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COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

INCOME & EXPENSE STATEMENT

EXHIBIT "B"

May 28, 1942 to November 30, 1942

% of Sales

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

Operating Expenses:

Salaries & Allowances	\$ 13,385.80			
Store Supplies	2,242.16			
Equipment Rental	682.06			
Barber & Beauty Shop - Laundry & Supplies	586.13			
Insurance	799.53			
Rent	1,860.00			
Heat	156.91			
Shoe Shop Expense	81.20			
Watch Shop Expense	83.45			
Amortization of Equipment	565.50			
Scrip Expense	970.62			
Bank Charges	348.42			
Incorporation Expense	73.33			
Radio Repair Shop Expense	157.05			
Stationery & Postage	337.70			
Auto Rental	175.00			
Fire Loss	254.12			
Theft Loss	119.96			
Auditing	300.00			
Telephone & Telegraph	14.94			
Travel Expense	69.71			
Miscellaneous Expense	49.90	28,313.49	5.80%	
Net Operating Income		\$ 35,599.16	7.28%	

Non-Operating Income:

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

NET INCOME, May 28, 1942 to November 30, 1942 38,021.34 7.77%

2000  
60  
1200000



*Sheet 1*

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

EXHIBIT "A"

BALANCE SHEET

November 30, 1942

ASSETS

Current:

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

Fixed:

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

Other:

Store Supplies - Schedule 3	\$ 444.13	
Prepaid Insurance - Schedule 5	1,503.18	
Laundry Accounts	<u>155.31</u>	<u>2,082.62</u>

TOTAL ASSETS

\$191,905.31



*Sheet 2*

COMMUNITY ENTERPRISES

Tule Lake War Relocation Project - Tule Lake, California

BALANCE SHEET

EXHIBIT "A"

November 30, 1942

LIABILITIES & MEMBERS EQUITIES

Current:

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

Accruals:

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

Total Current Liabilities

\$153,883.97

Members Equities:

Net Income - May 28 to November 30, 1942

38,021.34

TOTAL LIABILITIES & MEMBERS EQUITIES

\$191,905.31



# 收入及經費勘定書

自一九四二年五月廿八日至一九四二年十一月廿日

賣上金並奉仕收入

\$488,506.41

賣上原價代金  
商運送費在  
商運送費在

\$552,329.79  
3,115.18

\$555,444.97  
129,562.36

425,882.61

87.18%

\$ 62,623.80

12.82%

1,288.85

.26%

\$ 63,912.65

13.08%

手數料

總收入合計

## 經營費

奉給並手營  
店鋪供給費  
器具什器賃借料  
理髮所給髮所洗濯所供給費  
保險料  
店鋪賃借料  
燃料費  
靴修繕所經費  
時計修繕所經費  
器具什器償却金  
購買券作製費  
銀行、支拂手數料  
組合設立費  
ラゲオ修繕所經費  
文具費及郵稅  
自動車賃借料  
火災損失  
盜難損失  
會計檢查料  
電信電話費  
旅費  
諸雜費

\$ 18,385.80  
2,242.16  
682.06  
586.15  
799.53  
1,860.00  
156.91  
81.20  
83.45  
565.50  
970.62  
348.42  
73.33  
157.03  
337.70  
175.00  
254.12  
119.96  
300.00  
14.94  
69.71  
49.90

28,313.49

5.80%

純收入

\$ 35,599.16

7.28%

## 別途收入

仕入割引料  
過剩現金

\$ 2,250.96  
171.22

2,422.18

.49%

純收入自一九四二年五月廿八日至一九四二年十一月廿日 \$38,021.34

7.77%



# 貸借對照表

一九四二年十一月廿日

## 資產

### 流動資產

現金手許在寓 (第一表一A參照)  
銀行預存款 (第一表2A參照)

\$ 2,564.47  
35,458.76 \$ 38,023.23

W R. A. 証文  
証文裡服受取金  
政府補助金

\$ 8,696.11  
3.95 8,700.06

商品在寓 (第三表參照)

129,562.36

### 流動資產合計

\$176,285.65

### 固定資產

什器器具諸設備 (第四表參照)  
差引償却準備金 (第四表參照)

\$14,102.54  
565.50 13,537.04

### 其他

店鋪供給品  
保險金前拂  
洗濯代受取勘定

\$ 444.13  
1,503.18  
135.31 2,082.62

### 合計

\$191,905.31



# 貸借對照表

一九四二年十一月廿日

## 負債及組合費勘定

### 流動負債

支拂勘定 (第1表参照)  
W.R.A. 31 買入什器支拂勘定  
W.R.A. 31 立替俸給支拂  
未使用購買券支拂保證

\$136,770.40  
325.98  
2,351.28  
1,628.58

### 未拂勘定

政府消費稅  
加州商品賣上稅  
煙草在庫品稅  
店鋪賃借料  
會計檢查料

\$ 216.85  
10,077.67  
353.21  
1,860.00  
300.00  
12,807.73

### 流動負債合計

\$153,883.97

### 組合員勘定

純收入 自一九四二年五月廿八日至一九四二年十一月廿日

38,021.34

### 合計

\$191,905.31



*Epten*

TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

FINANCIAL STATEMENT  
Period from October 1, 1943, to December 31, 1943

Prepared by Susumu Ono, Accountant  
Checked by Jiro Goto, Chief Accountant  
Checked by Masamori Maruyama, Treasurer

Approved by the Auditing Committee  
And The  
Board of Directors

*Est Runcorn*



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET 貸借對照表  
As of December 31, 1943 昭和十八年十二月三十一日現在

ASSETS 資產之部

Current Assets: 流動資產		
Cash in Bank 銀行預金	45,389.02	
Cash on Hand 手許在高	9,816.42	
Continental Illinois National Bank コンチネンタルイリノイ銀行	30.55	
Buyer's Revolving ニューヨーク		
Fund at N.Y. Office 事務所預運轉資金	1,000.00	
Cash for Membership		
Refund セーラー事務所在高	27.00	
Store Change Fund 店內釣銭	2,130.00	
Check Cashing Fund 小切手両替資金	10,000.00	
Postage Stamps Fund 郵便切手	240.00	
Defense Stamps 國防郵便切手	9.60	68,642.59
Accounts Receivable-WRA for Mdse. 受取勘定		298.85
Inventories: 棚卸高		
Mdse. for Sales 商品	102,021.57	
Materials for Service Shops 部材料	22,380.00	124,401.57
Deposits on Mdse. 仕入手附金		
Purchase Orders	15,214.63	
Total Current Assets 流動資產合計		208,557.64
Investment: 投資額		
Associated Coop. of No. Calif., Inc. 北加組合聯合加入費		50.00
Fixed Assets: 固定資產		
Automobile & Truck 自動車	1,557.50	
Office Equipment 事務所什器	1,611.31	
Store Equipment 賣店什器	8,994.50	
Tofu Equipment 豆腐製造器具	300.00	
Barber & Beauty Equip. 理髮及美容所器具	2,490.36	
Shoe Shop Equipment 靴修繕所器具	1,644.68	
Theater Projectors 活動映字機	3,862.50	20,460.85
Less: Reserve for Depreciation 減價償却準備金差引	3,690.01	
Total Fixed Assets 固定資產合計		16,770.84
Deferred Charges: 前拂勘定		
Prepaid Insurance 保險料前拂	22.55	
Store Supplies Inventory 賣店備品	1,299.31	
Total Deferred Charges 前拂勘定合計		1,321.86
TOTAL ASSETS 資產總計		226,700.34



# LIABILITIES

## 負債之部

### Current Liabilities: 流動負債

Accounts Payable 支拂勘定	72,552.73
Tax Payable 未支拂所得税	4,149.47
Merchandise Certificate 商品券	
Issued 発行額	94.73
Redeemed 引換額	40.68
Outstanding 引換未済	54.05
Scrip Liability スクリップ未回収額	6,088.75

### Accruals: 繰越未支拂勘定

Barber Equipment 理髪装置	325.98
Light & Power 電燈及電力	2,521.25
Rent 家賃	5,604.00
Auto, Gas and Oil 自動車ガソリン	847.52
Truck and Rent トラック賃借料	1,509.87
State Sales Tax 加州小賣税	4,758.74
Excise Tax 奢侈税	140.48
State Unemployment Insurance Tax 失業保険料	660.38
Federal Social Security Tax 労働保険料	575.31
Total Current Liabilities 流動負債合計	16,943.53

99,788.53

### Members Equity: 組合員権利金

Memberships - Paid in Capital 組合員投資額	6,508.00
Patronage Refund in Cash Order 現金引換券未回収額	28.71
Patronage Refund in Cert. of Indebtedness 割戻信用証	
5/28/42 - 6/30/43	28,533.33
7/1/43 - 9/30/43	35,317.48
Total Members Equity 組合員権利金合計	63,850.81

70,387.52

### Reserves: 積立金

General Surplus 法定積立金	14,450.91
Educational Fund 組合思想普及資金	610.94
Undistributed Net Savings for Period 未配当純益金	
10/1/43 - 12/31/43 自十月一日至十二月三十一日	41,462.44

56,524.29

### TOTAL LIABILITIES AND MEMBERS EQUITY

226,700.34

### 負債及組合員権利金總計

NOTE: By the decision of the Board of Directors, the unallocated net saving of \$41,462.44 has been allocated as follows:

1. General Surplus Reserve Fund, 10% of the Net Saving.
2. Educational Fund, 1% of the remaining Net Saving.
3. Patronage Refund declared, 10.4% of Members' Patronage Records, ending December 31, 1943.

(註解) 理事會の決議に依り未配当純益金四万一千四百六十二円四十四仙を下記の如く分配せり。

- (一) 純益金の一割を法定積立金に繰り込む。
- (二) 純益金より一割の法定積立金を差引きたる残額の一割を組合思想普及資金に繰り込む。
- (三) 以上の二項目を差引きたる残額を十二月末日迄の購買額に対し剰余金割戻率を一割四厘と決定す。



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
Tule Lake Project, Newell, California

Statement of Income and Expense 收支計算書  
Period from October 1, 1943, to December 31, 1943

Income from Sales and Services: 賣店及サービス部収入 自昭和十八年十月一日至昭和十八年十二月三十一日  
% of Sales

Sales: 賣店の部			
Groceries 食糧品	111,166.35		
Fruits and Veg. 果物野菜類	32,500.71		
Cigarette & Tobacco 煙草	30,583.57		
Drugs 藥劑	36,619.71		
Dry Goods 呉服	69,297.45		
Hardware 金物	19,651.24		
Shoes 靴	5,617.88		
Fish 鮮魚	23,497.96		
Newspaper & Mag. 新聞雜誌	10,991.33	339,926.20	95.44%

Services: サービス部			
Radio ラジオ修理	.49		
Barber 理髪部	2,447.30		
Beauty 美容院	985.65		
Watch 時計修理	1,429.28		
Shoe 靴修理	7,182.83		
Laundry 洗濯取次部	4,161.31		
Patterns 裁縫型紙	33.12	16,239.98	4.56%
Total Sales & Services 總販賣高		356,166.18	100%

Cost of Sales and Services: 商品及サービス部材料原價

Purchases: 仕入高			
Groceries 食糧品	86,755.51		
Fruits & Veg. 果物野菜類	25,794.89		
Cigarette & Tobacco 煙草	20,288.57		
Drugs 藥劑	30,958.85		
Dry Goods 呉服	60,072.79		
Hardware 金物	17,858.93		
Shoes 靴	6,765.69		
Fish 鮮魚	19,472.27		
Newspapers & Mag. 新聞雜誌	9,343.31	277,310.81	77.86%

Service Purchases: サービス部購買高			
Watch 時計修理	879.85		
Shoe 靴修理	7,510.59		
Laundry 洗濯取次部	3,297.20		
Barber 理髪部	60.36		
Beauty 美容院	202.60	11,950.60	3.36%

Total Purchases of Mdse. & Service Mat. 商品及材料仕入總額 289,261.41 81.23%

Add: Freight & Drayage 運搬費 6,417.25  
295,678.66

Add: Beg. Inv. 10/1/43 十月一日現在  
Mdse. for Sales 棚卸商品 101,898.51  
Beg. Inv. 10/1/43 十月一日現在  
Service Material 材料 14,854.14  
116,752.65  
412,431.31

Less: Ending Inv. 12/31/43 十二月三十一日現在  
Mdse. For Sale 商品及材料 102,021.57  
Ending Inv. 12/31/43  
Service Material 22,380.00  
124,401.57

Total Cost of Goods Sold & Ser. 商品及サービス部材料原價總計 288,029.74 80.87%

Gross Income from Sales & Ser. 販賣總收入 68,136.44 19.13%

Add: Commission Earned: 手数料收入

Check Cashing

Commission 小切手兩替料 1,133.18

Sears Roebuck & Co.

