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SALES TAX.

The Malheur County Taxpayers' league has come out strongly in opposition to sales tax.

The Sentinel would oppose sales tax if it believed there was any other way of paying state taxes without serious injury to counties, if it could see any other way by which overburdened farmers, timber owners, home owners and other holders of real propety could be relieved, but it sees no other way, so will support sales tax.

The Malheur tax league asks for newspaper comment on its arguments against the tax. The Sentinel is pleased to comment upon a few of the claims made by the league. Many of its statements are as sensible as this one: "Under the two per cent tax the farmer conducting a roadside stand would pay $50 a month in sales tax." Fifty dollars is 2 per cent of $2,500, so the farmer who would pay a $50 tax would have an income of $2,500 a month from his stand, or $30,000 a year. The farmer doing a roadside stand business of $30,000 annually isn't going to kick about a sales tax.

In its computation to show what sales tax would cost the city of Ontario, in Malheur county, it places the reduction in real property taxes at 5½ mills, while those who have given the subject careful study place the reduction at no less than an average of 9 mills, with savings in individual cases, including elimination of personal property tax, as high as 24 per cent, and farm property was used in making this computation.

"The counties can not get any money out of sales tax," the league says. Competent authorities believe receipts from sales tax will be double the amount required for state purposes, in which case half of sales tax collections will revert to counties for relief of real property. In addition to that let's take the case of Malheur county. Tax collections there probably are not over 50 per cent. The state's requirement from Malheur can hardly be less than $100,000. Using that figure, and assuming that 50 per cent of taxes are delinquent, the county must dig up, out of the 50 per cent of taxes it has collected for itself, $50,000 of the state tax not paid. At least one county in Oregon has total tax collections not more than equal to what the state requires from it, which means that it has nothing left for the conduct of its own business. That county is certain that sales tax would be a great relief.

The league sets up tables to show that the state, without sales tax, will have a sufficient income, without greatly embarrassing anyone, to pay all its bills and eliminate a $4,000,000 deficit. The fellow who prepared that table should have been before the ways and means committee of the recent legislative session. Without sales tax the only way the state can pay its bills and retire the deficit is by placing a heavy burden upon real property, admitted by the Malheur league to be 5½ mills. If that league doesn't think 5½ mills amount to anything, let it propose adding that to the tax burden of the farmers of Malheur county. Also, it must be borne in mind that if half of taxes are not paid, it take a levy of 11 mills to pay 5½ mills to the state.

The league's statement says a half-million-dollar bureau is being set up to collect sales tax. As it will be collected by the tax commission, there will be no new bureau, and the commission has estimated the cost of collection at from 1 to 2 per cent. That seems to be a low percentage, but the tax commission has had considerable experience in collecting taxes, and should be able to accurately gauge the cost of collecting the proposed new tax.

Others of the league's statements are equally as misleading as those quoted.

MASOCHISM.

A few days ago George Bernard Shaw spent a day or two in New York. While there he made a speech. In fact, he insisted upon making a speech or he wouldn't have come.

In his speech he hurled satirical javelins at his audience, referred to our constitution as a charter of anarchy and told bankers and other members of the audience what kinds of nincompoops and nitwits he pretended to believe they were. And the audience liked it, as is the way with American audiences.

Referring to applause, the Oregonian commented: "The audience cheered and clapped and cheered again in the most amazing example of masochism in the history of America."

What George Bernard said in jest was hardly as severe as what the Oregonian has said seriously, if we accept the common definition of "masochism," the definition that we accept in our every day conversation on the streets, the definition that is accepted at our bridge clubs, in our pool rooms and by ditch diggers, hen-pecked husbands and others whose conversation is limited to words of one, two and three syllables.

The common definition taught in the fourth or fifth grade of our schools, the common definition used by the great masses of the people who employ the word many times a day is: "A condition of sexual perversion in which a person derives pleasure from being dominated or even cruelly treated by one of the opposite sex."

Inasmuch as the greater part of the Shaw audience was male, it may be that the Oregonian intended its use of the word as a subtle way of calling George Bernard an old woman, but even our English friend, Mr. Shaw, would not call us a nation of sexual perverts.

Of course, it may be that the Oregonian was not familiar with the common Main street definition of the word, which is not at all improbable inasmuch as it seldom stoops to use the every-day language of the rabble.

Here's one that shows how little some folks absorb of what they see and hear. Those who know would presume that about 999 persons out of a thousand know the significance of Easter. An employe of The Sentinel recently put the question to a number of persons, with the result that more than half of those questioned were unable to correctly answer. Try it on your friends.

Ishbel MacDonald, who accompanied her father, prime minister of England, to the United States, explained to a gathering of newspaper women that "leg-pulling" in England means the same as "kidding" over here. She didn't quite get onto American ways, the two work together over here, the kidding preceding the leg-pulling.

