

SIXTY-FOURTH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE

November 1, 1914, 9 A. M.

I H Evans in the Chair.

Prayer by G F Watson.

Minutes approved.

INTERNATIONAL PUBLISHING ASSOCIATION:

The Committee appointed to make recommendations in reference to the future of the International Publishing Association submitted a report, which was adopted as follows:-

"We, your Committee appointed to consider the request of the International Publishing Association, respectfully submit the following proposal of the Pacific Press Publishing Association and recommend its acceptance:-

"Whereas, The Board of the International Publishing Association and the secretaries of the North American Foreign Department have taken action recommending the transfer of said Association to one of the large denominational publishing houses, and

"Whereas, the Chairman of said Board of Directors of the International Publishing Association has presented a request to the North American Division Council of Seventh-day Adventists held in Takoma Park, Washington, D. C., October 25 to November 3, 1914, for the approval of said recommendation and the transfer of the International Publishing Association to the Pacific Press Publishing Association,

"Therefore, the Pacific Press Publishing Association expresses its willingness to give favorable consideration to this request with the following understanding:

"That the General Conference Auditor make an immediate appraisal of said International Publishing Association assets and liabilities, and that his findings be submitted to the North American Division Conference Executive Committee and the directors of the International Publishing Association and the Pacific Press Publishing Association for final adjustment.

"SIGNED C H Jones Chas. Thompson
E E Andross S N Curtiss
C W Flaiz H G Childs
H S Shaw H H Hall"
R A Underwood

It was,-

VOTED, That the report of the committee be adopted, and that the proposition made by the Pacific Press Association be accepted.

BOOKMEN'S CONVENTION:

The Publishing Department submitted the following recommendations concerning the holding of Bookmen's Conventions:

WE RECOMMEND, 1. That three Bookmen's Conventions be held early next year; one each in the territory of the Review and Herald Publishing Association, the Southern Publishing Association, and the Pacific Press Publishing Association.

2. That the time of holding these conventions be approximately as follows:-

Southern Publishing Association territory,	Jan. 5, 1915,
Review and Herald Pub. Ass'n.,	Jan. 20, 1915,
Pacific Press Pub. Ass'n.,	Mar. 5, 1915.

3. That each convention be of about ten days' duration.

4. That the Union Agent, Field Agent, Tract Society secretaries and Home Missionary secretaries be invited to attend these conventions.

5. That each publishing house pay one-half the railway fare of these workers to the conventions and furnish entertainment while in attendance, and that the remainder of the railway fares be pooled by the different conferences.

VOTED, That the report be adopted.

PANAMA EXPOSITION:

C H Jones explained briefly the preparations being made for the Panama Exposition to be held in San Francisco, California, in 1915. He thought that our work should be represented in a proper manner. A committee appointed by the Pacific Union Conference has secured space free in the Palace of Machinery. He stated briefly some of the plans under consideration for the representation of our work. The initial expense has been estimated at something like \$4,000. In addition to this there would be the operating expenses during the Exposition.

E E Andross asked that counsel be given whether we should incur this large expense at this time.

W C White stated that in his judgment much would be accomplished by taking advantage of the proposed exhibit.

W A Spicer said he would like to see the exhibit, but

thought we should give consideration as to whether it could not be made at less expense than was proposed.

S N Haskeel thought there was a great opportunity open before us at this Exhibition, and that we should avail ourselves of it.

Others spoke to the question, after which it was,-

VOTED, That the question of making an Exhibit at the Panama Exposition in 1915 be referred to the committee composed of W T Knox and Union Conference Presidents.

COMMITTEE ON MEDICAL WORK:

The Committee appointed to consider the medical work submitted a report. Action was deferred until later.

TWENTY-CENT-WEEK-FUND:

The Treasurer called attention to the need of pushing the raising of mission funds early in the year, and not leaving so large an amount to be raised later in the year. This question was discussed by the Chairman, R D Quinn, S E Wight, Charles Thompson, R A Underwood, R T Dowsett, F W Paap, L H Christian, E E Andross, after which it was,-

VOTED, That the question of the twenty-cent-a-week fund and the revision of our church membership be referred to the committee on financial matters, consisting of the Treasurer and Union Conference presidents.

LOCAL INDEBTEDNESS:

The question of how to relieve our local indebtedness was given study. The Chairman said he believed in operating the Lord's work on a cash basis, and expressed the conviction that the Lord had put his seal to this plan. E E Andross and R A Underwood outlined the plans which they have started to relieve the local indebtedness in the Pacific and Central Union Conferences.

VOTED, That the question of how to relieve local indebtedness be referred to the committee composed of Union Conference Presidents with W T Knox as chairman.

Adjourned.

I H Evans, Chairman,
G B Thompson, Secretary.

SIXTY-FIFTH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE

November 1, 1914, 2:30 P. M.

W T Knox in the Chair.

Prayer by Charles Thompson.

Minutes read and approved.

MEDICAL RESOLUTIONS:

The following resolutions on the medical work, submitted by the Committee at a previous meeting, were taken up, and as amended were adopted as follows:-

"We Recommend, 1. That three or more medical conventions be held in the early part of 1915 -- one in Washington, D. C. for the territory each of the Mississippi River, one at College View for the territory between the Mississippi River and the Rocky Mountains, and one at Loma Linda for the Pacific Coast, and others as may be arranged, to which there shall be invited Union Conference Committee men, all physicians, sanitarium managers, treatment room workers, nurses, and such other ministerial and medical workers as are able to attend.

"2. That we request the Educational Department to include in its Ministerial Reading Course a book on medical science, to be recommended by the Medical Department.

"3. That each Union Conference arrange for proper representation of medical work at all camp-meetings.

"4. That our sanitariums hold schools of health wherever practicable, and that the Medical Department be asked to assist in providing suitable literature, sample programs, and other needed material.

"5. That one Sabbath of each year be set aside as a Health and Temperance Day, and that suitable readings and articles be prepared by the Medical Department, to be supplied all ministers and church elders.

"6. That our conference committees plan, as far as possible, to utilize our graduate nurses in connection with conference work, to assist suitable workers to locate in cities to carry on dispensary work, nurses' bureaus, district nursing, and to conduct treatment rooms."

The resolution in reference to the proposed number of Sanitariums training schools was referred back to the Committee for further consideration.

EDUCATIONAL DEPARTMENT:

Some resolutions from the Educational Department were submitted by the Secretary of the Department. These were given careful consideration. During the discussion the question was considered as to whether it would be advisable to hold as many conventions as was being proposed by the various departments.

Pending consideration of the resolutions the Council adjourned.

W T Knox, Chairman,
G B Thompson, Secretary.

Tenth meeting of Council.

SIXTY-SIXTH MEETING OF NORTH AMERICAN DIVISION CONFERENCE COMMITTEE

November 2, 1914, 9 A. M.

I H Evans in the Chair.

Prayer by H S Shaw.

Minutes read and approved.

