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DEFENSE

June 22, 1943

U.S. War Relocation auth. Bureau

Gila River Cooperative Enterprises,
Rivers, Arizona

Report Audit

Gentlemen:

We submit herewith a report of our examination of the books and records of the Gila River Cooperative Enterprises for the period July 23, 1942 to March 31, 1943. As compiled, the report consists of four folios of comments and the following Exhibits and Schedules:

EXHIBITS

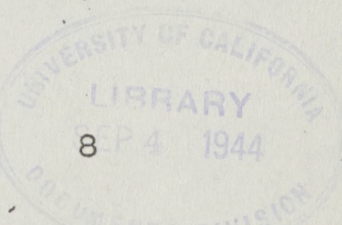
- A - Balance Sheet
- B - Statement of Profit and Loss

FOLIO

5-6
7

SCHEDULES

- 1 - Statement of Income and Expense -
Service Divisions



We hereby certify that, in our opinion, based upon our examination, the accompanying statements and the comments thereon as to the scope of the examination, do fairly present the financial position of the Gila River Cooperative Enterprises as at March 31, 1943, and the results of the operations from July 23, 1942 to March 31, 1943.

Respectfully submitted,

ROGERS AND BAILEY
Certified Public Accountants

By Stuart M. Bailey

SMB:dc

COMMENTS

The Gila River Cooperative Enterprises began business on July 23, 1942, at Rivers, Arizona, and operated as an unincorporated business until March 31, 1943. We are informed that on April 1, 1943 a provisional certificate to operate as a corporation was issued by the Corporation Commission of the State of Arizona.

This organization is primarily a retail merchandising business, which also provides some personal services for the residents of the community of Rivers, Arizona.

Our examination covered the period from the start of business July 23, 1942 to March 31, 1943, with the emphasis being placed on the cash receipts and disbursements of the organization.

The amount and ratio of Working Capital at March 31, 1943 is shown next below:

Current Assets	156,978.70
Current Liabilities	<u>86,960.23</u>
Working Capital	70,018.47
Ratio of Current Assets to Current Liabilities	1.81

There is indicated in the above ratio that for each \$1.00 of current liabilities there was available \$1.81 of current assets.

BALANCE SHEET ACCOUNTS

The following comments relate to certain of the accounts appearing on the Balance Sheet (Exhibit "A") presented herein:

ASSET ACCOUNTSCash on Hand and in Bank

The cash balance of \$55,991.75 as at March 31, 1943, may be segregated as follows:

<u>Cash on Hand</u>		
Sales and Other Receipts	14,753.51	
Changes Funds	19,131.82	
Imprest Fund	<u>50.00</u>	33,935.33
<u>Cash in Bank</u>		
Valley National Bank		
Casa Grande, Arizona		22,056.42
<u>Total - Cash on Hand and in Bank</u>		<u>55,991.75</u>

Gila River Cooperative Enterprises, Inc.

Rivers, Arizona

C O M M E N T S

The cash on hand was counted May 27, 1943, and was reconciled with the balance shown by the books on March 31, 1943. This reconciliation is presented next below:

Book Balance - Cash on Hand 3-31-43	14,554.52	
Add: Register Change Funds 3-31-43	3,160.00	
Total - Undeposited Cash 3-31-43	17,714.52	
Add: Receipts April - 1943	267,506.28	
T o t a l	285,220.80	
Less: Deposits to Bank April - 1943	267,345.98	
Total - Cash on Hand 4-30-43	17,874.82	17,874.82
Less: Register Change Funds 4-30-43	2,280.00	
Book Balance - Cash on Hand 4-30-43	15,594.82	
Book Balance - Cash Register Change 3-31-43	19,131.82	
Less: Register Change Funds 3-31-43	3,160.00	
Balance - Check Exchange Funds 3-31-43	15,971.82	
Net increase April - 1943	10,317.51	
Total - Check Exchange Funds 4-30-43	26,289.33	26,289.33
Add: Register Change Funds 4-30-43	2,280.00	
Book Balance Cash Register Change 4-30-43	28,569.33	
Total - Cash on Hand and Register Change Funds 4-30-43		44,164.15
Add: Funds received May 1 to 25, inclusive:		
Sales	60,759.18	
Check Exchange Funds	86,526.61	
Register Funds	64,940.21	
Cashiers Fees	27.90	
Other Receipts	1,218.58	
Total - Funds Received	213,472.48	
Less: Deposits to Bank, May 1 to 25, incl.	190,037.38	
Net increase in Cash May 1 to May 25, inclusive		23,435.10
Total - Book Balance Cash 5-25-43		67,599.25
Cash per Count May 27		
Total in Safe	33,549.76	
Cash Held by Cashiers	31,943.48	
Register Change Funds	2,305.00	
Total - Cash per Count		67,798.24
Difference - Cash Count over Book Balance		198.99

An adjustment for the above difference has been included in this report.

Prior to January 1, 1943 the cash control was not adequate to allow a detailed check of Cash Receipts. Certain suggestions for further improvements of cash control were made to the accounting department by our field representatives. These are repeated here.

C O M M E N T S

At the time of our examination no attempt was being made to deposit to the bank each day's receipts intact. Such procedure does not mean that a daily trip to the bank is necessary, or even that a separate deposit slip must be made for each day's receipts. However, it is advisable that a deposit of more than one day's receipts be broken down to show the amount and date received, and it is important that each place of business turn in the receipts for the day and that all receipts for any given day be summarized by sales departments. To the receipts of sales, then, is added any other miscellaneous receipts for the day, such as membership fees or refunds on freight or merchandise. The summary sheet is then balanced out with the actual cash received and any overage or shortage can be immediately determined. This daily summary sheet then becomes the source from which all entries are made to the cash receipts book.

It has been suggested that a definite fund be set up for each of the three cashiers who handle the cashing of checks and that they be made responsible for this amount. A reserve fund would probably have to be set up in the office to cover the exchange of checks as they come to the office from the cashiers. Each time a deposit is made of checks cashed, there would be a check written and cashed in the exact of the checks cashed and turned in to the office for change. At present it is extremely difficult to check the cash on hand at any time except the end of the month.

A further suggestion would be to set up a separate and distinct account for each of the three funds. Cash on Hand, representing the balance of undeposited daily receipts; a Cash Register Fund, representing the total amount in use as change in the various stores and registers; and a Cashier's Fund, representing the amount held as change by the various cashiers and the amount held in reserve for this fund in the main office.

We believe that adoption of these suggestions will improve the cash control and greatly reduce the present amount of book work being done.

All recorded cash receipts for the period were traced to the bank statements, and all canceled checks were examined in support of recorded cash disbursements. The cash recorded as being on deposit with the Valley National Bank, Casa Grande, Arizona, was reconciled to confirmation received directly from the depository.

There follows a recapitulation of cash receipts and disbursements for the period July 23, 1942 to March 31, 1943:

(continued)

COMMENTS

Total Cash Sales	621,761.00
Other Receipts:	23,334.31
Cash Received Check Exchange Funds	<u>403,896.56</u>
<u>Total - Cash Received</u>	<u>1,048,991.87</u>

Less:

Cash Paid Out	199.75
Return Sales	4,583.34
Shortage	<u>133.90</u>
Net Reductions in Cash	<u>4,916.99</u>
Balance	1,044,074.88
Deposits to Banks	<u>1,026,372.48</u>
Balance 3-31-43	17,702.40
Book Balance 3-31-43	<u>17,714.52</u>
Difference	<u>12.12</u>

Inventories

Our verification of the inventories submitted to us consisted of quantity checks, tests of prices and checks of the clerical accuracy sufficient, in our opinion, to reasonably assure the value of the inventory as stated.

LIABILITY ACCOUNTSAccounts Payable

The total of open account balances with trade creditors was \$36,241.72. We requested confirmations from 47 creditors, with balances aggregating \$25,314.94, and received in return 33 confirmations. Only minor differences were shown on three of these. They appear to be differences which have occurred in the normal course of business operations. Letters in the files of the organization indicate that an attempt is being made to adjust these differences, one of which it was reported has been adjusted.

Notes and Contracts Payable

These consisted of:

Note to W. R. A.	26,304.98
Contract - National Cash Register	7,800.00
Contract for Nut Machine	<u>62.50</u>
<u>Total</u>	<u>34,167.48</u>

National Cash Register confirmed their balance in writing, and we have written the W.R.A. asking confirmation of the balance due it for advances and loans.

We did not confirm by mail the balances due members, of \$15,431.54, for checks left with the cashiers to be cashed.

We were accorded complete cooperation from the employees in your accounting department, and from all store and warehouse managers.

UNDISTRIBUTED EARNINGS ACCOUNT

Since the books were closed on December 31, 1942, no attempt has been made in this report to show a statement of the results of operations for the period July 23 to December 31, 1942. The balance of undistributed earnings account at March 31, 1943 is \$78,558.40 which, together with a reserve for contingencies of \$13,693.21, represents a net earnings of \$92,251.61 for the period under review.

BALANCE SHEET
As At March 31, 1943

Rivers, Arizona

A S S E T SCurrent Assets

Cash on Hand and in Bank		
Imprest Fund	50.00	
Change Funds	19,131.82	
Cash on Hand	14,753.51	
Cash in Bank	22,056.42	55,991.75
Accounts Receivable	183.25	
Accounts Due from Creditors	2,800.38	2,983.63
Merchandise Inventory		
Warehouses	48,537.04	
Stores	49,466.28	98,003.32
<u>Total - Current Assets</u>		156,978.70

Deferred Charges

Prepaid Insurance	1,502.74
Store Supplies	748.63
Office Supplies	216.54
Warehouse Supplies	29.15
Service Division Supplies	4,223.87
<u>Total - Deferred Charges</u>	6,720.93

Fixed Assets

	<u>C o s t</u>	<u>*Reserve</u>	<u>Residue</u>
Office Equipment	771.94	54.43	717.51
Store Equipment	10,634.75	585.31	10,049.44
Warehouse Equipment	216.00	14.57	201.43
Office Furniture and Fixtures	27.80	2.30	25.50
Beauty Shops Equipment	1,109.40	51.62	1,057.78
Beauty Shops Furniture and Fixtures	386.40	105.21	281.19
Beauty Shops Tools	186.70	59.01	127.69
Barber Shops Equipment	96.00	4.80	91.20
Barber Shops Furniture and Fixtures	417.05	114.54	302.51
Barber Shops Tools	256.60	49.25	207.35
Shoe Repair Equipment	2,119.24	128.53	1,990.71
Shoe Repair Furniture and Fixtures	32.90	5.82	27.08
Shoe Repair Tools	237.27	19.90	217.37
Sewing Machine Repair Tools	.90		.90
Watch Repair Furniture and Fixtures	29.25		29.25
Watch Repair Tools	9.80		9.80
<u>Total - Fixed Assets</u>	16,532.00	1,195.29	Extended 15,336.71

Other Assets

Deposits on Artesian Water Equipment	175.50
--------------------------------------	--------

Total - Assets

179,211.84

* Depreciation Reserve for all Fixed Properties are based on five years at 20% except the following which are based on 12 months:

Barber Shop Furniture and Fixtures
Barber Shop Tools
Shoe Repair Furniture and Fixtures
Shoe Repair Tools
Beauty Shop Furniture and Fixtures
Beauty Shop Tools
Office Furniture and Fixtures

Gila River Cooperative Enterprises, Inc.

EXHIBIT "A" (Con'd)

Rivers, Arizona

BALANCE SHEET
As At March 31, 1943

L I A B I L I T I E S

Current Liabilities

Accounts Payable	26,241.72	
Check Exchange (Payable on Demand)	<u>15,431.54</u>	41,673.26

Current Accruals

Sales Tax Payable	3,516.39	
Federal Excise Tax Payable	1,516.59	
Transportation Payable	500.00	
Labor Payable	4,582.01	
Clothing Allowance Payable	<u>1,004.50</u>	11,119.49

Notes and Contracts Payable

Notes - W.R.A.	26,304.98	
Contract - National-		
Cash Register	7,800.00	
Nut Machine	<u>62.50</u>	34,167.43

Total - Current Liabilities 86,960.23

Reserve for Contingencies 13,693.21

UNDISTRIBUTED EARNINGS

Net Earnings - July 23 to December 31, 1942 38,863.19

Net Earnings - January 1 to March
31, 1943 44,105.79

Less: Reserve for Contingencies
10 per cent of Earnings 4,410.58 39,695.21

Total - Undistributed Net Earnings 78,558.40

Total - Liabilities and Undistributed Earnings
179,211.84

EXHIBIT "B"

Gila River Cooperative Enterprises, Inc.

Rivers, Arizona

STATEMENT OF PROFIT AND LOSSJanuary 1 to March 31, 1943

Sales		274,496.39
Less: Cost of Sales		
Merchandise Inventory--January 1, 1943		
Warehouse	107,881.70	
Less: Outside Transfers	17,708.92	
Total - Warehouse Inventory	90,172.78	
Store Inventories	90,336.81	
T o t a l	180,509.59	
Less: Adjustment	63.44	180,446.15
Total Purchases	124,959.03	
Add: Freight and Cartage In	2,374.63	
War Tax on Freight	45.79	127,379.45
Merchandise Available		307,825.60
Less: Merchandise Inventory Mar. 31, 1943		
Warehouses	48,537.04	
Stores	49,466.28	98,003.32
T o t a l		209,822.28
Add: Damaged Goods Expense		99.54
Loss on Quantity Sales Dry Goods		576.31
T o t a l		210,498.13
Less: Discounts on Purchases		2,073.68
Total - Cost of Sales		208,424.45
Gross Profit on Sales		66,071.94
Operating Expense		
Labor	10,883.77	
Store Rent	438.70	
Rent on Equipment	1,246.19	
Store Supplies	887.60	
Insurance	660.16	
Warehouse Supplies	29.80	
Warehouse Rent	274.18	
Repairs	182.94	
Advertising	137.13	
Miscellaneous General Expense	65.55	
Incorporation Expense	80.90	
Depreciation	656.61	
Travel Expense	12.75	
Clothing Allowance	791.00	
Handling Charges	114.63	
Transportation	267.20	
Office Rent	78.34	
Office Supplies	106.51	
Parcel Post and Insurance	113.78	
Bank Charges	133.60	
Telephone and Telegraph	7.74	
Auto and Truck Expense	13.65	
State Sales Tax	4,802.63	
Luxury Tax	1,818.75	
Total - Operating Expense		23,804.11
Operating Profit - Stores		42,267.83
Operating Income Service Divisions (Schedule 1)		1,301.19
Total - Income from Operations		43,569.02
Other Income		
Profit on Sale of Assets	42.00	
Other Income	319.99	
Cash Overage	174.78	
Total - Other Income		536.77
Net Income January 1 to March 31, 1943		44,105.79

Gila River Cooperative Enterprises, Inc.