The old idea that the salary of an elective official can not be changed during his term of office has been thrown into the discard by the supreme court, which has upheld the recent legislative enactment reducing state salaries from 5 to 30 per cent.

A man's hat becomes a woman more than one of her own, also more than a man's hat becomes a man.

Going off the gold standard hasn't made any noticeable difference to most of us.

Radio Ray Has This to Say:

With radios at their present size, a phone booth would be large enough for our store. What do you think of our moving to a smaller store nearer the center of town?

• • •

Heard Last Sunday

"Are you good at finding lost golf balls, my lad?"
Caddy—"Yes, Sir."
"Well, find me one then and we will start."

• • •

Now that we have made a start on cleaning up the river, how about some boating facilities?

Electrically yours,
RADIO RAY.

PROFESSIONAL CARDS.

DENTISTS.

DR. W. E. LEBOW. — Dentist. Office Fifth and Main streets. Hours, 8:30 to 12 and 1 to 5:30. Phone 35.

PHYSICIANS.

DR. C. E. FROST. — Physician and surgeon. Office in First National Bank building. Phone 47, Cottage Grove, Oregon.

H. AXLEY, M. D.—Physician and surgeon. Evenings by appointment. Over Kem's Drug store, Cottage Grove, Oregon.

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PLUMBING AND HEATING. William Beck, phone 122-J.

ACCOUNTANT—AUDITOR.

EARL R. MORFORD, Accountant and Auditor. Local phone 20. Office, N. E. 3317 Hancock, Portland, Oregon.

TILE PACKING PLANT IS TO RISE AT ONCE

Work on a modern packing plant for Cottage Grove will be started at once by the Bartels market. Some of the material already is on the ground. The building, to be 20x40, will be entirely of concrete and tile and will be erected on the location of the present Bartels slaughter house. It will have automatic refrigeration, steam plant and everything found in a modern packing plant.

The object of the plant, in addition to providing meat for the market, is to provide a ready market for the livestock of farmers of south Lane. It will also do custom work for farmers or any others desiring it.

Lester Powers, who spent the winter at the Evening Star mine in the Bohemia district, will come out to have charge of construction.

Registration Mothers' Day Parade Mounting

Registration continues to mount towards the goal of 1,200 for the Mothers' day parade being sponsored by the Community Men's Bible class. The Christian Bible school has set a goal of 350, with a present registration of 188. Other registrations are: C. M. B. C. 87, not decided with which group to march 79, F. O. E. and auxiliary 61, I. O. O. F. and Rebekahs 26, battery "E", U. S. W. V. 13, miscellaneous 44. Yoncalla and Drain each expect to send 100 and Walker 40. Two delegations are being organized at Eugene. The American Legion, K. of P.'s, W. R. C. and the band are expected to have delegations. A large group of girls have indicated their intention of joining with the American Legion.

Traveling Trowel Is Coming

The traveling trowel, a replica of the trowel used by George Washington in laying the cornerstone of the national capitol building, which is to visit every lodge in Oregon, will be brought here Wednesday night by McKenzie lodge of Eugene. From here it will be taken to Creswell.

Guggisberg Would Make Team.

Oregon State College, Corvallis, April 25.—Ernest Guggisberg, former Cottage Grove high school student, is a candidate for the rook track team at Oregon state. He is specializing in the mile event. Guggisberg is state high school champion in both the mile and half-mile.

SOCIETY

The Delphian society met Monday evening with Mrs. S. L. Godard as program leader. The topic for discussion was "Ancient Egypt." Lessons were given as follows: "The Evolution of the Tomb," Mrs. Schofield Stewart; "The Decline of Egypt and the Saitic Age," Mrs. Raymond Trask; "Architecture and Art" and "Decoration and Design," Mrs. Arthur Jones; "A Century of Discovery," Mrs. Vinal Randall; "Egypt's Contribution to Posterity" and "Bibliographical Comments," Mrs. Elbert Bede; "What Geology Reveals," Mrs. Claude Cruson; "Paleolithic Ages," Mrs. James Dungan; "The Bronze Age, Primitive Civilization and Cave Paintings," Mrs. S. L. Godard. Mrs. Dungan gave a book report on "The Fair Land" and Mrs. Bede reported on several current events.

Research club met Tuesday evening at the home of Mrs. L. W. Coiner. Mrs. Coiner reported on the book, "The Navigator," Mrs. M. C. Hickenbottom reported on Washington, D. C., and Mrs. D. A. Emerson reported on Denver, Colo. The program committee gave their report and plans were completed for a tea to be given May 5 at the armory by the study clubs of the city honoring members of the girls' league of the high school. Following the regular meeting the evening was spent socially honoring Mrs. Emerson on her birthday anniversary. She was presented with a gift and refreshments were served at a late hour. A feature of the refreshments was a birthday cake. Mrs. C. R. Dear of Yoncalla, a former member, was a guest.

