

H 3.64

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✓  
defused

U.S. WRA Topaz  
Topaz consumer coop. enterprises

11-3-43

BALANCE SHEET - JULY 31, 1943 - Oct. 43

ASSETS:

Current:

Cash on Hand	859.25
Bank-Nephi	17651.24
Bank-Delta	4626.37
Accounts Rec.	997.12
" " Adler	.90
Calculated Invent. 7/31	60410.15
Total Current Assets	

Deferred Charges:

Supplies-Photo	17.84
" Fountain	360.00
" Beauty	77.00
" Shoe Repair	3405.02
" Radio Repair	289.02
Prepaid Insurance	559.13
Total Deferred Charges	

Fixed Assets:

Fixture & Equipment	10839.08
Less Res. Depreciation	1403.35
Total Fixed Assets	
TOTAL ASSETS	

\$

84545.03

4708.01

9435.73

98688.77

LIABILITIES:

Current:

Accounts Payable	19132.63
Mds Orders	29.50
Mag. Subs	28.35
Accrued Interest	364.86
" Soc. Sec. Tax	58.26
" Unemp. Tax	78.62
" Sales Tax	851.83
" Excise Tax	56.36
" Wages	2845.69
" Fed. Inc. Tax	338.85
Total Current Liabilities	23784.95

Non-Current Liabilities:

Membership Loan	17913.50
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Contingencies:

WRA Clothing	2.86
WRA Truck & Car	800.00
WRA Rent	2363.51

Total Contingent Liabilities

TOTAL LIABILITIES

3166.37

44864.82

NET WORTH:

Capital Membership Fee	5550.00
1 Unallocated Reserve	1322.62
2 Unallocated Reserve (taxable)	1639.93
1 Allocated Reserve	5972.14
2 Allocated Reserve	3763.44
1 Allocated Savings	12631.72
2 Allocated Savings	14387.15
July Net Profits	8556.95

TOTAL NET WORTH

TOTAL LIABILITIES & NET WORTH

53823.95

98688.77



MERCHANDISING OPERATIONS

JULY 1 - 31, 1943 STATEMENT

	STORE #1	STORE #2	STORE #3	STORE #4	SALES AT OFFICE	SALES AT SHOE REC.	MDSG. TOTAL
RECEIPTS	24,508.56	18,396.79	1,516.72	2,900.65	17.35	113.25	47,453.32
SALES TAX	352.99	367.94	30.33	43.00	.35	2.27	796.88
RECEIPTS LESS TAX	24,155.57	18,028.85	1,486.39	2,857.65	17.00	110.98	46,556.44
6/30 INVENTORIES	5,815.97	19,558.58	3,100.55	306.91		113.77	28,895.78
TRANS. & DIRECT REC.	19,422.50	21,107.61	1,069.20	1,127.85		150.23	42,877.39
MDSG. AVAIL. FOR SALE	25,238.47	40,666.19	4,169.75	1,434.76		264.00	71,773.17
7/31 INV. COMPUTED	6,478.71	27,592.65	3,137.03	165.88		184.00	37,558.27
	18,759.76	13,073.54	1,032.72	1,268.88		80.00	34,214.90
EST. SYRUP COSTS	350.00		265.29				615.29
FREIGHT IN	245.14	266.41	11.46	14.23		1.90	539.14
WAREHOUSE EXPENSE	98.08	106.57	4.58	5.69		.76	215.68
COST OF GOODS SOLD	19,452.98	13,446.52	1,048.76	1,554.09		82.66	35,585.01
GROSS MARGIN	4,702.59	4,582.33	437.63	1,303.56	17.00	28.32	11,071.43
WAGES	457.29	340.62	62.25	163.78			1,023.94
PAYROLL TAXES	21.50	16.01	2.93	7.70			48.14
SUPPLIES EXPENSE	266.47	98.21	7.93	132.02			504.63
TOTAL SEWING EXP.	745.26	454.84	73.11	303.50			1,576.11
REPAIRS	416.18						416.18
MISC. EXPENSE	13.42	11.15		3.50			28.07
INSURANCE EXPENSE	5.66	5.70	1.12	.76			13.24
RENT EXPENSE	47.50	40.38	7.12	24.98			119.98
DEPRECIATION	25.95	13.45	3.67	18.53			61.60
TOTAL GENERAL EXP.	508.71	70.68	11.91	47.77			639.07
TOTAL ADMIN. EXP. (DIST. ON RECEIPTS)	690.05	517.96	42.70	81.67	.49	3.19	1,336.06
TOTAL OPERATING EXP.	1,944.02	1,043.48	127.72	432.94	.49	3.19	3,551.84
NET OPERATING INCOME	2,758.57	3,538.85	309.91	870.62	16.51	25.13	7,519.59
OTHER INCOME:							
COLLECTION FEES							.48
CASH OVERAGE							.08
PURCHASE DISCOUNTS							140.11
LOSS & GAIN							10.28
TOTAL NET OPERATING INCOME							7,670.54

2600  
- 870  
1530

21,107  
18,412



# SERVICE OPERATIONS

JULY 1 - 31, 1943 STATEMENT

	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	NEWS SUBSCRIPTIONS	OPTICAL	COM. ON MAIL ORDERS	PERSONAL SERVICE	BANK INCOME	PRINTING	SERVICES TOTAL
RECEIPTS	381.55	594.37	455.00	149.71	972.19	95.34	306.20	485.15	642.53	1,855.47		11.20	25.75	6.45	5,980.91
SALES TAX		11.89			4.86	1.09				37.11					54.95
RECEIPTS LESS SALES TAX	381.55	582.48	455.00	149.71	967.33	94.25	306.20	485.15	642.53	1,818.36		11.20	25.75	6.45	5,925.96
WAGES	215.94	85.00	103.60	118.50	323.71	45.50	62.25	22.75	126.02	22.75	39.50	3.10	22.75		1,191.37
PAYROLL TAXES	10.15	4.00	4.87	5.57	15.21	2.14	2.93	1.07	5.92	1.07	1.86		1.07		55.86
SUPPLIES	21.15	139.26	231.63		448.57	37.19	54.80	324.03	471.19	1,647.25			1.00		3,376.07
TOTAL BASIC EXPENSES	247.24	228.26	340.10	124.07	787.49	84.83	119.98	347.85	603.13	1,671.07	41.36	3.10	24.82		4,623.30
MISCELLANEOUS EXPENSES	26.01	.80			15.94	2.05	28.77	15.00							88.57
INSURANCE EXPENSE	.14		7.48		.31										7.93
RENT EXPENSE	27.74	3.80		1.33	24.70	3.32	6.18	1.33		1.00	1.00				70.40
DEPRECIATION	7.35	6.48	25.18		31.09		7.20				3.67				80.97
TOTAL GENERAL EXPENSES	61.24	11.08	32.66	1.33	72.04	5.37	42.15	16.33		1.00	4.67				247.87
TOTAL ADMIN. EXPENSES (DISTRIBUTED ON RECEIPTS)	10.74	16.73	12.81	4.22	27.37	2.68	8.62	13.66	18.09	52.24		.32	.72	.18	168.38
TOTAL OPERATIONAL EXPENSES	319.22	256.07	385.57	129.62	886.90	92.88	170.75	377.84	621.22	1,724.31	46.03	3.42	25.54	.18	5,039.55
NET OPERATIONAL INCOME	62.33	326.41	69.43	20.09	80.43	1.37	135.45	107.31	21.31	94.05	46.03 (-)	7.78	.21	6.27	886.41



# PRORATED ADMINISTRATIVE EXPENSES

OFFICE WAGES	\$ 578.13
" PAYROLL TAXES	27.17
" SUPPLIES	111.10
" INSURANCE EXPENSE	42.57
" RENT	39.52
" DEPRECIATION	38.07
" MISCELLANEOUS	32.43
ADVERTISING	38.10
EDUCATION	219.19
TRUCK & CAR	200.00
TRAVEL	39.99
POSTAGE	44.49
BANK CHARGES	2.31
LEGAL	.50
INTEREST	90.87
Total Administrative Epenses	<u>\$1504.44</u>
Distributed on Receipts	



# BALANCE SHEET - AUGUST 31, 1943

## ASSETS:-

### Current:

Cash on-Hand	950.50	
Bank-Nephi	21246.87	
Bank-Delta	5001.96	
Accounts Rec.	135.93	
Calculated Invent. 8/31	<u>57072.55</u>	
Total Current Assets		84407.81

### Deferred Charges:

Supplies Fountain	240.00	
" Beauty	130.93	
" Shoe Repair	2975.25	
" Radio Repair	339.84	
Prepaid Insurance	<u>484.99</u>	
Total Deferred Charges		4171.01

### Fixed Assets:

Fixture & Equip.	11248.99	
Less Res. Depreciation	<u>1590.67</u>	
Total Fixed Assets		9658.32
TOTAL ASSETS		<u>98237.14</u>

## LIABILITIES:

### Current:

Accounts Payable	1391.48	
Vouchers Payable	11667.61	
Mdse Orders	41.00	
Mag. Subs.	29.55	
Accrued Interest	425.36	
" Soc. Sec. Tax	115.30	
" Unemp. Tax	155.62	
" Sales Tax	1611.04	
" Excise Tax	56.98	
" Wages	18.40	
" Fed. Inc. Tax	<u>338.85</u>	
Total Current Liabilities		15851.19

### Non-Current Liabilities:

Membership Loan		16772.50
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### Contingencies:

WRA Clothing	8.32	
WRA Truck & Car	2200.00	
WRA Rent	<u>2754.78</u>	
Total Contingent Liabilities		4963.10
		<u>37586.79</u>

## NET WORTH:

Capital Membership Fee	5284.00	
1 Unallocated Reserve	1322.62	
2 Unallocated Reserve(Taxable)	1639.93	
1 Allocated Reserve	5972.14	
2 Allocated Reserve	3763.44	
1 Allocated Savings	12631.72	
2 Allocated Savings	14387.15	
July Net Profits	8556.95	
Aug. Net Profits	<u>7092.40</u>	
TOTAL NET WORTH:		60650.35
TOTAL LIABILITIES & NET WORTH		<u>98237.14</u>



MERCHANDISING OPERATIONS  
AUGUST 1 - 31, 1943 STATEMENT

	STORE #1	STORE #2	STORE #3	STORE #4	SALES AT OFFICE	SALES AT SHOE REC.	MDSG. TOTAL
RECEIPTS	24,446.64	13,378.79	1,463.09	2,119.14	25.26	125.87	41,558.79
SALES TAX	382.21	255.11	28.10	25.81	.49	2.42	694.14
RECEIPTS LESS SALES TAX	24,064.43	13,123.68	1,434.99	2,093.33	24.77	123.45	40,864.65
7/31 Calc. INVENTORIES	6,478.71	27,592.65	3,137.03	165.88		184.00	37,558.27
AUGUST TRANSFERS	16,762.90	11,422.64	913.30	940.07		253.82	30,292.73
MDSE. AVAILABLE FOR SALE	23,241.61	39,015.29	4,050.33	1,105.95		437.82	67,851.00
8/31 CALC. INVENTORIES	5,876.30	29,482.05	3,066.90	104.56		345.12	38,874.93
	17,365.31	9,533.24	983.43	1,001.39		92.70	28,976.07
ESTIMATED SYRUP COSTS	420.00			180.00			600.00
FREIGHT IN	243.13	165.68	13.25	13.63		3.68	439.37
WAREHOUSE EXPENSE	122.21	83.28	6.66	6.85		1.85	220.85
COST OF GOODS SOLD	18,150.65	9,782.20	1,003.34	1,201.87		98.23	30,236.29
GROSS MARGIN	5,913.78	3,341.48	431.65	891.46	24.77	25.22	10,628.36
WAGES	470.79	341.22	62.25	132.50			1,006.76
PAYROLL TAXES	22.15	16.04	2.93	6.23			47.35
SUPPLIES EXPENSE	107.64	55.48		56.98			220.10
TOTAL SELLING EXPENSES	600.58	412.74	65.18	195.71			1,274.21
REPAIRS	110.75						110.75
MISCELLANEOUS EXPENSES	4.70	35.75		2.30			42.75
INSURANCE EXPENSE	5.66	5.70	1.12	1.92			14.40
RENT EXPENSE	47.50	40.38	7.12	73.93			168.93
DEPRECIATION	25.94	13.46	3.67	18.53			61.60
TOTAL GENERAL EXPENSES	194.55	95.29	11.91	96.68			398.43
TOTAL ADMINISTRATIVE EXPENSES (DISTRIBUTED ON RECEIPTS)	763.73	417.96	45.71	66.20	.79	3.93	1,298.32
TOTAL OPERATING EXPENSES	1,558.86	925.99	122.80	358.59	.79	3.93	2,970.96
NET OPERATING INCOME	4,354.92	2,415.49	308.85	532.87	23.98	21.29	7,657.40
OTHER EXPENSES:							
LOSS & GAIN							1,217.57(-)
							6,439.83
OTHER INCOME:							
CASH OVERAGE							1.03
PURCHASE DISCOUNTS							202.34
TOTAL NET OPERATING INCOME							6,643.20



# SERVICE OPERATIONS

AUGUST 1 - 31, 1943 STATEMENT

	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	NEWS SUBSCRIPTIONS	OPTICAL	COM. ON MAIL ORDERS	PERSONAL SERVICE	BANK INCOME	PRINTING	SERVICES TOTAL
RECEIPTS	341.75	653.72	604.11	140.53	1,314.33	100.30	273.10	529.45	179.32(-)	2,879.66	102.98		91.25	6.55	6,858.41
SALES TAX		12.59			4.86*	1.61				55.73					65.07
RECEIPTS LESS SALES TAX	341.75	641.13	604.11	140.53	1,319.19	98.69	273.10	529.45	179.32(-)	2,823.93	102.98		91.25	6.55	6,793.34
WAGES	167.74	93.00	85.40	118.50	299.73	45.50	56.23	22.75	110.97	22.75	39.50		35.08		1,097.15
PAYROLL TAXES	7.88	4.37	4.01	5.57	14.77	2.14	2.64	1.07	4.94	1.07	1.86		1.65		51.97
SUPPLIES	23.05	114.41	277.67		717.60	37.00	50.44	454.31	131.50(-)	2,803.63					4,346.61
TOTAL BASIC EXPENSES	198.67	211.78	367.08	124.07	1,032.10	84.64	109.31	478.13	15.59(-)	2,827.45	41.36		36.73		5,495.73
MISCELLANEOUS EXPENSES	115.48	21.60	8.60	7.00	144.67	20.58	38.81	30.00							386.74
INSURANCE EXPENSE	.83	.55	7.48		1.00		.69						30.70		40.55
RENT EXPENSE	24.70	47.67		1.33	24.70	3.32	7.47	1.33		1.00	1.00		2.85		115.37
DEPRECIATION	8.96	6.53	28.37		31.14		7.20			3.67					85.87
TOTAL GENERAL EXPENSES	149.97	76.35	44.45	8.33	201.51	23.90	54.17	31.33		1.00	4.67		32.85		628.53
TOTAL ADMIN. EXPENSES (DISTRIBUTED ON RECEIPTS)	10.68	20.42	18.87	4.42	41.06	3.13	8.53	16.54		89.96	3.22		2.85	.20	219.88
TOTAL OPERATING EXPENSES	359.32	308.55	430.40	136.82	1,274.67	111.67	172.01	526.00	15.59(-)	2,918.41	49.25		72.43	.20	6,344.14
NET OPERATIONAL INCOME	17.57(-)	332.58	173.71	3.71	44.52	12.98(-)	101.09	3.45	163.73(-)	94.48(-)	53.73		18.82	6.35	449.20

\*JULY SALES TAX DEDUCTION FROM SHOE REPAIR RECEIPTS REVERSED.



BALANCE SHEET  
as of the close of business  
SEPTEMBER 30, 1943

ASSETS:

Current:

Cash on Hand	1,012.72
Bank - Nephi	34,296.90
Bank - Delta	4,879.42
Accounts Receivable	772.07
Inventories 9/30/43	<u>45,480.32</u>
Total Current Assets	

Deferred Charges:

Supplies - Fountain	120.00
" - Beauty	324.92
" - Shoe Repair	3,698.88
" - Radio Repair	399.34
Prepaid Insurance	<u>407.22</u>
Total Deferred Charges	

Fixed Assets:

Fixtures and Equipment	11,696.48
Less Res. for Deprec.	<u>1,785.45</u>
Total Fixed Assets	

86,441.43

4,950.36

9,911.03

LIABILITIES:

Current:

Accounts Payable	314.91 (-)
Vouchers Payable	6,810.61
Merchandise Orders	67.50
Magazine Subscriptions	27.15
Accrued Interest	442.30
" Social Security Tax	168.40
" Unemployment Tax	227.34
" Sales Tax	803.20
" Excise Tax	80.65
" Wages	2,257.94
" Federal Income Tax	<u>225.90</u>
Total Current Liabilities	10,796.08

Non-Current Liabilities:

Membership Loans	14,537.50
Notes Payable	<u>1,492.32</u>
Total Non-Current Liabilities	16,029.82

Contingencies:

Federal Admission Tax	400.00
State Admission Tax	100.00
WRA Rent	3,081.98
WRA Truck	2,034.73
WRA Clothing	<u>2.86</u>
Total Contingent Liabilities	5,619.57

TOTAL LIABILITIES

32,445.47

NET WORTH:

Membership Capital	4,685.00
Unallocated Reserve (Jan.-Mar.)	1,322.62
" " (Apr.-June)	1,639.93
" " (July-Sept)	23.15 (-)
Allocated Reserve (Jan.-Mar.)	5,972.14
" " (Apr.-June)	3,763.44
Allocated Savings (Jan.-Mar.)	12,541.72
" " (Apr.-June)	14,387.15
Net Profits-Qtr. ending 9/30/43	<u>24,568.50</u>
TOTAL NET WORTH	68,857.35

TOTAL ASSETS

101,302.82

TOTAL LIABILITIES AND NET WORTH 101,302.82

*Unrevised*







# SERVICE OPERATIONS

FOR QUARTER ENDING

SEPTEMBER 30, 1943

	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	NEWS SUBSCRIPTIONS	OPTICAL	COM. ON MAIL ORDERS	PERS. SERV.	BANK INCOME	PRINTING	SERVICES TOTAL
RECEIPTS	1,038.45	2,404.21	1,947.29	416.39	3,365.41	391.34	699.30	1,558.30	545.14	6,819.56	110.82	11.20	193.22	16.70	19,517.33
SALES TAX		47.15				5.98				133.71					186.84
RECEIPTS LESS SALES TAX	1,038.45	2,357.06	1,947.29	416.39	3,365.41	385.36	699.30	1,558.30	545.14	6,685.85	110.82	11.20	193.22	16.70	19,330.49
WAGES	564.91	282.59	310.39	335.75	927.68	136.50	141.23	68.25	238.32	62.61	118.50	3.10	80.58		3,270.41
PAYROLL TAXES	26.54	13.28	14.59	15.78	44.23	6.42	6.64	3.21	10.86	2.94	5.58		3.79		153.91
SUPPLIES	77.45	573.65	1,038.32	3.25	1,424.30	222.47	140.22	1,198.77	407.11	6,422.34					11,474.58
TOTAL BASIC EXPENSES	668.90	829.52	1,363.30	354.78	2,396.26	372.39	288.09	1,270.23	656.29	6,487.89	124.08	3.10	84.37		14,899.20
MISCELLANEOUS EXPENSES	230.74	44.40	29.23	10.00	238.91	32.92	78.56	60.25					1.00		726.03
INSURANCE EXPENSE	1.20	.61	22.44		1.71		.78						60.00		86.74
RENT EXPENSE	77.14	75.07		3.99	74.10	9.96	21.12	3.99		3.00	3.00		5.70		277.07
DEPRECIATION	25.22	12.62	88.00		93.37		21.60				11.01				259.59
TOTAL GENERAL EXPENSES	335.07	139.70	139.67	13.99	408.09	42.88	122.08	64.24		3.00	14.01		66.70		1,349.43
TOTAL ADMIN. EXPENSES (DISTRIBUTED ON RECEIPTS)	32.84	76.03	61.53	13.17	106.43	12.33	22.12	49.23	17.24	215.67	3.50	.35	6.11	.53	617.23
TOTAL OPERATING EXPENSES	1,036.81	1,045.25	1,564.55	381.94	2,910.78	427.65	432.29	1,383.75	673.53	6,706.56	141.59	3.45	157.18	.53	16,865.86
NET OPERATIONAL INCOME	1.64	1,311.81	382.74	34.45	454.63	42.29(-)	267.01	174.55	128.39(-)	20.71(-)	30.77(-)	7.75	36.04	16.17	2,464.63



# ACCOUNTS RECEIVABLE - DETAIL

SEPTEMBER 30, 1943

Suzu Aghizawa	.67
Co-op T-Shirtees	108.00
R. J. Law	29.56
Manzanar Co-op	342.23
Minidoka Co-op	202.30
D. Stevens	24.80
Howard Suyemoto	2.67
Tsujisaka	1.70
Uchida Banquet Group	5.00
W. R. A.	55.14
	<hr/>
	<u>772.07</u>



PRORATED ADMINISTRATIVE EXPENSES:

OFFICE WAGES	\$ 648.36
" PAYROLL TAXES	29.01
" SUPPLIES	205.25
" INSURANCE EXPENSE	12.57
" RENT	36.67
" DEPRECIATION	39.85
" MISC. EXPENSES	99.15
EDUCATION	11.00
TRUCK AND CAR	200.00
POSTAGE	73.11
BANK CHARGES	16.48
INTEREST EXPENSES	87.82
JOINT SUPPLIES	4.70(-)
SALES TAX ON SUPPLIES	28.87
TELEPHONE & TELEGRAPH	34.76

TOTAL ADMINISTRATIVE EXPENSES \$1,518.20  
(DISTRIBUTED ON RECEIPTS)



# ADMINISTRATIVE EXPENSES

for Quarter Ending September 30, 1943

(Prorated on Receipts)

OFFICE WAGES	1,860.49
" PAYROLL TAXES	85.98
" SUPPLIES	463.63
" INSURANCE	67.71
" RENT	112.86
" DEPRECIATION	118.35
" MISCELLANEOUS EXPENSES	250.99
EDUCATION	510.22
TRUCK AND CAR	600.00
POSTAGE	160.98
BANK CHARGES	25.79
INTEREST EXPENSES	258.27
SALES TAX ON SUPPLIES	61.35
TELEPHONE & TELEGRAPH	82.31
LEGAL	.50
ADVERTISING	38.10
TRAVEL	118.90
TOTAL ADMINISTRATIVE EXPENSES	<u>4,816.43</u>



M E R C H A N D I S I N G    O P E R A T I O N S  
SEPTEMBER 1 - 30, 1943 STATEMENT

	STORE #1	STORE #2	STORE #3	STORE #4	SALES AT OFFICE	SALES AT SHOE REC.	MDSG. TOTAL
RECEIPTS	23,704.94	16,935.80	1,284.66	1,740.26		103.45	43,769.11
SALES TAX	355.93	329.92	25.19	23.31		2.03	736.38
RECEIPTS LESS SALES TAX	23,349.01	16,605.88	1,259.47	1,716.95		101.42	43,032.73
8/31 CALC. INVENTORIES	5,876.30	29,482.05	3,066.90	104.56		345.12	38,874.93
TRANSFERS & DIRECT REC.	15,581.69	7,055.70	614.06	1,175.26		15.20	24,441.91
MDSE. AVAILABLE FOR SALE	21,457.99	36,537.75	3,680.96	1,279.82		360.32	63,316.84
9/30 ACTUAL INVENTORIES	5,871.48	19,181.83	3,058.57	260.90		278.39	28,651.17
	15,586.51	17,355.92	622.39	1,018.92		81.93	34,665.67
FREIGHT IN (Dist. on Transfers)	602.95	273.03	23.76	45.48		.58	945.80
WAREHOUSE EXPENSES(    "    )	139.10	62.98	5.48	10.49		.14	218.19
COST OF GOODS SOLD	16,328.56	17,691.93	651.63	1,074.89		82.65	35,829.66
GROSS MARGIN	7,020.45	1,086.05(-)	607.84	642.06		18.77	7,203.07
WAGES	443.37	315.38	62.25	116.74			937.74
PAYROLL TAXES	20.94	14.82	2.93	5.49			44.18
SUPPLIES EXPENSE	138.00	76.10	1.16	40.03			255.29
TOTAL SELLING EXPENSES	602.31	406.30	66.34	162.26			1,237.21
REPAIRS	93.04						93.04
MISCELLANEOUS EXPENSES	53.03	57.27		20.91			131.21
INSURANCE EXPENSE	5.66	5.70	1.12	.92			13.40
RENT EXPENSE	47.50	40.38	7.12	33.93			128.93
DEPRECIATION	25.94	13.46	3.67	18.53			61.60
TOTAL GENERAL EXPENSES	225.17	116.81	11.91	74.29			428.18
TOTAL ADMINISTRATIVE EXPENSES (Distributed on Receipts)	840.69	600.62	45.56	61.72		3.67	1,552.26
TOTAL OPERATING EXPENSES	1,668.17	1,123.73	123.81	298.27		3.67	3,217.65
NET OPERATING INCOME	5,352.28	2,209.78(-)	484.03	343.79		15.12	3,985.44
OTHER INCOME:							
MISCELLANEOUS INCOME							.58
CASH OVERAGE							6.53
PURCHASE DISCOUNTS							259.81
LOSS & GAIN							422.63(-)
TOTAL NET OPERATING INCOME							3,829.73



# SERVICE OPERATIONS

## STATEMENT FOR MONTH OF

SEPTEMBER, 1943

	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	NEWS SUBSCRIPTIONS	OPTICAL	COM. ON MAIL ORDERS	PERS. SERV.	BANK INCOME	PRINTING	SERVICES TOTAL
RECEIPTS	315.15	1,156.12	888.18	126.15	1,078.89	195.70	120.00	543.70	81.93	2,084.43	7.84		76.22	3.70	6,678.01
SALES TAX		22.67				3.28				40.87					66.82
RECEIPTS LESS SALES TAX	315.15	1,133.45	888.18	126.15	1,078.89	192.42	120.00	543.70	81.93	2,043.56	7.84		76.22	3.70	6,611.19
WAGES	181.23	104.59	121.39	98.75	304.24	45.50	22.75	22.75	1.33	17.11	39.50		22.75		981.89
PAYROLL TAXES	8.51	4.91	5.71	4.64	14.30	2.14	1.07	1.07		.80	1.86		1.07		46.08
SUPPLIES	33.25	279.98	529.02	3.25	258.13	155.28	34.98	420.43	67.42	1,971.46					3,753.20
TOTAL BASIC EXPENSES	222.99	389.48	656.12	106.64	576.67	202.92	58.80	444.25	68.75	1,989.37	41.36		23.82		4,781.17
MISCELLANEOUS EXPENSES	89.25	22.00	20.63	3.00	78.30	10.29	11.00	15.25							249.72
INSURANCE EXPENSE	.23	.06	7.48		.40		.09						30.00		38.26
RENT EXPENSE	24.70	23.60		1.33	24.70	3.32	7.47	1.33		1.00	1.00		2.85		91.30
DEPRECIATION	9.68	6.61	34.45		31.14		7.20			3.67					92.75
TOTAL GENERAL EXPENSES	123.86	52.27	62.56	4.33	134.54	13.61	25.76	16.58		1.00	4.67		32.85		472.03
TOTAL ADMINISTRATIVE EXPENSES (DISTRIBUTED ON RECEIPTS)	11.18	41.00	31.50	4.47	38.26	6.94	4.26	19.28	2.90	73.92	.29		2.70	.13	236.83
TOTAL OPERATING EXPENSES	358.03	482.75	750.18	115.44	749.47	223.47	88.82	480.11	71.65	2,064.29	46.32		59.37	.13	5,490.03
NET OPERATIONAL INCOME	42.88(-)	650.70	138.00	10.71	329.42	31.05(-)	31.18	63.59	10.28	20.73(-)	38.48(-)		16.85	3.57	1,121.16