SCHEDULE I
Rivers, ArizonaSTATEMENT OF INCOME AND EXPENSE - SERVICE DIVISIONS
January 1 to March 31, 1943

	Barber Shops	Beauty Shops	Shoe Repair Shop	Radio Repair Shop	Sewing Machine Repair Shop	Watch Repair Shops	Photo Shops	Totals
<u>Sales and Services Rendered</u>	544.60	2,039.73	3,586.27	285.91	20.15	65.00	834.75	7,376.41
<u>Less: Cost of Sales</u>							832.37	832.37
<u>Gross Income</u>	544.60	2,039.73	3,586.27	285.91	20.15	65.00	2.38	6,544.04
<u>Expense</u>								
Indirect Supplies	25.14	101.68	37.54	9.42	9.87	4.56		188.21
Direct Supplies	70.42	192.42	1,384.33	165.64		7.12		1,819.93
Rent and Utilities	29.73	42.33	25.06	4.17	4.18	4.18		109.65
Labor	542.20	552.90	842.57	122.07	105.00	87.93	8.00	2,260.67
Transportation		1.15	8.41			1.71		11.27
Sales Tax on Supplies		3.59	28.33			.59		32.51
Excise Tax		14.79	2.22					17.01
Laundry Service	29.79	13.15						42.94
Depreciation	168.59	215.84	154.25					538.68
Clothing Allowance	48.53	70.47	66.50	3.50	7.00	14.00	3.50	213.50
Repairs	3.26							3.26
Postage			2.04			.86		2.90
War Tax			.25					.25
Miscellaneous Expense				2.07				2.07
<u>Total - Expense</u>	917.66	1,208.32	2,551.50	306.87	126.05	120.95	11.50	5,242.85
<u>Net Income or Loss</u>	373.06	831.41	1,034.77	20.96	105.90	55.95	9.12	1,301.19

DEFENSE

✓ U.S. War relocation authority. Rims

ANNUAL FINANCIAL REPORT OF
GILA RIVER COOPERATIVE ENTERPRISES, INC.
Fiscal Year Ending June 30, 1943
資產負債表
千九百四十三年六月三十日
STATEMENT OF ASSETS AND LIABILITIES
June 30, 1943

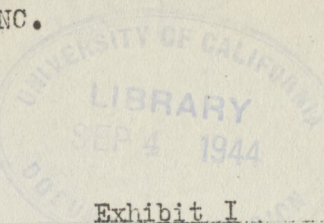


Exhibit I

CURRENT-ASSETS: 流動資產		ASSETS 資產	
Cash 現金			
Cash on Hand 現金手許在高	\$39,397.27		
Cash in Bank 銀行預金	36,197.56		
Purchases Paid in Advance 商品代(先松)	11,726.11		\$87,320.94
Accounts Receivable 受取勘定 WRA W.R.A 債	125.05		
Outside Transfers 商品外部送	6,400.62		6,525.67
Merchandise Inventory 商品在高			
Warehouse 倉庫	41,059.43		
Stores 商店	37,855.38		78,914.81
			\$172,761.42
FIXED ASSETS: 固定資產			
Equipment & Fixtures 器具品及道具	19,042.31		
Less Reserve for Depreciation 償却積立	2,488.48		16,553.83
DEFERRED CHARGES: 營業費前松			
Insurance 保險	1,010.68		
Supplies 供給品	4,691.50		5,702.18
			195,017.43
TOTAL ASSETS 資產總額			

CURRENT LIABILITIES: 現在負債		LIABILITIES 負債	
Accounts Payable 商品代未松勘定	18,357.87		
Accounts Payable - WRA W.R.A 未松勘定	7,164.18		
Notes Payable - WRA 借用証未松高 (W.R.A)	26,304.98		51,837.03
Contracts Payable 契約勘定未松高			4,941.50
ACCRUED LIABILITIES: 負債(後松)			
Sales Tax 売上稅	2,990.39		
Excise Tax 消費稅	2,421.56		
Labor 勞金	5,435.41		
Clothing Allowances 被服料	2,005.00		
Employer's SS Fund 社會保險料(雇主負担)	304.49		
Employees' SS Fund 全(被雇者負担)	304.49		
Employer's Contribution to State Unemp. Ins. 雇主負担607.52 州失業保險			
Interest 金利	288.11		
Rental on Equipment & Tools 器具及道具使用料	33.00		
Auditing Charges 會計監查料	1,372.45		15,762.42
Membership Capital 會員投資高			7,451.00
PATRONS EQUITY 購買者基金			
General Reserve 一般基金	28,756.37		
Educational Fund 教育	2,588.07		
Patronage Refunds 購買者割戻金	83,681.04		115,025.48
			\$195,017.43
TOTAL LIABILITIES 負債總額			

第二表

GILA RIVER COOPERATIVE ENTERPRISES, INC.
收支計算表
STATEMENT OF INCOME AND EXPENSES
Fiscal Year July 23, 1942-June 30, 1943

Exhibit II

SALES & COST OF SALES: 売上高及商品原価

Total Net Sales	純売上総高	931,329.12
Cost of Sales:	売上品原価	
Total Net Purchases	純仕入総高	701,079.93
Add: Luxury Tax on Sales	贅沢税 (仕入品)	11,975.99
Total Merchandise Available for sales		713,055.92
Less: Inventory 6/30/43	商品総在高 (販売し得ル)	
Warehouse	倉庫	41,059.43
Stores	倉庫	37,835.38
Total	合計	78,914.81
Add: Sales Tax on Merchandise Sales	加算売上税	16,217.65
Damaged Goods	石皮損品	141.01
Loss on Quick Liquidation of Merchandise		576.41
Total Cost of Sales	商品総原価	651,076.18
Gross Profit from Sales	総益 (商品販売ニヨル)	180,252.94
Operating Expenses (Schedule A)	営業費 (A表参照)	68,870.80
Income from Store Operations	収入 (売店経営ニヨル)	111,382.14
Add: Income from Service Division	(Exhibit III)	4,141.88
Gross Income from Operations	収入 (奉仕部) 第三表参照	115,524.02
Add: Other Incomes	(加算) 其他ノ収入	1,162.02
Total	合計	116,686.04
Less: Other Expenses	差引 他ノ営業費	
Interest Expense	金利	288.11
Auditing Charges	会計監査料	1,372.46
Net Income or Savings (Patrons' Equity)	純収入 (購買者ノ所有)	115,025.48

STATEMENT OF INCOME, LOSS, & EXPENSES
November 1, 1942-June 30, 1943

SERVICE DIVISION
Exhibit III

第三表

		Gross Income	Expenses	Net Income or Less
		総収入	経費	純収入
Beauty Shop	美容院	6,339.95	3,777.44	2,562.51
Barber Shop	理髪所	1,707.25	3,178.15	(1,470.90)
Shoe Repair Shop	靴修繕所	9,784.08	6,694.06	3,090.02
Radio Shop	ラジオ部	746.62	764.81	(18.19)
Sewing Machine Shop	裁縫ミシン修繕所	138.62	302.92	(164.30)
Watch Repair Shop	時計修繕所	762.24	639.74	122.50
Photo Shop	写真部	111.47	91.23	20.24
Totals	合計	19,590.23	15,448.35	4,141.88

ANNUAL FINANCIAL REPORT OF
GILA RIVER COOPERATIVE ENTERPRISES, INC.
Fiscal Year Ending June 30, 1943

GENERAL OPERATING EXPENSES
Fiscal Year July 23, 1942 - June 30, 1943

Exhibit A

Transportation	運賃	\$1,894.40
Handling Charges	全取扱賃	195.13
Rent - Office	オフィス レント	370.85
Ice	氷代	1,081.59
Office Supplies Used	オフィス 消耗品	951.55
Labor	給料	34,190.61
Store - Rent	ストア レント	1,777.01
Equipment - Rent	諸器具 レント	2,142.79
Store Supplies Used	ストア 消耗品	6,268.11
Shrinkage & Shortage	不足及消失品	46.47
Postage, Parcel Post, etc.	郵便税及小包送料	520.35
Bank Charges	銀行小切手立替	567.65
Expired Insurance	保険料	1,902.45
Auto & Truck (Misc.)	自動車及トラック レント	67.12
Telephone & Telegraph	電話電報料	86.48
Licenses	営業ライセンス	18.00
Luxury Taxes	贅沢品税	418.02
Warehouse Supplies Used	ウェアハウス 消耗品	171.73
Carpentering & Repairing	大工及修繕費	1,347.82
Rent - Whse.	ウェアハウス レント	1,107.37
Electricity - Whse.	電気代	165.00
Miscellaneous	諸雑費	387.40
Advertising	広告費	775.02
Incorporating Expenses	組合創立費	588.16
Depreciations	諸機具消耗代	1,339.98
Traveling Expenses	旅費	691.35
Lunch Expense (for cotton pickers last season)	綿摘手食料	239.78
Clothing Allowances	被服料	7,652.00
State Unemployment Insurance	失業保険料	1,431.51
Social Security Insurance	ソーシャルセキュリティ	995.10
		<u>\$68,870.80</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Balance Sheet
March 31, 1944

Exhibit I

ASSETS			
Current Assets			
Cash			
Imprest Fund		500.00	
Cashiers' Fund Reg. "A"	2,115.00		
Cashiers' Fund Reg. "B"	<u>21,851.72</u>	23,966.72	
Cash on Hand		9,529.09	
Cash in Bank		12,272.87	
Shopping Service Fund		273.69	
Purchases Paid in Advance		9,729.82	
Canal Rebate Fund		500.00	
Butte Rebate Fund		600.00	
Federation Funds		500.00	
Canal Membership Cancellation Fund		<u>50.00</u>	57,922.19
Accounts Receivable			
W.R.A.		147.22	
Sundry Receivable		<u>962.80</u>	1,110.02
Merchandise Inventory			
Warehouse Inventory		31,340.81	
Store #1	5,051.20		
Store #2	5,383.00		
Store #3	5,035.76		
Store #4	<u>1,101.41</u>	16,571.37	
Dry Goods #1	19,957.65		
Dry Goods #2	<u>32,527.33</u>	52,485.18	
Shoe Store #1	<u>6,279.36</u>		
Shoe Store #2	<u>6,928.81</u>	<u>13,208.17</u>	<u>113,605.53</u>
Total Current Assets			172,637.74
Fixed Assets			
	Cost	Reserve	Depreciated Value
Office Equipment	2,139.84	<u>317.61</u>	1,822.23
Store Equipment	12,199.33	2,880.59	9,318.74
Artesian Water Equipment	243.40		243.40
Warehouse Equipment	357.25	72.89	284.36
Office Furniture and Fix.	254.10	135.04	119.06
Store Furn. & Fix.	7.00	2.24	4.76
Beauty Shop Equip.	1,121.40	387.47	733.93
Beauty Shop Furn. & Fix.	436.90	338.83	98.07
Beauty Shop Misc. Tools	228.47	216.45	12.02
Barber Shop Equipment	96.00	24.00	72.00
Barber Shop Furn. & Fix.	427.55	328.67	98.88
Barber Shop Misc. Tools	536.85	531.52	5.33
Shoe Repair Equipment	2,169.24	560.67	1,608.57
Shoe Repair Furn. & Fix.	32.90	22.25	10.65
Shoe Repair Misc. Tools	262.07	248.69	13.38
Sewing Machine Misc. Tools	3.70	3.26	.44
Watch Repair Furn. & Fix.	29.25	14.63	14.62
Watch Repair Misc. Tools	9.80	9.80	
Photo Shop Furn. & Fix.	113.35	21.58	91.77
Photo Shop Misc. Tools	28.85	16.16	12.69
Tailor Shop Equipment	129.00	9.70	119.30
Tailor Shop Suits for Rental	<u>161.70</u>	<u>6.74</u>	<u>154.96</u>
	20,987.95	6,146.79	
Total Fixed Assets			14,839.16
Deferred Charges to Expense			
Prepaid Insurance			1,616.00
General Supplies			2,108.11
Service Division Supplies			99.58
Beauty Shop Inventory			122.56
Barber Shop Inventory			1.77
Shoe Repair Shop Direct Supplies			2,575.42
Radio Repair Shop Direct Supplies			321.53
Sewing Machine Inventory			214.71
Watch Repair Shop Supplies			673.38
Photo Shop Inventory			<u>275.95</u>
Total Deferred Charges to Expense			8,009.01
Total Assets			<u>195,485.91</u>

SILA RIVER COOPERATIVE ENTERPRISES, INC
Balance Sheet
March 31, 1944

Exhibit I
(Continued)

LIABILITIES AND NET WORTH			
Current Liabilities			
Accounts Payable	23,040.12		
Sundry Creditors	595.32		
Notes Payable - W.R.A.	6,304.98	29,940.42	
Accrued Liabilities			
Sales Tax Payable	1,242.66		
Federal Excise Tax	207.72		
Labor	7.53		
Clothing Allowance	10.50		
Employer's Old Age Benefit Fund	148.87		
Employees' Old Age Benefit Fund	148.87		
State Unemployment Compensation	402.79		
Interest Payable	623.37		
Miscellaneous W.R.A.			
Ice	80.55		
Transportation	398.67		
Equipment Rental	71.68		
Building Rental	1,008.92	1,859.82	4,352.13
Total Liabilities			34,292.55
Net Worth			
General Reserve, 7-1-43	28,756.37		
Less: Adjustment for Expense	374.12	28,382.25	
Educational Fund, 7-1-43	2,588.07		
Less: Educational Expense	1,069.83	1,518.24	
Reserve for Patronage Refund	83,681.04		
Less: Funds Redeemed	42,053.00	41,628.04	71,528.53
Add: Net Earnings			
July	11,997.16		
August	9,346.01		
September	8,386.00		
October	8,884.25		
November	7,606.66		
December	15,907.96		
January	10,273.72		
February	4,507.99		
March	7,010.08	83,919.83	
Membership Capital		5,745.00	
Members' Equity			89,664.83
Total Liabilities and Net Worth			<u>195,485.91</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense
July 1, 1943 to March 31, 1944

Exhibit II

Sales and Cost of Sales			
Net Sales			570,763.63
Cost of Sales			
Merchandise Inventory, 7-1-43			
Warehouse Inventory	41,059.43		
Less: Outside Transfer	5,744.71		
Net Warehouse Inventory	35,314.72		
Stores Inventory	37,855.38		
Total	73,170.10		
Less: Transfer to Supplies 2,035.20			
Damaged Goods	1,261.95	3,297.15	
Total Inventory			69,872.95
Purchases	453,998.29		
Transfer from General Supplies	33.27		
Add: Freight In	7,736.86		
War Tax on Freight	169.99		
Tobacco Stamps	9,098.99		
Damaged Goods	1,306.41		
Total	472,343.81		
Less: Discounts Earned	6,779.87	465,563.94	
Total Mdse. Avail. for Sale			535,436.89
Less: Mdse. Inventory, 3-31-44			
Warehouse	31,340.81		
Stores	82,264.72	113,605.53	
Total		421,831.36	
Add: Sales Tax on Mdse. Sold		11,623.49	
Total Cost of Sales			433,454.85
Gross Income from Sales			137,308.78
Less: Operating Expense (Schedule A)			62,942.59
Gross Income from Stores Operation			74,366.19
Add: Net Profit from Service Division (Exhibit III)			8,743.66
Gross Income from Operation			83,109.85
Add: Other Income - Miscellaneous	1,005.77		
Commissions Earned - Mail Order, Insurance, etc.	1,217.50	2,223.27	
Total			85,333.12
Less: Interest Expense	891.09		
Loss on Sale of Assets	3.50		
Auditing Expense	518.70		
Net Profit or Saving		1,413.29	
			83,919.83

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Operating Expenses

July 1, 1943 to March 31, 1944

Schedule A

Office Supplies	1,218.55		
Store Supplies	2,972.76		
Warehouse Supplies	205.42		
Office Rent	352.53		
Store Rent	2,020.25		
Warehouse Rent	943.13		
Equipment Rent	1,711.85		
Labor	28,560.76		
Clothing Allowance	5,939.00		
Social Security Deduction	681.94		
State Unemployment Insurance	1,126.67		
State Sales Tax on Supplies	31.34		
Luxury Tax	45.79		
Transportation	1,869.81		
Ice	758.85		
Loss in Quick Liquidation of Mdse.	1,030.02		
Shrinkage and Shortage	684.79		
Postage, Parcel Post, C.O.D., etc.	348.97		
Handling Charges	504.07		
Bank Charges	854.75		
Insurance	2,336.73		
Licenses	12.00		
Incorporating Expense	316.40		
Advertising	136.75		
Telephone and Telegraph	249.68		
Carpentry & Repairs	649.73		
Equipment Repairs	131.26		
Depreciation Expense	2,128.84		
Traveling Expense	3,085.29		
Miscellaneous and General			
Property Tax	1,830.53		
Miscellaneous	204.13	2,034.66	
<u>Total Operating Expenses</u>			<u>62,942.59</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Balance Sheet - Condensed
April 30, 1944

A S S E T S

Current Assets

Cash		
Cash on Hand	39,014.83	
Cash in Bank	15,764.10	
Purchases Paid in Advance	1,853.07	
Total		56,632.00
Accounts Receivable		
W. R. A.	130.05	
Accts. Transferred Outside	635.23	
Total Accounts Receivable		765.28
Investments		
N. W. Cooperative Auditing & Service Ass'n		44.70
Merchandise Inventory		
Warehouse	30,914.89	
Stores	82,189.28	
Total Merchandise Inventory		113,103.17
Total Current Assets		170,545.15

Fixed Assets

Equipments, Furnitures & Fixtures, & Tools	21,172.87	
Less: Reserve for Depreciation	5,520.05	
Total Fixed Assets		14,652.82

Deferred Charges to Expense

Insurance	1,463.16	
General Supplies	1,823.02	
Service Division Supplies	4,210.21	
Total Deferred Charges to Expense		7,496.39

Total Assets

192,694.36

L I A B I L I T I E S & N E T W O R T H

Current Liabilities

Accounts Payable	20,542.10	
Sundry Payable - Tailor	397.72	20,939.82

Accrued Liabilities

Sales & Excise Tax	1,410.96	
Labor & Clothing Allowance	69.09	
Employer's SS Fund	47.56	
Employees' SS Fund	47.56	
State Unemployment Compensation	128.36	
W. R. A. - Ice	90.00	

Transport. 383.24

Equip. Rent 75.88

Build. Rent 1,008.92

1,558.04 3,881.57

Total Liabilities

24,221.39

Net Worth

General Reserve - 7/1/43	28,756.37	
Less Adjust. for Expense	374.12	28,382.25
Educational Fund - 7/1/43	2,588.07	
Less Educational Expense	1,132.89	1,455.18
Reserve for Patronage Refund	83,681.04	
Less Funds Redeemed	43,375.39	40,305.65
Add Net Earnings - July	11,997.16	
August	9,346.01	
September	8,386.00	
October	8,884.25	
November	7,606.66	
December	15,907.96	
January	10,273.72	
February	4,507.99	
March	7,010.06	
April	8,784.06	92,703.89
Membership Capital		5,845.00

Membership Equity

98,548.89

TOTAL LIABILITIES & NET WORTH

192,694.36

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense
July 1, 1943 to April 30, 1944

