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12 of 31

Finance Section Final
Reports William G. Graham

* National Archives:
Reel 42, Folder 47

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SUPPLEMENT NO. I

COMPARATIVE STATEMENT (OBLIGATION BASIS) FROM THE
INCEPTION OF THE PROGRAM BY FISCAL YEARS

	Fiscal Year 1943	Fiscal Year 1944	Fiscal Year 1945	Fiscal Year 1946
11.1 Public Assistance Grants	20,421.95	50,857.75	47,527.63	26,289.52
11.2 Clothing Grants	361,360.23	354,800.00	290,016.50	50,275.00
11.3 Relocation Grants	42,452.77	90,122.81	103,875.79	297,201.71
11.4 Project Travel & Transfer Grants	3,271.97	2,895.96	2,098.86	327.99
02.2 Relocation Travel (Transportation Requests)		79,941.04	80,743.70	105,826.99

SUPPLEMENT NO. II

AMOUNTS DEPOSITED TO W.R.A. SPECIAL FUND BY
FISCAL YEAR.

	Fiscal Year 1943	Fiscal Year 1944	Fiscal Year 1945	Fiscal Year 1946
Flax	0.00	1,842.54	0.00	0.00
Cotton Seed	0.00	83.76	251.75	0.00
Vegetables	0.00	757.46	3,747.28	14.41
Ship Model Mfg.	0.00	2,132.82	300.61	0.00
Grazing Privileges	0.00	16,017.16*	4,170.76	0.00
Livestock	0.00	683.01	8,407.27	122.93
Eggs	<u>0.00</u>	<u>0.00</u>	<u>1,792.03</u>	<u>79.89</u>
TOTALS - - - - -	0.00	21,516.75	18,669.70	217.23**

* \$2,969.72 additional was deposited but was later withdrawn per letter-J. H. Nichols 5-16-44. Warrant Nos. 8706 and 9203, Treasury forms 607B.

** WRA Special Fund discontinued beginning of Fiscal Year. These deposits made before receiving official notice.

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FINAL REPORT - FINANCE SECTION

GILA RIVER PROJECT

HISTORICAL DEVELOPMENT

The Budget and Finance Section of the Gila River Project was installed in offices at the Sacaton, Arizona school house prior to the opening of the Canal Camp. (This was the first camp built at the Gila Project). The Section was quartered in one small school room, with a very small cooler, and very little furniture. The Budget and Finance Section, at that time, consisted of a Cost Unit, supervised by a CAF-9 position; an Accounts Unit, supervised by a CAF-9 position; and an Audit Unit, supervised by a CAF-9 position. These three units were supervised by a CAF-11 position, and this position was occupied by Vaughan E. Choate, (now with the U. S. Navy).

At the time the Budget and Finance Section was first organized at the Gila Project (in July and August of 1942), no instructions had been issued pertaining to Cost Accounting, Audit or Fiscal accounting. The Cost Accounting instructions were written by Vaughan E. Choate, supervisor of the Budget and Finance Section, and these instructions were placed into effect immediately. The Audit and Fiscal accounting instructions were written under the supervision of W. G. Graham, the Auditor at the beginning of the Project, (now Finance Officer). These instructions on Audit and Fiscal accounting were approved by the then Regional Office at San Francisco, California, and placed into effect at the project immediately upon completion of the instructions. The project operated under these instructions until the first written instructions were released by the Washington Office, which was in the early part of 1943.

The Budget and Finance Section, at the beginning of the program, was responsible for the Cost Accounting functions of the project as outlined in the instructions. Budget estimates were submitted to the Regional Office in San Francisco, California by the Supervisor of the Budget and Finance Section. All vouchers were examined by the Audit Unit and routed through the Fiscal Accounts Unit where they were recorded in an allotment ledger, and then forwarded to the San Francisco, California WRA Regional Office for scheduling and certification for payment. The project did not begin scheduling and certifying vouchers to the Disbursing Officer for payment until December 15, 1942. At this time about five months of unprocessed vouchers were returned to the project for processing. This, of course, required additional personnel to clear out and get vouchers on a current payment basis, which consumed about two month's time.

A change in Cost Accounting, and Fiscal Accounting, occurred April 1, 1943. Before this change was placed into effect, however,

in February of 1943 a Budget and Finance meeting was held in Denver, Colorado to discuss the changes. The Administrative Officers, the Budget and Finance Supervisors and the Cost Accountants attended this meeting. The new Procedure placed Cost and Fiscal Accounting on an activity basis. Complete conversion to the new procedure did not occur until July 1, 1943. Conversion to Cost Accounting was not completed entirely by July 1, 1943. This was due to lack of competent appointive personnel, and lack of sufficient appointive personnel. This situation was remedied in the early part of 1944.

July 1, 1943 the Budget and Finance Section was changed. A CAF-12 Finance Officer was placed in charge of the Section, and the Section was composed of two Units. These Units were supervised by a CAF-11 position for each Unit. The Budget and Accounts Unit was composed of the Accounts Control Sub-Unit, headed by a CAF-9 supervisor, the Examination Sub-Unit headed by a CAF-9 supervisor, and Agent Cashier, CAF-6. The Property Control and Warehousing Unit was consolidated with the Cost Accounting Unit, and the Unit was called Cost Accounting and Property Control Unit. This Unit was headed by a CAF-11 position.

Immediately after July 1, 1943, the Finance Officer began issuing instructions for the protection of Government Property, and Property Procedures pertaining to inventories and maintenance of Property records. (No written instructions were issued prior to this time). Division, Section and Unit Heads were contacted and staff meetings held to make all responsible Property Custodians "Property Conscious". We began to require quarterly property inventories. Better warehousing was also stressed and we began working towards that end, stressing arrangement, protection and cleanliness.

Another Conference was held in Denver, Colorado, in December of 1943, changing both the Cost Accounting and Fiscal Accounting procedures and policies. This Conference was attended by the Assistant Director of Administrative Management and the Finance Officer.