ADMINISTRATIVE EXPENSES  
for Month of September, 1943  
(Prorated on Receipts)

OFFICE WAGES	634.00
" PAYROLL TAXES	29.80
" SUPPLIES	147.28
" INSURANCE	12.57
" RENT	36.67
" DEPRECIATION	40.43
" MISCELLANEOUS EXPENSES	119.41
TELEPHONE & TELEGRAPH	47.55
TRUCK AND CAR	200.00
TRAVEL	78.91
POSTAGE	43.38
BANK CHARGES	7.00
SALES TAX ON SUPPLIES	32.48
INTEREST EXPENSES	79.58
EDUCATION	280.03
TOTAL ADMINISTRATIVE EXPENSES	<u>1,789.02</u>



# BALANCE SHEET

as of OCTOBER 31, 1943

## ASSETS:

Cash on Hand	\$	829.50
Bank - Nephi		29,004.73
Bank - Delta		3,805.18
Accounts Receivable		509.05
Calculated Inventories - 10/30/43		49,911.34
Fixtures & Equipment	\$11,633.22	
Less: Res. for Deprec.	<u>1,975.55</u>	9,657.67
Prepaid Insurance		289.46
Supplies - Fountain		4,590.75
" - Shoe Repair		3,685.49
" - Radio Repair		356.96
" - Beauty		270.35

TOTAL ASSETS

\$102,910.48

## LIABILITIES:

Accounts Payable	\$	286.10
Vouchers Payable		14,838.33
Notes Payable		1,492.32
Accrued Auditing Expense		350.00
Merchandise Orders		76.50
Accrued Taxes		2,111.70
Accrued Wages		2,724.69
Accrued Rent		3,409.18
Accrued Truck		1,914.34
Accrued Admission Taxes		600.00
Membership Loans		10.00
Accrued Insurance		246.84
Cash Due to Banking		<u>16.41</u>

TOTAL LIABILITIES

\$ 28,076.41

## PROPRIETORSHIP:

Unallocated Reserves	\$	2,995.30
Patronage Refunds Uncalled for		20.34
Allocated Savings		26,928.87
Memberships		4,654.00
Allocated Reserves		<u>2,735.58</u>
		44,514.09
July - September Net Earnings		23,203.66
October Net Earnings		<u>7,116.32</u>

TOTAL LIABILITIES & PROPRIETORSHIP \$102,910.48



## STATEMENT OF OPERATIONS

OCTOBER 1 - OCTOBER 31, 1943

	COMBINED	STORE #1 GENERAL FOUNTAIN	STORE #2	STORE #3	STORE #4 GENERAL FOUNTAIN	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY CLEANING	OPTICAL	COM. ON MAIL ORDERS	MDSE SHOE REC'G
GROSS SALES - MDSE. & SERVICE	41,376.85	21,297.35	755.15	10,002.53	1,674.17	1,288.70	754.79***	994.83	148.23	967.50	93.63	207.95	569.85	1,847.40	87.46
LESS: SALES TAX	846.72	532.96*	14.81	196.13	32.83	15.37	10.53				1.41			36.22	1.65
LESS: ADMISSION TAX	100.00							100.00							
NET SALES	40,430.13	20,764.39	740.34	9,806.40	1,641.34	1,273.33	744.26	894.83	148.23	967.50	92.22	207.95	569.85	1,811.18	85.81
PURCHASE COST OF SALES:															
BEGINNING INVENTORY	28,651.17	5,871.48		19,181.83	3,058.57	260.90									278.39
TRANSFERS	26,752.45	19,704.64		4,810.59	1,227.19	930.63									79.40
WHSE. EXP. & MDSE. HANDLING (Schedule IV)	818.15	602.61		147.12	37.53	28.46									2.43
LESS: CLOSING INV. (Calc.)	56,221.77	26,178.73		24,139.54	4,323.29	1,219.99									360.22
COST OF SALES	30,492.03	9,594.81		17,169.90	3,200.97	225.05									301.30
GROSS OPERATING INCOME	25,729.74	16,583.92		6,969.64	1,122.32	994.94									58.92
	14,700.39	4,180.47	740.34	2,836.76	519.02	278.39	744.26	894.83	148.23	967.50	92.22	207.95	569.85	1,811.18	26.89
SELLING EXPENSES:															
SALARIES	1,977.67	492.07		283.80	65.25	112.78	68.25	157.05	98.75	286.95	45.50	39.09	22.75	19.75	19.75
PAYROLL TAXES	98.89	24.61		14.19	3.26	5.64	3.41	7.85	4.94	14.35	2.28	1.96	1.14	.98	.98
SUPPLIES, COSTS, ETC.	3,647.34	75.12	115.00	152.85		26.85	40.54	926.69**		428.91	98.01	93.57	495.32	1,122.81	
	5,723.90	591.80	115.00	450.84	68.51	145.27	112.20	1,091.59	103.69	730.21	145.79	134.62	519.21	1,143.54	20.73
GENERAL EXPENSES:															
REPAIRS															
RENT	217.38	47.50		40.38	7.12	33.93	23.60		1.33	24.70	3.32	7.47	1.33	1.00	1.00
DEPRECIATION	146.40	26.10		13.46	3.67	18.53	4.94	28.58		30.88		7.20			3.67
MISCELLANEOUS	541.64	239.55		23.38		2.50	33.86	9.58	2.50	82.25	10.29	17.71	15.11		15.87
INSURANCE	40.64	12.07		12.91	2.87	1.28	.08	10.42		.56		.13			
	946.06	325.22		90.13	13.66	56.24	62.48	48.58	3.83	138.39	13.61	32.51	16.44	1.00	20.54
ADMINISTRATIVE EXPENSES (Sched. I)	1,275.64	656.58	23.28	308.38	51.61	39.73	23.27	30.67	4.57	29.83	2.89	6.41	17.57	56.95	3.38
TOTAL OPERATING EXPENSES	7,945.60	1,573.60	138.28	849.35	133.78	241.24	197.95	1,170.84	112.09	898.43	162.29	173.54	553.22	1,201.49	44.65
NET OPERATING INCOME (LOSS)	6,754.79	2,606.87	602.06	1,987.41	385.24	37.15	546.31	(276.01)	36.14	69.07	(70.07)	34.41	16.63	609.69	24.19
% of SALES		12.24%	79.73%	19.87%	23.01%	2.88%	72.38%		24.41%	7.14%		16.55%	2.92%	33.0%	27.66%
OTHER INCOME (Sched. II)	583.65														
	7,338.44														
OTHER EXPENSES (Sched. III)	222.12														
NET SAVING FOR OCTOBER	7,116.32														

\* Store #1 Sales Tax for October overpaid in amount \$196.08 to be deducted from November Store #1 Sales Tax.

\*\* Includes September cost, \$273.50, and October, \$61.25. (Nov. 61.25)

\*\*\* Deferred Photo Income of \$222.50 set up 9/30/43 taken into October. (Tax paid in September.)



SCHEDULE IADMINISTRATIVE EXPENSES

Office Wages	\$ 623.10
Office Payroll Tax	31.16
Office Supplies Expense	226.47
Office Rent	36.67
Telephone & Telegraph	22.08
Depreciation	47.48
Postage	60.37
Bank Charges	3.75
Sales Tax on Supplies	20.78
Auditing Expenses	50.00
Interest Expenses	68.29
Office Miscellaneous Expenses	65.88
Office Insurance	19.61

\$1,275.64SCHEDULE IIIOTHER EXPENSES

Banking Department Deficit	\$ 16.41
Watch Repair Wages	34.29
Banking Wages	22.75
Watch Repair Payroll Tax	1.71
Banking Department Payroll Tax	1.14
Watch Repair Misc. Expenses	4.41
Banking Department Rent	2.85
" " Misc. Exp.	.72
" " Insurance	41.79

(Stock Control Warehouse Net  
Purchases less than Net Pur-  
chases of Accounting Controls) 96.05

\$222.12SCHEDULE IIOTHER INCOME

Printing	\$ 1.00
Purchase Discount	276.47
Cash Overage	2.86
Miscellaneous Income	76.61
Truck & Car Expense (Over-estimated to date)	120.39
Loss and Gain	106.32
	<u>\$583.65</u>

SCHEDULE IVWAREHOUSE & MDSE. HANDLING EXPENSES

Warehouse Wages	\$127.50
" Payroll Tax	6.37
" Misc. Expenses	14.86
" Insurance	34.79
" Rent	70.30
Freight In	534.33
Travel (Buyer's)	30.00
	<u>\$818.15</u>



# STOCK MERCHANDISE MOVEMENT - OCTOBER

	INVENTORY 9/30/43		TRANSFERS IN OCTOBER		BEGINNING INVENTORY PLUS TRANSFERS		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE #1	5,871.48	7,910.18	19,704.64	26,173.21	25,576.12	34,083.39	8,507.27	33.26%
STORE #2	19,181.83	28,073.59	4,810.59	7,100.02	23,992.42	35,173.61	11,181.19	46.60%
STORE #3	3,058.57	4,666.65	1,227.19	1,947.25	4,285.76	6,613.90	2,328.14	54.32%
STORE #4	260.90	345.76	930.63	1,243.02	1,191.53	1,588.78	397.25	33.34%
SHOE RECEIVING	278.39	448.47	79.40	105.40	357.79	553.87	196.08	54.80%
TOTALS	28,651.17	41,444.65	26,752.45	36,568.90	55,403.62	78,013.55	22,609.93	40.81%

	BEG. INVEN. PLUS TRANS. at RETAIL	10/30/43 OCTOBER SALES	10/30/43 RETAIL INVENTORY	OCTOBER % MARK-UP ON COST	10/30 CALC. COST INVENTORY	
STORE #1	34,083.39	21,297.35	12,786.04	33.26%	9,594.81	COST = $\frac{\text{Retail Inventory}}{100\% \text{ plus Mark-up } \%}$
STORE #2	35,173.61	10,002.53	25,171.08	46.60%	17,169.90	
STORE #3	6,613.90	1,674.17	4,939.73	54.32%	3,200.97	
STORE #4	1,588.78	1,288.70	300.08	33.34%	225.05	
SHOE RECEIVING	553.87	87.46	466.41	54.80%	301.30	
TOTALS	78,013.55	34,350.21	43,663.34		30,492.03	

WAREHOUSE GROSS PURCHASES	28,320.24	
DIRECT PURCHASES GROSS (Add)	4,748.31	
TOTAL GROSS PURCHASES	33,068.55	
NET CREDITS (Less)	508.50	
NET PURCHASES STOCK CONTROL	32,560.05*	
LESS TRANSFERS	26,752.45	
CALC. INCREASE IN WHSE. INVENTORY - OCT.	5,807.60	5,807.60
WHSE. INVENTORY 10/1 (Mdse.)		13,611.71
CALCULATED WHSE. INVENTORY 10/31		19,419.31
CALCULATED STORE INVENTORY 10/31		30,492.03
TOTAL CALCULATED INVENTORY 10/31		49,911.34

\*Accounting Purchases Control - \$32,656.10; difference, \$96.05.



define

U.S. WRA Topaz

TOPAZ CONSUMERS COOPERATIVE ENTERPRISES, INC.  
BALANCE SHEET  
as of DECEMBER 31, 1943

113.65

ASSETS:

CURRENT ASSETS:

Cash on Hand	\$ 985.86
Bank - Nephi	23,111.09
Bank - Delta	945.90
Accounts Receivable	266.20
Inventory - Mdse. (Physical)	39,001.00
Inventory - Cleaning Costs	18.27
Inventory - Optical Costs	167.51
Inventory - Supplies	9,112.37
<b>TOTAL CURRENT ASSETS</b>	<b>\$73,608.20</b>

FIXED ASSETS:

Fixtures and Equipment	\$11,952.57
Reserve for Depreciation	2,368.88
<b>BOOK VALUATION - FIXED ASSETS</b>	<b>9,583.69</b>

OTHER ASSETS:

Prepaid Insurance	\$ 1,038.50
N.W.C.A. & S.A. Revolving Fund	31.95
Income Tax Refund Receivable	338.85
<b>TOTAL OTHER ASSETS</b>	<b>1,409.30</b>

**TOTAL ASSETS** \$84,601.19

LIABILITIES:

CURRENT LIABILITIES:

Accounts Payable	\$ (3.54)
Vouchers Payable	4,215.20
Accruals:	
Fed. Unemp. Tax	74.21
State Unemp. Tax	231.97
Fed. Soc. Sec. Tax	171.83
State Sales Tax	1,444.92
Fed. Excise Tax	75.53
State Franchise Tax	23.15
Fed. Admission Tax	84.20
State Admission Tax	111.82
Accrued Auditing	150.00
Accrued Insurance	905.34
Membership Loans	10.00
Merchandise Orders	95.00
Patronage Refunds	27.74
Optical Deposits	478.25
Accrued Rent	49.40
Accrued Truck & Car	185.75
<b>TOTAL LIABILITIES</b>	<b>\$ 8,330.77</b>

MEMBERS' EQUITIES:

Capital Membership Certificates	4,847.00
Unallocated Reserves	5,332.49
Allocated Reserves	18,473.13
Allocated Rebates	26,877.95
Net Savings - October	7,116.32
Net Savings - November	5,754.97
Net Savings - December	7,868.56
<b>TOTAL EQUITIES</b>	<b>76,270.42</b>

**TOTAL LIABILITIES & EQUITIES** \$84,601.19



## STATEMENT OF OPERATIONS

DECEMBER 1 - DECEMBER 31, 1943

	COMBINED	STORE #1		STORE #2	STORE #3	STORE #4		BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	OPTICAL	SEARS CON.	WATCH REPAIR
	GENERAL	FOUNTAIN				GENERAL	FOUNTAIN											
GROSS SALES - MDSE. & SERVICES	52,156.71	29,128.29	413.49	14,189.15	1,046.70	1,912.16	254.52	488.45	390.35	78.14	181.47	1,120.95	101.57	239.30	566.03	1,111.83	75.51	150.80
LESS: SALES TAX	830.85	470.52	8.11	278.22	20.52	17.56	4.99		7.65				1.48			21.80		
LESS: ADMISSION TAXES	58.30																	
NET SALES	51,267.56	28,657.77	405.38	13,910.93	1,026.18	1,894.60	249.53	488.45	382.70	78.14	181.47	1,120.95	100.09	239.30	566.03	1,090.03	75.51	150.80
PURCHASE COST OF SALES:																		
BEGINNING INVENTORY - CALC.	29,109.29	9,972.21		16,117.12	2,794.54	206.77												
TRANSFERS	25,554.56	20,713.30		2,950.71	395.91	1,513.29						18.65						
WHSE. EXP. & MDSE. HANDLING (SCHEDULE IV)	1,039.35	841.83		119.92	16.10	61.50						18.65(-)						
LESS: CLOSING INV.-PHYSICAL	55,703.20	31,527.34		19,187.75	3,206.55	1,781.56												
COST OF SALES	17,959.22	7,313.40		7,535.00	2,583.39	527.43												
GROSS OPERATING INCOME	37,743.98	24,213.94		11,652.75	623.16	1,254.13												
% OF GROSS SALES	13,523.58	4,443.83	405.38	2,258.18	403.02	640.47	249.53	488.45	382.70	727.84	181.47	1,120.95	100.09	239.30	566.03	1,090.03	75.51	150.80
		15.3%	98%	15.9%	38.5%	33.4%	98%											
SELLING EXPENSES:																		
SALARIES	2,079.82	457.42		349.47	65.25	104.75		276.50	81.60	86.07	98.75	299.25	45.50	68.25	22.75	22.75	39.50	60.01
PAYROLL TAXES	103.99	22.87		17.47	3.26	5.23		13.83	4.08	4.40	4.94	14.96	2.28	3.41	1.14	1.14	1.98	3.00
SUPPLIES, COSTS, ETC.	3,329.79	160.08	53.91	54.73	2.21	3.60	33.18	22.64	41.60	806.14	10.35	426.01	109.40x	80.03	530.39	831.09		164.43
	5,513.60	640.37	53.91	421.67	70.72	113.58	33.18	312.97	127.28	898.61	114.04	740.22	157.18	151.69	554.28	854.98	41.48	227.44
GENERAL EXPENSES:																		
RENT	217.38	47.50		40.38	7.12	30.25		24.70	23.60		1.33	24.70	3.32	7.47	1.33	1.00	1.00	3.68
INSURANCE	44.57	9.91		9.86	3.93	1.02		.44	.44	3.55	1.31	6.33	1.74	.67	4.05	.44	.44	.44
DEPRECIATION	148.51	26.77		13.46	3.67	18.53		9.64	4.94	28.58		30.88		7.20			3.67	1.17
EQUIPMENT RENTAL	158.34			5.50				60.00	10.00		2.50	60.00	10.29					10.09
MISCELLANEOUS	163.70	5.70		1.85		4.75		40.67	8.07	43.26	6.95	14.97	.40	11.65	16.69		8.74	
	732.50	89.88		71.05	14.72	54.55		135.45	47.05	75.39	12.09	136.88	15.75	26.99	22.07	1.44	13.85	15.34
ADMINISTRATIVE EXPENSES (SCHED. I)	1,570.11	376.37	12.46	427.15	31.51	57.56	7.66	14.70	11.75	23.67	5.46	33.74	3.06	7.20	17.04	33.47	2.27	4.54
TOTAL OPERATING EXPENSES	7,816.21	1,607.12	66.37	919.87	116.95	225.69	40.84	463.12	186.08	997.67	131.59	910.84	175.99	185.88	593.39	889.89	57.60	247.32
NET OPERATING INCOME	5,707.37	2,836.71	339.01	1,338.31*	286.07	414.78	208.69	25.33	196.62	(269.83(-))	49.88	210.11	(75.90(-))	53.42	(27.36(-))	200.14	17.91	(96.52(-))
% OF GROSS SALES	(10.9%)	9.7%	82%	9.4%	27.3%	21.7%	82.0%	5.2%	50.4%	(34.3%(-))	27.5%	18.7%	(74.7%(-))	22.3%	(4.8%(-))	18%	23.7%	(64.0%(-))
OTHER INCOME (SCHED. II)	2,964.05																	
	8,671.42																	
OTHER EXPENSES (SCHED. III)	351.53																	
	8,319.89																	
CALC. OFF - WHSE. ACCT. (SCHED. V)	686.96(-)																	
GAIN IN PURCHASES ACCT (SCHED. V)	235.63																	
NET SAVING FOR DECEMBER	7,868.56																	

\* Low percentage due to December price reductions amounting to \$2,134.56.



SCHEDULE IADMINISTRATIVE EXPENSES

Office Wages	\$ 717.71
Office Payroll Tax	35.89
Office Supplies Expense	202.64
Office Insurance	41.90
Office Rent	36.67
Depreciation Office Equipment	50.67
Office Miscellaneous Expenses	159.45
Office Equipment Rentals	6.00
Telephone & Telegraph	34.51
Truck & Car Expense	35.75
Postage Expense	76.05
Bank Charges	1.50
State Franchise Tax	23.15
Education	71.57
Auditing Expense	66.40
Advertising	10.25

\$1,570.11SCHEDULE IIOTHER INCOME

Printing	\$ 10.15
Purchase Discount	242.87
Miscellaneous Income	2,709.86
Cash Over	1.17

\$2,964.05SCHEDULE IIIOTHER EXPENSES

Banking Wages	\$ 22.75
Banking Department Payroll Tax	1.14
Banking Department Rent	2.85
Banking Department Misc. Exp.	3.51
Donation	300.00
Banking Department Deficit	21.28

\$ 351.53SCHEDULE IVWAREHOUSE & MDSE. HANDLING EXPENSES

Warehouse Wages	\$ 104.75
" Payroll Taxes	5.23
" Misc. Expenses	16.33
" Insurance	26.66
" Rent	119.70
Freight In	733.72
Travel (Buyer's)	.00
Purchase Service Charge (WRA)	32.96

\$1,039.35



SCHEDULE V  
STOCK MOVEMENT - DECEMBER

	CALCULATED INVENTORY 11/30/43		TRANSFERS IN DECEMBER		BEGINNING INVENTORY PLUS TRANSFERS		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE #1	9,972.21	13,157.33	20,713.30	27,208.22	30,685.51	40,365.55	9,680.04	31.546%
STORE #2	16,117.12	23,472.98	2,950.71	4,565.19	19,067.83	28,038.17	8,970.34	47.044%
STORE #3	2,794.54	4,337.41	395.91	589.10	3,190.45	4,926.51	1,736.06	54.414%
STORE #4	206.77	265.70	1,513.29	2,021.28	1,720.06	2,286.98	566.92	32.96%
SHOE RECEIVING	18.65	33.30	18.65(-)	33.30(-)				
TOTALS	29,109.29	41,266.72	25,554.56	34,350.49	54,663.85	75,617.21	20,953.36	
	BEG. INVEN. PLUS TRANS. at RETAIL	DECEMBER SALES	DEC. PRICE REDUCTIONS & SPOILAGE	12/31 BOOK INVENTORY- RETAIL	DECEMBER % MARK-UP ON COST	CALC. INVENTORY AT COST	ADJUST FOR SPOILAGES 10/1-12/31 *	12/31 CALC. INV. COST ADJUSTED
STORE #1	40,365.55	29,128.29	229.48	11,007.78	31.546%	8,368.01	212.28	8,155.73
STORE #2	28,038.17	14,189.15	2,134.56	11,714.46	47.044%	7,966.64	238.76	7,727.88
STORE #3	4,926.51	1,046.70	10.20	3,869.61	54.414%	2,506.00		2,506.00
STORE #4	2,286.98	1,912.16	10.45	364.37	32.96%	274.04	10.45	263.59
TOTALS	75,617.21	46,276.30	2,384.69	26,956.22		19,114.69	461.49	18,653.20

DECEMBER NET PURCHASES - STOCK CONTROL	29,384.08**
DECEMBER WHSE. NET TRANSFERS	25,554.56
TO SERVICE DEPTS.	5.44
CALCULATED WHSE. INCREASE - DEC.	3,824.08
CALCULATED WHSE. INVENTORY 11/30/43	17,904.66
CALCULATED WHSE. INVENTORY 12/31/43	21,728.74
ACTUAL WHSE. INVENTORY 12/31/43	21,041.78
Whse. Account Calc. off after 3 months	686.96

\* Store inventory calculation differences mainly due to application of spoilage and damage figures only to retail inventory in the past; adjustment therefore made for three months to cost.

\*\* Net Purchases Accounting Control less than Stock Control by \$235.63.



✓  
Defense

L.V.S. WRA. Topaz

H3.65

TOPAZ CONSUMERS COOPERATIVE ENTERPRISES, INC.  
BALANCE SHEET  
as of FEBRUARY 29, 1944

ASSETS:

CURRENT ASSETS:

Cash on Hand	\$ 1,146.92
Nephi Bank	21,714.73
Delta Bank	712.90
Accounts Receivable	271.70
Inventory - Mdse. (Calc.)	35,669.60
Inventory - Cleaning Costs	52.29
Inventory - Optical	430.80
Prepayments	1,495.04
<b>TOTAL CURRENT ASSETS</b>	<b>\$61,493.98</b>

FIXED ASSETS:

Fixtures and Equipment	\$12,233.77
Reserve for Depreciation	2,775.85
<b>BOOK VALUATION - FIXED ASSETS</b>	<b>9,457.92</b>

DEFERRED CHARGES:

Prepaid Insurance	\$ 864.31
Inventory - Supplies	8,531.23
<b>TOTAL DEFERRED CHARGES</b>	<b>9,395.54</b>

OTHER ASSETS:

N.W.C.A. & S.A. Revolving Fund	\$ 31.95
Income Tax Refund Receivable	338.85
<b>TOTAL OTHER ASSETS</b>	<b>370.80</b>

**TOTAL ASSETS** \$80,718.24

LIABILITIES:

CURRENT LIABILITIES:

Accounts Payable	\$ (3.54)
Vouchers Payable	4,646.59
<b>Accruals:</b>	
Fed. Unemp. Tax	92.50
State Unemp. Tax	164.71
Fed. Soc. Sec. Tax	122.01
State Sales Tax	1,083.61
Fed. Excise Tax	44.38
Fed. Admission Tax	55.65
State Admission Tax	131.96
Auditing Expense	250.00
State Franchise Tax	23.15
Accrued Insurance	197.64
Wages	2,984.58
Rent	730.40
Truck & Car Expense	177.38
Mdse. Orders Outstanding	115.00
Patronage Refunds Uncalled for	3.89
Optical Deposits	652.00
<b>TOTAL LIABILITIES</b>	<b>\$11,471.91</b>

MEMBERS' EQUITIES:

Capital Membership Cert.	\$ 4,808.00
Unallocated Reserves	5,327.86
Allocated Reserves	18,473.13
Allocated Savings	13,014.76
Net Savings - October '43	7,116.32
- November '43	5,754.97
- December '43	7,868.56
- January '44	4,222.41
- February '44	2,660.32
<b>TOTAL EQUITIES</b>	<b>69,246.33</b>

**TOTAL LIABILITIES & EQUITIES** \$80,718.24



S T A T E M E N T    O F  
F E B R U A R Y 1 - F E B R U A R Y

	COMBINED	STORE #1 GENERAL    FOUNTAIN		STORE #2	STORE #3	STORE #4 GENERAL    FOUNTAIN		BARBER
GROSS SALES - MDSE. & SERVICES	35,538.95	18,934.11	329.50	8,382.58	749.11	1,671.59	157.93	426.45
LESS: SALES TAX	527.39	289.47 <sup>a</sup>	6.46	164.04	14.68	17.21	3.10	
LESS: ADMISSION TAXES	66.84							
NET SALES	34,944.72	18,644.64	323.04	8,218.54	734.43	1,654.38	154.83	426.45
PURCHASE COST OF SALES:								
BEGINNING INVENTORY - CALC.	18,425.33	8,292.33		6,945.50	2,623.22	564.28		
TRANSFERS	23,595.96	14,268.81		7,802.04	247.90	1,277.21		
WHSE. EXP. & MDSE. HANDLING (SCH. IV)	1,639.37	991.35		542.06	17.22	88.74		
	43,660.66	23,552.49		15,289.60	2,888.34	1,930.23		
LESS: CLOSING INV. - CALC.	19,554.74	7,911.85		8,701.86	2,385.19	555.84		
COST OF SALES	24,105.92	15,640.64		6,587.74	503.15	1,374.39		
GROSS OPERATING INCOME	10,838.80	3,004.00	323.04	1,630.80	231.28	279.99	154.83	426.45
% OF GROSS SALES		15.9%	98%	19.5%	30.9%	16.7%	98%	
SELLING EXPENSES:								
SALARIES	2,057.50	417.05		311.25	45.50	104.75		280.12
PAYROLL TAXES	102.87	20.85		15.56	2.27	5.23		14.01
SUPPLIES, COSTS, ETC.	3,489.72	43.44	459.54 <sup>d</sup>	85.04		4.50	48.72 <sup>d</sup>	17.54
TOTAL SELLING EXPENSES	5,650.09	481.34	459.54	411.85	47.77	114.48	48.72	311.67
GENERAL EXPENSES:								
RENT	232.40	47.50		40.38	3.56	33.93		24.70
INSURANCE	48.36	11.19		11.11	3.30	1.43		.18
DEPRECIATION	155.02	30.15		13.45	3.67	18.53		2.78
EQUIPMENT RENTAL	179.43	3.00		5.50				60.00
MISCELLANEOUS	191.41	6.73		5.52	.20	1.50		42.55
TOTAL GENERAL EXPENSES	806.62	98.57		75.96	10.73	55.39		130.21
ADMINISTRATIVE EXP. (SCH. I)	2,050.16	1,092.27	19.01	483.56	43.22	96.43	9.11	24.60
TOTAL OPERATING EXPENSES	8,506.87	1,672.18	478.55	971.37	101.72	266.30	57.83	466.48
NET OPERATING INCOME	2,331.93	1,331.82	155.51(-)	659.43	129.56	13.69	97.00	40.03(-)
% OF GROSS SALES		7.03%		7.9%	17.3%	8.2%	62.6%	
OTHER INCOME (SCH. II)	440.71							
	2,772.64							
OTHER EXPENSES (SCH. III)	112.32							
NET SAVING FOR FEBRUARY	2,660.32							

a Low sales tax figure due to refund received from over-statement of October sales in the amount of \$196.08.

b Radio receipts dropped considerably from previous months.



