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AUDIT REPORT

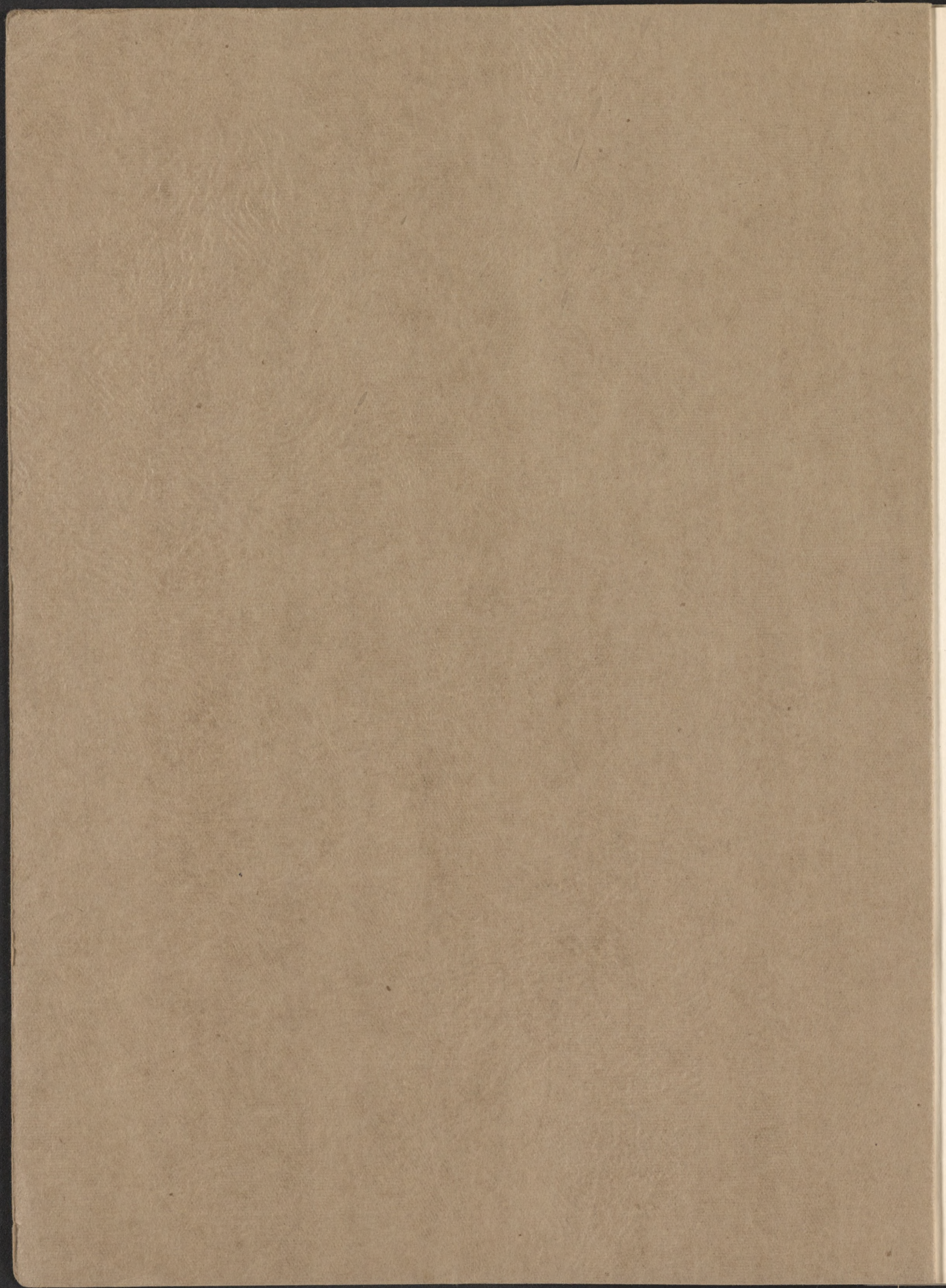
FOR THE PERIOD

Northwest Cooperative Auditing & Service Association

[INCORPORATED UNDER COOPERATIVE LAWS OF THE STATE OF WASHINGTON]

502-504 Baker Building

WALLA WALLA, WASHINGTON



Tule Lake War Relocation Project - Tule Lake, California

TABLE OF CONTENTS

Organization	1
Land Area Description	2
Business Object - Assets	3
Business Object - Liabilities & Net Worth Statement	4
Income and Expense Statement	5
Cost of Sales Statement	6
<u>COMMUNITY ENTERPRISES</u>	
<u>Tule Lake War Relocation Project - Tule Lake, California</u>	
<u>REPORT OF AUDIT</u>	
<u>November 30, 1942</u>	
Balance Sheet	7
Income Statement	8
Expense Statement	9
Income Tax Return	10
Assets	11

TYPED FROM AUDITORS REPORT BY:
NORTHWEST COOPERATIVE AUDITING & SERVICE ASS'N.
WALLA WALLA, WASHINGTON

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

TABLE OF CONTENTS

	<u>Page:</u>
Organization	1
Auditors Comments	3
Balance Sheet - Assets	Exhibit "A" 7
Balance Sheet - Liabilities & Members Equities	Exhibit "A" 8
Income and Expense Statement	Exhibit "B" 9
Cash on Hand, 12-18-42	Schedule 1 10
Reconciliation, 12-18-42	Schedule 1-A 11
Bank of America, 11-25-42	Schedule 2 12
Bank of America, 12-18-42	Schedule 2-A 14
Merchandise Inventory	Schedule 3 17
Furniture, Fixtures & Equipment	Schedule 4 18
Insurance in Force & Prepaid Premiums	Schedule 5 20
Accounts Payable	Schedule 6 21

TULE LAKE COOPERATIVE ENTERPRISES, INC.

Tule Lake, California

ORGANIZATION

Name: Tule Lake Cooperative Enterprises, Inc.
Address: War Relocation Area - Tule Lake, California.
Purpose: To act as a cooperative association, to purchase produce, manufacture commodities and render services to members.
Date Organized: October 20 - Began business 12-1-42.
Charter Expires: Perpetual.
Laws Organized Under: State Laws of California.
Fiscal Year Ends On: June 30th.
Date of Annual Meeting: Last Saturday in January.
Date of Regular Board Meetings: Twice a month - Fixed by Directors.
Authorized Capital: 10,000 Memberships @ \$1.00 - \$10,000.00.