On September 1, 1944 Property Control and Warehousing was placed under the supervision of the Supply Officer. At that time the Property Cards were being completely reconciled to the June 30, 1944 inventory and was practically completed.

Another Conference was held in Denver, Colorado in January of 1945. This meeting was attended by the Assistant Directors and Finance Officers or Supply Officers. This Conference was held for the purpose of placing revised property, supply, and Finance procedures into effect Febr. 1, 1945. This procedure changed the Cost Accounting to Expenditure Analysis Accounting, and streamlined Fiscal Accounting quite a bit.

ULTIMATE ORGANIZATION OF SECTION:

The Finance Section was ultimately organized into definite functions and definite responsibilities. These are enumerated as follows:

- A. Expenditure Analysis Unit (Effective April 1, 1945) - This Unit was created from the Cost Accounting Unit effective February 1, 1945. This Unit was responsible for maintenance of accurate Expenditure Analysis records of all expenditures for the Project. Also, reports to Washington and the Project on expenditure analyses. Also to assist the Finance Officer in preparation of quarterly and annual budget estimates whenever requested to do so by the Finance Officer. Supervised by a CAF-9 position.
- B. Examination Unit (Effective April 1, 1945) - This Unit was responsible for the examination of all documents pertaining to purchase, (Purchase Orders and Contracts), before obligation; the examination and/or preparation of Vouchers, Obligations, Schedules of Collections, transfers, voucher deductions, cancellations, etc. Prior to processing for final payment to the Disbursing Officer. Also, for preparation and examination of all Pay Rolls, Clothing Allowance Vouchers; withholding tax return to Internal Revenue; Defense Bond Issuances, etc. This Unit was also responsible for Audit of various functions, such as: Leave Records, Retirement Records, Postage Stamp Records, and Audits of other activities as required from time to time requested by the Assistant Director of the Administrative Management Division. Supervised by a CAF-9 position.
- C. Accounts Unit (Effective April 1, 1945) - This Unit was responsible for maintenance of General Ledger Accounts and Allotment Ledgers for budget control by activity and objective class, maintenance of Register of Charges to Inventory Accounts, and Register of Sundry Expenses. This Unit was also responsible for submitting final reports and trial balances to the Washington Office. Also, to assist the Finance Officer in the preparation of the budget. Supervised by a CAF-9 position.
- D. The Finance Officer, CAF-12, in conjunction with an Assistant Finance Officer, CAF-11, supervises the three Units enumerated above. Supervises all aspects of Finance Management of the Center; plans operation of and directs installation of required procedures; coordinates the activities of the three Units; confers with Center officials on finance problems affecting their sections; adapts Washington direc-

EXHIBIT "A"

APPOINTIVE AND EVACUEE PERSONNEL SUMMARY

At the time that the Finance Section reached its peak in Appointive and Evacuee Personnel (during the year of 1944, before the Evacuee Personnel began decreasing and being replaced by Appointive Personnel) the number of Evacuees in the different units was about four to one Caucasian employee. For example:

Accounts Unit	17 Evacuees	4 Caucasians
Expenditure Analysis Unit	16 Evacuees	4 Caucasians
Examination Unit	20 Evacuees	5 Caucasians
Timekeepers	100 Supervised by	1 Caucasian

The employment situation at times was very acute, especially with Evacuees. To remedy these situations, it was necessary for the Finance Officer to directly contact the block managers and Community Council and stress the importance of keeping these positions filled in order to pay vendors and keep Salary and Grant Voucher Checks flowing to payees without too much delay.

The Finance Section was very successful with Evacuee employees. It was always our policy to treat them as we wished to be treated, and give them credit for efficient work performed whenever we could do so.

Evacuee Foremen and Supervisors were used as a contact medium between unit heads and the regular evacuee workers in the section.

tives to meet specific center problems; advises members of the units on the most difficult, technical, and procedural matters; determines adequacy with which the units function and directs such changes as may be required. Budget estimates are directly supervised by the Finance Officers; periodic and local examinations are also made upon determination of the Finance Officer and Assistant Director of the Administrative Management Division.

SPECIAL PERSONNEL PROBLEMS:

At the beginning of the project the appointed supervisory personnel comprising the Finance Section was not strong enough from an experience standpoint. This was reflected in the work performed up until the section was fully staffed during the 1944 fiscal year. The evacuee personnel, at the start of the project, was better qualified for the work required than the appointed personnel was for the supervision necessary to properly function. This condition threw a heavy burden on the experienced appointed staff. It was necessary to train this inexperienced appointed staff, along with the evacuee employees.

In the beginning of the project it was also the thought that a very limited number of appointed employees would be necessary, and that the evacuees could possibly fill some of the supervisory positions. It took some time to find out that this was not the case, that supervisory positions at a certain level must be filled by caucasian appointed personnel. It was also found that better results could be obtained by having evacuees supervise other evacuees and accepting these supervisors as necessary key people within the section as far as getting the work done by the evacuee workers.

Attached hereto and marked Exhibit "A" is a summary of the number of appointed and evacuee personnel comprising the Finance Section.

FUNCTIONS OR SERVICES PERFORMED BY SECTION:

Among other things, one of the first duties of this section was to effect delivery of evacuee pay checks due them for work performed at the Assembly Centers, before being brought to this center.

Copies of Payrolls, together with pay checks, were received by us from various Assembly Centers. To deliver these checks it was necessary to set up delivery places at the Canal Camp. This was in the summer of 1942, during the months of July and August. The heat and the dust at the Canal Camp was terrible. There were no coolers in the barracks buildings and no fans. The heat was at about 120° and we had a dust storm every two or three days. Much difficulty was experienced in the beginning due to shortage of office space to make these check deliveries, it being necessary to use mess halls,

however, as time progressed we were able to get all checks delivered.

During the first year of operation of the center, the Governor of the State requested the Project Director to furnish laborers for cotton picking in fields located outside of and adjacent to the confines of the center. Workers were to receive the going wage. The Finance Section, due to improper planning in advance, was faced with collections of 60¢ per day for meals while evacuees were picking cotton. These meals were collected for about two months after the cotton picking season ended. Difficulty was experienced in collections, follow up billings were necessary in many cases, after persons had left the center, and there are still uncollected amounts in our accounts receivable. These collections were similar to locking the barn door after the horse was out.