OPERATIONS  
29, 1944

PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	OPTICAL	MAIL ORDER	WATCH REPAIR
396.72 7.54	694.42 66.84	149.41	1,239.25	84.33 1.29	256.45	628.95	1,225.90 23.60	-0- c	212.25
389.18	627.58	149.41	1,239.25	83.04	256.45	628.95	1,202.30	-0-	212.25
389.18	627.58	149.41	1,239.25	83.04	256.45	628.95	1,202.30	-0-	212.25
88.00 4.40 75.01 167.41	160.10 8.01 451.96 620.07	98.75 4.94 6.63 110.32	302.25 15.11 689.82 1,007.18	40.95 2.05 73.76 116.76	68.25 3.41 65.67 137.33	19.02 .95 476.04 496.01	23.76 1.19 860.61 885.56	19.75 .99 5.02 25.76	78.00 3.90 126.42 208.32
23.60 .14 5.28 28.00 4.62 61.73 22.89 252.03 137.15 34.6%	4.75 5.19 28.58 6.65 45.17 40.06 705.30 77.72(-)	1.00 1.84 .34 2.50 25.80 31.48 8.62 150.42 1.01(-)	28.26 6.45 30.88 60.00 21.87 147.46 71.49 1,226.13 13.12	4.75 2.70 10.29 5.50 19.35 23.24 4.87 144.87 61.83(-)	7.47 .17 9.43 19.35 36.42 14.79 188.54 67.91	1.00 4.58 .34 15.20 21.12 36.28 553.41 75.54	1.00 1.00 5.79 6.92 13.71 70.72 957.28 245.02	1.00 1.00 5.79 6.92 13.71 70.72 39.47 39.47(-)	9.50 .08 5.80 10.05 29.00 54.43 12.24 274.99 62.74(-)
			1.05%		26.4%	12%	19.9%		

c Commission from Sears, Roebuck and Company not received for month of February.

d Estimated \$350.00 syrup inventory at Stores #1 and #4 charged off; inventory not taken at stores.



SCHEDULE IADMINISTRATIVE EXPENSES

Office Wages	\$ 802.34
Office Payroll Tax	40.12
Office Supplies Expense	418.07
Office Insurance	26.81
Office Rent	40.65
Depreciation Office Equipment	44.12
Office Miscellaneous Expenses	252.74
Office Equipment Rentals	6.00
Telephone & Telegraph	58.54
Truck & Car	55.21
Postage Expenses	71.91
Bank Charges	2.00
State Franchise Tax	23.15
Education	41.54
Auditing Expense	50.00
Advertising	23.12
Bad Debts	3.84
Donations	90.00
	<u>\$2,050.16</u>

SCHEDULE IIIOTHER EXPENSES

Banking Wages	\$ 91.00
Banking Department Payroll Tax	4.55
Banking Department Rent	2.85
Banking Department Misc. Exp.	13.92
	<u>\$112.32</u>

SCHEDULE IIOTHER INCOME

Banking Income	\$ 212.57
Printing	12.20
Purchase Discount	207.69
Miscellaneous Income	8.25
	<u>\$ 440.71</u>

SCHEDULE IVWAREHOUSE & MDSE. HANDLING EXPENSES

Warehouse Wages	\$ 85.00
Warehouse Payroll Tax	4.25
Warehouse Supply Expense	1.45
Warehouse Misc. Expenses	3.45
Warehouse Insurance	21.70
Warehouse Rent	89.30
Freight In	598.99
Travel (Buyer's)	750.00
Purchase Service Charge (WRA)	76.05
Depreciation Whse. Equipment	8.61
Whse Damage & Loss	.57
	<u>\$1,639.37</u>

¶Traveling expense advanced to buyers.



STOCK MOVEMENT - FEBRUARY, 1944

	CALCULATED INVENTORY 1/31/44		TRANSFERS IN FEBRUARY		BEGINNING INVENTORY PLUS TRANSFERS		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE #1	8,292.33	11,015.19	14,268.81	18,229.81	22,561.14	29,245.00	6,683.86	29.63%
STORE #2	6,945.50	10,403.31	7,802.04	11,267.47	14,747.54	21,670.78	6,923.24	46.95%
STORE #3	2,623.22	4,052.88	247.90	373.00	2,871.12	4,425.88	1,554.76	54.15%
STORE #4	564.28	733.57	1,277.21	1,669.71	1,841.49	2,403.28	561.79	30.51%
TOTALS	18,425.33	26,204.95	23,595.96	31,539.99	42,021.29	57,744.94	15,723.65	

	BEG. INVEN. PLUS TRANS. AT RETAIL	FEBRUARY SALES	FEB. PRICE REDUCTIONS & SPOILAGE	2/29 BOOK INVENTORY- RETAIL	FEBRUARY % MARK-UP ON COST	CALC. INVENTORY AT COST	SPOILAGE & REDUC. AT COST	2/29 NET CALC. INVENTORY
STORE #1	29,245.00	18,934.11	37.85	10,273.04	29.63%	7,924.89	13.04	7,911.85
STORE #2	21,670.78	8,382.58	388.34	12,899.86	46.95%	8,778.01	76.15	8,701.86
STORE #3	4,425.88	749.11		3,676.77	54.15%	2,385.19		2,385.19
STORE #4	2,403.28	1,671.59	3.00	728.69	30.51%	558.34	2.50	555.84
TOTALS	57,744.94	29,737.39	429.19	27,578.36		19,646.43	91.69	19,554.74

	TOTAL WHSE. INVENTORY	MDSE.	SUPPLIES	EQUIPMENT	FOUNTAIN SUPPLIES
FEBRUARY NET PURCHASES - STOCK CONTROL	26,693.13	24,956.25	1,686.88	50.00	
FEBRUARY WAREHOUSE NET TRANSFERS	25,944.18	23,595.96	1,688.26	151.70	508.26
WAREHOUSE INCREASE - FEBRUARY	748.95	1,360.29	1.38(-)	101.70(-)	508.26(-)
1/31 INVENTORY - CALCULATED	20,783.93	14,755.14	1,396.06	517.95	4,114.78
2/29 INVENTORY - CALCULATED	21,532.88	16,115.43	1,394.68	416.25	3,606.52
LESS: WAREHOUSE DAMAGE & LOSS	.57	.57			
NET INVENTORY - CALCULATED	21,532.31	16,114.86	1,394.68	416.25	3,606.52



U.S. War relocation auth Topaz

TOPAZ CONSULERS COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

as of MARCH 31, 1944

incl state of operation Oct 1 43 - Mar 31 44

ASSETS:

CURRENT ASSETS:

Cash on Hand	\$16,271.53
Nephi Bank	13,831.73
Delta Bank	192.66
Accounts Receivable (Sch.VII)	333.33
Inventory - Mdse (Physical)	37,969.02
Inventory - Cleaning (Sch.IA)	16.37
Inventory - Optical	175.20
Prepayments (Sch.V)	2,351.11

TOTAL CURRENT ASSETS \$78,147.00

FIXED ASSETS:

Fixtures and Equipment	\$12,243.77
Reserve for Depreciation	2,979.91

BOOK VALUATION - FIXED ASSETS 9,263.86

DEFERRED CHARGES:

Prepaid Insurance	\$ 1,169.29
Inventory - Supplies	9,977.02

TOTAL DEFERRED CHARGES 11,146.31

INVESTMENT:

N.W.C.A. & S.A. Revolving Fund	31.95
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OTHER ASSETS:

Income Tax Refund Receivable	\$ 338.85
Commissions Receivable-Sears	68.75

TOTAL OTHER ASSETS 407.60

TOTAL ASSETS

\$98,996.72

LIABILITIES:

CURRENT LIABILITIES:

Vouchers Payable (Sch.VIII)	\$ 3,792.67
Notes Payable-Nephi Bank	15,000.00
Accruals:	
Federal Unemp. Tax	101.52
State Unemp. Tax	245.92
Fed. Soc. Sec. Tax	182.16
State Sales Tax	634.72
Fed. Excise Tax	12.36
Fed. Admission Tax	52.84
State Admission Tax	143.16
Auditing Expense	300.00
Wages	2,959.00
Rent	365.20
Truck & Car Expense	90.00
Mdse. Orders (Sch.VI)	70.50
Patronage Refunds Uncalled for	.62
Optical Deposits	580.00

TOTAL LIABILITIES \$24,530.67

MEMBERS' EQUITIES:

Capital Membership Cert.	\$ 4,875.00
Unallocated Reserves	5,432.98
Allocated Reserves	10,463.09
Allocated Savings	12,496.18
Net Savings - October '43	7,116.32
- November '43	5,754.97
- December '43	7,868.56
- January '44	4,222.41
- February '44	2,660.32
- March '44	5,575.42

TOTAL EQUITIES 74,466.05

\$98,996.72



STATEMENT OF  
MARCH 1 - MARCH

	COMBINED	STORE #1 GENERAL FOUNTAIN		STORE #2	STORE #3	STORE #4 GENERAL FOUNTAIN		BARDER
GROSS SALES - MDSE. & SERVICES	41,517.87	20,638.79	121.95	11,177.86	777.54	1,896.79	311.65	516.00
LESS: SALES TAX	438.64	133.86 <sup>a</sup>	2.39	219.17	15.25	16.45	6.11	
LESS: ADMISSION TAXES	64.04							
NET SALES	41,015.19	20,504.93	119.56	10,958.69	762.29	1,880.34	305.54	516.00
PURCHASE COST OF SALES:								
BEGINNING INVENTORY - CALC.	19,554.74	7,911.85		8,701.86	2,385.19	555.84		
TRANSFERS	20,476.24	14,503.97		12,224.42	130.37	1,617.58		
MDSE. EXP. & MDSE. HANDLING (SCH. IV)	2,153.24	1,006.53		915.77	9.76	121.18		
	50,184.22	23,502.25		21,842.05	2,525.32	2,294.60		
LESS: CLOSING INV. - PHYSICAL	21,521.77	6,755.96		12,139.55	1,295.10	631.16		
COST OF SALES	28,662.45	16,746.29		9,702.50	530.22	1,663.44		
GROSS OPERATING INCOME	12,352.74	3,758.64	119.56	1,256.19	232.07	216.90	305.54	516.00
% OF GROSS SALES		18.2%	98%	11.2%	29.8%	11.5%	98%	
SELLING EXPENSES:								
SALARIES	2,012.59	408.35		316.78	45.50	104.75		282.50
PAYROLL TAXES	100.68	20.42		15.34	2.27	5.23		14.13
SUPPLIES, COSTS, ETC.	3,422.49		48.69(-) <sup>b</sup>	35.94	.33			18.69
TOTAL SELLING EXPENSES	5,535.76	428.77	48.69(-)	368.56	48.10	109.98		315.32
GENERAL EXPENSES:								
RENT	232.40	47.50		40.38	3.56	33.93		24.70
INSURANCE	89.40	13.40		17.53	5.57	4.60		3.35
DEPRECIATION	154.18	30.15		13.45	3.67	18.53		2.78
EQUIPMENT RENTAL	174.34	3.00		5.50				60.00
MISCELLANEOUS	178.87	40.11		6.42	.26	4.57		43.09
TOTAL GENERAL EXPENSES	829.19	134.16		83.28	13.06	61.63		133.92
ADMINISTRATIVE EXP. (SCH. I)	1,676.49	333.55	4.91	451.56	31.38	76.58	12.50	20.82
TOTAL OPERATING EXPENSES	8,041.44	1,396.48	45.78(-) <sup>b</sup>	203.20	92.54	248.19	12.58	470.06
NET OPERATING INCOME	4,311.30	2,362.16	163.34 <sup>c</sup>	352.99	139.53	31.29(-)	292.96 <sup>c</sup>	45.94
% OF GROSS SALES		11.4%		3.1%	17.9%		94%	8.9%
OTHER INCOME (SCH. II)	1,347.01							
OTHER EXPENSES (SCH. III)	5,678.31							
NET SAVING FOR MARCH	102.89							
	5,575.42							
	13.4%	of gross sales						

a Low sales tax figure due to refund received for overstatement of October sales in the amount of \$196.08. Payment was made in March--noted in February statement in error.

b Correction of erroneous syrup transfer figure reported in February.

OPERATIONS  
31, 1944

PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	OPTICAL	MAIL ORDER	WATCH REPAIR
596.38	772.70	169.30	1,493.99	155.10	287.24	614.20	1,626.95	125.88	235.55
11.37				2.14			31.90		
	64.04								
585.01	708.66	169.30	1,493.99	152.96	287.24	614.20	1,595.05	125.88	235.55
585.01	708.66	169.30	1,493.99	152.96	287.24	614.20	1,595.05	125.88	235.55
88.00	99.40	112.74	302.25	45.50	68.25	22.75	22.26	29.63	63.93
4.40	5.03	5.64	15.11	2.28	3.41	1.14	1.11	1.48	3.19
	766.56	23.19	504.28	48.17	52.90	399.89	1,621.23		
92.40	870.99	141.57	821.64	95.95	124.56	423.78	1,644.60	51.11	67.12
23.60	4.75	1.00	28.26	4.75	7.47	1.00	1.00	1.00	9.50
4.68	8.36	4.34	8.76	4.78	3.76	5.99			4.28
5.11	28.58	.17	30.88	.17	9.26	.17		5.62	5.64
17.50		3.00	60.00	10.29	5.00				10.05
.80	41.23	.39	11.44	3.69	16.93		.93	6.85	2.16
51.69	82.92	8.90	139.34	25.68	42.42	7.16	1.93	13.47	31.63
24.07	31.20	6.82	60.32	6.25	11.50	24.80	65.68	5.08	9.51
168.16	985.11	157.29	1,021.30	125.88	178.56	455.74	1,712.21	49.66	108.26
416.85 <sup>c</sup>	276.45(-) <sup>d</sup>	12.01	472.69	27.00	100.68	158.46	117.16(-) <sup>d</sup>	76.22	127.29 <sup>c</sup>
69.9%		7.1%	31.6%	17.4%	37.8%	25.8%		60.5%	54%

c Large net savings for Photo, Watch Repair, and Fountain departments as of March 31st due to establishment of inventories at respective departments. Monthly purchases previously charged off.

d Large losses in Movie and Optical departments due to lateness of invoices.

NOTE: Assets and liabilities of the Banking Department are not included in this statement.



SCHEDULE I

ADMINISTRATIVE EXPENSES

Office Wages	\$ 797.17
Office Payroll Tax	39.86
Office Supplies Expense	222.40
Office Insurance	13.35
Office Rent	64.42
Depreciation Office Equipment	43.78
Office Miscellaneous Expenses	166.41
Office Equipment Rentals	6.00
Telephone & Telegraph	36.93
Truck & Car	115.30
Postage Expense	79.12
Bank Charges	4.80
Education	36.90
Auditing Expense	50.00
	<u>\$1,676.49</u>

SCHEDULE III

OTHER EXPENSES

Banking Wages	\$ 95.18
Banking Department Payroll Tax	4.76
Banking Department Rent	2.85
Banking Department Misc. Exp.	.10
	<u>\$102.89</u>

SCHEDULE II

OTHER INCOME

Banking Income	\$ 123.61
Printing	12.60
Purchase Discount	199.40
Miscellaneous Income	<u>1,011.40</u>
	<u>\$1,347.01</u>

SCHEDULE IV

WAREHOUSE & MDSE. HANDLING EXPENSES

Warehouse Wages	102.72
Warehouse Payroll Tax	5.08
Warehouse Misc. Expenses	3.29
Warehouse Insurance	27.31
Warehouse Rent	89.30
Freight In	1,119.83
Travel (Buyer's)	43.75
Purchase Service Charge (WRA) - Federation	46.33
Depreciation Whse. Equipment	6.10
Whse. Damage, Loss, & Shrinkage	<u>689.53</u>
	<u>\$2,133.24</u>

[Previously charged off Fountain, Photo and Watch Repair inventory (supplies) established.



## SCHEDULE V

PREPAYMENTS OUTSTANDING AS OF MARCH 31, 1944

<u>V/P NO.</u>	<u>FIRM NAME</u>	<u>AMOUNT</u>
2028	Mr. Yoshida	25.00
2090	Federation of Center Business Ent. Deposit	500.00
2120	Federation - Dante Candy Company	316.80
2228	June W. Black - National Screen	.84
2274	June W. Black - General Shaving	5.03
2745	Mayer Bros. - Additional Deposit	25.00
2854	June W. Black - Champion Shoe Mfg. Co.	3.70
2868	June W. Black - Singer Sewing Machine	12.64
2871	Federation - Additional Deposit	500.00
2940	Aaron Fleischer Co.	882.04
2950	June W. Black - American Studios	5.28
2956	Federation - A. J. Kuflick	233.00
2970	Greenberg Mercantile Co.	898.98
3025	S. Helfand & Son - Deposit	500.00
3029	Altman & Co.	19.95
3070	LaBelle Mercantile Co.	18.00
3071	Aaron Surgal Co.	63.60
3078	The Breeden Co.	230.35
3110	Alexander Lamport & Bros.	43.74
3123	Sears Roebuck & Co.	2.56
3127	June W. Black - Champion Shoe Mfg Co.	9.76
3160	June W. Black - Radio Laboratories	5.14
3173	Union Pacific Railroad - JALMB Kelly	1,090.19
3174	Railway Express Agency - Altmann Co.	189.23
3202	Montgomery Ward & Co.	1.11
3206	Railway Express - Chicago Prog. Merc. Co.	307.98
3210	S. Helfand & Son - (sight draft)	2,350.46
3226	June W. Black - M. Handlesman Co.	18.65
3228	June W. Black - Four Star Mills	46.15
3244	Salt Lake-Delta Freight - M. Handlesman	365.93
3250	Delta Bank - Howard & Co. (sight draft)	680.00
		<u>9,351.11</u>

## SCHEDULE VI

MERCHANDISE ORDERS OUTSTANDING AS OF MARCH 31, 1944

<u>NO.</u>	<u>DATE</u>	<u>AMOUNT</u>
46	October, 1943	\$ 5.00
60	December 23, 1943	2.50
62	December 24, 1943	3.00
70	December 30, 1943	1.00
72	December 30, 1943	1.00
75	December 30, 1943	1.00
82A	January 25, 1944	5.00
86	January 25, 1944	2.00
89	February 5, 1944	8.50
91	February 5, 1944	8.50
94	February 5, 1944	8.50
95	February 5, 1944	8.50
99	February 5, 1944	3.00
100	March 23, 1944	10.00
101	March 30, 1944	3.00
		<u>70.50</u>

## SCHEDULE VII

ACCOUNTS RECEIVABLE OUTSTANDING AS OF MARCH 31, 1944

Base Hospital	\$ 14.65
R. J. Law	29.56
Mrs. M. Naruo	1.00
Topaz Consumer Cooperative Enterprises - Laundry Department	14.12
Topaz Consumer Cooperative Enterprises - Shoe Repairing Department	179.50
Uchida Banquet Group	5.00
War Relocation Authority	94.15
	<u>338.88</u>



SCHEDULE VIII

VOUCHERS PAYABLE OUTSTANDING AS OF MARCH 31, 1944

V/P NO.	FIRM NAME	AMOUNT	V/P No.	FIRM NAME	AMOUNT
1126	Dorfman Hat	\$ 38.25-	3223	Modern Textile	\$ 10.99-
1289	Mills Sales Co.	.47-	3225	Fed. of Center Business Ent.	75.00
1458	Monarch Marking System	14.30-	3240	Ampro Corporation	1.70-
1522	Monarch Marking System	8.85	3241	Audio Films	4.20-
1526	Craig Movie Supply Co.	2.60-	3242	Associated Food Stores, Inc.	2.80-
1664	Sears Roebuck & Co.	6.03-	3243	H. T. Poindexter & Sons	3.75-
1859	Salt Lake-Delta Freight Line	.13-	3257	Pacific Optical Co.	3.95
1860	Salt Lake-Delta Freight Line	2.27-	3258	Western Optical Co.	8.85
1861	Salt Lake-Delta Freight Line	1.86-	3259	Western Union	21.69
2051	Sears Roebuck & Co.	5.42	3260	Zellerbach Paper Co.	943.12
2303	J. Aoki	27.00	3261	Arden-Sunfreze Creameries	420.75
2326	Railway Express Co.	24.75-	3262	E. R. Squibb & Co.	48.76
2489	Salt Lake-Delta Freight Line	.75-	3263	Primrose Jewelers Supplies	7.10
2490	Salt Lake-Delta Freight Line	20.25-	3264	Bill Rose	600.64
2646	Zellerbach Paper Co.	.26	3265	Bill Rose	9.36
2651	Zion's Wholesale Grocery	.75-	3266	Pacific Citizen	8.00
2736	Salt Lake-Delta Freight Line	1.76-	3267	Salt Lake Tribune	35.25
2794	Federation of Center Bus. Ent.	23.32	3268	Leo Adler	531.16
2807	Salt Lake-Delta Freight Line	1.30-	3269	The May Company	729.77
2814	Federation of Center Bus. Ent.	.16-	3270	Rental Expense	39.29
2815	Federation of Center Bus. Ent.	37.37	3271	Rental Expense	39.05
2844	Union Pacific Railroad	1.48-	3272	Rental Expense	60.00
2894	Williams & Petersen	.81	3273	Rental Expense	60.00
2913	Union Pacific Railroad	3.57-	3274-5	Pacific Optical Co.	141.50
2999	Fed. of Center Business Ent.	1.69-	3280	Western Optical Co.	6.20
3015	Union Pacific Railroad	11.39-	3281	Salt Lake-Delta Freight Line	102.32
3135	Fed. of Center Business Ent.	38.46	3282	Western Optical Co.	.45
3165	E. C. Wenger Co.	1.44-	3283	Films Incorporated	63.94
3168	Fed. of Center Business Ent.	47.62	3286	Western Leather & Finding Co.	242.25-
3186	Salt Lake-Delta Freight Line	.40-	3321	E. Shiroma	5.00
3194	Baby Wear Co.	2.55-	3344	Pacific Citizen	8.00
3190	Consumers Co-op of N. California	2.10-	3079	Fed. of Center Business Ent.	3.25-
3217	Henry Paulson Co.	9.00-		S. Shalon	.31-
3220	Fed. of Center Business Ent.	57.91		McGraw Publishing Co.	5.00-
				TOTAL	\$3,792.67



SCHEDULE IX

TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.