Sales and Cost of Sales			
Net Sales			626,375.64
Cost of Sales			
Merchandise Inventory, 7-1-43			
Warehouse Inventory	41,059.43		
Less: Outside Transfer	5,721.49		
Net Warehouse Inventory	35,337.94		
Stores Inventory	37,855.38		
Total	73,193.32		
Less: Transfer to Supplies	2,207.23		
Damaged Goods	1,304.83	3,512.06	
Total Inventory			69,681.26
Purchases	493,634.14		
Transfer from General Supplies	37.86		
Transfer from Service Division Supplies	53.30		
Add: Freight In	8,016.30		
War Tax on Freight	191.31		
Tobacco Stamps	9,651.39		
Damaged Goods	1,404.01		
Total	513,538.31		
Less: Discounts Earned	6,927.30	506,661.01	
Total Mdee. Available for Sale		576,342.27	
Less: Mdee. Inventory, 4-30-44			
Warehouse	30,914.89		
Stores	82,182.28	113,103.17	
Total		463,239.10	
Add: Sales Tax on Mdee. Sold		12,772.43	
Total Cost of Sales			476,011.53
Gross Income from Sales			150,334.11
Less: Operating Expenses			68,489.98
Gross Income from Stores Operation			81,874.13
Add: Net Profit from Service Division			9,923.55
Gross Income from Operation			91,797.48
Add: Other Income - Misc. (Check Cashing Fees, Hauling, etc.)		1,018.51	
Commissions Earned - Mail Order, Insurance, etc.		1,311.49	2,330.00
Total			94,127.48
Less: Interest Expense		946.00	
Loss on Sale of Assets		3.50	
Auditing Expense		474.00	1,423.59
<u>Net Profit or Saving</u>			<u>92,703.89</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense - Service Division
July 1, 1943 to April 30, 1944

	<u>Income</u>	<u>Expenses</u>	<u>Net Earnings or Losses</u>	
Beauty Shop	9,385.98	7,024.45	2,361.53	
Tailor Shop	1,912.75	267.67	1,645.08	
Shoe Repair Shop	15,269.89	10,437.77	4,832.12	
Radio Shop	1,462.69	1,289.33	173.36	
Sewing Machine Shop	1,127.02	799.73	327.29	
Watch Repair Shop	1,849.28	1,389.16	460.12	
Photo Shop	5,920.17	4,645.15	1,275.02	11,074.52
Barber Shop	4,250.61	5,311.77	(1,061.16)	
Telegraph Department	161.47	251.48	(90.01)	1,151.17
	<u>41,339.86</u>	<u>31,416.51</u>		<u>9,923.35</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Operating Expenses
July 1, 1943 to April 30, 1944

Office Supplies		1,419.61	
Store Supplies		3,312.26	
Warehouse Supplies		232.39	
Office Rent		391.70	
Store Rent		2,289.34	
Warehouse Rent		1,041.05	
Equipment Rent		1,876.45	
Labor		31,343.80	
Clothing Allowance		6,502.00	
Social Security Deduction		748.86	
State Unemployment Insurance		1,216.13	
State Sales Tax on Supplies		32.40	
Luxury Tax		45.79	
Transportation		1,940.34	
Ice		804.60	
Loss in quick Liquidation of Misc.		1,030.02	
Shrinkage and Shortage		403.15	
Postage, Parcel Post, C.O.D., etc.		383.83	
Handling Charges		570.49	
Bank Charges		875.01	
Insurance		2,576.35	
Licenses		12.00	
Incorporating Expense		316.40	
Advertising		136.75	
Telephone and Telegraph		288.01	
Carpentry and Repairs		673.75	
Equipment Repairs		164.31	
Depreciation Expense		2,380.55	
Traveling Expense		3,435.93	
Misc. and General - Property Tax	1,830.53		
Miscellaneous	214.88	2,045.41	
<u>Total Operating Expenses</u>			<u>68,489.98</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense
April 30, 1944

Total Sales	55,612.01	
Cost of Merchandise Sold	<u>42,556.68</u>	
Gross Profit on Sales	13,055.33	
Less: Operating Expense	<u>5,547.39</u>	
Gross Profit on Operation	7,507.94	
Add: Other Income	<u>106.73</u>	
Total	7,614.67	
Less: Other Expenses	<u>10.30</u>	
<u>Net Profit from Stores Operation</u>		<u>7,604.37</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense - Service Division
April 30, 1944

	Income	Expenses	Net Earnings or Losses	
Shoe Repair Shop	1,583.20	1,020.62	562.58	
Sewing Machine Shop	87.44	60.73	26.71	
Watch Repair Shop	161.00	140.05	20.95	
Photo Shop	660.09	434.71	225.38	
Tailor Shop	290.00	38.17	251.83	
Radio Repair Shop	113.72	86.42	27.30	
Beauty Shop	767.35	594.87	172.48	1,287.23
Barber Shop	355.41	453.61	(98.20)	
Telegraph Department	31.49	40.83	(9.34)	107.54
	<u>4,049.70</u>	<u>2,870.01</u>		<u>1,179.69</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Balance Sheet

July 1, 1943 to May 31, 1944

Exhibit I

ASSETS			
<u>Current Assets</u>			
<u>Cash</u>			
Imprest Fund		500.00	
Cashiers' Fund Reg. "A"	2,215.00		
Cashiers' Fund Reg. "B"	28,863.40	31,078.40	
Cash on Hand		17,414.50	
Cash Short and Over		(21.14)	
Cash in Bank		17,173.34	
Shopping Service Fund		273.69	
Purchases, Paid in Advance		4,531.24	
Check Exchange		(.01)	
Canal Rebate Fund		500.00	
Butte Rebate Fund		600.00	
Federation Funds		1,000.00	
Canal Membership Cancellation Funds		50.00	
Total Cash			73,100.02
<u>Accounts Receivable</u>			
W.R.A.		128.13	
Sundry Receivable		665.23	
Loans - Canal Library	100.00		
Butte Library	54.92	154.92	
Total Accounts Receivables			948.28
<u>Investments</u>			
Northwest Co-operative Auditing & Service Ass'n.			44.70
<u>Merchandise Inventory</u>			
Warehouse		23,206.95	
Store #1		4,588.99	
Store #2		3,721.62	
Store #3		4,163.64	
Store #4		643.13	
Dry Goods #1		18,237.83	
Dry Goods #2		29,683.34	
Shoe Store #1		6,004.44	
Shoe Store #2		6,743.78	
Fish		35.11	
Total Merchandise Inventory			97,028.83
Total Current Assets			171,121.83
<u>Fixed Assets</u>			
	Cost	Reserve	Depreciated Value
Office Equipment	2,506.64	396.38	2,110.26
Store Equipment	12,240.33	3,288.59	8,951.74
Artesian Water Equipment	243.40		243.40
Warehouse Equipment	357.25	84.79	272.46
Office Furniture & Fixture	254.10	148.36	105.74
Store Furniture & Fixture	7.00	2.48	4.52
Beauty Shop Equipment	1,121.40	449.77	671.63
Beauty Shop Furn. & Fix.	436.90	375.17	61.73
Beauty Shop Misc. Tools	228.47	218.64	9.83
Barber Shop Equipment	96.00	27.20	68.80
Barber Shop Furn. & Fix.	427.55	352.43	75.12
Barber Shop Misc. Tools	536.85	533.40	3.45
Shoe Repair Shop Equipment	2,174.69	633.16	1,541.53
Shoe Repair Furn. & Fix.	32.90	24.07	8.83
Shoe Repair Misc. Tools	264.94	252.20	12.74
Sewing Machine Misc. Tools	3.70	3.70	—
Watch Repair Furn. & Fix.	29.25	16.25	13.00
Watch Repair Misc. Tools	9.80	9.80	—
Photo Shop Equipment	55.00	1.84	53.16
Photo Shop Furn. & Fix.	113.35	27.88	85.47
Photo Shop Misc. Tools	28.85	20.96	7.89
Tailor Shop Equipment	129.00	13.32	115.68
Tailor Shop Suits for Rental	161.90	20.23	141.67
Total Fixed Assets	21,459.27	6,900.62	14,558.65

(continued)

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Balance Sheet
July 1, 1943 to May 31, 1944

Exhibit I - Continuation

Deferred Charges to Expense

Prepaid Insurance	1,223.51	
General Supplies	1,642.50	
Service Division Supplies	187.12	
Traveling Expense	500.00	
Service Fees	15.00	
Beauty Shop Inventory	111.96	
Barber Shop Inventory	2.87	
Shoe Repair Shop Direct Supplies	1,968.67	
Radio Repair Shop Direct Supplies	248.54	
Sewing Machine Shop Inventory	230.97	
Watch Repair Shop Supplies	713.80	
Photo Shop Inventory	764.17	
Total Deferred Charges to Expense		<u>7,608.91</u>

Total Assets

193,289.39

LIABILITIES AND NET WORTH

Current Liabilities

Accounts Payable	12,135.60	
Sundry Creditors	366.54	
Total Current Liabilities		12,502.14

Accrued Liabilities

Sales Tax Payable	1,246.06	
Federal Excise Tax Payable	214.85	
Labor (Wages Payable)	30.82	
Clothing Allowance	14.00	
Employer's Old Age Benefit Fund	94.38	
Employees' Old Age Benefit Fund	94.38	
State Unemployment Compensation	254.60	
W.R.A.		
Transportation	93.53	
Rental of Equipment	82.97	
Rental of Buildings	504.46	
Miscellaneous	205.27	886.23
Total Accrued Liabilities		<u>2,835.32</u>
Total Liabilities		15,337.46

Net Worth

General Reserve, 7-1-43	28,756.37	
Less: Adjustment for Expense	374.12	28,382.25
Educational Fund, 7-1-43	2,588.07	
Less: Educational Expense	1,186.21	1,401.86
Reserve for Patronage Refund	83,681.04	
Less: Funds Redeemed	45,001.06	38,679.98
Add: Net Earnings		
July	11,997.16	
August	9,346.01	
September	8,386.00	
October	8,884.25	
November	7,606.66	
December	15,907.96	
January	10,273.72	
February	4,507.99	
March	7,010.08	
April	8,784.06	
May	11,292.95	103,996.84
Membership Capital	5,491.00	
Members' Equity		<u>109,487.84</u>
Total Net Worth		<u>177,951.93</u>

Total Liabilities and Net Worth

193,289.39

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense
July 1, 1943 to May 31, 1944

Exhibit II

<u>Sales and Cost of Sales</u>				
Net Sales				687,670.68
Cost of Sales				
Merchandise Inventory, 7-1-43				
Warehouse Inventory		41,059.43		
Less: Outside Transfer		5,751.49		
Net Warehouse Inventory		<u>35,307.94</u>		
Stores Inventory		37,855.38		
Total		<u>73,163.32</u>		
Less: Transfer to Supplies	2,377.78			
Damaged Goods	<u>1,391.40</u>	<u>3,769.18</u>		
Total Inventory				69,394.14
 Purchases		521,192.13		
Transfer from General Supplies	41.86			
Transfer from S.D. Supplies	<u>53.30</u>	95.16		
Add: Freight In		9,041.36		
War Tax on Freight		199.14		
Tobacco Stamps		10,844.19		
Damaged Goods		<u>1,495.30</u>		
Total		<u>542,867.28</u>		
Less: Discounts Earned		<u>7,104.06</u>	535,763.22	
Total Mdse. Available for Sale			<u>605,157.36</u>	
Less: Mdse. Inventory, 5-31-44				
Warehouse		23,206.95		
Stores		<u>73,821.88</u>	<u>97,028.83</u>	
Total			508,126.53	
Add: Sales Tax on Mdse. Sold			<u>14,020.18</u>	
Total Cost of Sales				522,148.71
Gross Income from Sales				165,521.97
Less: Operating Expenses (Schedule "A")				74,153.90
Gross Income from Stores Operations				91,368.07
Add: Net Profit from Service Division (Exhibit III)				<u>11,294.66</u>
Gross Income from Operation				102,662.73
Add: Other Income - Miscellaneous		1,020.71		
Commissions Earned - Mail Order, Insurance, etc.		<u>1,777.12</u>	2,797.83	
Total			105,460.56	
Less: Interest Expense		986.22		
Loss on Sale of Assets		3.50		
Auditing Expense		<u>474.00</u>	<u>1,463.72</u>	
<u>Net Profit or Savings</u>				<u>103,996.84</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Operating Expenses
July 1, 1943 to May 31, 1944

Schedule A

Office Supplies		1,512.01	
Store Supplies		3,576.81	
Warehouse Supplies		249.52	
Office Rent		430.87	
Store Rent		2,525.43	
Warehouse Rent		1,138.97	
Equipment Rent		2,115.24	
Labor		34,077.76	
Clothing Allowance		7,081.00	
Social Security Deductions		815.18	
State Unemployment Insurance		1,305.56	
State Sales Tax on Supplies		32.58	
Luxury Tax		45.79	
Transportation		1,925.14	
Ice		804.60	
Loss in Quick Liquidation of Mdse.		1,030.02	
Shrinkage and Shortage		569.57	
Postage, Parcel Post, C.O.D., etc.		409.23	
Handling Charges		605.73	
Bank Charges		866.92	
Insurance		2,901.02	
License		12.00	
Incorporating Expense		316.40	
Advertising		136.75	
Telephone and Telegraph		314.90	
Carpentry and Repairs		693.17	
Equipment Repairs		173.16	
Depreciation Expense		2,641.07	
Traveling Expense		3,529.44	
Utilities		205.27	
Miscellaneous and General			
Property Tax	1,830.53		
General	262.26	2,092.79	
<u>Total Operating Expenses</u>			<u>74,153.90</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense - Service Division
July 1, 1943 to May 31, 1944

Exhibit III

	Telegraph	Beauty	Barber	Shoe Repair	Radio	Sewing Machine	Watch Repair	Photo	Tailor	Dry Cleaner	Total
Services Rendered		10,246.63	4,623.72	16,833.49	559.82	1,224.99	1,837.81		3.50		35,329.96
Sales					1,033.37		175.40	6,901.85	1,831.52		9,942.14
Commissions Earned	191.56										191.56
Total Income	<u>191.56</u>	<u>10,246.63</u>	<u>4,623.72</u>	<u>16,833.49</u>	<u>1,593.19</u>	<u>1,224.99</u>	<u>2,013.21</u>	<u>6,901.85</u>	<u>1,835.02</u>		<u>45,463.66</u>
Expenses:											
Supplies Used	.35	1,388.27	221.05	5,986.98	768.22	490.34	656.57	2,896.01	.20	.27	12,408.26
Labor	229.87	4,045.18	3,682.32	3,453.66	424.50	256.50	538.10	1,468.85	171.33	14.57	14,284.88
Rents and Utilities		435.49	341.38	355.63	30.55	23.50	39.95	329.03			1,555.53
Sales Tax on Supplies		.01	.01	.05		.16	.04	12.64	2.26		15.17
Excise Tax on Supplies		36.30	2.07	.32				16.25			54.94
Postage, Parcel Post, etc.		.89	3.72	42.39	4.57	1.47	5.19	25.93	.42		84.53
War Tax		.06									.06
State Unemployment Insurance	7.51	123.45	122.05	110.60	13.16	8.28	17.88	40.08	5.23	.49	448.73
Laundry Service		52.32	27.32								79.64
Depreciation Expense		618.65	526.72	579.97		3.23	16.27	50.68	33.55		1,829.07
Clothing Allowance	49.00	777.51	706.49	668.50	80.50	49.00	105.00	245.00	31.50	3.50	2,716.00
Miscellaneous		.44	1.95	12.65	.66		.32	10.95	62.75		89.72
Social Security Deductions	5.58	92.10	90.34	81.66	9.72	6.20	13.30	29.84	3.96	.36	333.06
Equipment Repairs		9.51	52.95	13.90							76.36
Tool Rental					51.00	9.00	133.00				193.00
Total Expenses	<u>292.31</u>	<u>7,580.18</u>	<u>5,778.37</u>	<u>11,306.31</u>	<u>1,382.88</u>	<u>847.68</u>	<u>1,525.62</u>	<u>5,125.26</u>	<u>311.20</u>	<u>19.19</u>	<u>34,169.00</u>
Net Profit or (Loss)	<u>(100.75)</u>	<u>2,666.45</u>	<u>(1,154.65)</u>	<u>5,527.18</u>	<u>210.31</u>	<u>377.31</u>	<u>487.59</u>	<u>1,776.59</u>	<u>1,523.82</u>	<u>(19.19)</u>	<u>11,294.66</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense - Service Division
May 31, 1944