Mrs. L. W. Coiner and Mrs. M. C. Hickenbottom entertained Friday afternoon at the Hickenbottom home honoring their daughters, Marjory Lois Coiner and Patty Ann Hickenbottom, on their birthday anniversaries. The afternoon was spent playing games and refreshments were served at the tea hour. Each guest received as a favor a small doll. A cake with candles was a feature of the refreshments. Guests were Marie Lombard, Jane Beidler, Mary Ann Hall, Howard and Bobby Emerson, Sarah Bjorset, Helen Roberts, Irene Schaffer, Mary Lou Thompson, Jackie Gould, Abigail Trask and Shirley Allen.

Mrs. William Thum, Mrs. Inez Meeks and Mrs. S. V. Allison entertained the Joker club Friday evening at the Colonial cafe. At bridge Mrs. S. R. Veatch held high score. The rooms were attractive with spirea and yellow daisies and refreshments were served at a late hour. Guests were Mrs. Veatch and Mrs. Bonita Skilling. The club will meet in two weeks, with Mrs. W. B. Johnston, Mrs. Clara Burkholder and Miss Eunice VanDenberg as hostesses.

Mrs. John Caton entertained the Gowdyville club Wednesday of last week at an all day meeting. The time was spent quilting and a luncheon was served at noon. Those present were Mrs. Dobberstein, Mrs. Minnie Sweet, Mrs. O. Knight, Mrs. Arthur Jones, Mrs. J. E. Tate, Mrs. Lathrup, Mrs. Smith, Mrs. Lake, Mrs. Lockwood, Mrs. Whitlock, Mrs. Sidney Jenkins, Mrs. Steel, Mrs. O. Jack and Mrs. Adams.

Mrs. C. E. Frost entertained the O. L. H. club Tuesday with a 1:30 bridge dessert luncheon. The table was attractive with pink tulips, snapdragons and pink tapers. At bridge Mrs. Warren McFarland held high score and Mrs. H. A. Miller low. Mrs. Gertrude Page was a guest. The club will meet in two weeks with Mrs. D. H. Hemenway.

Mrs. H. A. Hagen entertained the Tuesday Bridge club this week with a 1 o'clock luncheon. The table was attractive with yellow daffodils and yellow tapers. Mrs. C. J. Kem held high score and Mrs. Warren Daugherty low. Mrs. Victor Chambers was a guest. The club will meet in two weeks with Mrs. C. J. Kem.

Women's relief corps met Saturday afternoon in the armory, with Mrs. George Matthews, president of the American Legion auxiliary, and Mrs. Fred Fleck, president of the Spanish - American war veterans auxiliary, as guests. Plans were completed for the Decoration day program.

Mr. and Mrs. Charles Adams of Eugene entertained the O. W. dinner club Tuesday evening. The table and rooms were attractive with spring flowers. The evening was spent socially. The club will meet next with Mr. and Mrs. Albert Helliwell.

The Tuesday Evening study club met this week and the topic for discussion was "Africa." Mrs. William Thum gave a book review on "Trader's Wife" by MacKenzie and Mrs. C. A. Beidler gave a book review on "Mysterious Sahara" by Prorok.

Past Matrons' club will meet Monday afternoon at the home of Mrs. H. A. Miller, with Mrs. Miller and Mrs. O. L. Nichols as hostesses. They have changed their meeting day from the second Monday of each month to the first Monday.

A covered dish dinner honoring the older people of the Methodist church will be held tonight (Friday) in the church parlors. The program will include old time music, hymns, songs, readings and talks by the older persons.

A dinner club composed of Dr. and Mrs. C. H. Kime, Dr. and Mrs. H. A. Hagen, Mr. and Mrs. H. W. Lombard and Mr. and Mrs. William Moyer, met Wednesday evening with Mr. and Mrs. Moyer at Springfield.

Joker club will meet next Friday evening at the home of Miss Eunice VanDenberg, with Miss VanDenberg, Mrs. Clara Burkholder and Mrs. W. B. Johnston as hostesses.

Tuesday Bridge club and Mrs. Victor Chambers have been invited to a 1 o'clock bridge dessert luncheon Saturday in Eugene at the home of Mrs. Harry Metcalf.

S. A. H. club, which was to have met Wednesday at the home of Frances Mackin, was postponed until next Wednesday because of the high school open house.

The Past Noble Grands club met Thursday and had as guests the Past Noble Grands club of Creswell. A covered dish luncheon was served at 1 o'clock.

Members of the Baptist church held their annual covered dish dinner and meeting Thursday evening in the church parlors. Election of officers was held.

The Kensington club met Tuesday for an all day meeting. The time was spent quilting and a covered dish luncheon was served at noon.

Elmartes club will meet Tuesday with Mrs. Victor Chambers for a 1:30 bridge dessert luncheon.

