

STATEMENTS TO ALL TAXPAYERS AGAIN FAVORED

(Continued From Page One)

time and extra work performed by the official. He then stated that Oregon law provides a salary for the clerk of \$2400 a year.

In his report, the auditor states that the claim supporting one of the overtime warrants was not signed by any member of the county court, although it was listed as approved at a committee meeting. "Warrants should not be issued until a claim supporting it has been properly approved by the county court," he said.

At the beginning of his general comments, Auditor Davis reviewed the workings of the "revolving trust fund" of the county court, which was set up after grand jury criticism of a cash box fund arranged to handle road work done by the county for private parties. Davis found that in the first half period, the fund received \$9,822.05, and expenditures, including a transfer of \$2,712.09 to the county road fund, totaled \$8958. This leaves a balance of \$863.22.

Property Turnover
The county court has examined the accounts receivable as shown in the report of December 31, 1941, and obtained payment or arranged for collection of such as were considered collectible and authorized cancellations of those deemed uncollectible," says the audit report. "Measures are being taken hereafter to insure a cash basis for sales and work done as handled through the revolving trust fund, it is understood."

The auditor reported in general comments that turnover to the county treasurer of the proceeds received from the sales and rentals of county property acquired through tax foreclosure amounted to \$16,386.52 during the first six months of 1942. "All such turnovers have been credited to the general expense fund. A distribution of these proceeds, as provided by section 86-144, OCLA, was not made," he said.

Fees Due
The auditor reported that fees collected by the county clerk's office for recording conveyances, issuance of various licenses, etc., for the month of May were not turned over until October 6, and said it appears the turnover had simply been overlooked until it was called to the deputy's attention during the course of the audit.

On the subject of justices of the peace, the auditor found that certain fines assessed and collected according to the various dockets had not been turned over to the county treasurer and to the state. Summarizing these, he gave the following amounts due from various justices: Earl F. Bradford (as per 1940 audit) \$43.65 to the county and \$18.00 to the state; T. W. Chatburn, \$1.92 to the county; E. W. Dunn, 1940 case, 90 cents to the county; J. O. Hamaker, 1938 cases, \$10 to the county; J. Blaine Stinson, \$17.30 to the county and \$2.50 to the state; W. E. Titus, \$6.60 overpaid to the county.

"Settlement or adjustment of these unremitted fines should be obtained as soon as possible," he said.

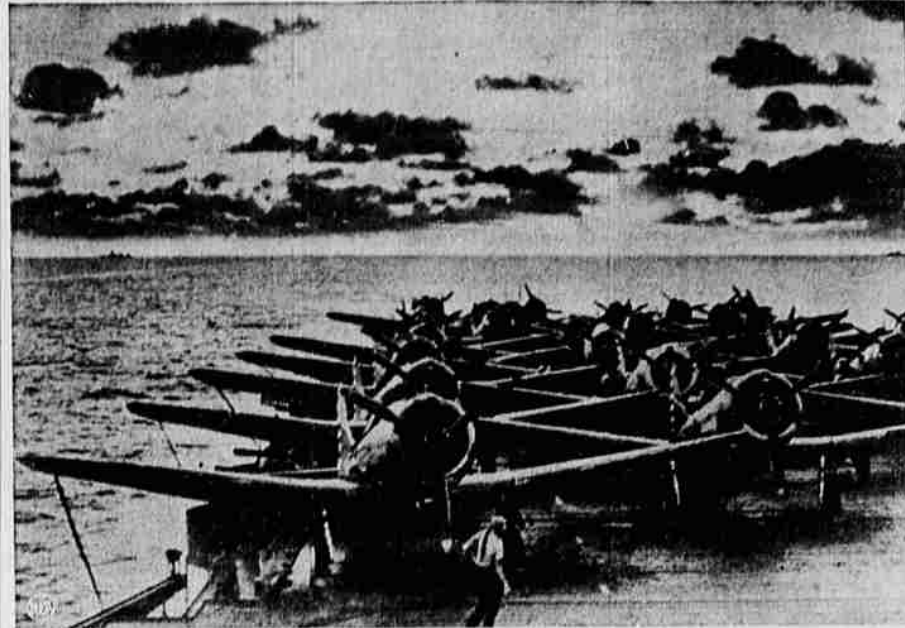
Tax Rolls Balanced
The auditor suggested minor adjustments in the keeping practices of Justice T. W. Chatburn of the Tululake district, stating that Chatburn's methods result in "improper distribution of fines and makes necessary numerous audit adjustments."

