Union College.

DR. RENE EVARD--RELEASED:

VOTED, To release Dr. Rene Evard from the call to the Franco-Haitian Seminary, since he has expressed a desire to continue his present work at Union College.

APPOINTMENTS AND ITINERARIES:

VOTED, To authorize appointments and itineraries as follows:

W. Melvin Adams--Orlando, Florida, city-wide rally, Sunday-closing law, April 20-25;

R. A. Anderson--Emmanuel Missionary College campus, group meetings and speaking, April 27-30;

A. O. Dart--Central California, speaking appointment (in connection with camp meetings), June 27-July 6;

E. W. Dunbar--New York Conference, speaking appointment and Union Springs Academy consecration service, May 27, 28;

T. R. Flaiz, M.D.--Missouri, Medical-Ministerial Meeting, May 27-29;

J. O. Gibson--Lake Union, Narcotics Education, April 20-30;

C. E. Guenther--Mt. Vernon, Ohio, Union Home Missionary Secretaries' Council, April 18-20 (in place of E. W. Pedersen);

W. A. Higgins--Columbus and Mount Vernon, Ohio, state-wide Colporteur Institute, May 6-8;

Richard Hill--Pacific Union, property inspection, Insurance, February 1, 1961-June 30, 1961;

Harry House, Southern Union, Insurance business, September 19 to October 3;

Mike Jones--round trip, Emmanuel Missionary College to Washington, D.C., for consultation, April 15-17;

Theodore Lucas--Emmanuel Missionary College, special youth meetings, April 29, 30;

April 14, 1960

F. A. Mote--Atlantic Union College, Founders' Day speaker, April 19 (from New York);

H. E. Rice--Jacksonville, Florida, survey Hospital (Palatka); Nashville, Tennessee, Board meeting, April 11-13;

A. L. White--New England, conduct New England Tour, August 22-28.

E. BERNER--EVANGELISTIC MEETING IN SOUTHERN EUROPE:

VOTED, To pass on to the Central European Division an invitation from the Southern European Division for E. Berner to attend one of the two evangelistic meetings to be held in Southern Europe, one in Switzerland, and one in Paris, France, in August, 1960.

Adjourned at 10:25 A.M.

W. B. Ochs, Chairman
F. R. Millard, Secretary
Katie Farney, Recording Secretary

MINUTES OF MEETINGS

GENERAL CONFERENCE COMMITTEE

April 21-28, 1960

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and

INDEX for APRIL

One Hundred Twenty-Sixth Meeting

GENERAL CONFERENCE COMMITTEE

April 21, 1960, 9:00 A.M.

PRESENT:

M. V. Campbell, F. R. Millard, R. H. Adair, Wesley Amundsen, W. R. Beach
 C. W. Bozarth, W. P. Bradley, F. Brennwald, J. E. Chase, E. W. Dunbar, N. W.
 Dunn, J. E. Edwards, H. T. Elliott, K. H. Emmerson, T. R. Flaiz, M.D., Richard
 Hammill, W. J. Harris, R. R. Hegstad, W. A. Higgins, H. W. Klaser, M. E. Loewen,
 H. W. Lowe, G. M. Mathews, L. L. Moffitt, W. E. Murray, A. V. Olson, C. E. Palmer,
 E. W. Pedersen, F. L. Peterson, C. E. Randolph, M.D., H. E. Rice, E. E. Roenfelt,
 W. A. Scharffenberg, J. V. Scully, F. A. Soper, E. W. Tarr, W. H. Teesdale,
 C. L. Torrey

OTHERS PRESENT:

C. D. Forshee, N. W. Litchfield, R. Ruhling, J. A. Stevens

M. V. Campbell, Chairman, read the following passages from Volume 8 of Testimonies for the Church, pages 10 and 11: "In the darkest days, when appearances seem so forbidding, fear not. Have faith in God. He is working out His will, doing all things well in behalf of His people. The strength of those who love and serve Him will be renewed day by day. His understanding will be placed at their service, that they may not err in the carrying out of His purposes. ... The church of Christ is God's agency for the proclamation of truth; she is empowered by Him to do a special work; and if she is loyal to God, obedient to His commandments, there will dwell within her the excellence of divine power. If she will honor the Lord God of Israel, there is no power that can stand against her. If she will be true to her allegiance, the forces of the enemy will be no more able to overpower her than is the chaff to resist the whirlwind."