LaComus club will meet Tuesday with Mrs. C. J. Kem.

The four study clubs of the city, Delphian society, Tuesday Evening study club, Social Twelve and Research club, will entertain with a tea from 3 to 5 Friday afternoon in the social room at the armory honoring the girls' league of the high school. The program will be as follows: Two numbers by ladies' quartet, Mrs. George Matthews, Mrs. C. C. Cruson, Mrs. Roy Short and Mrs. Victor Chambers; duet, Mrs. William Thum and Mrs. Fay Isom; instrumental quartet arranged by Buford Roach of Eugene; violin solo, Buford Roach; reading, Mrs. John Kelly; reading, Mrs. N. E. Compton; original poem, Mrs. H. A. Miller; two numbers by girls' league sextet; talk by representative of girls' league.

Delegates to attend the district convention of the Neighbors of Woodcraft at Roseburg May 15 were elected Wednesday evening as follows: Mrs. Anna Graham, Mrs. Julian Bartels and Mrs. Clifford Smith. Alternates are Mrs. Eva Hatch, Mrs. Mildred Trunnell and Mrs. Sherman Chapman. Following the meeting the evening was spent socially honoring Mrs. Nancy Oglesby, who has been a member for 33 years, on her seventy-sixth birthday anniversary. Refreshments were served and a feature was a birthday cake with lighted candles. The committee in charge was Mrs. Charles Cooley, Mrs. Eva Hatch, Mrs. Anna Graham, Mrs. Eliza Howe and Mrs. Mabel Dixon.

Mrs. K. K. Mills entertained with a dinner party Monday evening honoring Miss Sara-Louise Shields, teacher in the high school, who will not return here next year. The table and rooms were attractive with wild orchids and each guest received a corsage. The table was set with lavender dishes. The evening was spent working jigsaw puzzles and Mrs. William Thum won the prize. Miss Shields was presented with a guest prize. Guests were Mrs. Thum, Mrs. D. A. Emerson, Miss Merle Bowen, Mrs. M. C. Hickenbottom, Miss Lola Howe and Miss Lena Zendron.

Several entertained with a covered dish dinner Wednesday noon at the home of Mr. and Mrs. S. L. Godard. Those present were Mr. and Mrs. H. B. Griggs, Mr. and Mrs. Vinal Randall, Mr. and Mrs. S. L. Mackin, Mr. and Mrs. C. E. Umphrey, Mr. and Mrs. George Jacobsen, Mr. and Mrs. Omer Moore, Mr. and Mrs. F. L. Gannis, Mr. and Mrs. Nelson Durham and Mr. and Mrs. Elbert Bede. The women remained for the afternoon and spent the time socially and quilting.

Mr. and Mrs. Cecil Wooley entertained the Illahee club Monday evening. The evening was spent playing "500" and Mrs. Harley Gates held high score for women and Oliver Shields for men. Mrs. F. F. McCullough held low score for women and Harley Gates for men. The rooms were attractive with primroses and refreshments were served at a late hour. The club will meet next with Mr. and Mrs. Oliver Shields.

The Rainbow Girls initiated Kathleen Daugherty and Margaret Peterson Monday evening. Each initiate received a bouquet of spring flowers. Following the meeting refreshments were served by a committee composed of Georgetta Knowles, June Wheeler, Agnes Gates and Harriett Ostrander. Election of officers will be held at the next meeting.

The Methodist ladies' aid society held their annual experience social Wednesday afternoon in the church parlors with Mrs. L. Taylor, Mrs. A. W. Wooley, Mrs. C. N. Land and Mrs. Donnell Allen as hostesses. The rooms were decorated with Oregon grape and tulips and refreshments were served at the tea hour.

Mrs. George Matthews entertained the Presbyterian missionary society Wednesday afternoon. Mrs. A. W. Shofstall was leader and Mrs. L. W. Coiner led devotionals. Refreshments were served at the tea hour. The rooms were attractive with spring flowers. Mrs. Gertrude Page was a guest.

The Athenians, dramatic club of the Christian church, entertained with a theater party Monday evening. Rev. and Mrs. I. G. Shaw were special guests. Following the show they returned to the Christian parsonage and refreshments were served.

Mrs. W. L. Workman and Mrs. C. H. Kime will entertain Monday with afternoon and evening May day parties at the Kime home. Bridge will be played both afternoon and evening.

The Spanish-American war veterans and auxiliary observed their annual Muster day Friday evening with a covered dish dinner and program. Fifty-five were present.

The Beaver patrol of boy scout troop 18 will entertain the Panther patrol with a feed Tuesday evening after losing in a recent inter-patrol contest.

Mrs. Daisy Powell entertained her Sunday school class of junior boys of the Christian church Thursday afternoon in the church parlors.

Eagles Sewing circle will meet this afternoon (Friday) with Mrs. Bud Lawrence.