Davis reported he had balanced the tax rolls of the county as of June 30, 1942. All years, he said, were satisfactorily reconciled with the exception of the tax years 1939 and 1940 which failed to balance by relatively small amounts. Some errors, he said, were found on ledger sheets and corrected, although "considering the number of accounts and the volume of transactions involved the number of inaccuracies was minor. . . . Also certain errors in computations originating in the assessor's office were found and were corrected."

The auditor suggested that in the future all the tax balancing work be done by the tax office through the employment of such extra help as may be necessary."

Road Fund Improved
Certain errors in the distribution of tax turnovers and justice court fines were noted during

America's Sea Eagles Help Set Japan's Rising Sun



Bunched aboard an American aircraft carrier somewhere at sea, this brood of fighting planes has just returned from a flight as the setting sun provides an ominous hint as to Japan's impending fate. Note other U. S. warships on horizon.

the course of audits, and adjusting entries made.

In reporting on conditions of various funds, the auditors noted that the county road fund showed material improvement from a deficit of \$15,015.82 to a surplus of \$3,179.48. Receipts were more than anticipated and unpaid bills decreased.

The auditors advised that large reserves should be available at the beginning of each fiscal year on July 1, to take care of the interim before tax collections begin to come in in the fall.

Budget transfers were made covering over-expenditures in the budget classifications of current expense, county road and market road funds. Reasons for over-expenditures in the elementary school fund and the county school fund were noted, although in the last instance a true over-draft does not exist because all moneys received must be expended,

the report said. The county library fund was over-expended \$35.38. The county fair and law library budgets were over-expended, but expenditures were limited to available funds.

War Savings Noted
The auditors reported that a limited review of the distribution and posting of expenditures to the clerk's budget ledger disclosed several budget errors and said these were mentioned primarily because accurate budget information will be needed for the use of the county court and budget committee.

Under cash and investments, the auditors noted \$50,000 invested in war savings bonds. The auditors noted that in certain instances the account of the clerk of tax foreclosures exceeded the \$5000 guaranteed under FDIC, but said more frequent turnovers will be made by the treasurer to keep this balance under \$5000.

Discussions property taxes receivable, the auditors said that in the first six months of 1942 slightly more than 81 per cent of the total current levy for all purposes, including irrigation and drainage assessments, was collected. During the same period, slightly more than 22 per cent of the delinquent taxes and assessments at January 1, 1942, was collected. Total collections amounted to 102,396 per cent of the current levy. "Considering the amount of irrigation and drainage assessment cancellations and losses on foreclosed property these ratios are high," the report said.

\$591,709 Surplus
Under warrants outstanding the auditors noted difficulty in reconciling the clerk's outstanding warrant control accounts to the detail list of warrants out-

standing and said the corrected amount of outstanding warrants in each fund was furnished the clerk's office.

The auditors report a current surplus of \$591,709.90 as total for all funds, this being obtained by subtracting the known current liabilities from cash or liquid assets of each fund.

Oregon Soldier Dies After Riot

PHOENIX, Ariz., Nov. 30 (AP)—First Lieut. August J. Essman, 39, Sheridan, Ore., who was shot in the abdomen during a bloody Thanksgiving day riot between negro soldiers and military police, died of hip wounds yesterday. His was the third death from the melee.

The incident flared up again yesterday and a negro soldier was slightly wounded when he resisted arrest by military police.

Two negroes were killed during the three hour gun battle. Essman was shot while leading a detachment of military police.

Cities Warned to Lay Up Funds for After-War Work

PORTLAND, Nov. 30 (AP)—Oregon cities should lay up funds now for post-war public works projects.

So advised the League of Oregon Cities executive committee Saturday. The committee said it would seek legislation for the funds at the next state legislative session.

A portion of gasoline tax and state liquor profits also will be asked for the cities, the committee announced.

Howard Kramer, Milton city manager, was elected vice president, replacing Mayor George Layman, Newberg, who has taken a federal job.

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Tojo's Dragonflies Really Took a Beating in Raid on American Landing Forces

By J. NORMAN LODGE

GUADALCANAL, Nov. 12 (Delayed AP)—Tojo's dragonflies took a terrific beating today attempting to raid the harbor waters between Guadalcanal and Little Florida island where reinforcements of American soldiers and marines were being landed along with huge supplies of food, ammunition and other necessities.

Unlike the Armistice day hit-raid in which our losses were about half the invaders', today saw a force of torpedo planes protected by Zeros come across the mountains, over Henderson field and toward the channel to attack the landing operations.