Officers and Board of Directors:

Chairman - S. Kuramoto.
Vice-Chairman - S. Kubo.
Secretary - Koso Takemoto (Executive Sec. No Voting Right)
Director - M. Horiuchi.
Director - E. Hirose.
Director - T. Mitsutomi.
Director - J. Sakoda.
Director - J. Ryugo.
Director - H. A. Nitta.
Director - S. Sato.
Director - K. Wada.
Director - R. Kitade.
Director - C. Taketa.
Director - T. Itami.
Director - Frank Matsumoto.
Director - H. S. Jacoby.

Management Committee

F. Eki	M. Omachi	H. Hashimoto
K. Ikeda (Chairman)	S. Yamada	K. Sugimoto
Exi.- Offkio	R. Kitade	

By-Laws Committee

G. Nakamura	K. Wada
H. Nakamura	K. Sugimoto
H. Fujii	J. Fujita
M. Kawato	

Continued on Next Page

ORGANIZATION - (Continued)

Committee on Committees

H. Hasegawa
M. Matsumoto
K. Hirose
C. Katagiri

F. Tonomura
A. Otsubo
T. Miura

Membership Committee

R. Kobayashi
Y. Hashimoto
K. Fujioka
T. Yuki

T. Nakamoto
S. Seike
G. Tsukamoto

Auditing Committee

R. Murakami
M. Takagi
Y. Shinowara
K. Takemoto (Sec.)

T. Tomita (Chairman)
G. Teraoka
Geo. Hori

General Manager - Sumio Miyamoto - Manager to December 22, 1942.
George Ikegame - Manager after December 22, 1942.

Ass't. General Manager - Yoskimi Shebata.

Comptroller - Sumi Kobayashi.

Accountant - Ariye Oda.

Sr. Storekeeper - Hiro Takeuchi.

Buyers:

Dry Goods - Tokushi Iohikawa.

Drugs - J. Hamai.

Groceries & Hardware - Geo. Tsunoda.

Shoes - S. Aoki.

Fruits - Arthur Koizumi.

Store & Service Dep't. Managers:

Store No. 1 - John Ito.

Store No. 2 - Geo. Morita.

Store No. 3 - Martin Akiyama.

Store No. 4 - Min Terada.

Store No. 5 - Lawrence Nakano.

Beauty Shop - Yoshie Watamura.

Barber Shop - Waichi Fujisada.

Ass't. Barber Shop - Kery Yagi.

Newstand - Mary Shimojima.

Watch Repair Shop - Yazo Ishizaki.

Radio Repair Shop - Henry Ichimura.

Shoe Repair Shop #1 - M. Miyahara.

Shoe Repair Shop #2 - Mr. Nishimoto.

Mail Order & Laundry - Bob Ashizawa.

Note: This organization sheet is prepared for the Tule Lake Cooperative Enterprises, Inc., which organization is to take over the business of the Tule Lake Community Enterprises on December 1, 1942.

Northwest Cooperative Auditing & Service Association

[INCORPORATED UNDER COOPERATIVE LAWS OF THE STATE OF WASHINGTON]

P. O. BOX 58

WALLA WALLA, WASHINGTON

Community Enterprises
War Relocation Project
Tule Lake, California

Gentlemen:

In response to your request the undersigned have audited your books as of November 30, 1942 and have made a review and analysis of the operations for the period May 28, 1942 to November 30, 1942, but no detailed audit was made of all transactions.

Balance Sheet

The Balance Sheet set forth your financial condition on November 30, 1942. In the following such comments are made as are deemed necessary.

Cash on Hand, \$2,564.47: The cash on hand was counted during the course of the audit and the balance on hand November 30, 1942 verified by taking into consideration cash receipts and deposits between November 30th and December 18th. A cash overage of \$171.22 was shown by the records for your period of operation.

Cash in Bank, \$35,458.76: All deposits to and withdrawals from your bank account were checked. The balance in the bank is in agreement with your books when deposits between the bank statement date and the end of the month and checks outstanding are taken into consideration.

A statement was secured at the time of the audit. The balance in the bank according to this statement was in agreement with the checks outstanding, leaving no balance in the Community Enterprises account. A new account for the Tule Lake Cooperative Enterprises, Inc. was opened.

W. R. A. Orders, \$8,700.06: With the exception of a few dollars these were remitted for prior to the arrival of the auditors.

Merchandise Inventories, \$129,562.36: The inventories were taken by your employees and your auditing committee. The pricings were made by your employees, but the auditing committee test-checked pricings and extensions and accepted the inventory as substantially correct. The auditors also test-checked extensions and verified the correctness of the totals.

Fixed Assets, Net Value, \$13,537.04: The fixed assets acquired are listed in Schedule Number 4. The cost of these assets were amortized on a five year basis, due to the temporary nature of your Enterprise.

To enable your association to amortize the fixed assets on a five year basis, it is necessary to secure permission to do so from the Collector of Internal Revenue before it is acceptable for income tax purposes.

Other Assets, \$2,082.62: These consist of store supplies, prepaid insurance and laundry accounts. Schedules support the first two items.

Accounts Payable, \$136,770.40: These accounts were checked to supporting statements and invoices on file. We feel satisfied that all due care was taken to make proper cut-offs on invoices payable. This, at the present time is difficult, due to the lateness of merchandise orders being filled and arriving in relation to the invoice dates.

W. R. A. Account Payable for Equipment, \$325.98: This is an account payable for certain items of equipment furnished your organization by the W. R. A.

W. R. A. Salaries Payable, \$2,351.28: Salaries for the past months were paid by the Community Enterprises, but the amount shown here is for the early periods when the salaries were paid by the W. R. A. This amount is according to statement received from the W. R. A.

Scrip Liability, \$1,628.58: A count of the scrip was made by the auditors and checked back to November 30, 1942. With small variations this amount represents your actual scrip liability.

