

ROSEBURG NEWS-REVIEW

DOUGLAS COUNTY

An independent newspaper published for the best interests of the people.



WEATHER
Yesterday
Clear
Tonight
Clear
Daily Fair.

Consolidation of
No. 7, OF ROSEBURG

ROSEBURG, OREGON, WEDNESDAY, MARCH 8, 1922.

VOL. X, No. 271, OF THE EVENING NEWS.

ACCOUNTANTS FILE REPORT ON CONDITION OF COUNTY BOOKS AFTER MAKING AUDIT

Accountant's Bookkeeping System Found to Be Inaccurate and Auditors Were Unable to Reconcile Many Accounts—Large Sum Cannot Be Accounted For.

Hirsch, accountant, who has audited the county books, last week filed his report, having completed a check of the books kept in the departments of the county. The experts have been working for several months in checking the books up to date and making a complete report showing the condition of the books in every department. The work was thorough and complete in every detail. The books were found to be in good shape with the exception of the treasurer's department, where a great number of discrepancies were set forth and several items which the auditor was unable to account for.

Clerk Riddick, this report shows a \$5 coming, having listed the fee twice and having credited to the treasurer instead of the department was short 11 cents. Several minor errors and discrepancies in bookkeeping were noted, but being in minor sums due to small errors in making change, the department has \$51.20 credited to the treasurer, due to double entries.

The treasurer's department, the report shows a large number of discrepancies, some of which could not be adjusted and in regard to items cashed, and for which the auditor could not account, the following were noted:

1. From Roseburg National Bank—\$261.13—Taken cash. Treasurer is unable to account for same. \$50.00.
2. Cash—\$71.09.
3. Cash—Not credited to treasurer by bank. \$268.00.
4. No. 8433—Paid to bank to check given treasurer by auditor. \$45.35.
5. Cash—Paid twice. \$200.00.
6. From Mr. Sawyers' figure. No account appears on his books showing account kept with the New Bank, therefore we cannot account for \$200.00.

7. \$200.00 listed as cash on hand, \$1202.47.
8. Cash on hand, \$1202.47.
9. Cash on hand, \$1202.47.
10. Cash on hand, \$1202.47.

The auditors found discrepancies in the items of "outstanding checks." In several instances the treasurer had records of these checks being mailed out but not cashed, most of them being sent, according to his records, to school districts. The auditors wrote to the clerks of these districts but could get no record on the clerks and the letters received from the clerks were made a part of the report. The auditors advised and recommended as follows:

"A good many errors were found to exist in the cash book, but as they have been adjusted in the corrected balances we are not making a detailed list of them. Any errors affecting the clerk's accounts have been shown in the respective statements of such accounts.

"It is strongly advised that the treasurer's department should show a reconciliation of all bank accounts every month. Also that a separate check register be kept for each and every bank. This register should contain only the bank accounts and showing all deposits and all checks drawn in absolute numerical order. These check registers come with numbers printed in them and only the series of numbers need be written in. No numbers should be skipped, as happens now very frequently.

"It is also strongly recommended that the treasurer's department show a trial balance every month, and in event the books now kept are not in such shape or in such a system to do this that they be put in such shape and such a system installed so this will be taken care of.

"A record should be made of the checks drawn that are paid from one bank to another. These at the present time do not go through the treasurer's cash book, and no separate record is kept so it makes it a rather tedious and time taking task to check out the cash book receipts, disbursements, etc., to reconcile with the banks. That is as to individual receipts and individual disbursements.

"The auditors made a number of other suggestions concerning a better system of rating for the books of the treasurer, stating that the method now used is not accurate in the least and should be changed to a better method. Ten pages of the report are taken in setting forth discrepancies existing in the treasurer's books.

LIQUOR THIEVES GET MUCH HOOTCH

(By Associated Press.)
FREDERICK, Mo., March 8.—Overpowering three guards and smashing down doors, a gang of about thirty liquor robbers today escaped with 2100 gallons of whiskey from a distillery warehouse at Burketville, near Brce.

COAL STRIKE CAN NOT BE AVERTED

(By United Press.)
WASHINGTON, March 8.—The national-wide coal strike scheduled for April 1, will not be averted, government circles believed today. The operators failed to respond to Harding's invitation that they meet with the miners. Secretary Davis claimed progress in effecting a conference but admitted that the situation was bad.