Elder Campbell concluded by saying that the Lord has given us assurances, which give us faith and give us power in dealing with questions on which there may seem to be a great deal of uncertainty. We can rely on the fact, however, that God will place His understanding at our service if we are truly men of God.

Opening prayer by J. E. Chase.

MINUTES of the meeting held April 14, 1960 were approved.

F. W. SCHNEPPER--DEATH OF;

CONDOLENCE TO RELATIVES; FLORAL TRIBUTE:

Announcement was made of the death of F. W. Schnepfer on April 19, 1960, in Glendale, California. Elder Schnepfer has given a long period of service in the cause. He attended Walla Walla College. He has had a career which we think of with pleasure, having served as a financial, ministerial, conference, and college worker; and, more recently, as president of the Pacific Union Conference. He was a happy companion, a valuable worker, and a good counselor. His wife and family have suffered with him in his recent illness.

April 21, 1960

VOTED, To record our appreciation for the long period of service in denominational work by F. W. Schnepfer, and to express to his family and loved ones our condolence.

Further VOTED, To authorize the Treasury to provide a floral tribute for the funeral of F. W. Schnepfer.

CARL F. MONTGOMERY--DEATH OF;
CONDOLENCE TO RELATIVES; FLORAL TRIBUTE:

Information was received on April 15, 1960 of the death of Carl F. Montgomery, in Mexico, he having passed away suddenly with a heart attack. He served as a teacher in the Antillian College in Cuba, as production manager of food industry in Washington Missionary College, as teacher, business manager, and later principal of the Central American Vocational College in Costa Rica, dean of men in Washington Missionary College, and since 1951 in the Mexican Union Mission, first as principal of the Montemorelos Vocational and Professional College and recently as Educational Secretary in the Mexican Union Mission.

VOTED, To record our appreciation for the service of Carl F. Montgomery, and to pass on to his family a message of sympathy.

Further VOTED, That the Treasury be authorized to provide a floral tribute for the funeral of Carl F. Montgomery.

E. L. BECKER--CHRISTIAN RECORD:

VOTED, To authorize E. L. Becker to make a trip to College View, Nebraska, to assist in connection with the financial records of the Christian Record Benevolent Association, Inc., the definite time to be arranged.

PUBLISHING DEPARTMENT ADVISORY COMMITTEE--PLACE AND DATE:

VOTED, To approve a change in place and date for the Publishing Advisory Committee as follows: Instead of holding it in Miami, Florida, October 16-19, 1960, that it be held in San Antonio, Texas, October 3-6.

DIVISION OF FOREIGN MISSIONS--DONATION:

On request of the Division of Foreign Missions, of the National Council of Churches of Christ, it was

VOTED, To authorize the Treasury to make a donation of \$100 to the Division of Foreign Missions to assist in moving expenses to new quarters.

YOUTH CONGRESS--SPECIAL INVITATIONS:

On request of the Missionary Volunteer Department, it was

VOTED, That invitations to the Youth Congress in Atlantic City, New Jersey, June 21-25, 1960, be extended to the following former Missionary Volunteer Secretaries: M. E. Kern, H. T. Elliott, A. W. Peterson, and E. W. Dunbar.

April 21, 1960

PUBLIC EVANGELISTIC COUNCIL--DENVER, COLORADO:

VOTED, To authorize the following to attend the Public Evangelistic Council in Denver, Colorado, May 16-20, 1960: R. A. Anderson, Walter Schubert, E. E. Cleveland, A. C. Fearing, R. S. Watts.

VISIT TO MEDICAL SCHOOL, GAINESVILLE, FLORIDA:

VOTED, To authorize M. V. Campbell, E. E. Cossentine, and Dr. T. R. Flaiz to visit the Medical School in Gainesville, Florida. The Medical School in Gainesville, Florida, has recently combined on one campus. A study of their experience may be of value.

W. E. READ--PALESTINE:

W. E. Read is planning to visit Palestine, as it is felt this will be of help to him in connection with his editorial work on the Jewish journal, The Israelite.

VOTED, To authorize the Treasury to assist W. E. Read on his visit to Palestine to the extent of \$300.

DEPARTMENTAL ADVISORY COMMITTEES AND COUNCIL--ATTENDANCE:

VOTED, To authorize attendance at Departmental Advisory Committees and Council as follows:

Miami, Florida, September 26-29, 1960

Auditors' Advisory Committee: E. L. Becker, H. P. Bloum, F. Brennwald;
Others: M. V. Campbell, O. A. Blake, H. W. Klaser, H. L. Dyer, Harry House,
Mrs. Sarah Williams (secretary).