That's Par
Anti-aircraft fire opened up on land and sea, the fighter planes circled for altitude, land-based heavy cannon ripped holes in the cloud-filled sky, and when it was all over here was the boxscore every American can be proud of:

Japanese losses—16 two-engined torpedo planes and five Zeros shot down by fighters and 11 additional planes by anti-aircraft and ship-based fire.

American losses—Four planes, and one pilot is known to be safe.

That is par for any course. Nary a one of the unloading ships was struck, not one of the unloading barges was hit and nobody among the huge landing party was injured.

Sky Was Black
The action was delightful to

witness. The alert was given shortly after 2 p. m., suddenly shore gunners shouted "there they go" and put up a terrific barrage.

Torpedo planes, barely skimming the top of the water, swooped in from the east. The sky was black with these and small clouds of anti-aircraft smoke interspersed with red tracers.

From a low-flying formation a two-engined job nosed right down into the sea and the sergeant gunner reached across the cannon and marked one white chalk stripe.

Pilot Buried
In quick succession five others followed the original Nip into the ocean, flared up and then disappeared beneath the calm waters.

Water-based naval craft were throwing up everything they had. By now individual anti-aircraft puffs had merged, forming a huge thunderhead of bursting steel raining into the sky.

One torpedo plane fell into the sea close by a transport ship. The pilot, his left leg hanging in shreds, floated past the starboard beam in his kapok jacket. He was fished out with boat hooks and taken ashore and buried. That's more than the Japs do with our boys under like conditions, which fortunately are not often.

Stenographers may be careless at times about their spelling, but never about their figures.

ROAD LEGISLATION TO BE INTRODUCED

WASHINGTON, Nov. 30 (AP) Representative Mott (R-Ore.), second ranking republican member of the house roads committee, said Friday the committee was planning to introduce in the next session of congress federal road legislation but added it would have to fit the war efforts of the nation.

The representative said he believed road building for the 1944 fiscal year would have to consist of military strategic highways and access roads.

"We shall try not to let the session go by," Mott said, "without federal aid road program." Congress passed a federal aid highway bill early this year but the president vetoed it and after some modifications were made he signed a second measure. It did not become effective, however, because of scarcity of materials and war needs and congress later approved two measures for construction of strategic and access roads and landing strips totaling \$260,000,000.

MONUMENT ERECTED

PORTLAND, Nov. 30 (AP)—A monument was dedicated yesterday in the 14,000-acre Columbia Gorge park to the memory of the late Judge Jacob Kanzler, who was instrumental in creation of the park.

Gas on Stomach

Relieved in 5 minutes of double your money back. When excess stomach acid causes indigestion, heartburn, flatulence, sour stomach and heartburn, doctors usually prescribe the fastest-acting medicine known in the world—Tulista. No laxative. Bell's gas brings comfort in 5 minutes or return bottle to us for double money back. 25¢

Now you can buy COFFEE AGAIN

ALL LAST WEEK grocers were not allowed to sell coffee to consumers. So you couldn't buy any. But the "freeze" is over, and since midnight, November 28, you have been able to take War Ration Book One — up to now just your "Sugar Book" — to the grocery store and buy coffee again.

Stamp No. 27 in the "Sugar Book" (lower left-hand corner) is good for one pound of coffee through Sunday, January 3, 1943, if the age shown at time of registration was 15 years or over. Any person not having a "Sugar Book" may still obtain one by registering (prior to December 15, 1942) with his local War Price and Ration Board and, subject to age limit, the stamps will be good for coffee, too.

Ration stamps for coffee must be detached by the grocer or his authorized delivery man because of the age limit. Stamps authorized for coffee must not be detached from a book "under age limit," as these stamps will have to be accounted for when the time comes to renew the "Sugar Book."

War-time problems of production and distribution make it impossible to have enough coffee everywhere at the same time to fill all demands immediately. So spread your stamps out. If you have a number of "coffee stamps" in the family, we suggest you buy several times in the next few weeks instead of all at once. And if you have enough coffee on hand to last a while, don't rush down to the store to get your "ration." Let your less fortunate neighbors have a chance to get their coffee first. Stamp No. 27 is good through January 3, 1943.

On the other hand, if it happens that limited transportation facilities — living in the country, for instance — make buying in the specified quantities a hardship, we

understand that you may apply to your local War Price and Ration Board for a certificate enabling you to buy up to five pounds of coffee at a time. (The equivalent number of stamps will be removed from your book to cover the "advance" ration.)

If there should be any change in the basis or method of coffee rationing, it will be publicly announced and your grocer will also know. You can count on him to keep you properly informed.

