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DEFENSE

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Manzanar Cooperative Enterprises, Inc.  
MANZANAR, CALIFORNIA

JAN 31 1945



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## MANZANAR COOPERATIVE ENTERPRISES, INC.

## BALANCE SHEET

January 31, 1945

資 產  
ASSETS

## CURRENT:

## 流動資產

Cash on Hand	手許現金	\$ 3,092.74
Cash in Bank	銀行預金	37,522.75
New York Buying Fund	紐約仕入	1,000.00
Receivables	受取勘定	\$4,391.32
Less: Allow for Bad Acct.		<u>1,250.00</u>
Inventories		3,141.32
Finished Product Inventory	商品棚卸	42,936.45
Advance on Merchandise.	商品前金	238.17
		<u>139.45</u>
Total Current Assets	合計流動資產	\$88,070.88

## INVESTMENTS:

## 投 資

Membership in Assoc. Coop of N.C.		50.00
Membership in N.W. Coop Audit Serv.		<u>75.65</u>
Total Investment		125.65

## FIXED ASSETS:

## 固定資產

Equipment	諸道具	16,377.60
Less: Allow. for Depreciation	消耗品積高	<u>10,258.27</u>
Total Fixed Assets	合計固定資產	6,119.33

## DEFERRED CHARGES &amp; OTHER ASSETS: 前拂經營費

Prepaid Insurance	保險前拂	1,829.40
Cash Register Maintenance	レヂスタ手當費	187.00
New York Deferred Expense	紐約事務所費	150.00
Other Deferred Charges	其他	441.81
Other Assets-Excess Profits Tax Bond Refund		<u>180.43</u>
Total Deferred Charges & Other Assets	合計前拂經營費	<u>2,788.64</u>

## TOTAL ASSETS

## 總計資產

\$97,104.50



MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

January 31, 1945

負債  
LIABILITIES

CURRENT:

流動負債

Accounts Payable			\$21,372.78
Cash Orders Out & Payable	支拂勘定		7,620.30
Accruals:	繰越		
Sales Tax	小売税	\$ 413.10	
Federal Excise Tax	消費税	162.44	
Payroll Tax	給料税	966.64	
Property Tax		106.10	
Auditing	帳簿調査費	168.70	
Rent & Utility	レニ上	7,769.53	
Income Tax	收入税	29.00	<u>9,615.51</u>

Total Current Liabilities 合計流動負債 \$38,608.59

MEMBERS' EQUITY

MEMBERSHIP:

組合員券

Fully Paid	全額拂込	\$21,475.00	
Partially Paid	部分 "	<u>180.34</u>	21,655.34

RESERVES:

積立金

Allocated Surplus Reserve	組合員積立	10,098.39	
Unallocated Surplus	未決拂込金	<u>3,786.82</u>	13,885.21

EARNINGS:

Certificate of Indebtedness		940.44	
Patrons Refund Payable	拂戻金	7,111.91	
Undistributed Earnings		12,662.95	
Net Earnings for January	一月分利益	<u>2,240.06</u>	<u>22,955.36</u>

Total Members' Equity 合計組合員資本 58,495.91

TOTAL LIABILITIES & MEMBERS' EQUITY 総計負債並資本 \$97,104.50



MANZANAR COOPERATIVE ENTERPRISES, INC.

		<u>%</u>	<u>January Combined</u>	<u>Dry Goods</u>
<u>Sales/Commission</u>	総売上高	100 %	\$33,072.40	\$12,689.58
<u>Cost of Sales:</u>	原 價			
Beginning Inventory	最初棚卸		22,629.23	17,050.90
Purchases	仕入		22,957.69	9,199.61
Freight	運賃		507.38	122.65
Whse. Handling Expense	倉庫費		330.45	210.17
Total			46,424.75	26,583.33
Ending Inventory	月末棚卸		21,655.31	15,994.06
Cost of Sales	原 價	74.89%	24,769.44	10,589.27
<u>Gross Operating Margin</u>	総利益	25.11%	8,302.96	2,100.31
<u>Selling Expenses:</u>	売店費			
Salaries	給料		2,723.54	510.05
Payroll Tax	料税		163.44	30.60
Supplies	供給品		828.79	42.36
Total		11.24%	3,715.77	583.01
<u>General Expenses:</u>	雑 費			
Repairs & Maintenance	修繕費		35.63	8.90
Insurance	保険料		43.90	22.71
Rent & Utility	レント		210.43	47.50
Equipment Rental	設備リース		87.38	3.00
Depreciation on Equip.	減価償却		196.23	28.18
Other General Expenses	その他		193.41	4.06
Total		2.32%	766.98	114.35
<u>Administrative Expenses:</u>	事務所費	3.55%	1,174.56	450.68
<u>Total Operating Expense:</u>	総計費用	17.11%	5,657.31	1,148.04
<u>Net Operating Income</u>	利 益	8.00%	2,645.65	952.27
<u>Add: Non-Operating Income</u>	売店営業外収入			
Purchases Discount	仕入割引		228.21	
Free Goods Income 兎本品			12.36	
Other Income	他収入		349.37	
Cash Variance	現金不足		5.62	
Free Press Income	フリープレス利益		20.41	
Total		1.86%	615.97	
<u>Less: Other Expense</u>	諸雑費			
Other Expense	諸雑費		503.23	
Theater Expense	映画費用		371.53	
Check Cashing Expense	チェッキ交換費		146.80	
Total Expense		3.09%	1,021.56	
<u>NET INCOME FOR JANUARY</u>	一月分利益	6.77%	\$2,240.06	



INCOME & EXPENSE STATEMENT  
January 31, 1945

<u>Canteen</u>	<u>Fish Dep't.</u>	<u>Sports Goods</u>	<u>Beauty</u>	<u>Barber</u>	<u>Laundry</u>
\$ <u>13,231.05</u>	\$ <u>3,221.02</u>	\$ <u>414.53</u>	\$ <u>439.35</u>	\$ <u>414.25</u>	\$ <u>41.77</u>
2,097.09	99.28	2,111.62	312.91		
10,655.42	2,548.16	325.61			
245.97	138.28				
99.24	.20	6.77	2.91	.26	
<u>13,097.72</u>	<u>2,785.92</u>	<u>2,444.00</u>	<u>315.82</u>	<u>.26</u>	
2,151.08	142.55	2,100.57	323.55		
<u>10,946.64</u>	<u>2,643.37</u>	<u>343.43</u>	<u>- 7.73</u>	<u>.26</u>	
2,284.41	577.65	71.10	447.08	413.99	41.77
396.53	136.79	22.75	195.75	309.50	22.75
23.79	8.21	1.37	11.75	18.57	1.37
<u>25.08</u>	<u>9.39</u>		<u>127.91</u>	<u>12.56</u>	
<u>440.40</u>	<u>154.39</u>	<u>24.12</u>	<u>335.41</u>	<u>340.63</u>	<u>24.12</u>
11.88	1.49	1.49	1.49	2.96	1.48
4.27	.41	2.95	.74	.85	.08
47.50	13.30	9.90	13.30	13.30	3.96
26.00	3.00				
64.12	16.88	4.70	8.36	28.12	1.90
6.00	63.74	3.95	15.11		
<u>159.77</u>	<u>98.82</u>	<u>22.99</u>	<u>39.00</u>	<u>45.23</u>	<u>7.42</u>
469.94	114.40	14.68	15.62	14.68	1.53
<u>1,070.11</u>	<u>367.61</u>	<u>61.79</u>	<u>390.03</u>	<u>400.54</u>	<u>33.07</u>
<u>1,214.30</u>	<u>210.04</u>	<u>9.31</u>	<u>57.05</u>	<u>13.45</u>	<u>8.70</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

<u>Photo</u>	<u>Flower</u>	<u>Watch Repair</u>	<u>American Express</u>	<u>Shoe Repair</u>	<u>Sewing</u>	<u>Domestic Service</u>
<u>\$508.20</u>	<u>\$405.13</u>	<u>\$484.27</u>	<u>\$23.46</u>	<u>\$809.27</u>	<u>\$128.42</u>	<u>\$262.10</u>
	886.67	56.36 228.89			14.40	
.48 1.35 <u>1.83</u>	.73 887.40 884.92 <u>2.48</u>	4.00 289.25 52.41 <u>236.84</u>	-----	4.82 <u>4.82</u>	14.40 <u>6.17</u> 8.23	-----
506.37	402.65	247.43	23.46	804.45	120.19	262.10
185.49 11.13 <u>120.62</u> 317.24	171.20 10.27 <u>24.22</u> 205.69	137.13 8.23 <u>22.33</u> 123.03	22.75 1.37 <u>.09</u> 24.21	280.75 16.85 <u>493.89</u> 791.49	141.25 8.48 <u>149.73</u>	190.85 11.45 <u>202.30</u>
1.48 5.24 13.30 52.50 14.27 58.82 <u>145.61</u>	1.19 13.86 2.88 <u>17.93</u>	1.49 .85 13.30 14.81 41.81 <u>72.26</u>	1.49 .11 2.62 .69 <u>4.91</u>	1.48 4.36 13.30 7.64 -.77 <u>26.01</u>	3.14 7.91 4.63 <u>12.68</u>	
18.09	14.33	17.15	.82	28.78	4.58	9.28
<u>480.94</u>	<u>237.95</u>	<u>212.44</u>	<u>29.94</u>	<u>846.28</u>	<u>166.99</u>	<u>211.58</u>
<u>25.43</u>	<u>164.70</u>	<u>34.99</u>	<u>- 6.48</u>	<u>- 41.83</u>	<u>- 46.80</u>	<u>50.52</u>



## MANZANAR COOPERATIVE

## DRY GOODS RETAIL

For the Month of

		総計 <u>Total</u>	靴部 Shoe <u>Dep't. 1</u>
Beginning Inventory 1-1-45	最初棚卸 倉庫仕入	\$21,350.04	\$6,882.56
Add: Warehouse Transfers		<u>11,503.53</u>	<u>2,578.36</u>
Total Mdse.	合計	32,853.57	9,460.92
Deduct Sales:	差引		
Gross Sales	売上高	12,689.58	2,468.02
Sales Tax Adjustment	小売税	<u>41.64</u>	<u>3.27</u>
Total Sales		12,731.22	2,471.29
Book Inventory Before Allow.	帳簿上棚卸	20,122.35	6,989.63
Allowances	差引		
Damaged	破損品	62.11	.45
Yardage Allowance	布地尺込	57.85	
Supplies Used	供給品使用高	<u>1.89</u>	
Total Allowances		121.85	.45
Book Inventory	帳簿棚卸	20,000.50	6,989.18
Actual Retail Inventory	実調棚卸	<u>20,020.10</u>	<u>6,855.23</u>
Gain or Loss on Control	増加又ハ不足	+ 19.60	- 133.95



ENTERPRISES, INC.