Temperance Advisory Committee, Miami, Florida, September 29-October 2, 1960:
W. A. Scharffenberg, J. O. Gibson, J. V. Scully, Francis Soper; Others: M. V. Campbell, W. P. Bradley, R. R. Figuhr (if possible); T. S. Geraty, T. E. Lucas.

Missionary Volunteer Advisory Committee, Miami, Florida, October 3-7, 1960:
T. E. Lucas, L. A. Skinner, J. R. Nelson, Clark Smith, Don Yost, Mildred Johnson, Mrs. June Vogt; Others: M. V. Campbell, W. P. Bradley.

Educational Council, Miami, October 9-13, 1960: E. E. Cossentine, George Mathews, T. S. Geraty, A. O. Dart, Richard Hammill, Mrs. Marjorie Owens, Mrs. Elaine Rogers; Others: W. P. Bradley, M. V. Campbell.

Publishing Department Advisory Committee, San Antonio, Texas, October 3-6, 1960:
G. A. Huse, W. A. Higgins, D. A. McAdams; Others: R. R. Figuhr, W. B. Ochs, K. H. Emmerson, E. L. Becker, C. E. Guenther.

ARNE KLINGSTRAND--CHICAGO:

VOTED, To pass on to Arne Klingstrand, now a student at Southern Missionary College, on leave of absence from Sweden, the call from the Lake Union Conference for him to connect with the Illinois Conference as pastor of the Chicago Swedish congregation. Through the Northern European Division we have information that the Swedish Union Conference is willing to extend Arne Klingstrand's leave of absence without salary for approximately two years, but with the understanding that at the end of that time he would look forward to returning to Sweden.

April 21, 1960

N. E. ASHBY--OAKWOOD COLLEGE:

VOTED, To pass on to the Atlantic Union and Greater New York Conferences the call from Oakwood College for N. E. Ashby, principal of Northeastern Academy, to serve as Assistant Dean of Men and teacher of Spanish and History.

MAYBELLE VANDERMARK--LA SIERRA COLLEGE:

VOTED, To pass on to Miss Maybelle Vandermark, now an Assistant Secretary in the General Conference Home Missionary Department, the call from the Pacific Union Conference for her to serve as Dean of Women at La Sierra College.

CHARLENE BAKER--REVIEW AND HERALD PUBLISHING ASSOCIATION:

VOTED, To pass on to the Lake Union Conference and Emmanuel Missionary College the call from the Review and Herald Publishing Association for Miss Charlene Baker, for secretarial service in the Periodical Department.

N. R. GULLEY--RELEASED:

VOTED, To release Mr. and Mrs. N. R. Gulley from appointment to Vincent Hill School, India, inasmuch as Mr. Gulley wishes to accept an invitation to head the Bible Department of Madison College.

EDWARD TURANSKY--RELEASED:

VOTED, To release Edward Turansky from appointment to the Nile Union, for personal and health reasons.

ROGER ALTMAN--PERMANENT RETURN:

VOTED, To concur with the Far Eastern Division in granting Roger Altman a permanent return from the Southeast Asia Union, at the close of his present term, since he desires to retire, having served in the organized work since 1913; that we note with gratitude the fine period of service Brother Altman has given; and that his name be referred to the Sustentation Committee for consideration.

D. N. HOLM, M.D.--PERMANENT RETURN:

VOTED, To authorize the permanent return of D. N. Holm, M.D., from Indonesia, on his request, for educational reasons, and in harmony with the recommendation of the Far Eastern Division.

MARIA HASENEDER--PERMANENT RETURN:

In harmony with the recommendation of the Southern African Division, it was

VOTED, To authorize the permanent return of Miss Maria Haseneder from Southern Africa to Switzerland, on her request, effective in November, 1960, when her furlough would be due; and that we express to her our sincere appreciation for her service, she having served more than twenty years in the mission field.

April 21, 1960

ETHEL M. WOOD--PERMANENT RETURN:

VOTED, To authorize the permanent return of Miss Ethel M. Wood from the Rusangu Mission, Northern Rhodesia, on her request, at the end of her present term of service or in June, 1960, in harmony with the recommendation of the Southern African Division.

GEORGE WIESSEMAN, M.D.--BANGKOK SANITARIUM AND HOSPITAL:

VOTED, To pass on to Dr. George Wiesseman, an orthopedic surgeon of Loma Linda and Redlands, California, an invitation to connect with the Far Eastern Division for service in the Bangkok Sanitarium and Hospital, Thailand.