"THE FOUR LIARS" IS LEGION COMEDY

Screaming Farce to Be Presented at Antlers March 15-16.

VETERANS ARE IN CAST

Annual American Legion Home Talent Show Will Undoubtedly Be the Supper Production of the Entire Year.

"The Four Liars," the annual show of Umpqua Post No. 15, American Legion, to be presented at the Antlers theatre two nights, March 15th and 16th, is well under way and it will be the stellar home talent production of the season.

GELATINE MIXING HOUSE EXPLODES

(By Associated Press.)
TACOMA, March 8.—Three men were killed today when the gelatine mixing house of the E. I. Dupont de Nemours company plant at DuPont, near Camp Lewis, exploded.

BIG BATTLE IS EXPECTED TONIGHT

(By United Press.)
BAKERSFIELD, Cal., March 8.—Open warfare between the citizens and "night riders" looks as an hourly possibility in the oil fields as night approaches. Taft, Maricopa, Fellows and other towns are in a turmoil.

Infernal Machine Startles Veterans

Crack! Crack! Crack!
Three shots rang out in the still night air. A dark form dashed around the corner of the armory pursued by a score of world war veterans.

NEW TREATY SUPERCEDES AGREEMENT

(By Associated Press.)
WASHINGTON, March 8.—The Lansing-Ishii agreement has been completely superseded by the nine-power treaty concerning China now before the senate, the president informed the senate today in response to the recently adopted Borch resolution. The executive added that the four power treaty did not concern China and does not directly bear upon the Lansing-Ishii notes.

U. S. NOT TO JOIN CONFERENCE ACTIVITIES

(By United Press.)
WASHINGTON, March 8.—Harding and Hughes are working on a note to announce to the world within twenty-four hours that the United States government will not participate in the Genoa conference. In reply to Italy's invitation, the United States may agree to send an unofficial "observer" but will not participate in the activities, the United Press learned today.

SOVIETS GOING TO GENOA CONFERENCE

(By United Press.)
MOSCOW, March 8.—Soviet Russia will send a delegation to the Genoa conference with the following proposals and demands: An international loan of a half billion to Russia; Russia to supply raw materials in exchange for foreign debts during the European reconstruction; Germany be permitted to co-operate freely with Russia; the allies must not force the league of nations on Russia or the central empire.

SHOT GUN SQUAD AFTER NIGHT RIDERS

(By United Press.)
BAKERSFIELD, Cal., March 8.—Open warfare between the citizens of Maricopa, who organized a shotgun squad, and the hooded night riders loomed today with the Maricopians' announcement that they would shoot any hooded figures seen after dark.

CITIZENS ARE ARMED TO TEETH

(By United Press.)
TAFT, Cal., March 8.—Citizens armed to the teeth are today waiting for something to happen. The town is without police protection and seething with night rider excitement.

JUDGE HAMILTON TO BE CANDIDATE

Present Circuit Judge Yields to Urging of Friends and Will Seek Reelection. HAS NO OPPOSITION

J. O. Watson, Who Had Announced Himself to Be a Candidate States He Will Withdraw From Race and Will Not Seek Office.

Friends of Judge J. W. Hamilton, and the bar of this district generally are greatly pleased by the announcement today that Mr. Hamilton has reconsidered his decision to retire from the judgeship at the end of his term and has now decided to again enter the contest and become a candidate for re-election at the coming primary election.

AMERICAN KILLED SAYS A REPORT

(By Associated Press.)
WASHINGTON, March 8.—Alexander Matherne, an American, was murdered at Los Naranjos, state of Vera Cruz, on March 5th, the state department was advised today by Vice Consul Hickerson, at Tampico. The assailants were not known.

SEVERAL ASSASSINATED BY MEXICAN REBELS

(By Associated Press.)
SAN ANTONIO, March 8.—The assassination of several Americans in the Tampico oil region was reported in a dispatch to the Spanish language newspaper La Prensa. It reported that the Americans were killed by rebels. The Mexican government has ordered the gunboat Brava to Tampico.

HIGHER CROP PRICES BIG AID TO BUSINESS; STATE- MENT OF BANKER TODAY

Improved Credit and Rising Exchanges Called Basis For Prosperity—New York Banker Gives Interesting Interview to International News Writer.