COMMITTEE REPORTS:

The Committee on plans; on foreign work in this country; on Nurses' training schools; on surplus tithe; and on denominational hymn books, submitted reports. Action was deferred until later.

COMMITTEE ON DISTRIBUTION OF LABOR:

The Committee on Distribution of Labor rendered a report which was adopted as follows:-

Your Committee on the Distribution of Labor would respectfully submit the following partial report:-

1. That Elder J W Lair be recommended to make South Dakota his field of labor.

his field of labor.

2. That the Central Union Conference be requested to re-lease Brother Ralph Rhodes to engage in tract society work in the Eastern New York Conference.

3. That the Pacific Union Conference be requested to re-lease Brother B M Heald to labor in Florida.

4. That the Central Union Conference be requested to release Prof. M B Van Kirk to engage in the educational and young people's work in the Northern Union.

5. That the Northern Union Conference be requested to re-lease Prof. W W Ruble to engage in the educational and young people's work in the Central Union Conference.

6. That Irving M Martin of Denver be recommended to make Florida his field of labor.

7. That the Central Union Conference be requested to re-lease Elder W H Clark to labor in the Southern Union Conference.

8. That David Guldbranson of Iceland be recommended to locate in Winnipeg to labor under the direction of the Western Canadian Union Conference with support from the North American Division until the close of 1915.

MANUSCRIPT ON ORGANIZATION:

W C White called attention to the manuscript compiled by A G Daniells and C C Crisler, with selections from the writings of Mrs. E G White, on the subject of organization. It was,-

VOTED, That this manuscript be referred to the Committee on Plans.

HOME MISSIONARY WORK:

In order to bring the work of the Home Missionary Department before the Council it was,-

VOTED, That a committee of six be appointed on Home Missionary work to bring in some recommendations to the Council. This Committee was announced as: F W Paap, Mrs. L Flora Plummer, E R Palmer, O A Olsen, W C White, Miss E M Graham.

RESOLUTIONS-EDUCATIONAL WORK:

The resolutions on the Educational work under consideration at a previous meeting were taken up, and after amendments were adopted as follows:-

1. That a Council of the Educational and Missionary Volun-

teer Departments be held this winter (probably in February, 1915) at some central location, the place and time to be determined by the departments.

2. That in general the delegation be made up of two from each union conference having no training school of its own and three from each union conference having a training school of its own. This list includes all members of the Department and a few others.

3. That the traveling expenses of the delegates be pooled.

4. That a Convention of ten days' duration, conducted by the secretaries of the Educational and Missionary Volunteer Departments of the Division Conference, be held in connection with the summer school at each of the five colleges in the United States, and that an effort be made to bring together at these conventions all the educators and the Missionary Volunteer secretaries in the territory tributary to each college.

5. That in accordance with the plan adopted at the Council a year ago, the Sabbaths of April 10 and August 7 be devoted to our educational work, and that appropriate programs for these days be prepared by the Educational Department.

6. That we counsel all our schools to offer uniform scholarship terms, varying only in accordance with the variations of their regular fixed charges, and that these uniform terms be determined by the Educational and Publishing Departments.

7. That the following names, in addition to that of the secretary and the assistant secretary, constitute the membership of the Department for the ensuing year: J L Shaw, C C Lewis, M E Kern, C L Benson, C W Irwin, O J Graf, E C Kellogg, H A Morrison, E G Salisbury, M E Cady, E J Hibbard, W W Ruble, M B Van Kirk, J I Beardsley or his successor, B B Hughes, N W Lawrence, L H Wood, T B Rowe, H W Miller, L A Hoopes or his successor, Newton Evans, C A Russell, B F Machlan, C L Stone, C J Boyd, M E Olsen, J H Schilling, M L Andreason, G E Nord, H G Lucas, J L Kay, J B White, S M Butler.

COMMITTEE ON PLANS:

The further partial report of the Committee on Plans was adopted as follows:-

Whereas, Progressive plans for the improvement of our Sabbath-schools are often hindered by the frequent changes of officers; therefore,-

We recommend, 9. That beginning with the year 1915, the term of office in our Sabbath-schools be one year instead of six months, as heretofore.

10. That gifts and appropriations received by a Conference from outside its own territory, or donations to an institution, be included in column 18 of the Financial Statement.

11. That conference institutions operated and financed by the constituency of the conference be held by the conference legal organization.

12. That institutions operating in and for the constituency of a single Union Conference be held by the Union Conference legal corporation.

13. That institutions operated and controlled by the constituency of two or more Union Conferences be held by a legal corporation, whose Board is elected, as may be provided for, by mutual agreement between the interested Union Conferences.

14. That corporations owning real estate, and liable for the debts of the same, carry inventoried assets of real estate at cost price, buildings at cost price, less the agreed on depreciations, and the liabilities accrued in securing property.

15. That the operating organizations, whether owners of the real estate and buildings or otherwise, carry the inventoried equipment, supplies, operating accounts, and bills.

16. That when one institution or organization in the denomination owes another institution or organization, so that the liabilities and assets of the entire field would be duplicated if each reported as separate organizations, the treasurers of institutions and conferences and our auditors be instructed to eliminate this duplication as far as possible.

Whereas, The expense account of our schools ~~are~~ is not correctly reported unless the salary of teachers paid by conferences is included therein, and to bring about uniformity of reporting,

17. We Recommend, That where conferences are supporting teachers in our schools they be invited to make all payments on these accounts direct to the school involved, where it should be credited to teacher's salary donation account, and that these conference teachers be asked to draw their salaries through the school treasury as one of its regular instructors.

18. That all personal accounts receivable contracted during the current school year by our colleges, academies, and schools, be figured in annual statements at full face value; that inactive accounts, more than one year old, be discounted fifty per cent; and that on accounts two years old, the remaining balance be transferred to reserve bad accounts.

19. That all inactive personal notes and accounts receivable on the books of sanitariums, running more than one year, be discounted fifty per cent; that on accounts more than two years old, the remaining portion of the account be transferred to reserve bad accounts.

20. Where accounts are written off, that care should be taken not to lose sight of the account, but that diligent effort

be exercised to collect every cent possible on all delinquent accounts.

21. That charity charges be made to Charity Account direct at the time charity is extended, and not after accounts have been carried on the books until they become inactive.

22. In order that there may be uniformity of depreciation, we recommend that the schedule of depreciation based on original valuations be as follows:

BUILDINGS:

Brick, stone, or reinforced cement buildings having a life of seventy-five years, one and one-third per cent; brick veneer, or thin wall cement buildings having a life of fifty years, two per cent.

Frame stucco buildings, on good solid foundations, having a life of forty years, two and one-half per cent.

All other buildings having a life of from twenty to thirty-five years,-- three or five per cent.

FURNISHINGS; Etc.

Durable heavy school or sanitarium furnishings, 5 to 7 per cent.

Light school or sanitarium furnishings, 10 to 12 1/2 per cent.

Farm machinery and tools -- specially valued,--

Live stock: Horses and mules, in constant service, 15 to 25 per cent.