	Exhibit IV										
	<u>Telegraph</u>	<u>Beauty</u>	<u>Barber</u>	<u>Shoe Repair</u>	<u>Radio</u>	<u>Sewing Machine</u>	<u>Watch Repair</u>	<u>Photo</u>	<u>Tailor</u>	<u>Dry Cleaner</u>	<u>Total</u>
Services Rendered		860.65	373.11	1,563.60	55.28	97.97	144.16		3.50		3,098.27
Sales					75.22		19.77	981.68			1,076.57
Commissions Earned	<u>30.09</u>								(81.23)		(51.14)
Total Income	<u>30.09</u>	<u>860.65</u>	<u>373.11</u>	<u>1,563.60</u>	<u>130.50</u>	<u>97.97</u>	<u>163.93</u>	<u>981.68</u>	<u>(77.73)</u>		<u>4,123.80</u>
Expenses											
Supplies Used		150.06	56.73	410.40	48.02	18.90	45.41	284.05		.27	1,013.84
Labor	32.00	244.36	287.07	309.66	28.50	19.00	54.00	124.00	19.00	14.57	1,132.16
Rents and Utilities		39.16	29.75	28.20	2.35	2.35	4.70	29.77			136.28
Sales Tax on Supplies								1.58			1.58
Excise Tax on Supplies		.72	.43					2.75			3.90
Postage, Parcel Post, etc.			1.19	.54							1.73
State Unemployment Insurance	1.05	8.10	9.18	10.06	.96	.61	1.74	4.01	.61	.49	36.81
Laundry Service		.88	.44								1.32
Depreciation Expense		50.42	14.42	39.24		.13	.81	6.47	8.56		120.05
Clothing Allowance	7.00	56.00	52.50	63.00	7.00	3.50	10.50	24.50	3.50	3.50	231.00
Miscellaneous									11.40		11.40
Social Security Deductions	.78	6.03	6.79	7.44	.72	.46	1.30	2.98	.46	.36	27.32
Equipment Repairs			8.10								8.10
Tool Rental					6.00	3.00	18.00				27.00
Total Expenses	<u>40.83</u>	<u>555.75</u>	<u>466.60</u>	<u>868.54</u>	<u>93.55</u>	<u>47.95</u>	<u>136.46</u>	<u>480.11</u>	<u>43.53</u>	<u>19.19</u>	<u>2,752.49</u>
Net Profit or (loss)	<u>(10.74)</u>	<u>304.92</u>	<u>(93.49)</u>	<u>695.06</u>	<u>36.95</u>	<u>50.02</u>	<u>27.47</u>	<u>501.57</u>	<u>(121.26)</u>	<u>(19.19)</u>	<u>1,371.31</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Statement of Income and Expense
May 31, 1944

Exhibit V

	Store #1	Dry Goods #1	Shoe Store #1	Store #2	Dry Goods #2	Shoe Store #2	Store #3	Store #4	Fish	Whse.	Total
Net Sales	11,008.17	6,474.49	1,142.57	11,322.89	10,224.63	2,443.66	12,181.23	2,273.79	4,223.61		61,295.04
Cost of Sales											
Mdse. Inv. 5-1-44	4,465.00	20,610.86	6,635.67	4,381.60	33,075.36	7,335.63	4,701.13	983.03		30,914.89	113,103.17
Add: Purchases										27,557.99	27,557.99
Transfer from Supplies										4.00	4.00
Total										58,476.88	140,665.16
Less: Transfer to Supplies										170.55	170.55
Outside Transfer										30.00	30.00
Damaged Goods										86.57	86.57
Total										58,189.76	140,378.04
Less: Warehouse Inv. 5-31-44										23,206.95	23,206.95
Mdse. Issued										34,982.81	
Mdse. Received by Stores	8,059.05	1,880.03	252.62	7,592.78	2,787.59	1,010.85	8,790.80	1,432.44	3,176.65		
Mdse. Avail. for Sale	12,524.05	22,490.89	6,888.29	11,974.38	35,862.95	8,246.48	13,491.93	2,415.47	3,176.65		117,171.09
Less: Stores Inv. 5-31-44	4,588.99	18,237.83	6,004.44	3,721.62	29,683.34	6,743.78	4,163.64	643.13	35.11		73,821.88
Gross Cost of Sales	7,935.06	4,253.06	883.85	8,252.76	6,179.61	1,602.70	9,328.29	1,772.34	3,141.54		43,349.21
Add: Freight In	76.33	44.89	7.95	78.51	70.90	16.96	84.46	15.77	29.29		425.06
War Tax on Freight	1.40	.82	.15	1.45	1.31	.31	1.56	.29	.54		7.83
Tobacco Stamps	357.00			367.14			394.94	73.72			1,192.80
Sales Tax on Mdse. Sold	224.10	131.76	23.33	230.46	208.12	49.79	247.93	46.29	85.97		1,247.75
Damaged Goods	16.39	9.64	1.71	16.86	15.23	3.64	18.14	3.39	6.29		91.29
Total	8,610.28	4,440.17	916.99	8,947.18	6,475.17	1,673.40	10,075.32	1,911.80	3,263.63		46,313.94
Less: Discounts Earned	31.74	18.67	3.31	32.65	29.48	7.05	35.12	6.56	12.18		176.76
Cost of Goods Sold	8,578.54	4,421.50	913.68	8,914.53	6,445.69	1,666.35	10,040.20	1,905.24	3,251.45		46,137.18
Gross Profit from Sales	2,429.63	2,052.99	228.89	2,408.36	3,778.94	777.31	2,141.03	368.55	972.16		15,157.85
Operating Expenses:											
Transportation	(2.77)	(1.63)	(.29)	(2.84)	(2.57)	(.61)	(3.06)	(.57)	(1.06)		(15.40)
Office Rent	7.03	4.14	.73	7.23	6.53	1.56	7.79	1.45	2.71		39.17
Labor	525.54	310.29	86.37	479.01	452.26	145.65	475.74	86.37	172.73		2,733.95
Office Supplies	16.60	9.75	1.73	17.06	15.41	3.69	18.36	3.43	6.37		92.40
Store Rent	42.40	24.93	4.41	43.61	39.38	9.42	46.91	8.76	16.27		236.09
Equipment Rent	42.89	25.22	4.47	44.10	39.83	9.53	47.45	8.86	16.44		238.79

(continued)

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U.S. War relocation authority. Rivers,



GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

(Condensed)
July 31, 1944

LIABILITIES & MEMBERS' EQUITIES

Current Liabilities

\$27,415.01	Hand	Accounts Payable
8,114.62	Bank	Liability for Ca
12,851.85	s Receivable	Checks Held for
3,197.85	ries	Check Exchange
172,436.58		Sundry Creditors

Mar. Forest Cooperative Auditing Ser.

5.111.08: cruais

Equipment, Furniture & Fixture
16-518-00: Reserve 1000-00-00-00

79,107.69	142,552.60
4,939.61	4,753.75

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

INCOME AND EXPENSE STATEMENT
July 31, 1944

(Condensed)

Net Sales Income		\$ 53,913.48
Less: Cost of Sales	\$ 39,094.18	
Add: Other Handling Charges	1,042.36	
Store Expenses	4,088.64	
Administrative Expenses	2,275.69	
Warehouse Expenses	2,139.57	
Net Other Expenses	1,126.87	49,767.31
<u>Net Savings from Operations</u>		<u>\$ 4,146.17</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

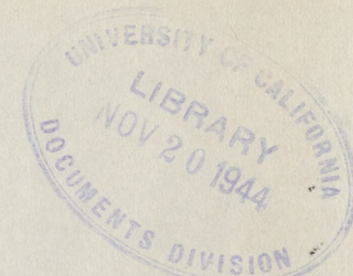
INCOME AND EXPENSE STATEMENT - SERVICE DIVISION
July 31, 1944

(Condensed)

Net Sales and Service Rendered		\$ 5,055.68
Less: Cost of Sales	\$ 1,802.16	
Add: Operating Expenses	2,304.92	
Administrative Expenses	175.76	
Warehouse Expenses	165.26	4,448.10
<u>Net Savings from Operations</u>		<u>607.58</u>
<u>Total Net Savings from All Operations</u>		<u>4,753.75</u>

DEFENSE

U.S. War Relocation Auth. Bureau



GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

Balance Sheet, August 31, 1944

A S S E T S

<u>Current Assets:</u>		
Cash on Hand	\$19,632.07	
Cash in Bank	52,786.54	
Accounts Receivable	681.60	
Inventories (Operating Statement)	<u>97,972.80</u>	\$171,073.01
<u>Investment:</u>		
Northwest Coop. Auditing Service	44.70	
N. Y. Federation initial service fee	<u>15.00</u>	59.70
<u>Fixed Assets:</u>		
Equipment, Furniture & Fixture	25,252.40	
Less: Reserve for Deprec.	<u>8,069.01</u>	17,183.39
<u>Deferred Assets:</u>		
Prepaid Insurance	492.81	
General Supplies	2,362.81	
Service Division Supplies	369.94	
Prepaid Equipment & Rental	19.44	
Prepaid Sales Tax	8.42	
Prepaid Postage	<u>7.71</u>	3,261.13
<u>Other Assets:</u>		
N. Y. Federation Office	1,000.00	
Purchases Paid in Advance	146.20	
Dead Stock Inventory	2,181.42	
Prepaid Insurance Deposit	<u>50.00</u>	3,377.62
<u>TOTAL ALL ASSETS</u>		<u>\$194,954.85</u>

L I A B I L I T I E S & M E M B E R S ' E Q U I T I E S

<u>Current Liabilities:</u>		
Accounts Payable	\$19,181.76	
Sundry Creditor	162.15	
Insurance Payable	18.20	
Checks Held for Collection	7,837.40	
L. B. Woolen	103.88	
Mdse. Purchase Certificates	2.00	
Western Union-Deposits	461.70	
J. B. Simpson-Deposits	904.65	
Biltmore Dry Cleaners-Deposits	516.18	
Postage Collected-Deposits	<u>14.65</u>	\$ 29,202.57
<u>Accruals:</u>		
Sales Tax Payable	1,179.66	
Excise Tax Payable	224.98	
Payroll Tax Payable	523.72	
Property Tax Payable	915.25	
Salaries Payable	4,394.91	
Clothing Allowance Payable	399.50	
Equipment & Tool Rental Payable	131.00	
Auditing Charges Payable	100.00	
W. R. A. Trans. & Rentals	<u>974.54</u>	9,343.56
<u>Members' Equities:</u>		
Membership Deposits	5,760.00	
General Reserve	55,452.04	
Educational Fund	2,407.27	
Reserve for Patronage Refund	79,040.96	
July Net Saving	4,753.75	
August Net Saving	<u>8,994.70</u>	156,408.72
<u>TOTAL LIABILITIES & MEMBERS' EQUITIES</u>		<u>\$194,954.85</u>

GILA RIVER COOPERATIVE ENTERPRISES, INC.
COMBINED OPERATING STATEMENT
AUGUST 31, 1944

	STORES (Mdse.)	SHOP (Services)	COMBINED TOTAL	%
Net Sales & Services Income	\$ 58,061.24	\$5,594.45	\$63,655.69	100.00%
Cost of Sales & Services:				
Inventories-August 1, 1944	101,354.82	3,932.52		
Add: Purchases & Materials				
Issued to Shops	36,541.30	1,227.90		
Total Mdse. & Materials	\$137,896.12	\$5,160.42		
Less: Transfer to Gen. Supplies	532.49			
" " Serv.Div. Supplies	435.88			
Damaged Goods	112.30			
Shrinkage & Shortage	499.55			
Ice Charges	116.35			
Total After Adjustment	\$136,199.55			
Less: Whse. Inv. Aug. 31, 1944	19,496.19			
Total Mdse. Available for Sales	\$116,703.36			
Less: Stores, Shops Inv. & Adj.	\$ 74,252.34	4,225.62		
Gross Cost of Sales & Services				
Rendered	42,451.02	\$ 934.80		
Add: Freight In	262.43			
Tobacco Stamps	1,654.08			
Sales Tax on Mdse. Sold	176.39			
Damaged Goods	6.29			
Outside Services	0.00	1,040.30		
Cost of Goods Sold	\$ 44,550.21	\$1,975.10		
Credit: Warehouse Expense	345.70	0.00		
Net Cost of Goods Sold	\$ 44,204.51	\$1,975.10	\$46,179.61	72.54%
Gross Margin	\$ 13,856.73	\$3,619.35	\$17,476.08	27.46%
Operating Expenses:				
Labor & Clothing Allowances	\$ 2,207.17	\$1,833.46		
Payroll Taxes	110.37	91.75		
Rent	241.57	201.30		
Supplies Used	415.93	280.40		
Shrinkage & Shortages	499.55			
Sales Tax on Supplies	9.76	.98		
Excise Tax		9.25		
Postage & Express	175.88	6.70		
Laundry Expense	18.96	151.11		
Telephone & Telegram	5.52			
Depreciation Expense	207.81	153.32		
Damaged Goods	112.30			
Ice Charges	115.85			
Misc. Expenses	43.15	20.70		
Equipment Repairs & Tool Rentals		37.50		
Total Operating Expenses	\$ 4,163.84	\$2,786.47	\$ 6,950.31	10.92%
Add: Administrative Expenses	2,869.86	268.31	3,138.17	4.93%
Total Savings from Operation	\$ 6,823.03	\$ 564.57	\$ 7,387.60	11.61%
Add: Other Income	1,607.10		1,607.10	2.52%
TOTAL NET SAVINGS - AUGUST, 1944	(Balance Sheet)		\$ 8,994.70	14.13%

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U.S. War Relocation Auth. Rivers

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Rivers, Arizona

BALANCE SHEET

September 30, 1944

貸借対照表
資産部 ASSETS

流動資産	Current Assets:		
現金手許有高	Cash on Hand	\$24,568.98	
銀行預金有高	Cash in Bank	55,268.49	
受取書勘定	Accounts Receivable	736.59	
商品	Inventories	90,661.53	\$171,235.59
投資類	Investment:		
西北部監査組合證書	Northwest Co-op Auditing Service	\$ 44.70	
消費組合聯盟納金	N. Y. Fed'n Initial Service Fee	15.00	\$ 59.70
固定資産	Fixed Assets:		
什 器	Equipment, Furnitures, & Fixtures	\$25,390.20	
(減)減價額引当金	Less: Reserve for Depreciation	8,525.54	\$ 16,864.66
前 拂 勘 定	Deferred Assets:		
未經過保險料	Prepaid Insurance	\$ 1,110.16	
一般消耗品及備品	General Supplies	2,269.29	
サービス部材料及備品	Service Division Supplies	183.27	
什器借用前押金	Prepaid Equipment Rental	11.66	
賣 上 税	Prepaid Sales Tax	8.42	
郵便切手有高	Prepaid Postage	7.71	\$ 3,590.51
其他資産	Other Assets:		
消費組合聯盟仕入部預金	N. Y. Fed'n Fund	\$ 1,000.00	
仕入商品手附金	Purchases Paid in Advance	887.96	
死蔵商品	Dead Stock Inventory	2,926.89	
保険契約前押金	Prepaid Insurance Deposit	50.00	\$ 4,864.85
資産合計高	TOTAL ASSETS		\$196,615.31

負債・組合員権利金

LIABILITIES & MEMBERS' EQUITIES

流動負債	Current Liabilities:		
仕入先支拂勘定	Accounts Payable	\$13,941.74	
其他支拂勘定	Sundry Payable	226.41	
保険料未拂	Insurance Payable	110.07	
預り小切手	Checks Held for Collection	12,955.53	
商品切手引換未済高	Merchandise Purchase Certificates	10.00	\$ 27,243.75
未 拂 勘 定	Accruals:		
賣 上 税	Sales Tax Payable	\$ 1,079.69	
奢侈税	Excise Tax Payable	208.80	
給料支拂税	Payroll Taxes Payable	783.41	
財産税	Property Tax Payable	915.25	
給料及衣服費	Labor and Clothing Allowance	(4.80)	
什器借用未押金	Equipment Rental	100.00	
會計監査料	Auditing Charges Payable	16.79	
工具借用料	Tool Rentals Payable	33.00	
當局・未拂勘定	W. R. A.: Transportation	276.68	
運送費	Rental of Equipment	43.08	
什器借用料	Rental of Buildings	577.31	
建物借用料	Miscellaneous	.18	\$ 4,029.39
諸雜物借用料	Deferred Credit to Income:		
郵便注文電報料預金	L. B. Woolen	\$ 14.80	
エービーエー織物會社	Western Union	427.10	
ウエスタンユニオン	Biltmore Dry Cleaners	274.79	
ビルトモア・ドライクリーニング	J. B. Simpson	1,120.08	
ジェー・シー・ソフソン	Postage Collected	19.62	\$ 1,856.39
郵便切手			
組合員権利金	Members' Equities:		
組合員掛込高	Membership Fees	\$ 5,721.00	
法定及任意積立金	General Reserve (Allocated)	55,328.51	
組合基準資金	Educational Fund	2,164.20	
割戻準備金	Reserve for Patronage Refund	79,193.57	
(純)繰越金	Net Savings: July	4,753.75	
七月分	August	8,994.70	
八月分	September	7,330.05	\$163,485.78
九月分			
負債・組合員権利金合計高	TOTAL LIABILITIES AND MEMBERS' EQUITIES		\$196,615.31

(註)流動資産・流動負債 Note: Current Ratio (Current Assets : Current Liabilities)
比率 5.46 to 1.00