OLLA GILLHAM--RUSANGU MISSION:

VOTED, To request the Southwestern Union and Texico Conferences to release Miss Olla Gillham, and to invite her to connect with the Southern African Division as director of the Girls' School and Home Economics teacher at the Rusangu Mission, in Northern Rhodesia.

MAYE V. FEE--SOUTHERN ASIA DIVISION:

VOTED, To request the Canadian Union and British Columbia Conferences to release Miss Maye V. Fee, and to invite her to connect with the Southern Asia Division as an office worker.

WAVA WHITE--VINCENT HILL SCHOOL:

VOTED, To request the Columbia Union and Ohio Conferences to release Miss Wava White, of Mount Vernon Academy, and to invite her to connect with the Southern Asia Division as a matron-teacher for the Vincent Hill School, in India.

ROBERT DEAN DAVIS--VINCENT HILL SCHOOL:

VOTED, To request the Columbia Union Conference and Washington Missionary College to release Robert Dean Davis, and to invite him to connect with the Southern Asia Division as head of the Bible Department of Vincent Hill School, India.

NATHAN L. SIMS--NILE UNION:

VOTED, To request the Central Union and Wyoming Conferences to release Nathan L. Sims, and to invite him to connect with the Middle East Division as an evangelistic worker for the Nile Union.

WALTER TOEWS--SOUTHERN ASIA DIVISION:

VOTED, To request the Pacific Union Conference and St. Helena Sanitarium and Hospital to release Walter Toews, and to invite him to connect with the Southern Asia Division, the definite assignment to be made by the division.

LAWRENCE E. SUFFICOOL--NIGERIA:

VOTED, To request the Columbia Union and Chesapeake Conferences to release Lawrence E. Sufficool, of Mount Aetna Academy, and to invite him to connect with

April 21, 1960

the Northern European Division as business manager of the Adventist College in Nigeria.

APPOINTMENTS AND ITINERARIES:

VOTED, To authorize appointments and itineraries as follows:

Wesley Amundsen, Orlando and Miami, Florida, meeting of Southern Union ASI Secretaries, May 2, speaking appointments, May 2-8; Miami, National Geriatrics Society, May 10-12;

E. L. Becker, Pacific Union Conference, auditing, June 1-July 8;

W. P. Bradley, Ellisburg, New York, church dedication, May 14; Southern New England, Conference session, May 15;

D. A. Delafield, Platte Valley Academy, Omaha and College View, speaking appointments, and Nebraska Conference workers' meeting, July 22-27;

T. S. Geraty, Columbia Union Conference, visit academies, May 3-5, 9-12, 16, 17; Pacific Union College, Secondary Education Workshops, August 7-20; Greater New York Academy, commencement address, June 19;

R. J. Radcliffe, Pacific Press and San Francisco, California, auditing, June and July;

H. E. Rice, Dayton, Ohio, Kettering Memorial project, April 24-29; South Lancaster, Massachusetts, Union Conference Committee, April 20;

Howard Weeks, Kentucky-Tennessee, Public Relations meetings, April 23-26; Southern Missionary College, Public Relations Workshop, April 27-29; Raleigh, North Carolina, Public Relations Workshop, May 1.

VISITS TO OVERSEAS FIELDS:

VOTED, To authorize visits to overseas fields as follows:

R. A. Anderson--South American Division, Seminary Extension School, January 2-February 28, 1961;

H. P. Bloum--auditing, Northern Europe, London Transportation Office, World-Wide Advent Missions, Southern Europe, Southern Africa, May, June, July, 1960;

Richard Hammill--Inter-American Division Educational Council, Miami, Florida, May 6-11, 1960 (Inter-American trip voted July 16, 1959 to be postponed until later date);

G. R. Nash--Southern African Division, June 15-August 15, 1961;

C. E. Randolph, M.D. and F. R. Millard--Monterrey, Guadalajara, and Mexico City, September, 1960, as may be arranged, to contact doctors in training;

Francis Soper--Tri-Division Secretaries' Meeting, Paris, June 10-12, 1960; All-Europe Institute, Paris, June 13-23, 1960; Southern Europe, June 24-July 27, 1960; International Congress on Alcoholism, Stockholm, July 29-August 5, 1960;

A. L. White--South American Division, Seminary Extension School, January 2-February 28, 1961.

Adjourned at 10:05 A.M.