Cattle reappraised each year -- Young stock allowance to be made yearly; actual expense of keeping to be added, letting the full profit come at time of sale.

Machinery and printing outfits, 6 to 20 per cent. according to life of the same.

Typewriters, 14 to 20 per cent, or according to special contracts.

Carpets, rugs, etc.,-- 10 to 20 per cent.

Medical instruments, 5 to 20 per cent.

Engines and boilers, 5 to 20 per cent.

Tent equipment, 20 to 25 per cent. or revaluation each year.

23. That depreciation reserve account include only depreciation on buildings, durable heavy furnishings, and stationary

machinery.

24. That the accounting in sanitariums and schools be so arranged as to conform to the outlines herewith given; and that regular reports be rendered by the accountant of each institution as may be required by the Board of Managers. Copies of same to be sent to the Union Conference auditor.

SYSTEM OF ACCOUNTING FOR SANITARIUMS

In order that the work of our Sanitariums may be more efficient it is necessary that the system of accounting should be uniform, so that the information, as to expenses desired from each one, may be obtained in a uniform manner and with the least amount of extra labor. Only recently in a large city the subject of hospital economies was before the physicians of that place and the first conclusion reached was that a uniform system of accounting should be installed so that each institution would distribute its expenses uniformly.

For our work the following should constitute the capital or stock accounts:

1. REAL ESTATE: This should include the cost of land and the cost of grading, street work, improvements and all items of permanent importance.
2. BUILDINGS: If more than one building it is better to have an account with each building.
3. POWER PLANT: This will include boilers, dynamo, engine, pumps, motors, shafting, pulleys, hanger, belting and cement foundation.
4. TOOLS: Including tools of all kinds used in the machinery department.
5. FURNISHINGS: This may include the culinary, medical, laboratory and house furnishings that are not noted under linens.
6. LINEN: In this account should be charged the sheets, pillow cases, sash curtains, blankets, spreads, scarfs, doilies, napkins, table cloths, towels, bath sheets, dish cloths, etc.
7. LIVE STOCK AND VEHICLES: This is to include horses, harness, vehicle robes, and such things as make up the furnishings of a livery stable.
8. AUTOMOBILE FURNISHINGS: Includes the automobile and the machinery necessary to make the repairs. If a general garage is maintained then everything but the automobile will be charged to the latter account.

9. GROUND IMPROVEMENTS: This account carries such items as cement sidewalks, stone walls, fish tanks, curbing. Also all ornamental trees that are planted for the purpose of developing a large recreation park. If the grounds are not large, then the item of sidewalks in this account would go to the building.
10. DAIRY FURNISHINGS: Where a dairy is kept the live stock, cans and separator should be charged under this heading. Once a month or quarter it should be charged with the expense of feeding the growing stock.
11. LAUNDRY FURNISHINGS: Where a steam laundry is carried on, the machinery and other furnishings of the department should be charged to this account.
12. POULTRY FURNISHING: This account is to represent the stock of chickens and such furnishings as incubators, brooders, wire netting, etc., that are connected with a large poultry yard.
13. FARM AND GARDEN FURNISHINGS: This account should have such items charged to it as implements of all kinds. If an orchard is planted the care of same will until it begins to produce.
14. There may be accounts such as Food Factory Machinery, Refrigerating Plant, etc., which some of the larger institutions may carry. These should all be entered under accounts bearing the special title or under one bearing Machinery Plant. The object in this plan is to separate furnishings from all expense or operating or income accounts.

OPERATING ACCOUNTS

15. BOARD ROOM AND TREATMENT: This is the leading account in a Sanitarium. The credits made to it are what may be termed the returns from the ordinary rate that is quoted to the guests, and the payments from transients for meals, lodging and treatments.

The corrections or credits allowed are the only Debits the account should receive.

16. MEDICAL: This account will receive the credit for all examinations, calls, operations, all special treatments administered in the physicians' offices, special static and X Ray work. It should be charged with salary of physician and assistant, medical supplies such as cotton gauze, drugs and medicines, and also blanks for record that are for the general use of the department, rubber gloves, sponges, surgeon's needles, sutures, hot water bags, laundry and all general expenses like livery hire, special phones, traveling that pertains to the medical department beside the allowances and corrections.
17. NURSING: This is charged with the cost of labor expended

a nursing and with the corrections on charges. It is credited with amount of the charges made for services of the nurse.

181. CULINARY: This is the name of the account with the general kitchen. It is charged with labor of all employees in kitchen or guest's dining room, food supplies, laundry, fuel, repair of kitchen ware, ice and refrigeration. It is credited with rates of supplies and correction in charges.
19. MEN'S TREATMENT: It is charged with the labor of the employees in the department, supplies, soap, oils, alcohol, laundry, etc. It is credited only with correction on said charges.
20. WOMEN'S TREATMENT: (Same as for Men)
21. DOMESTIC: It is charged with the Labor and supplies used in caring for the rooms of the guests, parlor and halls.
22. HEAT AND LIGHT: Charged with labor of the engineer and assistants, the fuel, oils, boiler supplies, electric light supplies, water and miscellaneous repairs and electric current purchased.
23. EXPENSE-OFFICE: Charged with labor of book-keepers and managers, stenographer and office supplies.
24. EXPENSE ADVERTISING: Cost of advertisements and material used.
25. EXPENSE ENTERTAINMENT: With cost of care of people who are not charged personally, such as board members, ministers, special visitors who are under service for the institutions directly in the line of entertainment or indirectly, music and supplies purchased or furnished for said purpose.
26. EXPENSE-GENERAL: With telephone and telegraph bills and such items that are not placed elsewhere.
27. EXPENSE-GROUNDS: This is an account with the outside expense on grounds such as labor, fertilizer, flower seeds, plants, water that is specially metered, sharpening tools, etc.
28. REPAIRS-BUILDINGS: The material and labor entering into the building repairs.
29. REPAIRS-MACHINERY: The material and labor entering into all repairs made on the general machinery.
30. FIELD WORK: The expense of persons sent out to conduct schools of health, lectures, etc., including salary, supplies and transportation.