A large amount of surplus Army clothing was turned over to W.R.A. in the beginning of operations. Some of this clothing was issued to evacuees contingent upon its return or reimbursement to W.R.A. for the value of the clothing. A date was set for the return of this clothing. The Finance Section was required to make collections for all clothing not returned. We were unable to effect collection on all of this clothing, some evacuees having left the center, and some of this outstanding indebtedness is still in Accounts Receivable.

At the beginning of the project it was first administratively determined that payrolls for evacuees would be prepared by the Personnel Section. After the months of July, August and September, 1942 had passed it was decided to place these payrolls in the Audit Unit. No assignment documents had been audited at that time. It was necessary for the Audit Unit to audit all of these documents, audit all WRA-6, time reports, for these three months, and prepare payrolls for these three months, as well as keep current on other Audit work. This work was accomplished expediently and by the last of November, 1942 evacuee payroll payments was current. By this time, however, it had been decided to pay Clothing Allowance to all workers since July. This was a three month's processing job also, and required about two or three months to get payments on a current basis.

THE CAMOUFLAGE NET:

The Camouflage net project was started by the Southern California Glass Company under the supervision of the U. S. Engineers. Work was done under contract. Camouflage nets were made for the U. S. Army and the work was done by evacuee laborers.

The Southern California Glass Company collected a certain amount of money for subsistence which was in turn paid to the W.R.A. and deposited in Miscellaneous Receipts. This amounted to some \$60,236.89. Difficulty was experienced in the collection of this money from the Southern California Glass Company.

There was a Trust Fund established for all evacuee workers on the project. This Trust Fund was composed of contributions made by the Camouflage Net Project workers. There were three trustees in charge of this Trust Fund, two evacuee and one appointed caucasian. The Deputy Project Director, Firman H. Brown, was the first appointed employee for the Trust Fund and W. G. Graham, Finance Officer, took over Mr. Brown's duties as a trustee when he left the project. The fund amounted to approximately \$76,000.00, and was first distributed to all evacuees and a certain amount of money held for the payment of taxes. These taxes were all paid and the fund redistributed.

The Accounts Unit maintained control of expenditures, proper recordation of allotments and expenditures in Project Ledgers; budget control and budget preparation; accounts receivable (claims, survey reports, etc.); prepared and submitted monthly trial balances and financial reports to Washington, together with reconciliation reports with Dispensing Officer. This unit has maintained good controls for the prosecution of its functions.

The Examination Unit was responsible for the preparation and audit of all payrolls and vouchers; the audit and maintenance of supporting documents to support all payments made by the project; Internal audits of the various activities when requested by the Finance Officer or Assistant Director; processing for deposit and audit of all collections made by Agent Cashier; and other work as required by the Finance Officer.

The Expenditure Analysis Unit maintained registers and records for proper recordation of all expenditures made by the project; reporting of monthly subsistence costs - monthly usage and operating costs of Motorized and heavy duty equipment, monthly expenditures on a project wide basis, completed construction projects, and Sales Statements; preparation of information for budget estimate purposes and other expenditure analyses as required.

SECTION RELATIONSHIP:

The Finance Section, while under the supervision of W. G. Graham, Finance Officer, has always been indoctrinated with the idea that this was a service section. Employees of the section have always been impressed with the necessity of having the good will of other sections, and cooperating with them from a helpful standpoint. The Finance Officer has always maintained good relations with the Block Managers and Community Council, and the Evacuee Co-operative Enterprises.

The Finance Officer and members of his staff have served on the Staff Recreational Board; and the Finance Officer was a trustee of the Gila River Relocation Evacuee Workers Trust Fund. Members of

the Finance Section have always participated in all bond drives, recreational programs, and entertainment committee functions. They have also fully cooperated in the Relocation hearings programs.

This section has also loaned employees and supervision on such things as Property inventories, Property records of both Mess and Project property, etc. Money contributions have always been given proper consideration by this section for community and working causes. Picnics have been well attended, as well as all social functions.

CLOSING OPERATIONS
OF FINANCE SECTION GILA PROJECT

When it was announced that the Project would close by November 15, 1945, a new Agent Cashier Office was set up across the street from the Relocation and Welfare Offices, with two outside windows to pay Evacuees Relocation Grants, Special Welfare Grants, Lump Sum Salary Payments and issue Transportation Requests. This office was so planned that there was no problem in taking care of Evacuee Payments requirements. Two Agent Cashiers were required under disbursement bond of \$15,000.00 each or a total of \$30,000.00. A caucasian clerk and clerk-typist was also added to the Agent Cashier Staff. A special Grant Voucher Unit, consisting of one clerk and a clerk-typist, was set up in the Finance Section to take care of Evacuee Payments. The Finance Section was geared to maintain its accounts to meet these Evacuee Payment requirements. It was also necessary to set up a special Lump-Sum Pay Roll Payment Unit to pay Evacuees considered as hardship cases and recommended by the Welfare Section for payment. Practically the entire Examination Unit was placed in timekeeping and pay roll work as the Evacuee Workers resigned quite early in the beginning of this center closing period.

When the Project was officially closed to Evacuees on November 15th. the Finance Section was from one to three months behind in all of its work. This was due to the fact that we did not receive the proper clerical help to replace our Evacuees to keep our work current. The Relocation Division and Welfare Section absorbed most of the available clerical pool until about November 5th, and some up to November 10th.

After the Evacuees were relocated the Section began processing Evacuee Pay Rolls and Clothing Allowance Vouchers. This work was started November 12, 1945, and completed November 30, 1945. All other work of the Section was resumed in accounting, vouchers and audit on November 12, 1945.

Caucasian Employees replaced Evacuee and the Section began functioning at full strength again.

When all Evacuees left on November 10, 1945, we began checking records by Fiscal Year. This work was completed as far as we could go by January 25, 1946.