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

營業收支計算書
昭和十九年九月分拾日

Operating Statement - September, 1944

	總賣上高 收入 Total Income	總賣上商品原價 Total Cost of Goods Sold	總營業費 Total Oper- ating Exp.	事務所費 Admin. Expenses	總費用 Total All Expenses	純 42 益 Net Income
第一賣店 Store #1	\$9,996.86	\$7,521.87	\$628.73	\$375.27	\$8,525.87	\$1,470.99
第一吳服店 Dry Goods #1	4,634.82	3,201.29	390.55	173.97	3,765.81	869.01
第一靴店 Shoe Store #1	533.67	399.37	60.64	20.07	480.08	53.59
第二賣店 Store #2	10,038.08	7,732.62	505.20	376.77	8,714.59	1,323.49
第二吳服店 Dry Goods #2	7,813.64	6,236.68	457.47	293.30	6,987.45	826.19
第二靴店 Shoe Store #2	1,312.32	990.14	127.66	49.31	1,167.11	145.21
第三賣店 Store #3	11,298.63	8,549.61	712.85	424.16	9,686.62	1,612.01
第四賣店 Store #4	2,251.33	1,875.60	94.20	84.53	2,054.33	197.00
鮮魚店(第一、二、三) Fish Markets	4,118.42	2,188.32	1,007.52	154.55	3,350.39	768.03
雜賣上高 Miscellaneous Sales	65.96	47.55		2.35	49.90	16.06
裁縫部 Gross Sales	82.50			2.99	2.99	79.51
美容院 Dressmaking Shop	.00		200.02		200.02	(200.02)
理髮店(第一、二) Beauty Shops	808.95	97.12	522.31	30.31	649.74	159.21
靴修繕所(第一、二) Barber Shops	346.20	19.25	464.92	13.02	497.19	(150.99)
家庭奉公部 Shoe Repair Shops	1,322.11	491.04	401.08	49.74	941.86	380.25
針縫修繕所 Domestic Service	241.32		179.24	8.97	188.21	53.11
兩替部 Sewing Machine Repair Shop	44.08	4.10	35.96	1.71	41.77	2.31
時計修繕所 Check-Cashing Service	83.17		205.94	3.20	209.14	(125.97)
洗濯部 Watch Repair Shops	236.65	132.47	124.56	8.97	266.00	(29.35)
寫真部 Laundry Service	283.10	37.03	275.76	10.67	323.46	(40.36)
電信取扱部 Photo Shops	585.93	241.70	232.85	21.99	496.54	89.39
ドライクリーニング部 Dry Cleaners	32.87		43.78	1.28	45.06	(12.19)
仕立改裝部 Tailor Shop	448.12	274.49	129.91	16.86	421.56	26.56
	285.15	136.89	36.29	10.67	183.85	101.30
	\$56,863.88	\$40,177.44	\$6,937.44	\$2,134.66	\$49,249.54	\$7,614.34
割引料收入 Discounts Earned				\$316.01		
雜收入 Miscellaneous Earnings				84.35	Other Income	459.63
手数料收入 Commissions Earned				59.27		\$8,073.97
現金調節勘定 Cash Over and Short				(\$ 14.14)		
支拂利子 Interest Paid				.28		
商品整理損失 Loss on Liquid. of Mdse.				207.62	Other Expenses	743.92
死蔵品賣捌損失 Loss on Sale of Dead Stock				542.71		\$7,330.05
賣上割引料 Sales Discount				7.45	純繰越金	

defuse

U.S. War relocation auth.

Rivers

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Rivers, Arizona

BALANCE SHEET

October 31, 1944

貸借対照表

昭和十九年十月三十一日

資産部 ASSETS

流動資産	Current Assets:		
現金手許在高	Cash on Hand	\$23,723.94	
銀行預金在高	Cash in Bank	52,406.19	
受取勘定	Accounts Receivable	827.39	
商品(店修繕用(倉庫))	Inventories (Stores, shops&whse.)	89,547.95	\$166,505.47
固定資産(店修繕用)	Fixed Assets: (Stores, shops)		
什器	Equip't, Furnitures & Fixtures	\$26,095.20	
(減)減価償却引当金	Less: Reserve for Depreciation	8,993.82	\$ 17,101.38
投資	Investment:		
西北郵政組合証券	Northwest Co-op Auditing Service		\$ 44.70
前掛資産	Deferred Assets:		
未経過保険料	Prepaid Insurance	\$ 776.69	
一般消耗品及備品	General Supplies	1,189.80	
サービス部材料及備品	Service Division Supplies	281.92	
什器借入前掛金	Prepaid Equipment Rental	3.88	
売上税	Prepaid Sales Tax	8.42	
旅費	Traveling Expense Fund	500.00	\$ 2,760.71
其他資産	Other Assets:		
消費組合聯盟仕入預金	N. Y. Federation Fund	\$ 1,000.00	
仕入商品手附金	Purchases Paid in Advance	6,125.71	
販賣遅延商品	Slow Moving Stock Inventory	2,074.22	
保険契約前掛金	Prepaid Insurance (Deposits)	1,752.24	
消費組合聯盟前納金	N. Y. Service Fund (Initial Fee)	15.00	\$ 10,967.17
偶発資産	Contingent Asset:		
書類印税見返	Documentary Stamp Tax (Pending rate adjt)		642.48
資産合計高	TOTAL ASSETS		\$198,021.91

負債・組合員権利金部

LIABILITIES & MEMBERS' EQUITIES

流動負債	Current Liabilities:		
仕入先支掛勘定	Accounts Payable	\$15,714.06	
雑支掛勘定	Sundry & Insurance Payable	291.37	
両替暫時預金(手切)	Checks Held for Collections	6,927.15	
現金支掛諸票憑据記入額	Cashier's Voucher Payable	457.99	
当座凡保健康會引当金	Gila Health Fund--Valley Nat'l Bank	673.95	
保健會引当金支掛諸票憑据記入額	Gila Health Fund Voucher Payable	917.00	
商品手切引換未済高	Merchandise Purchase Certificate	21.00	
書類印税	Documentary Stamp Tax Payable	883.41	
従業員基金	Employee's Fund (Sept.-Oct.)	200.00	\$ 26,085.93
未支掛勘定合計高	Total Accruals:		4,059.79
郵便注文電信料預金	Deferred Credits to Income:		
エルロー生紙物會社	L. B. Woolen	\$ 23.78	
ウエスタンユニオン	Western Union	357.38	
ケエロー・シンワソン	J. B. Simpson	1,536.96	
ビルトモア・ドライクリーニング	Biltmore Dry Cleaners	461.10	
郵便手切預金	Postage Collected	11.91	\$ 2,391.13
組合員権利金	Members' Equities:		
組合員掛金高	Membership Fees	\$ 5,719.00	
法定及任意積立金	General Reserve (Allocated)	55,328.51	
組合基金資金	Educational Fund	1,839.75	
割戻準備金	Reserve for Patronage Refunds	9,355.91	
割戻証券発行額	Cert. of Indebtedness (Series B)	65,214.95	
非組合員加入積立金	Res. for Patronage Refunds (Non-Mem.)	55.61	
受取人無掛戻金	Res. for Patronage Refunds (Dec. Mem.)	8.00	\$137,521.73
純繰入金 七月份	Net Savings: July	\$ 4,753.75	
八月份	August	8,994.70	
九月份	September	7,330.05	
拾月份	October	6,884.83	\$ 27,963.33

負債・組合員権利金合計高

TOTAL LIABILITIES AND MEMBERS' EQUITIES

\$198,021.91

GILA RIVER COOPERATIVE ENTERPRISES, INC.

營業收支計算書 昭和拾九年拾月拾一日
OPERATING STATEMENT - OCTOBER, 1944

RIVERS, ARIZONA

	總賣上高ト収入 Total Income	總賣上商品原價及材料ト備品 Total Cost of Goods Sold	總販賣費及サ-ビス部費 Total Oper- ating Exp.	事務費 Admin. Expenses	總賣上原價材料ト備品及營業費合計 Total All Expenses	純収入 Net Income
第一賣店 Store #1	\$ 9,965.64	\$ 8,214.20	\$ 512.33	\$ 543.56	\$ 9,270.09	\$ 695.55
第一吳服店 Dry Goods #1	5,316.13	3,080.96	332.89	289.96	3,703.81	1,612.32
第一革靴店 Shoe Store #1	800.22	686.42	39.46	43.70	769.58	30.64
第二賣店 Store #2	9,817.81	7,861.17	521.57	535.90	8,918.64	899.17
第二吳服店 Dry Goods #2	7,918.96	5,404.62	411.69	431.91	6,248.22	1,670.74
第二革靴店 Shoe Store #2	1,347.25	977.07	109.53	73.37	1,159.97	187.28
第三賣店 Store #3	11,703.65	9,279.21	614.79	638.30	10,532.30	1,171.35
第四賣店 Store #4	2,728.27	2,237.71	110.18	148.65	2,496.54	231.73
鮮魚店(外一三) Fish Markets	3,952.61	2,679.14	866.08	215.64	3,760.86	191.75
雜賣上高 Miscellaneous Sales	139.40	102.58	.02	7.66	110.26	29.14
Gross Sales (\$82.50-Sept.)		73.98			73.98	(73.98)
裁縫部 Dressmaking Shop	392.75	259.45	107.51	21.37	388.33	4.42
美容院(外一三) Beauty Shops	623.30	87.37	460.96	33.91	582.14	41.16
理髮店(外一三) Barber Shops	336.55	9.33	519.74	18.50	547.57	(211.02)
靴修繕所(外一三) Shoe Repair Shops	1,107.68	408.11	373.14	60.62	841.87	265.81
家庭奉公取扱部 Domestic Service	324.00		204.74	17.54	222.28	101.72
什器修繕所 Sewing Machine Repair Shop	58.70	21.30	55.87	3.19	80.36	(21.66)
兩替部 Check-cashing Service	90.21		165.40	4.78	170.18	(79.97)
時計修繕所(外一三) Watch Repair Shops	253.79	142.36	114.15	13.72	270.23	(16.44)
洗濯部 Laundry Services	275.37	29.60	253.32	14.99	297.91	(22.54)
寫真部(外一三) Photo Shops	532.56	202.52	233.23	29.35	465.10	67.46
電信取扱部 Telegram Service	32.15		42.89	1.59	44.48	(12.33)
ドライクリーニング部 Dry Cleaners	602.73	460.80	191.42	32.86	685.08	(82.35)
仕立取次部 Tailor Shops	150.00		42.68	8.29	50.97	99.03
ラジオ及一般修繕所 Radio and General Repair Shops	9.50	5.30	56.13	.64	62.07	(52.57)
	\$58,479.23	\$42,223.20	\$3,339.72	\$3,189.90	\$51,752.82	\$6,726.41
收入割引料 Discounts Earned					\$233.51	
雜收入 Misc. Earnings					45.36	
收入手数料 Comm. Earned					43.64	
現金調節勘定 Cash (Over) & Short					\$(33.11)	
支拂利子 Interest Paid					45.35	
運送商品賣捌損失 Loss on Sales of Dead Stock					137.91	
賣上割引料 Sales Discounts					13.94	
其他收入 Other Income						322.51
其他支出 Other Expenses						\$7,048.92
NET SAVINGS - OCTOBER, 1944						\$6,884.83

DEFENSE

GILA RIVER COOPERATIVE ENTERPRISES, INC.

Rivers, Arizona

貸借対照表

BALANCE SHEET

昭和拾九年十一月三十日

November 30, 1944

資産部

ASSETS

流動資産	Current Assets:		
現金手許在高	Cash on Hand	\$23,977.53	
銀行預金在高	Cash in Bank	64,063.31	
受取書力定	Accounts Receivable	782.40	
商品(各店各修繕所倉庫)	Inventories (Stores, Shops, & Whse.)	88,654.59	\$177,467.89
固定資産(各店各修繕所)	Fixed Assets: (Stores and Shops)		
什器	Equipment, Furnitures and Fixtures	\$26,223.70	
(減)減価償却引當金	Less: Reserve for Depreciation	9,465.43	16,758.27
投資	Investments:		
西北部監査組合証書	Northwest Co-op Auditing Service		44.70
前掛資産	Deferred Assets:		
未経過保険料	Prepaid Insurance	\$ 2,218.74	
一般消耗品及備品	General Supplies	1,294.14	
サービス部材料及備品	Service Division Supplies	214.94	
売上税	Prepaid Sales Tax	8.42	
旅費	Traveling Expense Fund	500.00	4,236.24
其他資産	Other Assets:		
消費組合聯盟仕入部預金	N. Y. Federation Fund	\$ 1,000.00	
仕入商品手附金	Purchases Paid in Advance	7,305.57	
販賣遅滞商品	Slow-Moving Stock Inventory	2,074.22	
保険契約前掛金	Prepaid Insurance (Deposits)	50.00	
消費組合聯盟前納會費	N. Y. Service Fund (Initial Fee)	15.00	10,444.79
偶発資産	Contingent Asset:		
書類印税見返	Documentary Stamp Tax (Pending rate adj't)		642.48
資産合計高	TOTAL ASSETS		\$209,594.37

負債・組合員権利金部

LIABILITIES & MEMBERS' EQUITIES

流動負債	Current Liabilities:		
仕入先支拂書力定	Accounts Payable	\$ 17,022.91	
家賃及保険金支拂勘定	Sundry and Insurance Payable	214.27	
両替暫時預り小切手	Checks Held for Collection	11,674.68	
商品切手引換未済高	Merchandise Purchase Certificate	22.00	
現金出納証憑帳記入額	Cashier's Voucher Payable	957.68	
當住民保健會ヨリ預り金	Gila Health Fund - Valley Nat'l Bank	953.75	
保健會ヨリ現金出納証憑帳記入額	Gila Health Fund Voucher Payable	278.00	
従業員基金	Employees' Fund (Sept.-Oct.-Nov.)	300.00	\$ 31,423.29
郵便注文及電信料預り金	Deferred Credits to Income:		
郵便切手代預り高	Postage Collected	\$ 11.91	
エルビー毛織物會社	L. B. Woolen	64.44	
ジェロシーフソン	J. B. Simpson	1,905.25	
ビルトモアードライクリーニング	Biltmore Dry Cleaners	337.92	
ウェスタンユニオン	Western Union	295.05	2,614.57
未掛勘定合計高	Total Accruals:		8,822.17
組合員権利金	Members' Equities:		
組合員掛込高	Membership Fees	\$ 5,679.00	
法定及任意積立金	General Reserve (Allocated)	55,328.51	
組合員善導資金	Educational Fund	1,717.25	
割戻準備金	Reserve for Patronage Refund	3,926.58	
割戻請求権利証書額	Cert. of Indebtedness (Series B)	64,662.22	
非組合員カカ入積立金	Res. for Patronage Refund (Non-Memb.)	55.61	
受取人無割戻金	Res. for Patronage Refund (Dec. Memb.)	8.00	131,377.17
純繰越金	Net Savings: July	\$ 4,753.75	
七月分	August	8,994.70	
八月分	September	7,330.05	
九月分	October	6,884.83	
拾月分	November	7,393.84	35,357.17
拾一分分			

負債・組合員権利金合計高

TOTAL LIABILITIES AND MEMBERS' EQUITIES

\$209,594.37

GILA RIVER COOPERATIVE ENTERPRISES, INC.