31. POST GRADUATE WORK: For the expense of physicians that are sent off for special work, including transportation, salary, and other expenses as may be agreed upon by the Board.
32. VACATION TIME: In many institutions two weeks a year are granted for vacations on full pay. The amount of said expense is charged to this account.
33. TRAINING SCHOOL: This account carries the expense of labor of the one who has charge of the class, the supplies and materials that are furnished. It is credited with the tuitions charged for instruction given.
34. HELPER'S RESTAURANT TICKETS: If a special kitchen is operated for the employees then the supplies are charged to this account. But if not, then the supplies go to the regular culinary account. The ticket allowance for food only is credited to this account. The account is debited with the corrections or allowances.
35. SERVICE: In connection with the helper's ticket there should be a charge to cover service which is to cover the expenses of labor in the preparation of the food. This amounts to seventy-five cents a week, usually.
36. HOUSE AND WATER RENT: This account is to receive the collections received from the employees for Room or Water Rent.
37. LAUNDRY: This is a department by itself. It is charged with the labor, fuel, soap, soda, blueing, bleach and repairs on machinery. It is credited with returns accruing from charges made by the regular book-keeper to the several departments.
38. COLLECTION AND DISCOUNT: This account is charged with the expense of making collection of bad accounts and it is credited with the cash discounts received from the prompt payment of bills unless said discount has been taken off of the face of the invoice.
39. PHARMACEUTICAL SUPPLIES: This department is to carry the medical supplies that are for pharmaceutical purposes. It is charged with all of these. The issues to departments or individuals are credited. Usually one of the doctors has charge of the department.
40. STATIONARY SUPPLIES: This account is charged with the supplies that are carried for the convenience of the guests and the sales are credited. In many places 39 and 40 can be combined.
41. AUTO OR LIVERY SERVICE: Where an auto is kept an account should be kept with the operating account. It is charged

with the labor, supplies of fuel and lubricants, repairs of all kinds. It is credited with the charges made for service performed. For all service rendered a charge should be made, based upon the mileage traveled.

If a livery is kept it should be handled in the same way as the auto account.

42. DISCOUNTS: From the rates quoted to patients certain discounts are sometimes taken. These are classified as under 42,43,44. When so made these accounts are charged.

43. Charity; 44. Special;45.

45. INTEREST: Items under items 45-48 are self-explanatory and it is well to carry the expense for each under separate accounts.

46. TAXES:

47. INSURANCE:

48. ANNUITIES:

49. DEPRECIATION: Such expenses as losses on furnishings, machinery plant, or buildings by wear and tear, or by provisions for same are charged to this account.

50. STORE: In some places a store account is opened which carries all of the culinary and domestic supplies. This department then issues them to the departments on requisition and renders charges monthly. The employees get such supplies from this department as they wish.

BOOKS REQUIRED:

Cash Book	8 Columns	to a page.
Patients Journal	Special	
Pay Roll	Special	or a 16 Column book.
Journal	6 Columns	to a page.
Check Register.		
Invoice Register	Special	or 16 Column book.
Loose Leaf Ledger	For General Account	
Card	"	For Patients
Card	"	For Helpers.

Vouchers to be preserved for all payments of cash and to be numbered in the order of entry.

Carbon System of Duplicate receipts.

Stubs to Bills rendered to patients to be detached as paid and filed according to entry in cash book.

Invoices to be numbered in order of entry and filed in Shannon Binding Cases.

Patient Days: The total number of patient's days in a period is obtained by adding together the number of days each patient is in the institution during said time.

Report of the Sanitarium for month
 ending 191

PATRONAGE

1. Total number of guests at the beginning of the period? . . .
 Number of new arrivals during the period. Number of
 guests departed. Present number of guests with us at close
 of period. Total number of patient days in the period. . .
 Number of meals served during period to guests. Number of
 treatments given in Bath Room. Men. Women.

FINANCIAL

2. Amount of credit due guests on Patient's Journal at the
 beginning of period.
 3. Amount of cash received from patients during the period.
 4. Total
 5. Amount of withdrawals in cash by patients.
 6. Actual cash deposits for period
 7. Balance remaining to the credit of patients at close
 of period.
 8. Total amount of service actually paid for during period.
 9. Total amount of bills rendered against patients for the
 period (exclusive of cash payments)
 10. Total amount of bills rendered against patients for the
 fiscal year to date.
 11. Total pay roll for period.
 12. Total pay roll for improvements for period.
 13. Net pay roll for operating expense for period.
 14. Total pay roll for present fiscal year to date.
 15. Petty receipts from transients for board, room great-
 ment and medical attention during the period
 16. Amount due on ledger account from old patients at the
 beginning of the period.
 17. Amount of accounts transferred during period to
 patient's ledger from patient's journal.
 18. Amount of cash collections during period to apply on
 patients ledger accounts.
 19. Amount still receivable at close of period on patients
 ledger accounts.
 20. Amount due at close of period on patients journal
 accounts.
 21. Amount standing to the credit of patients at close of
 period on patients journal.
 22. Amount of Notes Receivable at the beginning of Period?
 23. Amount of Notes Receivable added thereto during the
 period.
 24. Amount received in cash during period on Notes
 Receivable.
 25. Amount collected on Bad or Doubtful accounts (accounts
 that have been charged off) during the period.
 26. The Earnings and Expenses for the period are as
 follows:-

Totals:

Earnings	.....
Expenses	.....
Balance Gain or Loss	.....

INCREASED INVESTMENTS

Amount invested during period	.....
· In Additional Real Estate	.....
" " Improvements	.....
" " Furnishings	.....
" " Tools and Machinery	.....
" " Buildings	.....
" " Supplies of all Kinds	.....
Total Increased Investments		\$.....

OUTLINE FOR AN EDUCATIONAL INSTITUTION

The Capital or Investment Accounts are:

1. Real Estate-Land
2. Buildings-An account with each building should be kept
3. Furnishings
4. School Furnishings
5. Home "
6. Farm "
7. Shop (Various) Furnishings
8. Live Stock "
9. Library "
10. Laboratory "

OPERATING DEPARTMENT
Income and Expense Account

10. Tuition
11. Teachers Salary
12. Teachers Salary Donation
13. Dormitory
14. Culinary
15. Heat and Light, Water
16. Farm
17. Shops (various)
18. Store
19. Office
20. General Expense
21. School Expense
22. Interest
23. Taxes
24. Insurance
25. Library Fees
26. Laboratory Fees

Such other accounts as are required as:
 Bills Receivable
 Bills Payable
 Etc.

BOOKS REQUIRED

Cash Book 6 or 7 Columns to page
 Students Journal A Trial Balance Book or Special
 Journal 4 or 6 Columns
 Invoice Register Special or 16 Column book
 Check Register
 Ledger Loose Leaf 3 set Indexes
 Labor Journal 16 Column book or Special
 Carbon system of Receipts for the reception of all funds.
 Invoices to be checked, Numbered numerically, entered and filed
 in binding cases.
 Cash Receipts to be taken for all payments and entered, numbered
 and filed numerically.
 Printed bills to be used for reporting charges to students

REPORT OF THE A.B.C. SEMINARY
 FOR 4 WEEKS ENDING OCTOBER 10, 1914

No. of students as per previous report. Day 40 Boarding 60 Total 100
 " " " at this date. Day 50 Boarding 70 Total 120

stat
 STATEMENT STUDENTS' ACCOUNT

	Dr.	Cr.
Amount due on Students' Account as per former report	\$1100.00	\$100.00
Total Amount of charges to students during period (exclusive of cash drawn)	1300.00	
Total credit for student labor during period		100.00
Total Amount of other allowances		5.00
Total Amount cash received from students during period		700.00
Total Amount cash drawn by students during period	20.00	
Total	2420.00	905.00
Balance		1515.00
	2420.00	2420.00

OPERATING STATEMENT
 FOR 4 WEEKS ENDING OCTOBER 10, 1914.