CONTROL REPORT

January 31, 1945

男子部 Men's Dep't. 2	婦人部 Women's Dep't. 3	川間物部 Notion Dep't. 4	煙草並玩具部 Cigarette and Toy Dep't. 6
\$6,247.04	\$5,154.56	\$2,377.16	\$ 688.72
<u>1,320.37</u>	<u>2,179.58</u>	<u>4,131.87</u>	<u>1,293.35</u>
7,567.41	7,334.14	6,509.03	1,982.07
2,210.69	2,497.44	4,278.44	1,234.99
		<u>14.33</u>	<u>24.04</u>
<u>2,210.69</u>	<u>2,497.44</u>	4,292.77	1,259.03
5,356.72	4,836.70	2,216.26	723.04
4.20	36.61	4.54	16.31
	<u>54.35</u>	<u>3.50</u>	
<u>4.20</u>	<u>90.96</u>	<u>1.89</u>	<u>16.31</u>
5,352.52	4,745.74	2,206.33	706.73
<u>5,439.06</u>	<u>4,700.53</u>	<u>2,292.86</u>	<u>732.42</u>
+ 86.54	- 45.21	+ 86.53	+ 25.69



MANZANAR COOPERATIVE ENTERPRISES, INC.

キャンテーン  
CANTEEN RETAIL CONTROL REPORT

For the Month of January 1945

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	最初棚卸	\$ 2,749.96	\$ 81.41	\$ 2,668.55
Add:				
Direct Purchases	直接仕入	7,658.18	1,490.40	6,167.78
Whse. Transfers	倉庫ヨリ	5,620.93	77.00	5,543.93
Total Goods Available		16,029.07	1,648.81	14,380.26
Deduct Sales:	売上高			
Sales per Ledger		13,243.30	1,540.71	11,702.59
Sales Tax Adjustment		55.21		55.21
Transfers to Dry Goods		14.45	14.45	
Advance Sales -December		27.60		27.60
Deferred Sales-January		160.36	145.61	14.75
Deferred Sales-December		- 214.66	- 199.77	- 14.89
Total		13,286.26	1,501.00	11,785.26
Deduct Allowances:				
Damaged	破損品	81.29		81.29
Fruit Weight Allowance	果実目切	37.29		37.29
Shortage on Newspaper	新聞不足	63.90	63.90	
Total		182.48	63.90	118.58
Total Deductions		13,468.74	1,564.90	11,903.84
Book Inventory	帳簿上棚卸	2,560.33	83.91	2,476.42
Actual Physical Inventory	実調棚卸	2,701.70	47.71	2,653.99
Gain or Loss on Control	増加又ハ不足	+ 141.37	- 36.20	+ 177.57



MANZANAR COOPERATIVE ENTERPRISES, INC.

倉庫棚卸並 = 費用監査表  
WAREHOUSE CONTROL

January 31, 1945

		Warehouse Supplies	Warehouse Mdse.
Beginning Inventory	最初棚卸	\$ 744.91	\$15,821.55
Purchases at Cost	仕入	593.54	15,453.87
Total		1,338.45	31,275.42
Deduct Transfers at Cost	差引倉出	636.22	14,729.63
Book Inventory	帳簿棚卸	702.23	16,545.79
Actual Physical Inventory	実調棚卸	702.46	16,553.12
Overage on Warehouse		+ .23	+ 7.33 + 7.56
Truck Operating Expense	運搬費		
Salaries	給料	39.50	
Payroll Tax	給料税	2.37	
Insurance	保険料	2.42	
Depreciation on Equip.	消耗品積高	4.53	48.82
Warehouse Operating Expense	倉庫費		
Salaries	給料	141.25	
Payroll Tax	給料税	8.48	
Supplies	供給品	1.25	
Insurance	保険料	23.39	
Rent & Utility	レント	97.93	
Rent on Equipment	設備	9.50	
Depreciation on Equip.	消耗品積高	7.39	289.19 338.01
Total Whse. Handling Expense			\$330.45



MANZANAR COOPERATIVE ENTERPRISES, INC.

映画館経営費表  
SCHEDULE OF THEATER EXPENSE

For the Month of January 1945

Salaries	給料	\$ 62.25
Payroll Taxes	給料税	3.74
Insurances	保険料	1.49
Depreciation of Equipment	消耗具積高	46.01
Film Rental	リール代	194.12
Other Expense	其 他	<u>63.92</u>
Total		\$ <u>371.53</u>

事務所費用表  
SCHEDULE OF ADMINISTRATIVE EXPENSE

For the Month of January 1945

Salaries	給料	456.33
Payroll Tax	給料税	27.38
Supplies	供給品	102.92
Insurance & Bond	保険料	84.00
Auditing	帳簿調査費	100.00
Repairs & Maintenance	修繕費	4.46
Depreciation on Equipment	消耗具積高	40.68
Rent on Equipment	租具	36.50
Rent & Utility	レント	47.50
Tax	税金	106.10
Other Expense	其 他	<u>168.69</u>
Total		\$ <u>1,174.56</u>

チェツキ交換費表  
SCHEDULE OF CHECK CASHING EXPENSE

For the Month of January 1945

Salaries	給料	45.50
Payroll Tax	給料税	2.73
Bank Charges	銀行入費	70.13
Bank Business Auto Mileage		26.13
Other Expense	其 他	<u>2.31</u>
Total		\$ <u>146.80</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

フリー・プレス  
FREE PRESS

Operating Statement for January 1945

Income:	収入ノ部	
Advertising	廣告代	\$311.32
Sales	売上	2.10
Discount Earned	仕入割引	3.03
Expired Subscription	購読料	<u>31.45</u>
Total Income	合計	\$347.90

Less Expense:	経営費	
Cash & Advertising Discount	廣告割引	13.51
Printing & Material	印刷用品	303.33
Petty Cash Used	小出現金使用高	<u>10.65</u>
Total Expense		<u>327.49</u>

Net Operating Income for January 一月分利益 \$ 20.41

Manzanar Co-op's Equity in Free Press  
January 1945  
貸借一覽表

Advertising Receivable	廣告料受取勘定	\$570.74
Petty Cash	小出現金(残金)	2.10
Deposit in Transit		<u>384.79</u>
Total		\$957.63

Deduct:	差引	
Advance Subscription	前金購読料	<u>75.95</u> <u>75.95</u>
Total Equity in Free Press		<u>\$881.68</u>

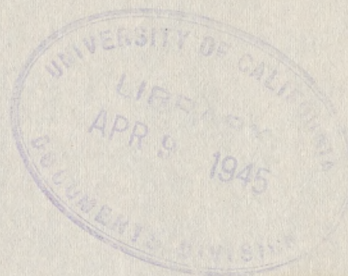


DEFENSE

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Manzanar Cooperative Enterprises, Inc.  
MANZANAR, CALIFORNIA

FEB 28 1945





MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

February 28, 1945

資 産  
ASSETS

CURRENT:

流動資産

Cash on Hand	手許現金	\$ 7,598.91
Cash in Bank	銀行預金	23,361.61
New York Buying Fund	紐育仕入	1,000.00
Receivables	受取勘定	4,321.95
Less: Allow. for Bad Acct.		<u>1,250.00</u>
Inventories	商品棚卸	3,071.95
Finished Product Inventory	" " "	40,360.20
Advance on Merchandise	" " 前金	166.90
		<u>432.69</u>

Total Current Assets

合計流動資産

\$75,992.26

INVESTMENTS:

投 資

Membership in Assoc. Coop. of N.C.		50.00
Membership in N.W. Coop. Audit Serv.		<u>75.65</u>

Total Investments

合計投資

125.65

FIXED ASSETS:

固定資産

Equipment	諸道具	16,355.22
Less: Allow. for Depreciation	消耗見積高	<u>10,530.11</u>

Total Fixed Assets

合計固定資産

5,825.11

DEFERRED CHARGES & OTHER ASSETS:

前拂経営費

Prepaid Insurance	保険前拂	1,677.87
Cash Register Maintenance	レヂスタ手当費	145.42
New York Deferred Expense	紐育事務前	150.00
Other Deferred Charges	其ノ他	351.53
Other Assets-Excess Profits Tax Bond Refund		<u>180.43</u>

Total Deferred Charges & Other Assets

合計前拂経営費

2,505.25

TOTAL ASSETS

合計資産

\$84,448.27



MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

February 28, 1945

負債  
LIABILITIES

CURRENT:

流動負債

Accounts Payable	支拂勘定	\$14,759.58	
Cash Orders Out & Payable		1,982.64	
Accruals:	繰越		
Sales Tax	小売税	\$ 809.50	
Federal Excise Tax	消耗税	158.02	
Payroll Tax	給料税	1,142.32	
Property Tax		212.20	
Auditing	帳簿調査費	268.70	
Rent & Utility	レント	3,917.93	
Income Tax	収入税	29.00	6,537.67

Total Current Liabilities 合計流動負債 \$23,279.89

MEMBERS' EQUITY

MEMBERSHIP:

組合員券

Fully Paid	全額拂込	\$21,585.00	
Partially Paid	部分 "	80.59	21,665.59

RESERVES:

積立金

Allocated Surplus Reserve	組合員積立	10,098.39	
Unallocated Surplus	未決拂戻金	3,786.82	13,885.21

EARNINGS:

Certificate of Indebtedness		901.49	
Patrons Refund Payable		7,111.91	
Undistributed Earnings		14,903.01	
Net Earnings for February		2,701.17	25,617.58

Total Members' Equity 合計組合員資本 61,168.38

TOTAL LIABILITIES & MEMBERS' EQUITY 合計負債並資本 \$84,448.27



MANZANAR COOPERATIVE ENTERPRISES, INC.