Commission シーヤス百貨店 718.15

Montgomery Ward

Commission モントゴメリーワード百貨店 205.32

American Express

Commission アメリカンエクスプレス 9.57

Misc. Commission

Earned 其の他、手数料 382.17

Total Gross Income 總收入合計 2,448.39 19.82%



Less: Operating Expenses:	營業費			
Advertising	廣告費	7.34		
Auditing Expenses	監査費	25.00		
Auto Expenses	自動車費	25.65		
Beauty Shop Expenses	美容部雜費	255.70		
Barber Shop Expenses	理髮部雜費	237.72		
Bus. Office #351 Exp.	三五一番營業部費	423.03		
Check Charges	小切手兩管料	430.03		
Collection & Exchange	取立費及為替料	15.39		
Co-op Office #717 Exp.	セー七番事務所費	283.63		
Depreciation Loss	減價償却額	1,014.10		
Educational Expense	組合教育普及費	202.57		
Fire Loss	火災損失	54.50		
Fish Market Expense	魚市場雜費	174.85		
Fish Market Ice Exp.	魚市場氷代	58.80		
Fuel Expense	燃料	253.40		
Auto, Gas & Oil	自動車ガソリン及オイル代	202.52		
General Expense	一般雜費	235.71		
Gift Expense	寄附及謝礼	111.86		
Installation & Main-				
tenance Expense	設備及維持費	816.08		
Insurance Expense	保險料	289.70		
Interest & Penalty	利息及税金遅延料	492.44		
Laundry Expense	洗濯取次所雜費	12.55		
License & Fees	ライセンス及公文書費	21.00		
Mail Order Dept. Expense	メールオーダー部雜費	17.44		
Mdse. Lost & Damaged	商品紛失及損害	19.06		
N.Y. Office Buying Exp.	ニヨーク事務所費	150.00		
Rent on Bldg.	家賃	1,556.69		
Equipment Rent	什器借用費	358.07		
Repair Expense	修繕費	7.45		
Salaries & Clothing				
Allowance	給料及被服料	17,848.10		
Store Supplies Used	賣店備品	1,008.25		
Store Expense	賣店雜費	242.46		
Shoe Repair Expense	靴修繕所雜費	636.17		
Watch Shop Expense	時計修繕所雜費	34.21		
Telegram & Telephone	電信電話料	224.98		
Theft Loss	盜難損害	48.73		
Traveling Expense	旅行費	1,247.41		
Truck & Driver	トラック及運転手費	366.12		
Warehouse Expense	倉庫雜費	140.81		
State Franchise Tax	加州所得稅	371.64		
Federal Social				
Security Tax	勞働保險料	410.50		
State Unemployment				
Insurance Tax	失業保險料	660.38		
State Use Tax	使用稅	90.67	31,062.71	8.72%
Net Operating Income	營業費差引純益金		59,522.12	11.09%
Non Operating Income	營業外收入			
Purchase Discount	購入商品割引			
Earned		1,821.62		
Cash Overage	現金超過	19.62		
Circulating Library	圖書館收入			
Income		99.08	1,940.32	11.64%
Net Income-10/1/43-12/31/43	十月一日至十二月三十一日		41,462.44	
	這ノ純收益			



Inventories as of December 31, 1943 棚卸表 昭和十八年十二月三十一日現在

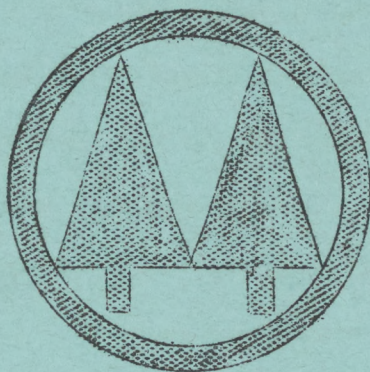
Merchandise 商品	Warehouse 倉庫	STORE #1 第一賣店	STORE #2 第二賣店	STORE #3 第三賣店	STORE #4 第四賣店	STORE #5 第五賣店	TOTAL 合計
Groceries 食料品	10,937.63	1,287.46	1,297.45	1,417.37	1,529.54		16,469.45
Fruit & Veg. 果物・野菜		84.71	219.28	55.68	46.07		405.74
Tobacco & Cig. 煙草	539.05	320.82	342.78	182.48	316.04		1,701.17
Drugs 藥劑	11,299.71	1,694.53	2,132.05	2,268.66	76.83		17,471.78
Dry Goods 吳服	4,340.17	557.01	729.83	15,079.51		21,510.06	42,216.58
Hardware 金物	2,243.22	4,885.45		418.95			7,547.62
Shoes 靴	3,323.05		11,639.53				14,962.58
Fish Market 鮮魚	105.45						104.45
News & Mag. 新聞雜誌	1,141.20						1,141.20
	33,929.48	8,829.98	16,360.92	19,422.65	1,968.48	21,510.06	102,021.57

SERVICE	BARBER 理髮部	BEAUTY 美容部	SHOT REP. 銃修繕部	LAUNDRY 洗濯部	WATCH REP. 時計修繕部	RADIO ラジオ修繕部	TOTAL 合計
サービス部	57.84	366.59	12,128.65 #1 6,549.36 #2 340.80 Whse.	87.12	2,796.23	53.41	22,380.00
	57.84	366.59	19,018.81	87.12	2,796.23	53.41	22,380.00

SUPPLIES	FISH	WAREHOUSE	STORE #1	STORE #2	STORE #3	STORE #4	STORE #5	TOTAL
備品	21.35	436.52	98.19	347.40	236.84	135.96	23.05	1,299.31
	21.35	436.52	98.19	347.40	236.84	135.96	23.05	1,299.31



TULE LAKE COOPERATIVE ENTERPRISES, INC.,  
TULE LAKE PROJECT  
NEWELL CALIFORNIA



FINANCIAL STATEMENT  
FOR THE THREE MONTHS ENDED MARCH 31, 1944

*E. H. Runcorn*



TO THE MEMBERS:

On behalf of your Board of Directors, I herewith submit the Financial Statement of your Cooperative Enterprises for the three months period ended March 31, 1944.

Your net profit for the period amounted to \$46,270.77.

This being an interim period, the results as now reported are subject to annual audit and any necessary year-end adjustments relating to inventories, reserves, etc.

Respectfully submitted,

/s/ M. Maruyama  
Treasurer



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET 貸借対照表  
As of March 31, 1944 昭和十九年三月三十一日現在  
資産之部

CURRENT ASSETS: 流動資産		ASSETS	
Bank of America アメリカ銀行預金高	61,019.35		
Cash on Hand 手許在高	1,616.72		
N. Y. Buyer's Working Fund ニューヨーク仕入部預け	1,000.00		
Cash for Membership Refund セーブ事務所在高	46.00		
Store Change Fund 店内釣銭	2,150.00		
Check Cashing Fund 小切手両替資金	5,000.00		
Postage Stamp Fund 郵便切手	240.00		
Defense Stamps 国防郵便切手	9.60		71,081.67
Accounts Receivable-W.R.A. 受取勘定	265.23		
Mdse. Inventories Sch. A 商品棚卸高	123,927.58		
Service Dept. Inv. Sch. A 材料棚卸高	24,206.81		
Deposit on Mdse. Pur. Orders Sch. B-1 仕入手附金	4,285.41		
Tailoring Accounts: 仕立部勘定			
Materials 材料	3,507.49		
Supplies 備品	322.93		
Expenses 営業費(小費共)	119.51		156,634.96
TOTAL CURRENT ASSETS 流動資産合計			227,716.63

INVESTMENTS: 投資額

Associated Cooperatives of N. Calif. 北加組合聯合加入費	50.00	
Northwest Cooperative Auditing 西北部組合公認会計監査会		
& Service Association Revolving Fund 運転資金	26.55	76.55
TOTAL INVESTMENTS 投資額合計		

FIXED ASSETS: 固定資産	COST	*DEPR.	NET
	原價	RESERVE 減價償却準備金	BOOK VALUE 帳簿記載價額
Barber & Beauty Equip. 理髮美容部器具	2,490.36	753.82	1,736.54
Movie Equipment 活動映画機	3,862.50	1,158.72	2,703.78
Office Equipment 事務用什器	3,275.62	302.45	2,973.17
Shoe Repair Equip. 靴修繕所	1,831.93	516.61	1,315.32
Store Equipment 賣店什器	10,020.53	1,839.63	8,180.90
Tofu Equipment 豆腐製造器具	695.00	31.58	663.42
Trucks 自動車	2,400.01	373.74	2,026.27
Watch Shop Equip. 時計修繕所器具	104.45	1.73	102.72
Tailor Equip. 仕立部器具	173.49	16.38	157.11
TOTAL FIXED ASSETS 固定資産合計		4,994.66	Extended 19,859.23
DEFERRED CHARGES: 前拂勘定			
Prepaid State Income Tax 所得税先拂			519.94
Prepaid Insurance 保険料			9.36
Store Supplies Inv. 賣店備品			1,156.51
TOTAL DEFERRED CHARGES 前拂勘定合計			1,685.81
TOTAL ASSETS 資産合計			249,338.22

\* Depreciation Reserve for all Fixed Properties are based on five years at 20% except Trucks are based on three years.



TULE LAKE COOPERATIVE ENTERPRISES, INC.,  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET  
As of March 31, 1944

LIABILITIES 負債の部

CURRENT LIABILITIES: 流動負債

Accounts Payable Sch. B 支拂勘定	\$ 81,224.24	
Income Tax Payable 米支拂所得税	1,950.99	
Mdse. Certificate Outstanding 商品券引換未済	33.13	
Script Liability スクリップ未回收額	43.69	
Notes Payable - W.R.A. 支拂手形-W.R.A.	5,000.00	
Accruals: 繰越米支拂勘定		
Rent 家賃	1,220.72	
Auto, Gas & Oil 自動車ガソリン	177.40	
Truck Service トラック賃借料	219.50	
Excise Tax 奢侈税	112.10	
State Sales Tax 加州小売税	5,340.75	
State Unemployment Ins. Tax 失業保険料	744.85	
Federal Social Security Tax 労働保険料	463.01	
Total Current Liabilities 流動負債合計	8,278.33	96,530.38

MEMBERS EQUITY: 組合員権利金

Membership-Paid in Capital 組合員投資額	6,873.00	
Patronage Refund in Certificates of Indebtedness 割戻信用証		
5/28/42 - 6/30/43	6,926.43	
7/ 1/43 - 9/30/43	35,317.48	
10/ 1/43 -12/31/43	36,915.71	79,159.62

Reserves: 積立金

General Surplus 法定積立金	20,104.27	
Educational Fund 組合恩恵普及資金	400.18	
Net Savings 1/1/44 - 3/31/44 純益金	46,270.77	66,775.22
Total Members Equity 組合員権利金合計		152,807.84

TOTAL LIABILITIES AND TOTAL MEMBERS EQUITY 負債及組合員権利金總計 249,338.22

NOTE: By the decision of the Board of Directors, the unallocated net saving of \$46,270.77 has been allocated as follows:

1. Educational Fund, 1% of the Net Saving.
2. Patronage Refund declared, 12% of Member's Patronage Records, ending March 31, 1944.

註解 理事会の決議により未配当純益金四万六千二百七十円七十七仙の分配方法を下記の如くに決定す。

- (一) 純益金の一部を組合恩恵普及資金に繰込む
- (二) 上記の組合恩恵普及資金を差引きたる残額を三月三十一日未迄の購買額に対し剰余金割戻率を一分二厘と決定す。



## TULE LAKE COOPERATIVE ENTERPRISES, INC.

TULE LAKE PROJECT, NEWELL, CALIFORNIA

## STATEMENT OF INCOME AND EXPENSE

## 收支計算書

Period from January 1, 1944, to March 31, 1944

自昭和十九年一月一日至昭和十九年三月三十一日

INCOME FROM SALES AND SERVICES: 賣店及サービス部收入

Merchandise Sales	Sch. - C 賣店売上高	346,205.74	93.11%
Service Sales	Sch. - D サービス部売上高	25,301.66	6.89%
Total Sales	總販賣高	371,507.40	100%

COST OF SALES AND SERVICES: 商品及サービス部材料原價

Merchandise Purchases	Sch. - E 商品仕入高	298,699.01
Service Purchases	Sch. - F 材料仕入高	16,087.24
Total Purchases	商品及材料仕入總額	314,786.25
Add: Freight and Drayage	運搬費	8,921.64
Warehouse Expense	Sch. - G 倉庫費	3,578.26
		12,499.90
		327,286.15

Add: Beginning Inventory 1/1/44 一月一日現在棚卸高

Merchandise	商品	101,207.79
Services	サービス部材料	22,468.80
		123,676.59
		450,962.74

Less: Ending Inventory 3/31/44 三月三十一日現在棚卸高

Merchandise	Sch. - A 商品	123,927.58
Services	Sch. - A サービス部材料	24,206.81
		148,134.39

Total Cost of Goods Sold and Services 商品及サービス部材料原價合計 302,828.35 81.52%

Gross Income from Sales and Services 販賣總收入 68,679.05 18.48%

Less: Operating Expenses: 營業費

Selling Expenses	Sch. - H 販賣費用	20,071.99
General Expenses	Sch. - I 一般費用	1,527.21
Administrative Expenses	Sch. - J 事務所費用	7,809.61

Total Operating Expenses 營業費合計 29,408.81 7.91%

Net Operating Income 營業費差引純益金 39,270.24 10.57%

Non-Operating Income Sch. - K 賣店營業外收入 7,000.53

Net Savings 1/1/44 - 3/31/44 三月三十一日迄の純収益 46,270.77 12.45%



TULE LAKE COOPERATIVE ENTERPRISES, INC.