營業收支計算書 昭和十九年十一月分拾日
OPERATING STATEMENT - NOVEMBER, 1944

RIVERS, ARIZONA

	總賣上高ト收入 Total Income	總賣上原價及材料ト商品 Total Cost of Goods Sold	總販賣費及サービス費 Total Oper- ating Exp.	事務費 Admin. Expenses	總賣上原價及材料ト商品 Total All Expenses	總收入 Net Income
第一賣店 Store #1	\$11,727.58	\$ 9,118.50	\$ 513.21	\$ 368.42	\$10,005.13	\$1,727.45
第一賣店 Dry Goods #1	4,029.25	3,947.20	341.02	126.46	4,414.68	(385.43)
第一賣店 Shoe Store #1	753.34	457.27	59.52	23.62	540.41	212.93
第二賣店 Store #2	10,394.27	8,153.62	536.17	326.38	9,016.17	1,378.10
第二賣店 Dry Goods #2	7,153.51	5,661.74	417.02	224.65	6,303.41	850.10
第二賣店 Shoe Store #2	1,557.84	1,225.29	117.29	48.91	1,391.49	166.35
第三賣店 Store #3	12,281.59	9,498.76	618.03	385.52	10,502.31	1,779.28
第四賣店 Store #4	2,969.19	2,424.07	117.22	93.17	2,634.46	334.73
鮮魚店(ホ-ニ) Fish Markets	3,699.93	2,500.45	471.39	116.23	3,088.07	611.86
雜賣上高 Miscellaneous Sales	85.00	57.79		2.60	60.39	24.61
裁縫部 Dressmaking Shops	250.00	3.24	107.77	7.81	118.82	131.18
美容院(ホ-ニ) Beauty Shops	680.00	95.08	505.37	21.39	621.84	58.16
理髮部(ホ-ニ) Barber Shops	339.21	1.63	470.54	10.60	482.77	(143.56)
靴修理所(ホ-ニ) Shoe Repair Shops	1,083.90	377.96	410.58	34.03	822.57	261.33
家庭奉公取扱部 Domestic Service	313.00		135.93	9.86	145.79	167.21
什器類修理所 Sewing Machine Repair Shop	39.70	1.97	54.06	1.30	57.33	(17.63)
両替部 Check-Cashing Service	78.13		185.21	2.42	187.63	(109.50)
時計修理所(ホ-ニ) Watch Repair Shops	328.36	286.19	152.65	10.23	449.07	(120.71)
洗濯部 Laundry Service	261.74	7.14	248.35	8.18	263.67	(1.93)
寫真部(ホ-ニ) Photo Shops	479.56	185.76	229.29	15.06	430.11	49.45
電信取扱部 Telegram Service	25.07		25.61	.74	26.35	(1.28)
ドライクリーニング部 Dry Cleaners	532.86	337.62	179.07	16.74	533.43	(.57)
仕立取扱部 Tailor Shop	150.00		37.38	4.65	42.03	107.97
一般什器類修理所 General Repair Shop	23.40	16.28	35.08	.74	52.10	(28.70)
	\$59,236.41	\$44,357.56	\$5,967.72	\$1,959.72	\$52,185.03	\$7,051.40
		收入割引料 雜收入 收入手数料 現金不足高 支拂利子 賣上割引料	Discounts Earned Misc. Earnings Commissions Earned Cash Short Interest Paid Sales Discount	\$315.69 58.18 55.09 \$ 5.31 72.71 8.50	其他收入 Other Income 其他支出 Other Expenses	428.96 \$7,480.36 86.52
		純繰越金	NET SAVINGS FOR NOVEMBER, 1944			\$7,393.84

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

貸借對照表

BALANCE SHEET

昭和二十一年二月二十八日

February 28, 1945

資產部

ASSETS

流動資產

Current Assets:

現金手許有高	Cash on Hand (Schedule I)	\$23,144.77	
銀行預金有高	Cash in Bank (Schedule II)	89,014.17	
受取勘定	Accounts Receivable (Schedule III)	5,890.86	
投資(西北聯合調查組合証書)	Investment (N.W.C.A.S.)	44.70	
商品勘定	Inventories (Schedule IV)	54,385.46	\$172,479.96
固定資産	Fixed Assets: (Schedule V)		
什器	Equip't, Furnitures, & Fixtures	\$26,252.50	
(減)減價銷却引當金	Less: Reserves for Depreciation	10,880.26	15,372.24
其他資産	Other Assets:		
未經過保險料	Prepaid Insurance	\$ 1,845.06	
サービス部線材料及備品	Service Supplies	271.60	
一般消耗品及備品	General Supplies	943.19	
什器借用前押金	Prepaid Equipment Rental	23.32	
瓶蓋押準備金	Bottle Deposits	236.00	
消費組合聯盟仕部預金	N. Y. Federation Fund	1,000.00	
仕入商品手附金	Purchases Paid in Advance	775.60	
販賣遲滞棚卸商品	Slow-Moving Stock Inventory	72.46	
保險契約前押金	Prepaid Insurance (Deposits)	50.00	
消費組合聯盟前納會費	N. Y. Service Fund (Initial Fee)	15.00	
書類印税戻還	Documentary Stamp Tax	642.48	5,874.71
資産合計高	TOTAL ASSETS		\$193,726.91

負債組合員権利金及分擔金部

LIABILITIES & MEMBERS' EQUITIES

流動負債

Current Liabilities:

仕入先未押勘定	Accounts Payable (Schedule VI)	\$ 11,763.01	
未押雜勘定	Sundry Payable	206.46	
未押保險料	Insurance Payable	10.00	
兩替暫時預り小切手	Checks Held for Collection	14,276.66	
商品切手引換未済高	Merchandise Purchase Certificate	33.00	
現金納課証憑帳記入未済高	Cashier Vouchers Payable	830.52	
保健會コリ預り金	Gila Health Fund - Valley Nat'l Bank	171.60	
保健會コリ現金納課証憑帳記入未済高	Gila Health Fund - Vouchers Payable	534.00	
従業員基金	Employees' Fund	228.00	
売上税未押勘定	Sales Tax Payable	930.21	
倉庫税	Excise Tax Payable	297.68	
雇主負擔年金未押勘定	Employer's Old-Age Benefit Fund	155.31	
従業員負擔年金未押勘定	Employees' Old-Age Benefit Fund	155.31	
州失業救済未押勘定(貸)	State Unemployment Insurance	268.27	
國家失業救済保險未押	Federal Unemployment Insurance	29.44	
什器借用未押勘定	Equipment Rentals Payable	108.00	
工具借用未押勘定	Tool Rentals Payable	35.50	
當局未押勘定運搬費	W.R.A. Transportation	247.60	
什器借用料	" Rental of Equipment	42.96	
建物借用料	" Rental of Buildings	539.71	
諸雜物借用料	Miscellaneous	.24	\$ 30,863.48

組合員権利金及分擔額

Members' Equities:

組合員分擔額	Membership Fees	\$ 5,436.00	
法定公積金	General Reserve - Allocated	55,386.47	
任意公積金	General Reserve - Unallocated	1,520.34	
組合員善導資金	Educational Fund (Schedule VII)	1,120.08	
會費準備金	Reserve for Patronage Refund	10.29	
會費請求権利證書	Certificate of Indebtedness	42,269.77	
非組合員カコ入預立金	Reserve for Patronage Ref. - Non-members	53.61	
無請求割戻金	Reserve for Patronage Ref. - Unclaimed	8.00	105,804.56
純繰越金	Not Savings: July	\$ 4,753.75	
七月分	August	8,994.70	
八月分	September	7,330.05	
九月分	October	6,884.83	
拾月分	November	7,393.84	
拾一分分	December	13,360.99	
拾貳月分	January	4,471.15	
一月分	February	3,869.56	57,058.87

負債組合員権利金及分擔金合計高

TOTAL LIABILITIES AND MEMBERS' EQUITIES

\$193,726.91

GILA RIVER COOPERATIVE ENTERPRISES, INC. Rivers, Arizona

OPERATING STATEMENT - February 28, 1945

ACCOUNTS	TOTALS	WAREHOUSE	STORE #1	STORE #2	STORE #3	STORE #4
Net Sales	\$ 45,079.15		\$ 9,252.66	\$ 9,175.34	\$ 10,268.62	\$ 1,766.89
Cost of Sales: (Schedule VIII)						
Mdse. Inventory, February 1, 1945	\$ 66,135.82	\$ 21,082.62	\$ 2,405.97	\$ 2,326.68	\$ 2,196.50	\$ 426.40
Net Merchandise Issued		21,064.53	6,772.68	6,723.11	7,028.26	1,411.31
Mdse. Available for Sale	\$ 66,117.73		\$ 9,178.65	\$ 9,049.79	\$ 9,224.76	\$ 1,837.71
Less: Store Inventory, Feb. 28, 1945	32,810.38		2,262.19	2,151.25	1,748.43	430.19
Gross Cost of Sales	\$ 33,307.35		\$ 6,916.46	\$ 6,898.54	\$ 7,476.33	\$ 1,407.52
Add: Cost of Misc. Sales	422.22		73.12	77.82	98.44	
Freight In	95.07		20.92	20.92	23.77	3.80
Tobacco Stamps	260.16		83.25	83.25	93.66	
Sales and Excise Taxes	131.64		26.33	26.33	30.28	5.27
Warehouse Expenses (Schedule IX)	648.19		123.16	123.16	149.08	25.93
Cost of Goods Sold	\$ 34,864.63		\$ 7,243.24	\$ 7,230.02	\$ 7,871.56	\$ 1,442.52
Cost of Goods Sold - %	77.34%		78.28%	78.80%	76.66%	81.64%
Gross Margin	\$ 10,214.52		\$ 2,009.42	\$ 1,945.32	\$ 2,397.06	\$ 324.37
Gross Margin - %	22.66%		21.72%	21.20%	23.34%	18.36%
Operating Expenses:						
Labor and Clothing Allowance	\$ 1,971.57		\$ 335.00	\$ 336.57	\$ 379.50	\$ 42.00
Store Rent	225.90		39.17	39.17	39.17	17.23
Store Supplies	146.32		26.79	26.65	38.28	5.07
Shrinkage	216.39					
Postage, Freight, Telegrams, etc.	179.15			3.69		
Ice Used	50.88		4.82	14.31	20.67	
Depreciation Expense	208.09		44.27	39.25	46.38	11.21
Payroll Taxes	98.52		16.72	16.81	18.98	2.10
Damaged Goods	53.33		7.43	5.97	25.75	10.51
Equipment Rent	44.00		7.00	16.00	7.00	
Sales Tax on Supplies	2.85		.59	.59	.65	.11
Miscellaneous Expense	44.00				3.46	
Total Operating Expenses	\$ 3,241.00 (7.19%)		\$ 481.79	\$ 499.01	\$ 579.84	\$ 88.23
Add: Administrative Expenses (Sch. X)	1,715.76 (3.81%)		352.24	349.41	390.84	67.24
Total Expenses	\$ 4,956.76		\$ 834.03	\$ 848.42	\$ 970.68	\$ 155.47
Total Expenses - %	11.00%		9.01%	9.25%	9.45%	8.80%
Net Savings from Operations	\$ 5,257.76		\$ 1,175.39	\$ 1,096.90	\$ 1,426.38	\$ 168.90
Net Savings from Operations - %	11.66%		12.71%	11.95%	13.89%	9.56%
Less: Other Expenses (Schedule XI)	\$ 2,270.74 (5.04%)					
Total Net Savings - Stores	\$ 2,987.02 (6.62%)					
Total Net Savings - Service Div. (Sch. XII)	882.54 (1.96%)					
			TOTAL NET SAVINGS FOR FEBRUARY, 1945 \$3,869.56 (8.58%)			

GILA RIVER COOPERATIVE ENTERPRISES, INC. Rivers, Arizona

OPERATING STATEMENT - February 28, 1945

ACCOUNTS	DRY GOODS #1	DRY GOODS #2	SHOE STORE #1	SHOE STORE #2	FISH MARKETS	DRESS SHOP	MISC. SALES
Net Sales	\$ 3,396.04	\$ 5,518.51	\$ 493.93	\$ 1,441.13	\$ 3,417.13	\$ 80.60	\$ 268.25
Cost of Sales: (Schedule VIII)							
Mdse. Inventory, February 1, 1945	\$13,132.10	\$17,335.77	\$ 3,195.31	\$ 3,988.59	\$.00	\$ 45.88	
Net Merchandise Issued	(1,343.89)	(1,286.72)	(264.03)	120.55	1,903.26	.00	
Mdse. Available for Sale	\$11,788.21	\$16,049.05	\$ 2,931.28	\$ 4,109.14	\$ 1,903.26	\$ 45.88	
Less: Store Inventory, Feb. 28, 1945	8,906.99	11,743.37	2,544.07	2,978.01	.00	45.88	
Gross Cost of Sales	\$ 2,881.22	\$ 4,305.68	\$ 387.21	\$ 1,131.13	\$ 1,903.26	\$.00	
Add: Cost of Misc. Sales							\$ 172.84
Freight In	7.61	13.31	.95	2.84			.95
Tobacco Stamps							
Sales and Excise Taxes	10.15	16.49	1.48	4.31	10.21		.79
Warehouse Expenses (Schedule IX)	52.72	85.56	7.67	22.37	53.04	1.25	4.15
Cost of Goods Sold	\$ 2,951.70	\$ 4,421.14	\$ 397.31	\$ 1,160.65	\$ 1,966.51	\$ 1.25	\$ 178.73
Cost of Goods Sold - %	86.92%	80.11%	80.44%	80.53%	57.55%	1.55%	66.63%
Gross Margin	\$ 444.34	\$ 1,097.37	\$ 96.62	\$ 280.53	\$ 1,450.62	\$ 79.35	\$ 89.52
Gross Margin - %	13.08%	19.89%	19.56%	19.47%	42.45%	98.45%	33.37%
Operating Expenses:							
Labor and Clothing Allowance	\$ 223.50	\$ 313.00	\$ 42.00	\$ 84.00	\$ 126.00	\$ 90.00	
Store Rent	26.63	21.93	12.53	15.67	15.00	9.40	
Store Supplies	8.64	24.93		1.82	13.88	.26	
Shrinkage					216.39		
Postage, Freight, Telegrams, etc.					175.46		
Ice Used					11.08		
Depreciation Expense	15.20	27.01	2.86	5.37	14.25	1.79	
Payroll Taxes	11.16	15.65	2.10	4.20	6.30	4.50	
Damaged Goods			3.67				
Equipment Rental	8.00	6.00					
Sales Tax on Supplies	.21	.35	.03	.09	.22	.01	
Miscellaneous Expense					40.54		
Total Operating Expenses	\$ 293.34	\$ 408.87	\$ 63.19	\$ 111.65	\$ 609.12	\$ 105.96	
Add: Administrative Expenses (Sch. X)	129.21	210.02	13.84	54.31	129.97	3.01	10.17
Total Expenses	\$ 422.55	\$ 618.89	\$ 77.03	\$ 166.46	\$ 739.09	\$ 108.97	\$ 10.17
Total Expenses - %	12.44%	11.21%	16.61%	11.55%	21.63%	135.20%	3.79%
Net Savings from Operations	\$ 21.79	\$ 473.48	\$ 14.59	\$ 114.07	\$ 711.53	(3 29.62)	\$ 79.35
Net Savings from Operations - %	.64%	8.68%	2.95%	7.92%	20.82%	(36.75%)	29.58%

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

OPERATING STATEMENT - SERVICE DIVISION
February 28, 1945

ACCOUNTS	TOTALS	BEAUTY SHOP #1	BEAUTY SHOP #2	BARBER SHOP #1	BARBER SHOP #2	SHOE REPAIR SHOP #1	SHOE REPAIR SHOP #2	DOMESTIC SERVICE	CHECK CASHING SERVICE
Net Sales & *Commissions Earned	\$ 415.95								
Net Services Rendered	3,852.47	\$259.90	\$491.80	\$135.42	\$278.85	\$ 704.65	\$ 622.60	\$ 64.00	\$ 80.61
Inter-Divisional Services	159.67								
Total Income	\$4,428.09	\$259.90	\$491.80	\$135.42	\$278.85	\$ 704.65	\$ 622.60	\$ 64.00	\$ 80.61
Cost of Services:									
Beginning Inventory, Feb. 1, 1945	\$5,265.83	\$ 39.98	\$141.39	\$.00	\$ 10.15	\$1,144.18	\$1,728.47		
Add: Materials & Supplies Issued	671.30	11.74	33.70	.00	.00	276.20	171.15		
Total Materials & Supplies	\$5,937.13	\$ 51.72	\$175.09	\$.00	\$ 10.15	\$1,420.38	\$1,899.62		
Less: Ending Inventory, Feb. 28, 1945	5,052.59	28.67	133.96	.00	9.43	1,160.40	1,623.43		
Total Cost of Materials & Supplies Used	\$ 884.54	\$ 23.05	\$ 41.13	\$.00	\$.72	\$ 259.98	\$ 276.19		
Cost of Out Services Rendered	178.95								
Total Cost of Services	\$1,063.49	\$ 23.05	\$ 41.13	\$.00	\$.72	\$ 259.98	\$ 276.19	\$.00	\$.00
Total Cost of Services - %	24.02%	8.87%	8.36%	.00%	.26%	36.89%	44.36%	.00%	.00%
Gross Margin	\$3,364.60	\$236.85	\$450.67	\$135.42	\$278.13	\$ 444.67	\$ 346.41	\$ 64.00	\$ 80.61
Gross Margin - %	75.98%	91.13%	91.64%	100.00%	99.74%	63.11%	55.64%	100.00%	100.00%
Less Operating Expenses:									
Salaries and Clothing Allowance	\$1,547.45	\$121.00	\$165.13	\$112.50	\$202.50	\$ 135.00	\$ 168.79		\$ 68.93
Payroll Taxes	77.43	6.05	8.25	5.62	10.12	6.76	8.46		3.43
Supplies Used	82.46	11.04	13.90		3.90	4.38	25.43		
Rents and Utilities	201.30	14.10	14.10	10.97	15.67	14.10	14.10		
Depreciation Expense	179.38	17.65	32.77	5.01	10.17	22.39	19.85		
Sales & Excise Taxes on Supplies	6.57	2.21	4.10	.01	.02	.05	.04		
Postage, Freight, etc.	16.49					7.89	7.00		
Tool and Equipment Rental	27.44								
Insurance Expense	10.00								
Laundry Expense	154.21	20.64	46.13	14.75	57.17	.90	6.32		
Miscellaneous Expense	11.50								
Total Operating Expenses (52.26%)	\$2,314.23	\$200.69	\$286.38	\$143.86	\$299.55	\$ 191.47	\$ 249.99	\$.00	\$ 72.36
Add: Administrative Exp. (3.80%)	167.83	9.97	18.55	5.09	10.55	26.75	23.23	2.45	3.01
Total All Expenses	\$2,482.06	\$210.66	\$305.03	\$153.95	\$310.10	\$ 218.22	\$ 273.22	\$ 2.45	\$ 75.37
Total All Expenses - %	56.06%	81.05%	62.02%	113.68%	111.21%	30.97%	43.86%	3.83%	93.50%
NET SAVINGS OR (LOSS) FOR FEBRUARY, 1945	\$ 882.54	\$ 26.19	\$145.64	(\$ 18.53)	(\$ 31.97)	\$ 226.45	\$ 72.55	\$ 61.55	\$ 5.24
NET SAVINGS OR (LOSS) FOR FEB., 1945 - %	19.92%	10.08%	29.62%	(13.68%)	(11.47%)	32.14%	11.68%	96.17%	6.50%