Accruals, \$12,807.73: Accruals were made as follows: Federal Excise Tax, \$316.85; State Sales Tax, \$10,077.67; Floor Tax on Cigarettes, \$353.21; Rent, \$1,860.00; and Auditing \$300.00. The Federal Excise Tax and the Floor Tax on Cigarettes are definite amounts, while the other items are based upon estimates.

Net Income, \$38,021.34: Based on the items included in the Balance Sheet presented herewith the net income for the period under review amounts to this figure. In view of the fact that some liabilities could not be definitely ascertained and other liabilities could not be established, the amount of income may be overstated. A list of the liabilities subject to change or inclusion follows:

Contingent or Undeterminable Liabilities

State Sales Tax: The figure shown on the statement is based on the auditors estimate. The correct amount awaits audit by the state. On the other hand there may be some question about your legal liability for sales tax due to the fact that your business is conducted wholly within a camp under the jurisdiction of the United States Government. Advice should be secured by you from your legal department on this question.

Payroll Taxes: I have been informed that the State Unemployment Division has refused payment of unemployment benefits to colonists. No liability should, therefore, exist for unemployment contributions, but no legal ruling was available in regard to this matter at the time of the audit.

Likewise no ruling was available in regard to Federal Insurance Contributions. In the absence of any rulings and the fact we believe you should not be subject to these taxes, no liability was included on the statement.

Rent: There does not seem to be any question about the fact that rent must be paid to the War Relocation Authority. However, the exact rate of rent was not determined at the time of audit so the figure shown on the report is based on an estimate.

Workmens Compensation: It is improbable that you will be subject to contributions for this item, but no legal information was available in regard to this matter.

Personal Property Taxes: During 1943 you may be subject to personal property taxes on merchandise stocks and equipment, but the fact that your business is located within a camp under the jurisdiction of the United States Government may exempt you.

Patronage Refunds: No record was kept of patrons patronage prior to November 30, 1942. We understand your legal division has inquired from the Treasury Department if it would be acceptable to use the patronage records for the next few months in order to use them for distribution of the earnings for the past six months. If this is acceptable a liability can be established for patronage refunds for the period audited.

Federal and State Income Taxes: No liability has been provided in the statement for these taxes. The amount payable would depend upon the income made for your full fiscal year (including both the Community Enterprises and the Tule Lake Cooperative Enterprises, Inc. operations) and the amount of patronage refunds deductible.

Income and Expense Statement

The operations show a gross income of \$62,623.80 on sales of \$488,506.41 for the six months period.

The percentage of gross income realized is less than it should be under normal operating conditions. This is mainly due to the fact that a low price schedule was in effect on certain classes of your merchandise.

We recommend that a more uniform price mark-up be maintained throughout your various departments to insure greater fairness in the distribution of your earnings. The following gross margins are suggested:

	<u>Mark-Up on Cost:</u>	<u>Gross on Sales:</u>
Groceries & Tobacco	20%	16.67%
Dry Goods	25%	20%
Hardware	25%	20%
Drugs	25%	20%

The gross margins actually realized on sales may be somewhat less than these figures, but only a reasonable difference should be tolerated.

Another matter that may have contributed to the low gross margin realized is the fact that you have had no control over the various stores. To achieve such control we suggest the establishment of the retail control system for your stores and an improvement of your present warehouse control system.

The above system has been discussed with your board of directors and auditing committee and it is outlined in detail in our System Report for the Manzanar Cooperative Enterprises, Inc. a copy of which was made available to your association.

We suggest a complete study be made of the suggested system and that it be put into effect on February 1, 1943.

General

Schedules have been prepared which support and further explain various amounts in the statements. Comments are appended in many cases to the schedules.

In some cases you did not have the finances to take purchases discounts when these were available. Care should be taken to have funds available to secure the advantages of cash discounts.

In the records in use up to November 30, 1942 no provision was made departmentalizing operations except for sales and purchases. In the System Report suggestions are made providing for complete departmentalization of operations.

By instituting the retail control system it should be unnecessary to classify sales by departments in each store. Your stores are not conveniently arranged by necessity to secure good departmentalization within each store.

In your organization you have a perfect instrument for serving the consumer needs, both in merchandise and services, of the colonists in a democratic and efficient manner. The possibilities of service is only limited by the wish of your membership and capable administration of your board of directors.

To further increase the value of your organization to your colonist membership, close working arrangements should be entered into with similar enterprises in other War Relocation Camps as well as both local and regional cooperative associations outside of the Camps.

Certificate

Subject to the foregoing comments, the supporting schedules and comments contained therein, in our opinion the Balance Sheet properly sets forth your financial condition on November 30, 1942 and the Income and Expense Statement the correct results from operations for the period May 28, 1942 to November 30, 1942.

Respectfully Submitted,

Walter Jacobson

Walter Jacobson,
Public Accountant and Auditor.

Albert Jentzsch

Albert Jentzsch,
Public Accountant and Auditor
Members: National Society of
Cooperative Accountants.

WJ/AJ/rz
Walla Walla, Washington
December 31, 1942

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

EXHIBIT "A"

BALANCE SHEET

November 30, 1942

ASSETS

Current:

Cash on Hand - Schedule 1 - 1-A	\$ 2,564.47	
Cash in Bank - Schedule 2 - 2-A	<u>35,458.76</u>	\$ 38,023.23
W.R.A. Orders:		
✓ Receivable for Clothing Orders Filled	\$ 8,696.11	
Receivable for Public Allowance Grants	<u>3.95</u>	8,700.06
Merchandise Inventories - Schedule 3		<u>129,562.36</u>
<u>Total Current Assets</u>		<u>\$176,285.65</u>

Fixed:

Furniture, Fixtures & Equipment - Schedule 4	\$14,102.54	
Less: Reserve for Amortization - Schedule 4	<u>565.50</u>	13,537.04

Other:

Store Supplies - Schedule 3	\$ 444.13	
Prepaid Insurance - Schedule 5	1,503.18	
Laundry Accounts	<u>135.31</u>	<u>2,082.62</u>

TOTAL ASSETS

\$191,905.31

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

BALANCE SHEET

EXHIBIT "A"

November 30, 1942

LIABILITIES & MEMBERS EQUITIES

Current:

Accounts Payable - Schedule 6	\$136,770.40
W.R.A. Accounts Payable Equipment	325.98
W.R.A. Salaries Payable	2,351.28
Scrip Liability	1,628.58