Newell, California

SUMMARY OF INVENTORIES

as of March 31, 1944

Schedule A

<u>Merchandise:</u>	<u>Store #1</u>	<u>Store #2</u>	<u>Store #3</u>	<u>Store #4</u>	<u>Store #5</u>	<u>Total</u>
Groceries	\$2,159.60	\$ 2,596.96	\$ 3,128.61	\$1,868.82		\$ 9,753.99
Fruit & Veg.	10.13	99.23	131.61	60.82		301.79
Tobacco & Cig.	1,002.84	1,369.47	1,378.58	558.92	\$ 650.16	4,959.97
Drugs	1,887.47	2,022.01	2,443.97	145.01	807.50	7,305.96
Dry Goods	644.38	765.13	8,595.22	295.38	16,893.07	27,193.18
Hardware	3,333.37					3,333.37
Shoes		11,937.21		1,236.80		13,174.01
Totals	<u>\$9,037.79</u>	<u>\$18,790.01</u>	<u>\$15,677.99</u>	<u>\$4,165.75</u>	<u>\$18,350.73</u>	<u>\$66,022.27</u>

Warehouse:

Groceries		\$20,823.46	
Tobacco & Cigarettes		4,344.88	
Drugs		13,729.11	
Dry Goods		5,961.70	
Hardware		3,621.81	
Shoes		795.05	
Soy Beans & Oil		5,001.70	54,277.71
Fish Market			
Fish		666.79	
Groceries		1,050.38	1,717.17
Newspaper & Magazines			1,910.43
Total Merchandise			<u>\$123,927.58</u>

Service Department Supplies:

Typewriter & Sewing Repair Shop		\$ 142.21	
Watch Shop		7,472.45	
Barber Shop		91.86	
Beauty Shop		358.98	
Mail Order & Laundry Department		221.64	
Shoe Repair Shop #1	\$11,812.63		
Shoe Repair Shop #2	4,107.04	15,919.67	
Total Service Supplies			<u>\$24,206.81</u>

Store Supplies:

Store #1		\$ 107.94	
Store #2		301.13	
Store #3		130.43	
Store #4		133.42	
Store #5		21.57	
Fish Market		34.87	
Magazine Stand		5.07	
Warehouse #351		422.08	
Total Store Supplies			<u>\$1,156.51</u>



TULE LAKE COOPERATIVE ENTERPRISES, INC.

Newell, California

ACCOUNTS PAYABLE - VENDORS

支拂勘定明細表

Schedule B

American Express Money Order	239.51
American News Company	507.45
Associated Coop. of Northern Calif.	1,069.97
Beck's Bakeries	2,306.28
Blake, Moffitt & Towne	798.17
Budd & Votaw	276.00
Cooperative Distributors	225.00
J. W. Copeland Yards	206.19
Crater Lake Beverages	858.65
Dorfman Hat & Cap Co.	675.00
M. Enomoto	81.73
Fluhrer's	5,098.23
Frederick and Nelson	92.13
Gleason Supply Co.	46.41
Haines Oyster Co.	684.65
Harvard University Press	3.69
Harold Brokerage Co.	.30
F. R. Hauger	3,373.85
Herald and News	2.70
Hicks Grocery Service	240.00
Howard & Company	1.55
Klamath Ice & Storage	56.00
Klamath Falls Creamery	6,887.21
La Belle Mercantile	.09
Geo. Lawrence Co.	364.50
Werner Loetscher	9.75
Lost River Dairy	2,762.74
McKesson Robbins, Inc.	1,886.15
Manzanar Relocation Center	4,410.00
Mark-Barnes Fabric Shoppe	1,344.75
Mason, Ehrman & Co.	2,403.53
Modern Food Products	267.30
Walton N. Moore Dry Good Co., Inc.	1.63
N. Y. Notion Co.	39.00
National Biscuit Co.	801.83
National Cash Register (Contract-4/23/43)	2,108.57
National Cash Register (Contract-7/ 5/43)	448.00
N. W. Coop. Auditing & Service	60.85
Oregon Leather Co.	173.81
Pacific Fruit & Produce Co.	17,731.50
Pacific Handkerchief Mfg. Co.	268.90
Pacific Manifolding Book Co.	24.52
Henry Paulson & Co.	3.09
Peyton & Co.	395.00
Pioneer Printing & Stationery	97.70
Pioneer Tobacco Co.	8,853.60
Porter-Scarpelli Macaroni	115.39
G. W. Reynolds Co.	977.50
Richland Shoe Company	175.65
Sacramento Barber & Beauty Supply	13.32
Sang Yuen Co.	150.00
Schneebeck News Agency	2,056.22
Sears - Suits	3,821.75
Sears, Roebuck & Co.	125.58
Sharp & Dohme	23.98
Shaw Stationery	23.25
W. A. Sheaffer Pen Co.	511.88
Showa Shoyu Brewing Co.	840.00
E. R. Squibb & Sons	297.54
Standard Oil Co. of Calif.	92.47
Superior Troy Laundry	864.42



Swift & Co.	419.66
Edmund Taylor & Sons	445.64
Tempograph Sales Co.	195.52
Turner Chevrolet Co.	2.00
The Upjohn Co.	178.93
Williams & Peterson	88.92
John Wyeth & Bros.	174.91
Zellerbach Paper Co.	<u>1,441.73</u>
<u>TOTAL</u>	<u>\$81,224.24</u>

DEPOSITS ON MERCHANDISE PURCHASES

商品仕入手附金及受取勘定  
Orders & Credits with Vendors

Schedule B-1

U. S. Treasury	\$ 284.62
Cascade Laundry	25.00
F. & K. Varns	.40
Farber's	114.96
Federation of Center Bus. Enterprises	3,220.53
Friedman - Shelby	38.07
National Cash Register (Supply)	17.21
Dick Readers	43.43
Rice-Stix	8.66
Roberts, Johnson & Rand	45.00
Yale Military Shirt Co.	<u>487.50</u>
<u>TOTAL</u>	<u>\$4,235.41</u>



DEPARTMENT SALES FOR JANUARY, FEBRUARY AND MARCH, 1944

商品別販賣高明細表

Schedule - D

Barber	理髮部	752.59	822.32	1,003.85	2,578.76
Beauty	美容部	343.23	461.04	578.92	1,383.19
Watch Repair	時計修繕	1,123.72	696.07	4,533.87	6,353.66
Shoe Repair	靴修繕	2,297.86	3,413.85	4,055.34	9,767.05
Laundry	洗濯取次部	1,558.43	1,699.34	1,895.18	5,152.95
Pattern	裁縫型紙	25.85	7.20	(.81)	32.24
Type & Sew. Repair	裁縫ミシン修繕所	19.80	14.01	33.81	
TOTAL	合計	6,101.68	7,119.62	12,080.36	25,301.66

101,498.61	110,276.49	159,732.30	371,507.40
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## Schedule E

	MERCHANDISE PURCHASE 商品仕入高	
Groceries	食料品	106,158.10
Fruit & Veg.	果物野菜類	12,857.63
Cigarette & Tobacco	煙草	35,391.01
Drugs	藥劑	34,577.10
Dry Goods	衣服反物類	46,281.40
Finished Goods	衣服仕立品	3,131.02
Hardware	金物類	16,494.37
Shoes	靴	6,174.66
Fish	鮮魚	24,099.84
Newspaper & Magazine	新聞雜誌	8,533.88
Tofu Factory	豆腐製造所材料	0,000.00
		<u>298,699.01</u>

## Schedule F

	SERVICE PURCHASE サービス部材料仕入高	
Barber Shop	理髪部	86.25
Beauty Shop	美容部	337.16
Watch Repair	時計修繕所	8,355.96
Shoe Repair	靴修繕所	2,713.99
Laundry & Mail Order	洗濯及メールオーダー取次所	4,593.88
		<u>16,087.24</u>

## Schedule G

	WAREHOUSE EXPENSE 倉庫費	
Truck Depreciation	自動減價償却費	135.69
Freight & Drayage	運搬費	8,921.64
Auto-Gas & Oil	ガソリン及油代	267.70
Rent on Warehouse	家賃	210.90
Salaries	給料	2,035.92
State Unemployment Insurance Tax	失業保険料	75.33
Federal Social Security Tax	労働保険料	46.83
Truck & Driver	自動車及運転手	404.25
Warehouse Expense	倉庫雑費	359.38
Auto Expense	自動車雑費	42.26
		<u>12,499.90</u>

## Schedule H

	SELLING EXPENSE 販賣費	
Advertising	廣告費	127.54
Depreciation	償却費	1,068.07
Beauty Shop Expense	美容部雑費	174.42
Barber Shop Expense	理髪部	230.77
Fish Market Expense	魚店雑費	130.33
Fish Market Ice Expense	魚店氷代	99.40
Movie Expense	活動写真雑費	20.41
Mail Order Expense	メールオーダー雑費	.49
Rent on Building	家賃	1,170.79
Equipment Rent	什器借用料	138.00
Salaries	給料	13,024.80
Store Supplies Used	備品使用	2,044.43
Store Expense	賣店雑費	237.92
Shoe Repair Shop #2 Expense	第二靴修繕所雑費	33.47
Shoe Repair Shop #1 Expense	第一靴修繕所雑費	362.17
Tofu Expense	豆腐製造所雑費	308.17
Typewriter & Sewing Machine Repair Expense	タイプライター及縫紉機修理	15.26
Watch Shop Expense	時計修繕所雑費	101.78
Federal Social Security Tax	労働保険料	300.45
State Unemployment Insurance Tax	失業保険料	483.32
		<u>20,071.99</u>



## Schedule I

## GENERAL EXPENSE 一般経費

Educational Expense	教育費	14.00
Fuel Expense	燃料費	210.61
Miscellaneous Expense	雜費	10.77
Installation & Maintenance	設備及維持費	973.03
Insurance Expense	保險料	45.99
License & Fee	ライセンス及公文書費	42.90
State Use Tax	使用税	85.45
Circulating Library Expense	図書部雜費	144.40
		<u>1,527.21</u>

## Schedule J

## ADMINISTRATIVE EXPENSE 事務所費

Depreciation	減價償却額	86.24
Auditing Expense	監査費	266.50
Bus. Office #351 Expense	三五番事務所費	424.31
Bank Charges	小切手両替料	895.58
Coop. #717 Expense	七一七番事務所費	615.62
Gift Expense	寄附及謝礼	42.80
Postage Expense	郵便切手	175.14
New York Office Buying Expense	ニューヨーク仕入事務所費	636.17
Rent on Building	家賃	296.40
Equipment Rent	什器借用料	176.42
Repair Expense	修繕費	30.00
Salaries	給料	3,400.77
State Unemployment Insurance Tax	失業保險料	125.83
Federal Social Security Tax	労働保險料	78.22
Telegram & Telephone	電信電話費	359.61
		<u>7,809.61</u>

## Schedule K

NON-OPERATING INCOME  
営業外收入

Cash Overage 現金超過		.86
Purchase Discount Earned 購入商品割引		1,927.25
Interest & Penalty 利息及税金遅延料繰入		319.84
Income from Sales of Fixed Assets 什器賣却		347.20
Domestic Service Income 就職斡旋部収入		47.46
Overestimation on W.R.A. Reimbursement 見積超過		1,551.16
Commission Earned - Check Cashing 小切手両替料		1,428.07
Sears, Roebuck & Co. シーヤス店口銭		1,231.85
American Express アメリカンエクスプレス手数料		1.58
Miscellaneous 雜收入		145.26
		<u>7,000.53</u>



## CO-OP SEWING SHOP #801

## MANUFACTURING STATEMENT FOR MONTH OF MARCH 1944

Schedule LRaw Materials

Inventory March 1, 1944		
Received during March	\$ 1,998.88	
	<u>2,684.83</u>	\$ 4,683.71
Less: Damage Goods	2.90	
Returned to Warehouse #351	242.42	
Inventory March 31, 1944	<u>3,507.49</u>	<u>3,752.81</u>
Total Cost of Materials Placed in Process -----		930.90

Direct Labor for March

481.40

Burden

Indirect Labor	197.03	
Rent	47.50	
Depreciation	8.94	
Insurance (6% of Total Wages)	40.70	
Factory Expense	12.64	
Factory Supplies Used	<u>41.74</u>	<u>348.55</u>
Total Cost of Completed Work		<u><u>1,760.85</u></u>

Total Finished Goods Delivered to Canteen #43 and #45

Total Amount of Sales Prices	1,917.74
Less Cost of Finished Goods	<u>1,760.85</u>
Gross Income	<u><u>156.89</u></u>



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
RETAIL CONTROL, MARCH 31, 1944