The Accounts Unit, by January 31, 1946, had submitted trial balance through December 31, 1945, and was reconciling its Registers and Accounts as per instructions outlined in Boyd N. Larsen's letter of November 24, 1945, on Center Closure Procedure.

PERSONAL NARRATIVE REPORT OF WILLIAM G. GRAHAM, FINANCE OFFICER

In the beginning of my employment as an auditor, CAF-9, at the Gila Project, I was handicapped with the lack of sufficient experienced appointive personnel. Despite this handicap, I was able to perform my duties, train a strong organizational unit, and at the same time serve as Acting Budget and Finance Officer during the absence from the project of the incumbent of this position. We did not schedule vouchers directly to our Disbursing Officer, but to a Regional Office in San Francisco, until October, 1942; this condition handicapped the Audit Unit to a certain extent on account of the Regional Office flow of documents and slow processing of vouchers, causing pay checks to be delayed to appointive personnel, thus lowering morale on the project, and checks delayed to vendors which made it difficult in the procurement of supplies and materials.

In the latter part of 1942, I was appointed supervisor of the entire section. At this time the unit heads of this section were not as experienced as they should have been. This condition naturally added to the hardships of the functions of the section. I could not give my full time to the section on account of the Administrative Officer requiring me to act in his position during his absence. (He was absent quite a bit due to illness and because of necessary business away from the project), and the position of Senior Administrative Officer was unfilled from May 31, 1943 to September 4, 1943. The section was, of course, neglected on this account. Then, too, the Senior Administrative Officer, at the beginning of the project, was not sympathetic with continuous warnings given him by the Finance Officer of the necessity for increasing the appointed personnel in the section. This condition was remedied after the appointment of Ben F. Runyan, Assistant Project Director of the Administrative Management Division, who replaced the Senior Administrative Officer September 4, 1943.

The section has been faced with evacuees continuously relocating, and rapid appointive personnel turnovers for various reasons. The section was continually faced with training new personnel, both appointive and evacuee. Training employees for Finance work is rather tedious because of technical knowledge required by both caucasian and evacuee employees. Due to the isolation of the project and wartime conditions, it has always been difficult to obtain appointive personnel replacements as promptly as necessary, or as experienced and qualified as is deemed necessary to fill the vacancies as they occur.

The majority of my time in the supervision of the Finance Section has been spent in the supervising of audits performed by the Finance Section; training section personnel; checking on the functions of the section by performing periodical audits; preparation of budget estimates, both quarterly and annual; and practising good Finance management of the center activities. I have also tried to maintain up-to-date payments of obligations, expediting payments of salary checks for both appointive and evacuee employees, and the prompt submittal of financial and other reports required of the section. I have also been a Trustee of the Gila River Relocation Center Evacuee Workers Trust Fund. I have served as the Center Procedure Officer; Forms Clearance Officer; and Security Officer. I have acted in the capacity of Assistant Project Director of the Administrative Management Division for a period of approximately six months during my employment as supervisor of the Budget and Finance Section, and the Finance Section.

It has always been my policy to stress cooperation (to the section employees) with other sections, and also within the section. The fact that the Finance Section is a service section has never been overlooked by me. All employees of this section, I believe, are fully cognizant of this fact.

It is my personal opinion that a program of this magnitude should be fully analyzed from all angles before any steps are taken to employ personnel. Every effort should be made to secure competent personnel to fill these positions, as they should be fully experienced and thoroughly trained before assuming their duties. The technical nature of the work requires this.

If I had this job to do over again I would insist on the following:

1. Vacancies not to be filled until efficient personnel were obtained.
2. More freedom of action in being allowed to choose my own section employees, and in the supervision of the unit heads. (I would stress more thoroughly the importance of organizational lines of authority.)
3. I would avoid allowing the Units to become separated in physical location. It is necessary that all Units be physically located together in order to effect a more efficient operation as a section.
4. I would insist that evacuees not be assigned until they were needed, and that they keep regular work habits and required hours. Our mistake in not insisting on this in the beginning has sacrificed much efficiency from the evacuee workers.

The majority of my evacuee and Caucasian employees have been very cooperative with me, have been loyal, and as efficient as could be expected under the circumstances. Our organization has for the most part been very effective in functioning as a section. Morale has been good, and friction very mediocre.

On the whole, I have received good cooperation from other Sections and Divisions, and I am proud to have been a part of the organization. Our relationship with the Washington Office as a Section has been of the best. I believe that during my employment with WRA I have learned much and have profited by my experiences.

Attached hereto are the following supplements to support this narrative report of the Finance Section. These supplements are self-explanatory:

Supplement No. 1

Supplement No. 2

Supplement No. 3

W. G. Graham
Finance Officer

Supplement No. 3.

	<u>1943</u>	<u>1944</u>	<u>1945</u>	<u>1946</u>
Number of Vouchers Processed for Payment	6242	9790	7579	6673
Number of Purchase Orders Processed	3452	3572	2105	311
Number of Miscellaneous Obligations Processed	409	495	498	183
Number of S A O Suspensions Received	1	1	5	11