Earnings:

Tuition	/.....
Music	.....
Library Fees	.....
Piano Rents	.....
Farm Sales	.....
Culinary for Board etc.	.....
Dormitory " Rents "	.....

Teachers' Salary Donation	.....
Other items	.....
Total		.....
Expenses:		
Teachers' Salary	.....
Music	.....
School Expense	.....
Culinary-Supplies and Labor	.....
Dormitory " " "	.....
Farm " " "	.....
Heat and Light	.....
General Expense	.....
Repairs	.....
Interest (actual for the month)	.....
Taxes " " " "	.....
Insurance " " " "	.....
Depreciation		
" Furnishings	.....
" Buildings	.....
" Bad Accounts	.....
Other Items		
Estimated Gain	.....	.....

CONDENSED COMPARATIVE STATEMENT

Resources		July 1-14	October 10-14	Increase	Decrease
	Amount	Amount			
Real Estate
Buildings
Improvements
Furnishings
Tools and Machinery
Supplies of all kinds
Students Accounts					
Current
Students Account Old
Other Accounts
Total
Liabilities		Amount	Amount	Increase	Decrease
On Purchase Accounts
" Bills Payable
" Students Accounts
" Teachers Accounts
Other

ACTIONS OF AUDITORS' CONVENTION:

VOTED, That the actions of the Auditor's Conventions be printed in pamphlet form for circulation among the Conference offices and institutions of the denomination.

RESOLUTIONS ON FOREIGN WORK:

RESOLUTIONS ON FOREIGN WORK:

The recommendations from the Committee on foreign work in America, after some amendments, were adopted as follows:

We recommend: 1. That B A Miller, of New York City, be elected Secretary of the German work in the East.

2. That P E Broderson be elected Secretary of the Danish, Norwegoam department and that L H Christian assist him in this work, especially in matters of finances.

WHEREAS, There is a very large foreign population in this country, aside from the Germans and Scandinavians, therefore,

RESOLVED, 3. That we approve of the plan of establishing training missions in important centers for the preparation of workers among these different nationalities.

WHEREAS, Calls are constantly coming for labor among the various nationalities of our country, therefore,

RESOLVED, 4. That we instruct the secretary of the foreign department to make arrangements with the various conferences from which these calls come, to fill such calls as far as circumstances will permit.

WHEREAS, Literature has proved to be a great factor for the dissemination of the truth of God among all classes of people. Therefore,

RESOLVED, 5. That plans be put into operation to prepare such literature as is needed for the Hungarians, Roumanians, Bohemians, Poles, Servians, Italians, etc., and further

RESOLVED, 6. That we look with favor on the plan of publishing small papers as needed in these various languages; the publication of said papers to be under the supervision of the secretary of the North American foreign department, in counsel with the North American Division Conference Committee

The resolution in reference to the general meetings of German and Scandinavian workers at College View, Nebraska, was referred to the Committee on Plans.

NURSES' TRAINING SCHOOLS:

The redommendation concerning Nurses' Training Schools referred back to the Committee, was reported, and adopted as follows:-

7. Recognizing the need of greater efficiency in our Nurses' Training courses and believing that the present number of denominational training schools could be reduced to advantage, we recommend

(a) That the boards and faculties of our Nurses' Training schools give careful study to improving their courses and that they bring them to the standard of requirement adopted at the 1913 session of the General Conference.

(b) That the number of training schools be reduced and the remaining schools so improved that there shall be acceptable schools, if desirable, in each of the following union conferences, as may be arranged by their respective committees: Atlantic, one; Columbia, one; Lake, one; Central, two; Northern, one; North Pacific, one; Pacific, two.

(c) That all nurses' training schools be brought to the required standard before September 1, 1916, or make such affiliation with other schools as to give their students a proper training, and failing in this to discontinue the training of nurses.

The following resolutions from the Financial Committee, were passed:-

SURPLUS TITHE:

1. The funds of the Division Conference shall consist of the tithe of the Union Conferences and a per cent. of the tithe of the local conferences to be paid as follows:- 5% required on a tithe of \$15,000. and under, and an increase in the rate of 1% for each additional thousand dollars tithe until it amounts to 20%.

SECRETARY AND TREASURER:

2. That in order to enable a conference with small constituency to devote its force to aggressive work, we urge the adoption of the plan of having the union conference secretary act as secretary and treasurer of the local conference, thus doing away with the necessity of maintaining a local office.

UNITING CONFERENCES:

3. That union conferences give careful attention to the territorial arrangement and division of conferences or mission fields in order that the greatest economy and efficiency in administration may be secured; and that where two conferences in a union are so situated as to make it practicable for one set of officers to satisfactorily administer the work, that they be united.

DENOMINATIONAL HYMN BOOKS:

The Committee appointed some months ago to give study to the question of our denominational hymn books, and submit a report to this Council, rendered their report, which was adopted as follows:-

1. That "Hymns and Tunes" in its present form, without revision, be continued as the denominational hymnal.

2. That "Christ in Song" in its present form, without re-

vision, be continued for use in Sabbath-school work and gospel meetings.

3. That the Review and Herald be asked to publish a small inexpensive book of ninety-six to one hundred and twenty-eight pages, for use in evangelistic services.

4. That the North American Division Conference appoint a Committee of fifteen persons, of whom five members shall form a local working quorum, to select the hymns for use in this collection; and that the work be hastened so as to have this collection ready if possible for distribution May 1, 1915.

The demand which has frequently arisen for a revised edition of "Hymns and Tunes" and "Christ in Song," has doubtless been based upon a desire that these books contain many of the new, appropriate gospel songs which may be found in other books. Your committee appreciated how desirable it would be if these very excellent denominational hymn books could be thus improved. But we have been led to make the recommendations recorded above because of the following important facts:--

1. In each of these books, "Hymns and Tunes" and "Christ in Song," there are between two and three hundred copy-righted songs, among which are many of the most valuable songs of these collections. The right to use these songs has been secured under contract, which limits our use of them to these books in their present form. We are not permitted to use these songs in any other collection we might make, nor in a revised edition of either of these books, without purchasing again the rights and renewing the contracts.

2. The right to use these songs in their present form was secured years ago, before the song business or the music trust was organized as it is today. It is now impossible to secure at any price a large number of modern songs for any one collection. Because of this condition it is evidently impracticable for us at the present time to undertake to make another such valuable collection of songs as we find in "Hymns and Tunes" and "Christ in Song." The songs we most love, and which we desire most to use in evangelistic work, will be scattered through many collections in the interest of the authors of songs and the publishers of song books. Our only way, therefore, to secure a large variety of such songs, will be to purchase copies of the various small song books offered for sale for use in choirs.

3. A renewal of our present copyright contracts for a revised edition of either of these books, together with the cost of revision, if at all possible to accomplish, would doubtless cost from \$5,000 to \$10,000.