No. 1	DRUGS	CIG.&TOB.	GROCERY	FRUIT&VEG.	DRYGOODS	HARDWARE	SHOES	TOTAL
Inventory 1/1	2,199.38	407.70	1,641.08	112.80	698.93	5,906.12		10,966.01
Whse. Trans.	12,962.41	12,522.73	34,983.66	5,286.57	2,484.08	18,960.69		87,200.14
Total Mdse.	15,161.79	12,930.43	36,624.74	5,399.37	3,183.01	24,866.81		98,166.15
Less Net Sales	12,655.99	11,662.72	33,578.87	5,383.24	2,298.61	20,433.79		86,013.22
Less Expenses	4.68		23.04	2.75	3.40	32.67		66.54
Less Damage-Disc.	33.16	3.49	67.10	47.40		81.42		232.57
Book Inventory	2,467.96	1,264.22	2,955.73	-34.02	881.00	4,318.93		11,853.82
Actual "	2,452.22	1,240.04	2,843.56	13.66	849.19	4,278.12		11,676.79
Loss	15.74	24.18	112.17		31.81	40.81		177.03
Gain				47.63				
No. 2								
Inventory 1/1	2,735.14	410.48	1,676.95	290.57	932.53		15,165.78	21,211.45
Whse. Trans.	12,220.14	10,606.18	36,856.40	4,976.30	2,667.20		9,402.25	76,728.47
Total Mdse.	14,955.28	11,016.66	38,533.35	5,266.87	3,599.73		24,568.03	97,939.92
Less Net Sales	12,224.89	9,618.12	34,970.52	5,041.23	2,538.63		8,831.01	73,224.40
Less Expenses	2.54							2.54
Less Damage-Disc.	53.72	7.94	208.92	148.64	6.54		178.93	604.69
Book Inventory	2,674.13	1,390.60	3,353.91	77.00	1,054.56		15,558.09	24,108.29
Actual "	2,661.59	1,377.32	3,251.13	126.62	991.72		15,666.53	24,074.91
Loss	12.54	13.28	102.78		62.84			33.38
Gain				49.62			108.44	
No. 3								
Inventory 1/1	2,891.82	223.49	1,787.74	67.23	19,124.07	432.70		24,527.05
Whse. Trans.	11,187.64	8,525.18	33,628.18	5,418.72	16,581.22	432.70		74,908.24
Total Mdse.	14,079.46	8,748.67	35,415.92	5,485.95	35,705.29			99,435.29
Less Net Sales	10,875.18	7,154.75	31,328.42	5,333.57	23,998.24			78,690.16
Less Expenses	10.72		1.68					12.40
Less Damage-Disc.	30.84	2.52	94.31	7.90	816.35			951.92
Book Inventory	3,162.72	1,591.40	3,991.51	144.43	10,890.70			19,780.81
Actual "	3,169.24	1,558.26	3,923.28	161.53	10,914.18			19,726.54
Loss		33.14	68.23					54.27
Gain	6.52			17.10	23.48			



NO. 4	DRUGS	CIG.&TOB.	GROCERY	FRUIT&VEG.	DRY GOODS	HARDWARE	SHOES	TOTAL
Inventory 1/1	96.92	367.56	1,863.51	60.30				2,388.19
Whse. Trans.	2,588.69	2,273.68	9,324.40	1,103.42	417.61		1,689.91	17,397.71
Total Mdse.	2,685.61	2,641.24	11,187.81	1,163.72	417.61		1,689.91	19,785.90
Less Net Sales	2,491.61	2,002.26	8,874.77	1,064.74	41.87		31.85	14,507.10
Less Expenses	.09		9.49					9.58
Loss Damage-Disc.	.88		8.74	5.08	1.60			16.30
Book Inventory	193.63	638.98	2,294.81	93.90	374.14		1,658.06	5,252.92
Actual "	188.75	634.03	2,291.70	78.49	366.41		1,657.13	5,216.51
Loss	4.28	4.95	3.11	15.41	7.73		.93	36.41
Gain								

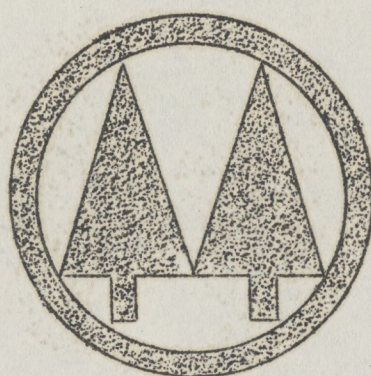
NO. 5								
Inventory 1/1					27,193.27			27,193.27
Whse. Trans.	3,409.50	1,841.94			38,538.63			43,790.07
Total Mdse.	3,409.50	1,841.94			65,731.90			70,983.34
Less Net Sales	2,303.31	1,102.68			42,668.14			46,074.13
Less Expenses								
Less Damage-Disc.	18.64				1,805.86			1,824.50
Book Inventory	1,087.55	739.26			21,257.90			23,084.71
Actual "	1,081.99	737.92			21,370.34			23,190.25
Loss	5.56	1.34						
Gain					112.44			105.54

NO. 6								
Whse. Trans.	130.41	43.19	381.61					555.21
Less Net Sales	135.05	41.64	382.63					559.32
Loss		1.55						
Gain	4.64		1.02					4.11

NO. 1-6								
Inventory 1/1	7,923.26	1,409.23	6,969.18	530.90	47,948.80	6,338.82	15,165.78	86,285.97
Whse. Trans.	42,498.79	35,812.90	115,174.25	16,785.01	60,688.74	18,527.99	11,092.16	300,579.84
Total Mdse.	50,422.05	37,222.13	122,143.43	17,315.91	108,637.54	24,866.81	26,257.94	386,865.81
Less Net Sales	40,686.03	31,582.17	109,135.21	16,822.78	71,545.49	20,433.79	8,862.86	299,068.33
Less Expenses	18.03		34.21	2.75	3.40	32.67		91.06
Less Damage-Disc.	137.24	13.95	379.07	209.02	2,630.35	81.42	178.93	3,629.98
Book Inventory	9,580.75	5,626.01	12,594.94	281.36	34,458.30	4,318.93	17,216.15	84,076.44
Actual "	9,553.79	5,547.57	12,309.67	380.35	34,491.84	4,278.12	17,323.66	83,885.00
Loss	26.96	78.44	285.27	98.99	33.54	40.81	107.51	191.44
Gain								



TULE LAKE COOPERATIVE ENTERPRISES, INC.,  
TULE LAKE PROJECT  
NEWELL CALIFORNIA



FINANCIAL STATEMENT  
FOR THE THREE MONTHS ENDED JUNE 30 1944



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
Tule Lake Project, Newell, California

貸借対照表  
BALANCE SHEET  
昭和十九年六月三十日現在  
As of June 30, 1944  
資産之部  
ASSETS

- Page 1 -

CURRENT ASSETS: 流動資産

Bank of America アメリカ銀行預金高	\$85,026.14	
Cash on Hand 手許在高	151.34	
N. Y. Buyer's Working Fund ニューヨーク仕入部預け	11,447.70	
Cash for Membership Refund セー七番事務所在高	20.00	
Check Cashing Fund 小切手兩替資金	10,000.00	
Store Change Fund 店內釣銭	2,280.00	
Postage Stamp Fund 郵便切手	240.00	
Total Cash & in Bank 現金合計		\$109,165.18
Accounts Receivable-Army 受取勘定	130.00	
Accounts Receivable-WRA	6,384.02	
Total Accounts Receivable 受取勘定合計		6,514.02
Deposit on Merchandise 仕入手附金		2,382.04
Merchandise Inventory 商品棚卸高		131,891.92
Service Dept. Inventory 材料棚卸高		20,816.08
Tailoring Accounts: 仕立部勘定		
Materials 材料		2,815.99
Supplies 備品		402.30
Expense 小装具		160.03
Soda Accounts: ヴェーグ部勘定		
Materials 材料		940.50
Supplies 備品		854.95
TOTAL CURRENT ASSETS 流動資産合計		\$275,853.01

INVESTMENTS: 投資額

A.C.N.C. Membership 北加組合聯合加入費	50.00
N.W.C.A. & W.A. Revolving 西北部組合監査會運轉資金	26.55
Prepaid Federation of Center Bus. Ent. 商事聯盟加入費	15.00
TOTAL INVESTMENTS	91.55

FIXED ASSETS: 固定資産

	COST 原價	DEPR. 償却準備金	NET BOOK VALUE 帳簿価
Office Equipment 事務所什器	\$ 3,943.62	\$1,101.00	\$2,842.62
Store Equipment 賣店什器	10,623.32	2,757.09	7,866.23
Shoe Repair Equip. 靴修繕所装具	2,481.93	1,173.35	1,308.58
Beauty & Barber 理髮美容装具	2,490.36	1,670.65	819.71
Auto & Trucks 自動車	2,400.01	764.72	1,635.29
Watch Repair Equip. 時計修繕所装具	104.45	6.95	97.50
Tofu Equip. 豆腐製造所装具	830.00	450.08	379.92
Movie Equip. 活動寫真器具	4,017.60	1,368.70	2,648.90
Soda Equip. ヴェーグ製造装具	1,216.48	31.29	1,185.19
Warehouse Equip. 倉庫什器	50.00	.83	49.17
Tailor Shop Equip. 仕立部装具	343.51	62.49	281.02
TOTAL FIXED ASSETS 固定資産合計	\$28,501.28	\$9,387.15	Extended 19,114.13

DEFERRED CHARGES: 前拂勘定

Unexpired Insurance 保険料	72.55
Supplies Inventory 賣店備品	2,187.76
TOTAL DEFERRED CHARGES 前拂勘定合計	2,260.31

TOTAL ASSETS 資産合計

\$297,319.00



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
Tule Lake Project, Newell, California

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BALANCE SHEET

As of June 30, 1944

負債之部  
LIABILITIES

CURRENT LIABILITIES: 流動負債

Accounts Payable 支拂勘定	\$ 66,986.05
Notes Payable-WRA 支拂手形	5,000.00
Merchandise Certificate Outstanding 商品券引換未済	56.84
Script Liability スクリップ未回収額	66.76

Accruals: 繰越未支拂勘定	" "
State Sales Tax 加州小賣税	\$ 6,301.03
Excise Tax 奢侈税	865.57
State Unemployment Ins. Tax 失業保険料	932.58
Federal Social Security Tax 労働保険料	640.10
Auditing Expense 監査費	700.00

9,439.28

TOTAL CURRENT LIABILITIES 流動負債合計

\$ 81,548.93

MEMBERS EQUITY: 組合員権利益

Membership-Paid in Capital 組合員投資額	7,370.00
Certificate of Indebtedness 信用證書	" "
5/28/42 - 6/30/43	3,524.84
7/1/43 - 9/30/43	35,317.48
10/1/43 - 12/31/43	36,915.71
1/1/44 - 3/31/44	42,288.64

118,046.67

Reserves: 積立金

General Surplus Reserve 一般剰余積立金	21,648.68
Educational Fund 組合思想普及資金	263.45
Patronage Refund Payable (4/1/44 - 6/30/44)	68,441.27

未配当純益金  
TOTAL MEMBERS EQUITY 組合員権利益合計

215,770.07

TOTAL LIABILITIES 負債合計

\$297,319.00

NOTE: April 1, to June 30, 1944

Recorded Sales for the Quarter 組合員購買記載額	\$410,534.61	91.03%
Unrecorded Sales for the Quarter 無記載売上高	40,466.09	8.97%
Total Sales for the Quarter 総売上高	451,000.70	100%
Net Savings for the Quarter 純収益	68,441.27	15.175%

By the decision of the Board of Directors, the unallocated Net Saving of \$68,441.27 has been allocated as follows:

1. Patronage Refund declared, 15.2% of member's Patronage Records, ending June 30, 1944.
2. Allocated Reserve, 10% of Patronage Rebates.
3. Undivided Surplus (unrecorded sales) to be applied for payment of Future Contingencies.

註解 理事会の決議に依り未配当純益金六万八千四百四十一円二角七仙を下記の如く分配せり。

- (一) 六月三十日迄の剰余金割戻率は購買高の一割五分二厘と決定す
- (二) 組合員の配当額中より一割を準備積立金として積立つ
- (三) 無記載売上高に對しての剰余金は未配当純益金として止め置き將來萬一の場合の臨時費として括置く。



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

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STATEMENT OF INCOME AND EXPENSE

收支計算書

Period From April 1, 1944, to June 30, 1944

自昭和十九年四月一日至昭和十九年六月三十日

INCOME FROM SALES AND SERVICES: 賣店及サービス部収入

Merchandise Sales: 賣店賣上高

Groceries	食料品	\$140,400.88	
Fruit & Veg.	果物野菜類	29,295.56	
Cig. & Tobacco	煙草	36,702.26	
Drugs	藥劑	44,910.44	
Dry Goods	呉服類	73,104.33	
Hardware	金物	25,105.86	
Shoes	靴	11,499.07	
Fish	鮮魚	38,429.19	
Tofu	豆腐	9,577.36	
News & Mag.	新聞雜誌	10,000.99	\$419,025.94

Service Sales: サービス部賣上高

Barber	理髮部	3,097.88	
Beauty	美容部	1,552.05	
Watch Repair	時計修繕部	9,386.01	
Shoe Repair	靴修繕部	11,680.23	
Laundry	洗濯取次部	5,872.20	
Publication	印刷部	98.85	
Type. & Sewing Rep.	シン修繕所	287.54	\$1,974.76

TOTAL SALES 賣上總計

\$451,000.71

COST OF SALES AND SERVICES: 商品及サービス部材料原價

Merchandise Purchases: 商品仕入高

Groceries	食料品	114,041.00	
Fruit & Veg.	果物野菜	23,552.18	
Cig. & Tobacco	煙草	25,060.27	
Drugs	藥劑	42,957.21	
Dry Goods	呉服	55,595.21	
Hardware	金物	17,846.60	
Shoes	靴	10,695.00	
Fish	鮮魚	28,943.58	
Tofu	豆腐	221.69	
News & Mag.	新聞雜誌	8,072.04	
Finished Product-Sewing	仕立呉服類	5,699.19	
Finished Product-Soda	ソーダ	1,009.06	333,693.33