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

OPERATING STATEMENT - SERVICE DIVISION
February 28, 1945

ACCOUNTS	SEWING MACHINE SHOP	WATCH REPAIR SHOP #1	WATCH REPAIR SHOP #2	LAUNDRY	PHOTO SHOPS	TELEGRAM SERVICE	DRY CLEANERS #1	DRY CLEANERS #2	TAILOR SHOP	GENERAL REPAIR SHOP
Net Sales & *Commissions Earned	\$ 32.30	\$ 39.65	\$ 1.60			*\$ 37.99			*\$304.41	
Net Services Rendered	14.70	92.60	61.25	\$ 95.83	\$400.03		\$234.56	\$267.35		\$ 47.52
Inter-Divisional Services				157.67						2.00
Total Income	\$ 47.00	\$132.25	\$ 62.85	\$253.50	\$400.03	\$ 37.99	\$234.56	\$267.35	\$304.41	\$ 49.52
Cost of Services:										
Beginning Inventory, Feb. 1, 1945	\$211.95	\$264.24	\$1,064.52	\$.15	\$400.81					\$259.99
Add: Materials & Supplies Issued	373.46	27.55	(374.06)	46.41	105.15					
Total Materials & Supplies	\$585.41	\$291.79	\$ 690.46	\$ 46.56	\$505.96					\$259.99
Less: Ending Inventory, Feb. 28, 1945	568.43	218.40	638.16	32.70	345.54					243.47
Total Cost of Materials & Supplies Used	\$ 16.98	\$ 73.39	\$ 2.30	\$ 13.86	\$160.42					\$ 16.52
Cost of Out Services Rendered							\$ 84.11	\$ 94.84		
Total Cost of Services	\$ 16.98	\$ 73.39	\$ 2.30	\$ 13.86	\$160.42	\$.00	\$ 84.11	\$ 94.84	\$.00	\$ 16.52
Total Cost of Services - %	36.13%	55.49%	3.66%	5.47%	40.02%	.00%	35.86%	35.47%	.00%	33.36%
Gross Margin	\$ 30.02	\$ 58.86	\$ 60.55	\$239.64	\$240.41	\$ 37.99	\$150.45	\$172.51	\$304.41	\$ 33.00
Gross Margin - %	63.37%	44.51%	96.34%	94.53%	59.93%	100.00%	64.14%	64.53%	100.00%	66.64%
Less Operating Expenses:										
Salaries and Clothing Allowance	\$ 22.50	\$ 42.00	\$ 42.00	\$154.00	\$139.10	\$ 39.00	\$ 22.50	\$ 67.50	\$ 22.50	\$ 22.50
Payroll Taxes	1.13	2.09	2.11	7.70	6.99	1.95	1.13	3.38	1.13	1.13
Supplies Used	2.20	1.11	14.25		5.04		.50	.56		.15
Rents and Utilities	4.69		4.69	49.34	34.47		9.40	14.10	1.57	
Depreciation Expense		1.56	.74	25.34	6.47		13.57	15.30	8.56	
Sales & Excise Taxes on Supplies	.01	.01	.01	.02	.03		.01	.02	.02	.01
Postage, Freight, etc.		1.39	.51							
Tool and Equipment Rental		6.00	12.00			1.94				7.50
Insurance Expense				1.60			4.45	3.95		
Laundry Expense					.30					
Miscellaneous Expense									9.50	
Total Operating Expenses	\$ 30.53	\$ 53.36	\$ 76.31	\$233.00	\$192.40	\$ 42.89	\$ 51.56	\$104.81	\$ 43.28	\$ 31.29
Add: Administrative Expenses	1.70	5.09	2.45	9.61	15.26	1.51	8.85	10.17	11.11	1.88
Total All Expenses	\$ 32.23	\$ 58.95	\$ 78.76	\$242.61	\$207.66	\$ 44.40	\$ 60.41	\$114.98	\$ 54.39	\$ 33.17
Total All Expenses - %	68.57%	44.57%	125.31%	97.68%	51.31%	116.37%	25.75%	43.01%	17.87%	66.90%
NET SAVINGS OR (LOSS) FOR FEBRUARY, 1945	(2.21)	(.09)	(18.21)	(7.97)	\$ 32.75	(6.41)	\$ 90.04	\$ 57.53	\$250.02	(.17)
NET SAVINGS OR (LOSS) FOR FEB., 1945 - %	(4.70%)	(.06%)	(23.97%)	(3.15%)	8.17%	(16.37%)	38.39%	21.52%	82.13%	(.34%)

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U.S. War Reloc. Camps

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

DEFENSE

貸借對照表
昭和二十年三月三十一日

BALANCE SHEET
March 31, 1945

資產部

ASSETS

流動資產	Current Assets:		
現金手許有高	Cash on Hand (Schedule I)	\$41,906.96	
銀行預金有高	Cash in Bank (Schedule II)	59,731.50	
受取勘定	Accounts Receivable (Schedule III)	2,774.72	
投資(此部計並組合)	Investment (N.W.C.A.S.)	44.70	
商品勘定(証書)	Inventories (Schedule IV)	39,446.19	
組合聯盟仕入部預金	N. Y. Federation Fund	1,000.00	
仕入商品手附金	Purchases Paid In Advance	435.14	\$145,339.21
固定資産	Fixed Assets: (Schedule V)	\$26,180.22	
(減)減價銷却引當金	Less: Reserve for Depreciation	11,118.98	15,061.24
其他資産	Other Assets:		
未經過保險料	Prepaid Insurance	\$ 1,678.45	
一七部修理材料及備品	Service Supplies	233.09	
一般消耗品及備品	General Supplies	1,020.74	
什器借用前拂金	Prepaid Equipment Rental	11.66	
瓶塞損引當預金	Bottle Deposits	292.50	
販賣遲滞相却商品	Slow-Moving Stock Inventory	72.46	
保險契約前拂金	Prepaid Insurance (Deposit)	150.00	
組合聯盟前納金費	N. Y. Service Fund (Initial Fee)	15.00	
書類印税見返	Documentary Stamp Tax	642.48	4,016.38
資産合計高	TOTAL ASSETS		\$164,416.83

負債組合員權利及分擔金部 LIABILITIES AND MEMBERS' EQUITIES

流動負債	Current Liabilities:		
仕入先未拂勘定	Accounts Payable	\$12,104.73	
未拂給勘定	Sundry Payable	227.39	
未拂保險料	Insurance Payable	10.89	
兩替暫時預州切手	Checks Held for Collection	5,855.70	
商品切引換未済高	Merchandise Purchase Certificate	21.50	
組合現金証未拂	Cashier Vouchers Payable	15,217.25	
保健金引当金	Gila Health Fund - Bank	918.20	
保健金(組合現金証未拂)	Gila Health Fund - Cashier Vou. Pay.	256.00	
従業員基金	Employees' Fund	223.00	
割戻支拂金	Patronage Refunds Payable	123.52	
売上税未拂勘定	Sales Tax Payable	1,063.90	
倉庫税未拂勘定	Excise Tax Payable	251.93	
雇主引換年金未払勘定	Employer's Old-Age Benefit Fund	202.59	
従業員年金未払勘定	Employees' Old-Age Benefit Fund	202.59	
州失業救済保険未払勘定	State Unemployment Insurance	395.92	
国家失業救済保未払	Federal Unemployment Insurance	43.62	
什器借用未拂勘定	Equipment Rentals Payable	108.00	
工具借用未拂勘定	Tool Rentals Payable	35.50	
当局未拂運搬費	W.R.A. Transportation	219.76	
什器借用費	" Rental of Equipment	42.96	
建物借用費	" Rental of Buildings	555.38	
雜物借用費	" Miscellaneous	.27	\$ 38,080.60
組合員權利及分擔額	Members' Equities:		
組合員分擔額	Membership Fees	\$ 5,306.00	
法定規定積立金	General Reserve - Allocated	55,368.42	
任意積立金	Gen. Res. - Unallocated (Sch. VII)	.00	
組合員善導資金	Educational Fund (Schedule VIII)	635.97	
割戻準備金	Reserve for Patronage Refunds	12.62	
割戻請救権利證書	Certificate of Indebtedness	288.38	
非組合員加入積立金	Res. for Patronage Refund - Non-members	52.90	
無請救割戻準備金	Res. for Patronage Refund - Unclaimed	8.00	61,672.29
純利益越金	Net Savings: July	\$ 4,753.75	
八月分	August	8,994.70	
九月分	September	7,330.05	
拾月分	October	6,884.83	
拾一分分	November	7,393.84	
拾貳月分	December	13,360.99	
一月分	January	4,471.15	
二月分	February	3,869.56	
三月分	March	7,605.07	64,663.94
負債組合員權利及分擔金合計高	TOTAL LIABILITIES AND MEMBERS' EQUITIES		\$164,416.83

GILA RIVER COOPERATIVE ENTERPRISES, INC. Rivers, Arizona

OPERATING STATEMENT - March 31, 1945

ACCOUNTS	TOTALS	WAREHOUSE	STORE #1	STORE #2	STORE #3	STORE #4
Net Sales	\$ 52,418.38		\$ 9,621.86	\$ 9,741.85	\$11,488.92	\$ 2,121.43
Less Tobacco Stamps	719.04		224.27	227.00	267.77	
Adjusted Sales	\$ 51,699.34		\$ 9,397.59	\$ 9,514.85	\$11,221.15	\$ 2,121.43
Cost of Sales: (Schedule IX)						
Mdse. Inventory, March 1, 1945	\$ 49,223.21	\$16,412.83	\$ 2,262.19	\$ 2,151.25	\$ 1,748.43	\$ 430.19
Net Merchandise Issued		27,262.51	6,843.76	6,790.96	8,153.87	1,502.09
Merchandise Available for Sale	\$ 60,072.89		\$ 9,105.95	\$ 8,942.21	\$ 9,902.30	\$ 1,932.28
Less: Store Inventory, March 31, 1945	21,315.04		1,949.98	1,591.87	1,484.08	264.02
Gross Cost of Sales	\$ 38,757.85		\$ 7,155.97	\$ 7,350.34	\$ 8,418.22	\$ 1,668.26
Add: Cost of Misc. Sales	143.44					
Freight In	99.67		19.91	20.16	23.78	4.40
Warehouse Expenses (Schedule X)	616.63		112.79	114.69	135.29	24.97
Adjustment of Feb. Cost of Sales	(249.38)		(73.12)	(77.82)	(98.44)	
Cost of Goods Sold	\$ 39,368.21		\$ 7,215.55	\$ 7,407.37	\$ 8,478.85	\$ 1,697.63
Cost of Goods Sold - %	76.15%		76.78%	77.85%	75.56%	80.02%
Gross Margin	\$ 12,331.13		\$ 2,182.04	\$ 2,107.48	\$ 2,742.30	\$ 423.80
Gross Margin - %	23.85%		23.22%	22.15%	24.44%	19.98%
Operating Expenses:						
Labor and Clothing Allowance	\$ 1,925.45		\$ 317.83	\$ 349.44	\$ 360.00	\$ 42.00
Store Rent	241.57		39.17	39.17	39.17	17.23
Store Supplies	133.28		16.44	24.20	33.66	10.12
Postage, Freight, Telegraph	202.74			10.51		
Shrinkage (Fish Lkt.) and Ice Used	523.58		11.09	15.90	19.08	
Depreciation Expense	208.09		44.27	39.25	46.38	11.21
Payroll Taxes	96.22		15.87	17.47	18.00	2.10
Damaged Goods	81.68		3.35	26.22	28.57	23.54
Equipment Rent	44.00		7.00	16.00	7.00	
Sales Tax on Mdse. and Supplies	163.33		30.00	30.39	35.83	6.62
Miscellaneous Expense	24.17				3.73	
Total Operating Expenses	\$ 3,644.11	7.05%	\$ 485.02	\$ 568.55	\$ 591.42	\$ 112.82
Add: Administrative Expenses (Sch. XI)	1,789.13	3.46%	328.36	332.44	392.12	72.51
Total Expenses	\$ 5,433.24		\$ 813.38	\$ 900.99	\$ 983.54	\$ 185.33
Total Expenses - %	10.51%		8.66%	9.47%	8.77%	8.74%
Net Savings from Operations	\$ 6,897.89		\$ 1,368.66	\$ 1,206.49	\$ 1,758.76	\$ 238.47
Net Savings from Operations - %	13.34%		14.56%	12.68%	15.67%	11.24%
Less: Other Expenses (Schedule XII)	\$ 317.45	.61%				
Total Net Savings - Stores	\$ 6,580.44	12.73%				
Total Net Savings - Service Div. (Sch. XIII)	\$ 1,024.63	1.98%				
TOTAL NET SAVINGS FOR MARCH, 1945						
			\$7,605.07		14.71%	

GILA RIVER COOPERATIVE ENTERPRISES, INC. Rivers, Arizona

ACCOUNTS	DRY GOODS		SHOE STORE		OPERATING STATEMENT - March 31, 1945		
	#1	#2	#1	#2	FISH MARKETS	DRESS SHOP	MISC. SALES
Net Sales	\$ 5,004.96	\$ 7,576.37	\$ 896.79	\$ 1,503.47	\$ 4,213.11	\$ 49.00	\$ 200.12
Less Tobacco Stamps							
Adjusted Sales	\$ 5,004.96	\$ 7,576.37	\$ 896.79	\$ 1,503.47	\$ 4,213.11	\$ 49.00	\$ 200.12
Cost of Sales: (Schedule IX)							
Mdsc. Inventory, March 1, 1945	\$ 8,906.99	\$ 11,743.37	\$ 2,544.07	\$ 2,978.01	\$.00	\$ 45.88	
Net Merchandise Issued	617.23	630.77	141.07	403.22	2,220.42	(45.88)	
Mdsc. Available for Sale	\$ 9,524.22	\$ 12,374.14	\$ 2,685.14	\$ 3,386.23	\$ 2,220.42	\$.00	
Less: Store Inventory, March 31, 1945	5,426.23	6,562.95	1,847.34	2,183.07	.00	.00	
Gross Cost of Sales	\$ 4,097.99	\$ 5,811.19	\$ 837.30	\$ 1,198.16	\$ 2,220.42	\$.00	
Add: Cost of Misc. Sales							
Freight In	10.36	15.60	1.35	3.11			\$ 143.44
Warehouse Expenses (Schedule X)	58.95	89.23	10.54	17.70	49.58	.55	.42
Adjustment of Feb. Cost of Sales							2.34
Cost of Goods Sold	\$ 4,167.30	\$ 5,916.10	\$ 849.69	\$ 1,218.97	\$ 2,270.00	\$.55	\$ 146.20
Cost of Goods Sold - %	83.28%	78.00%	94.75%	81.08%	53.88%	1.12%	73.06%
Gross Margin	\$ 837.66	\$ 1,660.77	\$ 47.10	\$ 284.50	\$ 1,943.11	\$ 48.45	\$ 53.92
Gross Margin - %	16.74%	21.92%	5.25%	13.92%	46.12%	98.88%	26.94%
Operating Expenses:							
Labor and Clothing Allowance	\$ 223.50	\$ 303.97	\$ 42.00	\$ 70.71	\$ 126.00	\$ 90.00	
Store Rent	26.63	37.60	12.53	15.67	5.00	9.40	
Store Supplies	7.30	22.37			17.49	1.62	
Postage, Freight, Telegraph					192.23		
Shrinkage (Fish Mkt.) and Ice Used					477.51		
Depreciation Expense	15.20	27.01	2.86	5.87	14.25	1.79	
Payroll Taxes	11.18	15.13	2.10	3.52	6.30	4.50	
Damaged Goods							
Equipment Rent	8.00	6.00					
Sales Tax on Mdsc. and Supplies	15.61	23.62	2.00	4.60	13.18	.01	.59
Miscellaneous Expense					20.44		
Total Operating Expenses	\$ 307.50	\$ 435.75	\$ 62.29	\$ 100.45	\$ 872.40	\$ 107.32	\$.59
Add: Administrative Expenses (Sch. XI)	170.49	258.56	30.72	51.52	143.36	1.75	6.80
Total Expenses	\$ 477.99	\$ 694.31	\$ 93.01	\$ 151.97	\$ 1,016.26	\$ 109.07	\$ 7.39
Total Expenses - %	9.55%	9.16%	10.37%	10.11%	24.12%	222.59%	3.69%
Net Savings from Operations	\$ 359.67	\$ 966.46	\$ 45.91	\$ 132.53	\$ 926.85	\$ 60.62	\$ 46.53
Net Savings from Operations - %	7.19%	12.76%	(5.12%)	8.81%	22.00%	(123.71%)	23.25%