Accruals:

Federal Excise Tax	\$ 216.85
State Sales Tax	10,077.67
Floor Tax on Cigarettes	353.21
Rent	1,860.00
Auditing	300.00
	<u>12,807.73</u>

Total Current Liabilities

\$153,883.97

Members Equities:

Net Income - May 28 to November 30, 1942	<u>38,021.34</u>
--	------------------

TOTAL LIABILITIES & MEMBERS EQUITIES

\$191,905.31

*Cash Res had up to
cont. gen. liability*

*why odd \$ 58¢
the scrip was issued in even 5¢*

This table was prepared by the California
 Department of Public Safety - Bureau of Investigation
 November 30, 1935
 LIABILITIES & MEMBERS EQUITIES
 Sales & Service Income should be kept separate
 gross is not clear
 there is no department

LIABILITIES & MEMBERS EQUITIES		LIABILITIES & MEMBERS EQUITIES	
Net Income - May 28 to November 30, 1935	38,021.31	Accounts Payable - Schedule 6	1,628.50
TOTAL LIABILITIES & MEMBERS EQUITIES	61,575.97	W.R.A. Accounts Payable	325.98
		W.R.A. Salaries Payable	2,357.28
		Scorp Liability	1,628.50
		Members Equities:	
		Federal Excise Tax	2,801.85
		State Sales Tax	10,077.67
		Flour Tax on Cigarettes	255.21
		Flour Tax on Cigarettes	1,860.00
		Flour Tax on Cigarettes	300.00
		Flour Tax on Cigarettes	32,807.73
		Flour Tax on Cigarettes	61,575.97

Reserve for Liquidation
 6,400
 2 1/2 %
 5 %

Contingent liability
 Insurance
 liquidation
 or inventory
 equip
 supply

Receipt with your book 1.3¢

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

INCOME & EXPENSE STATEMENT

EXHIBIT "B"

May 28, 1942 to November 30, 1942

% of Sales:

Sales & Service Income			\$488,506.41	
Cost of Sales:				
Purchases	\$552,329.79			
Freight Drayage Express In	3,115.18	\$555,444.97		
Less: Inventory, 11-30-42		129,562.36	425,882.61	87.18%
Gross Income on Sales			\$ 62,623.80	12.82%
Add: Commissions			1,288.85	.26%
Total Gross Income			\$ 63,912.65	13.08%

Operating Expenses:

Salaries & Allowances	\$ 18,385.80			
Store Supplies	2,242.16			
Equipment Rental	682.06			
Barber & Beauty Shop - Laundry & Supplies	586.15			
Insurance	799.53			
Rent	1,860.00			
Heat	156.91			
Shoe Shop Expense	81.20			
Watch Shop Expense	83.45			
Amortization of Equipment	565.50			
Scrip Expense	970.62			
Bank Charges	348.42			
Incorporation Expense	73.33			
Radio Repair Shop Expense	157.03			
Stationery & Postage	337.70			
Auto Rental	175.00			
Fire Loss	254.12			
Theft Loss	119.96			
Auditing	300.00			
Telephone & Telegraph	14.94			
Travel Expense	69.71			
Miscellaneous Expense	49.90		28,313.49	5.80%

Net Operating Income

\$ 35,599.16 7.28%

Non-Operating Income:

Purchase Discounts Taken	\$ 2,250.96			
Cash Overage	171.22	2,422.18		.49%

NET INCOME, May 28, 1942 to November 30, 1942

\$ 38,021.34 7.77%

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

CASH ON HAND Dec. 18, 1942

SCHEDULE 1

Change Funds:

Store #1 - Register 1	\$50.00	\$ 50.00	\$ 100.00
Store #1 - Register 2	50.00	50.00	100.00
Store #2 - Register 1	50.00	50.00	100.00
Store #2 - Register 2	50.00	50.00	100.00
Store #3 - Register 1	50.00	50.00	100.00
Store #3 - Register 2	50.00	50.00	100.00
Store #4	50.00	50.00	100.00
Store #5 - Register 1 D.G.	50.00	50.00	100.00
Store #5 - Register 2 D.G.	50.00	50.00	100.00
Store #5 - Shoe	50.00	50.00	100.00
Radio Repair Shop			5.00
Watch Repair			10.00
Shoe Repair #1			5.00
Shoe Repair #2			5.00
News Stand	5.00	5.00	10.00
Stamp			10.00
Beauty Shop	20.00	20.00	40.00
<u>Total Change Fund</u>			<u>\$1,085.00</u>

Cash on Hand in Office

\$309.15

Add: Correction December Scrip

19.00

328.15

TOTAL CASH ON HAND, 12-18-42

\$1,413.15

Cash on Hand November 30, 1942

Cash on Hand per Count, 12-18-42

\$ 1,413.15

Deposits to Bank Account, 12-1-42 to 12-18-42

100,854.60

\$102,267.75

Total Receipts, 12-1-42 to 12-18-42

99,703.28

CASH ON HAND, 11-30-42

\$ 2,564.47

Auditors Note:

Cash count was made by the auditors on December 18, 1942. The schedule on the top of this page summarizes the cash count made. By taking into consideration cash receipts and deposits to your bank account between the dates December 1, 1942 and the date of the cash count the cash on hand as of November 30, 1942 was verified. The schedule on the foot of this page and the following schedule Number 1-A shows the summarization of your cash account between the dates December 1 and 18, 1942.