The Knights of Pythias and Pythian Sisters held a dance following their regular meetings Wednesday.

The Pythian Sisters Sew and Sew club will meet this afternoon (Friday) with Mrs. Ed Wiese.

Thought and Agreement

It is only intellect that disagrees. As Franklin P. Adams says: "It seems to us that when somebody says that all thinking people agree on this or that he is wrong. It is only with thinking people that you find disagreement; we think that the more they think the less they agree. It is the unthinking people that agree."—Exchange.

Life and Wisdom

Experience falls to the lot of every man as he grows older, but it is not much use to him unless it adds to his wisdom. We live life that we may learn life. We cannot escape its lessons, try as we may, and only as we assimilate them shall we profit thereby.—Grit.

"Redemptionists"

Many indentured servants came over from England to America under bond to serve a number of years for their passage. They served four, five or seven years, according to the contract. This system was introduced in Virginia in 1607 and in Massachusetts in 1631. It also existed in Maryland, New York, Connecticut and Pennsylvania.

China First

China ranks first among the countries of the world in antimony production.

Nickname of Tuckahoe Traced to Aborigines

"Tuckahoe" is an old nickname for the poor class of people living in southern Virginia, says Pathfinder Magazine. In some sections of the South the term is practically synonymous with "poor white." The word itself is supposed to be derived from an East Indian word meaning globular and originally was applied to various bulbous roots used as food by the aborigines in that region. Chief among the edible bulbous roots so designated were those of the golden club or floating arum and the Virginia wake robin. But the name also was applied to Virginia truffle, a curious fungus growth found under the soil in the southern states bordering the Atlantic. The Indians and early settlers were fond of these truffles and generally they located them by following hogs engaged in rooting. In time the term came to signify Indian bread, and the inhabitants of lower Virginia were called Tuckahoes because their poverty compelled them frequently to resort to Virginia truffles or Indian bread for sustenance.

Revelry of Halloween Outdates Christian Era

Halloween and the ceremonies that formerly attended it long antedate Christianity. The chief characteristic in the ancient celebrations of Halloween was the lighting of bonfires. The ancient belief was that on this night, the one night in the year, ghosts and witches were abroad. The main celebration of Halloween was, no doubt, Druidical, because the Druids held great autumn festivals on or about the date of November 1, and lighted great bonfires in honor of the Sun god as a thanks offering for the harvest of the year. The Druids also supposed that the wicked souls that had been condemned to live in the bodies of animals were allowed to come forth on the eve of the festival. The custom of lighting bonfires on Halloween night survived until recent years in the highlands of Scotland and in Wales. On the invasion of the Romans certain characteristics of the celebration of Pomona, such as offering of apples and nuts, were introduced into the celebration of the Druids.

Indispensable Top Hat

The history of clothes shows that the wildest ideas have often prevailed. What could be funnier or more startling than the huge, gray fuzzy top hat of 100 years ago. Yet, every gentleman had one. In California gold excitement days, the tallest of black silk hats appeared. They were not restricted to the "ton," either. Prints and engravings of those days show the whole population arrayed in "tops"—and regardless of bobtailed coats, too.

A tall hat was a guaranty that you were getting along in the world; and no matter how absurd the rest of the costume was, the high hat was imperative; a man's hosiery might be falling down over his unpolished shoes, but at the top he was en regle. His hat marked him as one of the les elegantes or at least elbow to elbow with them.

Ancient Pleasures

One of the sinful amusements of the past was horse racing, a sport nevertheless, thoroughly enjoyed by our ancestors for nearly 300 years. Hempstead plains, on Long Island, had a natural race course back in 1668. But the sport which on village streets and roadways was a hazard, was much frowned upon, and many towns passed anti-racing laws, which set as a fine the value of the race horse, as given by its owner, for racing "within one-half mile of where the court is sitting," or "within eighty rods of the town pump." In the case of dog fights, it was merely a matter of winning, for the man who lost was fined five times the amount.—"From Here to Yonder," by Marion Nicholl Rawson.

Unfinished Masterpiece

Siena, perched on its three hills, is a fine medieval example of artistic Italian enterprise, though the city has dwindled to about one-fourth of the population it had in the Fourteenth and Fifteenth centuries. Its great buildings have survived the turmoils of the ages, and its cathedral is yet one of the grandest sights of the peninsula. It was planned to be the largest gothic church of Italy but the enormous nave which they started to build was left unfinished due to the cost and the ravages of "the Black Death" plague. A few ruined arcades are all that remain of a monument to their mighty disappointment.

Bath as Religious Rite

The first great health officer known to history was Moses. Moses taught the Israelites sanitation and the value of bathing, after their flight out of Egypt. The leader of a theocracy, he made holy laws out of what today would be city ordinances. He had to, in order to get them obeyed.