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

OPERATING STATEMENT - SERVICE DIVISION
March 31, 1945

SCHEDULE XIII

ACCOUNTS	TOTALS	BEAUTY SHOP #1	BEAUTY SHOP #2	BARBER SHOP #1	BARBER SHOP #2	SHOE REPAIR SHOP #1	SHOE REPAIR SHOP #2	CHECK CASHING SERVICE	SEWING MACHINE SHOP
Net Sales and *Commissions Earned	\$ 258.86								\$ 41.53
Net Services Rendered	4,199.70	\$297.15	\$476.70	\$148.75	\$293.75	\$ 843.69	\$ 761.50	\$ 84.98	18.20
Inter-divisional Services	115.80								
Total Income	\$4,574.36	\$297.15	\$476.70	\$148.75	\$293.75	\$ 843.69	\$ 761.50	\$ 84.98	\$ 59.73
Cost of Services:									
Beginning Inventory, March 1, 1945	\$5,052.59	\$ 28.67	\$133.96		\$ 9.43	\$1,160.40	\$1,623.43		\$568.43
Add: Materials & Supplies Issued	241.95	43.40	47.30		3.30		35.78		
Total Materials & Supplies	\$5,294.54	\$ 72.07	\$181.26		\$ 12.73	\$1,160.40	\$1,659.21		\$568.43
Less: Ending Inventory, March 31, 1945	4,328.78	24.61	132.63		6.22	965.08	1,444.31		553.17
Total Cost of Materials & Supplies Used	\$ 965.76	\$ 47.46	\$ 48.63		\$ 6.51	\$ 195.32	\$ 214.90		\$ 15.26
Total Cost of Out Services Rendered	224.05								
Total Cost of Services	\$1,189.81	\$ 47.46	\$ 48.63	\$.00	\$ 6.51	\$ 195.32	\$ 214.90	\$.00	\$ 15.26
Total Cost of Services - %	26.01%	15.97%	10.20%	.00%	2.22%	23.15%	28.22%	.00%	25.55%
Gross Margin	\$3,384.55	\$249.69	\$428.07	\$148.75	\$287.24	\$ 648.37	\$ 546.60	\$ 84.98	\$ 44.47
Gross Margin - %	73.99%	84.03%	89.80%	100.00%	97.73%	76.35%	71.78%	100.00%	74.45%
Loss Operating Expenses:									
Labor and Clothing Allowance	\$1,474.34	\$116.60	\$151.57	\$112.50	\$202.50	\$ 135.00	\$ 154.50	\$ 66.67	\$ 22.50
Payroll Taxes	30.56	5.93	7.53	5.64	10.14	6.75	7.73	10.12	1.12
Supplies Used	70.01	3.14	5.59		7.48	7.75	12.31		
Building Rental	201.30	14.10	14.10	10.97	15.67	14.10	14.10		4.69
Depreciation Expense	179.38	19.16	31.26	5.16	10.02	22.39	19.35		
Sales & Excise Taxes on Supplies	.63	.04	.07	.02	.04	.12	.11		.01
Postage, Freight, Telegraph	8.79			.50	.97	3.27	2.90		
Tool and Equipment Rentals	27.44								6.00
Insurance Expense	10.39								
Laundry Expense	112.07	10.25	32.38	20.80	44.49		2.95		
Miscellaneous Expense	39.05			5.54	10.76				
Total Operating Expenses	48.20% \$2,204.98	\$171.22	\$243.05	\$161.13	\$302.07	\$ 189.38	\$ 214.95	\$ 76.79	\$ 34.32
Add: Administrative Expenses	3.39% 134.94	10.11	16.33	5.05	10.11	20.77	26.24	2.92	1.94
Total Expenses	\$2,359.92	\$181.33	\$259.38	\$166.18	\$312.18	\$ 210.15	\$ 241.19	\$ 79.71	\$ 36.26
Total Expenses - %	51.59%	61.02%	54.41%	111.72%	106.27%	25.36%	31.67%	93.80%	60.71%
NET SAVINGS OR (LOSS) FOR MARCH, 1945	\$1,024.63	\$ 63.36	\$163.69	(\$ 17.43)	(\$ 24.94)	\$ 430.22	\$ 305.41	\$ 5.27	\$ 8.21
NET SAVINGS OR (LOSS) FOR MARCH, 1945 - %	22.40%	23.01%	35.39%	(11.72%)	(8.49%)	50.99%	40.11%	6.20%	13.74%

STATEMENT OF CASH ON HAND

SCHEDULE I

Imprest Fund	500.00	
Cash Register Fund	1,714.30	
Check Cashing Fund	17,078.80	
Cash on Hand - Undeposited	22,362.30	
Personal Shopping Service Fund	144.97	
Canal Rebate Fund	56.59	
Canal Membership Cancellation Fund	50.00	41,906.96

STATEMENT OF CASH IN BANK
(BOOK)

SCHEDULE II

Bank Balance, March 1, 1945	\$ 88,326.17	
Add: Total Deposits of the Month	204,653.72	292,979.89
Less: Checks Drawn during the Month		233,423.39
		59,556.50
Add: Returned Checks		175.00
Bank Balance, March 31, 1945		59,731.50

STATEMENT OF ACCOUNTS RECEIVABLE

SCHEDULE III

WRA Accounts Receivable	\$ 1,272.52	
Sundry Receivable	487.29	
Loans	454.92	
Commissions Receivable	80.73	
Claims Receivable	479.26	2,774.72

STATEMENT OF INVENTORIES

SCHEDULE IV

Warehouse		\$ 13,589.16	
Store #1	\$ 1,949.98		
Dry Goods #1	5,426.23		
Shoe Store #1	1,847.84		
Store #2	1,591.87		
Dry Goods #2	6,562.95		
Shoe Store #2	2,188.07		
Store #3	1,484.08		
Store #4	264.02	21,315.04	
Carpenter Shop		213.21	
Beauty Shops	\$ 157.24		
Barber Shops	6.22		
Shoe Repair Shops	2,409.39		
Sewing Machine Repair Shop	553.17		
Watch Repair Shops	780.95		
Photo Shops	191.02		
General Repair Shop	230.79	4,328.78	39,446.19

STATEMENT OF FIXED ASSETS

SCHEDULE V

	Cost	Depreciation Reserve	Net Book Value
Office	\$ 3,939.77	\$ 1,156.89	\$ 2,782.88
Warehouse	232.16	105.48	176.68
Warehouse Stock	930.10	303.33	626.77
Store #1	1,757.99	820.35	937.64
Store #2	1,680.24	766.94	913.30
Store #3	1,449.22	642.92	806.30
Store #4	404.52	226.48	178.04
Dry Goods #1	1,493.27	660.20	833.07
Dry Goods #2	1,376.04	622.76	753.28
Shoe Store #1	253.34	128.95	124.99
Shoe Store #2	292.49	156.30	136.19
Fish Markets	773.76	343.30	430.46
Dress Shop	318.15	50.09	268.06
Beauty Shops	1,590.48	989.10	601.38
Barber Shops	828.76	524.94	303.82
Shoe Repair Shops	2,341.11	1,010.50	1,330.61
Watch Repair Shops	757.96	290.08	467.88
Laundry	654.95	206.81	448.14
Photo Shops	853.29	386.96	466.33
Dry Cleaners	2,388.50	387.64	2,000.86
Tailor Shop	389.40	189.83	199.57
Artesian Water Equipment	271.10	.00	271.10
Total Depreciated Equipment	1,153.02	1,149.13	3.89
TOTAL	\$26,180.22	\$11,113.93	\$15,066.24

GILA RIVER COOPERATIVE ENTERPRISES, INC.
Rivers, Arizona

OPERATING STATEMENT - SERVICE DIVISION
March 31, 1945

SCHEDULE XIII

ACCOUNTS	WATCH REPAIR SHOP #1	WATCH REPAIR SHOP #2	LAUNDRY	PHOTO SHOPS	TELEGRAM SERVICE	DRY CLEANERS #1	DRY CLEANERS #2	TAILOR SHOP	GENERAL REPAIR SHOP
Net Sales and *Commissions Earned	55.55				* 33.03			* 120.75	
Net Services Rendered	120.90	75.45	129.17	290.09		242.24	354.55		62.58
Inter-divisional Services			115.00						
Total Income	176.45	75.45	244.97	290.09	33.03	242.24	354.55	120.75	62.58
Cost of Services:									
Beginning Inventory, March 1, 1945	210.40	688.16	32.70	345.54					243.47
Add: Materials & Supplies Issued	605.56	(646.72)		73.33					
Total Materials & Supplies	903.96	41.44	32.70	418.87					243.47
Less: Ending Inventory, March 31, 1945	739.51	41.44		191.02					230.79
Total Cost of Materials & Supplies Used	164.45	.00	32.70	227.85					12.68
Total Cost of Out Services Rendered						91.06	132.19		
Total Cost of Services	164.45	.00	32.70	227.85	.00	91.06	132.19	.00	12.68
Total Cost of Services - %	93.20%	.00%	13.35%	78.54%	.00%	37.92%	37.20%	.00%	20.26%
Gross Margin	12.00	75.45	212.27	62.24	33.03	150.30	222.36	120.75	49.90
Gross Margin - %	6.80%	100.00%	86.65%	21.46%	100.00%	62.00%	62.72%	100.00%	79.74%
Less Operating Expenses:									
Labor and Clothing Allowance	42.00	42.00	142.50	126.00	39.00	22.50	74.50		22.50
Payroll Taxes	2.10	2.10	7.14	6.33	1.95	1.12	3.71		1.12
Supplies Used	3.39	21.69	2.54		1.20	1.78	2.56		
Building Rental		4.69	49.34	34.47		9.40	14.10	1.57	
Depreciation Expense	1.61	.69	25.34	6.47		11.94	17.03	8.56	
Sales & Excise Taxes on Supplies	.03	.01	.04	.04	.01	.03	.04	.02	
Postage, Freight, Telegraph	.78	.34	.03						
Tool and Equipment Rentals	12.00				1.94				7.50
Insurance Expense			1.94			3.67	5.20		
Laundry Expense				.70					
Miscellaneous Expense								22.75	
Total Operating Expenses	61.91	71.52	228.87	174.01	44.10	50.34	117.22	32.90	31.12
Add: Administrative Expenses	6.03	2.53	8.36	10.11	1.17	8.36	12.05	4.67	.19
Total Expenses	67.94	74.05	237.23	184.12	45.27	58.70	129.27	37.57	31.31
Total Expenses - %	38.50%	98.14%	96.84%	63.47%	137.30%	24.23%	36.46%	29.10%	50.03%
NET SAVINGS OR (LOSS) FOR MARCH, 1945	(55.94)	1.40	(24.96)	(121.88)	(12.32)	91.68	93.09	91.13	13.59
NET SAVINGS OR (LOSS) FOR MARCH, 1945 - %	(31.70%)	1.86%	(10.19%)	(42.01%)	(37.30%)	37.85%	26.26%	70.32%	29.71%

STATEMENT OF UNALLOCATED GENERAL RESERVE

SCHEDULE VII

Balance, March 1, 1945		\$ 1,535.09
Add: (a) Transfer of unallocated portion of general reserve for period ending June 30, 1945.	\$ 13.05	
(b) Adjustment of Fixed Assets and Reserve for Depreciation.	160.61	
(c) Transfer of cash overage for 1943 as per cash audit of October, 1944.	1,021.29	1,199.95
		<u>\$ 2,735.04</u>
Less: Transfer of Merchandise liquidation loss.		<u>2,735.04</u>
<u>BALANCE, MARCH 31, 1945</u>		<u>\$.00</u>

ANALYSIS OF EDUCATIONAL FUND

SCHEDULE VIII

Balance, March 1, 1945		\$ 1,120.00
Less: Amount Expended from Fund during the Month:		
Tokens of Appreciation	\$ 114.50	
Co-op Banquet Expenses	269.61	
Advertisements (School Annuals)	100.00	484.11
		<u>\$ 635.97</u>
<u>BALANCE, MARCH 31, 1945</u>		<u>\$ 635.97</u>

STATEMENT OF COST OF SALES

SCHEDULE IX

		TOTAL	WAREHOUSE
Beginning Inventory, March 1, 1945		\$49,223.21	\$16,412.83
Add: Purchases	\$27,020.83		
General Supplies (Transfer In)	9.72		
Service Supplies " "	136.93	27,167.48	27,167.48
Total		<u>\$76,390.69</u>	<u>\$43,580.31</u>
Less: Outside Transfers	\$ 1,129.43		
Warehouse Damage	13.66		
Mdse. Sold to Appointed Personnel	143.44		
Transfer to General Supplies	400.17		
Loss on Reduction of Inventory	436.60		
Store Damages, Shrinkage, & Ice	605.26	2,728.64	2,728.64
Total		<u>\$73,662.05</u>	<u>\$40,851.67</u>
Loss: Warehouse Inventory, March 31, 1945		13,589.16	13,589.16
Merchandise Transferred to Stores			<u>\$27,262.51</u>
Merchandise Available for Sale		<u>\$60,072.89</u>	

STATEMENT OF WAREHOUSE EXPENSES

SCHEDULE X

Labor	\$ 241.00	
Clothing Allowance	45.50	
Payroll Taxes	14.31	
Warehouse Rent	78.34	
Depreciation Expense	20.14	
Insurance Expense	141.35	
Equipment Repairs	12.70	
Damaged Goods	13.66	
Handling Charges	8.14	
Carpenter Tool Rentals	13.00	
Postage	13.15	
Warehouse Supplies	11.48	
Sales Tax on Supplies	1.61	
Shrinkage and Shortage	.25	
Carpentry and Repairs	4.50	\$ 616.63

STATEMENT OF ADMINISTRATIVE EXPENSES

SCHEDULE XI

Labor	\$ 831.43	
Clothing Allowance	164.50	
Payroll Taxes	49.00	
Office Rent	39.17	
Supplies Used	223.85	
Equipment Rental	124.18	
Depreciation Expense	64.00	
Transportation	163.61	
Bank Charges	15.42	
Telephone and Telegraph	.83	
Insurance Expense	120.81	
Traveling Expense	134.95	
Publications, Periodicals, and Books	.75	
Miscellaneous Expense	10.77	\$ 1,944.07

STATEMENT OF OTHER INCOME AND EXPENSES

SCHEDULE XII

Other Expenses:		
Interest Paid	\$ 987.49	
Loss on Liquidation of Merchandise	(1,945.64)	
Sales Discount	20.01	
Loss on Reduction of Inventory	462.68	
Cash Over and Short	1,042.11	\$ 566.65
Other Income:		
Discounts Earned	\$ 214.41	
Commissions Earned	34.79	249.20
NET OTHER EXPENSES		\$ 317.45

ANALYSIS OF PAYROLL

SCHEDULE XIV

	MALE	FEMALE	WAGES	CLOTHING ALLOWANCE	TOTAL PAYROLL
Store #1	6	10	\$ 265.33	\$ 52.00	\$ 317.33
Store #2	7	10	293.44	56.00	349.44
Store #3	5	13	297.00	63.00	360.00
Store #4	1	1	35.00	7.00	42.00
Dry Goods #1	4	7	185.00	38.50	223.50
Dry Goods #2	1	14	254.97	49.00	303.97
Shoe Store #1	2	0	35.00	7.00	42.00
Shoe Store #2	3	0	60.21	10.50	70.71
Fish Markets	6	0	105.00	21.00	126.00
Dress Shop	0	4	76.00	14.00	90.00
Beauty Shop #1	0	6	97.60	21.00	118.60
Beauty Shop #2	1	8	123.57	28.00	151.57
Barber Shop #1	5	0	95.00	17.50	112.50
Barber Shop #2	1	8	171.00	31.50	202.50
Shoe Repair Shop #1	5	1	114.00	21.00	135.00
Shoe Repair Shop #2	6	1	130.00	24.50	154.50
Sewing Machine Repair Shop	1	0	19.00	3.50	22.50
Watch Repair Shop #1	1	1	35.00	7.00	42.00
Watch Repair Shop #2	2	0	35.00	7.00	42.00
Laundry	2	5	118.00	24.50	142.50
Photo Shop #1	0	1	16.00	3.50	19.50
Photo Shop #2	4	1	89.00	17.50	106.50
Telegraph	0	2	32.00	7.00	39.00
Dry Cleaners #1	1	0	19.00	3.50	22.50
Dry Cleaners #2	3	0	64.00	10.50	74.50
General Repair Shop	1	0	19.00	3.50	22.50
Check Cashing Service	2	1	56.17	10.50	66.67
Office	24	22	831.43	164.50	995.93
Warehouse	13	0	241.00	45.50	286.50
TOTALS	107	116	\$ 3,913.22	\$ 769.50	\$ 4,682.72

Total Employees 223
Total Members 5,306
Total Center Population 8,924