	<u>%</u>	<u>February Combined</u>	<u>Dry Goods</u>
<u>Sales/Commissions</u>	100 %	\$33,403.92	\$11,164.30
<u>Cost of Sales:</u>			
Beginning Inventory		21,655.31	15,994.06
Purchases		23,421.83	7,944.20
Freight		314.93	- 124.18
Whse. Handling Expense		306.75	164.20
Total		45,698.82	23,978.28
Ending Inventory		20,542.73	14,879.89
Cost of Sales	75.31%	25,156.09	9,098.39
<u>Gross Operating Margin</u>	24.69%	8,247.83	2,065.91
<u>Selling Expenses:</u>			
Salaries		2,323.13	499.01
Payroll Tax		139.38	29.94
Supplies		756.59	2.04
Total	9.64%	3,219.10	530.99
<u>General Expense:</u>			
Repairs & Maintenance		34.13	7.42
Insurance		41.87	20.92
Rent & Utility		205.37	47.50
Equipment Rental		84.50	3.00
Depreciation on Equip.		184.04	22.94
Other General Expenses		212.07	11.51
Total	2.28%	761.98	113.29
<u>Administrative Expenses</u>	3.06%	1,023.75	342.14
<u>Total Operating Expenses</u>	14.98%	5,004.83	986.42
<u>Net Operating Income</u>	9.71%	3,243.00	1,079.49
<u>Add: Non-Operating Income</u>			
Purchases Discount		143.88	
Cash Variance		3.24	
Free Press Income		43.41	
Other Income		106.89	
Total	.89%	297.42	
<u>Less: Other Expense</u>			
Theater Expense		295.28	
Check Cashing Expense		102.14	
Other Expense		441.83	
Total Expense	2.51%	839.25	
<u>NET INCOME FOR FEBRUARY</u>	8.09%	\$ 2,701.17	



INCOME & EXPENSE STATEMENT  
February 28, 1945

<u>Canteen</u>	<u>Fish Dep't.</u>	<u>Sports Goods</u>	<u>Beauty</u>	<u>Barber</u>	<u>Laundry</u>
<u>\$15,190.06</u>	<u>\$3,525.07</u>	<u>\$ 397.26</u>	<u>\$346.35</u>	<u>\$398.60</u>	<u>\$12.71</u>
2,151.08	142.55	2,100.57	323.55		
12,460.32	2,694.56	69.20		2.20	
237.09	199.82			.43	
123.53	.40	1.01	2.00	2.63	
14,972.02	3,037.33	2,170.78	325.55		
2,526.08	98.90	1,849.36	276.24	2.63	
12,445.94	2,938.43	321.42	49.31		
2,744.12	586.64	75.84	297.04	395.97	12.71
382.50	141.25	22.75	195.75	309.50	22.75
22.95	8.47	1.37	11.74	18.57	1.37
49.55	18.83	2.59	97.05	19.98	
<u>455.00</u>	<u>168.55</u>	<u>26.71</u>	<u>304.54</u>	<u>348.05</u>	<u>24.12</u>
11.85	1.49	1.49	1.49	2.98	1.48
4.85	.34	2.60	.67	.81	.07
47.50	13.30	9.90	13.30	13.30	3.96
26.00	3.00				
64.48	14.99	4.70	8.36	28.08	1.90
7.32	62.78	1.91	21.54		
<u>162.00</u>	<u>95.90</u>	<u>20.60</u>	<u>45.36</u>	<u>45.17</u>	<u>7.41</u>
465.60	108.00	12.18	10.65	12.18	.31
<u>1,082.60</u>	<u>372.45</u>	<u>59.49</u>	<u>360.55</u>	<u>405.40</u>	<u>31.84</u>
<u>1,661.52</u>	<u>214.19</u>	<u>16.35</u>	<u>- 63.51</u>	<u>- 9.43</u>	<u>-19.13</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

<u>Photo</u>	<u>Flower</u>	<u>Watch Repair</u>	<u>American Express</u>	<u>Shoe Repair</u>	<u>Sewing</u>
<u>\$613.04</u>	<u>\$335.25</u>	<u>\$577.27</u>	<u>\$27.16</u>	<u>\$814.60</u>	<u>\$2.25</u>
	884.92	52.41 253.55			6.17
<u>1.14</u> <u>1.14</u>	<u>.09</u> 885.01	<u>4.75</u> 310.71	—	<u>9.20</u> 9.20	<u>6.17</u>
<u>1.14</u>	<u>861.95</u> 23.06	<u>50.31</u> 260.40	—	<u>9.20</u>	<u>6.17</u>
611.90	312.19	316.87	27.16	805.40	- 3.92
154.89 9.29 <u>86.37</u> 250.55	157.73 9.46 <u>5.48</u> 172.67	133.50 8.01 <u>70.79</u> 212.30	22.75 1.37 <u>.08</u> 24.20	280.75 16.84 <u>403.83</u> 701.42	—
1.49 5.18 16.15 52.50 13.56 <u>53.58</u> 142.46	1.16 13.86	1.48 .76 13.30	1.48 .10	1.48 4.41 13.30	—
14.77 <u>50.53</u> 80.84	15.02	14.77 <u>50.53</u> 80.84	2.62 <u>1.17</u> 15.37	7.64 <u>1.73</u> 28.56	—
18.94	10.24	17.71	.82	24.98	
<u>411.95</u>	<u>197.93</u>	<u>310.85</u>	<u>30.39</u>	<u>754.96</u>	
<u>199.95</u>	<u>114.26</u>	<u>6.02</u>	- <u>3.23</u>	<u>50.44</u>	- <u>3.92</u>



## MANZANAR COOPERATIVE

## DRY GOODS RETAIL

For the Month of

		<u>Total</u>	<u>Shoe Dep't. 1</u>
Beginning Inventory 2-1-45	最初棚卸	\$20,020.10	\$6,855.23
Add: Warehouse Transfers	倉庫仕入	9,942.86	2,172.99
Total Merchandise	合計	29,962.96	9,028.22
Deduct Sales:	差引		
Gross Sales	売上高	11,164.30	2,677.86
Sales Tax Adjustment	売上税	32.68	1.27
Total Sales		11,196.98	2,679.13
Book Inventory Before Allow.	帳簿上棚卸	18,765.98	6,349.09
Allowances:	差引		
Damaged	破損品	53.88	8.89
Price Reductions	値下げ品	76.75	
Yardage Allowance	布地尺数	15.04	
Supplies Used	供給品使用	.80	
Total Allowances		146.47	8.89
Book Inventory	帳簿棚卸	18,619.51	6,340.20
Actual Retail Inventory	実調棚卸	18,625.47	6,128.90
Gain or Loss on Control	増加又ハ不足	+ 5.96	- 211.30



ENTERPRISES, INC.

CONTROL REPORT

February 28, 1945

Men's Dep't. 2	Women's Dep't. 3	Notion Dep't. 4	Cigarette & Toys Dep't. 6
\$5,39.06	\$4,700.53	\$2,292.86	\$ 732.42
<u>1,722.49</u>	<u>916.72</u>	<u>4,041.88</u>	<u>1,088.78</u>
7,161.55	5,617.25	6,334.74	1,821.20
1,908.47	1,350.60	4,143.35	1.084.02
<u>1,908.47</u>	<u>1,350.60</u>	<u>13.05</u>	<u>18.36</u>
		4,156.40	1,102.38
5,253.08	4,266.65	2,178.34	718.82
11.05	18.78	11.45	3.71
<u>76.75</u>	<u>15.04</u>	<u>.80</u>	<u>3.71</u>
87.80	33.82	12.25	
5,165.28	4,232.83	2,166.09	715.11
<u>5,248.14</u>	<u>4,207.23</u>	<u>2,293.16</u>	<u>748.04</u>
+ 82.86	- 25.60	+ 127.07	+ 32.93



MANZANAR COOPERATIVE ENTERPRISES, INC.

CANTEEN RETAIL CONTROL REPORT

For the Month of February, 1945

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	最初棚卸	\$ 2,701.70	\$ 47.71	\$ 2,653.99
ADD:				
Direct Purchase	直接仕入	7,931.83	1,177.65	6,754.18
Whse. Transfers	倉庫 " "	<u>7,858.71</u>	<u>247.00</u>	<u>7,611.71</u>
Total Goods Available		18,492.24	1,472.36	17,019.88
Deduct Sales:	売上高			
Sales per Ledger		15,407.10	1,361.86	14,045.24
Sales Tax Adjustment		73.59		73.59
Transfers to Dry Goods		14.60	14.60	
Advance Sales - February		- 189.00		- 189.00
Deferred Sales - February		117.72	105.91	11.81
Deferred Sales - January		<u>- 160.36</u>	<u>- 145.61</u>	<u>- 14.75</u>
Total		15,263.65	1,336.76	13,926.89
Deduct Allowances:				
Damaged	破損品	98.15		98.15
Fruit Weight Allowances	果実目切	19.35		19.35
Price Reduction	値下げ品	4.80		4.80
Other Weight Allowances	其他	.70		.70
Shortage on Newspaper	新聞不足	<u>41.95</u>	<u>41.95</u>	<u></u>
Total		<u>164.95</u>	<u>41.95</u>	<u>123.60</u>
Total Deductions		15,428.60	1,378.71	14,049.89
Book Inventory	帳簿棚卸	3,063.64	93.65	2,969.99
Actual Physical Inventory	実調棚卸	<u>3,189.10</u>	<u>87.01</u>	<u>3,102.09</u>
Gain or Loss on Control	増加又ハ不足	+ 125.46	- 6.64	+ 132.10



# MANZANAR COOPERATIVE ENTERPRISES, INC.

## WAREHOUSE CONTROL

February 28, 1945

		<u>Warehouse Supplies</u>	<u>Warehouse Mdse.</u>
Beginning Inventory	最初棚卸	\$ 702.46	\$16,553.12
Purchase at Cost	仕入	737.93	13,564.35
Total		1,440.39	30,117.47
Deduct Transfers	差引倉出	811.14	14,912.98
Book Inventory	帳簿棚卸	629.25	15,204.49
Actual Physical Inventory	実調 " "	629.32	15,239.32
Overage on Warehouse		+ .07	+ 34.83*+ 34.90
Truck Operating Expense	運搬費		
Salaries	給料	39.50	
Payroll Tax	給料税	2.37	
Supplies Used	供給品使用高	5.55	
Insurance	保険料	2.42	
Depreciation on Equipment	消耗品積高	4.53	54.37
Warehouse Operating Expense	倉庫費		
Salaries	給料	141.25	
Payroll Tax	給料税	8.48	
Supplies Used	供給品使用高	3.46	
Insurance	保険料	21.43	
Rent & Utility	レント	97.93	
Rent on Equipment	通租	9.50	
Depreciation on Equipment	消耗品積高	4.81	
Other Expense	其他	.42	287.28 341.65
Total Whse. Handling Expense			<u>\$306.75</u>

\* \$1.76 for Damaged Goods



MANZANAR COOPERATIVE ENTERPRISES, INC.