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

RECONCILIATION OF CASH ACCOUNT

SCHEDULE 1-A

December 18, 1942

Cash on Hand 12-1-42 per Books

\$ 2,564.47

	Cash Sales Mdse:	Cash Sales Scrip:	Deposits:	Total Receipts:	
December 1			\$1,317.32		
" " 2			162.15		
" " 1	\$5,303.81	\$ 762.25		\$6,066.06	
" " 2	4,183.62	563.00	6,066.06	4,746.62	
" " 3	3,793.33	823.75	4,746.62	4,617.08	
" " 4	3,147.48	1,127.00	4,617.08	4,274.48	
" " 5	5,011.21	433.25	4,224.48	5,444.46	
" " 7	4,644.92	1,566.15	5,194.46	6,211.07	
" " 8	3,773.38	367.25	6,211.07	4,140.63	
" " 9	3,978.65	2,201.25	4,140.63	6,179.90	
" " 10			3,978.65		
" " 10			2,201.25		
" " 10	W.R.A. Clothing Account		8,692.11	8,692.11	
" " 10			3,073.66		
" " 10	2,410.66	663.00		3,073.66	
" " 11		2,841.64	2,841.64	2,841.64	
" " 11	3,051.40	2,952.11		6,003.51	
" " 12			2,952.11		
" " 12			3,051.40		
" " 12	3,587.47	3,640.07		7,227.54	
" " 14			3,640.07		
" " 14	2,917.62	3,524.91	3,587.47	6,442.53	
" " 15			3,524.91		
" " 15			2,917.62		
" " 15	2,542.86	2,231.35		4,774.21	
" " 16			2,231.35		
" " 16			2,542.61		
" " 16			.25		
" " 16	2,584.44	2,424.33		5,008.77	
" " 17			2,424.33		
" " 17			2,584.44		
" " 17	2,742.96	2,566.05		5,309.01	
" " 18			2,742.90		
" " 18			2,237.90		
" " 18			.06		
" " 18	Memberships		1,346.00	1,346.00	
" " 16	Memberships		3,804.00	3,804.00	
" " 16	Reserve for Check Cashing		3,500.00	3,500.00	
			\$100,854.60		99,703.28
Less					\$102,267.75
					100,854.60
					\$ 1,413.15
					<u>CASH ON HAND, 12-18-42</u>

COMMUNITY ENTERPRISES

Tule Lake Relocation Project - Tule Lake, California

BANK OF AMERICA - TULE LAKE BRANCH

SCHEDULE 2

Balance per Bank Statement, 11-25-42

\$24,844.33

Add: Deposits:

11-27-41 On Bank Statement 11-27-42

\$6,355.85

11-28-41 On Bank Statement 11-28-42

6,322.11

11-30-41 On Bank Statement 11-30-42

6,056.81

11-30-41 On Bank Statement 11-30-42

3,600.00

22,334.77

\$47,179.10

Less: Checks Outstanding:

Peyton & Co.

#312

\$ 1.03

John K. Ohimoto

399

13.18

Issamu Yamamoto

404

.47

Florence Abe

458

8.21

Rental on (Watch) Safe

519

1.00

Joe Yada

601

16.00

Fumiko Sakamoto

625

16.00

Kisaburo Kato

653

16.00

Shizue Tamaki

687

6.32

Kazuo Mukai

704

4.42

John Okimoto

705

11.37

George Mori

710

12.92

Harry Morioka

827

19.00

Robert Ashijawa

845

19.00

Fumio Salamoto

912

16.00

Kisovuro Kato

925

16.00

Mary K. Kyotani

984

16.00

Fumi Wascamatsu

998

5.68

George Mari

1009

14.48

Teiko Juacka

1012

6.32

Esther Sato

1032

5.05

Frances Imura

1033

13.50

Tomiko Fuhai

1034

6.75

Gen. Elec. Supply Co-op

1068

1.10

Mailliard Schmiedell

1082

113.92

Frank K. Matsumoto

1084

108.75

Peyton & Co.

1092

4.00

Klamath Falls Malin

1125

366.03

Alfred Friedman

1131

885.30

Radio Repair Purchases

1137

16.88

Refund on Whse. Sale

1141

21.12

Barber & Beauty Exp.

1142

274.11

First Acceptance Corp.

1143

65.54

Rental on Watch Equip.

1144

16.35

Rental on Safe

1145

1.00

Rental on Radio Repair

1146

6.75

Rental on Safe - Add. Mach.

1147

3.00

Continued on Next Page

BANK OF AMERICA - (Continued) - Tule Lake Branch

Balance 11-25-42 Plus Deposits (Brought Forward)			\$47,179.10
Less: Checks Outstanding:			
Burroughs Adding Co.	#1148	\$ 176.75	
Check Charge		9.84	
Collector Internal Revenue	1149	216.52	
Div. of Coop. State of Calif.	1150	30.83	
Check Charge		15.60	
Chev. Sedan	1151	750.00	
#14 Groc. Purchases	1152	136.80	
Traveling Expense	1153	51.11	
#14 Groc. Purchases	1154	13.45	
Auto Expense	1155	175.00	
Insurance	1157	262.20	
Shoe Damage Claim	1158	3.50	
Telegram Expense	1163	3.74	
Freight	1164	268.43	
H. Bond	1165	226.92	
Dry Goods Purchases	1166	3.42	
Pioneer Printing	1167	743.64	
Watch Repair Purch.	1170	16.35	
H. Bond	1171	65.04	
Radio Repair Purch.	1172	2.24	
Radio Repair Purch.	1173	19.64	
F. W. Bertram	1177	110.29	
July Clothing Allowance			
September Clothing Allowance			
October Clothing Allowance			
November Clothing Allowance			
October Supplementary			
November Payroll			
Checks #1201-1459 Incl.		6,290.48	
<u>Total Checks Outstanding</u>			<u>11,720.34</u>
<u>BALANCE SUBJECT TO WITHDRAWAL</u>			<u>\$35,458.76</u>

Auditors Note:

All deposits to and withdrawals from your bank accounts were checked to your cash receipts and disbursements journals. Schedule Number 2-A is your bank reconciliation at the close of the month November 30th.

All deposits to and withdrawals from your bank account were checked to December 18. On this date the accounts were changed from Community Enterprises to Tule Lake Cooperative Enterprises, Inc., and official authorized signatures changed at your bank. Cash was all withdrawn from the old account as shown by Schedule 2-A. A balance of \$351.25 was transferred to your new account.