The quantity of coffee obtainable by anyone under Rationing Regulations at the time this goes to press will represent a greater reduction for many people than it will for others. But let's look at rationing . . . for coffee or any other commodity . . . in a sensible and reasonable manner. Rationing is a wartime measure made necessary, in the case of coffee, by interruptions in supply that have resulted from a shortage of ships . . . aggravated by unusual consumer buying in the past few months. And even if it serves no other purpose, rationing is a means by which everyone will be able to get his share of the coffee that is available.

It is to be hoped that many of the recent uncertainties of supply and demand that have existed across the Nation with respect to coffee will become adjusted through the functioning of coffee rationing. And let us hope, too, that as time goes on more ships will be available to bring in the supplies of green coffee that are awaiting shipment from our neighboring countries in the South and Central Americas. Statements by Government authorities have indicated a desire to increase the allowance of coffee under the rationing system just as soon as conditions will permit — perhaps even eliminate it entirely. When that happens . . . wholly or even in part . . . the coffee-pot will indeed have a new "silver lining."



HILLS BROS COFFEE

"Too Good to Waste"

Rationing places no limitation on quality. Hills Bros Coffee has the same uniform goodness in every pound. When you make coffee nowadays it's wise to be doubly careful. Measure coffee and water accurately and don't make more cups than required for each meal. Now, more than ever—"Coffee is too good to waste."

VACUUM-PACKED IN DURAGLAS

WAAC EXPANDED BY EXECUTIVE ORDER!

New facilities and enlarged opportunities for training as WAAC to be increased six times original size



"The Army last year announced it needed the knowledge, skill, and special training of the women of the nation for the war effort, and the women of the nation are responding in thousands by joining the WAAC. There are scores of jobs, from typing to driving, which the Army feels women can do to release men for combat duty — and all the women ask when they sign up, is 'Give us a chance to help any way we can!'"
—OVETA CULP HOBBY, Director, WAAC

By executive order of The President, the Women's Army Auxiliary Corps is authorized to recruit to the full strength of 150,000 authorized by Congress. And December 1st, another training center opens in Daytona Beach, Florida.

The WAAC is giving valuable service to the Army. The list of essential duties it is performing grows constantly. Never before in U. S. history have there been such opportunities for alert, patriotic women — opportunities to serve our country in its hour of need — opportunities for advancement, training and experience which will be valuable in the post-war world.

If you long to do your share in America's drive to victory, join this new, expanding corps now. See the partial list of jobs below. See the pay scale and ranks which now are equivalent to the Army's. Enrollment is open to women 21 to 44, inclusive, regardless of race, creed or color — all officers are commissioned from the ranks.

Every WAAC knows her contribution is helping the nation directly, personally — her work behind the lines, here and overseas, releases a soldier for the battlefield.

Here is your chance to do the work of a soldier so that he may fight. For full information see your local U. S. Army Recruiting and Induction Station today.

Pay Scale in the Women's Army Auxiliary Corps

Officers	Engr. Rank	Base Monthly Pay
Director	Colonel	\$333.33
Asst. Director	Lt. Colonel	291.87
Field Director	Major	250.00
1st Officer	Captain	200.00
2nd Officer	1st Lieutenant	166.67
3rd Officer	2nd Lieutenant	150.00
Enlisted Members		
1st Leader	Master Sergeant	\$138.00
Tech. Leader	Tech. Sergeant	114.00
Staff Leader	Staff Sergeant	96.00
Leader	Sergeant	78.00
Jr. Leader	Corporal	66.00
Aux. 1st Class	Private 1st Class	54.00
Auxiliary	Private	50.00

To the above are added certain allowances for rent and subsistence where authorized.

AMONG THE JOBS YOU MAY DO IN THE WAAC:

- Accountant
- Baker
- Bookkeeper
- Cadre Clerk
- Camera Technician
- Cashier
- Chauffeur
- Clerk
- Cook
- Dispatcher—Motor Vehicle
- Draftsman
- Librarian
- Machine Record Operator
- Postal Clerk
- Messenger
- Mimeograph Operator
- Musician
- Photo Laboratory Technician
- Radio Operator
- Sales Clerk
- Stenographer
- Telephone Operator
- Typist
- Weather Observer

Previous experience in any of these would be helpful but is not a requirement except in a few classifications.

U.S. ARMY RECRUITING AND INDUCTION SERVICE

POST OFFICE BLDG., Klamath Falls, Oregon

Prince Gardner and Tex-Tan Billfolds \$1 to \$10 VAN'S CAMERA SHOP 727 Main Phone 3618