映画館経営費表  
SCHEDULE OF THEATER EXPENSE

For the Month of February, 1945

Salaries	給料	\$ 62.25
Payroll Tax	給料税	3.74
Supplies Used	供給品使用	32.40
Insurance	保険料	1.43
Depreciation on Equipment	消耗品減価	46.01
Film Rental	フィルム代	132.63
Other Expense	其、他	16.82
Total		<u>\$ 295.28</u>

事務所費用表  
SCHEDULE OF ADMINISTRATIVE EXPENSE

For the Month of February, 1945

Salaries	給料	464.50
Payroll Tax	給料税	27.87
Supplies Used	供給品使用	74.66
Insurance & Bond	保険料	84.15
Auditing	帳簿調査	100.00
Repairs & Maintenance	修繕費	4.47
Depreciation on Equipment	消耗品減価	46.72
Rent on Equipment	レンタル器具	36.50
Rent & Utility	レンタル	55.41
Taxes	税金	106.10
Other Expense	其、他	23.37
Total		<u>\$1,023.75</u>

チェック交換費表  
SCHEDULE OF CHECK CASHING SERVICE EXPENSE

For the Month of February, 1945

Salaries	給料	68.25
Payroll Tax	給料税	4.09
Bank Charges	銀行入費	11.20
Bank Business Auto Mileage		15.05
Other Expense	其、他	3.55
		<u>\$ 102.14</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

フリープレス  
FREE PRESS

Operating Statement for February 1945

Income:	収入		
Advertising	廣告代	\$304.03	
Discount Earned	仕入割引	2.73	
Expired Subscription	購読料	<u>27.25</u>	
Total Income	合計		\$334.01
Less Expense:	経営費		
Cash & Advertising Discount	廣告割引	.75	
Printing & Material	印刷用品	272.85	
Petty Cash Used	小出現金使用高	<u>17.00</u>	
Total Expense			<u>290.60</u>
Net Operating Income for February	二月分利益		<u>\$ 43.41</u>

Manzanar Co-op's Equity in Free Press  
February 1945

貸借一覽表

Advertising Receivables	廣告料受取勘定	\$734.72	
Petty Cash	小出現金(殘金)	10.10	
Deposit in Transit		<u>98.30</u>	
Total			843.12
Deduct:	差引		
Advance Subscription	前金購読料	<u>70.70</u>	<u>70.70</u>
Total Equity in Free Press			<u>\$772.42</u>



DEFENSE

US War Relocable Manzanar  
Fin State

Manzanar Cooperative Enterprises, Inc.  
MANZANAR, CALIFORNIA

MAR 31 1945





MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

March 31, 1945

		資 産	
		ASSETS	
CURRENT:	流動資産		
Cash on Hand	手許現金	\$ 4,318.72	
Cash in Bank	銀行預金	30,838.17	
New York Buying Fund	紐育仕入	1,000.00	
Receivables:	受取勘定	\$4,369.15	
Less: Allow. for Bad Acct.		<u>2,500.00</u>	
Inventories		1,869.15	
Finished Product Inventory	商品棚卸	39,084.73	
Prepaid Bottle Deposit		194.75	
Advance on Merchandise	商品前金	306.67	
		<u>531.31</u>	
Total Current Assets	合計流動資産		\$78,143.50
INVESTMENTS:	投 資		
Membership in Assoc. Coop., N.C.		115.86	
Membership in N.W. Coop Audit Serv.		<u>75.65</u>	
Total Investments			191.51
FIXED ASSETS:	固定資産		
Equipment	諸道具	16,355.22	
Less: Allow. for Depreciation	消耗冗積高	<u>10,811.35</u>	
Total Fixed Assets	合計固定資産		5,543.87
DEFERRED CHARGES & OTHER ASSETS:	前拂経営費		
Prepaid Insurance	保険前拂	1,520.77	
Cash Register Maintenance	レヂス夕手当費	103.84	
New York Deferred Expense	紐育事務所費	150.00	
Other Deferred Charges		261.25	
Excess Profit Tax Refund Bond		<u>180.43</u>	
Total Deferred Charges & Other Assets	合計前拂経営費		<u>2,216.29</u>
TOTAL ASSETS	総計資産		<u>\$86,091.17</u>



# MANZANAR COOPERATIVE ENTERPRISES, INC.

## BALANCE SHEET

March 31, 1945

### 負債 LIABILITIES

#### CURRENT:

#### 流動負債

Accounts Payable	支拂勘定	\$16,123.94	
Cash Orders Out & Payable		1,969.50	
Checks Held for Collection		5,450.46	
Federal Stamp Tax Liability		803.00	
Accruals:	繰越		
State Sales Tax	\$ 1,205.01		
Federal Excise Tax	176.88		
Payroll Tax	1,325.76		
Property Tax	318.30		
Auditing	368.70		
Rent & Utility	1,783.41	5,178.06	

Total Current Liabilities 合計流動負債 \$29,524.96

### MEMBERS' EQUITY

#### MEMBERSHIP:

#### 組合員券

Fully Paid	全額拂込	\$21,280.00	
Partially Paid	部分 "	71.32	21,351.32

#### RESERVE:

#### 積立金

Allocated Reserve	組合員積立	10,848.32	
Unallocated Reserve	未決拂戻金	4,747.24	15,595.56

#### EARNINGS:

Certificate of Indebtedness		56.82	
Patrons Refunds Payable			
Patrons Refunds Pay.	\$17,820.15		
Net Earnings-March三月利益	1,746.36	19,566.51	19,623.33

Total Members' Equity 合計組合員資本 56,570.21

TOTAL LIABILITIES & MEMBERS' EQUITY 総計負債並資本 \$86,095.17



MANZANAR COOPERATIVE ENTERPRISES, INC.

		<u>%</u>	<u>March Combined</u>	<u>Dry Goods</u>
<u>Sales/Commission</u>	総売上高	100 %	\$34,733.07	\$11,117.67
<u>Cost of Sales:</u>	原 價			
Beginning Inventory	最初棚卸		20,542.73	14,879.89
Purchases	仕入		22,778.68	6,963.31
Freight	運賃		909.55	186.73
Wise, Handling Expense	倉庫費		332.55	176.02
Total			44,563.51	22,206.95
Ending Inventory	月末棚卸		18,035.01	13,092.72
Cost of Sales	原 價	76.38%	26,528.50	9,113.55
<u>Gross Operating Margin</u>	総利益	23.62%	8,204.57	2,004.12
<u>Selling Expenses:</u>	売店費			
Salaries	給料		2,296.24	517.55
Payroll Tax	給料税		137.77	31.05
Supplies	供給品		788.64	37.82
Total		9.28%	3,222.65	586.42
<u>General Expenses:</u>	雑 費			
Repairs & Maintenance	修繕費		34.13	7.42
Insurance	保険料		38.39	18.50
Rent & Utility	レント		214.75	47.50
Equipment Rental	道具レント		84.50	3.00
Depreciation on Equip.	消耗品減価		180.69	22.94
Other General Expenses	其 他		223.77	7.60
Total		2.23%	776.23	106.96
<u>Administrative Expenses:</u>	事務所費	3.91%	1,358.60	434.89
<u>Total Operating Expenses:</u>	総計費用	15.42%	5,357.48	1,128.27
<u>Net Operating Income:</u>	利 益	8.20%	2,847.09	875.85
<u>Add: Non-Operating Income</u>	売店営業外収入			
Purchases Discount	仕入割引		147.32	
Free Goods Income	見込		53.40	
Other Income	他収入		371.34	
Cash Variance			31.15	
Free Press	フリー・プレス		1.70	
Total		1.74%	604.91	
<u>Less: Other Expense</u>	諸雑費			
Other Expense	映画費用		1,320.67*	
Theater Expense			289.17	
Check Cashing Expense	チエツキ交換費		95.80	
Total Expense		4.91%	1,705.64	
<u>NET INCOME FOR MARCH</u>	三 月 分 利 益	5.03%	\$ 1,746.36	

\* Balance of Faye Watanabe Account written off, \$1,250.00



INCOME & EXPENSE STATEMENT  
March 31, 1945

<u>Canteen</u>	<u>Fish Dep't.</u>	<u>Sports Goods</u>	<u>Beauty Shop</u>	<u>Barber</u>
<u>\$16,450.08</u>	<u>\$3,542.46</u>	<u>\$ 330.31</u>	<u>\$509.25</u>	<u>\$435.50</u>
2,526.08	98.90	1,849.36	276.24	
12,979.58	2,762.73	- 85.19		
518.79	204.03			
132.39			9.58	.33
16,156.84	3,065.66	1,764.17	285.82	.33
2,122.55	89.60	1,510.47	307.25	
14,034.29	2,976.06	253.70	- 21.43	.33
2,415.79	566.40	76.61	530.68	435.17
379.66	141.25	22.75	191.95	287.89
22.78	8.48	1.37	11.51	17.27
20.81	1.22		381.36	13.74
<u>423.25</u>	<u>150.95</u>	<u>24.12</u>	<u>584.82</u>	<u>318.90</u>
11.85	1.49	1.49	1.49	2.98
4.23	.30	2.15	.70	.77
47.50	13.30	6.48	13.30	13.30
26.00	3.00			
64.42	15.94	4.70	8.36	26.56
20.34	66.64	5.44	12.27	
<u>174.34</u>	<u>100.67</u>	<u>20.26</u>	<u>36.12</u>	<u>43.61</u>
643.43	138.58	12.91	19.97	16.98
<u>1,241.02</u>	<u>390.20</u>	<u>57.29</u>	<u>640.91</u>	<u>379.49</u>
<u>1,174.77</u>	<u>176.20</u>	<u>19.32</u>	<u>- 110.23</u>	<u>55.68</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