COMPARATIVE STATEMENT BY FISCAL YEAR

SALES VALUE OF PROJECT PRODUCED GOODS BY TYPES OF PRODUCTS

	<u>1943 Fiscal Year</u>			<u>1944 Fiscal Year</u>			<u>1945 Fiscal Year</u>			<u>1946 Fiscal Year</u>		
	<u>Project Consumption</u>	<u>Shipped to Other Centers</u>	<u>Outside Sales</u>	<u>Project Consumption</u>	<u>Shipped to Other Centers</u>	<u>Outside Sales</u>	<u>Project Consumption</u>	<u>Shipped to Other Centers</u>	<u>Outside Sales</u>	<u>Project Consumption</u>	<u>Shipped to Other Centers</u>	<u>Outside Sales</u>
Vegetables	\$88577.28	\$68492.65	\$ 127.92	\$108528.22	\$117212.58	\$ 2332.24	\$ 90700.89	\$ 39512.10	\$3826.14	\$ 2403.80	\$-----	\$ 3025.00
Meat	-----	-----	-----	164882.66	48610.02	-----	173037.43	112637.46	1490.03	11711.36	3189.73	517.27
Pasture, Barley & Alfalfa (includes baled hay)	20995.45	-----	50430.99	55795.53	-----	19469.18	44164.00	-----	7148.45	-----	-----	18435.55
Nursery Products	3954.40	-----	-----	9667.37	-----	-----	1350.75	-----	-----	-----	-----	-----
Seeds	786.00	-----	-----	34865.35	4763.50	-----	22036.75	3577.00	-----	-----	-----	-----
Flax	-----	-----	-----	-----	-----	1842.54	-----	-----	-----	-----	-----	-----
Cotton & Cotton Seed	-----	-----	-----	-----	-----	3790.61	-----	-----	-----	-----	-----	-----
Milk	11164.40	-----	-----	22962.60	-----	-----	29592.00	-----	-----	2077.20	-----	-----
Eggs	-----	-----	-----	22962.60	-----	-----	49143.73	-----	1792.03	2859.52	-----	295.25
Poultry	-----	-----	-----	3206.63	-----	-----	8711.30	-----	-----	7061.50	-----	-----
Dehydration & Canning	-----	-----	-----	1514.37	182.70	-----	2335.95	-----	-----	-----	-----	-----
Bean Sprouts	-----	-----	-----	1744.10	-----	-----	4244.86	-----	-----	-----	-----	-----
Tofu	-----	-----	-----	2154.03	-----	-----	3242.94	-----	-----	-----	-----	-----
Dairy Calves	-----	-----	-----	-----	-----	577.25	445.63	-----	304.50	-----	-----	-----
Credits from Beef & Pork Slaughter Contract representing Sale of Offall	-----	-----	-----	-----	-----	-----	-----	-----	5011.09	-----	-----	341.46
Ship Models (Credits for materials used only)	-----	-----	-----	-----	-----	-----	-----	-----	300.61	-----	-----	-----

GILA RIVER RELOCATION CENTER
RIVERS, ARIZONA
SUMMARY OF FIXED ASSETS INVENTORIES

October 1, 1945

Account Number	Classification	Acquisition cost from U.S. Engineers	Est. WRA Cost for addition or new const.	Estimated total cost	Recommended depreciation	Total Appraised Value
<u>Butte Camp</u>						
34	Lands and fencing	+ \$537.60--- \$ 6,352.00	\$ 2,161.61	\$ 8,513.61	\$ 2,289.45	\$ 6,761.76
35	Buildings	(Fencing left 3,591,727.31	256,020.68	3,847,747.99	1,074,160.41	2,773,587.58
36	Utilities Systems	on Project	Not broken down for each camp			
37	Roads and bridges	by contrac- 20,372.00	9,741.00	30,113.00	1,060.00	29,053.00
38	Drainage and irrigation	tor) -0-	9,799.00	9,799.00	1,786.00	8,013.00
39	Other investments	11,081.28	57,638.66	68,719.94	7,599.81	61,120.13
		<u>3,629,532.59</u>	<u>335,360.95</u>	<u>3,964,893.54</u>	<u>1,086,895.67</u>	<u>2,878,535.47</u>
<u>Canal Camp</u>						
34	Lands and fencing	+ \$275.00--- \$ 4,070.00	\$ 135.12	\$ 4,205.12	\$ 1,535.53	\$ 2,669.59
35	Buildings	(2 build- 1,514,149.50	122,629.17	1,636,778.67	457,111.96	1,179,941.71
36	Utilities Systems	ings left	Not broken down for each camp			
37	Roads and bridges	on project 14,725.00	5,205.00	19,930.00	470.00	19,460.00
38	Drainage and irrigation	by M.P.) -0-	6,078.00	6,078.00	1,041.00	5,037.00
39	Other investments	6,548.12	3,745.00	10,293.12	3,052.68	7,240.44
		<u>1,539,492.62</u>	<u>137,792.29</u>	<u>1,677,284.91</u>	<u>463,211.17</u>	<u>1,214,348.74</u>
<p><u>Butte and Canal Camps including farm area buildings, nursery area buildings, Serape warehouse, Chandler-Butte-Canal road, farm roads, Serape spur and utilities systems which are not broken down for each camp.</u></p>						
34	Lands and fencing	\$ 10,422.00	\$ 2,296.73	\$ 12,718.73	\$ 3,824.98	\$ 9,431.35
35	Buildings	5,110,868.31	392,971.97	5,503,840.28	1,536,664.08	3,967,451.20
36	Utilities System	1,359,490.74	17,930.35	1,377,421.09	242,098.76	1,135,322.33
37	Roads and bridges	35,097.00	212,508.25	247,605.25	8,185.00	239,420.25
38	Drainage and irrigation	-0-	15,877.00	15,877.00	2,827.00	13,050.00
39	Other investments	20,404.40	61,383.66	81,788.06	10,985.49	70,802.57
		<u>\$6,536,282.45</u>	<u>\$ 702,967.96</u>	<u>\$7,239,250.41</u>	<u>\$ 1,804,585.31</u>	<u>\$ 5,435,477.70</u>

This inventory was taken by the Washington Inventory Crew as of October 1, 1945 which is supported by copy of Inventory Appraisals sent to Gila Project by the Washington Finance Office.