M. V. Campbell, Chairman
F. R. Millard, Secretary
Katie Farney, Recording Secretary

One Hundred Twenty-Seventh Meeting

GENERAL CONFERENCE COMMITTEE

April 28, 1960, 10:00 A.M.

PRESENT:

R. R. Figuhr, F. R. Millard, W. Melvin Adams, Wesley Amundsen, V. G. Anderson, W. R. Beach, C. W. Bozarth, W. P. Bradley, M. V. Campbell, J. E. Chase, E. W. Dunbar, H. T. Elliott, A. C. Fearing, T. R. Flaiz, M.D., E. B. Hare, R. R. Hegstad, W. A. Higgins, G. A. Huse, H. W. Klaser, M. E. Loewen, H. W. Lowe, Theodore Lucas, G. M. Mathews, D. A. McAdams, L. L. Moffitt, F. A. Mote, W. E. Murray, G. R. Nash, J. R. Nelson, F. D. Nichol, W. B. Ochs, A. V. Olson, E. W. Pedersen, J. W. Peeke, F. L. Peterson, C. E. Randolph, M.D., E. E. Roenfelt, L. A. Skinner, F. A. Soper, E. W. Tarr, C. L. Torrey, A. L. White

OTHERS PRESENT:

C. D. Forshee, N. W. Litchfield, R. Ruhling, Don Yost

As a Scripture reading, R. R. Figuhr, Chairman, read Colossians 3: 1-17, closing with the statement that this is a wonderful portion of Scripture, inspirational, and for our guidance.

Opening prayer by G. R. Nash.

MINUTES of the meeting held April 21, 1960 were approved.

MAXINE ATTEBERRY--RELEASED:

At the Spring Meeting of the General Conference Committee, Miss Maxine Atteberry was elected Associate Secretary of the General Conference Medical Department. She has declined, feeling that under the present circumstances she should continue her services at the College of Medical Evangelists.

VOTED, To release Miss Maxine Atteberry from the appointment to the General Conference Medical Department.

MAZIE HERIN--GENERAL CONFERENCE MEDICAL DEPARTMENT:

VOTED, To request the Columbia Union Conference and Washington Missionary College to release Miss Mazie Herin, and that she be elected as an Associate Secretary in the General Conference Medical Department; with the understanding that after approximately a year's service she would be granted a leave of absence for a year to qualify for a doctorate degree, in harmony with the policy.

ATLANTIC UNION CONFERENCE--REQUESTS:

VOTED, To refer to the North American Division Committee on Administration for consideration the two requests received from the Atlantic Union Conference to borrow funds for certain church building projects.

April 28, 1960

COMMISSION ON SDA GRADUATE EDUCATION IN THE EAST--MEMBERS:

On recommendation from the Officers, it was

VOTED, To appoint the following to serve as representatives from the General Conference staff on the Commission on SDA Graduate Education in the East: V. G. Anderson, Chairman; O. A. Blake, W. P. Bradley, and Richard Hammill.

E. G. WHITE BOOKS--SUBSIDIES FOR PUBLICATION OF:

VOTED, To authorize subsidies to foreign divisions for publication of E. G. White books, as follows:
the

1. To Southern European Division, to assist in the publication of Acts of the Apostles, in the French language (560 pages, 12,000 edition), \$425.00, the Division to provide an equivalent amount;

2. To the Inter-American Division to assist in the publication of Mount of Blessing in Papiamento (218 pages, 10,000 edition), \$250.00, the Division to provide an equivalent amount.

SHIM, CHUNG-PHING--RELEASED:

VOTED, To release Shim, Chung-Phing from deferred appointment, on his request.

W. H. TAYLOR, M.D.--FURLOUGH EXTENSION:

VOTED, To authorize a three-months' extension of furlough for Dr. W. H. Taylor, for family reasons, on furlough from the Southern African Division. This would extend his furlough to July 18, 1960.

DR. DAVID PARSONS--DEFERRED APPOINTMENT:

VOTED, To place Dr. David Parsons, who is soon to finish his internship in Hinsdale Sanitarium and Hospital, under deferred appointment.

EDWARD T. MOON--APPOINTMENT TRANSFERRED TO NORTHERN EUROPEAN DIVISION:

In view of circumstances that have developed which make it inadvisable for Mr. and Mrs. Edward T. Moon to accept the appointment to the Southern African Division, it was

VOTED, To transfer the appointment of Mr. and Mrs. Edward T. Moon from the Southern African Division to the Northern European Division, for service in the Ile-Ife Hospital, in West Africa.