In view of these conditions, which would make the undertaking very difficult and expensive, and in view of the fact that these collections of songs are generally quite satisfactory, and are undoubtedly better and more complete than any other collection we could make under present conditions; we advise that these books remain in

their present form for the uses indicated in the above recommendations.

Respectfully,

W T Knox
I H Evans
W W Prescott
F Griggs
E R Palmer

INDEPENDENT WORK:

The Chairman stated that he felt the time had come when we should give study to the question of the Independent work being carried forward in the territory of the Division Conference. He suggested that a fair and unbiased committee be appointed to study the question and report to the next Council of the Executive Committee. It was,--

VOTED, That the Chairman appoint a representative committee of five or more persons, the Chair being one, to give careful study to the independent work being carried forward in the Division Conference, formulate a report, and submit their findings to the next Autumn Council of the Division Conference Executive Committee.

This committee was chosen as follows: F Griggs, W T Knox, I H Evans, S E Wight, O Montgomery, J J Ireland, C W Flaiz, W A Ruble, Charles Thompson, W C White.

Adjourned.

I H Evans, Chairman,
G B Thompson, Secretary.

Eleventh meeting of Council.

SIXTY-SEVENTH MEETING OF THE NORTH AMERICAN DIVISION CONFERENCE COMMITTEE.

November 2, 1914, 2:30 P. M.

W T Knox in the Chair.

Prayer by O Montgomery.

Minutes read and approved.

COMMITTEE ON PLANS:

The Committee on Plans presented a further partial report which was adopted as follows:-

25. That the Review and Herald Book Committee be asked

to examine the manuscript for the book "Organization," and report to the North American Division and the General Conference Committees.

25. That advantage be taken of the meeting of the voting constituency of the International Publishing Association, at College View, the coming winter, to hold councils of workers of the German and Scandinavian departments, it being understood that additional workers, aside from those called by the legal association meeting, shall be invited only by arrangement with union and local conferences.

MISSIONARY VOLUNTEER DEPARTMENT COMMITTEE:

VOTED, That the names of F Griggs and W E Howell be added to the Missionary Volunteer Department Committee.

BOWEN'S RESIGNATION:

The following resignation of L M Bowen as member of the North American Executive Committee was presented:-

"October 3, 1914.

"To the North American Division Conference,
of Seventh-day Adventists.

"Takoma Park, D. C.

"I hereby tender my resignation as member of the Executive Committee of the North American Division Conference, to become effective at your pleasure.

"Respectfully,
(Signed) L M Bowen."

VOTED, That this resignation be accepted.

SUSTENTATION FUND:

The Finance Committee submitted the following recommendation:-

WHEREAS, The Sustentation Fund shows to date a shortage of \$4,000.00; and,

WHEREAS, Indications seem to evidence a disbursement of this important monies to those who according to the purposes of this fund are not entitled to receive their revenue from it, therefore, we

RECOMMEND, That each conference institute a serious investigation with the purpose of relieving this fund from undue burdens.

VOTED, That the report be adopted.

The Chairman called attention to the fact that all our institutions are not falling in line on the Sustentation Fund, and the Fund was not for this reason available to a certain class of workers. I H Evans and others said they thought all our institutions should line up on this matter so that their employees could receive the benefits of the Fund. After discussion it was

VOTED, That we earnestly urge all our Sanitariums to fall in line and pay their share of the Sustentation Fund, that their employees may be beneficiaries of this Fund.

LOMA LINDA MEDICAL COLLEGE:

By special request the Council gave some time to the consideration of the Loma Linda Medical College. E E Andross made a few statements in reference to the College, stating that there were encouraging features in the work of the school.

Dr. W A Ruble said the medical school started in an encouraging manner this year. A great improvement is seen in the work carried forward in Los Angeles. Some of the students which have been graduated from the school have taken examinations and the percentage of those who passed is as good as some other schools.

Dr. Newton Evans regarded the students in attendance of a superior class. He thought there was some lack of confidence among our people caused to some extent by the rating of the school which is in the "C" class. He explained the improvements made in hospital facilities, and in other ways, and hoped to see an improvement in the rating of the College.

After further remarks the Council adjourned to allow time for the Medical College Board to meet.

Adjourned.

W T Knox, Chairman,
G B Thompson, Secretary.

Twelfth meeting of Council.

SIXTY-EIGHTH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE.

November 3, 1914, 10 A. M.

I H Evans in the Chair.

Prayer by S N Haskell.

Minutes read and approved.

THIRTEENTH SABBATH OFFERING:

Before taking up the regular business, the council was cheered by a report from Mrs. L Flora Plummer, Secretary of the Sabbath-school Department, stating that the Thirteenth Sabbath offering for Japan, taken June 27, was \$18,500. This is the largest Thirteenth Sabbath offering ever received. The total gifts to missions for the quarter was \$78,900. On account of the war, no reports were received from the European field. However, the increase in the North American Division Conference, over the amount given to missions the first quarter of the year, was \$7,000.

EDUCATIONAL JOURNAL:

The Educational Department called attention to the needs of the journal "Christian Education" and urged cooperation in its circulation.

Attention was also called to the Ministerial Reading Course. About seven hundred have enrolled as members so far.

HYMN BOOK COMMITTEE:

VOTED, That the following persons be a committee on the evangelistic hymn book, decided upon at a previous meeting: F Griggs, I A Ford, W W Prescott, G B Thompson, C L Hamer, Henry De Fluter, C H Jones, O O Bernstein, M H Serns, C B Haynes, W D Dorch, W H Branson, Milton St. John, B E Beddoe, M W Newton, E H Dexter, Ernest Lloyd.

APPROPRIATIONS:

The Committee on Appropriations submitted their report recommending the following appropriations:

Atlantic Union	\$18,500
Columbia "	15,000
East Canadian	7,000
Southern Union	11,000
Southeastern Union	8,000
Southwestern Union	3,500
N. A. Foreign Department.	13,000
Negro Department	28,000
Loma Linda	10,000
Christian Record	2,000
Total	\$116,000

That an appropriation of \$6,000 be made for the Huntsville, Alabama School, which shall be raised by a special collection to be taken up Sabbath, February 6, 1915. This to be the only offering for 1915 for the Division Conference.

That we appropriate the proceeds of the Henderson estate to the Oakwood School, to be used for the dormitory, with the understanding that the dormitory be known as the Henderson Memorial.

VOTED, That the report be adopted, and these appropriations made.

DISTRIBUTION OF LABOR:

The committee on Distribution of Labor submitted a further report, and the following recommendations were approved:-

9. That the Minnesota Conference be requested to release Brother N. R. Nelson to labor in the Danish-Norwegian work in Chicago.

10. That negotiations be entered into between the North

Pacific and Lake Union Conferences, looking toward the transfer of Elder W H Thruston to the North Pacific Union and Elder P A Hanson to the presidency of the Wisconsin Conference.