<u>Laundry</u>	<u>Photo</u>	<u>Flower</u>	<u>Watch Repair</u>	<u>American Express</u>	<u>Shoe Repair</u>
<u>\$80.56</u>	<u>\$307.37</u>	<u>\$248.27</u>	<u>\$538.94</u>	<u>\$30.76</u>	<u>\$1,141.90</u>
		861.95	50.31 158.25		
-----	<u>2.56</u>	<u>.93</u>	<u>4.42</u>	-----	<u>6.25</u>
	2.56	862.88	212.98		6.25
-----	<u>2.56</u>	<u>869.18</u>	<u>43.49</u>	-----	<u>6.25</u>
	2.56	- 6.30	169.49		6.25
80.56	304.81	254.57	369.45	30.76	1,135.65
22.75	125.95	172.91	130.08	22.75	280.75
1.37	7.55	10.38	7.80	1.37	16.84
	<u>56.30</u>	<u>50.72</u>	<u>20.20</u>		<u>206.47</u>
<u>24.12</u>	<u>189.80</u>	<u>234.01</u>	<u>158.08</u>	<u>24.12</u>	<u>504.06</u>
1.48	1.49		1.48	1.48	1.48
.07	5.23	1.16	.73	.10	4.45
2.51	30.40	13.86	13.30		13.30
	52.50				
1.90	10.84		14.77	2.62	7.64
<u>.75</u>	<u>55.16</u>	<u>1.54</u>	<u>37.81</u>	<u>.81</u>	<u>15.41</u>
<u>6.71</u>	<u>155.62</u>	<u>16.56</u>	<u>68.09</u>	<u>5.01</u>	<u>42.28</u>
3.12	11.96	9.78	21.06	1.22	44.70
33.95	357.38	260.35	247.23	30.35	591.04
46.61	- 52.57	- 5.78	122.22	.41	544.61



## MANZANAR COOPERATIVE

## DRY GOODS RETAIL

For the Month of

		<u>Total</u>	<u>Shoe Dep't. 1</u>
Beginning Inventory 3-1-45	最初棚卸	\$18,625.47	\$6,128.90
Add: Warehouse Transfers	倉庫仕入	<u>8,906.72</u>	<u>1,841.54</u>
Total Merchandise		27,532.19	7,970.44
Deduct Sales:	差引		
Gross Sales	売上高	11,117.67	2,360.83
Sales Tax Adjustment	小売税	<u>29.75</u>	<u>1.79</u>
Total Sales		11,147.42	2,362.62
Allowances:	差引		
Damaged	破損品	15.83	3.17
Price Reduction	値下げ	80.22	1.26
Yardage Allowance	布地尺込	58.20	
Supplies Used	供給品使用高	<u>1.68</u>	<u>.23</u>
Total Allowances		155.93	4.66
Book Inventory	帳簿棚卸	16,228.84	5,603.16
Actual Physical Inventory	実調棚卸	<u>16,298.48</u>	<u>5,752.97</u>
Gain or Loss on Control	増加又ハ不足	+ 69.64	+ 149.81



ENTERPRISES, INC.

CONTROL REPORT

March 1945

Men's Dep't. 2	Women's Dep't. 3	Notion Dep't. 4	Cigarette & Toys Dep't. 6
\$5,248.14	\$4,207.23	\$2,293.16	\$ 748.04
<u>1,014.25</u>	<u>1,449.70</u>	<u>3,806.73</u>	<u>794.50</u>
6,262.39	5,656.93	6,099.89	1,542.54
1,931.36	2,181.74	3,843.90	799.84
<u>.18</u>		<u>12.11</u>	<u>15.67</u>
1,931.54	2,181.74	3,856.01	815.51
68.60	8.89	3.77	
	9.80	.56	
	58.20		
<u>68.60</u>	<u>76.89</u>	<u>1.45</u>	
		5.78	
4,262.25	3,398.30	2,238.10	727.03
<u>4,226.21</u>	<u>3,444.33</u>	<u>2,091.55</u>	<u>783.42</u>
- 36.04	+ 46.03	- 146.55	+56.39



MANZANAR COOPERATIVE ENTERPRISES, INC.

CANTEEN RETAIL CONTROL REPORT

For the Month of March 1945

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	最初棚卸	\$ 3,189.10	\$ 87.01	\$ 3,102.09
Add:				
Direct Purchase	直接仕入	9,389.78	1,335.39	8,045.39
Whse. Transfers	倉庫ヨリ	6,929.20	63.90	6,865.30
Total Goods Available	倉庫計	19,499.08	1,486.30	18,012.78
Deduct Sales:	売上高			
Sales		16,154.13	1,302.87	14,851.26
Sales Tax Adjustment		88.08		88.08
Transfers to Dry Goods		18.60	18.60	
Advance Sales -February		189.00		189.00
Deferred Sales -March		206.07	144.92	61.15
Deferred Sales -February		- 117.72	- 105.91	- 11.81
Total		16,538.16	1,360.48	15,177.68
Deduct Allowances:				
Damaged	破損品	73.69		73.69
Fruit Weight Allowances	果実目切	25.05		25.05
Price Reduction	値下	7.59		7.59
Shortage & Leftover News		52.71	52.71	
Total		159.04	52.71	106.33
Total Deductions		16,697.20	1,413.19	15,284.01
Book Inventory	帳簿上棚卸	2,801.88	73.11	2,728.77
Actual Physical Inventory	実調棚卸	2,771.91	72.17	2,699.74
Loss on Control		- 29.97	- .94	- 29.03



MANZANAR COOPERATIVE ENTERPRISES, INC.

倉庫棚卸並 = 費用監査表  
WAREHOUSE CONTROL

March 31, 1945

		WAREHOUSE SUPPLIES	WAREHOUSE MDSE.	
Beginning Inventory	最初棚卸	\$ 629.32	\$15,239.32	
Purchase at Cost	仕入	849.21	14,936.45	
Total		1,478.53	30,175.77	
Deduct Transfers	差引倉出	886.64	13,326.80	
Book Inventory	帳簿棚卸	591.89	16,848.97	
Actual Physical Inventory	実調棚卸	591.92	16,851.85	
Overage in Warehouse		+ .03	+ 2.88	+ 2.91
Truck Operating Expense	運搬費			
Salaries	給料	39.50		
Payroll Tax	給料税	2.37		
Supplies Used	供給品使用高	.65		
Insurance	保険料	2.42		
Depreciation on Equip.	消耗兎積高	4.52		
Other Expense	其ノ他	.05	49.51	
Warehouse Operating Expense	倉庫費			
Salaries	給料	141.25		
Payroll Tax	給料税	8.48		
Supplies Used	供給品使用高	.45		
Insurance	保険料	23.53		
Rent & Utility	レント	97.93		
Rent on Equipment	道具レント	9.50		
Depreciation on Equip.	消耗兎積高	4.81	285.95	335.46
Total Whse. Handling Expense less Overage				\$332.55



MANZANAR COOPERATIVE ENTERPRISES, INC.

映画館経営費表

SCHEDULE OF THEATER EXPENSE

For the Month of March 1945

Salaries	給料	\$ 67.69
Payroll Tax	給料税	4.05
Insurance	保険料	1.37
Depreciation on Equipment	消耗品費	45.93
Film Rental	フィルム代	162.13
Other Expense	其ノ他	<u>8.00</u>
Total		\$ <u>289.17</u>

事務所費用表

SCHEDULE OF ADMINISTRATIVE EXPENSE

For the Month of March 1945

Salaries	給料	\$450.56
Payroll Tax	給料税	27.04
Supplies	供給品	39.58
Insurance	保険料	91.17
Auditing	帳簿調査費	100.00
Repairs & Maintenance	修繕費	4.47
Depreciation on Equipment	消耗品費	40.05
Rent on Equipment	道具賃	36.50
Rent & Utility	レント金	52.51
Taxes	税金	156.10
Other Expense	其ノ他	<u>360.62</u>
Total		\$ <u>1,358.60</u>

チェツキ交換費表

SCHEDULE OF CHECK CASHING EXPENSE

For the Month of March 1945

Salaries	給料	\$ 62.17
Payroll Tax	給料税	3.73
Bank Charges	銀行入費	7.56
Bank Business Auto Mileage		<u>22.34</u>
Total		\$ <u>95.80</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

フリー・プレス  
FREE PRESS

Operating Statement for March 1945

Income:	収入ノ部		
Advertising	廣告代	\$349.10	
Sales	売上高	.60	
Discount Earned	仕入割引	3.76	
Expired Subscription	購読料	<u>50.60</u>	
Total Income	合計		\$ 404.06
Less Expense:	経営費		
Cash & Advertising Discount	廣告割引	15.83	
Printing & Materials	印刷用品	376.53	
Petty Cash Used	小出現金	<u>10.00</u>	
Total Expense			<u>402.36</u>
Net Operating Income for March	三月分利益		\$ <u><u>1.70</u></u>

Manzanar Co-op's Equity in Free Press  
March 1945

貸借一覽表

Advertising Receivables	廣告料受取勘定	\$424.22	
Petty Cash	小出現金 (残金)	.10	
Deposits in Transit		<u>690.24</u>	
Total			\$1,114.56
Deduct:	差引		
Advance Subscription	前金購読料	<u>70.40</u>	<u>70.40</u>
Total Equity in Free Press			<u><u>\$1,044.16</u></u>



DEFENSE

U.S. War Relocation Authority, Manzanar

Manzanar Cooperative Enterprises, Inc.

MANZANAR, CALIFORNIA

Balance sheet

APR 30 1945

ASSETS





# MANZANAR COOPERATIVE ENTERPRISES, INC.

## BALANCE SHEET

April 30, 1945

### 資 産 ASSETS

#### CURRENT:

#### 流動資産

Cash on Hand	手許現金	\$ 3,772.42
Cash in Bank	銀行預金	29,407.11
New York Buying Fund	紐育仕入	1,000.00
Receivables	受取勘定	\$5,987.81
Less: Allow. for Bad Acct.		<u>2,500.00</u>
Inventories		3,487.81
Finished Product Inventory	商品棚卸	39,229.13
Prepaid Bottle Deposit		246.75
Advance on Merchandise	商品前金	284.72
		<u>4.80</u>
Total Current Assets	合計流動資産	\$77,432.74

#### INVESTMENTS:

#### 投 資

Membership in Assoc. Coop, N.C.		115.86
Membership in N.W. Coop Audit Serv.		<u>75.65</u>
Total Investments		191.51

#### FIXED ASSETS:

#### 固定資産

Equipment	諸道具	16,355.22
Less: Allow. for Depreciation	消耗見積高	<u>11,086.80</u>
Total Fixed Assets	合計固定資産	5,268.42

#### DEFERRED CHARGES & OTHER ASSETS:

#### 前拂経営費

Prepaid Insurance	保険前拂	1,239.32
Cash Register Maintenance	レヂエ之夕手当料	347.38
New York Deferred Expense	紐育事務所費	150.00
Other Deferred Charges	其ノ他	211.25
Excess Profit Tax Refund Bond		<u>180.43</u>

Total Deferred Charges & Other Assets 合計前拂経営費 2,128.38

#### TOTAL ASSETS

#### 総計資産

\$85,021.05



MANZANAR COOPERATIVE ENTERPRISES, INC.