ITEMS	DATE AND REFERENCE	QUANTITY	AS OF DEC. 16, 1942				TOTAL	ADDITIONS BY W.R.A.				TOTAL FIXED ASSETS				
			BUTTE	CANAL	ROADS	TOTAL		DATE AND REFERENCE	BUTTE	CANAL	TOTAL	BUTTE	CANAL	ROADS	TOTAL	
Hospital Group																
Surgery Building, Temp. Type	10-25-43 JV-14-44	1	13,742.28				13,742.28	1-29-45 JV-228-45	212.47			212.47	13,954.75			13,954.75
Out Patients " "	" "	1	26,081.00				26,081.00						26,081.00			26,081.00
Isolation Ward " "	" "	1	23,613.00				23,613.00						23,613.00			23,613.00
Standard " "	" "	4	89,412.00				89,412.00						89,412.00			89,412.00
Childrens " "	" "	1	23,291.00				23,291.00						23,291.00			23,291.00
Obstetrics " "	" "	1	24,393.00				24,393.00						24,393.00			24,393.00
Administration Bldg " "	" "	1	11,612.00				11,612.00						11,612.00			11,612.00
Nurses Quarters " "	" "	2	18,200.00				18,200.00						18,200.00			18,200.00
Doctors Quarters " "	" "	1	9,100.00				9,100.00						9,100.00			9,100.00
Hospital Walks " "	" "	"	49,282.00				49,282.00						49,282.00			49,282.00
Warehouse " "	" "	2	8,806.00				8,806.00						8,806.00			8,806.00
Morgue " "	" "	1	5,151.00				5,151.00						5,151.00			5,151.00
Laundry 20' X 100' " "	" "	1	11,139.00				11,139.00						11,139.00			11,139.00
Mess Hall 400X100' " "	" "	1	11,381.00				11,381.00						11,381.00			11,381.00
Boiler House (Central Heating Plant)	" "	1	34,713.15				34,713.15						34,713.15			34,713.15
Hot Water Lines (Insulation)	" "	"	1,227.55				1,227.55						1,227.55			1,227.55
Sprinkler System	" "	"	15,226.00				15,226.00						15,226.00			15,226.00
Hospital Temporary Type	" "	1		21,933.39			21,933.39							21,933.39		21,933.39
Isolation Ward Temp. Type	" "	1		5,437.35			5,437.35							5,437.35		5,437.35
Coolers " "	" "	"						8-25-44 JV-493-44	26,991.17			26,991.17	26,991.17			26,991.17
SUB TOTAL			376,369.98	27,370.74			403,740.72		27,203.64			27,203.64	403,573.62	27,370.74		430,944.36
Fire Station Bldgs.																
Unit No. 1 Temp. Type	10-25-43 JV-14-44	1		3,245.20			3,245.20	8-25-44 JV-493-44	861.68	430.84		1,292.52*		3,676.04		3,676.04
" " 2 " "	" "	1	3,076.70				3,076.70	1-29-45 JV-228-45	80.26			80.26	4,018.64			4,018.64
SUB TOTAL			3,076.70	3,245.20			6,321.90		941.94	430.84		1,372.78	4,018.64	3,676.04		7,694.68
Garage and Work Shop																
Garages (Shed) Concrete Floor, Temp. Type	10-25-43 JV-14-44	2	3,878.00				3,878.00	8-25-44 JV-493-44	804.18			804.18	4,682.18			4,682.18
Work Shops, Auto Repair " "	" "	2	13,409.79				13,409.79	1-29-45 JV-228-45	7.82			7.82	13,417.61			13,417.61
Latrine, 6'X8', TO Type, 488sq. Ft.	" "	1		401.00			401.00						401.00			401.00
Garage (Shed) Concrete Floor, Temp. Type	" "	1		1,548.00			1,548.00						1,548.00			1,548.00
SUB TOTAL			17,287.79	1,949.00			19,236.79		812.00			812.00	18,099.79	1,949.00		20,048.79
Oil Storage Tanks.																
Concrete (Underground)	10-25-43 JV-14-44	60	13,098.00	6,549.00			19,647.00						13,098.00	6,549.00		19,647.00
			13,098.00	6,549.00			19,647.00						13,098.00	6,549.00		19,647.00
Utility Systems.																
Sewage Pumping Plant, Unit #2	10-25-43 JV-14-44	"	5,250.00				5,250.00						5,250.00			5,250.00
" " " #3	" "	"	5,250.00				5,250.00						5,250.00			5,250.00
Sewage System " #2	" "	"	175,348.69				175,348.69						175,348.69			175,348.69
" " " #3	" "	"	175,348.69				175,348.69						175,348.69			175,348.69
Sewage Treatment Plant " #2&3	" "	"	83,000.00				83,000.00						83,000.00			83,000.00
" Pumping " #1	" "	"		8,300.00			8,300.00							8,300.00		8,300.00
" System " #1	" "	"		93,032.25			93,032.25						93,032.25			93,032.25
" Lines " #1	" "	"		14,733.00			14,733.00						14,733.00			14,733.00
" Treatment Plant " #1	" "	"		40,000.00			40,000.00						40,000.00			40,000.00
Improvements and Alterations								1-29-45 JV-228-45	329.78			329.78	329.78			329.78
SUB TOTAL			444,197.38	156,065.25			600,262.63		329.78			329.78	444,527.16	156,065.25		600,592.41

AS OF DEC. 16, 1942

ADDITIONS BY W.R.A.