11. That the Pacific Union Conference be requested to release Elder Silas Davis to labor in South Carolina.

SOUTHERN UNION RETAINING FUNDS:

The Committee on Finance submitted a further report, and the following was adopted:-

1. That the request be granted for the Southern Union Conference to retain all the monies raised in the Union, above the fifteen cents per week, for the relief of the Southern Union Conference Association.

Pending further consideration of the report, the council adjourned.

I H Evans, Chairman,
G B Thompson, Secretary.

SIXTY-NINTH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE.

November 3, 1914; 2:30 P. M.

I H Evans in the Chair.

Prayer by G B Thompson.

Minutes read and approved.

COMMITTEE ON FINANCE:

The report of the Committee on Finance was further considered, and after amendments adopted as follows:-

PANAMA EXPOSITION EXHIBIT:

2. In response to the request from the Pacific Union Conference for counsel regarding the question of an exhibit at the Panama-Pacific Exposition, we favor an exhibit creditable to the denomination, if it can be had for a total expenditure of \$2,500 or \$3,000. Otherwise, we do not favor a larger expenditure.

3. WHEREAS, The plan of raising twenty cents a week per member for foreign missions and for the relief of our institutions has met with a hearty response everywhere from our people, and is proving a reliable means for the advance of the Third Angel's Message, therefore,

RESOLVED, 1. That we re-affirm our belief in the splendid possibilities of this plan, and urge all our conferences to renewed efforts to make the plan a success.

2. That we suggest to the conferences the following as methods whereby all may do their full part in this plan:-

(a) All the workers throughout the Union, as far as possible, give \$1.00 a week or more, and lead the brethren to do the same. Supplement this method by publishing regularly in the Union paper a list of those who give.

(b) Secure a list of the brethren who would be able to give liberal offerings, and write them a personal letter, asking them for the same.

(c) Urge the Missionary Acre idea upon the people, in which the children as well as the adults may have a part.

(d) Send monthly an encouraging letter to each church accompanied by a financial report.

(e) That the Sabbath-school offering for missions be taken at the end of the exercise, in order to include the offering of those who come late; and that all members of the church make their offering whether they come to Sabbath services or not, and that special attention be given to isolated members.

(f) To instruct all members to come to the regular church service, as well as to Sabbath-school, with an offering in hand for Missions, exhortation being given to every church to take up an offering regularly at the Sabbath service.

(g) To assist in this giving, that attention be given to using at different periods, varied designs, such as a blackboard, clock, thermometer, etc.

(h) That from now on in 1914 we recommend that each conference be divided into districts, a worker to be placed in charge of each district to see that all members are encouraged to take part in these liberalities.

WHEREAS, The rapid extension of our work has called for enterprises involving them to a greater or less extent in debts, which demand immediate attention, therefore,

RESOLVED, (4) That we recommend each Union, in counsel with the local conferences, to adopt at once, in addition to the twenty-cent-a-week plan, some plan which will bring about a decrease of outstanding liabilities.

WHEREAS, distinct advantages have accrued to this work from the organization of Unions, therefore,

RESOLVED, (5) That we recommend the Union and local conferences to give more study to the benefits which flow from the union of fields into that sisterhood of conferences known as the Union Conference, in order that all lines of work may be greatly strengthened.

VOTED, That these resolutions be adopted.

TRANSFER OF LABORERS:

The question of the transfer of laborers between Union Conferences and our institutions was given study. After discussion, it was,-

VOTED, That the officers of the General and Division Conferences be requested to prepare a leaflet giving instruction regarding the proper method of transfer of laborers between the local, Union, Division, and General Conferences, and between institutions.

SOUTHERN UNION ASSOCIATION:

The action taken in a previous meeting permitting the Southern Union Conference to retain all over fifteen cents a week raised in

in the Union to apply on the indebtedness of the Southern Union Association, was called up for re-consideration. It was felt that this action was not a wise one, and would tend to break down the plan which has been adopted for the raising of mission funds. It was, therefore,-

VOTED, That the action taken at a previous meeting, allowing the Southern Union Conference to retain all monies raised over fifteen cents a week to apply on their Association indebtedness, be rescinded, and the Southern Union Conference stand on the same basis in this matter as other Unions.

HELP FOR SOUTHERN UNION:

The Committee considered the financial situation of the Southern Union Conference Association, and,-

VOTED, That we instruct the officers of the Division Conference to give earnest study to the income of the Division, and that, if found possible, they be authorized to make an appropriation from Division funds to the Southern Union Conference for the relief of the Union Conference Association indebtedness.

LOMA LINDA COLLEGE:

Time was given in executive session to a study into the conduct and management of the Loma Linda Medical College. Pending consideration of the work of the school recess was taken until 7:30 P. M.

7:30 P. M.

When the Council convened the affairs of the college were given further study. Different members of the council expressed themselves freely in reference to its work. No action was taken.

Adjourned.

W T Knox, Chairman,
G B Thompson, Secretary.

Fourteenth meeting of Council.

SEVENTIETH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE.
November 4, 1914, 9 A. M.

I H Evans in the Chair.

Prayer by I H Evans.

Minutes read and approved.

The forenoon meeting was given to a study of the Loma Linda Medical College and some other matters of considerable importance. The discussion in these matters was informal, and no action was taken.

Adjourned.

I H Evans, Chairman,
G B Thompson, Secretary.

SEVENTIETH MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE

November 4, 1914, 2:30 P.M.

I H Evans in the Chair.

Prayer by W C White.

TRAINING SCHOOL - CHICAGO:

Elder O A Olsen presented the needs of a place to train foreign workers. It was,-

VOTED, That \$2,000 be appropriated for opening a training school for foreign workers in the city of Chicago.

IMPROVEMENT OF THE MINISTRY:

With a view of securing greater efficiency in the ministry it was,-

VOTED, That the Chairman appoint a committee of seven, himself being one, to study the question of the ministry, the ordination to this sacred calling, the granting of licenses and credentials, and the real work and goal of a gospel minister,- this committee to make definite recommendations to the Fall Council in 1915.

The committee announced: I H Evans, O A Olsen, W W Prescott, A G Daniells, G B Thompson, W A Spicer, and J L Shaw.

W A COLCORD:

VOTED, That we invite the General Conference to appropriate \$800.00 to the Atlantic Union Conference on account of the salary of Elder W A Colcord, for one year, provided the Atlantic Union can arrange to place him in evangelistic work.

W D SALISBURY:

VOTED, That we invite the General Conference and the Pacific Union Conference to join equally in providing support for W D Salisbury until a field of labor can be arranged for him, and that we ask the Pacific Union to cooperate in finding him employment.

HOME MISSIONARY WORK:

F W Paap presented a report from the Home Missionary Department which was discussed and adopted as follows:-

Whereas, the time has come when all our people every-

where should with courage and faith put on the armour and go forth to give the light of truth to those who sit in darkness; and

Whereas, our great Home Missionary work, now getting under way, is destined to bring results of the greatest magnitude;

BE IT RESOLVED:-

(1) That we urge upon every Union and Local conference as well as upon every worker and church officer in the North American Division, the necessity and importance of doing everything possible to arouse our people to engage in personal soul-winning service.