F. B. BUKOJEMSKY--NORTHERN EUROPEAN DIVISION:

VOTED, To pass on to the Central European Division the call received from the Northern European Division for F. B. Bukojemsky, of Germany. Brother Bukojemsky is a colporteur-evangelist, and desires to work near his brother in the British Union Conference.

April 28, 1960

TRYGVE OPSAHL, M.D.--TRINIDAD, BRITISH WEST INDIES:

VOTED, To appoint Dr. Trygve Opsahl, now under deferred appointment, to connect with the hospital in Port-of-Spain, Trinidad, for work as a surgeon. It is understood that he will go forward in July, 1960, upon the completion of his approved residency course.

JAMES LEE--PERMANENT RETURN:

VOTED, To authorize the permanent return of James Lee and family from Korea, for educational reasons, on his request, and in harmony with the recommendation of the Far Eastern Division. Brother Lee has served approximately twenty-three years in the Orient.

J. L. POGUE--PERMANENT RETURN:

VOTED, To authorize the permanent return of J. L. Pogue from Guam, after two terms of service, for personal reasons, and in harmony with the recommendation of the Far Eastern Division.

MRS. HELEN KNUTSON--OKINAWA:

VOTED, To request the Atlantic Union and Southern New England Conferences to release Mrs. Helen Knutson, and to invite her to connect with the Far Eastern Division to serve as an elementary teacher for Okinawa.

JACK R. KENNEDY, M.D.--MANILA SANITARIUM AND HOSPITAL:

VOTED, To request the College of Medical Evangelists to release Dr. Jack R. Kennedy, of the White Memorial Hospital, and to invite him to connect with the Far Eastern Division to serve as a board specialist in the Manila Sanitarium and Hospital, on the basis that the Far Eastern Division has agreed to meet a certain amount of his indebtedness beyond that provided for in the regular policy.

RILLA DEE ASHTON--KANYE HOSPITAL:

VOTED, To request the Lake Union and Illinois Conferences to release Miss Rilla Dee Ashton, of the Hinsdale Sanitarium and Hospital, and to invite her to connect with the Southern African Division as a nurse for the Kanye Hospital, in Bechuanaland.

HAROLD REINER, M.D.--BENGHAZI, LIBYA:

VOTED, To invite Dr. Harold Reiner, of Visalia, California, to connect with the Middle East Division, to serve in the Benghazi Adventist Hospital, in Libya.

APPOINTMENTS AND ITINERARIES:

VOTED, To authorize appointments and itineraries as follows:

- W. Melvin Adams--Florida, Religious Liberty work, extension of trip to May 2;
C. W. Bozarth--Miami, Florida, Departmental Advisory Committees (in place of O. A. Blake): (1) Auditors, Sept. 26-29; (2) Temperance, September 29-October 2;
(3) MV, October 3-7; (4) Educational Council, October 9-13;

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W. P. Bradley--Northern New England Conference Session, May 8;

M. V. Campbell--Loma Linda, California, CME business, August 15-22; (College Science Teachers' Council, August 24-30, already voted); CME Board meeting and other business, September 1-20;

E. E. Cleveland--Central Union, May 9-14 (originally voted for April 24 to May 8; extension of time for further speaking appointments); Atlanta, Georgia, Evangelistic Series, July 22-24;

W. J. Hubert--Columbia Union Conference, Fund Raising, month of June; Lake Union, Fund Raising, July 1-21 (released from Pacific Union, month of July); Southwestern Union, Fund Raising, August 5-24;

W. E. Murray--Ellisburg, New York, church dedication, May 14; Southern New England Conference Session, May 15 (in place of W. P. Bradley);

J. R. Nelson--Southwestern Union, problems re Servicemen's Center, Oklahoma, and Medical Cadet work Southwestern Junior College, May 16-20;

W. E. Read--Chicago, work on Hebrew Scripture Association, May 5-9, or May 19-23;

W. A. Scharffenberg--Loma Linda, California, for Institute of Scientific Studies, July 11-22;

F. A. Soper--Chicago, Illinois, Cleveland, Ohio, editorial contacts for Listen, May 2-5;

G. E. Vandeman--preparatory meetings, It Is Written, Oregon and Upper Columbia, September, 1960.

Adjourned at 10:35 A.M.

R. R. Figuhr, Chairman

F. R. Millard, Secretary

Katie Farney, Recording Secretary