PHYSICAL INVENTORY OF MARCH 31, 1944

	<u>Cost</u> <u>WAREHOUSE</u>	<u>Cost</u> <u>STORE #1</u>	<u>Cost</u> <u>STORE #2</u>	<u>Cost</u> <u>STORE #3</u>	<u>Cost</u> <u>STORE #4</u>	<u>TOTAL</u>
Bakery	454.23	30.90				529.91
Chinaware	318.35					318.35
Confectionery	893.13	92.28			157.53	1,142.94
Drugs	1,794.94	1,623.71			9.18	3,427.83
Fresh Fruits		49.75			1.21	50.96
Groceries	2,053.22	1,197.86			8.96	3,260.04
Hardware	421.46	394.96				816.42
Household	4,417.17	505.94			86.81	5,009.92
Notions	45.01	377.28				422.29
Stationery	1,035.93	965.69			16.87	2,018.49
Smoking Supply		380.00			9.47	389.47
Tobacco	1,983.30	940.88			289.71	3,213.89
Shoes	1,781.12			1,512.35		3,293.47
Shoe Supply	236.65			482.75		719.40
Magazine and Cake, etc.	3.20	196.71			6.64	206.55
Dry Goods	<u>1,009.54</u>	<u>          </u>	<u>12,139.55</u>	<u>          </u>	<u>          </u>	<u>13,149.09</u>
	<u>\$16,447.25</u>	<u>\$6,755.96</u>	<u>\$12,139.55</u>	<u>\$1,995.10</u>	<u>\$631.16</u>	<u>\$37,969.02</u>



# STOCK MOVEMENT - MARCH, 1944

	CALCULATED INVENTORY 2/29/44		TRANSFERS IN MARCH		BEGINNING INVENTORY PLUS TRANSFERS		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE #1	7,911.35	10,273.04	14,503.87	18,594.96	22,415.72	28,868.00	6,452.28	28.78%
STORE #2	8,701.86	12,899.86	12,224.42	17,573.32	20,926.28	30,473.13	9,546.90	45.62%
STORE #3	2,385.19	3,676.77	130.37	201.30	2,515.56	3,877.07	1,362.51	54.16%
STORE #4	555.84	723.69	1,617.58	2,051.02	2,173.42	2,779.71	606.29	27.90%
TOTALS	19,554.74	27,573.36	28,476.24	38,420.60	48,030.98	65,998.96	17,967.98	

	BEG. INVEN. PLUS TRANS. AT RETAIL	MARCH SALES	MAR. PRICE REDUCTIONS & SPOILAGE	3/31 BOOK INVENTORY- RETAIL	MARCH % MARK-UP ON COST	CALC. INVENTORY AT COST	SPOILAGE & REDUC. AT COST	3/31 NET CALC. INVENTORY
STORE #1	28,868.00	20,638.79	276.18	7,953.03	28.78%	6,175.67	204.65	5,971.02
STORE #2	30,473.13	11,177.86	146.19	19,149.13	45.62%	13,150.07	15.36	13,134.71
STORE #3	3,878.07	777.54	13.00	3,087.53	54.16%	2,002.81	8.25	1,994.56
STORE #4	2,779.71	1,896.79	12.23	870.69	27.90%	680.76	9.28	671.48
	65,998.96	34,490.98	447.60	31,060.38		22,009.31	237.54	21,771.77

	TOTAL WISE. INVENTORY	MERCHANDISE	SUPPLIES	EQUIPMENT	FOUNTAIN SUPPLIES
MARCH NET PURCHASES - STOCK CONTROL	30,933.47	29,109.27	1,624.20	10.00	190.00
MARCH WAREHOUSE NET TRANSFERS	30,207.51	28,476.24	1,611.27	60.00	60.00
WAREHOUSE INCREASE - MARCH 2/29/44 INVENTORY - CALCULATED	725.96	633.03	12.93	50.00(-)	130.00
3/31/44 INVENTORY - CALCULATED	21,532.31	16,114.86	1,394.63	416.25	3,606.52
3/31/44 INVENTORY - PHYSICAL	22,258.27	16,747.89	1,407.61	366.25	3,736.52
WAREHOUSE SHRINKAGE	579.12	300.64	249.62	-0-	28.86



STATEMENT OF OPERATIONS  
OCTOBER 1, 1943 THROUGH MARCH 31, 1944

	COMBINED	1943 OCTOBER	NOVEMBER	DECEMBER	1944 JANUARY	FEBRUARY	MARCH
GROSS SALES - MDSL. & SERVICES	247,668.58	41,376.85	40,142.51	52,156.71	36,935.69	35,538.95	41,517.87
LESS: SALES TAX	3,817.76	846.72	617.94	830.85	556.22	527.39	438.64
LESS: ADMISSION TAXES	434.47	100.00	91.35	52.30	53.94	66.84	64.04
NET SALES	243,416.35	40,430.13	39,433.22	51,267.56	36,325.53	34,944.72	41,015.19
PURCHASE COST OF SALES:							
STORIES' BEGINNING INVENTORIES	28,651.17	28,651.17	30,492.03	29,109.29	17,959.22	18,425.33	19,554.74
TRANSFERS	151,665.23	26,752.45	23,358.70	25,554.56	23,927.32	23,595.96	28,476.24
WHSE. & LDSE HANDLING EXP. (SCH.IV)	8,337.77	818.15	1,216.19	1,490.68	1,040.14	1,639.37	2,133.24
	188,654.17	56,221.77	55,066.92	56,154.53	42,926.68	43,660.66	50,164.22
LESS: STORES' CLOSING INVENTORIES	21,521.77	30,492.03	29,109.29	17,959.22	18,425.33	19,554.74	21,521.77
STORES' COST OF SALES	167,132.40	25,729.74	25,957.63	38,195.31	24,501.35	24,105.92	28,642.45
GROSS OPERATING INCOME	76,283.95	14,700.39	13,475.59	13,072.25	11,824.18	10,838.80	12,372.74
SELLING EXPENSES:							
WAGES	12,285.53	1,977.67	2,065.73	2,079.82	2,092.22	2,057.50	2,012.59
PAYROLL TAXES	613.47	98.89	103.29	103.99	103.75	102.87	100.68
SUPPLIES, COSTS, ETC.	20,705.57	3,647.34	4,025.87	3,329.79	2,790.36	3,489.72	3,422.49
TOTAL SELLING EXPENSES	33,604.57	5,723.90	6,194.89	5,513.60	4,986.33	5,650.09	5,535.76
GENERAL EXPENSES:							
EQUIPMENT RENTAL	847.90		161.82	158.34	173.97	179.43	174.34
RENT	1,334.32	217.38	217.38	217.38	217.38	232.40	232.40
DEPRECIATION	902.71	146.40	146.40	148.51	152.20	155.02	154.18
MISCELLANEOUS	1,624.80	541.64	193.70	163.70	355.48	191.41	178.87
INSURANCE	322.34	40.64	54.92	44.57	44.45	48.36	69.40
TOTAL GENERAL EXPENSES	5,032.07	946.06	774.22	732.50	943.48	806.62	829.19
ADMINISTRATIVE EXPENSES (SCH.I)	9,631.15	1,275.64	1,317.67	1,570.11	1,741.08	2,050.16	1,676.49
TOTAL OPERATING EXPENSES	48,267.79	7,945.60	8,286.78	7,816.21	7,670.89	8,506.87	8,041.44
NET OPERATING INCOME	28,016.16	6,754.79	5,188.81	5,256.04	4,153.29	2,331.93	4,331.30
OTHER INCOME (SCH.II)	6,194.48	583.65	648.20	2,964.05	210.86	440.71	1,347.01
	34,210.64	7,338.44	5,837.01	8,220.09	4,364.15	2,772.64	5,678.31
OTHER EXPENSES (SCH.III)	1,012.64	222.12	82.04	351.53	141.74	112.32	102.89
TOTAL NET SAVINGS	33,198.00	7,116.32	5,754.97	7,868.56	4,222.41	2,660.32	5,575.42



SCHEDULE I  
ADMINISTRATIVE EXPENSES

	1943			1944		
	October	November	December	January	February	March
OFFICE WAGES	623.10	687.80	717.71	793.91	802.34	797.17
OFFICE PAYROLL TAXES	31.16	34.39	35.89	39.69	40.12	39.86
OFFICE SUPPLIES	226.47	57.14	203.64	346.24	416.07	222.40
OFFICE RENT	36.67	36.67	36.67	36.67	40.65	64.42
TELEPHONE & TELEGRAPH	22.08	36.10	34.51	24.80	50.54	36.98
DEPRECIATION	47.48	47.75	50.87	40.06	44.15	43.70
POSTAGE	60.37	43.33	76.05	50.11	71.91	79.12
BANK CHARGES	3.75	2.60	1.50	1.65	2.00	4.80
SALES TAX ON SUPPLIES	20.78	21.37	-	-	-	-
AUDITING EXPENSES	50.00	69.50	66.40	50.00	50.00	50.00
INTEREST EXPENSE	68.29	.17	-	-	-	-
OFFICE MISC. EXPENSES	65.88	55.47	159.45	151.55	252.74	166.41
OFFICE INSURANCE	19.61	38.62	41.90	41.71	26.81	13.35
OFFICE EQUIPMENT RENTAL	-	6.00	6.00	6.00	6.00	6.00
TRUCK & CAR EXPENSE	-	150.00	35.75	115.78	53.21	115.30
CASH SHORT AND OVER	-	-16	-	-	-	-
STATE FRANCHISE TAX	-	-	23.15	-	23.15	-
EDUCATION	-	-	71.57	-	41.54	36.90
ADVERTISING	-	-	10.25	42.91	23.12	-
BAD DEBTS	-	-	-	-	3.84	-
DONATIONS	-	-	-	-	90.00	-
	1,275.64	1,317.67	1,570.11	1,741.08	2,050.16	1,676.49

SCHEDULE II  
OTHER INCOME

PRINTING	1.00	3.10	10.15	7.00	12.20	12.60
PURCHASE DISCOUNT	276.47	252.19	242.87	121.31	207.63	139.40
CASH OVER	2.86	-	1.17	.34	-	-
MISCELLANEOUS INCOME	76.61	270.00	2,709.06	4.86	8.25	1,011.40
TRUCK & CAR EXP. OVER-ESTIMATED TO DATE	120.39	-	-	-	-	-
LOSS & GAIN	106.32	44.10	-	-	-	-
BANKING	-	78.61	-	77.35	212.57	123.61
	583.65	648.20	2,964.05	210.86	440.71	1,347.01

(See next page for I, II explanations.)



SCHEDULE III  
OTHER EXPENSES

	1943 October	November	December	1944 January	February	March
BANKING DEFICIT	16.41	-	21.28	-	-	-
WATCH REPAIR WAGES	34.29	-	-	-	-	-
BANKING WAGES	22.75	22.75	22.75	91.00	91.00	95.18
WATCH REPAIR PAYROLL TAXES	1.71	-	-	-	-	-
BANKING PAYROLL TAXES	1.14	1.14	1.14	4.55	4.55	4.76
WATCH REPAIR MISC. EXP.	4.41	-	-	-	-	-
BANKING DEPT. RENT	2.85	2.85	2.85	2.85	2.85	2.85
BANKING DEPT. MISC. EXP.	.72	.03	3.51	4.19	13.92	.10
BANKING DEPT. INSURANCE	41.73	-	-	-	-	-
(STOCK CONTROL NET WHSE. PURCHASES LESS THAN PURCHASES OF ACCOUNTING CONTROL)	96.05	55.27	-	38.80	-	-
DONATION TO C.A.B.	-	-	300.00	-	-	-
INTEREST EXPENSE	-	-	-	.35	-	-
	222.12	82.04	351.53	141.74	112.32	102.89

SCHEDULE IV  
WAREHOUSE & MDSE. HANDLING EXPENSES

WAREHOUSE WAGES	127.50	104.75	104.75	104.75	85.00	102.72
WAREHOUSE PAYROLL TAXES	6.37	5.23	5.23	5.23	4.25	5.06
WAREHOUSE MISC. EXPENSES	14.86	4.48	16.33	4.48	3.45	3.29
WAREHOUSE INSURANCE	34.79	23.45	26.66	21.50	21.70	27.31
WAREHOUSE RENT	70.30	70.30	119.70	108.30	89.30	89.30
FLIGHT IN	534.33	914.00	753.70	547.09	590.99	1,119.83
TRAVEL (BUYERS')	30.00	93.60	-	47.57	750.00	43.75
N. Y. BUYING OFFICE SERVICE CHARGES	-	.30	32.96	85.59	76.05	46.33
WAREHOUSE SHRINKAGE & DAMAGE	-	-	451.33	102.75	.57	609.53
DEPRECIATION	-	-	-	6.96	8.61	6.10
WAREHOUSE SUPPLY EXPENSE	-	-	-	-	1.45	-
	818.15	1,216.19	1,490.68	1,040.24	1,639.37	2,133.24

I Mainly due to: Excess mdse. purchase receipts (\$1,425.00); Inventorying of previously written off Office & Store Sup. in Whse. (\$1,231.60)  
 II Previously charged off Fountain, Photo and Watch Repair inventories (supplies) established.  
 III Traveling expenses advanced to buyers.



✓  
Defense

U.S. WAR Relocation Authority

*[Handwritten signature]*

TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.

CENTRAL UTAH RELOCATION CENTER

TOPAZ, UTAH

FINANCIAL REPORT - MONTH OF APRIL, 1944

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TOPAZ CONSUMERS COOPERATIVE ENTERPRISES, INC.  
B A L A N C E   S H E E T  
as of APRIL 30, 1944

(1)

EXHIBIT "A"

ASSETS:

CURRENT ASSETS:

Cash on Hand	\$	868.00
Nephi Bank		19,239.80
Delta Bank		192.66
Accounts Receivable (Sch.6)	516.61	
Less: Res. for Bad Debts	29.56	487.05
Inventory - Mdse. (Calc.)	43,987.48	
Prepayments (Sch. 7)		336.04
Supply Inventory		<u>9,566.57</u>

TOTAL CURRENT ASSETS \$74,677.60

FIXED ASSETS:

Fixtures and Equipment	\$12,302.68
Reserve for Depreciation	<u>2,772.61</u>

BOOK VALUATION - FIXED ASSETS 9,530.07

INVESTMENT:

N.W.C.A. & S.A. Revolving Fund	31.95
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DEFERRED CHARGES:

Prepaid Insurance (Sch. 10)	961.60
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OTHER ASSETS:

Income Tax Refund Receivable	\$	451.80
Commissions Receivable - Sears		31.74
Buyers' Revolving Fund (N.Y.)		1,000.00
Inter-dept. Acc'ts Rec.-Cash Serv.	10,341.21	

TOTAL OTHER ASSETS 11,824.75

TOTAL ASSETS \$97,025.97

LIABILITIES:

CURRENT LIABILITIES:

Vouchers Payable (Sch. 11)	\$ 3,796.42
Notes Payable	10,000.00
Interest Payable	41.11
Accruals:	
Wages	2,927.56
Fed. Unemp. Tax	117.98
State Unemp. Tax	82.07
Federal Social Security Tax	60.80
State Sales Tax	1,331.06
State Use Tax	59.47
Excise Tax	88.36
Federal Movie Adm. Tax	129.53
State Movie Adm. Tax	143.16
Auditing Expense	350.00
Truck & Car Expense	80.00
Deferred Income - Optical Deposits	412.00
Merchandise Orders Outstanding (Sch.8)	30.94
Patronage Refunds Uncalled for	<u>.62</u>

TOTAL LIABILITIES \$19,651.08

MEMBERS' EQUITIES:

Membership Capital	4,831.00
Unallocated Reserves	8,729.67
Allocated Reserves	25,870.06
Allocated Savings	53,406.31
Net Savings - April, 1944	<u>4,537.85</u>

TOTAL EQUITIES 77,374.89

TOTAL LIABILITIES AND EQUITIES \$97,025.97



## EXHIBIT "B"

STATEMENT OF OPERATIONS  
MONTH OF APRIL, 1944

(2)

## EXHIBIT "B"

	COMBINED	STORE #1	STORE #2	STORE #3	STORE #4	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO REPAIR	BEAUTY	CLEANING	OPTICAL	MAIL ORDER	WATCH REPAIR
GROSS SALES - MDSE. & SERVICES	44,207.93	18,769.42	15,956.79	1,410.53	1,838.38	473.51	624.81	745.58	165.23	1,239.30	275.25	269.55	582.49	1,588.30	15.86	252.93
LESS: SALES TAX	696.34	283.44	312.88	24.87	13.50		11.97	11.49			4.24			31.14		2.81
LESS: ADMISSION TAXES	129.53							129.53								
NET SALES	43,382.06	18,485.98	15,643.91	1,385.66	1,824.88	473.51	612.84	604.56	165.23	1,239.30	271.01	269.55	582.49	1,557.16	15.86	250.12
PURCHASE COST OF SALES:																
BEGINNING INVENTORY - PHYSICAL	21,186.64	6,587.22	12,014.51	1,953.75	631.16											
TRANSFERS & SERVICE COSTS	39,906.39	16,131.70	18,466.32	1,084.97	1,570.40			819.63					505.52	1,327.85		
WHSE. MDSE. HANDLING EXP. (SCH. 15)	1,294.60	605.58	514.83	45.51	59.31			24.05	5.33	39.99						
	62,387.63	23,324.50	30,995.66	3,084.23	2,250.87			843.68	5.33	39.99			505.52	1,327.85		
LESS: CLOSING INVENTORY - CALC.	29,751.99	8,405.25	18,364.09	1,988.18	994.47											
COST OF SALES	32,635.64	14,919.25	12,631.57	1,096.05	1,256.40			843.68	5.33	39.99			505.52	1,327.85		
GROSS OPERATING INCOME	10,746.42	3,566.73	3,012.34	289.61	558.48	473.51	612.84	239.12(-)	159.90	1,199.31	271.01	269.55	76.97	229.31	15.86	250.12
% OF GROSS SALES		19%	18.88%	20.53%	30.38%		98.08%		96.77%	96.77%	98.46%		13.21%	14.44%		99.89%
SELLING EXPENSES:																
SALARIES	1,986.47	403.18	331.00	45.50	74.88	279.63	97.94	99.68	98.75	300.64	44.98	73.16	22.75	32.38	19.75	62.25
PAYROLL TAXES	100.07	21.15	16.55	2.27	3.74	13.98	4.90	4.98	4.94	15.03	2.02	3.65	1.14	1.62	.99	3.11
SUPPLIES USED	1,651.97	156.97	68.58	-	116.76	58.89	155.98	2.70	4.92	773.35	133.82	114.34	9.37	1.99		54.30
TOTAL SELLING EXPENSES	3,738.51	581.30	416.13	47.77	195.38	352.50	258.82	107.36	108.61	1,089.02	180.82	191.15	33.26	35.99	20.74	119.66
GENERAL EXPENSES:																
RENT	464.80*	95.00	80.76	7.12	67.86	42.40	47.20	9.50	2.00	56.52	3.50	14.94	2.00	2.00	2.00	10.00
INSURANCE	88.75	14.33	23.81	4.95	4.37	2.71	3.96	7.72	3.70	7.55	4.04	3.14	4.80			3.67
DEPRECIATION	153.60	27.35	16.18	3.67	18.52	6.06	3.71	28.23	.16	27.66	.16	9.04	.16	.16	6.92	5.62
EQUIPMENT RENTAL	166.34	3.00	5.50			60.00	17.50		2.50	57.50	10.29					10.05
MISCELLANEOUS EXPENSES	292.53	59.81	18.06	2.25	8.32	56.19	15.73	26.64	17.30	16.95	20.57	15.37	17.55		6.24	11.55
TOTAL GENERAL EXPENSES	1,166.02	193.49	144.31	17.99	99.07	174.36	88.10	72.09	25.66	166.18	44.56	42.49	24.51	2.16	15.16	49.39
ADMINISTRATIVE EXPENSES (SCH. 12)	1,576.83	669.48	569.16	50.31	65.57	16.89	22.29	26.58	5.90	44.20	9.82	9.61	20.78	56.65	.57	9.02
TOTAL OPERATING EXPENSES	6,481.36	1,450.27	1,129.60	116.07	360.02	543.75	369.21	206.03	140.17	1,299.40	235.20	243.25	78.55	94.80	36.47	178.57
NET OPERATING INCOME	4,265.06	2,116.46	1,882.74	173.54	198.46	70.24(-)	243.63	445.15(-)	10.73	100.09(-)	35.81	26.30	1.58(-)	134.51	20.61(-)	71.55
% OF GROSS SALES		11.28%	11.8%	12.3%	10.8%		38.99%		11.94%		13.01%	9.76%		8.47%		28.23%
OTHER INCOME (SCH. 13)	304.19															
	4,569.25															
OTHER EXPENSES (SCH. 14)	31.40															
NET SAVING FOR APRIL	4,537.85															
	10.26% of Gross Sales															

\* April rental figure includes rent for months of April and May due to change in WRA regulations calling for payments in advance.



## STOCK MOVEMENT

EXHIBIT "C"

APRIL, 1944

	PHYSICAL INVENTORY MARCH 31, 1944		TRANSFERS IN APRIL		BEGINNING INVENTORY PLUS TRANSFERS		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE #1	6,587.22	8,903.80	16,131.70	20,559.81	22,718.92	29,463.61	6,744.69	29.69%
STORE #2	12,014.51	17,654.31	18,466.32	25,536.62	30,480.83	43,190.93	12,710.10	41.70%
STORE #3	1,952.75	3,104.92	1,084.97	1,627.33	3,038.72	4,732.25	1,693.53	55.73%
STORE #4	611.16	820.93	1,570.40	1,952.58	2,201.56	2,773.51	571.95	25.98%
TOTALS	21,186.64	30,483.96	37,253.39	49,676.34	58,440.03	80,160.30	21,720.27	
	BEG. INVENTORY PLUS TRANSFERS AT RETAIL	APRIL SALES	APRIL PRICE REDUCTIONS & SPOILAGE	4/30 BOOK INVENTORY- RETAIL	APRIL % MARK-UP ON COST	CALCULATED INVENTORY AT COST	SPOILAGE & REDUCTIONS AT COST	4/30 NET CALCULATED INVENTORY
STORE #1	29,463.61	18,540.27	14.84	10,908.50	29.69%	8,411.21	5.96	8,405.25
STORE #2	43,190.93	15,956.79	817.66	26,416.48	41.70%	18,642.54	278.45	18,364.09
STORE #3	4,732.25	1,410.53	146.41	3,175.31	55.73%	2,038.98	50.80	1,988.18
STORE #4	2,773.51	1,520.68		1,252.83	25.98%	994.47		994.47
TOTALS	80,160.30	37,428.27	978.91	41,753.12		30,087.20	335.21	29,751.99

	TOTAL WAREHOUSE INVENTORY	MERCHANDISE	SUPPLIES	EQUIPMENT
APRIL NET PURCHASES - STOCK CONTROL	37,741.99	35,558.97	1,402.92	780.10
APRIL WAREHOUSE NET TRANSFERS	39,126.62	37,253.39	1,093.13	780.10
WAREHOUSE INCREASE (DECREASE) - APRIL 3/31/44 INVENTORY - PHYSICAL	1,384.63(-) 21,161.81	1,694.42(-) 15,929.91	309.79 4,865.65	- 366.25
4/30/44 WAREHOUSE INVENTORY - CALCULATED	19,777.18	14,235.49	5,175.44	366.25



SCHED. 1      BANK STATEMENT RECONCILIATION  
 COMMERCIAL BANK OF NEPHI  
 April 30, 1944

Bank Statement Balance (May 2, 1944)	\$28,289.44
Plus Outstanding Deposits: 4/29/44	2,171.45
	<u>\$30,460.89</u>
Our Book Balance (April 30, 1944)	\$19,239.80
Less Checks Returned: (Advice of charge)	80.30
	<u>\$19,159.50</u>
Plus Outstanding Checks:	
Outstanding Checks (trade) \$10,134.36 (Sub. Schedule A)	
Outstanding Checks (rebate) 1,167.03 (Sub. Schedule B)	
Total Outstanding Checks	<u>\$11,301.39</u>
	<u>\$30,460.89</u>

BANK STATEMENT RECONCILIATION  
 COMMERCIAL & SAVINGS BANK at  
 RICHFIELD, UTAH

Bank Statement	<u>\$192.66</u>
Our Book Balance (3-31-44)	\$192.66
No Outstanding Checks	<u>\$192.66</u>

BANK RECONCILIATION  
 COMMERCIAL BANK of NEPHI

April 30, 1944

Supplement  
 Checks Outstanding

No.	Amount	No.	Amount	No.	Amount	No.	Amount
(SCHEDULE I - A, TRADE CHECKS)							
2191	.50	4083	4.26	5064	4.70	2343A	22.75
2435	5.18	4085	2.03	5086	1.86	6824	.50
2585	5.18	4107	5.12	5106	3.35	6839	10.00
2610	31.05	4163	.61	5136	2.62	7078	15.09
2665	51.75	4183	.55	5235	2.12	7125	.93
2702	77.63	4184	4.36	5259	.74	7155	2.20
2703	77.63	4193	.77	5268	1.76	7175	.50
2704	77.63	4196	1.82	5328	2.28	2425A	22.75
2830	5.18	4219	.70	5385	1.63	2452A	19.75
2839	5.18	4314	1.29	5387	.11	2478A	22.75
2889	25.88	4321	1.38	5406	3.67	2486A	8.47
2960	77.63	4373	1.47	5497	1.74	2493A	22.75
3014	5.18	4376	1.71	5508	.72	2498A	19.75
3015	5.18	4408	.36	5523	1.02	7236	1.00
3017	5.18	4421	4.78	5565	.91	7296	1.00
3055	10.35	4526	.82	5580	.63	7425	10.00
3152	5.18	4577	2.36	5587	.31	7507	.76
3171	5.18	4649	2.96	5616	4.53	7525	3.65
1874A	22.75	4650	.77	5618	.98	2535A	22.75
3461	2.09	4695	11.95	5698	2.00	2542A	19.75
3646	.23	4718	3.56	5810	2.78	2548A	22.75
3674	8.73	4789	.38	5835	2.12	2551A	22.75
3700	1.60	4791	2.04	5866	1.36	2579A	22.75
3702	1.91	4801	.75	6001	6.71	2583A	19.75
3741	1.14	4802	.15	2017A	22.75	2584A	19.75
3752	1.10	4808	.27	2026A	19.33	2585A	19.75
3760	.61	4884	3.84	2176A	22.75	2586A	19.75
3787	2.06	4911	1.02	5497	1.00	2601A	19.75
3821	1.58	4952	4.18	6630	.36	2606A	19.75
3939	3.25	4987	4.35	6631	.12	2608A	19.75
3967	1.04	5023	.84	2228A	.68	2614A	12.55
3983	7.65	5046	4.26	2326A	22.75	2616A	19.75



SCHEDULE I - A & B

[illegible]

## CHECKS OUTSTANDING

No.	Amount	No.	Amount	No.	Amount	No.	Amount
(SCHEDULE I - B, REBATE CHECKS)							
6 R	.23	245 R	4.72	711 R	4.44	1066 R	7.57
7 R	.68	256 R	4.14	713 R	7.67	1070 R	1.33
8 R	.81	259 R	5.68	717 R	2.33	1076 R	8.09
9 R	.48	262 R	6.37	719 R	.27	1080 R	2.04
11 R	.90	268 R	6.70	726 R	3.42	1086 R	1.96
12 R	.09	276 R	20.77	728 R	5.66	1090 R	2.20
14 R	.51	290 R	2.78	736 R	2.45	1112 R	5.62
17 R	.79	298 R	7.96	738 R	6.36	1113 R	1.33
20 R	.32	305 R	.55	747 R	4.05	1121 R	3.07
23 R	.40	331 R	11.03	760 R	4.03	1165 R	6.37
24 R	.70	334 R	6.27	762 R	6.63	1179 R	1.20
35 R	1.54	363 R	7.10	767 R	7.16	1189 R	13.57
48 R	1.05	367 R	1.35	770 R	2.13	1200 R	4.65
51 R	4.12	369 R	3.07	795 R	1.57	1203 R	6.35
52 R	2.14	402 R	4.10	826 R	7.43	1212 R	5.27
56 R	.94	418 R	3.40	833 R	3.41	1219 R	.26
64 R	2.74	445 R	6.04	849 R	7.88	1225 R	5.22
66 R	10.08	447 R	2.23	859 R	10.90	1227 R	5.30
85 R	1.64	459 R	4.92	866 R	5.42	1244 R	5.64
103 R	12.92	468 R	1.05	868 R	6.14	1265 R	6.22
114 R	4.30	473 R	.78	872 R	10.99	1270 R	1.39
120 R	3.73	502 R	8.56	882 R	.76	1271 R	3.49
124 R	6.68	505 R	6.10	889 R	1.67	1276 R	3.16
126 R	4.70	527 R	6.70	898 R	5.90	1284 R	6.52
127 R	1.35	530 R	6.65	911 R	.80	1291 R	5.44
131 R	1.11	543 R	27.35	938 R	.40	1295 R	6.00
153 R	2.87	562 R	1.44	939 R	3.04	1299 R	4.74
156 R	3.63	564 R	2.98	975 R	3.74	1322 R	2.33
163 R	7.40	566 R	.97	1006 R	3.57	1325 R	5.98
180 R	.46	573 R	1.62	1007 R	5.90	1329 R	8.43
187 R	.96	574 R	1.89	1011 R	.74	1331 R	1.22
204 R	6.04	576 R	5.84	1018 R	2.00	1345 R	7.69
225 R	1.82	577 R	6.08	1025 R	.96	1356 R	.83
226 R	8.12	578 R	3.73	1035 R	2.92	1357 R	3.28
230 R	3.49	609 R	4.52	1050 R	4.24	1364 R	8.34
239 R	42.39	612 R	6.94	1054 R	.43	1386 R	6.36
241 R	33.67	706 R	2.46	1057 R	2.11	1388 R	9.67



SCHEDULE 1 - B

CHICKS OUTSTANDING

No.	Amount	No.	Amount	No.	Amount
1389R	16.86	1750R	1.33	2125R	.69
1391R	4.74	1761R	1.77	2132R	1.20
1392R	4.67	1772R	1.53	2136R	6.70
1411R	4.08	1776R	.87	2145R	3.86
1413R	4.07	1781R	2.32	2152R	.96
1414R	2.20	1807R	3.87	2159R	3.99
1416R	7.09	1815R	3.95	2166R	3.49
1421R	3.36	1820R	20.64	2199R	5.95
1465R	2.24	1840R	4.65	2200R	3.61
1471R	3.30	1845R	4.68	2216R	2.65
1473R	1.36	1849R	6.57	2224R	1.44
1507R	2.68	1859R	4.80	2230R	1.40
1516R	2.32	1901R	.39	2256R	10.55
1539R	4.20	1912R	.69	2261R	2.55
1545R	4.93	1919R	7.74	2262R	2.04
1546R	.43	1920R	2.15	2270R	3.63
1548R	1.12	1930R	.92	2273R	2.59
1566R	5.00	1932R	11.44	2278R	2.50
1568R	2.03	1936R	3.75	2311R	1.22
1570R	.64	1959R	2.03	2330R	4.24
1581R	3.13	1971R	1.13	2322R	11.05
1582R	6.61	1989R	4.80	2340R	2.87
1591R	10.41	1994R	.98	2349R	3.32
1595R	5.89	1995R	3.11	2396R	3.21
1611R	.90	2014R	9.98	2399R	4.33
1625R	3.04	2016R	8.06	2410R	2.29
1628R	9.42	2020R	2.17	2414R	7.58
1631R	2.52	2026R	1.13	2415R	4.16
1659R	9.31	2030R	8.77	2425R	.91
1676R	2.67	2031R	2.25	2432R	2.36
1679R	10.00	2047R	.11	2442R	.43
1680R	2.16	2061R	1.74	2450R	6.10
1681R	4.87	2062R	7.76	2451R	4.75
1684R	4.89	2084R	10.53	2454R	2.23
1685R	8.06	2105R	1.08	2456R	.06
1688R	3.86	2123R	.94	2466R	6.23
1703R	4.15	2124R	3.67	2467R	6.49
					<u>\$1,167.03</u>

SCHEDULE 2

CASH ON HAND  
(Change Fund and Petty Cash)

Store #1	225.00
Store #2	275.00
Store #3	30.00
Store #4	40.00
Barbers	20.00
Movies	3.00
Shoe Repair	20.00
Beauty	5.00
Optical	10.00
Mail Order	25.00
Watch Repair	15.00
Office	200.00
	<u>868.00</u>

SCHEDULE 3

COMMISSIONS RECEIVABLE

Sears Roebuck & Co.