TOTAL FIXED ASSETS

ITEMS	DATE AND REFERENCE	QUANTITY	BUTTE	CANAL	ROADS	TOTAL	DATE AND REFERENCE	ROADS	BUTTE	CANAL	TOTAL	BUTTE	CANAL	ROADS	TOTAL
Water System															
250,000 gal. storage tank, with pump house, Chlorinator, Pipe, pumps, valves, & fluse.	10-25-43 JV-14-44			42,000.00		42,000.00							42,000.00		42,000.00
50,000 gal. elevated storage tank.	"			12,000.00		12,000.00							12,000.00		12,000.00
Pipe, valves, ftgs., fire hydrants- Unit #1	"			76,367.29		76,367.29							76,367.29		76,367.29
Pipe, valves, ftgs., fire hydrants- Unit #2	"		145,667.11			145,667.11						145,667.11			145,667.11
Pipe, valves, ftgs., fire hydrants- Unit #3	"		145,667.11			145,667.11						145,667.11			145,667.11
300,000 gal. storage tank	"		16,750.00			16,750.00						16,750.00			16,750.00
Wells nos. 1, 2, 3, 4, & 4A (No. 4 dry-no value)	"		8,849.50	8,849.50		17,699.00						8,849.50	8,849.50		17,699.00
Chlorine filter plant, block 76							8-25-44 JV-193-44		1,974.68		1,974.68	1,974.68			1,974.68
SUB TOTAL			316,933.72	139,216.79		456,150.51			1,974.68		1,974.68	318,908.40		139,216.79	458,125.19
Drainage, Irrigation															
							8-25-44 JV-193-44	5,265.08			5,265.08				
							1-29-45 JV-228-45		12.22		12.22				
SUB TOTAL								5,277.30			5,277.30			5,277.30	5,277.30
Warehouse															
100' X 20' Temp. Type	10-25-43 JV-14-44	20		50,404.96		50,404.96	1-29-45 JV-228-45			347.62	347.62		50,752.58		50,752.58
" " " "	"	40	114,290.48			114,290.48	8-25-44 JV-193-44		345.29		345.29	114,635.77			114,635.77
" " Refrigerated Temp. Type	"	1		13,710.25		13,710.25	1-29-45 JV-228-45			322.73	322.73		14,032.98		14,032.98
" " " "	"	2	34,990.52			34,990.52						34,990.52			34,990.52
Latrine (Whse Area)	"	2	802.00			802.00						802.00			802.00
Cold storage blk. 76-30' X 100'		1					8-25-44 CA JV-193-44		18,890.76		18,890.76	18,890.76			18,890.76
Alterations for food processing Unit							"		3,313.39		3,313.39	3,313.39			3,313.39
" " " "							1-29-45 JV-228-45		404.28		404.28	404.28			404.28
SUB TOTAL			150,083.00	64,115.21		214,198.21			22,953.72	670.35	23,624.07	173,036.72	64,785.56		237,822.28
Ice Houses:															
South of Block 23-20' X 28'		1								600.00	600.00	600.00			600.00
Block 78 20' X 28'		1							600.00	600.00	1,200.00	600.00	600.00		1,200.00
Military Police Camp:															
Officers Quarters & Day Room 12 man, T.O. Type, 1680 sq. ft.	10-25-43 JV-14-44	1		4,742.00		4,742.00							4,742.00		4,742.00
Adm. & Storehouse Bldg. T.O. type, 2,000 sq. ft. floor space	"	1		3,343.10		3,343.10				54.02	54.02		3,397.12		3,397.12
Guard House, 6 man, T.O. type 560 sq. ft. floor space	"	1		1,183.60		1,183.60							1,183.60		1,183.60
Recreation Bldg., 120 man, T.O. type, 2,000 sq. ft. floor space	"	1		2,967.10		2,967.10	1-29-45 JV-228-45			33.41	33.41		3,000.51		3,000.51
Barracks, with U.C.D. quarters 24 man, T.O. type, 2,000 sq. ft. floor space each	"	5		17,216.60		17,216.60							17,216.60		17,216.60
Bath house & Latrine, 8 man, T.O. type, 607 sq. ft. floor space	"	1		3,232.50		3,232.50							3,232.50		3,232.50
First aid Station, 4 man, T.O. type, 560 sq. ft. floor space	"	1		1,676.60		1,676.60							1,676.60		1,676.60
Mess Hall E.W., 100' X 20', 120 man, T.O. type, 2,000 sq. ft. floor space	"	1		4,030.56		4,030.56							4,030.56		4,030.56
C.C.C. Bldg. (Moved from Gila Bend)"	"	1		1,600.76		1,600.76							1,600.76		1,600.76
Motor repair shop, 31' X 60'; T.O. type, 1,860 sq. ft. floor space	"	1		4,660.00		4,660.00							4,660.00		4,660.00
Grease rack, 1-car, T.O. type	"	1		1,562.00		1,562.00							1,562.00		1,562.00
SUB TOTAL				46,214.82		46,214.82				87.43	87.43		46,302.25		46,302.25

ITEMS	DATE AND REFERENCE	QUANTITY	AS OF DEC. 16, 1942				ADDITIONS BY W.R.A.				TOTAL FIXED ASSETS				
			BUTTE	CANAL	ROADS	TOTAL	ROADS	BUTTE	CANAL	TOTAL	BUTTE	CANAL	ROADS	TOTAL	
Misc. Buildings															
Post Office	10-25-43 JV-14-44	1	6,901.50			6,901.50			1-29-45 JV-228-45	12.86		12.86	6,914.36		6,914.36
Warehouse at Sesepe									12-13-43 JV-29-44	4,991.50		4,991.50	4,991.50		4,991.50
" " "									8-25-44 JV-493-44	35.41		35.41	35.41		35.41
Farm Field Sheds									1-29-45 JV-228-45	196.86		196.86	196.86		196.86
SUB TOTAL			6,901.50			6,901.50				5,236.63		5,236.63	12,138.13		12,138.13
Electrical Distribution System															
Butte & Canal Camps (Distr. based on Ratio 1:2)	10-25-43 JV-14-44		106,311.40	53,155.69		159,467.09							106,311.40	53,155.69	159,467.09*
Electric Distribution Extentions (Ratio)	"		725.41	362.70		1,088.11							725.41	362.70	1,088.11*
Electric Distribution Extentions (Ratio)	"								8-25-44 CA-493-44	984.67	492.33	1,477.00*	984.67	492.33	1,477.00*
Telephone Equipment & Material	"								3-23-45 JV-270-45	17,645.16	8,822.58	26,467.74*	17,645.16	8,822.58	26,467.74
SUB TOTAL			107,036.81	53,518.39		160,555.20				18,629.83	9,314.91	27,944.74	125,666.64	62,833.30	188,499.94
Roads and Bridges															
Entrances, Gravel, 200 sq. yds. (Ratio 1:2)	10-25-43 JV-14-44		40.00	20.00		60.00							40.00	20.00	60.00*
Roadways, Gravel, 20' Wide-0.6234 Mi.	"		1,421.35	710.68		2,132.03							1,421.35	710.68	2,132.03
Roadways, Gravel, 24' Wide 12.1444 Mi.	"														31,716.00
Oil Surface roads within Butte forming rectangle with blocks 70, 72, 60, and 58, within the four corners. From block 58 the road runs to Canal and along its Northern rim to the M.P. Post. The main road built by outside Contractors runs North toward Chandler, Bridges crossed by these roads included in this cost. The road surface is 22' wide. Total length of road is 14 3/4 miles.									8-25-44 CA-493-44	359,011.64		359,011.64			359,011.64
Other Roads, Bridges, Etc.									1-29-45 JV-228-45	3,433.74		3,433.74			3,433.74
SUB TOTAL			1,461.35	730.68	31,716.00	33,908.03				362,445.38		362,445.38	1,461.35	730.68	394,161.38
Schools															
Auditorium		1							8-25-44 CA-493-44	40,373.52		40,373.52			40,373.52
Shop-81' X 20' X 8'		1							"	2,869.12		2,869.12			2,869.12
Class Rooms-170' X 20' X 8' each		2							"	12,050.14		12,050.14			12,050.14
" " 196' X 20' X 8' "		2							"	13,893.10		13,893.10	13,893.10		13,893.10
Shop 120' X 140' X 8'		1							"	8,505.99		8,505.99	8,505.99		8,505.99
Auditorium		1							1-29-45 JV-228-45	55,020.07		55,020.07	55,020.07		55,020.07
Canal High School									"	3,166.88		3,166.88			3,166.88
Canal Elementary School									"	549.74		549.74			549.74
Butte High School									"	6,127.09		6,127.09	6,127.09		6,127.09
Butte Elementary School									"	597.58		597.58	597.58		597.58
SUB TOTAL										84,143.83	59,009.40	143,153.23	84,143.83	59,009.40	143,153.23
Packing Sheds															
North of Canal Community, 48' X 108'		1							8-25-44 JV-493-44	13,534.90		13,534.90			13,534.90
SUB TOTAL										13,534.90		13,534.90			13,534.90
Athletics															
Stands, Cross-bars, basket ball backboards, Etc.									8-25-44 JV-493-44	452.42		452.42	452.42		452.42
										452.42		452.42	452.42		452.42