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

BANK OF AMERICA - TULE LAKE BRANCH

SCHEDULE 2-A

Balance per Bank Statement, 12-18-42

\$103,246.39

Less: Checks Outstanding:

# 312	Peyton & Co.	\$ 1.03
404	Isamu Yayamoto	.47
519	Rental on (Watch Safe)	1.00
710	George Mori	12.92
912	Fumido Salamoto	16.00
998	Fumi Wascamatsu	5.68
1009	George Mari	14.48
1033	Frances Imura	13.50
1084	Frank K. Matsumoto	108.75
1145	Rental on Safe	1.00
1147	Rental on Safe	3.00
1159	S. Inouye	3.00
1172	Radio Repair Purch.	2.24
1160	T. Niiyama	1.00
1188	Alice Frook Co.	533.44
1161	Harry Morioka	6.75
1189	American Thread Co.	874.30
1190	Baernotion & Toy Co.	464.39
1191	The Oregonian	137.16
1192	Utah Nippo	65.50
1194	The Journal	10.96
1195	Barton Mfg. Co.	152.06
1197	Burroughs Add. Mach. Co.	202.40
1198	Blake, Moffitt & Towne	1,678.16
1201	Florence Abe	3.75
1207	Fumiko Rosie	3.75
1208	Feiko Imaoko	3.75
1209	Frances Imura	11.25
1210	Ritsuko Inouye	7.50
1214	Roy Kawase	3.75
1215	Emma Maehawa	3.75
1216	Kuichi Masaki	3.75
1217	Toshiye Masaki	3.75
1218	Takeo Imura	3.75
1219	Hisaye Mary Kai	11.25
1220	Pauline Miyagawa	3.75
1221	Jerry Mizuiri	3.75
1225	Ayoko Osaki	3.75
1227	Chiyoko Saiki	3.75
1229	Shizuko Ninomuka	3.75
1230	Esther Sato	3.75

Continued on Next Page

BANK OF AMERICA - (Continued)- Tule Lake Branch

Balance per Bank Statement, 12-18-42 (Brought Forward)

\$103,246.39

Less: Checks Outstanding: (Continued)

#1233	Noe Yada	\$ 7.50
1234	Fumiko Wakamatan -	4.82
1238	Koro Yatsu	7.50
1239	Mickey Tamiyasu	3.75
1256	Harry Morioka	30.25
1301	Mary Maruyama	27.25
1305	Beniohiro Nakao	27.25
1313	Fumiko Sakamoto	31.00
1373	Robert Okamura	21.38
1396	George Mori	23.97
1399	Kay Toshitsune	29.50
1457	Butler Bros.	1,936.26
1460	Sam Block, Inc.	307.19
1462	Coffin-Reddington Co.	397.97
1463	Colgate Palmolive Peet Co.	606.70
1465	Crown Headlight	45.83
1467	Fink Yarn Co.	3,216.00
1471	Gentner & Mattern Co.	1,168.99
1472	General Paint Corp.	576.18
1475	Archie Goldsmith & Bros.	530.92
1478	Imperial Candy Co.	36.00
1479	India China Trading Co.	11.51
1480	Jantzen Knitting Mills	142.47
1482	Andrew Jergens Co.	760.20
1485	The George Lawrence Co.	981.82
1486	Levi Straus & Co.	395.40
1487	Loose Wiles Biscuit Co.	809.59
1489	Mason, Ehrman & Co.	16,481.08
1490	Frank K. Matsumoto	573.39
1491	Maure Alexander	112.39
1492	Metropolitan Guttery Co.	436.73
1493	J. Miller Barber & Beauty Shop	91.03
1494	McKesson & Robbing Co.	3,999.31
1496	National Automotive Fibres Inc.	136.20
1498	National Cash Register	72.00
1501	Oregon Leather Co.	2,390.36
1503	Walton N. Moore Dry Goods Co.	37,799.72
1504	Paris Beauty Supply Co.	35.75
1505	International Shoe Co.	909.29
1507	Porter Scarpelli Macaroni Co.	370.68
1508	The Pyke Mfg. Co.	469.96
1510	Rice Stix Dry Goods Co.	1,901.74
1511	Roberts, Johnson & Rand	7,076.37
1512	Rothschild - Kaufman Co.	213.67
1513	Rough Rider Mfg. Co.	234.00
1515	Friedman - Shelby Co.	3,702.73
1517	Ben Ryoke	54.76

Continued on Next Page

BANK OF AMERICA - (Continued) - Tule Lake Branch

Balance per Bank Statement, 12-18-42 (Brought Forward)

\$103,246.39

Less: Checks Outstanding: (Continued)

#1518	Sacramento Electric Supply Co.	\$ 24.47
1519	Schwabacher - Frey Co.	340.90
1520	M. Seller Co.	267.93
1521	Sharp & Dohms	23.50
1522	W. A. Sheaffer Pen Co.	144.95
1523	Simons & Toddi, Inc.	22.12
1524	Solnit Shoe Co.	2,992.55
1525	E. R. Squibb & Sons	106.85
1527	Standard Oil Co.	114.54
1528	Texas Tanning & Mfg. Co.	112.50
1531	The Victor Co.	108.57
1533	N. & S. Weinstein	427.90
1536	John Wyeth & Brother	242.45
1537	Zellerbach Paper Co.	461.53
1538	National Biscuit Co.	383.49
1539	Brown Shoe Co.	537.83
1541	Pacific Coast Theater Supply Co.	325.00
1544	Schneebeck News Agency	1,671.63
1545	Tokuzo Shida	539.05
1546	F. W. Bertram	359.33
1548	Cash Glasses Repaired for W.R.A.	4.25
1549	Cash 1 Trunk	30.00
1550	#4 Grocery Purch.	63.75
	Check to Clear Account	351.25