As a sanitation expert Moses made his people wash—often. The religious rites of bathing have been passed down to us in common custom to this day. Water is used as an outward symbol of spiritual cleansing.—Detroit Free Press.

Actually "Midshipmen"

The title "midshipman" originated in the British navy more than 200 years ago when the "young gentlemen," who were under instruction in those vessels for the purpose of becoming officers, were given quarters amidships abreast the mainmast on the lower deck.

Birds Once Had Teeth

No extant species of bird has teeth. Scientists have found fossils of prehistoric birds which had teeth.

Ridicule Unjustified

In his "Rasselas" in 1759 the learned Doctor Johnson ridiculed the possibility of flying.

Church News

Adventist Church. — At intersection of west Main and M streets is a small white church, Seventh Day Adventist. Each Saturday at 9:30 an hour is spent in the study of the Sabbath school lesson. At 11 o'clock the pastor, Elder Paul Iverson, delivers a sermon, the proof of his statements being named by chapter and verse from the Bible. Wednesday evening hour, 7:30.

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Highway Baptist Church, Henry W. Davis, Pastor.—Sunday school, 9:45, Mrs. Karl Mills, superintendent; forenoon service, 11, sermon by the pastor, who will also preach at 7:30 p. m. Prayer meeting every Thursday evening.

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Free Methodist Church, R. W. Howell, Pastor. — Sunday school, 9:45, Mrs. Elizabeth Tarr, superintendent; forenoon service, 11, sermon topic, "Living Where the Holy Spirit Can Lead." Evening service, 7:30, song and praise service followed by evangelistic message by the pastor. Prayer meeting, Thursday, 7:30.

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First Methodist Episcopal Church. Meredith A. Groves, Pastor.—Sunday school, 9:45, Mrs. C. E. Umphrey, superintendent; forenoon service, 11, sermon topic, "The Pattern Church, or the Church of Which I Should Like to Be Pastor." Evening service, 7:30, sermon topic, "What Has Christianity and the Church to Offer the Unemployed?" Young people's meetings, 6:30. Epworth Leagues. Prayer meeting, Thursday, 7:30. Study of the prophecy of Isaiah.

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Pentecostal Assembly of God Church, Atwood Foster, Pastor.—Sunday school, 9:45; forenoon service, 11, morning worship; evening service, 7:30, evening service. Tuesday, 7:30, Bible study on the fundamental truth of divine healing. Friday, 7:30, meeting with young people in charge, followed by short Bible study by either Pastor or Mrs. Foster. Saturday, 3, children's church with sand table illustration; 7:30, street meeting if weather permits.

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Lutheran Church, Seventh Day Adventist church building, west main street.—Services Sunday, 11 a. m. Bible class will meet at 10 a. m. W. Sylwester, Roseburg, pastor.

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Church of Christ, I. G. Shaw, Pastor. — Sunday school, 9:45, Clem Sarff, superintendent. The men of this school are with the community men's Bible class at the armory. Young people's meetings, 6:30 Prayer meeting, 7:30 Wednesday.

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Community Men's Bible Class at the armory. The class for the man without denominational affiliations at the Bible hour. I. G. Shaw, teacher.

Winberry Gold Strike To Be Discussed Here

The gold strike in the Winberry district, out from Eugene, which has sent hundreds of prospectors into the district, will be discussed at a public meeting to be held in Swanson hall Monday night. W. J. Graham, with extensive interests in the district, who was here Wednesday, said that millions of tons of low grade ore are in sight and that a large number of the Wooley stamp mills, being manufactured here, will go into the district.

Logs Are Coming to J. H. C. Mill 2 Weeks

Logs will be again coming into the pond of the J. H. Chambers & Son sawmill in about two weeks. Operation of the mill stopped about two months ago because of inability to construct a spur into logging operations. A small crew was put to work this week getting the grade cleared.

Box Letter Files. Sentinel.

Notice of School Meeting

Notice is hereby given to the legal voters of School District No. 45 of Lane County, State of Oregon, that a SCHOOL MEETING of said district will be held at auditorium of High School building on the 15th day of May, 1933, at two o'clock in the afternoon and polls to remain open until 7 p. m. for the purpose of discussing the budget hereinafter set out with the levying board, and to vote on the proposition of levying a special district tax.

The total amount of money needed by the said district during the fiscal year beginning on June 19, 1933, and ending on June 18, 1934, is estimated in the following budget and includes the amounts to be received from the county high school fund, state school fund, elementary school fund, special district tax, and all other moneys of the district.

BUDGET.
Estimated Receipts

County school fund	$ 6,650.00
State school fund	1,200.00
Elementary school fund	3,500.00
Vocational educational subsidies	1,350.00
County high school fund	6,700.00
Other services	100.00
Total	$19,500.00

Estimated Expenditures.