Service Purchases: サービス部仕入高

Barber	理髮部	95.74	
Beauty	美容部	179.83	
Watch Repair	時計修繕部	4,094.93	
Shoe Repair	靴修繕部	3,557.70	
Laundry	洗濯取次部	5,272.80	
Type. & Sewing Rep.	シン修繕部	418.76	
Photography	寫真部	315.39	13,935.15

TOTAL PURCHASES OF MDSE. & SERVICE MATERIALS

\$347,628.18

ADD: Freight & Drayage 運搬費

8,350.95

355,979.13

ADD: Beginning Inventory - 4/1/44 四月一日現在棚卸高

Merchandise 商品	124,084.15	
Service サービス部材料	22,494.46	146,568.61
		502,547.74

LESS: Ending Inventory - 6/30/44 六月三十日現在棚卸高

Merchandise 商品	131,801.92	
Service サービス部材料	20,816.08	152,618.00

TOTAL COST OF GOODS SOLD AND SERVICES 商品及サービス部材料原價

349,929.74

GROSS INCOME FROM SALES AND SERVICES 販賣總收入

101,070.96



LESS: Operating Expenses: 營業費

Advertising Expense	廣告費	34.33
Auditing Expense	監査費	709.14
Auto Expense	自動車雜費	231.38
Beauty Shop Expense	美容部雜費	131.92
Barber Shop Expense	理髮部	368.13
Business Office #351 Expense	三五番事務所費	439.60
Check Charges	小切手兩替料	1,277.38
Collection and Exchange	荷為替料	1.50
Co-op Office #717 Expense	七一七事務所費	128.29
Depreciation Expense	償却費	3,169.18
Fish Market Expense	魚店雜費	180.22
Fish Market Ice Expense	魚店氷代	318.50
Fuel Expense	燃料	57.90
Auto - Gas and Oil	ガソリン及油代	304.80
General Welfare Expense	一般交際費	581.02
Gift Expense	寄贈費	58.60
Installation & Maintenance Expense	設備及維持費	1,005.16
Insurance Expense	保險料	34.32
Interest and Penalty	利息及遲延料	25.65
Laundry Expense	洗濯取次部雜費	43.00
License and Fees	ライセンス及公文書費	37.50
Movie Expenses	活動寫眞部雜費	80.32
New York Office Buying Expense	ニューヨーク仕入事務所費	621.95
Postage Expense	郵便切手	97.50
Publication Expense	印刷部雜費	57.05
Publication Supplies Used	印刷部材料使用	215.01
Rent on Building	家賃	1,084.96
Equipment Rental	什器借用料	205.90
Salaries and Clothing Allowances	給料及被服料	19,496.49
Store Supplies Used	賣店備品使用	2,101.58
Store Expenses	賣店雜費	278.66
Shoe Repair Expense	靴修繕所雜費	307.16
Tofu Expense	豆腐製造所雜費	2,707.10
Type. & Sewing Repair Expense	シン修繕所	252.97
Watch Shop Expense	時計修繕所雜費	72.66
Federal Social Security	勞働保險料	448.85
State Unemployment Insurance Tax	失業保險料	722.08
State Franchise Tax	加州所得稅	519.94
State Use Tax	使用稅	138.21
Telegram and Telephone Expense	電信電話料	359.20
Traveling Expense	旅行費	515.89
Truck and Driver	自動車及運転手	109.75
Warehouse Expense	倉庫雜費	352.01

TOTAL OPERATING EXPENSE 營業費總計

39,932.76

NET OPERATING INCOME 營業費差引純益金

\$61,138.20

NON-OPERATING INCOME:

賣店營業外收入

Income from Sales of Fixed Assets	什器賣却	12.16
Domestic Service Income	就職斡旋部收入	201.71
Purchase Discount Earned	商品割引	2,774.75
Circulating Library Income	圖書部收入	188.99
Check Cashing Commission	小切手兩替料	1,746.40
Sears, Roebuck & Co. Commission	シーヤス店ロ銭	1,665.36
American Express Commission	アメリカンエクスプレス手数料	5.96
Miscellaneous Commission	雜收入	107.22
Over Accrual of Sales Tax & Payroll Tax	税金見積超過	377.53
Income on Unclaimed Accounts Payable	支拂勘定調節	11.35
Income on Adjustment of Educational Expense	教育費調節	358.79
Income on Adjustment of Previous Fiscal Year Auditing Expense to Reserve	前期監査費調節	360.00

7,810.22

NON-OPERATING EXPENSE: 營業外支出

Cash Shortage	現金不足	27.13
Overstatement of Net Savings for Previous Quarter	前期純益金見積超過	473.75
Loss on Unusable Fixed Assets	無價值什器	6.27

507.15

NET NON-OPERATING INCOME 營業外收入合計

7,303.07

NET SAVINGS 4/1/44 - 6/30/44 四月一日より六月三十日迄の純収益

\$68,441.27



## 商品別販賣高明細表

		APRIL 四月	MAY 五月	JUNE 六月	TOTAL 合計
MERCHANDISE:					
Groceries	食料品	44,864.06	47,274.27	48,262.55	140,400.88
Fruit & Veg.	果物野菜類	7,277.62	9,757.09	12,260.85	29,295.56
Tob. & Cig.	煙草	11,629.29	13,672.79	11,400.18	36,702.26
Drugs	藥劑	12,824.22	15,722.87	16,363.35	44,910.44
Dry Goods	呉服類	21,074.05	30,150.03	21,880.25	73,104.33
Hardware	金物	7,528.44	7,702.08	9,875.34	25,105.86
Shoes	靴	5,594.22	3,631.43	2,273.42	11,499.07
Fish	鮮魚	12,174.10	13,658.37	12,596.72	38,429.19
Tofu	豆腐	1,946.29	3,757.46	3,873.61	9,577.36
News & Mag.	新聞雜誌	3,072.26	3,583.76	3,344.97	10,001.99
TOTAL	合計	127,984.55	148,910.15	142,131.24	419,025.94
SERVICE:					
	サービス部				
Barber	理髪部	968.63	1,066.00	1,063.25	3,097.88
Beauty	美容院	467.55	529.55	554.95	1,552.05
Watch	時計修繕	4,763.99	2,391.30	2,230.72	9,386.01
Shoe Repair #1	第一靴修繕所	2,632.05	2,816.30	2,506.03	7,954.38
Shoe Repair #2	第二靴修繕所	1,142.25	1,227.35	1,356.25	3,725.85
Laundry	洗濯取次所	1,930.05	1,957.61	1,984.54	5,872.20
Publication	印刷部	29.75	26.50	42.60	98.85
Type. & Sew. Rep.	シン修繕部	11.50	70.05	205.99	287.54
TOTAL	合計	11,945.77	10,084.66	9,944.33	31,974.76
		139,930.32	158,994.81	152,064.37	451,000.70



TULE LAKE COOPERATIVE ENTERPRISES, INC.

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Newell, California

SUMMARY OF INVENTORIES  
as of June 30, 1944

棚卸明細表

<u>Merchandise:</u>	<u>Store #1</u>	<u>Store #2</u>	<u>Store #3</u>	<u>Store #4</u>	<u>Store #5</u>	<u>Total</u>
Groceries	\$2,329.06	\$3,680.40	\$3,419.60	\$2,030.09		\$11,459.15
Fruit & Veg.	2.65	7.12	" 80.45	33.79		124.01
Tobacco & Cig.	" 493.17	703.50	" 362.57	124.81	261.68	1,945.73
Drugs	3,963.67	4,424.93	3,546.02	169.32	1,307.85	13,411.79
Dry Goods	1,087.32	1,087.04	10,541.32	272.70	20,834.37	33,822.75
Hardware	3,660.91					3,660.91
Totals	<u>11,536.78</u>	<u>9,902.99</u>	<u>17,949.96</u>	<u>2,630.71</u>	<u>22,403.90</u>	<u>64,424.34</u>

Warehouse:

Groceries	\$22,493.74
Tobacco & Cigarettes	1,366.92
Drugs	15,889.71
Dry Goods	2,974.17
Hardware	<u>2,446.92</u>
	\$45,171.46

Fish Market

Groceries	344.84
Fruit & Veg.	113.24
Fish & Poultry	<u>993.02</u>
Newspaper & Magazines	1,451.10
	1,693.40
Tofu Factory	3,014.72
Shoe Store	<u>16,046.90</u>
Total Merchandise	<u>\$131,801.92</u>

Service Department Supplies:

Barber Shop	\$ 41.56
Beauty Shop	317.16
Mail Order & Laundry Dept.	528.85
Shoe Repair Shop #1	\$11,936.66
Shoe Repair Shop #2	<u>3,742.31</u>
Typewriter & Sewing Repair Shop	15,678.97
Watch Shop	" 314.66
Photo	3,619.49
	<u>315.39</u>
Total Service Supplies	<u>\$ 20,816.08</u>

Supplies Inventory

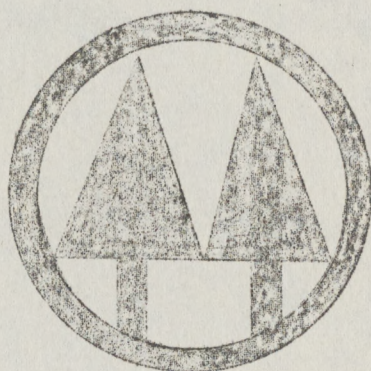
Store #1	\$ 147.25
Store #2	297.81
Store #3	196.81
Store #4	89.49
Store #5	24.11
Fish Market	99.05
Warehouse #351	1,186.86
717 Publication Dept.	<u>146.38</u>
Total Supplies	<u>\$ 2,187.76</u>



TULE LAKE COOPERATIVE ENTERPRISES, INC.,  
TULE LAKE PROJECT

NEWELL

CALIFORNIA



FINANCIAL STATEMENT  
FOR THE QUARTER ENDING SEPT. 30, 1944



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

STATEMENT OF INCOME AND EXPENSE

收支計算書

Period From July 1, 1944 to September 30, 1944

自昭和十九年七月一日 至昭和十九年九月三十日

INCOME FROM MDSE. SOLD AND SERVICES: 賣店及サービス部收入

Stores:	賣店賣上高		
Store #1	第一賣店	\$84,893.33	
Store #2	第二 "	84,543.51	
Store #3	第三 "	92,505.08	
Store #4	第四 "	25,403.07	
Store #5	第五 "	49,474.32	
Fish Market	鮮魚市場	38,953.03	
News & Magazine Shop	新聞雜誌販賣部	10,034.59	
Tofu Shop	豆腐販賣部	11,975.26	
Sewing Shop	裁縫部	1,579.86	\$399,362.06

Service:	サービス賣上高		
Barber Shop	理髮部	3,094.37	
Beauty Shop	美容院	1,610.40	
Watch Repair Shop	時計修繕部	4,119.93	
Shoe Repair #1	第一靴修繕部	7,984.81	
Shoe Repair #2	第二 "	3,832.82	
Laundry	洗濯取次部	4,877.53	
General Repair	什器修繕部	571.96	26,091.82

TOTAL INCOME FROM MDSE SOLD AND SERVICE 賣上總計

\$425,453.87

MDSE AND SUPPLIES TRANSFERRED FROM WAREHOUSE: 賣上商品材料原價

Stores:	賣店		
Store #1	第一 "	66,576.77	
Store #2	第二 "	64,957.24	
Store #3	第三 "	75,301.59	
Store #4	第四 "	20,275.73	
Store #5	第五 "	42,458.08	
Fish Market	鮮魚市場	29,360.82	
News & Magazine Shop	新聞雜誌販賣部	8,517.95	
Tofu Shop	豆腐製造所	2,549.06	
Sewing Shop	裁縫部	1,148.63	311,145.87

Service:	サービス		
Barber Shop	理髮部	150.10	
Beauty Shop	美容院	189.97	
Watch Repair Shop	時計修繕部	1,923.00	
Shoe Repair #1	第一靴修繕部	6,222.41	
Shoe Repair #2	第二 "	2,766.99	
Laundry	洗濯取次部	4,120.03	
General Repair	什器修繕部	113.01	
Photo	写真部	185.66	15,671.17

TOTAL TRANSFERRED MDSE & SUPPLIES 賣上商品材料總計

326,817.04

Add: Freight & Drayage 運搬費 5,764.72

Add: Beginning Inventory 7/1/44 七月一日棚卸高 102,626.41

Less: Ending Inventory 9/30/44 九月三十日現在棚卸高 102,266.58

Total Cost of Goods Sold & Services 商品及サービス部材料原價

332,941.59

Gross Income from Sales & Services 販賣総收入

92,512.28

Less Operating Expenses: 營業費

Warehouse Expenses:

Whse. Salaries & C. A.	倉庫賃費	1,867.50	
Rent on Building	倉庫賃料	499.17	
Truck Rental	家賃	250.66	
Auto Expense	自動車賃料	127.95	
Auto, Gas & Oil	自動車燃料費	77.54	
Supplies Used	ガソリン及油代	464.92	
State Unemployment Ins. Tax	使用用品	69.09	
Fed. Social Security Tax	失業保険料	42.95	
Depreciation Warehouse Equip.	労働 "	32.78	
Depreciation on Auto & Trucks	倉庫償却費	238.20	3,670.76

(continued)