Total Checks Outstanding

103,246.39

BALANCE SUBJECT TO WITHDRAWAL

\$ None

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

MERCHANDISE INVENTORY

SCHEDULE 3

	<u>Warehouse:</u>	<u>Store No. 1:</u>	<u>Store No. 2:</u>	<u>Store No. 3:</u>	<u>Store No. 4:</u>	<u>Store No. 5:</u>	<u>Water Repair Shop:</u>	<u>Radio Repair Shop:</u>	<u>Shoe Repair Shop #1:</u>	<u>Shoe Repair Shop #2:</u>	<u>Magazine Shop:</u>	<u>Total:</u>
Dry Goods	\$27,573.39	\$ 6,954.66	\$ 6,465.75	\$ 6,211.77	\$ -	\$18,943.29	\$	\$	\$	\$	\$	\$ 66,148.86
Drugs	10,617.36	1,992.43	2,028.93	1,669.63	-	-						16,308.35
Groceries	5,224.99	1,797.08	1,766.35	1,569.07	1,283.41	-						11,640.90
Cigarettes	4,997.47	765.98	1,554.26	1,538.72	297.32	-						9,153.75
Shoes	2,454.51	-	-	-	-	11,790.77						14,245.28
Hardware	1,272.01	1,995.23	1,719.21	1,728.62	-	-						6,715.07
Shop							272.97					272.97
Shop								134.08				134.08
Shop									2,725.50	1,112.71		3,838.21
Magazines											1,104.89	1,104.89
	\$52,139.73	\$13,505.38	\$13,534.50	\$12,717.81	\$1,580.73	\$30,734.06	\$272.97	\$134.08	\$2,725.50	\$1,112.71	\$1,104.89	\$129,562.36
Supplies	318.97	25.87	8.90	42.96	47.43							444.13
<u>TOTALS</u>	<u>\$52,458.70</u>	<u>\$13,531.25</u>	<u>\$13,543.40</u>	<u>\$12,760.77</u>	<u>\$1,628.16</u>	<u>\$30,734.06</u>	<u>\$272.97</u>	<u>\$134.08</u>	<u>\$2,725.50</u>	<u>\$1,112.71</u>	<u>\$1,104.89</u>	<u>\$130,006.49</u>

Auditors Note: The above summary of inventories was submitted to the auditors by your manager. The inventories were taken by your Auditing Committee with the help of employees. The detail inventory sheets which were submitted to the auditors were checked by your Auditing Committee to duplicate copies of the inventories at a meeting with the auditors. Pricings and extensions were noted. The committee went on record accepting the inventories to be substantially correct.

Income Statement

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

FURNITURE, FIXTURES & EQUIPMENT

SCHEDULE 4

<u>Date</u>	<u>Items:</u>	<u>Cost:</u>	<u>Amortization:</u>
5-26-42	Desks and Chair	\$ 28.51	\$ 2.85
7-24-42	2 Desks	90.00	6.00
7-24-42	1 Desk	45.00	3.00
7-24-42	1 Desk and Chair	44.50	2.97
7-25-42	Refrigerator - Store #4	80.00	5.33
6-22-42	McCullum Lbr. Co.	43.95	3.66
7-3-42	Beauty Shop - Lumber	20.44	1.36
7-3-42	Beauty & Barber Shop - Paint	2.12	.14
7-3-42	Store #2 - Lumber, Etc.	315.26	21.02
7-4-42	Barber & Beauty Shop - Plumbing	16.90	1.13
7-6-42	Store #2 - Wiring	79.73	5.32
7-6-42	Barber & Beauty Shop - Wiring	79.73	5.32
7-9-42	Beauty Shop - Hinges	1.93	.13
7-10-42	Store #3 - Lumber	373.35	-
7-10-42	Store #4 - Lumber	63.85	4.25
7-28-42	Store #1 - Wiring	119.00	7.93
7-16-42	Barber Shop	.62	.04
8-29-42	Office Oil Heater	45.00	2.25
8-31-42	Store #3 - Installation & Wiring	313.71	15.69
8-18-42	Store #3 - Loss in Fire - Lumber	(373.35)	-
8-18-42	Store #3 - Loss in Fire - Wiring	(41.82)	(2.09)
8-31-42	Barber & Beauty Shop - Labor Wiring	148.50	7.43
8-31-42	Store #1 - Labor & Mat. for Refr.	49.66	2.48
8-17-42	#3228 Copeland Yards	93.08	4.65
8-17-42	Store #3 - Lumber	49.76	2.49
8-17-42	Radio Shop - Lumber	94.78	4.74
8-17-42	Whse - Lumber	17.29	.86
9-30-42	Two Burroughs Registers	377.70	12.59
9-30-42	One Burroughs Add. Mach.	126.65	4.22
9-30-42	Watch Repair Shop - Lumber	88.30	2.94
9-30-42	Radio Repair Shop - Lumber	44.65	1.49
9-30-42	Whse - Lumber	62.21	2.07
9-30-42	Store #5 - Lumber	249.05	8.30
10-1-42	Five Heaters	315.00	10.50
10-1-42	Seven Heaters	441.00	14.70
10-10-42	Whse - Lumber	1.00	.02
10-30-42	#2306 - Lumber	157.77	2.62
10-30-42	Whse - Lumber	42.35	.70
11-13-42	Whse - Lumber	30.23	-
11-13-42	Calculator	116.10	-
11-18-42	Mag. - Heater	7.00	-

Continued on Next Page

FURNITURE, FIXTURES & EQUIPMENT - (Continued)

<u>Date</u> <u>Acquired:</u>	<u>Items:</u>	<u>Cost:</u>	<u>Amortization:</u>
11-30-42	Chev. Sedan	\$ 750.00	\$ -
11-1-42	Three National Registers	866.53	14.44
11-1-42	Four National Registers	1,224.69	20.42
6-23-42	Barber & Beauty Equipment per Contract	1,150.50	95.87
6-15-42	Barber & Beauty Equipment from Sears	51.43	4.25
7-21-42	Dryer & Perm. Wave Machine	150.00	10.00
7-22-42	Chairs - Beauty Shop	5.40	.36
8-5-42	Heater	112.05	5.60
8-17-42	Perm. Wave Machine	285.00	14.25
7-31-42	Tonsorial Equipment - W.R.A.	100.98	6.73
7-31-42	5 Bowls - W.R.A.	225.00	15.00
7-2-42	Shoe Shop Equipment	13.05	.87
7-25-42	Shoe Repair Machines	550.00	36.67
8-7-42	Charter Read - Shoe Shop Equipment	800.00	40.00
9-5-42	Shoe Shop Equipment	94.90	3.16
9-30-42	Movie Projector	3,862.50	128.75
		<u>\$14,102.54</u>	<u>\$565.50</u>

Notation: Depreciation is computed on 5 year basis. Rate used for full months is 1.6667%.