	Elementary	High School	Total
GENERAL CONTROL:			
Superintendent	$ 1,00.00	$ 1,000.00	$ 2,000.00
Clerk	105.00	105.00	210.00
Office assistant	90.00	90.00	180.00
Census	25.00	20.00	45.00
Election and publicity	50.00	50.00	100.00
Audit	5.00	5.00	10.00
Other services	25.00	25.00	50.00
Total	$ 1,300.00	$ 1,295.00	$ 2,595.00
INSTRUCTION—Supervision:			
Principals: High school 1 at $1,400.00		$1,400.00	
Grades: 2 at $1,030.00	$2,060.00		
Total	$2,060.00	$1,400.00	$3,460.00
INSTRUCTION—Teaching:			
Teachers:			
High school, 1 at $270.00		$ 270.00	
High school, 1 at $1,440.00		1,440.00	
High school, 1 at $1,180.00		1,180.00	
High school, 1 at $1,125.00		1,125.00	
High school, 1 at $930.00		930.00	
High school, 6 at $900.00		5,400.00	
Grades, 3 at $800.00	$2,400.00		
Grades, 9 at $735.00	6,615.00		
Teachers' supplies	350.00	350.00	
Text books	500.00		
Totals	$9,865.00	$10,695.00	$20,560.00
OPERATION:			
Janitors and helpers: 1 at $1,125.00	$ 400.00	$ 725.00	
Janitors and helpers, 1 at $500.00	500.00		
Janitors and helpers, extra, $100.00	50.00	50.00	
Janitors' supplies	225.00	225.00	
Fuel: Wood	200.00	300.00	
Gas and sundry	20.00	30.00	
Light and power	100.00	300.00	
Water	50.00	100.00	
Telephone	75.00	75.00	
Other services	25.00	25.00	
Totals	$1,645.00	$1,830.00	$3,475.00
MAINTENANCE AND REPAIRS:			
Home making department		$ 300.00	
Agricultural department		300.00	
High school building		200.00	
Gymnasium building		100.00	
Central grade building	$ 100.00		
West side grade building	125.00		
Grounds	13.00	12.00	
Totals	$ 238.00	$ 912.00	$1,150.00
EQUIPMENT:			
High school building		$ 300.00	
Gymnasium building		50.00	
West side grade building	$ 50.00		
Central grade building	50.00		
Totals	$ 100.00	$ 350.00	$ 450.00
AUXILIARY AGENCIES:			
Library	$ 100.00	$ 100.00	
Play ground equipment	30.00	45.00	
Health supplies	15.00	10.00	
Totals	$ 145.00	$ 155.00	$ 300.00
CAPITAL OUTLAYS:			
Municipal assessments	$ 150.00	$ 65.00	$ 215.00
FIXED CHARGES:			
Insurance	$ 150.00	$ 200.00	$ 350.00
DEBT SERVICE:			
Principal of bonds			$4,000.00
Interest on bonds			1,860.00
Warrant reduction			1,500.00
Warrant interest			1,000.00
Totals			$8,360.00
Emergency			$2,500.00
Grand Total			$43,415.00

RECAPITULATION.

Total estimated expenditures for the year	$43,415.00
Total estimated receipts, not including proposed tax	19,500.00
Balance—Amount to be raised by district tax	23,915.00

SUMMARY OF ESTIMATED EXPENSES.

Personal service	$28,190.00
Supplies	2,550.00
Maintenance and repairs	1,815.00
Debt service	8,360.00
Emergency	2,500.00
Total	$43,415.00

INDEBTEDNESS.

Bonds outstanding	$35,500.00
Warrants outstanding:	
General fund as of 4-1-1933 (to be paid from 1932 levy)	18,596.80
Bond and warrant interest fund as of 4-1-1933 (to be paid from 1932 levy)	6,511.61
Municipal assessments as of 6-1-1933	528.46
Total	$61,136.87

Dated this 14th day of April, 1933.
JOHN W. VEATCH, Secretary of Budget Committee.
J. H. CHAMBERS,
R. S. TRASK,
Advisory Committee.
CHAS. A. BEIDLER, Chairman of Board of Directors and Chairman of Budget Committee,
H. B. GRIGGS, Director,
CLEM SARFF, Director,
WORTH HARVEY, Clerk
a21-28

Office Supplies and Office Equipment of Every Kind. The Sentinel.

Loose Leaf Forms of Every Kind. The Sentinel.

Original Estimate and Accounting Sheet, School District No. 45

FOR SCHOOL YEAR 1933-1934.

This original estimate shows in parallel columns the unit costs of the several services, material and supplies for the three fiscal years next preceding the current year, the detail expenditures for the last one of said three preceding fiscal years and the budget allowances and expenditures for six months of the current year. ("Six months of the current" means six months of the last school year.) See Sec. 238, 1927 School Laws.

EXPENDITURES.