B ALANCE SHEET

April 30, 1945

負債  
LIABILITIES

CURRENT:

流動負債

Accounts Payable	支拂勘定	\$16,478.85	
Cash Orders Out & Payable		393.70	
Checks Held for Collection		4,946.33	
Federal Stamp Tax Liability		803.00	
Accruals:	繰越		
State Sales Tax	\$	395.66	
Federal Excise Tax		173.70	
Payroll Tax		956.64	
Property Tax		349.87	
Auditing		458.70	
Rent & Utility		<u>1,075.67</u>	<u>3,410.24</u>

Total Current Liabilities 合計流動負債 \$26,032.12

MEMBERS' EQUITY

MEMBERSHIP:

組合員券

Fully Paid	全額拂込	20,975.00	
Partially Paid	部分	<u>71.32</u>	21,046.32

RESERVE:

積立金

Allocated Reserve	組合員積立	10,848.32	
Unallocated Reserve	未決拂戻金	<u>4,747.24</u>	15,595.56

EARNINGS:

Certificate of Indebtedness		52.18	
Patrons Refunds Payable		19,430.53	
Net Earnings-April 四月分積立		<u>2,864.34</u>	<u>22,347.05</u>

Total Members' Equity 合計組合員資本 58,988.93

TOTAL LIABILITIES & MEMBERS' EQUITY 総計負債並資本 \$85,021.05



MANZANAR COOPERATIVE ENTERPRISES, INC.

		<u>%</u>	<u>April Combined</u>	<u>Dry Goods</u>
<u>Sales/Commission</u>	総売上高	100 %	\$31,578.17	\$11,187.92
<u>Cost of Sales:</u>	原価			
Beginning Inventory	最初棚卸		16,858.58	13,092.47
Purchases	仕入		22,588.40	8,477.81
Freight	運賃		468.76	116.76
Whse. Handling Expense	倉庫費		310.31	182.60
Total			40,226.05	21,869.64
Ending Inventory	月末棚卸		16,699.37	12,660.88
Cost of Sales	原価	74.50%	23,526.68	9,208.76
<u>Gross Operating Margin</u>	総利益	25.50%	8,051.49	1,979.16
<u>Selling Expense:</u>	売店費			
Salaries	給料		2,178.63	456.95
Payroll Tax	給料税		130.72	27.42
Supplies	供給品		796.13	10.97
Whseing - Supplies	倉庫供給品		9.93	.22
Advertising	廣告料		63.00	31.50
Total		10.07%	3,178.41	527.06
<u>General Expense:</u>	雑費			
Repairs & Maintenance	修繕費		32.65	7.42
Insurance	保険料		37.41	17.89
Rent & Utility	レント		206.34	45.50
Equipment Rental	道具レント		84.50	3.00
Depreciation on Equip.	消耗品積高		178.75	22.94
Other General Expenses	其 他		245.09	33.68
Total		2.48%	784.74	130.43
<u>Administrative Expense</u>	事務所費	3.58%	1,129.45	400.16
<u>Total Operating Expense</u>	総計費用	16.13%	5,092.60	1,057.65
<u>Net Operating Income</u>	利益	9.37%	2,958.89	921.51
<u>Add: Non-Operating Income</u>	売店営業外収入			
Purchases Discount	仕入割引		187.57	
Free Goods Income	見本		79.08	
Other Income	他収入		30.49	
Free Press	フリープレス		30.77	
Total		1.04%	327.91	
<u>Less: Other Expense</u>	諸雑費			
Other Expense			42.09	
Cash Variance	現金不足		4.86	
Theater Expense	映画費用		215.89	
Check Cashing Expense	デエツキ交換費		159.62	
Total Expense		1.34%	422.46	
<u>NET INCOME FOR APRIL</u>	四月分利益	9.07%	\$ 2,864.34	



INCOME & EXPENSE STATEMENT  
April 30, 1945

<u>Canteen</u>	<u>Fish Dept.</u>	<u>Sports Goods</u>	<u>Beauty Shop</u>	<u>Barber Shop</u>
<u>\$14,645.52</u>	<u>\$2,256.15</u>	<u>\$ 282.56</u>	<u>\$423.65</u>	<u>\$390.10</u>
2,122.55	89.60	1,510.47		
11,919.55	1,695.09	235.90		
201.21	150.79			
119.71		4.67		
<u>14,363.02</u>	<u>1,935.48</u>	<u>1,751.04</u>		
<u>2,397.39</u>	<u>89.15</u>	<u>1,512.28</u>		
<u>11,965.63</u>	<u>1,846.33</u>	<u>238.76</u>		
2,679.89	409.82	43.80	423.65	390.10
363.69	141.25	22.75	173.00	309.50
21.82	8.47	1.37	10.38	18.57
6.96	8.56		102.17	12.98
.16	.19		2.11	.29
<u>31.50</u>				
<u>424.13</u>	<u>158.47</u>	<u>24.12</u>	<u>287.66</u>	<u>341.34</u>
11.85	1.49		1.49	2.98
4.51	.27	2.05	.68	.74
47.50	13.30	2.00	13.30	13.30
26.00	3.00			
64.42	15.94	2.08	8.36	26.56
<u>10.72</u>	<u>26.05</u>	<u>17.21</u>	<u>22.38</u>	<u>.52</u>
<u>165.00</u>	<u>60.05</u>	<u>23.34</u>	<u>46.21</u>	<u>44.10</u>
523.84	80.64	10.05	15.13	14.01
<u>1,112.97</u>	<u>299.16</u>	<u>57.51</u>	<u>349.00</u>	<u>399.45</u>
<u>1,566.92</u>	<u>110.66</u>	<u>- 13.71</u>	<u>74.65</u>	<u>- 9.35</u>



<u>Photo</u>	<u>Flower</u>	<u>Watch Repair</u>	<u>American Express</u>	<u>Shoe Repair</u>
<u>\$456.42</u>	<u>\$269.48</u>	<u>\$553.56</u>	<u>\$33.71</u>	<u>\$1,079.10</u>
		43.49		
		260.05		
-----	-----	3.33	-----	-----
		306.87		
-----	-----	39.67	-----	-----
		267.20		
456.42	269.48	286.36	33.71	1,079.10
164.35	141.25	113.75	19.85	272.29
9.86	8.47	6.83	1.19	16.34
99.66	34.41	96.99		423.43
1.41	.22	2.05		3.28
<u>275.28</u>	<u>184.35</u>	<u>219.62</u>	<u>21.04</u>	<u>715.34</u>
1.49	1.49	1.48	1.48	1.48
5.17	1.23	.70	.09	4.08
30.40	14.44	13.30		13.30
52.50				
10.80	2.62	14.77	2.62	7.64
66.39	.74	58.90	.96	7.54
<u>166.75</u>	<u>20.52</u>	<u>89.15</u>	<u>5.15</u>	<u>34.04</u>
16.38	9.60	19.77	1.24	38.63
<u>458.41</u>	<u>214.47</u>	<u>328.54</u>	<u>27.43</u>	<u>788.01</u>
<u>- 1.99</u>	<u>55.01</u>	<u>- 42.18</u>	<u>6.28</u>	<u>291.09</u>



## MANZANAR COOPERATIVE

## DRY GOODS RETAIL

For the Month

		<u>Total</u>	<u>Shoe Dep't. 1</u>
Beginning Inventory 4-1-45	最初棚卸	\$16,298.48	\$5,752.97
Add: Whse. Transfers	倉庫仕入	<u>10,823.86</u>	<u>2,547.31</u>
Total Merchandise		27,122.34	8,300.28
Deduct Sales:	差引		
Gross Sales	売上高	11,187.92	2,847.57
Sales Tax Adjustment	小売税	<u>26.55</u>	<u>1.88</u>
Total Sales		11,214.47	2,849.45
Book Inv. Before Allowance	帳簿棚卸	15,907.87	5,450.83
Allowances:	差引		
Damaged	破損品	24.98	3.27
Price Reduction	値下げ	36.44	14.66
Yardage Allowance	布地尺込	46.58	
Supplies Used	供給品使用高	<u>1.32</u>	<u>.19</u>
Total Allowances		109.32	18.12
Book Inventory	帳簿棚卸	15,798.55	5,432.71
Actual Retail Inventory	実調棚卸	<u>15,919.63</u>	<u>5,452.77</u>
Gain or Loss on Control	増加又ハ不足	+ 121.08	20.06



ENTERPRISES, INC.

CONTROL REPORT

of April 1945

<u>Men's</u> <u>Dep't. 2</u>	<u>Women's</u> <u>Dep't. 3</u>	<u>Notion</u> <u>Dep't. 4</u>	<u>Cigarette &amp; Toys</u> <u>Dep't. 6</u>
\$4,226.21	\$3,444.33	\$2,091.55	\$ 783.42
<u>1,111.60</u>	<u>3,268.14</u>	<u>3,085.23</u>	<u>811.58</u>
5,337.81	6,712.47	5,176.78	1,595.00
1,627.81	2,774.02	3,171.13	767.39
<u>1,627.81</u>	<u>2,774.02</u>	<u>10.23</u>	<u>14.44</u>
		3,181.36	781.83
3,710.00	3,938.45	1,995.42	813.17
2.95	12.14	1.50	5.12
9.90	11.45	.43	
	46.58		
<u>12.85</u>	<u>70.17</u>	<u>1.13</u>	<u>5.12</u>
		3.06	
3,697.15	3,868.28	1,992.36	808.05
<u>3,727.03</u>	<u>3,930.75</u>	<u>2,070.75</u>	<u>738.33</u>
29.88	62.47	78.39	- 69.72



MANZANAR COOPERATIVE ENTERPRISES, INC.