14,102.54 / 565.50 = 24.94
564 1016
1398 400

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

INSURANCE IN FORCE & PREPAID PREMIUMS

SCHEDULE 5

<u>Company:</u>	<u>Policy Number:</u>	<u>Kind:</u>	<u>Covers:</u>	<u>Amount:</u>	<u>Premium:</u>	<u>Prepaid:</u>	<u>Effective:</u>	<u>Expires:</u>
Nat'l Liberty Ins. Co.	334985	Fire**	Mdse & Eq.-All Depts	Prov.-37 $\frac{1}{2}$ % of 100M	\$ 605.77	*	11-4-42	11-4-43
Aetna Insurance Co.	10738	Fire	" " " " "	" " " "	605.77	\$1,475.06	11-4-42	11-4-43
New Zealand Ins. Co.	580079	Fire	" " " " "	" (25%) " "	403.85		11-4-42	11-4-43
Royal Ind. Co.	BR83890	Robbery***	Messenger Robb.-Outside	\$5,000.00	37.50	28.12	7-16-42	7-16-43
					<u>\$1,615.39</u>	<u>\$1,503.18</u>		

Note of Insurance Required:

1. Additional fire insurance and extended coverage on all fire policies.
2. Inside holdup and safe burglary.
3. Bonds on all employees.
4. Public liability on premises.
5. Public liability on autos and trucks owned as well as fire and theft.

* Premium used is based on \$145,000.00 mdse. and equip., 11-30-42.

** Coverages under above three fire policies is only \$100,000.00. Premiums paid for November should be on that basis only. Increased coverages can be secured either by raising limit or by obtaining specific insurance approved by above companies.

*** Policy is limited to one messenger.

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

ACCOUNTS PAYABLE

SCHEDULE 6

	<u>Amount:</u>
Crater Lake Beverage Co.	\$ 664.00
S. Adamson	943.65
Alice Feock Co.	533.44
American News Co.	731.63
American Thread Co.	874.30
Baer Notion & Toy Co.	473.86
Barton Sales Corp.	153.60
Becks Bakeries	1,614.55
Blake, Moffitt & Towne	1,712.40
Block-Bilt - H. L. Block	607.75
Sam Block, Inc.	307.19
H. Bond	5.41
Brown Shoe Co.	560.68
Burroughs Adding Machine Co.	371.73
Butler Bros.	1,971.72
California Notion & Toy Co.	127.80
Coffin - Redington Co.	399.11
Colgate - Palmolive - Peet Co.	619.08
J. W. Copeland Yards	30.23
Crown Headlights Corp.	45.83
Davidson Shoe Co.	1,417.90
Elmo Sales Corp.	10.41
E. J. Feisel Co.	283.87
F. & K. Yarn Co.	3,216.00
Firestone Home & Auto Supply Co.	111.48
Fluherers	1,003.45
First Acceptance Corp.	458.78
Friedman Shelby	3,702.73
Gantner & Mattern Co.	1,186.27
General Paint Corp.	582.00
Glaser Shoe Co.	316.35
Gleason Supply Co.	406.20
Archie Goldsmith & Co.	532.45
F. R. Hanger	4,141.19
Hicks Grocery Service	833.15
Hirsch - Weis Mfg. Co.	(143.75)
Imperial Candy Co.	36.00
India China Trading Co.	11.51
Jantzen Knitting Mills	144.15
Jarvis & Marcus, Inc.	137.90
The Andrew Jergens Co.	775.61

Continued on Next Page

ACCOUNTS PAYABLE - (Continued)

	<u>Amount:</u>
The Journal	\$ 10.96
Keipton Bros.	(6.06)
Kismet, Inc.	295.50
The George Laurence Co.	1,001.78
Levi Straus & Co.	405.33
Klamath Falls Creamery	1,467.25
Loose Wiles Biscuit Co.	817.76
Lost River Dairy	1,100.32
Mason, Ehrman & Co.	16,481.08
Frank Matsumoto	573.39
Maure Alexander	114.69
Metropolitan Cutlery Co.	436.73
Jacob Miller Barber & Beauty Co.	91.03
Walton N. Moore Dry Goods Co.	39,039.14
McKesson & Robbins, Inc.	4,196.16
Nap-A-Tan Shoe Co.	657.15
National Automotive Fibro, Inc.	136.20
National Biscuit Co.	387.36
New City Laundry	435.58
National Cash Register Co.	1,943.22
S. Nishimoto	38.40
Nordham and Anrich	8.59
The Oregonian	137.16
Oregon Leather Co.	2,390.36
Pacific Fruit & Produce Co.	4,524.00
Pacific Coast Theatre Supply Co.	2,787.50
Paris Beauty Supply Co.	35.75
Peters International Shoe Co.	909.29
Pioneer Tobacco Co.	5,411.28
Pioneer Printing & Stationery Co.	62.65
Porter - Scarpelli Macaroni Co.	378.25
Pyke Manufacturing Co.	472.51
Rice - Stix	1,914.46
Richland Shoe Co.	1,084.25
Roberts Johnson & Rand	7,076.37
Rothschild - Kauffman Co.	213.67
Rouch Rider Mfg. Co.	234.00
G. E. Rummelsburg Co.	188.58
Ben Rybke	54.76
The Sacramento Bee	27.38
Sacramento Electric Supply Co.	24.47
Schneebeck News Agency	1,576.66
Schwabacher - Frey Co.	347.85
Sears, Roebuck & Co.	(304.82)
M. Seller Co.	267.93
Sharp & Dohme	23.98
W. A. Sheaffer Pen Co.	147.90
Simon & Todd, Inc.	22.56

Continued on Next Page

ACCOUNTS PAYABLE - (Continued)

	<u>Amount:</u>
Solmit Shoe Co.	\$ 2,992.55
E. R. Squibb & Sons	107.92
Standlard Oil Co.	114.54
Texas Tanning & Mfg. Co.	112.50
Thompson & Holmes	.42
A. R. Takerno	163.50
The Utah Nippo	65.50
The Vinton Co.	109.97
M. Wallerstein Co.	166.01
N. & S. Weinstein	427.90
Westinghouse Supply Co.	1.15
Williams & Peterson	71.04
John Wyeth & Bros.	247.40
M. Yamasaki	167.13
Zellerbach Paper Co.	470.95
<u>TOTAL</u>	<u>\$136,770.40</u>

Auditors Note: Accounts Payable were verified to statements and invoices on hand. The accounts were also verified by payments made subsequent to December 1, 1942.