(2) That there be no slackening of our efforts in the prosecution of this work, but with an unflagging zeal we push this great Home Missionary campaign forward till this work is done.

(3) That, as far as possible, a suitable leader be appointed in each conference who shall take charge of this Home Missionary movement with the idea of fostering and keeping constantly before the churches and members the duty of personal soul-winning activities.

(4) That every church in the Division hold regularly a missionary meeting and plan carefully, so as to work every home in its territory with our truth filled literature.

(5) That in harmony with our organization we give careful attention to the matter of faithfulness in reporting all work done.

(6) That missionary conventions and institutions be held from time to time with all the various churches, preferably by grouping them together wherever practicable.

(7) That a Home Missionary department be opened in the columns of our church paper, "The Review and Herald."

(8) That a systematic distribution of our tracts be entered into by every member of the denomination; that we use the tracts put up in the regular envelopes and packages at 25 cents, \$1.00, and \$5.00 a set, and that we aim to reach the goal of an average of at least two sets at 25 cents each, a member.

(9) That we encourage earnest and consecrated men and women to engage in the sale and distribution of our 40¢ books; and that at least 1,500 such agents be secured for 1914-1915.

(10) That we encourage men and women to devote all their time to the circulation of our bright, up-to-date, truth-filled magazines, and that we secure the services of at least 3,000 for this noble work during the year 1914-1915.

(11) That we seek in every way possible to place the Berean Library in the hands of our friends and neighbors, and that we set our goal for the circulation of this excellent library at not less than 10,000 sets for 1914-1915.

(12) That our pioneer missionary paper, the "Signs" weekly, be made to play an important part of this great awakening.

RELIGIOUS LIBERTY:

C S Longacre called attention to the work of the Religious Liberty Department, and spoke of the literature which he felt should be prepared to educate the people on religious liberty, Romanism, temperance, etc. The question of uniting the temperance work with the Religious Liberty work was raised, and it was,-

VOTED, That without formally changing the name of the Religious Liberty Department at this time, we ask the Department to add to its work the feature of temperance legislation, thus standing as a Department for Religious Liberty and Temperance Legislation.

EXPENSE AUDIT:

The Treasurer stated that the Committee appointed to audit the expense accounts of the general laborers in the Division Conference, found in some instances large traveling expenses, particularly the secretaries of some of the foreign departments. He felt that some counsel should be given to guide future audits. It was,-

VOTED, That we counsel all general laborers in the various branches and departments of our work, before planning long and expensive trips in attending meetings, to take counsel from the Division Conference Executive Committee, in order that no more laborers than are necessary attend our large meetings, and the expense incurred be thus minimized as much as possible;

And further,-

VOTED, That the Chair appoint a Committee of five to pass on the expense accounts of the General and Division Conference laborers for 1915.

The following persons were named as this committee: W T Knox, W A Spicer, G B Thompson, W W Prescott, C S Longacre.

UNION CONFERENCES:

Just before adjournment was taken the question was raised as to the advisability of holding the union conference sessions in 1915-16 as decided at a former meeting. It was felt that in view of the large expenses incurred and the number of meetings already planned for, that their postponement to a later date would be wise and meet with the hearty approval of our people. It was, therefore,

VOTED, That the former action to hold the Union Conference sessions in 1915-16 be rescinded, And further,-

VOTED, That during the summer the consensus of opinion be secured at the large gatherings of our people on this question, and their willingness, ascertained to have the biennial session of our

Union Conferences postponed to a later date, The exact time to be finally decided at the Fall Council in 1915.

EVANS - PACIFIC COAST:

On request of Elder E E Andross for the President of the Division Conference to spend some time on the Pacific Coast, it was,-

VOTED, That the President of the North American Division spend as long a period of time on the Pacific Coast as he may feel consistent with other duties; this period to be taken at as early a date as possible in order that he may join the workers there in giving attention to the needs of important institutional interests on the Coast.

The Council took final adjournment.

I H Evans, Chairman,
G B Thompson, Secretary.

SEVENTY-FIRST MEETING OF NORTH
AMERICAN DIVISION CONFERENCE COMMITTEE

November 10, 1914.

Following a meeting of the General Conference Committee a short meeting of the Division Executive Committee was called.

MEMBERS PRESENT: I H Evans, W T Knox, G B Thompson, W W Prescott, F Griggs, C S Longacre; also M E Kern, N Z Town, W A Spicer, T E Bowen.

CREDENTIALS - MILLER, BRODERSON:

VOTED, That credentials be given to Elder B E Miller, of Brooklyn, N. Y., who has been asked to take charge of the German work in the East.

VOTED, That credentials be given P E Broderon, of Chicago, who has been asked to take the secretaryship of the Danish-Norwegian work.

SCHILLING - SALARY:

VOTED, That we pay the salary of Elder J H Schilling until the close of 1914.

CADY - SALARY:

Prof. M E Cady having offered to settle for the time which he was not employed on account of illness from November 1, 1913, to March 10, 1914, at \$11.00 per week, it was,-

VOTED, That we grant this request and pay Prof. M E Cady \$202.71 in settlement of this claim.

Adjourned.

I H Evans, Chairman,
G B Thompson, Secretary.

SEVENTY-SECOND MEETING
NORTH AMERICAN DIVISION CONFERENCE
COMMITTEE

Held at Takoma Park, D. C.,
November 18, 1914

PRESENT: I H Evans, W W Prescott, W E Howell, W W Eastman, Dr H W Miller; and L A Hansen, N Z Town, M E Kern, W A Spicer.

DEPARTMENTAL COMMITTEES:

In completing lists for the Year Book action was taken as follows:-

Publishing Department: The following were added: F W Paap, J H McEachren, D W Dillon, J H Wilcox, I L McConaughy.

Medical Department: J D Shively substituted for Geo. Thomason.

Missionary Volunteer Department: P E Broderson substituted for L H Christian.

MISS NOWALD - GERMAN DEPARTMENT:

The chairman presented a request from Elder G F Haffner for the services of Miss Nowald, of New York. Miss Nowald is a stenographer, understanding German, and had done work assisting Elder Shilling when the latter was in charge in the East. It had been agreed between Elders Haffner and Miller, and Elder Shilling, that it would be to the great advantage of the German work of Miss Nowald could be located at the Clinton German Seminary, and do work for the German Department leaders, assisting Elder Shilling also at the Seminary. In return for help given at the Seminary her room would be provided. The Division was asked to pay \$7.00 a week as salary. After consideration of the request, it was--

VOTED, That we grant the request of the German Department, and authorize the transfer of Miss Nowald to Clinton, Mo., the North American Division Conference to pay her a salary of \$7.00 per week.

Adjourned.

I H Evans, Chairman,
W A Spicer, Secretary pro tem.