CANTEEN RETAIL CONTROL REPORT  
For the Month of April 1945

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	最初棚卸	\$ 2,771.91	\$ 72.17	\$ 2,699.74
Add:				
Direct Purchase	直接仕入	7,820.32	1,256.35	6,563.97
Whse. Transfers	倉庫ヨリ	7,355.66		7,355.66
Total Goods Avail.	合計	17,947.89	1,328.52	16,619.37
Deduct Sales:	売上高			
Sales per ledger		14,450.96	1,008.10	13,442.86
Sales Tax Adjustment		85.73		85.73
Transfers to Dry Goods		15.50	15.50	
Deferred Sales -April		179.06	175.56	3.50
Total		14,731.25	1,199.16	13,532.09
Deduct Allowances:				
Damaged	破損品	87.59		87.59
Fruit Weight Allowances	果実目切	16.75		16.75
Shortage & Leftover News		43.87	43.87	
Total		148.21	43.87	104.34
Total Deduction		14,879.46	1,243.03	13,636.43
Book Inventory	帳簿上棚卸	3,068.43	85.49	2,982.94
Actual Inventory	実調棚卸	3,066.87	60.20	3,006.67
Loss on Control		- 1.56	- 25.29	+ 23.73



MANZANAR COOPERATIVE ENTERPRISES, INC.

WAREHOUSE CONTROL

April 30, 1945

		<u>Warehouse Supplies</u>	<u>Warehouse Mdse.</u>	
Beginning Inventory	最初棚卸	\$ 591.92	\$16,851.85	
Purchases at Cost	仕入	450.77	15,158.35	
Total		1,042.69	32,010.20	
Deduct Transfers	差引倉出	388.15	14,584.84	
Book Inventory	帳簿棚卸	654.54	17,425.36	
Actual Physical Inventory	実調棚卸	654.69	17,425.60	
Overage in Warehouse		+ .15	+ .24	+ .39
Truck Operating & Maintenance Expense 運搬費				
Salaries	給料	39.50		
Payroll Tax	給料税	2.37		
Insurance	保険料	2.42		
Depreciation on Equip.	消耗見積高	4.53	48.82	
Warehouse Operating Expense 倉庫費				
Salaries	給料	125.52		
Payroll Tax	給料税	7.53		
Insurance	保険料	24.38		
Rent & Utility	レント	97.93		
Rent on Equipment	道具レント	9.50		
Depreciation on Equip.	消耗見積高	4.82		
Other Expense	英ノ他	2.13	271.81	320.63
Total Whse. Handling Expense less Overage				\$320.24



MANZANAR COOPERATIVE ENTERPRISES, INC.

映画館経営費表  
SCHEDULE OF THEATER EXPENSE

For the Month of April 1945

Salaries	給料	\$ 62.25
Payroll Tax	給料税	3.73
Insurance	保険料	1.31
Depreciation on Equipment	消耗品積高	40.16
Film Rental	フィルム代	96.95
Other Expense	其他	<u>11.49</u>
Total		\$ <u>215.89</u>

事務所費用表  
SCHEDULE OF ADMINISTRATIVE EXPENSE  
For the Month of April 1945

Salaries	給料	\$517.45
Payroll Tax	給料税	31.05
Supplies	供給品	72.61
Insurance & Bond	保険料	189.79
Auditing	帳簿調査費	90.00
Repairs & Maintenance	修繕費	5.95
Depreciation on Equipment	消耗品積高	41.95
Rent on Equipment	道具レンタル	36.50
Rent & Utility	レント金	55.57
Tax	税金	31.57
Other Expense	其他	<u>57.01</u>
Total		\$ <u>1,129.45</u>

チェツキ交換費表  
SCHEDULE OF CHECK CASHING EXPENSE  
For the Month April 1945

Salaries	給料	\$ 68.25
Payroll Tax	給料税	4.10
Insurance	保険料	25.93
Bank Charges	銀行入費	29.93
Bank Business- Auto Mileage		<u>31.41</u>
Total		\$ <u>159.62</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

フリー・プレス

FREE PRESS

Operating Statement for April 1945

Income:	収入ノ部		
Sales	売上高	\$ .20	
Advertising	廣告代	301.16	
Discount Earned	仕入割引	2.76	
Expired Subscription	購読料	<u>23.65</u>	
Total Income	合計		\$ 327.77
Less Expense:	経費		
Cash & Advertising Discount	廣告割引	.75	
Printing & Materials	印刷用品	276.25	
Petty Cash Used	小出現金	<u>20.00</u>	
Total Expenses			<u>297.00</u>
Net Operating Income for April	四月分利益		\$ <u>30.77</u>

Manzanar Co-op's Equity in Free Press  
April 1945

	貸借一覽表		
Advertising Receivables	廣告料受取勘定	\$424.22	
Petty Cash	小出現金(殘金)	5.10	
Deposits in Transit		<u>959.73</u>	
Total			\$1,482.86
Deduct:	差引		
Advance Subscription	前金購読料	<u>69.40</u>	<u>69.40</u>
Total Equity in Free Press			\$ <u>1,413.46</u>



DEFENSE ✓

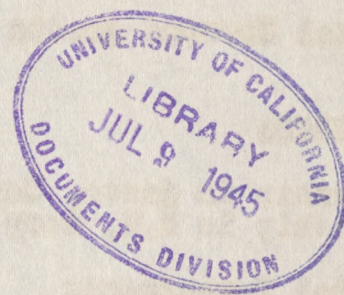
Manzanar Cooperative Enterprises, Inc.  
MANZANAR, CALIFORNIA

MAY 31 1945

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Manzanar

Balance  
Sheet

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MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

May 31, 1945

資 産

ASSETS

CURRENT:

流動資産

Cash on Hand	手許現金	\$ 4,183.42
Cash in Bank	銀行預金	20,293.03
Receivables	受取勘定	\$5,992.09
Less: Allow. for Bad Acct.		<u>2,500.00</u>
Inventories	商品棚卸	3,492.09
Finished Product Inventory		42,674.92
Prepaid Bottle Deposit		205.85
Advance on Merchandise	商品前金	259.12
		<u>145.92</u>

Total Current Assets 合計流動資産 \$71,254.35

INVESTMENTS:

投 資

Membership in Assoc. Coop, N.C.	115.86
Membership in N.W. Coop Audit Serv.	<u>75.65</u>

Total Investments 191.51

FIXED ASSETS:

固定資産

Equipment	諸道具	16,355.22
Less: Allow. for Depreciation	消耗見積高	<u>11,360.45</u>

Total Fixed Assets 合計固定資産 4,994.77

DEFERRED CHARGES & OTHER ASSETS: 前拂経営費

Prepaid Insurance	保険前拂	1,096.41
Cash Register Maintenance	レヂスタ手当料	305.80
Property Tax		220.97
Other Deferred Charges	其ノ他	161.25
Other Assets-Ex. Profit Tax Refund		<u>180.43</u>

Total Deferred Charges & Other Assets 総計前拂経営費 1,964.86

TOTAL ASSETS

総計資産

\$78,405.49



MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE SHEET

May 31, 1945

負債

LIABILITIES

CURRENT:

Accounts Payable	支拂勘定	\$12,735.20	
Cash Orders Out & Payable		3,404.67	
Checks Held for Collection		5,936.25	
Federal Stamp Tax Liability		803.00	
Accruals:	繰越		
State Sales Tax	\$	842.70	
Federal Excise Tax		246.35	
Payroll Tax		631.70	
Auditing		248.70	
Rent & Utility		<u>1,427.44</u>	<u>3,396.89</u>
Total Current Liabilities	合計流動負債		\$26,276.01

MEMBERS' EQUITY

MEMBERSHIP:

	組合員券		
Fully Paid	全額拂込	21,010.00	
Partially Paid	部分〃〃	<u>60.88</u>	21,070.88

RESERVE:

	積立金		
Allocated Reserve	組合費積立	12,088.78	
Unallocated Reserve	未決拂込金	<u>4,409.80</u>	16,498.58

EARNINGS:

Certificate of Indebtedness		44.70	
Patrons Refunds Payable		8,216.67	
Undistributed Earnings		2,864.34	
Net Earnings - May	五月分積金	<u>3,434.31</u>	<u>14,560.02</u>

Total Members' Equity 合計組合員資本 52,129.48

TOTAL LIABILITIES & MEMBERS' EQUITY 総計負債並資本 \$78,405.49



MANZANAR COOPERATIVE ENTERPRISES, INC.

		<u>%</u>	<u>May Combined</u>	<u>Dry Goods</u>
<u>Sales/Commission</u>	総売上高	100 %	\$35,459.59	\$13,300.06
<u>Cost of Sales:</u>	原価			
Beginning Inventory	最初棚卸		16,699.37	12,660.88
Purchases	仕入		26,440.64	10,956.61
Freight	運賃		728.93	90.37
Whse. Handling Expense	倉庫費		382.56	250.27
Total			44,251.50	23,958.13
Ending Inventory	月末棚卸		17,597.67	13,135.47
Cost of Sales	原価	75.17%	26,653.83	10,822.66
<u>Gross Operating Margin</u>	総利益	24.83%	8,805.76	2,477.40
<u>Selling Expense:</u>	売店費			
Salaries	給料		2,117.30	435.67
Payroll Tax	給料税		127.04	26.14
Supplies	供給品		916.16	76.84
Whseing - Supplies	倉庫供給品		24.81	1.67
Advertising	廣告料		63.00	31.50
Total		9.16%	3,248.31	571.82
<u>General Expense:</u>	雑費			
Repairs & Maintenance	修理費		32.65	7.42
Insurance	保険料		38.74	18.49
Rent & Utility	レント		206.34	45.50
Equipment Rental	道具レンタル		84.50	3.00
Depreciation on Equip.	消耗品減価		178.83	22.90
Other General Expenses	その他		120.26	19.95
Total		1.86%	661.32	117.26
<u>Administrative Expenses:</u>	事務所費	3.47%	1,230.39	461.52
<u>Total Operating Expenses</u>	総計費用	14.49%	5,140.02	1,150.60
<u>Net Operating Income</u>	利益	10.34%	3,665.74	1,326.80
<u>Add: Non-Operating Income</u>	売店営業外収入			
Purchases Discount	仕入割引		224.67	
Free Goods Income	見本		90.18	
Other Income	他収入		6.00	
Cash Variance	現金不足		4.20	
Total		.92%	325.05	
<u>Less: Other Expense</u>	諸雑費			
Other Expense	映画費用		160.93	
Theater Expense	フリース		221.72	
Free Press	チェツキ		20.04	
Check Cashing Expense	交換費		153.79	
Total Expense		1.57%	556.48	
<u>NET INCOME FOR MAY</u>	五月分利益	9.69%	\$ 3,434.31	



INCOME & EXPENSE STATEMENT  
May 31, 1945

<u>Canteen</u>	<u>Fish Dept.</u>	<u>Sports Goods</u>	<u>Beauty Shop</u>	<u>Barber Shop</u>
\$15,117.03	\$3,612.08	\$ 296.37	\$566.60	\$397.55
2,397.39	89.15	1,512.28		
12,602.76	2,722.54	158.73		
341.03	297.53			
128.88		3.41		
15,470.06	3,109.22	1,674.42		
2,862.21	129.63	1,424.39		
12,607.85	2,979.59	250.03		
2,509.18	632.49	46.34	566.60	397.55
328.77	145.41	22.75	191.25	294.00
19.72	8.72	1.37	11.47	17.64
53.48	23.80		118.80	10.99
1.22	.47		2.89	.23
31.50				
434.69	178.40	24.12	324.41	322.86
11.85	1.49		1.49	2.98
5.04	.31	1.93	.69	.70
47.50	13.30	2.00	13.30	13.30
26.00	3.00			
64.38	15.94	2.08	8.36	26.56
10.12	24.75	10.87	1.11	2.00
164.89	58.79	16.88	24.95	45.54
524.52	125.25	10.34	19.67	13.78
1,124.10	362.44	51.34	369.03	382.18
1,385.08	270.05	- 5.00	197.57	15.37



MANZANAR COOPERATIVE ENTERPRISES, INC.