Selling Expenses:		賣店關係經費		
Salaries & C. A.	給料及被服料	\$14,503.16		
Fed. Social Security Tax	勞働保險料	332.63		
State Unemployment Ins. Tax	失業保險料	534.97		
Rent on Building	家賃	956.96		
Rent Expense	借賃	226.03		
Store Supplies Used	賣店備品使用	1,360.50		
Barber Shop Expense	理髮部雜費	259.46		
Beauty Shop Expense	美容部 "	71.87		
Fish Market Ice Expense	鮮魚市場氷代	581.92		
Fish Market Misc. Expense	" 雜費	93.23		
Magazine Stand Expense	新聞雜誌部 "	23.32		
Movie Expense	映畫 費用	40.69		
Store #1 Expense	第一賣店雜費	83.31		
Store #2 Expense	第二 "	53.22		
Store #3 Expense	第三 "	60.34		
Store #4 Expense	第四 "	87.54		
Store #5 Expense	第五 "	18.70		
Shoe Repair #1 Expense	第一靴 修繕所雜費	290.47		
Shoe Repair #2 Expense	第二 "	96.41		
General Repair Shop Expense	什器 修繕部雜費	294.72		
Watch Shop Expense	時計 "	67.70		
Laundry Expense	洗濯取次部 "	.79		
Depreciation on Fixtures & Equipment	償却費	2,638.17		
Tofu Expense	豆腐製造部雜費	3,545.58	26,221.69	
General Expense:		一般 雜費		
Installation & Maintenance Expense	設備及維持費	365.64		
Collection & Exchange	荷込替料	3.50		
General Assembly Expense	綜合經費	14.50		
Education Expense	組合思想普及雜費	57.77		
Insurance Expense	保險料	37.30		
Check Charges	小切手兩替料	1,004.59		
General Welfare Expense	一般交際費	40.70		
Publication Expense	印刷部雜費	494.62		
State Use Tax	州使用税	95.14	2,113.76	
Administrative Expense:		事務所經費		
Salaries & C. A.	給料及被服料	3,562.55		
Auditing Expense	監査費	58.11		
N. Y. Office Buying Expense	紐約仕入事務所費	341.80		
Office Supplies Used	事務所使用用品	788.07		
Postage	郵便切手	157.00		
Rent on Building	家賃	104.26		
Rent Expense	借賃	119.35		
Depreciation on Office Equipment	償却費	981.45		
Fed. Social Security Tax	勞働保險料	82.87		
State Unemployment Ins. Tax	失業 "	133.46		
Telephone & Telegram	電話電報料	331.83	6,660.75	
Total Operating Expense	總營業費		38,666.96	
Operating Income	營業收入		53,845.32	
Non-Operating Income:		賣店營業外收入		
Domestic Service Income	就職斡旋郵政收入	509.47		
Check Cashing Commission	小切手兩替料	838.12		
Sears Roebuck Commission	シヤーズ店口銭	947.90		
Commission Earned, Misc.	雜收入口銭	33.11		
Miscellaneous Income	雜收入	110.79		
Purchase Discount Earned	商品割引	1,905.73		
Publication Income	印刷收入	81.75		
Cash Over	現金繰越	.44	4,427.31	
Non-Operating Expense:		營業外收入		
Library Expense	圖書館經費		24.39	
Total Non-Operating Income	營業外收入合計		4,402.92	
Total Net Savings 7/1/44 - 9/30/44		七月一日ヨリ 八月三十日 迄 純收益		\$58,248.24







TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA  
貸借対照表

BALANCE SHEET

As of September 30, 1944  
昭和十九年九月三十日現在

A S S E T S

資産ノ部

CURRENT ASSETS:

流動資産

Cash in Bank of America	アメリカ銀行預金高	\$98,820.81	
Cash on Hand	手許在高	7,766.44	
N. Y. Buyer's Revolving Fund	紐育仕入部預金	8,678.59	
Store Change Fund	店内釣銭	2,380.00	
Check Cashing Fund	小切手両替資金	10,000.00	
Postage Stamp Fund	郵便切手	240.00	
Deposits on Mdse. Purchases	仕入手附金	2,354.25	\$130,240.09
Freight Claims Receivable	運賃請求受取勘定	919.23	
Account Receivable - Army	受取勘定	32.50	
Account Receivable - W.R.A.	"	8,058.04	9,009.77
Merchandise Inventories:	棚卸高 (商品)		
Warehouse	倉庫	51,493.82	
Store	賣店	80,094.72	131,588.54
Service Dept. Inventory	サービス部		22,171.86
Tailoring Accounts:	仕立部勘定		
Materials	材料	1,776.07	
Supplies	備品	552.06	
Expense	経費	118.02	2,446.15

TOTAL CURRENT ASSETS 流動資産合計

\$295,456.41

INVESTMENTS:

投資額

Associated Coop. of N. Calif.	北加組合加入費	50.00
N.W.C.A. & S.A. Revolving Fund	西北部組合資金運動資金	26.55
Prepaid Fed. of Bus. Center Fee	消費組合聯盟前納金	15.00

91.55

FIXED ASSETS:

固定資産

原価

償却準備金

DEPR. RES.

帳簿

NET BK. VALUE

Office Equipment	事務所什器	\$ 5,118.97	2,602.93	2,516.04
Movie Equipment	活動写真機	4,017.60	1,569.00	2,448.60
Shoe Equipment	靴修磨所器具	2,481.93	2,147.85	334.08
Soda Equipment	ソーダ部器具	1,254.48	576.92	677.56
Store Equipment	賣店什器	10,623.32	4,387.53	6,235.79
Tofu Equipment	豆腐製造所器具	955.00	797.86	157.14
Barber & Beauty Equipment	理髮美容器具	2,490.36	1,973.93	516.43
Auto & Trucks	自動車	2,400.01	1,002.92	1,397.09
Warehouse Equipment	倉庫什器	50.00	50.00	---
Watch Shop Equipment	時計修磨所器具	120.48	72.37	48.11
Tailor Equipment	仕立部器具	473.43	354.33	119.10

TOTAL FIXED ASSETS 固定資産合計 29,985.58

15,535.64

Extended

14,449.94

DEFERRED CHARGES:

前拂勘定

Prepaid Insurance	保険料前拂	72.75
Publication Supplies	印刷備品	176.85
Store Supplies	賣店	1,280.12

TOTAL DEFERRED CHARGES 前拂勘定合計

2,529.72

TOTAL ASSETS

資産合計

\$311,527.62







LIABILITIES

負債部

CURRENT LIABILITIES:

Accounts Payable	流動負債 支拂勘定	\$65,607.44	
Reimbursement to W.R.A.	当局へ支拂	718.92	
Mdse. Cert. Outstanding	商品券引換未済	18.67	
Script Liabilities	スクラップ未回収額	738.62	\$ 67,083.66
Accruals:	繰越未支拂勘定		
State Use Tax	州使用税	95.14	
State Sales Tax	州小賣税	5,611.81	
Excise Tax	奢侈税	303.73	
State Unemployment Ins. Tax	失業保険料	988.74	
Fed. Social Security Tax	労働	750.62	7,750.09

TOTAL CURRENT LIABILITIES 流動負債合計

\$ 74,833.75

MEMBERS' EQUITY:

Membership Capital	組合員権利金 組合員投資額		7,473.00
Patronage Refund Cert. of Indebt.	信用証書		
5/28/42 - 6/30/43		2,592.92	
7/1/43 - 9/30/43		2,482.97	
10/1/43 - 12/31/43		36,887.72	
1/1/44 - 3/31/44		42,256.48	
4/1/44 - 6/30/44		56,150.97	140,371.06
Reserve:	積立金		
Allocated General Reserve	一般割當金	19,500.33	
Unallocated General Reserve	一般準備金	10,837.79	
Education Fund	組合思想普及資金	263.45	30,601.57
Net Saving 7/1/44 - 9/30/44	純益		58,248.24

TOTAL MEMBERS' EQUITY 組合員利益合計

236,693.87

TOTAL LIABILITIES

負債合計

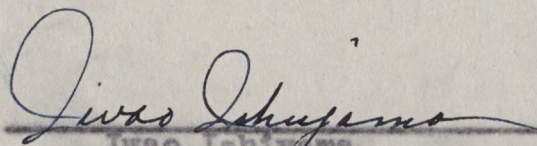
\$311,527.62



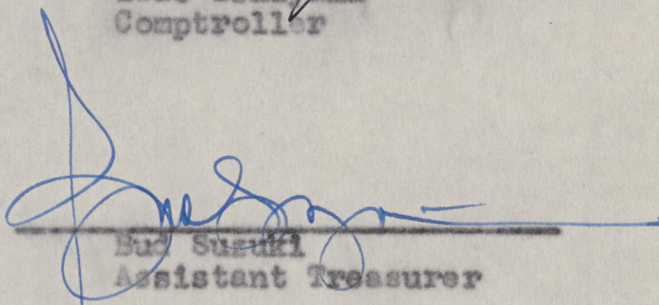
TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

FINANCIAL STATEMENT  
As of October 31, 1944

PREPARED BY

  
Iwao Ishiyama  
Comptroller

APPROVED BY

  
Bud Suzuki  
Assistant Treasurer



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET  
As of October 31, 1944

A S S E T S

CURRENT ASSETS:

Cash in Bank of America	\$97,674.90	
Cash on Hand	8,224.45	
N.Y. Buyer's Revolving Fund	9,408.22	
Store Change Fund	2,380.00	
Check Cashing Fund	10,000.00	
Postage Stamp Fund	240.00	
Deposits on Mdse. Purchase	<u>1,754.82</u>	\$129,682.39
Freight Claims Receivable	971.11	
Accounts Receivable - Army	32.50	
Accounts Receivable - W.R.A.	<u>3,453.30</u>	4,456.91
Merchandise Inventories:		
Warehouse	47,671.37	
Store	<u>80,151.77</u>	127,823.14
Service Dept. Inventory		23,798.44
Tailoring Accounts:		
Materials	1,232.16	
Supplies	<u>522.99</u>	<u>1,755.15</u>

TOTAL CURRENT ASSETS

\$287,516.03

INVESTMENTS:

Associated Coop. of N. Calif.	50.00	
N.W.C.A. & S.A. Revolving Fund	26.55	
Prepaid Federation of Bus. Ctr. Fee	<u>15.00</u>	91.55

FIXED ASSETS:

	COST	DEPR. RES.	NET BK. VALUE	
Office Equipment	\$ 3,268.05	\$ 1,494.35	\$ 1,773.70	
Office Furniture & Fix.	3,087.32	1,579.52	1,507.80	
Movie Equipment	4,017.60	1,635.75	2,381.85	
Shoe Equipment	3,294.47	2,467.12	827.35	
Soda Equipment	1,254.48	628.68	625.80	
Store Equipment	3,708.55	3,781.57	4,926.98	
Tofu Equipment	955.00	850.24	104.76	
Barber & Beauty Equip.	2,803.36	2,224.15	579.21	
Auto & Trucks	2,400.01	1,082.31	1,317.70	
Warehouse Equipment	50.00	50.00	--	
Watch Shop Equipment	589.76	277.36	312.40	
Carpenter Equipment	37.95	37.95	--	
Tailor Equipment	473.43	359.74	113.69	
TOTAL FIXED ASSETS	<u>30,939.98</u>	<u>16,468.74</u>	<u>Extended</u>	14,471.24

DEFERRED CHARGES:

Prepaid Insurance	364.83	
Publication Supplies	276.39	
Store Supplies	<u>528.39</u>	
TOTAL DEFERRED CHARGES		<u>1,169.61</u>

TOTAL ASSETS

\$ 303,248.43



# LIABILITIES

## CURRENT LIABILITIES:

Accounts Payable	\$ 53,385.26	
Reimbursement to W.R.A.	<u>825.85</u>	\$ 54,211.11
Accruals:		
Accrued Excise Tax	265.97	
Accrued State Sales Tax	1,686.48	
Accrued State Unemp. Ins. Tax	319.60	
Federal Soc. Sec. Tax	<u>414.96</u>	<u>2,687.01</u>
TOTAL CURRENT LIABILITIES		\$ 56,898.12

## NON CURRENT LIABILITIES:

Contracts Payable		393.57
-------------------	--	--------

## MEMBERS' EQUITY:

Membership Capital		7,533.00
Patron. Refund Cert. of Indebt.		
5/28/42 - 6/30/43	2,513.12	
7/1/43 - 9/30/43	2,193.92	
10/1/43 - 12/31/43	31,299.83	
1/1/44 - 3/31/44	42,218.20	
4/1/44 - 6/30/44	<u>56,113.81</u>	134,338.88
Reserve:		
Allocated	19,495.08	
Unallocated	10,723.35	
Education Fund	<u>263.45</u>	30,481.88
Net Savings 7/1/44 - 9/30/44		58,248.24
Net Savings 10/1/44 - 10/31/44		<u>15,354.74</u>

TOTAL MEMBERS' EQUITY

245,956.74

TOTAL LIABILITIES

\$ 303,248.43



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

STATEMENT OF INCOME AND EXPENSE

Period From October 1, 1944 to October 31, 1944

INCOME FROM MDSE SOLD AND SERVICES:

Stores:

Store 1	\$ 29,225.65	
Store 2	27,161.52	
Store 3	31,989.17	
Store 4	6,798.20	
Store 5	20,625.42	
Fish Market	12,798.19	
News & Magazine Shop	2,682.27	
Tofu	<u>3,681.01</u>	\$ 134,959.43

Service:

Sewing Shop	365.46	
Barber Shop	990.70	
Beauty Shop	583.85	
Watch Repair Shop	1,044.63	
Shoe Repair Shop 1	2,363.95	
Shoe Repair Shop 2	1,268.50	
Laundry	1,900.24	
General Repair	2.25	
Library	<u>251.95</u>	<u>8,771.53</u>

TOTAL INCOME FROM MDSE SOLD AND SERVICE

\$ 143,730.96 100%

MDSE AND SUPPLIES TRANSFERRED FROM WAREHOUSE:

Stores:

Store 1	25,348.22	
Store 2	23,034.96	
Store 3	25,444.78	
Store 4	4,799.63	
Store 5	15,434.45	
Fish Market	10,550.07	
News & Magazine Shop	2,544.46	
Tofu Shop	<u>1,781.30</u>	108,937.77

Service:

Sewing Shop	55.76	
Barber Shop	10.89	
Beauty Shop	61.41	
Watch Repair Shop	1,191.12	
Shoe Repair Shop 1	949.61	
Shoe Repair Shop 2	1,294.30	
Laundry	1,773.77	
General Repair	25.59	
Library	<u>161.43</u>	<u>5,522.79</u>

TOTAL TRANSFERRED MDSE AND SUPPLIES

\$ 114,460.56



Add: Freight & Drayage  
 Add: Beginning Inv. 10/1/44  
 Less: Ending Inv. 10/31/44  
 Total Cost of Goods Sold & Services  
 Gross Income From Sales & Services

2,627.06  
 102,125.30  
103,950.21

115,262.71  
28,468.25  
 19.81%

Less Operating Expenses:

Warehouse Expenses:

Whse. Salaries & C. A.	703.83	
Rent on Bldg.	168.19	
Truck Rental	94.16	
Auto Expense	44.84	
Auto, Gas & Oil	111.54	
Supplies Used	74.32	
State Unemp. Ins. Tax	26.04	
Fed. Soc. Sec. Tax	16.19	
Depr. on Auto & Truck	<u>79.39</u>	1,318.50

Selling Expenses:

Salaries & C.A.	6,294.56	
Fed. Soc. Sec. Tax	144.52	
State Unemp. Ins. Tax	232.53	
Rent on Bldg. - Selling	418.98	
Depr. on Furn. & Fixture	637.45	
Store Supplies Used	567.17	
Supplies Used Sewing Shop	29.07	
Rent Expense	94.63	
Barber Shop Expense	103.63	
Beauty Shop Expense	36.40	
Fish Market Expense	44.14	
Fish Market Ice Expense	58.80	
Magazine Stand Expense	8.31	
Library Expense	5.50	
Store 1 Expense	43.96	
Store 2 Expense	43.61	
Store 3 Expense	45.81	
Store 4 Expense	27.41	
Store 5 Expense	30.46	
Shoe Repair 1 Expense	85.98	
Shoe Repair Shop 2 Expense	20.03	
General Repair Shop Expense	3.57	
Watch Shop Expense	9.33	
Photo Expense	48.27	
Laundry Expense	.25	
Tofu Expense	132.99	
Sewing Shop Expense	<u>120.54</u>	9,277.90

General Expense:

Installation & Maint.	203.31	
Check Cashing Station Expense	12.00	
Collection & Exchange	.50	
General Assembly Exp.	21.87	
Insurance Expense	251.97	
Check Charges	568.90	
Publication Expense	<u>154.04</u>	1,212.59



Administrative Expenses:

Salaries & C. A.	1,445.46	
Office Supplies Used	527.06	
Temporary Office Aide Expense	106.86	
Postage	25.00	
Rent on Bldg.	52.13	
Rent Expense	3.00	
Depr. Office Equip.	94.32	
Depr. Office Furn. & Fix.	121.94	
Fed. Soc. Sec. Tax	33.27	
State Unemp. Ins. Tax	53.48	
Telegram & Telephone	<u>98.70</u>	2,561.22

Total Operating Expense	<u>14,370.21</u>	9.998%
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Operating Income	14,098.04	9.81%
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Non Operating Income

Domestic Service Income	224.84
Sears Roebuck	257.83
Freight Refund	32.95
Misc. Income	10.34
Purchase Discount Earned	706.56
Publication Income	17.25
Cash Over	<u>6.93</u>

Total Non Operating Income	<u>1,256.70</u>	0.87%
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Total Net Savings 10/1/44 - 10/31/44	<u>\$15,354.74</u>	10.61%
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TULE LAKE COOPERATIVE ENTERPRISES, INC.  
Newell, California

SUMMARY OF INVENTORIES  
As of October 31, 1944

	<u>Store #1</u>	<u>Store #2</u>	<u>Store #3</u>	<u>Store #4</u>	<u>Store #5</u>	<u>Total</u>
	(719)	(2708)	(4108)	(Ad. Area)	(2308)	
Merchandise:						
Groceries	\$ 2,091.84	\$ 1,997.98	\$ 2,426.30	\$ 1,557.08	\$	\$ 8,073.20
Fruit & Veg.	2.58	2.41	20.81	38.58		64.38
Tobacco & Cig.	837.62	934.28	634.65	230.61	278.30	2,915.46
Drugs	2,597.32	3,021.66	3,255.53	228.32	932.64	10,035.47
Dry Goods	1,712.35	1,506.23	11,650.41	225.78	21,935.30	37,030.07
Hardware	4,359.88					4,359.88
Shoes		13,197.99		566.10		13,764.09
Totals	<u>\$11,801.59</u>	<u>\$20,660.55</u>	<u>\$17,987.70</u>	<u>\$ 2,846.47</u>	<u>\$23,146.24</u>	<u>\$ 76,242.55</u>
Warehouse: (#351 & #350)						
Groceries					20,809.78	
Tobacco & Cig.					4,755.67	
Drugs					12,400.75	
Dry Goods					5,034.68	
Hardware					2,417.66	
Shoes					351.50	
Soda Supplies					369.60	
General Repair Shop Supplies					141.28	
Store Supplies					<u>1,390.45</u>	
						47,871.37
Fish & Poultry (1809)						1,215.20
Tofu Factory						827.12
News & Magazine (1809)						<u>1,866.90</u>
						<u>TOTAL MERCHANDISE \$127,823.14</u>



Service Department Supplies:

Barber Shop (718)	78.99
Beauty Shop (718)	225.89
Laundry	202.22
Shoe Repair Shop #1 (1308)	15,241.25
Shoe Repair Shop #2 (4108)	4,593.25
Watch Repair Shop	2,968.50
Photo	<u>488.34</u>

TOTAL SERVICE SUPPLIES

\$23,798.44

Supplies Inventory

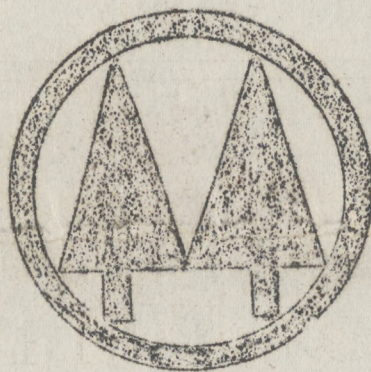
Store #1	81.64
Store #2	47.38
Store #3	168.46
Store #4	156.51
Fish Market	74.40
717 Publication Dept.	<u>276.59</u>

TOTAL SUPPLIES

\$ 304.78



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT  
NEWELL CALIFORNIA



FINANCIAL STATEMENT  
FOR THE MONTH OF JANUARY 1945



(UNOFFICIAL)

TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET  
貸借対照表  
As of January 31, 1945  
一九四五年一月三十一日現在

ASSETS  
資産之部

CURRENT ASSETS:

流動資産

Cash in Bank of America	アメリカ銀行預金高	\$100,408.20
Cash on Hand	手許金高	3,094.20
N.Y. Buyer's Revolving Fund	経育仕入部預金	5,785.79
Store Change Fund	店內約金	2,420.00
Check Cashing Fund	小切手両替資金	10,000.00
Revolving Fund (Check Cashing)	借用小切手両替資金	15,313.47
Postage Stamp Fund	郵便切手	200.00
Petty Cash Fund	小口現金勘定	38.37
Returned Check	不渡小切手	8.97
Deposit on Mdse. Purchases (Sch. 2)	仕入手附金	3,017.79
Total Cash	資産総計	\$140,291.70

Freight Claims Receivable	運賃拂戻請求	754.10
Accounts Receivable - Army	受取勘定 陸軍	32.50
Accounts Receivable - WRA	受取勘定 当局	7,110.09
Accounts Receivable - Tri-State H.S.	高校	3,428.29
Total Receivables	受取勘定総計	11,324.98

Merchandise Inventories:	商品棚卸高	
Warehouse (Sch. #4)	倉庫	46,061.88
Store (Sch. #4)	売店	52,288.94
Service Dept. Inventory	サービス部材料在高	17,924.34
Sewing Shop Inventory	裁縫所在高	1,632.77
Total Inventories	棚卸在高合計	117,907.93

TOTAL CURRENT ASSETS 流動資産合計

269,524.70

INVESTMENTS: 投資額

Associated Co-op of N. Calif.	北加組合聯合加入費	50.00
N.W.C.A. & S.A. Revolving Fund	公談会計監査会	26.55
Prepaid Fed. of Bus. Center Fee	運轉資金	15.00

91.55

FIXED ASSETS: 固定資産

	COST 原價	DEPR. RES. 償却準備金	BK. VALUE 帳簿記載原格
Office Equipment	\$ 4,016.35	1,951.22	2,035.13
Office Furniture & Fixture	3,919.07	1,901.16	2,017.91
Movie Equipment	500.00	- 0 -	500.00
Soda Equipment	1,254.48	1,254.48	- 0 -
Store Equipment	8,708.55	4,787.20	3,921.35
Tofu Equipment	955.00	955.00	- 0 -
Barber & Beauty Equipment	2,803.36	2,637.75	165.61
Shoe Rep. Equipment	3,294.47	2,819.87	474.60
Auto & Truck	2,400.01	1,394.61	1,005.40
Warehouse Equipment	50.00	50.00	- 0 -
Watch Shop Equipment	589.76	379.80	209.96
Carpenter Equipment	37.95	37.95	- 0 -
Tailor Equipment	473.43	375.99	97.44
Photo Equipment	57.50	- 0 -	57.50
TOTAL FIXED ASSETS	29,059.93	18,575.03	Extended 10,484.90



DEFERRED CHARGES: 前拂勘定  
Prepaid Insurance 前拂保費料  
Publication Supplies 印刷所備品  
Store Supplies 売店備品  
TOTAL DEFERRED CHARGES 前拂勘定合計

2,295.45  
162.27  
401.37

2,859.09

OTHER ASSETS: 其他資産  
Excess Profit Tax Refund Bond 超過利得税

108.80

\$283,018.04

TOTAL ASSETS

資産合計

LIABILITIES  
負債之部

CURRENT LIABILITIES: 流動負債  
Accounts Payable (Sch. 5) 支拂勘定  
Laundry Claims Payable 洗濯拂戻請求  
Reimbursement to WRA 支拂勘定当局

14,029.55  
" 5.00  
731.38

14,765.93

Accruals:

Excise Tax 繰越未支拂勘定  
State Sales Tax 奢侈税  
St. Unemp. Ins. Tax 小売税  
Fed. Soc. Sec. Tax 失業保費料  
Auditing Expense 労働保費料  
監査費

235.20  
1,302.04  
334.45  
503.11  
500.00

2,874.80

15,318.47

Notes of Indebtedness 借用証

32,880.20

TOTAL CURRENT LIABILITIES 流動負債合計

MEMBER'S EQUITY:

Membership Capital 組合員権利金  
Patronage Refund in Cert. of Indebtedness 組合員投資額

7,590.00

5/28/42 - 6/30/43  
7/1/43 - 9/30/43  
10/1/43 - 12/31/43  
1/1/44 - 3/31/44  
4/1/44 - 6/30/44  
7/1/44 - 9/30/44