Commissions Receivable	<u>31.74</u>
	<u>31.74</u>

SCHEDULE 4

SUPPLIES

Store #1, Fountain	56.32
Store #4, Fountain	151.00
Photo	506.94
Shoe Repair	2446.77
Radio	587.78
Beauty	344.25
Watch Repair	208.07
Supplies at Warehouse	<u>5175.44</u>
	<u>9566.57</u>

SCHEDULE 5

MERCHANDISE INVENTORY

Store #1	6587.22
Store #2	12014.51
Store #3	1953.75
Store #4	631.16
Warehouse	<u>15929.91</u>
	<u>37116.55</u>

(6)



SCHEDULE 6

## ACCOUNTS RECEIVABLE

Hospital	17.20
R. J. Law	29.56
Topaz Co-op Cleaning	31.61
Topaz Co-op Laundry	16.09
Topaz Co-op Optical	243.90
Topaz Co-op Photo	5.00
Topaz Co-op Shoe Repair	117.05
Topaz Co-op Watch Repair	32.30
Uchida Banquet Group	.92
War Relocation Authority	22.98
	<u>\$516.61</u>

SCHEDULE 8

## MERCHANDISE ORDERS OUTSTANDING

No. 46	5.00
No. 60	2.50
No. 62	3.00
No. 70	1.00
No. 72	1.00
No. 94	8.50
No. 95	8.50
No. 102	.12
No. 103	.12
No. 104	.12
No. 105	.12
No. 106	.12
No. 107	.12
No. 108	.12
No. 109	.12
No. 110	.12
No. 111	.12
No. 112	.12
No. 113	.12
	<u>\$30.94</u>

SCHEDULE 7

## PAYMENTS OUTSTANDING

<u>Voucher</u>	<u>Payable to:</u>	<u>Amount</u>
2028	Mr. Yeshida	25.00
2228	June W. Black - National Screen Service	.84
2274	June W. Black - General Shaving	5.03
2745	Layr Bros. - Deposit	25.00
2854	June W. Black - Champion Shoe Manufacturing Company	3.70
2868	June W. Black - Singer Sewing Machine	12.64
2950	June W. Black - American Studios	5.28
3071	Aaron Surgal Co.	63.60
3127	June W. Black - Champion Shoe Manufacturing Company	9.76
3367	Colgate-Palmolive-Feet Company	165.22
3402	Bulova Watch Co.	.64
3503	June W. Black - H. T. Wilton	3.06
3521	June W. Black - National Screen Service	3.81
3553	Allied Radio Corporation	1.50
3556	United Camera Exchange	8.00
3613	June W. Black - E. W. Reynolds	.67
3615	June W. Black - Electric Supply	.50
3654	June W. Black - Universal Film	1.79
		<u>\$336.04</u>



## SUMMARY OF FIXED ASSETS

SCHEDULE 9

APRIL 30, 1944

<u>Department</u>	<u>Cost</u>	<u>Reserve for Depreciation</u>	<u>Book Value</u>
Store #1	1,644.00	405.88	1,238.12
Store #2	971.84	223.38	748.46
Store #3	220.45	64.90	155.55
Store #4	1,111.95	312.47	799.48
Barber Shops	366.66	25.92	340.74
Photo	224.64	42.10	182.54
Movies	1,695.54	481.49	1,214.05
Laundry	10.00	.49	9.51
Shoe Repair	1,662.44	417.34	1,245.10
Radio Repair	10.00	.49	9.51
Beauty	542.81	98.55	444.26
Cleaning	10.00	.49	9.51
Optical	10.00	.49	9.51
Mail Order	415.44	68.15	347.29
Watch Repair	338.50	73.08	265.42
Warehouse	364.25	47.38	316.87
Office	2,539.46	463.70	2,075.76
Banking	164.70	46.31	118.39
 TOTALS	 <u>12,302.68</u>	 <u>2,772.61</u>	 <u>9,530.07</u>

Note: Depreciation on fixed assets is taken on a five-year basis.



[illegible]



SCHEDULE 11

(10)

## VOUCHERS PAYABLE OUTSTANDING AS OF APRIL 30, 1944

<u>V/P NO.</u>	<u>FIRM NAME</u>	<u>AMOUNT</u>	<u>V/P NO.</u>	<u>FIRM NAME</u>	<u>AMOUNT</u>
1126	Dorfman Hat Co.	\$38.25-	3525	Aaron-Fleischer Co.	4.43-
1289	Mills Sales Co.	.47-	3575	Federation of Center Business Int.	15.62
1526	Craig Movie Supply Co.	2.60-	3593	E. R. Squibbs & Sons	1.32-
1859	Salt Lake-Delta Freight Line	.13-	3657	U. S. Treasury	27.65
1860	Salt Lake-Delta Freight Line	2.27-	3658	Rental Expense	50.44
1861	Salt Lake-Delta Freight Line	1.86-	3659	Rental Expense	60.00
2303	J. Aoki	27.00	3660	Rental Expense	25.50
2326	Railway Express Agency	24.75-	3661	Rental Expense	57.50
2489	Salt Lake-Delta Freight Line	.75-	3662	Buerger Bros. Supply	64.46
2490	Salt Lake-Delta Freight Line	20.25-	3663	Utah News Co.	2.40
2736	Salt Lake-Delta Freight Line	1.76-	3664	Hemenway & Moser Co.	232.75
2844	Union Pacific	1.48-	3665	Service Cleaners	310.26
2894	William & Petersen	.81	3666	Zellerbach Paper Co.	514.30
2913	Union Pacific	3.57-	3668	The Lay Company	385.00
3079	Federation of Center Business Ent.	3.25-	3669	Salt Lake Tribune	38.91
3186	Salt Lake-Delta Freight Line	.40-	3670	Arden-Sunfreze Creameries	484.29
3190	Consumers Cooperative Ass'n. of North Kansas City	2.10-	3671	Western Union Telegraph	11.48
3217	Henry Paulson & Co.	9.00-	3672	Bill Rose	231.99
3316	Union Pacific	2.51-	3673	Films Incorporated	65.73
3331	Union Pacific	.71-	3674	Audiofilms Co.	272.75
3380	The Kabo Corset Co.	6.00-	3675	Salt Lake-Delta Freight Line	280.69
3432	Henry Paulson & Co.	.90	3676	Galfond Shoe Co.	35.77
3506	Union Pacific	.66-	3677	Leo Adler	632.88
3507	Salt Lake-Delta Freight Line	4.12	3678	Pacific Citizen	20.00
3509	Salt Lake-Delta Freight Line	1.13-			
3511	Salt Lake-Delta Freight Line	11.38-			
					<u>\$3,772.17</u>



SCHEDULE 12ADMINISTRATIVE EXPENSES

Office Wages	852.92
Office Payroll Taxes	42.01
Office Supplies Expense	226.68
Office Insurance	12.11
Office Rent	81.30
Depreciation on Office Equipment	42.12
Office Miscellaneous Expenses	62.96
Office Equipment Rental	4.10
Telephone & Telegraph	45.07
Interest Expense	41.11
Postage Expense	56.98
Utah Use Tax (1/1/43-4/30/44 inc.)	59.47
Auditing Expense	50.00
TOTAL ADMINISTRATIVE EXPENSES	<u>1,576.83</u>

SCHEDULE 14OTHER EXPENSES

Education	<u>31.40</u>
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SCHEDULE 13OTHER INCOME

Printing	15.50
Purchase Discount	245.31
Miscellaneous Income	<u>43.38</u>
TOTAL OTHER INCOME	<u>304.19</u>

SCHEDULE 15WAREHOUSE MDSE. HANDLING EXPENSES

Warehouse Wages	109.59
Warehouse Payroll Taxes	5.49
Warehouse Misc. Expenses	6.05
Warehouse Insurance	27.21
Warehouse Rent	178.60
Freight In	776.13
Travel (Buyers')	34.16
Purchase Service Charge (WRA)	40.69
Depreciation of Whse. Equipment	6.06
Warehouse Damage & Loss	32.97
Truck & Car Expense	<u>77.65</u>

TOTAL WHSE. MDSE. HANDLING EXP. 1,294.60



TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.

CENTRAL UTAH RELOCATION CENTER

TOPAZ, UTAH

FINANCIAL REPORT - MONTH OF SEPTEMBER, 1944

including

RECAPITULATION FOR SIX MONTHS' PERIOD ENDING SEPTEMBER 30, 1944

T A B L E     O F     C O N T E N T S

Consolidated Balance Sheet.....	Exhibit "A".....	1
Balance Sheet (Stores and Services).....	Exhibit "B".....	2
Balance Sheet (Cash Service Dept.).....	Exhibit "C".....	3
Statement of Operations (September).....	Exhibit "D".....	4
Stock Movement.....	Exhibit "E".....	5
Administrative Expenses.....	Schedule 1.....	6
Other Expenses.....	Schedule 2.....	6
Other Income.....	Schedule 3.....	6
Warehouse&Merchandise Handling Expenses.....	Schedule 4.....	6
Accounts Receivable.....	Schedule 5.....	7
Merchandise Orders Outstanding.....	Schedule 6.....	7
Prepayments Outstanding.....	Schedule 7.....	7
Vouchers Payable.....	Schedule 8.....	8
Bank Statement Reconciliation.....	Schedule 9.....	9
Bank Statement Reconciliation.....	Schedule 9B.....	10
Cash on Hand.....	Schedule 10.....	10
Statement of Operations (Six Months' Period).....	Exhibit "F".....	11
Distribution of Savings.....	Exhibit "G".....	12



TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.  
 CONSOLIDATED BALANCE SHEET  
 SEPTEMBER 30, 1944

## ASSETS:

CURRENT ASSETS:

Cash on hand	9,299.26	
Cash in Bank (Nephi)	66,030.16	
Cash in Bank (Delta)	1,977.20	
Accounts Receivable	676.02	
Postage Stamps	200.00	
Mdse. as per Inventory	46,723.03	
Supplies as per Inventory	6,005.94	
Prepayments	2,024.64	
Commissions Receivable (Sears)	37.29	
Buyers Revolving Fund (N.Y.)	850.00	
Buying Office Expense Fund (N.Y.)	150.00	
TOTAL CURRENT ASSETS		\$133,973.54

FIXED ASSETS:

Fixtures & Equipment	14,069.64	
Less Reserve for Depreciation	3,764.52	
NET BOOK VALUE		10,305.12

INVESTMENTS:

N.W.C.A. & S.A. Revolving Fund	31.95	
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DEFERRED CHARGES:

Prepaid Insurance	906.43	
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OTHER ASSETS:

Income Tax Refund Receivable	451.80	
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TOTAL ASSETS \$145,668.84

## LIABILITIES:

CURRENT LIABILITIES:

Vouchers Payable	2,615.40	
Loans	53,074.40	
Collections	236.66	
Deposits on Optical Orders	200.00	
Mdse. Orders Outstanding	61.50	
Accruals:		
Wages	2,734.77	
Federal Unemployment Tax	83.97	
State Unemployment Tax	260.21	
Federal Social Security Tax	192.75	
State Sales Tax	666.33	
Federal Excise Tax	125.42	
Federal Movie Admission Tax	82.18	
State Franchise Tax	105.85	
Auditing Expense	250.00	
Truck & Car Expense	255.36	
TOTAL CURRENT LIABILITIES		\$ 60,944.80

MEMBERS' EQUITIES:

Membership	4,659.00	
Allocated Reserves	27,036.20	
Allocated Savings	32,359.79	
Unallocated Reserves	9,686.39	
Net Savings (July)	4,064.57	
Net Savings (August)	4,609.17	
Net Savings (September)	2,308.92	
TOTAL EQUITIES		<u>84,724.04</u>

TOTAL LIABILITIES \$145,668.84



TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.  
STORES AND SERVICES  
BALANCE SHEET  
as of SEPTEMBER 30, 1944

ASSETS:CURRENT ASSETS:

Cash on Hand	891.44
Cash in Bank (Nephi)	20,951.50
Cash in Bank (Delta)	1,977.20
Accounts Receivable	676.02
Mdse. as per Inventory	46,723.03
Supply Inventory	6,005.94
Prepayments	2,024.64
Commissions Receivable	37.29
Buyers Revolving Fund (N.Y.)	850.00
Buying Office Expense Fund (N.Y.)	150.00
TOTAL CURRENT ASSETS	

\$80,287.06

FIXED ASSETS:

Fixtures & Equipment	14,069.64
Less Reserve for Depreciation	3,764.52
NET BOOK VALUE	

10,305.12

INVESTMENTS:

N.W.C.A. & S.A. Revolving Fund	31.95
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DEFERRED CHARGES:

Prepaid Insurance	906.43
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OTHER ASSETS:

Income Tax Refund Rec.	451.80
Inter-Dept. Accounts Rec.	394.64
TOTAL OTHER ASSETS	

846.44

## TOTAL ASSETS

\$92,377.00LIABILITIES:CURRENT LIABILITIES:

Vouchers Payable	2,595.40
Accruals:	
Wages	2,734.77
Federal Unemployment Tax	83.97
State Franchise Tax	105.85
State Unemployment Tax	260.21
Federal Social Security Tax	192.75
State Sales Tax	666.33
Federal Excise Tax	125.42
Federal Movie Adm. Tax	82.18
Auditing Expense	250.00
Truck & Car Expense	255.36
Deposits on Optical Orders	200.00
Mdse. Orders Outstanding	61.50
TOTAL CURRENT LIABILITIES	

\$7,613.74

MEMBERS' EQUITIES:

Membership	4,659.00
Allocated Reserves	27,036.20
Allocated Savings	32,359.79
Unallocated Reserves	9,686.39
Net Savings (July)	4,064.57
Net Savings (August)	4,609.17
Net Savings (September)	2,348.14

## TOTAL EQUITIES

84,763.26

## TOTAL LIABILITIES

\$92,377.00



## BALANCE SHEET

as of September 30, 1944

ASSETS:

Cash on Hand	\$ 8,407.82
Cash in Bank	45,078.66
Postage Stamps	<u>200.00</u>

TOTAL ASSETS	<u>\$53,686.48</u>
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LIABILITIES:

Loans	\$53,074.40
Collections	236.66
Inter-Department Account	355.42
Accounts Payable	<u>20.00</u>

TOTAL LIABILITIES	<u>\$53,686.48</u>
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## OPERATING STATEMENT

September, 1944

GROSS INCOME:

Check Cashing Fees	\$59.07
Money Order Fees	93.04
Other Income	<u>.12</u>

TOTAL INCOME	\$152.23
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OPERATING EXPENSES:

Insurance	\$41.48
Wages	95.04
Payroll Taxes	4.75
Postage Expense	19.66
Cash - Short	15.46
Miscellaneous Expenses	12.32
Depreciation	<u>2.74</u>

TOTAL EXPENSES	<u>191.45</u>
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NET LOSS- SEPTEMBER, 1944	<u>\$ 39.22</u>
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EXHIBIT "D"

STATEMENT OF OPERATION  
MONTH OF SEPTEMBER, 1944

Page 4  
September 30, 1944

	COMBINED	STORE #1	STORE #2	STORE #3	STORE #4	FISH MKT.	BARBER	PHOTO	MOVIES	MOVIES (COKE SALES)	LAUNDRY	SHOE REPAIR	RADIO	BEAUTY	CLEANING	OPTICAL	MAIL ORDER	WATCH	PERSONAL SERVICE
GROSS SALES - MDSE. & SERVICE	39,478.38	17,630.85	10,440.34	964.61	1,433.33	2,775.17	382.80	885.94	566.65	354.15	153.65	1,266.07	190.00	217.10	505.45	1,163.30	33.02	245.47	370.48
Less: SALES AND ADMISSION TAXES	746.45	307.73	204.71	18.91	22.52	54.42		15.08	21.68	6.95			.89			22.81		.75	
NET SALES	38,731.93	17,323.12	10,235.63	945.70	1,410.81	2,720.75	382.80	770.86	474.97	347.20	153.65	1,266.07	189.11	217.10	505.45	1,140.49	33.02	244.72	370.48
PURCHASE COST OF SALES																			
BEGINNING INVENTORY 8/31 CALC.	34,065.55	8,822.82	19,130.72	2,096.00	442.23	510.31		428.74				1,620.49	481.35	205.56				327.33	
TRANSFERS	28,669.05	12,405.35	12,565.01	838.81	654.03	2,206.45													
SERVICE COSTS AND SUPPLIES	2,997.23	-11.94			114.70			146.82	570.11	139.55		151.84	92.89	67.70	450.47	1,176.94		98.15	
WAREHOUSE EXP. & MDSE. HDLING (SCH. I)	1,252.78	616.38	308.20	36.98	61.64	12.33	12.33	12.33	24.65		24.65	73.97	12.33	12.33		12.33		12.33	
FREIGHT	1,001.88	238.88	388.29	23.16		234.98		1.99			1.18	8.25	.99				.04	4.12	
	67,967.09	22,171.49	32,392.22	2,994.95	1,272.60	2,964.07	12.33	589.88	594.76	139.55	25.83	1,854.55	587.56	285.59	450.47	1,189.27	.04	441.93	
Less: INVENTORY (9/30) PHYSICAL	37,212.70	7,469.05	23,957.29	2,260.60	423.03	266.82		277.74				1,559.05	468.58	183.02				347.52	
COST OF SALES	30,754.39	14,702.44	8,434.93	734.35	849.57	2,697.25	12.33	312.14	594.76	139.55	25.83	295.50	118.98	102.57	450.47	1,189.27	.04	94.41	
GROSS OPERATING INCOME	7,977.54	2,620.68	1,800.70	211.35	561.24	23.50	380.47	458.72	-119.79	207.65	127.82	960.57	70.13	114.53	54.98	48.78 (-)	32.98	150.31	370.48
% OF GROSS SALES		15.13	17.59	22.34	39.78														
SELLING EXPENSES																			
SALARIES	2,234.97	418.39	274.93	30.37	82.37	88.08	267.00	172.04	55.39		98.75	341.25	53.49	60.11	23.66	22.75	42.50	44.00	159.89
PAY ROLL TAXES	112.95	20.92	13.75	1.52	4.12	4.10	13.35	10.10	2.77		4.94	17.06	2.67	3.01	1.18	1.14	2.13	2.13	7.99
SUPPLIES	312.26	93.48	13.42		56.84	29.45	-31.33	58.76	11.60		4.28	9.54	27.17	7.35	.44			31.26	
TOTAL SELLING EXPENSES	2,660.18	532.79	302.10	31.89	143.33	121.63	249.02	240.90	69.76		107.97	367.85	83.33	70.47	25.28	23.28	44.63	77.46	167.88
GENERAL EXPENSES																			
RENT																			
INSURANCE	101.43	14.58	30.82	5.32	3.89	.60	3.11	4.21	8.71		4.11	7.32	4.68	3.04	5.38		.01	5.65	
DEPRECIATION	383.87	34.29	18.22	3.67	20.36	3.51	7.27	4.73	231.95		.16	33.56	3.65	9.64	.16	.16	6.92	5.62	
EQUIPMENT RENTAL	159.50		5.50				50.00	52.00			2.50	39.00						10.50	
MISCELLANEOUS EXPENSES	620.65	57.07	28.51	2.31	21.46	83.42	92.88	75.93	77.23		2.40	80.81	16.64	36.35	15.60	4.48	6.83	17.73	
TOTAL GENERAL EXPENSES	1,265.45	105.94	83.05	12.30	45.71	87.53	153.26	136.87	317.89		9.17	160.69	24.97	49.03	21.14	4.64	13.76	39.50	
ADMINISTRATIVE EXPENSE (SCH. I )	1,952.14	976.10	488.03	58.56	97.61	19.52	19.52	39.04	39.04		19.52	58.56	19.52	19.52	19.52	39.04		19.52	19.52
TOTAL OPERATING EXPENSES	5,877.77	1,614.83	873.18	102.75	286.65	228.68	421.80	416.81	426.69		136.66	587.10	127.82	139.02	65.94	67.57	58.39	136.48	167.40
NET OPERATING INCOME	2,099.77	1,005.85	927.52	108.60	274.59	-205.18	-41.33	41.91	-546.48	207.65	8.84 (-)	373.47	57.69 (-)	24.49 (-)	10.96 (-)	116.35 (-)	25.41 (-)	13.83	183.08
OTHER INCOME (SCH. III )	304.50																		
OTHER EXPENSES (SCH. II )	56.13																		
CASH SERVICE DEPT. (NET LOSS)	39.22																		
NET SAVINGS SEPTEMBER	2,308.92																		



STOCK MOVEMENTPage 5  
September 30, 1944

## WAREHOUSE MERCHANDISE MOVEMENT TO VARIOUS DIVISIONS FOR MONTH OF SEPTEMBER

	CALCULATED INVENTORY August 31, 1944		NET TRANSFERS September, 1944		TOTAL MERCHANDISE September, 1944		MARGIN	% MARK-UP ON COST
	Cost	Retail	Cost	Retail	Cost	Retail		
STORE NO. 1	8,730.44	11,369.27	12,405.55	16,228.13	21,135.79	27,597.40	6,461.61	50.57%
STORE NO. 2	19,130.72	28,303.91	12,565.01	17,811.06	31,695.73	46,114.97	14,419.24	45.49%
STORE NO. 3	2,096.00	2,981.14	838.81	1,217.94	2,934.81	4,199.08	1,254.27	43.08%
STORE NO. 4	330.47	428.95	654.03	833.45	984.50	1,262.40	277.90	28.23%
TOTALS	30,287.63	43,083.27	26,463.20	36,090.58	56,750.83	79,173.85	22,423.02	

	WAREHOUSE (Total)	MERCHANDISE	SUPPLIES EXPENSE	EQUIPMENT
SEPTEMBER NET PURCHASES	29,939.93	27,217.60 2,206.45 (F)	138.03	377.85
NET TRANSFERS	30,492.30	26,463.20 2,206.45 (F)	1,373.45	449.20



SCHEDULE 1

ADMINISTRATIVE EXPENSES

Office Wages	\$ 685.85
" Payroll Taxes	35.54
" Supplies	352.89
" Insurance	12.64
" Equipment Depreciation	48.46
" Equipment Rentals	8.00
" Miscellaneous Expenses	556.30
Telephone & Telegraph	56.86
Bank Charges	.50
Postage	67.76
Auditing Expense	50.00
General Admin.	20.47
Directors' Expense	4.80
Donations	44.46
Bad Debts	7.61
	<u>\$1,952.14</u>

SCHEDULE 2

OTHER EXPENSES

Education	44.57
Cash Shortage	11.56
	<u>\$56.13</u>

SCHEDULE 3

OTHER INCOME

Printing	\$ 35.05
Purchase Discount	226.50
Miscellaneous Income	42.95
	<u>\$304.50</u>

SCHEDULE 4

WAREHOUSE & MDSE HANDLING EXPENSES

Warehouse Wages	135.56
" Payroll Taxes	6.78
" Supply Expense	3.21
" " Miscellaneous Expenses	14.72
" Insurance	22.58
" Equipment Depreciation	2.44
" Mdse. Damage & Loss	869.85
Truck & Car Expense	130.36
Purchase Service Charges	47.28
	<u>\$1,232.78</u>



SCHEDULE 5

ACCOUNTS RECEIVABLE

Dr. S. Fujita	\$100.00
Hospital	4.60
Topaz Co-op Cleaning	40.70
" " Laundry	7.06
" " Optical	115.40
" " Photo	6.85
" " Shoe Repair	167.10
" " Watch Repair	26.15
War Relocation Authority	73.68
Dr. Bane	20.00
Mrs. Roscoe Bell	11.91
Dr. Collier	20.00
Mrs. Gonzales	20.00
Mrs. Marstella	20.00
Mrs. G. Niesse	9.38
Mrs. Roof	13.19
Mrs. L. Watson	20.00
	<u>\$676.02</u>