<u>Photo</u>	<u>Flower</u>	<u>Watch Repair</u>	<u>American Express</u>	<u>Shoe Repair</u>
<u>\$484.29</u>	<u>\$315.52</u>	<u>\$345.18</u>	<u>\$33.46</u>	<u>\$991.45</u>
		39.67		
-----	-----	39.67	-----	-----
-----	-----	45.97	-----	-----
		- 6.30		
484.29	315.52	351.48	33.46	991.45
150.49	141.25	113.75	22.75	271.21
9.03	8.48	6.83	1.37	16.27
88.10	76.98	102.28		364.89
.81	.90	.67		15.95
<u>248.43</u>	<u>227.61</u>	<u>223.53</u>	<u>24.12</u>	<u>668.32</u>
1.49	1.49	1.48	1.48	1.48
5.08	1.18	.69	.09	4.54
30.40	14.44	13.30		13.30
52.50				
10.80	2.82	14.73	2.62	7.64
50.03		.41	.99	.03
<u>150.30</u>	<u>19.93</u>	<u>30.61</u>	<u>5.18</u>	<u>26.99</u>
16.86	10.95	11.94	1.11	34.45
<u>415.59</u>	<u>258.49</u>	<u>266.08</u>	<u>30.41</u>	<u>729.76</u>
<u>68.70</u>	<u>57.03</u>	<u>85.40</u>	<u>3.05</u>	<u>261.69</u>



## MANZANAR COOPERATIVE

## DRY GOODS RETAIL

For the Month

		<u>Total</u>	<u>Shoe Dep't. 1</u>
Beginning Inventory 5-1-45	最初棚卸	\$15,919.63	\$5,452.77
Add: Whse. Transfers	倉庫仕入	<u>14,083.02</u>	<u>1,725.21</u>
Total Merchandise		30,002.65	7,177.98
Deduct Sales:	差引		
Gross Sales	売上高	13,300.09	2,475.43
Sales Tax Adjustment	小売税	<u>47.80</u>	<u>15.27</u>
Total Sales		13,347.89	2,490.70
Book Inv. Before Allowance	帳簿棚卸	16,654.79	4,687.28
Allowances:	差引		
Damaged	破損品	10.61	4.26
Price Reductions	値下げ	81.47	3.60
Yardage Allowance	布地尺	35.11	
Supplies Used	供給品使用	<u>.84</u>	
Total Allowances		128.03	7.86
Book Inventory	帳簿棚卸	16,526.76	4,679.42
Actual Retail Inventory	実調棚卸	<u>16,686.32</u>	<u>4,693.25</u>
Gain or Loss on Control	増加又ハ不足	159.56	+ 13.83



ENTERPRISES, INC.

CONTROL REPORT

of May 1945

Men's Dep't. 2	Women's Dep't. 3	Notion Dep't. 4	Cigarette & Toys Dep't. 6
\$3,727.03	3,930.75	2,070.75	738.33
<u>3,768.83</u>	<u>3,682.71</u>	<u>3,746.70</u>	<u>1,159.57</u>
7,495.86	7,613.46	5,817.45	1,897.90
3,438.13	2,651.47	3,842.19	892.84
<u>16</u>		<u>12.17</u>	<u>20.20</u>
3,438.29	2,651.47	3,854.36	913.04
4,057.57	4,961.99	1,963.09	984.86
4.88		1.47	
21.80	53.28	.59	2.20
	31.91	3.20	
<u>26.68</u>	<u>85.19</u>	<u>.84</u>	<u>2.20</u>
		6.10	
4,030.89	4,876.80	1,956.99	982.66
<u>4,111.43</u>	<u>4,970.51</u>	<u>1,948.85</u>	<u>962.28</u>
+ 80.54	+ 93.71	- 8.14	- 20.38



MANZANAR COOPERATIVE ENTERPRISES, INC.

CANTEEN RETAIL CONTROL REPORT  
For the Month of May 1945

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	最初棚卸	\$ 3,066.87	\$ 60.20	\$ 3,006.67
Add:				
Direct Purchases	直接仕入	8,550.80	1,357.11	7,193.69
Whse. Transfers	倉庫ヨリ	7,361.06		7,361.06
Total Goods Available		18,978.73	1,417.31	17,561.42
Deduct Sales:	売上高			
Sales per Ledger		15,156.36	1,360.33	13,796.03
Sales Tax Adjustment		87.70		87.70
Transfers to Dry Goods		16.00	16.00	
Deferred Sales - May		123.73	106.23	17.50
Deferred Sales - April		- 179.06	- 175.56	- 3.50
Total		15,204.73	1,307.00	13,897.73
Deduct Allowances:				
Damaged	破損品	75.81		75.81
Fruit Weight Allowances.	果実回切	23.29		23.29
Shortage & Leftover News		59.08	59.08	
Total		158.18	59.08	99.10
Total Deductions		15,362.91	1,366.08	13,996.83
Book Inventory	帳簿上棚卸	3,615.82	51.23	3,564.59
Actual Inventory	実調棚卸	3,622.97	67.78	3,555.19
Gain or Loss on Control	増加又ハ不足	+ 7.15	+ 16.55	- 9.40



MANZANAR COOPERATIVE ENTERPRISES, INC.

WAREHOUSE CONTROL

May 31, 1945

		Warehouse Supplies	Warehouse Mdse.
Beginning Inventory	最初棚卸	\$ 654.69	\$17,425.60
Purchases at Cost	仕入	<u>1,127.71</u>	<u>21,169.67</u>
Total		1,782.40	38,595.27
Deduct Transfers	差引倉出	<u>1,278.67</u>	<u>18,725.71</u>
Book Inventory	帳簿棚卸	503.73	19,869.56
Actual Physical Inventory	実調棚卸	<u>503.75</u>	<u>19,847.17</u>
Shortage in Warehouse		+ .02	- 22.39* -22.37

Truck Operating & Maintenance Expense	運搬費		
Salaries	給料	39.50	
Payroll Tax	給料税	2.37	
Supplies	供給品	18.50	
Repairs	修繕費	18.60	
Insurance	保険料	2.42	
Depreciation on Equip.	消耗見積高	<u>4.48</u>	85.87

Warehouse Operating Expense	倉庫費		
Salaries	給料	153.25	
Payroll Tax	給料税	9.19	
Supplies	供給品	1.25	
Insurance	保険料	27.42	
Rent & Utility	レント	97.93	
Rent on Equipment	道具レント	6.50	
Depreciation on Equipment	消耗見積高	<u>3.59</u>	<u>299.13</u> <u>385.00</u>

Total Whse. Handling Expense Plus Shortage \$407.37

\* Damaged in Warehouse



MANZANAR COOPERATIVE ENTERPRISES, INC.

映画館経営費表

SCHEDULE OF THEATER EXPENSE

For the Month of May 1945

Salaries	給料	\$ 62.25
Payroll Tax	給料税	3.73
Supplies	給品	43.71
Insurance	保険料	1.26
Depreciation on Equipment	消耗見積高代	39.56
Film Rental	フィルム代	62.01
Other Expense	其、他	<u>9.20</u>
Total		\$ <u>221.72</u>

事務所費用表

SCHEDULE OF ADMINISTRATIVE EXPENSE

For the Month of - May 1945

Salaries	給料	\$514.32
Payroll Tax	給料税	30.86
Supplies	給品	176.42
Insurance & Bond	保険料	181.93
Auditing	帳簿調査費	90.00
Repairs & Maintenance	修繕費	5.95
Depreciation on Equipment	消耗見積高代	41.95
Rent on Equipment	レント(道具)	39.50
Rent & Utility	レント	47.50
Tax	税金	31.57
Other Expense	其、他	<u>70.39</u>
Total		\$ <u>1,230.39</u>

チェツキ交換費表

SCHEDULE OF CHECK CASHING EXPENSE

For the Month - May 1945

Salaries	給料	\$ 59.81
Payroll Tax	給料税	3.59
Bank Charges	銀行入費	44.35
Insurance & Bond	保険料	25.93
Bank Business-Auto Mileages		<u>20.11</u>
Total		\$ <u>153.79</u>



MANZANAR COOPERATIVE ENTERPRISES, INC.

フリー・プレス

F R E E P R E S S

Operating Statement for May 1945

Income:	収入ノ部	
Sales	売上高	.45
Advertising	廣告代	266.37
Expired Subscription	購読料	<u>17.40</u>
Total Income	合 計	\$284.22
Less Expense:	経営費	
Printing & Materials	印刷用品	279.00
Petty Cash Used	小出現金	<u>25.26</u>
Total Expenses		<u>304.26</u>
Net Operating Loss for May		\$ <u>20.04</u>

Manzanar Co-op's Equity in Free Press

May 1945

貸借一覽表

Advertising Receivables	廣告料受取勘定	\$647.60
Petty Cash	小出現金	4.84
Deposit in Transit		<u>342.27</u>
Total		\$994.71
Deduct:	差 引	
Advance Subscriptions	前金購読料	<u>69.40</u>
Total Equity in Free Press		<u>\$925.31</u>