AS OF DEC. 16, 1942

ADDITIONS BY W.R.A.

TOTAL FIXED ASSETS

ITEMS	DATE AND REFERENCE	QUANTITY	AS OF DEC. 16, 1942				ADDITIONS BY W.R.A.				TOTAL FIXED ASSETS								
			BUTTE	CANAL	ROADS	TOTAL	ROADS	BUTTE	CANAL	TOTAL	BUTTE	CANAL	ROADS	TOTAL					
Dairy:																			
1-Dairy Bldg. 20' X 60½' X 9'		1					8-25-44												
1-Milking Barn 36' X 105'		1					JV-493-44												
1-Warehouse 20' X 100'		1					"												
Pens-covering 500' X 42½' with shelters							8-25-44												
Total Cost							JV-493-44	21,518.33			21,518.33	21,518.33		21,518.33					
Pasturizing Equipment																			
							9-5-44	5,546.45			5,546.45	5,546.45		5,546.45					
							JV-500-44												
							1-29-43												
							JV-228-45	42.00			42.00	42.00		42.00					
SUB TOTAL								27,106.78			27,106.78	27,106.78		27,106.78					
Poultry Farm																			
Laying Houses-20' X 400' each with yard attached		2					8-25-44												
Brooders- 1½' X 36		6					JV-493-44												
" 1½' X 24		1					"												
Workroom 20' X 100'		1					"												
Total Cost							"	20,469.75			20,469.75	20,469.75		20,469.75					
Poultry Houses		2					1-29-45												
							JV-228-45	5,827.13			5,827.13	5,827.13		5,827.13					
SUB TOTAL								26,296.88			26,296.88	26,296.88		26,296.88					
Hog Farm																			
Farrowing Houses-8' X 8' A shaped		60					8-25-44												
Water troughs, pens, fences and shelters covering an area 1260' X 2620'							JV-493-44												
Total Cost							"	26,744.83			26,744.83	26,744.83		26,744.83					
Improvements & Alterations							1-29-45												
							JV-228-45	1,336.88			1,336.88	1,336.88		1,336.88					
							Std. form												
Loss by Fire							171-1944	1,200.00			1,200.00	1,200.00		1,200.00					
SUB TOTAL								26,881.71			26,881.71	26,881.71		26,881.71					
Camouflage Buildings:																			
Warehouse-60' X 400' - 24,000 Sq. Ft.		1					12-31-43												
Cutting Shed 25.7' X 200.5' - 5,160 Sq. Ft.		1					39-44	9,250.00			9,250.00	9,250.00		9,250.00					
Garnishing Sheds 26.2' X 251.3' - 33,300		5					"	2,000.00			2,000.00	2,000.00		2,000.00					
Office 12' X 24' - 288 Sq. Ft.		1					"	12,500.00			12,500.00	12,500.00		12,500.00					
Mens Toilet 20' X 60' - 1,320 Sq. Ft.		1					"	100.00			100.00	100.00		100.00					
Womens Toilet 22' X 32' - 1,804 Sq. Ft.		1					"	500.00			500.00	500.00		500.00					
							"	650.00			650.00	650.00		650.00					
Improvements & Alterations							1-29-45												
SUB TOTAL							JV-228-45	18,044.62			18,044.62	18,044.62		18,044.62					
								43,044.62			43,044.62	43,044.62		43,044.62					
GRAND TOTAL								\$4,261,107.34	\$1,679,118.86	\$31,716.00	\$5,971,942.20	\$367,722.68	\$356,983.77	\$133,208.38	\$857,914.83	\$4,618,091.11	\$1,812,327.24	\$399,438.68	\$6,829,857.03

ADD: R.R. Spur at Serape 2,775.00
 ADD: Voycall System 8,660.02
 LESS: Surveyed Fence (4,109.66) and Burne d Warehouse (2,520.25)

REVISED TOTAL

6,629.91
 \$6,834,662.14

* Prorated-Ratio 2:1