SCHEDULE 6

MERCHANDISE ORDERS OUTSTANDING

No. 46	\$ 5.00
60	2.50
70	1.00
72	1.00
118	1.50
152	2.00
153	5.00
154	15.50
156	3.00
157	3.00
159	5.00
161	5.00
162	5.00
163	5.00
164	2.00
	<u>\$61.50</u>

SCHEDULE 7

PREPAYMENTS OUTSTANDING

<u>Voucher</u>	<u>Payable To:</u>	<u>Amount</u>
<u>Pay. No.</u>		
2026	Mr. Yoshida	\$ 25.00
2745	Mayer Bros. - Additional deposit	21.07
P5130	Federation of Center Business Enterprises - Hollander & Sons	139.19
5156	Cash Traveling Expense - Kichizo Kanzaki	40.00
5427	Cash Advance - Min Kiyomura	50.00
5526	Delta Bank - Howard & Co.	285.50
5550	Cooperative League of U.S.A.	1.50
5689	Delta Bank - Howard & Co.	233.00
5591	Commercial Bank of Nephi - Rice Stix	310.00
5915	Federation of Center Business Enterprises - Magic Novelty	4.00
5917	Federation of Center Business Enterprises - T. Weinstein	704.11
5918	Federation of Center Business Enterprises - Schlang Co.	167.07
5919	Federation of Center Business Enterprises - New York Notion Co.	39.20
4190	Simplicity Pattern Co.	5.00
		<u>\$2,024.64</u>



## SCHEDULE 8

## VOUCHERS PAYABLE OUTSTANDING AS OF SEPTEMBER 30, 1944

Page 8  
September 30, 1944

V/P NO.	FIRM NAME	AMOUNT
2303	Joseph Aoki	27.00
2894	William Peterson	.81
4140	Joseph Aoki	40.50
5947	Cash Rentals	71.00
5948	" "	52.50
5949	" "	39.00
5950	" "	56.50
5951	Salt Lake Tribune	65.26
5952	Western Union	18.78
5953	Utah Poultry	37.67
5954	Cash Wages	22.75
5959	Associated Food Stores, Inc.	430.30
5960	Cash Wages	55.00
5961	Service Cleaners	94.92
5962	The Utah News	61.64
5963	Primrose Jewelers	1.00
5964	Salt Lake-Delta Freight Line	169.02
5964-1	Quality Market	33.00
-5	Leo Adler	457.40
-8	Bill Rose	23.48
-9	Films Incorporated	42.91
-10	Cash Wages	138.37
-11	Miscellaneous Cash	11.89
-14	Arden Sunfreze Creameries	3.33
-17	Sears, Roebuck & Co.	46.80
-18	Leo Adler	71.80
-23	Modern Foods	148.14
-25	Walton N. Moore Dry Goods	58.40
5968	San Francisco Optical	62.15
5997	San Francisco Optical	69.90
10-123	Associated Food Stores, Inc.	157.80
10-27	Taichi Tsuyuki	5.00
	Benson Corp.	446.72
5964-6	Pacific Citizen	16.00
	TOTAL VOUCHERS PAYABLE OUTSTANDING	\$3,036.74

V/P NO.	FIRM NAME		
Brought Forward - Total vouchers payable outstanding			
Vouchers Payable Deductible (CLAIMS - FREIGHT)			\$3,036.74
2913	Union Pacific Railroad	# 711	3.57
3186	Salt Lake-Delta Freight Line	743	.40
5957	Salt Lake-Delta Freight Line		.33
5964-4	Railway Express Agency		16.87
			21.17
Vouchers Payable Deductible (CLAIMS - FIRMS)			
1249	Mills Sales	# 496	.47
3380	Kabo Corset Co.	766	6.00
3712	National Screen Service	796	3.25
3728	National Sales Co.	801	2.71
4110	Modern Textile Co.	828	1.34
4112	Federation - Hollander & Son	831	12.50
4523	National Biscuit Co.	-	2.80
4274	J. W. Landenberger	873	107.92
4840	Hirsche & Kaye	925	25.63
5123	Patek & Co.	955	4.00
5537	American Beauty Products Co.	997	18.76
5538	Four Star Mills	998	18.31
5955	Howard & Co.	1030	49.50
5956	The May Co.		116.32
5958	Zellerbach Paper Co.		9.60
5964-2	Hemenway & Moser Co.		2.76
-3	The May Co.		2.30
-10	Ruby Sales		36.00
			420.17
TOTAL VOUCHERS PAYABLE DEDUCTIBLE			441.34
TOTAL VOUCHERS PAYABLE OUTSTANDING AS OF 9-30-44			\$2,595.40



SCHED. 9

BANK STATEMENT RECONCILIATION

COMMERCIAL BANK OF NEPHI

September 30, 1944

Bank Statement Balance (Sept. 30, 1944)		\$25,122.29
Charged by them in error		592.75
		<u>\$25,715.04</u>
Deposits not credited:		
9/29/44	\$1,389.11	
9/30/44	1,388.32	
9/30/44	<u>1,725.16</u>	4,502.59
		<u>\$30,217.63</u>
Our Book Balance (Sept. 30, 1944)		\$20,951.50
Outstanding Checks:		
Rebate Checks (Sch. 1-A)	\$ 287.02	
Trade Checks (Sch. 1-B)	<u>8,979.11</u>	9,266.13
		<u>\$30,217.63</u>

BANK STATEMENT RECONCILIATION

DELTA BRANCH BANK of the  
COMMERCIAL & SAVINGS BANK  
at RICHFIELD, UTAH

Bank Statement Balance		<u>\$1,977.20</u>
Our Book Balance	\$1,977.20	
No Outstanding Checks		<u>\$1,977.20</u>

BANK RECONCILIATION

COMMERCIAL BANK OF NEPHI

September 30, 1944

Page 9  
September 30, 1944

SUPPLEMENT - CHECKS OUTSTANDING

SCHEDULE 9 - A

Rebate Checks Outstanding

No.	Amount	No.	Amount	No.	Amount	No.	Amount
11R	.90	193OR	.92	3168R	3.60	4162R	6.69
12R	.09	2084R	10.53	3175R	1.82	4176R	1.33
17R	.79	2125R	.69	3183R	.13	4211R	3.72
23R	.40	2216R	2.65	3192R	.26	4275R	.24
56R	.94	2322R	11.05	3218R	1.51	4300R	2.92
85R	1.64	2512R	4.41	3226R	.56	4353R	5.40
163R	7.40	2575R	2.98	3311R	2.58	4371R	1.67
187R	.96	2628R	1.57	3339R	3.49	4398R	3.68
204R	6.04	2697R	2.39	3370R	4.71	4475R	2.94
256R	4.14	2741R	2.32	3381R	1.43	4486R	.59
290R	2.78	2742R	2.16	3428R	.05	4495R	5.53
305R	.55	2760R	1.04	3459R	.80	4507R	.85
367R	1.35	2771R	.35	3543R	7.59	4508R	1.63
402R	4.10	2893R	3.42	3555R	3.64	4542R	4.19
473R	.78	2902R	.61	3584R	5.89	4596R	1.38
568R	.97	2925R	1.33	3615R	1.34	4641R	4.56
574R	1.89	2930R	3.12	3670R	.54	4692R	5.03
882R	.76	2938R	6.97	3726R	2.08	4766R	4.98
911R	.80	2949R	4.86	3762R	4.53	4822R	4.42
938R	.40	2966R	2.79	3778R	.14	4893R	1.46
1054R	.43	2967R	2.57	3803R	1.59	4937R	.08
1227R	5.30	2969R	2.50	3874R	1.03		
1299R	4.74	2972R	6.74	3968R	1.03		
1546R	.43	3019R	1.18	3983R	1.57		\$287.02
1595R	5.89	3031R	1.40	4046R	.33		
1845R	4.68	3071R	.32	4085R	1.10		
1859R	4.80	3081R	5.47	4098R	1.62		
1901R	.39	3115R	4.12	4120R	4.95		
1912R	.69	3151R	1.91	4145R	5.82		



SCHEDULE 9 - B

Trade Checks Outstanding

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September 30, 1944

No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2191	.50	2791A	22.75	9790	47.93	9852	7.29	9888	50.19	9925	155.00	9937	44.75
2585	5.18	3123A	14.44	3537A	12.94	9853	.99	9889	47.55	9926	104.90	9938	70.36
3171	5.18	3273A	22.75	3538A	5.00	9854	1.99	9890	76.45	9927	8.40	9939	12.00
3648	.23	3342A	13.25	9803	14.75	9855	100.00	9891	50.94	9928	182.42	9940	298.50
3674	8.73	3474	32.00	9807	14.46	9856	114.65	9892	19.53	9929	44.45	9941	178.65
3702	1.91	3543	.34	9808	3.31	9857	3.16	9893	5.92	9930	7.72	9942	9.01
3752	1.10	9545	.10	9809	1.90	9858	20.00	9894	2.21	9931	70.36	9943	.96
3760	.61	9547	1.97	9810	.88	9859	177.50	9895	7.63	9932	168.12	9944	70.35
3821	1.58	9548	.51	9811	1.31	9860	84.45	9896	4.79	9933	46.01	9945	38.00
4083	4.26	9549	.20	9814	31.60	9861	1.45	9897	1.60	9934	92.56	9946	10.00
4163	.61	3375A	22.75	9815	13.91	9862	58.02	9898	15.65	9935	31.85		
4183	.55	3385A	22.75	9816	22.00	9863	123.00	9899	27.74	9936	149.33		<u>\$8,979.11</u>
4193	.77	3410A	22.75	9817	93.00	9864	7.69	9900	6.53				
4196	1.82	3418A	19.75	9818	67.71	9865	18.74	9901	2.56				
4373	1.47	3422A	22.75	9819	71.03	9866	108.08	9902	3.36				
4718	3.56	3478A	22.75	9820	19.80	9867	2.06	9903	.57				
4789	.38	3492A	18.95	9821	3.21	9868	269.60	9904	14.85				
4802	.15	3497A	13.25	9822	7.35	9869	45.72	9905	16.87				
4808	.27	3502A	3.80	9824	8.64	3542A	16.00	9906	24.00				
4911	1.02	3511A	1.70	9825	122.70	9870	6.84	9907	70.36				
4952	4.18	3516A	2.02	9831	3.23	9871	47.28	9908	15.12				
4987	4.35	3517A	2.02	9832	8.64	9872	432.03	9909	65.00				
5064	4.70	3519A	2.72	3539A	4.77	9873	72.50	9910	35.00				
5086	1.86	3602	3.00	9836	5.94	9874	64.46	9911	165.75				
5106	3.35	9604	9.50	9838	232.00	9875	211.21	9912	58.80				
5235	2.12	9608	1.77	9839	6.44	9876	4.04	9913	41.99				
5387	.11	9616	5.00	9842	100.00	9877	70.36	9914	3.00				
5406	3.67	9621	.50	3541A	18.05	9878	485.50	9915	3.00				
5523	1.02	9643	3.04	9843	3.72	9879	42.99	9916	55.32				
5587	.31	3674	7.89	9844	15.68	9880	115.50	9917	73.10				
5618	.98	3525A	4.77	9845	247.50	9881	23.40	9918	78.75				
5698	2.00	3526A	4.77	9846	35.41	9882	24.46	9919	4.00				
5866	1.36	9725	10.75	9847	74.97	9883	110.40	9920	10.67				
6497	1.00	9735	12.25	9848	58.80	9884	117.00	9921	704.11				
6630	.36	9743	32.00	9849	3.20	9885	12.80	9922	167.07				
2478A	22.75	9787	77.95	9850	73.45	9886	28.50	9923	39.20				
2631A	22.75	9788	79.95	9851	21.00	9887	28.51	9924	19.67				

SCHEDULE 10

CASH ON HAND  
(Change Fund and Petty Cash)

Store #1	\$220.00
Store #2	275.00
Store #3	30.00
Store #4	40.00
Barber Shops	20.00
Movies	3.00
Shoe Repair	20.00
Beauty	5.00
Optical	10.00
Mail Order	20.00
Watch Repair	25.00
Office	198.44
Fish Market	25.00
	<u>\$891.44</u>



STATEMENT OF OPERATIONS  
FOR SIX MONTHS PERIOD BEGINNING APRIL 1 AND ENDING SEPTEMBER 30, 1944

(PER AUDITOR'S ADJUSTMENTS)	TOTAL	STORE #1	STORE #2	STORE #3	STORE #4	FISH MARKET	BARBER	PHOTO	MOVIES	LAUNDRY	SHOE REPAIR	RADIO	BEAUTY	CLEANING	OPTICAL	SEARS' MAIL ORDER	WATCH REPAIR	PERSONAL SERVICE
GROSS SALES (MDSE. & SERVICES)	250,026.64	118,249.98	70,825.69	6,686.10	11,114.99	4,242.92	2,629.98	5,128.11	5,024.23	977.26	8,274.81	960.13	1,467.05	3,459.63	8,766.24	211.80	1,410.58	597.14
LESS: SALES AND ADMISSION TAXES	4,533.69	1,923.58	1,388.73	126.65	118.06	83.20	-	98.24	658.88	-	-	11.95	-	-	171.79	-	6.61	-
NET SALES	245,432.95	116,320.40	69,436.96	6,559.45	10,996.93	4,159.72	2,629.98	5,029.87	4,365.35	977.26	8,274.81	948.18	1,467.05	3,459.63	8,594.45	211.80	1,403.97	597.14
PURCHASE COST OF SALES:																		
BEGINNING INVENTORY (4/1/44)	24,655.25	6,684.49	12,014.51	1,953.75	807.95	-	-	352.08	-	-	1,781.11	514.88	224.37	-	-	-	322.11	-
TRANSFERS AND SERVICE COSTS	185,178.29	90,310.58	64,632.86	4,936.28	6,494.81	3,686.19	-	405.34	3,469.96	-	766.21	99.74	106.34	2,518.19	7,612.41	-	139.38	-
WHSE. AND MDSE. HANDLING EXPENSES	9,171.74	4,131.69	3,427.54	268.62	346.71	389.36	17.57	19.56	126.39	57.79	311.11	18.55	17.56	-	17.56	.04	21.69	-
TOTAL	219,005.28	101,126.76	80,074.91	7,158.65	7,649.47	4,075.55	17.57	776.98	3,596.35	57.79	2,858.43	633.17	348.27	2,518.19	7,629.97	.04	483.18	-
LESS: CLOSING INVENTORY (3/30/44)	37,212.70	7,469.05	23,957.29	2,260.60	423.03	266.82	-	277.74	-	-	1,559.05	468.58	183.02	-	-	-	347.52	-
COST OF SALES	181,792.58	93,657.71	56,117.62	4,898.05	7,226.44	3,808.73	17.57	499.24	3,596.35	57.79	1,299.38	164.59	165.25	2,518.19	7,629.97	.04	135.66	-
GROSS OPERATING INCOME	63,640.37	22,662.69	13,319.34	1,661.40	3,770.49	350.99	2,612.41	4,530.63	769.00	919.47	6,375.43	783.59	1,301.80	941.44	964.48	211.76	1,268.31	597.14
SELLING EXPENSES:																		
SALARIES	12,841.96	2,725.45	1,813.83	257.87	633.93	115.53	1,697.54	829.97	404.53	592.50	1,046.95	218.53	317.18	145.52	185.64	185.90	298.46	372.63
PAYROLL TAXES	643.05	135.97	90.69	12.87	31.69	5.47	84.89	43.00	20.52	29.64	102.34	10.69	15.86	7.28	9.29	9.30	14.92	18.63
SUPPLIES	8,644.64	1,779.64	538.99	1.08	744.20	102.00	282.39	1,268.98	94.41	41.97	2,628.98	468.26	312.14	53.39	30.88	1.08	296.25	-
TOTAL SELLING EXPENSES	22,129.65	4,641.06	2,443.51	271.82	1,409.82	223.00	2,064.82	2,141.95	519.46	664.11	4,778.27	697.48	645.18	206.19	225.81	196.28	609.63	391.26
GENERAL EXPENSES:																		
RENT	1,394.40	285.00	242.28	21.36	203.58	-	148.20	141.60	28.50	6.00	169.56	28.50	44.82	6.00	6.00	6.00	57.00	-
INSURANCE	533.29	91.12	136.17	29.08	24.18	.60	16.66	24.15	47.31	20.54	42.64	25.12	18.20	29.65	-	.01	27.86	-
DEPRECIATION	1,205.73	187.12	103.68	22.02	118.48	3.51	41.20	25.90	374.33	.96	179.81	14.92	56.64	.96	.96	41.52	33.72	-
EQUIPMENT RENTALS	1,007.13	3.00	32.60	-	-	-	334.50	277.50	-	15.00	259.20	15.44	1.50	-	-	-	68.39	-
MISCELLANEOUS EXPENSES	2,860.89	402.08	268.59	27.68	118.49	293.69	486.95	204.01	257.57	33.60	240.79	103.44	148.75	107.74	16.33	38.26	112.92	-
TOTAL GENERAL EXPENSES	7,001.44	968.32	783.32	100.14	464.73	297.80	1,027.51	673.16	707.71	76.10	892.00	187.42	269.91	144.35	23.29	85.79	299.89	-
ADMINISTRATIVE EXPENSES	10,659.79	5,254.14	2,897.76	305.83	500.97	36.97	113.16	206.08	187.97	81.85	350.71	68.33	78.94	140.61	316.93	5.95	76.62	36.97
TOTAL OPERATING EXPENSES	39,790.88	10,863.52	6,124.59	677.79	2,375.52	557.77	3,205.49	3,021.19	1,415.14	822.06	6,020.98	953.23	994.03	491.15	566.03	288.02	986.14	428.23
NET OPERATING INCOME	23,849.49	11,799.17	7,194.75	983.61	1,394.97	206.78(-)	593.08(-)	1,509.44	646.14(-)	97.41	954.45	169.64(-)	307.77	450.29	398.45	76.26(-)	282.17	168.91
OTHER INCOME	1,715.54																	
OTHER EXPENSES	255.16(-)																	
CASH SERVICE DEPT. (NET LOSSES)	796.19(-)																	
TOTAL NET SAVINGS (APR.-SEPT.)	24,513.68																	
LESS: ALLOCATIONS (APR.-MAY-JUNE)	13,531.02																	
NET SAVINGS (JULY-AUG.-SEPT.)	10,982.66																	



## EXHIBIT "G"

DISTRIBUTION OF SAVINGS  
FOR THREE MONTHS PERIOD (JULY-AUG-SEPT 1944)

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## TOTAL GROSS RECEIPTS:

April - 43,382.06  
May - 42,735.58  
June - 39,891.68

TOTAL 126,009.32

126,009.32

Less Sales Tax which no Receipts were issued:

3,247.71

Participating Patronage

122,761.61

## Net Savings:

April - 4,497.80  
May - 4,758.96  
June - 4,274.26

13,531.02 ÷ 122,761.61 = 11.022% Rate of Refund

TOTAL 13,531.02

## Total Tickets turned in:

April - 40,188.70  
May - 40,088.31  
June - 33,814.57

10% of 114,081.58 = 11,408.16 Allocated Savings

1.022% of 114,081.58 = 1,166.14 Allocated Reserves

TOTAL 114,081.58

## TOTAL TICKETS not turned in during period:

8,680.03 @ 11.022%

= 956.72 Unallocated Reserves

## Total Donated Tickets:

April - 1,850.48  
May - 1,188.09  
June - 1,436.49

TOTAL 4,415.06 @ 11.022%

= 486.54 (Included in above allocated Savings &amp; Reserves)



WAR RELOCATION AUTHORITY  
Consumer Enterprises Balance Sheet  
CENTRAL UTAH Relocation Center

BALANCE SHEETAs of October 31, 1944ASSETS

Current:		Comparative Condition Oct. 1943:
Cash Service Department	54,962.36	
<del>Personal</del> Accounts Receivable	\$ 742.41	509.05
Change Funds	941.44	829.50
Cash in Bank	32,261.40	\$ 32,809.91
Merchandise Inventories	46,046.64	42,911.34
Co-op Federation Deposits and Prepayments	1,839.55	
Supply Inventories	2,925.60	8,903.55
<u>Total Current Assets</u>	<u>\$139,726.40</u>	<u>\$ 92,963.35</u>
Investments:		
-----	-	\$ -
Fixed:		
Equipment	\$4,229.59	\$ 11,633.22
Less: Reserve for Depreciation	<u>3,997.80</u>	<u>1,975.55</u>
	10,231.79	\$ 9,657.67
Prepaid Expense:		
Unexpired Insurance	\$ 751.76	\$ -289.46
<del>Supplies for Stores</del> Income Tax Refund Rec.	<u>451.80</u>	-
	1,203.56	\$ -289.46
<u>TOTAL ASSETS</u>	<u>\$151,161.75</u>	<u>\$ 102,910.48</u>

Number of people in project 5,664  
Number of members 4,610  
Number of employees 172

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of October 31, 1944LIABILITIES & MEMBERS EQUITIES

Current:		Comparative Condition Oct. 1943:
Mdse. Gift Orders Outstanding	81.50	76.50
Short Term Loans & Notes	\$54,522.41	\$ 1,502.22
Accounts Payable	2,265.00	15,140.84
Accruals:		
Salaries	\$3,067.17	\$ 2,724.69
Payroll Taxes	245.03	-
<del>Property Taxes</del> Auditing Expense	300.00	350.00
Rent	-	3,409.18
<del>Utility</del> Federal Movie Tax	85.04	600.00
State Sales Tax	1,306.59	Acc. Fed. & State Taxes 2,111.70
Federal Excise Tax	84.68	1,914.34
<del>Workmen's Compensation</del> Truck & Car	91.45	Acc. Ins. 246.84
<del>Federal Income Tax</del> Optical Order Dep.	16.00	-
State <del>Income</del> Tax (Franchise)	105.85	-
	<u>5,301.81</u>	<u>\$ 28,076.41</u>
<u>Total Current Liabilities</u>	<u>\$ 62,170.72</u>	<u>\$ 28,076.41</u>
Non-Current:		
Long Term Notes & Mortgages	-	\$ -
Members Equities:		
Patronage Refunds Uncalled for		20.34
Membership Fees	\$4,610.00	\$ 4,834.00
Certif. of Indebt. for Patr. Refunds	32,359.79	26,928.87
Reserve Certif. for Allocated Reserve	27,036.20	9,735.58
Unallocated Reserve	<u>9,686.39</u>	<u>2,995.30</u>
	73,692.38	\$ 44,514.09
Surplus: Net Savings (July-Aug.-Sept.)	10,929.09	23,203.66
Net Savings for October	<u>4,369.56</u>	<u>\$ 7,116.32</u>
	15,298.65	
<u>TOTAL LIABILITIES &amp; MEMBERS EQUITIES</u>	<u>\$151,761.75</u>	<u>\$ 102,910.48</u>

*Geo. T. Hoshide*  
Community Enterprise's Supt.  
Chief Accountant



## WAR RELOCATION AUTHORITY

## Income and Expense Statement

CENTRAL UTAH Relocation Center

## INCOME &amp; EXPENSE STATEMENT

For Period OCT. 1 1944 to OCT. 31 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined:
Sales - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,847.60
Purchase Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,601.16
Reg. Inv. & Purch-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250.76
Whse. Exp. - Mtd. Hdd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,721.92
Less: Ending Inv.-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,287.38
Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,678.74
Gross Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,176.96 (26.73%)
<b>Selling Expense:</b>																
Salaries - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,242.54 (5.87%)
Payroll Taxes - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,071.40
Store Supplies - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232.93
Advertising - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252.97 (4.76%)
<b>General Expense:</b>																
Repairs - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99.21
Insurance - Ins. Record	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workmens Comp.-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232.40
Rent - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178.16
Utility Expense - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027.49
Depreciations - Equip't.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240.26 (4.06%)
Other - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896.46
<b>Administrative Expense:</b>																
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38.60
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00
Directors Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13.04
Auditing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.64
Bonds - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.65
Corp. Fees & Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.00
Office Supplies & Post.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25.46
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375.11
Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,046.34 (4.34%)
Repairs & Main. Of. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5749.37 (15.18%)
Depr. Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,447.59 (11.74%)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178.68
Total Dist. on Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25.72
Total Opera. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,021.50 (5.34%)
Net Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
<b>Other Income:</b>																
Purch. Discounts Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225.77
Cash Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52.66 (1.01%)
<b>Other Expense:</b>																
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Free Press Expense, Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH SERVICE DEBT NET LESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252.43

Legend:

List type of business represented by department numbers.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_

TOTAL WAGES

\$ 3,124.50  
(7.05%)

NET INCOME FOR PERIOD, OCT. 1 1944 to OCT. 31 1944

\$ 4,369.66 (11.53%)

EDUCATIONAL  
CASH SERVICE NET, LESS:

*Geo. T. Hoshide*  
Community Enterprise's Supt.

