

TITHING REPORTS BEING CHECKED UP TODAY.

CLERK JOHN BLUTH BEGINS HIS ANNUAL LABORS.

The Delinquents Are to be Reported to the Head of the Church.

The tithing clerk, John Bluth, of Weber Stake, has begun the auditing of the ward tithing reports, and the compilation of the tithing settlement of Weber Stake for the year 1903.

This work is quite extensive and entails considerable labor and must be completed by February 10 and Mr. Bluth cannot well utilize assistance in his labors, owing to their technical character. He has his hands full from early morning until the wee sma' hours nightly, from now until the tenth of next month.

There are twenty-five wards in the stake and, in reporting for the year each of these wards, he must prepare reports containing the following information:

The amount of tithes received in the ward during the year in cash, in vegetables, in grain, in hay, in labor, merchandise, stock and miscellaneous items and must show how these receipts have been disbursed, such as the amounts forwarded to the presiding bishop's office at Salt Lake City; the percentage paid for the handling of the tithes; the amount expended in authorizing improvements on tithing premises or paid out on general or local orders from the presiding bishop's office. Also the profits in handling tithes, if any, and the loss in handling said tithes and the balances on hand. All of these must agree with the statements furnished the stake tithing clerk from the presiding bishop's office. Their reports must also show in all these matters, a comparison between the former year and the increase or decrease under these items.

It contains a financial balance sheet which covers all the points named in concise form. It must contain an inventory in detail of the tithes on hand, naming the number of pounds of butter, number of dozen of eggs, etc., and the price per article and the total in these items. It must contain an inventory of all the real estate held for tithing purposes in the wards and its value; in buildings, such as offices, granaries, stables, etc.; all improvements or furniture or fixtures, tools and miscellaneous items belonging to the tithing department, the value of each and their condition. It must contain a list of the quantities of the principal articles received on tithing and answer some 50 queries relative to tithing account, tithing premises, title to property, etc. It also contains in detail a statement of the fast offerings received during the year and the receipts from relief society tithing department or other sources, for charitable purposes with a statement of how disbursed, to whom, the amounts to each individual and the number in each family helped, showing the average per capita collected, the number assisted per year, temporarily or permanently, the percentage given from fast offerings and from the tithing department.

It must also contain a statistical report showing the number of officers, number of children as shown on the former year's report; the number of members received by recommendation during the year; the new members baptized; the children baptized, the children received and the children blessed; also the members removed during the year, who have died, who have been baptized, the balance being the actual population of the ward, as shown in the classification of the officers and members and children according to priesthood held. Also the condition of the genealogi-

cal ward receipts, the number of members who have removed from the ward without taking recommends or certificates of membership, showing comparisons in these certificates between the last and previous year. In addition, it contains a general report of one of the members of the Stake Presidency who has audited the reports and the tithing clerk's on the ward.

In addition, each report must show a tithing record which is a list of every individual who has paid tithing, the priesthood or position in the stake which said individual holds; whether or not it is full tithing, whether it is first tithing or whether he or she appears upon former reports, which tithing record must balance with the financial balance sheet heretofore referred to. It must also contain a list of the non-tithe payers—that is members in the ward who have earned money during the year upon which one-tenth should be paid but who have failed to pay, the priesthood or position in the ward which they hold, and any remarks and explanation as to the failure to pay. The report must show vouchers for all disbursements properly receipted, approved by the bishopric; also by the stake presidency. It also gives a record of all the officers in all the organizations in the ward and in detail their tithing record for the year and renders a report of the condition of the quorums in the lesser priesthood.

All these reports are audited by a member of the Stake Presidency and every separate information approved and signed by said member of the Stake Presidency, after which the reports are turned over to the stake tithing clerk for compilation.

This financial and statistical report contains compilations of all the things named in the ward reports and in addition thereto a series of percentages on all financial items named; a comparison for the wards and for the stake with previous years. A compilation also of all the officers' records and of the condition of the Aaronic priesthood, in addition to which he must render a general report of the condition of tithing accounts and records in the stake as a whole, enumerating any difficulties or obstacles that he may have encountered in the proper compilation of this report.

The foregoing gives a slight idea of the work ahead of Mr. Bluth to be completed within the very short time allotted for the labor and he is indeed fortunate that this mass of work comes but once a year.

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