(By CHARLES B. PARMER, International News Service Staff Correspondent.)
NEW YORK, March 8.—America is facing a period of prosperity because of rising prices of farm products, improved credit conditions, and betterment of the international exchange rates. John McHugh, president of the Mechanics and Metals National Bank, declared today in an exclusive interview given to the International News Service.

In this, the first statement that Mr. McHugh has made to the press, he said that he felt very hopeful about business conditions. "We have passed many troubles within the past few months," he explained. "We still have adjustments to make, but the future looks bright. Of course, we shall not rush into prosperity immediately, as many persons are inclined to believe. But I think that a period of prosperity is approaching."

FIRE DESTROYS BUILDING

(By United Press.)
SHEBOYGAN, Mich., March 8.—Fire broke out today and destroyed several business buildings. It still rages unchecked. A special train is rushing fire equipment from Mayford and Grayling.

SUSPEND RULES FOR BONUS BILL

(By Associated Press.)
WASHINGTON, March 8.—The republican leaders are planning to put the bonus bill through the house under a suspension of the rules, which would shut out amendments and limit the debate to forty minutes. Under this rule a two-thirds vote is necessary, but the leaders believe this majority is possible Monday, March 20th, in rules suspension day.

Alliance Ratified by Alliance Board

(By United Press.)
INDIANAPOLIS, March 8.—The rail-rider defensive alliance, formed on the eve of the threatened coal strike April 1st, was ratified today by the international executive board of the United Mine Workers. President John L. Lewis, of the United Mine Workers, in a statement written for the United Press today, declared that his organization would confer with the operators of the central competitive field if Secretary of Labor Lewis calls such a conference.

Income Tax Man Is Kept Busy

G. G. Hewitt, of the U. S. Internal Revenue service, who is here assisting local residents in preparing their income tax statements, states that he has been kept very busy during the past few days. Mr. Hewitt's office in the Federal building has been crowded at all times during the past few days and he has been working long hours to dispose of the business brought to him. Owing to the confusion existing over the new changes in the laws many people are in need of help in preparing their statements. All returns must be in by March 15, or a heavy penalty is provided. Mr. Hewitt will remain here until that time.

Petting Is Found Established As New Indoor College Sport

(By International News Service.)
NEW YORK, March 8.—Some of 'em do and some of 'em don't, all emphatic declarations from California notwithstanding. There's no general rule.
Such is the report of 20-odd of New York colleges to the charge of Editor R. L. Ingraham, of the California Politian, that "all college girls like to be kissed" and "expect every man who takes them out to attempt it."
"Kissing isn't on the college curriculum," said Miss Mitze Kallish, New York University dramatic star. "It's ridiculous to say that our kind is a cave man."
"Every girl likes to be kissed by the man she loves. She wants it and expects it."
A sweet young thing at Barnard, on the other hand, deposes that:
"Petting has established itself as the new inter-collegiate sport."
While a short-skirted, bobbed-haired, roiled-stockinged flapper chimed in with: "Don't you know that the idea that you marry the girl you kiss is worn out and ancient."
The editor of Myster Board, Barnard's annual publication, dodged the issue—partly, she said:
"There are two classes of girls in a college, the social blossoms and serious students. The former are distracting and a danger to education."

Doctors Puzzled by Psychic Sneezer, Quieted by Sedatives

(By International News Service.)
DENVER, March 8.—Miss Eula Johnson, the "psychic sneezer," has been relieved of her ailment, declare Denver physicians, who assert that her belief that she "had to sneeze" was the cause of her constant stertoration.
The victim of the strange neurotic affliction was brought to a Denver hospital from her home in Western Nebraska, and her almost ceaseless sneezing for a time threatened serious consequences to other patients, who were kept in a state of sleeplessness and misery by their stertorative compulsion.
Miss Johnson's condition became so hysterical and she suffered such mental torture that it was impossible to administer anaesthetics. Through the use of powerful sedatives, however, she was finally made to sleep, and the "psychic sneezing" disappeared upon awakening.
"It was entirely a psychic condition," physicians said. "We do not know that there ever was such a case before in the medical profession. The woman, whose mental condition brought on the strange affliction, suffered torments, and if the sneezing had continued much longer serious results might have ensued."