*Chief Accountant*

C-0189-nobu-wp



## EXHIBIT "A"

TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.  
 CONSOLIDATED BALANCE SHEET  
 OCTOBER 31, 1944

Page 1

## ASSETS:

CURRENT ASSETS:

Cash on Hand	11,158.69	
Cash in Bank (Nephi)	74,829.31	
Cash in Bank (Delta)	1,977.20	
Accounts Receivable	749.41	
Postage Stamps	200.00	
Mdse. as per Inventory(10/31)	46,046.64	
Supplies as per Inventory (10/31)	2,925.60	
Prepayments	839.55	
Buyers Revolving Fund (NY)	850.00	
Buying Office Expense (NY)	150.00	
TOTAL CURRENT ASSETS		139,726.40

FIXED ASSETS:

Fixtures & Equipment	14,229.59	
Less Reserve for Deprec.	3,997.80	
NET BOOK VALUE		10,231.79

DEFERRED CHARGES:

Prepaid Insurance		751.76
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OTHER ASSETS:

Income Tax Refund Rec.	451.80	
------------------------	--------	--

TOTAL ASSETS \$151,161.75

## LIABILITIES:

CURRENT LIABILITIES:

Vouchers Payable	2,265.00	
Loans	54,522.41	
Deposits on Optical Orders	16.00	
Mdse. Orders Outstanding	81.50	
<u>Accruals:</u>		
Wages	3,067.17	
Federal Unemployment Tax	93.64	
State Unemployment Tax	86.97	
Federal Social Security Tax	64.42	
State Sales Tax	1,306.59	
Federal Excise Tax	84.68	
Federal Movie Tax	85.04	
State Franchise Tax	105.85	
Auditing Expense	300.00	
Truck & Car Expense	91.45	
TOTAL CURRENT LIABILITIES		62,170.72

MEMBERSHIP EQUITIES:

Membership	4,610.00	
Allocated Reserves	27,036.20	
Allocated Savings	32,359.79	
Unallocated Reserves	9,686.39	
Net Savings (July-September)	10,929.09	
Net Savings (October)	4,369.56	
TOTAL EQUITIES		88,991.03

TOTAL LIABILITIES \$151,161.75



## EXHIBIT "B"

TOPAZ CONSUMER COOPERATIVE ENTERPRISES, INC.  
STORES AND SERVICES  
B A L A N C E   S H E E T  
as of OCTOBER 31, 1944

Page 2

## ASSETS:

CURRENT ASSETS:

Cash on Hand	941.44	
Cash in Bank (Nephi)	30,284.20	
Cash in Bank (Delta)	1,977.20	
Accounts Receivable	749.41	
Mdse. as per Inventory	46,046.64	
Supplies Inventory	2,925.60	
Prepayments	839.55	
Buyers Revolving Fund (NY)	850.00	
Buying Office Expense (NY)	150.00	
TOTAL CURRENT ASSETS		84,764.04

FIXED ASSETS:

Fixtures & Equipment	14,229.59	
Less Reserve for Deprec.	3,997.80	
NET BOOK VALUE		10,231.79

DEFERRED CHARGES

Prepaid Insurance		751.76
-------------------	--	--------

OTHER ASSETS:

Income Tax Refund Rec.	451.80	
Inter-Dept. Accounts Rec.	476.61	
TOTAL OTHER ASSETS		928.41

TOTAL ASSETS \$96,676.00

## LIABILITIES:

CURRENT LIABILITIES:

Vouchers Payable	2,245.00	
Accruals:		
Wages	3,067.17	
Federal Unemployment Tax	93.64	
State Unemployment Tax	86.97	
Federal Social Security Tax	64.42	
State Sales Tax	1,306.59	
Federal Excise Tax	84.68	
Federal Movie Tax	85.04	
State Franchise Tax	105.85	
Auditing Expense	300.00	
Truck & Car Expense	91.45	
Deposits on Optical Orders	16.00	
Merchandise Orders Outstanding	81.50	
TOTAL CURRENT LIABILITIES		7,628.31

MEMBERSHIP EQUITIES:

Membership	4,610.00	
Allocated Reserves	27,036.20	
Allocated Savings	32,359.79	
Unallocated Reserves	9,686.39	
Net Savings - July-September	10,929.09	
Net Savings - October	4,426.22	
TOTAL EQUITIES		89,047.69

TOTAL LIABILITIES \$96,676.00



T O P A Z   C A S H   S E R V I C E   D E P A R T M E N T

Page 3  
October 31, 1944

BALANCE SHEET

ASSETS:

Cash on Hand	\$10,217.25
Cash in Bank	44,545.11
Postage Stamps	<u>200.00</u>
 TOTAL ASSETS	 <u>\$54,962.36</u>

LIABILITIES:

Loans	\$54,522.41
Inter-Dept. Account (Head Office)	419.95
Accounts Payable (Ins. Prem.)	<u>20.00</u>
	<u>\$54,962.36</u>

OPERATING STATEMENT

GROSS INCOME:

Check Cashing	\$58.18
Money Orders (Fee)	78.86
Other Income	<u>.12</u>
 TOTAL INCOME	 \$137.16

OPERATING EXPENSES:

Wages	95.37
Payroll Taxes	4.77
Postage Expense	13.25
Cash Short	6.01
Rent	2.85
Depreciation	2.74
Interest Expense	53.37
Telephone & Telegraph	1.59
Insurance & Bonds	23.15
Refund by Bank - Supplies	<u>9.28(-)</u>
 TOTAL EXPENSES	 <u>193.82</u>
 NET LOSS	 <u>\$56.66</u>



## EXHIBIT "D"

STATEMENT OF OPERATIONS  
MONTH OF OCTOBER 31, 1944

Page 4

	COMBINED	STORE #1	FTN #1	STORE #2	STORE #3	STORE #4	FTN #4	FISH MKT	SHOE REF.	MOVIES	MOVIES COKE	BARBER NO. 8	BARBER NO. 41	PHOTO	WATCH	RADIO	BEAUTY	CLEANING	LAUNDRY	OPTICAL	PERSONAL SERVICE	MAIL ORDER	
GROSS SALES - MDSE & SERVICE	38,592.76	15,513.15	312.55	12,346.40	902.96	873.67	527.28	2,531.49	1,049.25	568.55	338.75	250.00	178.45	900.46	255.70	152.15	262.25	596.57	149.52	592.35	242.37	48.89	
Less: SALES & ADMISSION TAXES	725.16	255.61	6.13	242.09	17.70	11.45	10.34	49.64	-	94.52	6.64	-	-	17.45	.81	1.09	-	-	-	11.69	-	-	
NET SALES	37,867.60	15,257.54	306.42	12,104.31	885.26	862.22	516.94	2,481.85	1,049.25	474.03	332.11	250.00	178.45	883.01	254.89	151.06	262.25	596.57	149.52	580.66	242.37	48.89	
PURCHASE COST OF SALES																							
BEG. INVENTORY 9/30 PHYSICAL	37,159.13	7,298.52	120.16	23,957.29	2,260.60	299.13	120.70	266.82	1,559.05	-	-	-	-	277.74	347.52	468.58	183.02	-	-	-	-	-	
TRANSFERS	28,731.99	13,247.91	110.27	10,721.75	809.33	602.54	232.58	2,092.20	495.65	-	155.77	-	-	162.11	17.16	42.53	42.19	-	-	-	-	-	
SERVICE COSTS AND SUPPLIES	780.04	-	-	-	-	-	-	-	-	40.00	-	-	-	-	-	-	-	-	-	-	-	-	
WHSE EXPENSE & MDSE HANDLING	413.62	206.69	-	103.40	12.41	20.68	-	4.14	24.82	8.27	-	2.12	2.12	4.14	4.14	4.14	4.14	361.13	-	378.91	-	-	
FREIGHT	837.14	352.43	-	154.08	46.66	-	-	264.96	4.64	1.14	-	-	-	7.33	2.20	2.06	.52	-	8.27	4.14	-	-	
	67,921.92	21,105.55	230.43	34,936.52	3,129.00	922.35	353.28	2,628.12	2,084.16	49.41	155.77	2.12	2.12	451.32	371.02	517.31	229.87	361.13	9.39	383.05	-	-	
Less: INVENTORY 10/31 CALC.	40,261.28	8,471.65	114.17	25,837.39	2,445.56	280.14	51.13	224.55	1,533.55	-	-	-	-	262.11	367.84	511.61	151.58	-	-	-	-	-	
COST OF SALES	27,670.64	12,633.90	116.26	9,099.13	683.44	642.21	302.15	2,403.57	550.61	49.41	155.77	2.12	2.12	189.21	3.18	5.70	78.29	361.13	9.39	383.05	-	-	
GROSS OPERATING INCOME	10,196.96	2,623.64	190.16	3,005.18	201.82	220.01	214.79	78.28	498.64	424.62	176.34	247.88	176.33	693.80	251.71	145.36	183.96	235.44	140.13	197.61	242.37	48.89	
% OF GROSS SALES	26.9%	17.2%	62%	24.8%	22.8%	25.5%	41.5%	3.1%															
SELLING EXPENSES																							
SALARIES	2,222.54	425.21	19.75	299.98	35.21	59.49	19.75	81.74	293.88	50.27	-	153.25	132.72	195.58	46.19	25.93	67.10	22.75	98.75	22.75	152.49	19.75	
PAYROLL TAXES	107.40	20.92	.99	14.10	1.76	2.97	.99	4.08	14.69	2.51	-	7.66	6.64	8.28	2.31	1.30	3.36	1.14	4.94	1.14	7.62	.99	
SUPPLIES	232.93	38.16	-	14.58	-	3.00	-	27.08	66.20	29.00	-	-	-	12.75	22.55	2.99	1.13	14.63	-	-	-	.86	
TOTAL SELLING EXPENSES	2,562.87	483.30	20.74	328.66	36.97	65.46	20.74	112.90	374.77	81.78	-	160.91	139.36	216.61	71.05	30.22	71.59	38.52	103.69	23.89	160.11	21.60	
GENERAL EXPENSES																							
RENT	232.40	47.50	-	40.38	3.56	33.93	-	-	28.26	4.75	-	12.35	12.35	23.60	9.50	4.75	7.47	1.00	1.00	1.00	-	1.00	
INSURANCE	99.21	23.41	-	37.25	3.83	3.24	-	2.57	6.68	4.80	-	.74	.67	2.60	3.53	2.65	.87	3.36	1.28	.52	1.07	.14	
DEPRECIATION	180.16	34.29	-	18.22	3.67	20.36	-	5.18	33.56	24.01	-	6.78	-	10.70	5.62	3.98	9.64	.16	.16	.16	-	3.67	
EQUIPMENT RENTAL	148.50	-	-	5.50	-	-	-	-	33.00	-	-	25.00	20.00	52.00	10.50	-	-	-	2.50	-	-	-	
TELEPHONE & TELEGRAPH	61.09	18.67	-	2.84	-	-	-	35.42	-	4.16	-	-	-	-	-	-	-	-	-	-	-	-	
POSTAGE	24.27	-	-	17.96	1.64	-	-	-	-	-	-	-	-	-	.53	-	-	-	-	4.14	-	-	
MISCELLANEOUS EXPENSES	794.63	179.15	41.00	89.59	15.14	42.79	-	220.65	31.46	21.71	-	21.86	34.79	21.50	14.82	1.41	43.16	-	15.60	-	-	-	
TOTAL GENERAL EXPENSES	1,540.26	303.02	41.00	211.74	27.84	100.32	-	263.82	132.96	59.43	-	66.73	67.81	110.40	44.50	12.79	61.14	4.52	20.54	5.82	1.07	4.81	
ADMINISTRATIVE EXPENSES	1,646.24	823.18	-	411.56	49.38	82.30	-	16.46	49.38	32.92	-	8.23	8.23	32.92	16.46	16.46	16.46	16.46	16.46	32.92	16.46	-	
TOTAL OPERATING EXPENSES	5,749.37	1,609.50	61.74	951.96	114.19	248.08	20.74	393.18	557.11	174.13	-	235.87	215.40	359.93	132.01	59.47	149.19	59.50	140.69	62.63	177.64	26.41	
NET OPERATING INCOME	4,447.59	1,014.14	128.42	2,053.22	87.63	28.07(-)	194.05	314.90(-)	58.47	250.49	176.34	12.01	39.07(-)	333.87	119.70	85.89	34.77	175.94	.56(-)	134.98	64.73	22.48	
OTHER INCOME	204.50									October movie film rentals amounting to \$546.27 was paid in November; therefore, movie dept. including coke sales should reflect a net loss of \$119.44 instead of a net profit of \$426.83.												October optical costs amounting to \$41.66 was paid in November; therefore Optical Department net profit should be \$93.32 instead of \$134.98.	
OTHER EXPENSES	225.87																						
CASH SERVICE DEPT. OCT NET LOSS	56.66																						
NET SAVINGS FOR OCTOBER	4,369.56	- 11.53%																					



October 31, 1944

SCHEDULE 1ADMINISTRATIVE EXPENSES

Office Wages	\$ 896.46
" Payroll Taxes	38.60
" Supplies	130.09
" Rent	40.65
" Insurance	18.28
" Equipment Depreciation	48.46
" Equipment Rental	8.00
" Miscellaneous Expenses	375.11
Telephone and Telegraph	9.72
Postage	17.83
Use Tax	.14
Auditing Expense	50.00
Association Dues and Fees	12.70
Public Relations	.20
	<u>\$1,646.24</u>

SCHEDULE 2MERCHANDISE HANDLING COSTS

Warehouse Wages	\$143.88
" Payroll Taxes	8.20
" Rent	82.18
" Insurance	14.03
" Equipment Depreciation	1.92
" Miscellaneous Expenses	12.10
" Mdse Damage and Loss	.56
Truck and Car Expenses	91.45
Purchase Service Charges	51.75
Inward Transportation Costs	7.55
	<u>\$413.62</u>

SCHEDULE 3EDUCATION EXPENSE

Wages -	\$ 68.25
Payroll Taxes	3.41
Supplies	105.89
Postage	.15
Miscellaneous Expenses	48.17
	<u>\$225.87</u>

SCHEDULE 4OTHER INCOME

Cash Over	1.00
Purchase Discount	178.68
Miscellaneous Income	14.47
Printing	10.35
	<u>\$204.50</u>



*Com Night Rev.*

STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period ended February 29, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1143900.

Division or Section	Expenditure	Obligations Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(01.1) Personal Services (Appointed Personnel)	\$274,441.61	\$276,279.16	\$322,671.00	\$ 1,637.35	\$ 46,391.84
One account (Total Project)					
(01.3) Personal Services (Evacuee)					
Project Management	15,771.62	15,771.62	19,022.42		3,250.80
Health	29,023.94	29,023.94	37,563.90		8,539.96
Education	23,741.55	23,778.27	27,361.42	36.72	3,583.15
Internal Security	6,872.51	6,872.51	8,892.23		2,019.72
Community Activities	7,523.43	7,523.43	9,625.16		2,101.73
Welfare	6,917.15	6,917.15	8,170.90		1,253.75
Other Community Management	1,663.54	1,663.54	2,005.73		342.19
Fire Protection	4,970.56	4,970.56	7,120.03		2,149.47
Agriculture	30,544.95	30,544.95	36,843.89		6,298.94
Engineering	60,618.24	60,618.24	70,334.36		9,716.12
Industry	210.00	210.00	840.00		630.00
Motor Transport & Maintenance	9,817.85	9,817.85	13,071.80		3,253.95
Other Operations Division	121.00	121.00	186.00		65.00
Finance	21,927.24	21,927.24	25,901.41		3,974.17
Supply	2,799.76	2,799.76	3,436.52		686.76
Waste Management	126,163.19	126,164.49	158,897.66	1.30	32,733.17
Other Administrative Management	6,416.23	7,014.65	12,031.57	598.42	5,016.92
	\$355,102.76	\$355,739.20	\$441,355.00	\$636.44	\$85,615.80



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended February 29, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1143900.

Division or Section	Expenditures	Obligations authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(01.4) Personal Services					
(Appointed Personnel)					
Community Management	\$ 3,767.85	\$ 3,239.96	\$ 3,240.00	\$ 527.89 Cr.	.04
Operations Division	6,950.21	7,633.39	8,088.00	743.18	388.61
Administrative Management	<u>22.84</u>	<u>82.20</u>	<u>137.00</u>	<u>59.36</u>	<u>54.60</u>
	\$ 10,740.90	\$ 11,021.55	\$ 11,465.00	\$ 280.65	\$ 443.45
(02.2) Travel (Evacuee)					
Project Management	\$ 22,708.88	\$ 25,964.49	\$ 24,853.00	\$ 3,255.61	\$ 1,111.49 Cr.
Community Management	<u>562.71</u>	<u>729.70</u>	<u>1,328.00</u>	<u>166.99</u>	<u>598.30</u>
	\$ 23,271.59	\$ 26,694.19	\$ 26,181.00	\$ 3,422.60	\$ 513.19 Cr.
(03) Transportation of Things					
One account (Total Project)	\$ 13,966.82	\$ 55,839.79	\$ 55,649.00	\$ 41,872.97	\$ 190.79 Cr.



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended February 29, 1944  
 Appropriation 1143900.

Central Utah Project  
 Topaz, Utah

Division or Section	Expenditures	Obligations Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(04) Communications Services					
One Account (Total Project)	\$ 6,650.78	\$ 6,325.78	\$ 9,326.00	\$ 1,475.00	\$ 1,000.22
(05) Rents & Utilities Services	\$ 50,797.90	\$ 59,543.14	\$ 67,555.00	\$ 8,745.24	\$ 8,011.86
(07.2) Contractual Services					
Project Management	\$ 185.38	\$ 240.38	\$ 279.00	\$ 55.00	\$ 38.62
Community Management	9,215.11	11,344.28	11,345.00	2,129.17	.72
Operations Division	12,580.54	14,893.27	25,949.00	2,312.73	11,055.73
Administrative Management	<u>283.77</u>	<u>283.77</u>	<u>339.00</u>	<u>5.00</u>	<u>50.23</u>
	\$ 22,264.80	\$ 26,766.70	\$ 37,912.00	\$ 4,501.90	\$ 11,145.30



# STATUS OF FUNDS ALLOTTED

## OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended February 29, 1944

Central Utah Project  
Topaz, Utah

Appropriation 114300.

Division or Section	Expenditures	Obligations Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(08) Materials & Supplies					
Project Management	2,943.22	4,950.28	5,766.50	2,247.05	816.22
Health	8,292.70	15,545.44	17,226.50	7,251.74	1,741.06
Education	9,101.25	15,792.60	15,128.48	6,601.44	935.79
Internal Security	148.96	162.76	26.41	14.20	162.65
Community Activities	483.75	425.00	670.11	52.70 Cr.	244.06
Welfare	667.75	1,428.92	1,195.00	261.18	160.07
Other Community Management	14.52	161.61	274.00	115.08	162.39
Fire Protection	7.18	422.81	192.20	200.03	223.81 Cr.
Industry	101.30	101.30	875.00		773.70
Agriculture	84,877.87	104,888.33	114,174.00	20,010.46	9,285.67
Engineering	251,925.20	376,817.74	400,421.20	124,802.54	23,603.26
Motor Transport & Maintenance	26,280.77	35,458.44	39,226.00	9,177.67	4,537.56
Other Operations Division	44.48	67.81	124.00	23.33	56.12
Finance	965.16	1,212.55	1,198.00	247.39	14.55 Cr.
Supply	437.49	516.97	520.00	70.48	63.03
Less Management	496,757.55	748,230.97	757,321.00	251,473.42	9,090.03
Other Administrative Management	4,133.22	9,312.99	9,708.00	5,186.77	478.01
	837,245.99	1,315,114.67	1,266,925.00	427,868.68	51,880.33



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period ended February 29, 1944  
 appropriation 1143900.

Central Utah Project  
 Topaz, Utah

Division or Section	Expenditures	Obligations Authorized	Approved allotments	Unliquidated Obligations	Unobligated allotments
(07) Equipment					
Project management	\$ 511.55	\$ 695.95	\$ 839.00	\$ 184.40	\$ 203.05
Health	1,556.61	4,436.58	4,220.00	2,879.97	218.58 Cr.
Education	3,432.23	6,314.98	9,226.00	2,882.75	2,911.02
Internal Security		192.50	192.00	192.50	.50 Cr.
Community activities	779.29	947.36	1,114.00	168.09	166.62
Welfare		55.00	205.00	55.00	150.00
Other Community <del>management</del>	46.50	321.50	397.00	275.00	75.50
Fire Protection		144.05	177.00	144.05	32.95
Industry	300.00	300.00	960.00		660.00
Agriculture	4,226.65	5,057.77	6,761.00	848.92	1,723.23
Engineering Section	3,977.62	4,060.00	4,210.00	82.38	150.00
Motor Transport & Maintenance	632.74	1,146.90	2,396.00	316.16	1,247.10
Finance	41.62	73.62	406.00	32.00	334.38
Supply (Other than mess)	61.76	71.76	162.00	10.00	110.22
Mess	741.50	1,931.50	2,496.00	1,190.00	564.50
Other administrative management		757.96	954.00	757.96	196.04
	\$ 16,502.29	\$ 26,511.47	\$ 34,617.00	\$ 10,009.13	\$ 8,305.53



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION FOR EXPENDITURES

Period ended February 29, 1944

Central Utah Project  
Tropic, Utah

Appropriation 114390.

Division or Section	Expenditures	Obligations authorized	Approved allotments	Unliquidated Obligations	Unobligated allotments
(11.1) Public Assistance Grants					
Project Management	\$ 4,935.72	\$ 7,830.00	\$ 7,635.00	\$ 2,691.28	\$ 5.00
Community Management	<u>21,240.94</u>	<u>21,633.64</u>	<u>28,762.00</u>	<u>393.70</u>	<u>7,122.36</u>
	\$ 26,179.66	\$ 29,463.64	\$ 36,397.00	\$ 3,284.98	\$ 7,127.36
(11.2) Clothing Grants					
Community Management	126,820.29	126,155.81	210,193.00	59,335.52	24,037.12
(11.3) Relocation Grants					
Project Management	32,702.26	36,951.26	41,368.00	4,249.00	4,416.74
(11.4) Project Travel & Transfers Grants					
Administrative Management	1,508.52	1,508.52	908.00	-2-	600.52 Cr.
SUB-TOTAL	\$1,848,396.37	\$2,415,920.88	\$2,662,992.00	\$567,524.51	\$247,071.12



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended February 29, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1143900.

Division or Section	Expenditures	Obligations Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
<u>Segregation</u>					
01.4 Personal Services	\$ 1,360.66	\$ 1,360.66	\$ 1,361.00	\$ -0-	\$ .34
02.2 Evacuee Travel	1,577.17	1,600.00	1,600.00	22.83	-9-
03 Transportation of Things	10.48	21.75	12.00	11.27	9.75 Cr.
04 Communication Services	119.08	118.17	118.00	.91 Cr.	.17 Cr.
05 Rents & Utilities	1,050.10	1,107.80	1,108.00	57.70	.20
08 Material & Supplies	<u>4,528.43</u>	<u>7,581.63</u>	<u>7,591.00</u>	<u>3,053.20</u>	<u>9.37</u>
SUB-TOTAL .001	\$ 8,645.92	\$ 11,790.01	\$ 11,790.00	\$ 3,144.09	\$ .01 Cr.
<u>Statistical Laboratory</u>					
01.3 Evacuee Wages	\$ 1,645.93	\$ 1,645.93	\$ 4,042.00		\$ 2,396.07
.03 Transportation of Things			500.00		500.00
04 Communication Service			150.00		150.00
08 Material & Supplies	<u>73.18</u>	<u>73.18</u>	<u>450.00</u>		<u>376.87</u>
SUB-TOTAL . . . . .001	\$ 1,719.11	\$ 1,719.11	\$ 5,142.00		\$ 3,422.89
TOTAL . . . . .	<u>18,587,614.00</u>	<u>22,423,430.00</u>	<u>22,673,324.00</u>	<u>\$570,668.60</u>	<u>\$250,494.00</u>



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended February 29, 1944

Central Utah Project  
Topaz, Utah

Appropriation 11439.00.

Division or Section	Expenditures	Obligations Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(01.2) Personal Services w/o regards to Civil Service .002	\$ 289.69	\$ 289.69	\$ 289.69	\$ -0-	\$ -0-
(02.1) Travel					
Project management	\$ 715.58	\$ 1,165.76	\$ 1,165.00	\$ 450.18	\$ .76
Community management	585.53	971.98	947.00	386.45	24.98
Operation management	335.28	681.28	867.00	346.00	185.72
Administrative management	641.90	830.94	1,210.00	182.04	379.06
Total . . . . .	.003 \$ 2,276.29	\$ 3,643.96	\$ 4,169.00	\$ 1,371.67	\$ 539.04
(06.1) Printing & Binding	\$ 137.23	\$ 231.37	\$ 345.00	\$ 94.14	\$ 113.63
(06.2) Printing & Binding	30.90	30.90	30.90	-0-	-0-
Total . . . . .	.004 \$ 168.13	\$ 262.27	\$ 375.90	\$ 94.14	\$ 113.63
GRAND TOTAL . . . 11439.00.	\$1,861,497.51	\$2,433,631.92	\$2,664,776.59	\$572,134.41	\$251,146.67



MR Sanford

STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1451710

Division or Section	Expenditures	Obligation Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(01.1) Personal Services (Appointed Personnel)					
One Account	\$185,426.42	\$190,428.59	\$243,994.00	\$ 5,062.17	\$ 53,505.41
(01.3) Personal Services (Evacuee)					
Project Management	\$ 7,215.51	\$ 8,715.51	\$ 10,843.00	\$ 1,500.00	\$ 2,127.49
Supply	1,450.56	1,850.56	5,497.00	400.00	3,646.44
Mess Management	64,982.84	31,332.84	98,165.00	16,350.00	16,832.16
Finance	7,959.04	9,959.04	11,764.00	2,000.00	1,904.96
Other Administrative Management	2,737.37	3,319.37	6,821.00	582.00	3,501.63
Engineering	25,600.31	31,716.31	41,662.00	6,116.00	9,945.69
Agriculture	15,421.23	18,921.23	26,223.00	3,500.00	7,301.77
Motor Transport & Maintenance	5,384.70	6,704.70	8,078.00	1,320.00	1,373.30
Fire Protection	2,246.54	2,846.54	3,850.00	600.00	1,003.46
Other Operations Division	121.32	127.00	195.00	5.62	48.00
Education	9,064.17	11,389.17	15,148.00	2,325.00	3,753.83
Health	12,515.52	15,515.52	20,174.00	3,000.00	4,658.48
Welfare	2,031.75	2,531.75	3,652.00	500.00	1,120.25
Internal Security	3,040.23	3,790.23	4,863.00	750.00	1,072.77
Community Activities	2,348.17	2,948.17	3,696.00	600.00	747.83
Other Community Management	670.99	867.99	994.00	197.00	126.01
	\$162,790.25	\$202,535.93	\$261,625.00	\$ 39,745.68	\$ 59,089.07



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Appropriation 1451710

Central Utah Project  
Topaz, Utah

Division or Section	Expenditures	Obligation Authorized	Approved Allotment	Unliquidated Obligations	Unobligated Allotments
(01.4) Personal Services					
Project Management	\$ -0-	\$ -0-	\$ 250.00	\$ -0-	\$ 250.00
Operations Division	1,936.67	2,629.00	3,016.00	692.33	387.00
Community Management	1,230.00	1,433.73	1,642.00	203.73	208.27
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	\$ 3,166.67	\$ 4,062.73	\$ 4,908.00	\$ 896.06	\$ 545.27
(02.2) Travel, Evacuee					
Project Management	\$ 19,505.22	\$ 24,591.88	\$ 33,023.00	\$ 5,006.66	\$ 9,431.12
Community Management	-0-	-0-	1,300.00	-0-	1,300.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 19,505.22	\$ 24,591.88	\$ 34,323.00	\$ 5,006.66	\$ 9,731.12
(03) Transportation of Things					
One Account (Total Project)	\$ 10,394.38	\$ 42,656.61	\$ 65,200.00	\$ 38,262.23	\$ 17,143.39



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1451710

Division or Section	Expenditures	Obligation Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(04) Communication Services					
One Account (Total Project)	\$ 3,933.14	\$ 5,288.14	\$ 6,300.00	\$ 1,355.00	\$ 1,011.86
(05 ) Rents & Utilities					
One Account (Total Project)	\$ 18,005.76	\$ 24,966.13	\$ 32,588.00	\$ 6,960.37	\$ 7,621.87
(07.2) Other Contractual Services					
Project Management	\$ 34.84	\$ 91.49	\$ 457.00	\$ 56.65	\$ 365.51
Administrative Management	301.36	353.96	337.00	52.60	33.04
Operations Division	12,906.90	23,731.30	25,908.00	10,824.40	2,176.70
Community Management	5,135.11	3,210.76	8,778.00	3,075.65	567.24
	<u>\$ 18,378.21</u>	<u>\$ 32,387.51</u>	<u>\$ 35,530.00</u>	<u>\$ 14,009.30</u>	<u>\$ 3,142.49</u>



STATUS OF FUNDS ALLOTTED  
OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Central Utah Project  
Topaz, Utah