	Estimated Budget 1933-1934	Expenditures 6 months 1932-1933	Budget 1932-1933	Actual expenditures for three years preceding the present school year. 1931-32	1930-31	1929-30.
General control—						
Superintendent	$ 2,000.00	$ 1,000.00	$ 2,484.00	$ 2,691.66		
Clerk	210.00	112.50	225.00	250.00		
Office assistant	180.00	90.00	180.00	180.00		
Census	45.00	22.50	45.00	42.55		
Election and publicity	100.00	45.00	100.00	93.18		
Audit	10.00	5.00	10.00	10.00		
Other services	50.00	15.00	50.00	41.15		
Total	$ 2,595.00	$ 1,290.00	$ 3,094.00	$ 3,308.54	$ 3,209.26	$ 3,064.63
Instruction—Supervision:						
Supervisors	*	135.00	$ 270.00	$ 1,170.00		
Principals	$ 3,460.00	2,143.00	4,286.00	4,599.96		
Total	$ 3,460.00	$ 2,278.00	$ 4,556.00	$ 5,769.96	$ 4,470.00	$ 4,380.00
Instruction—Teaching						
Total high school	$10,345.00	$ 6,790.00	$13,580.60	$14,698.39		
Total grades	9,015.00	5,626.00	12,182.20	14,429.91		
Supplies	700.00	375.00	800.00	809.47		
Textbooks	500.00	317.00	634.80	853.88		
Total	$20,560.00	$13,108.00	$27,197.60	$30,791.65	$31,999.90	$32,392.18
Operation—						
Janitors	$ 1,725.00	$ 1,050.00	$ 2,128.60	$ 2,232.00		
Janitors' supplies	450.00	225.00	450.00	478.63		
Fuel	550.00	400.00	850.00	1,010.73		
Light and Power	400.00	175.00	400.00	382.95		
Water	150.00	75.00	150.00	146.18		
Telephones	150.00	70.00	150.00	142.67		
Other services	50.00	40.00	100.00	21.00		
Total	$ 3,475.00	$ 2,035.00	$ 4,228.60	$ 4,414.16	$ 5,047.72	$ 5,386.42
Maintenance and Repairs—						
Homemaking department	$ 300.00	$ 150.00	375.00	399.00		
Agricultural department	300.00	150.00	300.00	270.12		
High school building	200.00	80.00	200.00	252.74		
Gymnasium building	100.00	50.00	100.00	44.23		
Central grade building	100.00	50.00	125.00	64.97		
West side grade building	125.00	55.00	125.00	195.42		
Grounds	25.00	10.00	50.00	94.30		
Equipment: High school building	300.00	175.00	450.00	827.34		
Gymnasium building	50.00	20.00	50.00	43.86		
West side grade building	50.00	5.00	50.00	19.82		
Central grade building	50.00	5.00	50.00	25.11		
Total	$ 1,600.00	$ 750.00	$ 1,875.00	$ 2,236.91	$ 2,741.39	$ 3,398.02
Auxiliary Agencies—						
Library	$ 200.00	$ 90.00	$ 200.00	$ 314.05		
Playground equipment	75.00	25.00	100.00	334.25		
Health service and supplies	25.00	15.00	175.00	257.10		
Total	$ 300.00	$ 130.00	$ 475.00	$ 905.40	$ 1,027.46	$ 283.87
Capital Outlays—						
New furniture				$ 124.42		
Municipal assessments	$ 215.00	$ 225.00	450.00	469.04		
Total	$ 215.00	$ 225.00	$ 450.00	$ 593.46	$ 787.50	$ 207.59
Fixed Charges—						
Insurance	$ 350.00	$ 175.00	$ 350.00	$ 325.57	$ 347.46	$11,050.38
Total	$ 350.00	$ 175.00	$ 350.00	$ 325.57	$ 347.46	$11,050.38
Debt Service—						
Principal on bonds	$ 4,000.00	$ 2,000.00	$ 4,000.00	$ 4,000.00		
Interest on bonds	1,860.00	1,032.50	2,065.00	$ 2,230.00		
Warrant redemption	1,500.00		1,750.00			
Warrant interest	1,000.00	350.00	750.00	424.11		
Totals	$ 8,360.00	$ 3,382.50	$ 8,565.00	$ 6,654.11	$ 6,748.07	$ 6,012.11
Emergency	$ 2,500.00	$	$ 3,420.00	$ 1,162.46		
Grand Total	$43,415.00	$23,378.50	$54,211.20	$56,162.46	$56,373.77	$66,175.20

I, Worth Harvey, do hereby certify that the above estimate of expenditures for the year 1933-1934 was prepared by me and that the expenditures and budget allowance for six months of the current year and the expenditures for the three fiscal years next preceding the current year as shown above have been compiled from the records in my charge and are true and correct copies thereof.

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WORTH HARVEY, District Clerk.