Appropriation 1451710

Division or Section	Expenditures	Obligation Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
<b>(09) Materials &amp; Supplies</b>					
Project Management	\$ 187.80	\$ 848.45	\$ 2,911.00	\$ 660.65	\$ 2,062.55
Mess Management	203,764.87	390,502.09	403,820.00	196,737.22	13,317.91
Other Administrative Management	1,171.25	4,268.16	4,563.00	3,096.91	294.84
Engineering	21,944.09	101,063.78	109,293.00	79,119.69	8,229.22
Agriculture	41,438.69	42,924.70	80,905.00	1,486.01	37,980.30
Motor Transport & Maintenance	16,931.04	25,855.11	29,428.00	8,924.07	3,572.89
Fire Protection	25.00	73.00	100.00	42.00	27.00
Education	3,033.16	5,773.06	9,165.00	2,739.90	3,391.94
Health	2,202.73	7,450.46	8,349.00	5,247.73	898.54
Community Activities	171.58	510.58	529.00	339.00	18.42
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	\$290,870.21	\$579,269.39	\$649,063.00	\$228,399.18	\$ 69,793.61
<hr/>					
<b>(09) Equipment</b>					
Project Management	\$ 202.84	\$ 397.84	\$ 398.00	\$ 195.00	\$ .16
Mess Management	-0-	69.50	70.00	69.50	.50
Other Administrative Management	-0-	50.00	50.00	50.00	-0-
Engineering	296.26	2,630.10	3,330.00	2,333.84	699.90
Agriculture	16.56	189.06	318.00	172.50	128.94
Motor Transport & Maintenance	404.19	630.19	636.00	226.00	5.21
Other Operations Division	-0-	-0-	13.00	-0-	13.00
Education	716.42	1,782.00	1,782.00	1,065.58	-0-
Health	208.74	534.36	2,097.00	325.62	1,562.64
Welfare	175.00	175.00	200.00	-0-	25.00
Community Activities	-0-	11.50	249.00	11.50	237.50
Other Community Activities	-0-	22.00	322.00	22.00	300.00
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	\$ 2,020.01	\$ 6,491.55	\$ 9,465.00	\$ 4,471.54	\$ 2,973.45



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Appropriation 1451710

Central Utah Project  
Tropic, Utah

Division or Section	Expenditures	Obligation Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
(11.1) Public Assistance Grant					
Project Management	\$ 1,038.65	\$ 2,184.67	\$ 2,690.00	\$ 1,146.02	\$ 505.33
Community Management	11,855.22	13,834.07	18,630.00	1,978.85	4,795.93
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 12,893.87	\$ 16,018.74	\$ 21,320.00	\$ 3,124.87	\$ 5,301.26
(11.2) Clothing Grant					
Community Management	\$ 48,815.25	\$ 88,000.00	\$107,000.00	\$ 39,124.75	\$ 19,000.00
(11.3) Relocation Grants					
Project Management	\$ 16,414.01	\$ 18,274.38	\$ 23,515.00	\$ 1,860.37	\$ 5,240.62
(11.4) Project Travel & Transfer Grant					
Administrative Management	\$ 1,069.40	\$ 1,551.68	\$ 2,400.00	\$ 482.28	\$ 848.32
Sub-Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$793,682.80	\$1,242,583.26	\$1,497,831.00	\$448,900.46	\$255,247.74



STATUS OF FUNDS ALLOTTED

OBJECTIVE CLASSIFICATION OF EXPENDITURES

Period Ended November 30, 1944

Central Utah Project  
Tona, Utah

Appropriation 1451710

Division or Section	Expenditures	Commitment Authorized	Approved Allotments	Unliquidated Obligations	Unobligated Allotments
<u>Statistical Laboratory</u>					
01.3 Evacuee Wage	\$ 2,145.32	\$ 2,799.37	\$ 3,500.00	\$ 654.05	\$ 700.63
03 Transportation of Things	3.29	10.29	200.00	7.00	189.71
04 Communication Services	-6-	-6-	-6-	-6-	-6-
08 Material & Supplies	137.32	258.07	500.00	120.75	241.93
Total .001	\$795,968.73	\$1,245,650.99	\$1,502,031.00	\$449,682.26	\$256,380.01
<u>(02.1) Travel</u>					
Project Management	\$ 903.53	\$ 1,033.70	\$ 1,665.00	\$ 130.17	\$ 631.30
Administrative Management	334.53	524.32	811.88	189.79	287.56
Operations Division	537.96	549.96	913.29	12.00	763.32
Community Management	1,167.25	1,537.54	1,652.91	370.29	114.37
Total .003	\$ 2,943.27	\$ 3,645.52	\$ 5,043.07	\$ 702.25	\$ 1,397.55
<u>(06.1) Printing &amp; Binding .004</u>					
	\$ 1.63	\$ 488.70	\$ 685.00	\$ 487.07	\$ 196.30
GRAND TOTAL	\$708,913.63	\$1,210,785.21	\$1,507,759.07	\$450,871.58	\$257,973.86



**WAR RELOCATION AUTHORITY**  
**Consumer Enterprises Balance Sheet**  
CENTRAL UTAH      Relocation Center

**BALANCE SHEET**As of Sept. 30, 1944**ASSETS**

Current:		Comparative Condition Sept. 1943:
Cash Service Dept.	53,686.48	
<del>Property</del> Cash Accounts Rec.	\$ 713.31	1,042.07
Change Funds	891.44	1,012.72
Cash in Bank	22,928.73	\$9,126.32
Merchandise Inventories	46,669.46	45,115.32
Coop Fed. Deposits & Prepayments	3,024.64	4,543.14
Supply Inventories	6,005.94	\$ -
<b>Total Current Assets</b>	<b>\$133,882.68</b>	<b>90,889.57</b>
<b>Investments:</b>		
Northwest Co-op Auditing Co. (shares)	31.95      31.95	\$ -
<b>Fixed:</b>		
Equipment	\$14,069.64	\$1,600.61
Less: Reserve for Depreciation	3,764.52	1,761.67
	10,305.12	\$ 9,818.94
<b>Prepaid Expense:</b>		
Unexpired Insurance	\$ 906.43	\$ 129.45
<del>Supplies for Stores</del> Income Tax Ref. Rec.	451.80	-
	1,358.23	\$ 129.45
<b>TOTAL ASSETS</b>	<b>\$145,615.27</b>	<b>\$100,887.96</b>

Number of people in project 5613  
 Number of members 4659  
 Number of employees 179

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

**BALANCE SHEET**As of Sept. 30, 1944**LIABILITIES & MEMBERS EQUITIES**

Current:		Comparative Condition 1943:
Mdse. Gift Orders Outstanding	61.50	67.50
Short Term Loans & Notes	\$ 53,311.06	\$ 1,492.32
Accounts Payable	2,615.40	6,825.65
Accruals:		(WRA) 5,119.57
Salaries	\$2,734.77	\$ 2,257.24
Payroll Taxes	526.93	444.18
<del>Property</del> Auditing Expense	250.00	300.00
Rent	-	State Movie 100.00
<del>Utility</del> Federal Movie Tax	82.18	Fed. " 400.00
State Sales Tax	666.33	803.20
Federal Excise Tax	125.42	80.65
<del>Workmen's Compensation</del> Truck & Car	255.36	Patron Ref. 20.34
<del>Income Tax</del> Optical Order-Dep	200.00	Interest 442.30
State Income Tax Franchise	105.85	Opt. Dep. 222.50
	4,956.84	Fed Inc T\$ 225.20
<b>Total Current Liabilities</b>	<b>\$ 60,944.80</b>	<b>\$18,802.05</b>
<b>Non-Current:</b>		
Long Term Notes & Mortgages	-	\$ -
<b>Members Equities:</b>		
Membership Loans		14,537.50
Membership Fees	\$ 4,659.00	\$ 4,685.00
Certif. of Indebt. for Patr. Refunds	32,259.79	26,928.87
Reserve Certif. for Allocated Reserve	27,036.20	9,735.58
Unallocated Reserve	9,686.39	1,355.37
	72,741.38	\$ 57,242.32
<b>Surplus:</b>		
Net Gain for September	8,673.74 -	\$ -
	2,255.35	10,929.09
		24,843.59
<b>TOTAL LIABILITIES &amp; MEMBERS EQUITIES</b>	<b>\$ 145,615.27</b>	<b>\$ 100,887.96</b>

*Geo. T. Foshide*

Community Enterprise's Supt.

*Chief Accountant*



## WAR RELOCATION AUTHORITY

## Income and Expense Statement

CENTRAL JAH Relocation Center

## INCOME &amp; EXPENSE STATEMENT

For Period SEP. 1 1944 to SEP. 30 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined:	Legend:
Sales - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38731.93	List type of business represented by department numbers.
Purchase Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6572.43	1. _____
Reg. Inv. & Purch-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2234.66	2. _____
Whse. Exp. - Mide. Hdd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67967.09	3. _____
Less: Ending Inv.-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37212.70	4. _____
Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30754.39	5. _____
Gross Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7977.54	6. _____
Selling Expense:																	7. _____
Salaries - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2234.97	8. _____
Payroll Taxes - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112.95	9. _____
Store Supplies - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342.26	10. _____
Advertising - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2660.18	11. _____
General Expense:																	12. _____
Repairs - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13. _____
Insurance - Ins. Record	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14. _____
Licenses - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15. _____
Property Taxes - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Workmens Comp.-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Utility Expense - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciations - Equip't.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Administrative Expense:																	
Salaries																\$ -685.85	
Payroll Taxes																\$ -35.52	
Directors Expense																\$ -4.80	
Auditing																\$ -50.00	
Bonds - Employees																\$ -12.64	
Corp. Fees & Licenses																\$ -120.65	
Office Supplies & Post.																\$ -52.86	
Rent																\$ -58.46	
Utility																\$ -637.34	
Repairs & Main. Of. Eq.																\$ -1952.14	
Depr. Office Equipment																\$ 5877.77	
Other																\$ 2046.20	
Total Dist. on Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2099.77	
Total Opera. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.00	
Net Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.50	
Other Income:																\$ 304.50	
Purch. Discounts Taken																\$ 78.00	
Cash Overage																\$ 39.22	
Other Expense:																\$ -44.57	
Interest Expense																\$ -11.56	
Educational Expense																\$ -15.13	
Free Press Expense-Net CASH SHORTAGE																\$ 39.22	
CASH SERVICE DEPT. NET LOSS																\$ 2355.35	
NET INCOME FOR PERIOD, SEP. 1 1944 to SEP. 30 1944																\$ 2355.35	

TOTAL WAGES  
\$3151.42  
(8.14%)

(95.45%)

Leo T. Hoshide  
Community Enterprise's Supt.  
Chief Accountant

C-0189-nobu-wp



WAR RELOCATION AUTHORITY  
Consumer Enterprises Balance Sheet  
CENTRAL UTAH Relocation Center

BALANCE SHEETAs of AUG. 31, 1944ASSETSCurrent:

Cash Service Department	51,700.78	
<del>Bank</del> Cash Accts Rec.	740.70	\$ -
Change Funds	903.00	-
Cash in Bank	22,496.96	\$ -
Merchandise Inventories	42,734.24 (Book Val)	-
Co-op Fed. Deposit & Prepay.	6,279.42	-
Supply Inventories	7,566.42	\$ -
<u>Total Current Assets</u>		<u>132,142.152</u>

Investments:

Northwest Co-op Auditing Co. (shares)	- 31.95	\$ -
---------------------------------------	---------	------

Fixed:

Equipment	\$ 14,022.94	\$ -11,248.99
Less: Reserve for Depreciation	<u>3,658.16</u>	<u>-1,590.67</u>
	10,364.78	\$ -9,658.32

Prepaid Expense:

Unexpired Insurance	\$ -637.84	\$ - 484.99
<del>Supplies for Stores</del> Inc. Tax Refund Rec.	<u>-451.80</u>	-
	<u>1,089.64</u>	\$ -

TOTAL ASSETS\$143,907.89\$ -98,237.14Number of people in project 5812Number of members 4708Number of employees 148

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of AUG. 31, 1944LIABILITIES & MEMBERS EQUITIESCurrent:

Short Term Loans & Notes	\$ 51,441.47	\$ -
Accounts Payable (20.00)	3,519.61	13,059.09
Accruals:		
Salaries	\$ 3,249.77	\$ 18.40
Payroll Taxes	376.91	270.92
<del>Property Taxes</del> Aud. Exp.	200.00	Interest 425.36
Rent	358.08	2,754.78
<del>Utility</del> Movie Tax	91.56	WRA Clothing 8.32
State Sales Tax	1,331.06	1,611.04
Federal Excise Tax	119.76	56.98
<del>Workmen's Compensation</del> Truck & Car	125.00	2,200.00
<del>Federal Income Tax</del> Optical Deposits	412.00	Fed. Inc. Tax 338.85
State Income Tax (Franchise)	158.79	Subsc. Dep. 29.55
Mdse. Orders Outstanding	52.83	<u>41.60</u>
	6,475.76	
<u>Total Current Liabilities</u>	<u>\$ 54,961.08</u>	<u>\$20,814.29</u>

Non-Current:

Long Term Notes & Mortgages	-	\$ -
-----------------------------	---	------

Members Equities:

Membership Loans		16,772.50
Membership Fees	\$ 4,708.00	\$ 5,284.00
Certif. of Indebt. for Patr. Refunds	20,958.56	27,018.87
Reserve Certif. for Allocated Reserve	25,870.06	9,735.58
Unallocated Reserve	<u>8,729.67</u>	<u>2,962.55</u>
	-	\$ -

Surplus:

Net Gain for August 1944	17,595.59	\$ 8,556.95
	4,609.17	7,092.40
	82,471.05	

TOTAL LIABILITIES & MEMBERS EQUITIES\$ 143,907.89\$98,237.14

Community Enterprise's Supt.



## WAR RELOCATION AUTHORITY

## Income and Expense Statement

CENTRAL UTAH Relocation Center

## INCOME &amp; EXPENSE STATEMENT

For Period AUG 01, 1944 to AUG 31, 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined:	Legend:
Sales - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,066.40	List type of business represented by department numbers.
Purchase Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,665.46	1. _____
Beg. Inv. & Purch-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.54	2. _____
Whse. Exp. - Mdse. Hldd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,437.00	3. _____
Less: Ending Inv.-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,065.55	4. _____
Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,271.45	5. _____
Gross Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,694.95 (24.83%)	6. _____
Selling Expense:																	7. _____
Salaries - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,367.37	8. _____
Payroll Taxes - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148.17	9. _____
Store Supplies - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652.60	10. _____
Advertising - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,134.14 (7.27%)	11. _____
General Expense:																	12. _____
Repairs - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13. _____
Insurance - Ins. Record	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14. _____
Licenses - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15. _____
Property Taxes - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Workmens Comp.-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232.40	
Utility Expense - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272.42	
Depreciations - Equip't.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 822.76	
Other - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,317.91 (3.06%)	
Administrative Expense:																	
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789.01	
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61.47	
Directors Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.20	
Auditing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	
Bonds - Employees (INSURANCE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.11	
Corp. Fees & Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267.31	
Office Supplies & Post.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.65	
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58.70	
Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.61	
Repairs & Main. Of. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409.73	
Depr. Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1744.79 (4.05%)	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649.28 (1.48%)	
Total Dist. on Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4498.11 (10.44%)	
Total Opera. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181.44	
Net Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.35	
Other Income: MISC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408.79 (0.94%)	
Purch. Discounts Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258.51	
Cash Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29.32	
Other Expense: CASH SERVICE DEPT (NET LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297.73 (0.69%)	
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Free Press Expense, Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET INCOME FOR PERIOD, <u>AUG. 1, 1944</u> to <u>AUG 31, 1944</u>																\$ 4049.17 (9.7%)	

(BOOK INVENTORY ONLY)



WAR RELOCATION AUTHORITY  
Consumer Enterprises Balance Sheet  
Granada Relocation Center

BALANCE SHEETAs of July 31, 1944ASSETS

		Comparative Condition 194__:
<u>Current:</u>		
Co-op Federation Deposit	665.00	
<del>Partly Cash</del> Accounts Receivable	\$ 272.81	247.35
Change Funds	8110.00	540.00
Cash in Bank	12037.09	\$ 3860.61
Merchandise Inventories	73121.14	66299.62
C.C.A. Capital Loan Fund & Interest	7026.78	
U.S. Treasures Bond	2002.75	
<u>Total Current Assets</u>	\$ 103,235.57	\$ 70,947.53
<u>Investments:</u>		
Preferred Share C.C.A. in N. Kansas City	1,949.35	\$ -
<u>Fixed:</u>		
Equipment	13580.96	\$ -
Less: Reserve for Depreciation	<u>4498.15</u>	<u>10081.18</u>
	9,082.81	\$ -
<u>Prepaid Expense:</u>		
Unexpired Insurance	\$ 621.86	\$ 708.05
Supplies for Stores	<u>1897.58</u>	-
	<u>2,519.44</u>	\$ -
<u>TOTAL ASSETS</u>	<u>\$ 116,787.17</u>	<u>\$ 81,736.81</u>

Number of people in project 5900Number of members 2604Number of employees 110

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of July 31, 1944LIABILITIES & MEMBERS EQUITIES

		Comparative Condition July 31, 1943:
<u>Current:</u>		
Short Term Loans & Notes	\$ -	\$ -
Accounts Payable	7,937.15	11,735.81
Accruals:		
Salaries	\$ -	\$ 2,323.64
Payroll Taxes	2282.18	700.00
Property Taxes	1576.98	625.00
Rent	-	2,945.37
Utility	52.05	150.00
State Sales Tax	253.09	659.54
Federal Excise Tax	204.78	68.86
Workmens Compensation	-	-
Federal Income Tax	3176.53	-
<del>State Income Tax</del> Scrips Liability	46.32	3,942.72
	<u>8071.93</u>	<u>\$ -</u>
<u>Total Current Liabilities</u>	\$ 16,609.08	\$ 22,250.94
<u>Non-Current:</u>		
Co-op Educational Reserve	294.72	
Long Term Notes & Mortgages	163.52	\$ 2,105.00
<u>Members Equities:</u>		
Membership Fees	\$ 30060.00	\$ 25,435.00
<del>Contrib. of Individual</del> Patr. Refunds	771.87	-
<del>Reserve Certify for Allocation</del> Reserve	423-6.75	-
Unallocated Reserve	<u>10540.00</u>	-
Undivided Surplus on Record Sales	65.13	\$ -
Interest C.C.A. Loan	26.78	-
Surplus:	47744.20	\$ 23,379.71
Net Savings July 1--31, 1944	6875.05	100,319.85 2 months 8,566.16
<u>TOTAL LIABILITIES &amp; MEMBERS EQUITIES</u>	<u>\$ 116,787.17</u>	<u>\$ 81,736.81</u>

*J. H. Hinds*  
Community Enterprise's Supt. Treasurer



WAR RELOCATION AUTHORITY  
Consumer Enterprises Balance Sheet  
CENTRAL UTAH Relocation Center

BALANCE SHEETAs of Sept. 30, 1944ASSETS

Current:		Comparative Condition Sept. 1943:
Cash Service Dept.	53,686.48	
<del>Partly Cash</del> Accounts Rec.	\$ 713.31	1,042.07
Change Funds	891.44	1,012.72
Cash in Bank	22,928.78	\$9,126.32
Merchandise Inventories	46,723.03	45,115.32
Coop Fed. Deposits & Prepayments	3,024.64	4,543.14
Supply Inventories	6,005.94	
Total Current Assets	\$133,736.25	\$ 90,889.57
Investments:		
Northwest Co-op Auditing Co. (shares)	31.95	31.95
		\$ -
Fixed:		
Equipment	\$14,069.64	\$11,600.61
Less: Reserve for Depreciation	3,764.52	1,781.67
	10,305.12	\$ 9,818.94
Prepaid Expense:		
Unexpired Insurance	\$ 906.43	\$ 179.45
<del>Supplies for Stores</del> Income Tax Ref. Rec.	451.80	-
	1,358.23	\$ 179.45
<u>TOTAL ASSETS</u>	<u>\$145,668.84</u>	<u>\$100,887.96</u>

Number of people in project 5613  
Number of members 4659  
Number of employees 179

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of Sept. 30, 1944LIABILITIES & MEMBERS EQUITIES

Current:		Comparative Condition 1943:
Misc. Gift Orders Outstanding	61.50	67.50
Short Term Loans & Notes	\$ 53,311.06	\$ 1,492.32
Accounts Payable	2,615.40	6,825.65
Accruals:		(WRA) 5,119.57
Salaries	\$2,724.77	\$ 2,257.34
Payroll Taxes	526.93	444.18
Property Taxes	250.00	300.00
Rent	-	State Movie 100.00
Utility Federal Movie Tax	82.18	Fed. " 400.00
State Sales Tax	666.33	803.20
Federal Excise Tax	125.42	80.65
Workers Compensation Truck & Car	255.36	Patron Ref. 20.34
Federal Income Tax	200.00	Interest 442.30
State Income Tax Franchise	105.65	Opt. Dep. 222.50
	4,956.84	Fed Inc T3 225.30
Total Current Liabilities	\$ 60,944.80	\$18,802.95
Non-Current:		
Long Term Notes & Mortgages	-	\$ -
Members Equities:		
Membership Loans		14,537.50
Membership Fees	\$ 4,659.00	\$ 4,685.00
Certif. of Indebt. for Patr. Refunds	32,259.79	26,928.87
Reserve Certif. for Allocated Reserve	27,036.20	9,735.58
Unallocated Reserve	9,686.39	1,355.37
	72,741.38	\$ 57,242.32
Surplus:		
Net Gain for September	8,673.74	-
	2,308.92	10,982.66
		24,843.59
<u>TOTAL LIABILITIES &amp; MEMBERS EQUITIES</u>	<u>\$ 145,668.84</u>	<u>\$ 100,887.96</u>

Community Enterprise's Supt.



WAR RELOCATION AUTHORITY

Income and Expense Statement

CENTRAL UTAH Relocation Center

INCOME & EXPENSE STATEMENT

For Period SEP. 1 1944 to SEP. 30 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined:	Legend:
Sales - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38721.93	List type of business represented by department numbers.
Purchase Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65732.43	1. _____
Beg. Inv. & Purch-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67967.09	2. _____
Whse. Exp. - Mdse. Hldd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37212.70	3. _____
Less: Ending Inv.-Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30762.39	4. _____
Cost of Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7977.54 (20.6%)	5. _____
Gross Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7977.54 (20.6%)	6. _____
Selling Expense:																	7. _____
Salaries - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2234.97	8. _____
Payroll Taxes - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142.95	9. _____
Store Supplies - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352.26	10. _____
Advertising - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2660.18 (6.9%)	11. _____
General Expense:																	12. _____
Repairs - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101.43	13. _____
Insurance - Ins. Record	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14. _____
Licenses - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15. _____
Property Taxes - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Workmens Comp.-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Utility Expense - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciations - Equip't.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other - Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Administrative Expense:																	
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Directors Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bonds - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Corp. Fees & Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies & Post.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Main. Of. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depr. Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Dist. on Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Opera. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Oper. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Income:																	
Purch. Discounts Taken	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cash Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expense:																	
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Free Press-Expenses-Net CASH SHORTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CASH SERVICE DEPT. NET LOSS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET INCOME FOR PERIOD, SEP. 1 1944 to SEP. 30 1944																\$ 2308.92 (5.96%)	

TOTAL WAGES  
\$3151.42  
(8.14%)

(895.04)



**WAR RELOCATION AUTHORITY**  
**Consumer Enterprises Balance Sheet**  
 T O P A Z Relocation Center

**BALANCE SHEET**As of July 31, 1944**ASSETS**

		Comparative Condition July 31, 1943:
<b>Current:</b>		
Cash Service Department	\$46,846.42	
Petty-Cash Accounts Receivable	\$875.18	998.02
Change Funds	878.00	859.25
Cash in Bank	\$24,813.78	\$22,277.61
Merchandise Inventories (BOOK)	37,700.80	60,410.15
Co-op Fed. Deposit & Prepayments	2,181.14	
<b>Total Current Assets</b>	<b>\$113,295.32</b>	<b>\$84,545.03</b>
<b>Investments:</b>		
Northwest Co-op. Auditing Co Shares	- 31.95	\$ -
<b>Fixed:</b>		
Equipment	\$13,530.54	\$10,839.08
Less: Reserve for Depreciation	3,425.00	1,403.35
	10,105.54	\$ 9,435.73
<b>Prepaid Expense:</b>		
Unexpired Insurance	\$763.92	\$ 559.13
Supplies for Stores	\$7,307.71	4,148.88
Income Tax	451.80	8,523.43
	8,523.43	\$ 4,708.01
<b>TOTAL ASSETS</b>	<b>\$131,956.24</b>	<b>\$98,688.77</b>

Number of people in project 5,825  
 Number of members 4,761  
 Number of employees 159

**GENERAL COMMENT:** (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

Heretofore there has been a tendency to omit the figures from what was formerly called the banking department. Henceforth the chief accountant will include the figures of that department so that the entire picture may be made clear. Demand loan certificates are being sold to the people with an interest rate of  $\frac{1}{2}\%$  if the money is left for at least six months. The figures of this cash service department appear on the top lines of this report. Store supplies seem excessive because fountain syrups and shoe leather, in particular, have been classified as supplies and hence as store expense. This is the reason why the gross margins appear excessive. This will be corrected in the future.

E. H. Runcorn.

**BALANCE SHEET**As of July 31, 1944**LIABILITIES & MEMBERS EQUITIES**

		Comparative Condition July 31, 1943:
<b>Current:</b>		
Short Term Loans & Notes	\$ 46,454.69	\$ -
Accounts Payable (\$20.00)	- 2,564.24	19,132.63
Accruals:		
Salaries	\$2,941.90	\$ 2,848.55
Payroll Taxes	207.54	136.88
Property Taxes	136.68	364.86
Interest (\$61.13)	150.00	Rent 2,363.51
Rent Auditing Expense	111.35	800.00
Utility WRA Truck and Car	609.89	851.83
State Sales Tax	134.80	56.36
Federal Excise Tax	43.58	29.50
Workmen's Compensation- Mdse. Order	-83.90	Fed. Inc. 338.85
Federal Income Tax Movie	158.79	Sub. Dep. 28.35
State Income Tax Franchise	444.00	- 5,022.43
Optical Deposits		
<b>Total Current Liabilities</b>	<b>\$ 54,041.36</b>	<b>\$26,951.32</b>
<b>Non-Current:</b>		
Long Term Notes & Mortgages	-	\$
<b>Members Equities:</b>		
Membership Loans		17,913.50
Membership Fees	\$4,761.00	\$ 5,550.00
Certif. of Indebt. for Patr. Refunds	20,958.56	27,018.87
Reserve Certif. for Allocated Reserve	25,870.06	9,735.58
Unallocated Reserve	8,729.67	2,962.55
	-	\$63,180.50
<b>Surplus:</b>		
Net Gain for July, 1944	13,531.02 - 4,064.57	Net fdr July 8,556.95
	77,914.88	
<b>TOTAL LIABILITIES &amp; MEMBERS EQUITIES</b>	<b>\$ 131,956.24</b>	<b>\$ 98,688.77</b>

*E. H. Runcorn*  
 Community Enterprise's Supt.  
 Enterprises Auditor-Supervisor.