2,289.94  
1,673.61  
1,223.99  
27,866.91  
55,538.59  
44,223.69

132,816.73

.35

Community Fund 公共資金  
Reserve: 積立金

Allocated 割當積立金  
Unallocated 未割當積立金

11,862.39  
28,981.06

40,843.45  
59,862.85  
8,996.46

Net Savings 10/1/44 - 12/31/44 未配当剰余金  
Net Savings 1/1/44 - 1/31/45 未配当剰余金

TOTAL MEMBER'S EQUITY 組合員権利金合計

250,109.84

TOTAL LIABILITIES & MEMBER'S EQUITY 負債及組合員権利金合計

\$283,018.04



INCOME & EXPENSE STATEMENT

January 1, 1943 - January 31, 1945

	<u>%</u>	<u>Combined</u>	<u>Store 1</u>	<u>Store 2</u>	<u>Store 3</u>	<u>Store 4</u>	<u>Store 5</u>	<u>Store 6</u>
<u>Sales/Services</u>	100.00%	117,067.61	24,270.22	20,942.32	24,214.07	6,557.85	10,966.54	2,601.83
<u>Cost of Sales</u>								
Initial Inventory		87,504.29	9,034.85	6,117.71	12,569.80	2,152.45	16,662.54	- 0 -
Trans. Mdse.		73,471.69	20,320.15	15,878.73	14,393.79	4,658.34	3,099.49	7,458.09
Total Mdse. for Sale		160,975.98	29,355.00	21,996.44	26,963.59	6,810.79	19,762.03	7,458.09
Less Ending Inv.		70,213.28	8,327.28	5,108.50	7,605.19	1,404.06	12,504.08	3,800.92
Gross Cost of Sales & Services		90,762.70	21,027.72	16,887.94	19,358.40	5,406.73	7,257.95	3,657.17
Add: Freight		3,036.87	674.68	582.78	672.26	183.78	304.69	- 0 -
Cost of Sales & Services	80.12%	93,799.57	21,702.40	17,470.72	20,030.66	5,590.51	7,562.64	3,657.17
<u>Gross Margin</u>	19.88%	23,268.04	2,567.82	3,471.60	4,183.41	967.34	3,403.90	-1,055.34
<u>Operating Expenses:</u>								
Store Supplies Used		421.35	49.86	141.36	25.95	35.53	31.23	51.70
Salaries & C. A.		6,407.45	582.54	569.25	641.33	189.75	382.62	62.68
Fed. Soc. Sec. Tax		146.37	13.40	12.09	14.75	4.36	8.80	1.46
State Unemployment Ins. Tax		237.07	21.55	21.06	23.72	7.02	14.15	2.31
Rent on Building		381.99	36.21	33.79	27.63	30.57	37.81	16.09
Rent Expense		98.38				4.20		
Depreciation		509.75	62.97	56.24	77.60	100.29	35.60	
Misc. Expense		924.55	13.06	5.87	48.58	12.04	37.25	35.97
Warehouse Expense (Sch. 1-A)		1,387.11	287.13	248.29	287.13	77.68	130.39	30.52
Gen. & Admin. Expense (Sch. 1-BC)		4,536.59	939.07	812.05	939.07	254.05	426.44	99.80
<u>Total Operating Expenses</u>	12.86%	15,050.61	2,005.79	1,900.00	2,085.76	715.29	1,104.29	300.53
<u>Net Operating Income</u>	7.02%	8,217.43	562.03	1,571.60	2,097.65	252.05	2,299.61	-1,355.87
Add: Non-Operating Income (Sch. 3)	.69%	815.03						
Less: Non-Operating Expense (Sch. 1-D)	.03%	36.00						
<u>Net Savings</u>	7.68%	<u>8,996.46</u>						



# INCOME AND EXPENSE STATEMENT

January 1, 1945 — January 31, 1945

	<u>Shoe Store #2</u>	<u>Fish</u>	<u>Newstand</u>	<u>Tofu Factory</u>	<u>Sewing</u>	<u>Barber</u>	<u>Beauty</u>	<u>Watch Repair</u>
<u>Sales/Services</u>	3,763.87	10,062.14	2,634.75	3,914.34	207.66	711.25	544.30	461.85
<u>Cost of Sales</u>								
Initial Inventory	13,202.75	947.49	1,743.35	433.29	- 0 -	71.18	147.86	2,972.91
Trans. Mdse.	797.76	7,808.52	1,217.11	775.84		114.35	80.90	120.90
Total Mdse. for Sale	14,000.51	8,756.01	2,960.46	1,209.13		185.53	228.76	3,093.81
Less Ending Inventory	11,075.45	889.22	1,478.11	96.13		44.06	184.75	2,830.84
Gross Cost of Sales & Services	2,925.06	7,866.79	1,482.35	1,113.00		141.47	44.01	262.97
Add: Freight	35.53	547.89	18.43					
Cost of Sales & Services	2,960.59	8,414.68	1,500.78	1,113.00		141.47	48.23	262.97
<u>Gross Margin</u>	803.28	1,647.46	1,133.97	2,801.34	207.66	569.78	496.07	218.88
<u>Operating Expenses:</u>								
Store Supplies Used	8.83	76.89						
Salaries & C. A.	77.75	277.75	107.75	978.71	453.72	585.94	191.71	287.75
Fed. Soc. Sec. Tax	1.79	6.39	2.48	22.51	10.42	13.48	4.42	6.53
State Unemployment Ins. Tax	2.87	10.27	4.05	36.22	16.79	21.67	7.09	10.49
Rent on Building	12.07		9.65	48.27	32.18	32.27	13.27	9.95
Rent Expense						65.75		27.93
Depreciation	8.03	37.80	20.99		5.42	9.89	21.01	20.99
Misc. Expense		63.97		226.24	9.24	41.52	41.55	36.47
Warehouse Expense	44.39	119.29	31.90	45.77	2.77	8.32	6.94	5.55
Gen. & Admin. Expense	145.17	390.15	104.34	149.71	9.07	27.22	22.68	18.15
<u>Total Operating Expense</u>	300.90	982.51	281.16	1,507.43	539.61	787.06	308.67	419.81
<u>Net Operating Income</u>	502.38	664.95	852.81	1,293.91	-331.95	-217.28	187.40	-200.93



## INCOME AND EXPENSE STATEMENT

January 1, 1945 ---- January 31, 1945

## INCOME AND EXPENSE STATEMENT

January 1, 1945 ---- January 31, 1945

	Shoe Repair #1	Shoe Repair #2	Laundry	Library	Photo
<u>Sales/Services</u>	2,263.00	1,191.90	1,409.65	330.07	
<u>Cost of Sales</u>					
Initial Inventory	16,015.13	4,583.18	127.77	- 0 -	722.03
Trans. Mdse.	- 5,366.02	315.36	1,622.94	25.48	149.96
Total Mdse. for Sale	10,649.11	4,898.54	1,750.71	25.48	871.99
Less Ending Inv.	9,230.87	4,568.25	193.58		871.99
Gross Cost of Sales & Services	1,418.24	330.29	1,557.13	25.48	
Add: Freight					12.61
Cost of Sales & Services	1,418.24	330.29	1,557.13	25.48	12.61
<u>Gross Margin</u>	844.76	861.61	- 147.48	304.59	- 12.61
<u>Operating Expenses:</u>					
Store Supplies Used					
Salaries & C. A.	582.20	273.00	101.75	22.75	42.50
Fed. Soc. Sec. Tax	13.39	6.26	2.34	.52	.98
State Unemployment Ins. Tax	21.54	10.10	3.76	.84	1.57
Rent on Building	32.19	14.21	10.61	4.42	
Rent Expense		.50			
Depreciation	31.93	20.99			
Misc. Expense	198.06	37.43			
Warehouse Expense	26.36	13.87	16.65	23.50	93.80
Gen. & Admin. Expense	86.20	45.37	54.44	4.16	
				13.61	
<u>Total Operating Expense</u>	991.87	421.73	189.55	69.80	138.85
<u>Net Operating Expense</u>	- 147.11	439.88	- 337.03	234.79	- 151.46



SCHEDULE 1-AWAREHOUSE EXPENSE

Salaries & C. A.	\$ 780.96
Rent on Building	155.65
Truck Rental	105.40
Auto & Truck Expense	65.11
Gas & Oil	66.10
Miscellaneous Expense	66.50
State Unemployment Insurance Tax	28.90
Federal Social Sec. Tax	17.96
Depreciation on Auto & Trucks	100.53
	<u>\$1,387.11</u>

SCHEDULE 1-BGENERAL EXPENSE

Installation & Maint.	\$ 258.66
Collection	1.00
General Assembly Expense	37.24
Insurance Expense	251.94
Check Charges	675.77
State Use Tax	121.16
General Welfare Expense	30.09
Excise Tax Expense	282.55
Script Expense	.18

\$1,658.59

SCHEDULE 1-C

Salaries & C. A.	\$ 780.96
Rent on Building	155.65
Truck Rental	105.40
Auto & Truck Expense	65.11
Gas & Oil	66.10
Miscellaneous Expense	66.50
State Unemployment Insurance Tax	28.90
Federal Social Sec. Tax	17.96
Depreciation on Auto & Trucks	100.53

ADMINISTRATIVE EXPENSE

Salaries & C. A.	\$1,642.96
Office Supplies Used	230.74
Rent on Building	60.97
Equipment Rental	50.82
Depreciation on Office Equipment	142.74
Depreciation on Office Furnitures	126.76
Fed. Social Security Tax	37.79
State Unemployment Tax	60.79
Telephone & Telegram	64.68
New York Office Buying Expense	244.64
New York Federation - Amache	45.60
Publication Supplies Used	169.51

\$2,878.00

SCHEDULE 1-D

Insurance Expense	251.94
Check Charges	675.77
State Use Tax	121.16
General Welfare Expense	30.09
Excise Tax Expense	282.55
Script Expense	.18

NON-OPERATING EXPENSE

Cash Short	\$ 36.00
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SCHEDULE 5

ACCOUNTS PAYABLE - VENDORS

Aaron Sural Co.	\$ 57.50
American Beauty Products	30.75
American News Co.	323.68
American Sporting Goods Co.	4.04
Associated Coop. of N. C.	74.39
Beck's Bakeries	667.32
Blake Moffitt & Towne Co.	2,360.08
H. Bonds	187.30
California Oregon Telephone Co.	65.77
Eastman Kodak Stores Inc.	15.88
Fluhrer's Bakery	665.19
Alfred Friedman & Co.	2.42
Galfond Shoe Co.	985.50
Haines Oyster Co.	9.15
Lost River Dairy	376.30
Mark Barnes Fabric Shoppe	1,269.12
Mason & Ehrman	720.28
Merchandise Sales Agency	20.16
George Metz	3.50
National Publication Co.	3.70
Oregon Leather Co.	137.18
Pacific Fruit & Produce	687.86
Packer Scott	96.48
Pioneer Tobacco	927.69
Poole's	7.10
Rocky Mt. Food Brokerage Co.	106.50
The San Francisco News Co.	202.50
Sang Yuen Co.	150.00
Schneebeck's	228.20
Schwabacker Frey Co.	391.89
Sears, Roebuck & Co.	28.00
T. Shimomura	39.20
Standard Oil Co.	17.04
State Fish Co.	111.90
Superior Troy Laundry	1,665.19
Tempograph Sales Agency	18.20
U. S. Camera Publishers	45.77
William & Peterson	.65
Zellerback Paper Co.	1,325.97

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\$14,029.55

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SCHEDULE 4

SUMMARY OF INVENTORIES

As of January 31, 1945

	Store #1 (719)	Store #2 (2708)	Store #3 (4108)	Store #4 (Ad.Area)	Store #5 (2308)	Store #6 (801)	Total
MERCHANDISE:							
Groceries	\$2,645.86	\$2,290.43	\$2,002.91	\$1,164.87		\$248.38	\$8,352.45
Fruit & Veg.	112.85	46.71	63.19	47.27			270.02
Tobacco	5.03	2.13		17.08	59.71		83.98
Drugs	2,555.22	2,130.97	2,432.74	174.84	799.09	958.78	9,051.64
Dry Goods		638.26	3,106.35		11,645.25	1,610.81	17,000.67
Hardware	3,008.32					251.73	3,260.05
Shoes		11,075.45				731.22	11,806.67
	\$8,327.28	\$16,183.95	\$7,605.19	\$1,404.06	\$12,504.08	\$3,800.92	\$49,825.48

WAREHOUSE: (#751 - #750)

Groceries	\$25,646.73
Tobacco	537.50
Drugs	7,322.96
Dry Goods	2,718.42
Hardware	853.09
Supplies	2,346.44
Shoes	272.00
General Repair Shop Supplies	141.28
Soda Supplies	369.60
Shoe Repair Supplies	5,853.86
	46,061.88

Fish Market (1808) 889.22

Tofu Factory 96.13

News & Magazine (719) 1,478.11

TOTAL MERCHANDISE \$98,350.82

SERVICE DEPARTMENT:

Barber Shop (718)	\$44.06
Beauty Shop (718)	184.75
Shoe Repair #1 (1308)	9,230.87
Shoe Repair #2 (4108)	4,568.25
Watch Repair Shop (604)	2,830.84
Photo	871.99
Sewing Shop Inventory	1,632.77
Laundry	193.58

TOTAL SERVICE SUPPLIES \$19,557.11

Total Mdse. Inv. at Stores & Whses. 98,350.82

Total Mdse. at Service Shops 19,557.11

TOTAL INVENTORY \$117,907.93

SUMMARY OF STORE SUPPLIES

As of January 31, 1945

STORE SUPPLIES INVENTORY:

Store #1	\$59.01
Store #2	114.84
Store #3	132.10
Store #4	58.79
Store #5	13.14
Fish Market	23.49
Publication	162.27

TOTAL STORE SUPPLIES \$563.64



SCHEDULE 2

DEPOSITS ON MERCHANDISE PURCHASES

ORDERS & CREDITS WITH VENDORS

Abbott Laboratories	\$ 16.98
A. M. Bonds	4.31
Carriage Cover Corporation	.64
Colgate Palmolive Peet Co.	1,108.50
Deckelman Brothers	26.46
Denver Preserving Co.	14.69
Federation of Center Bus. Ent.	500.00
Hills Brothers Coffee, Inc.	336.12
Howard & Co.	170.80
Keystone Brothers	25.31
Klamath Falls Creamery	544.00
Loose Wiles Biscuit Co.	6.15
Munnell & Sherrill	166.95
Pioneer Printing & Stationery	18.39
Sears Suits	46.30
United Camera Exchange	10.00
University of California Press	3.38
Western Truck Lines	18.81

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\$3,017.79

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SCHEDULE 3

NON-OPERATING INCOME

Sears, Roebuck Commission	\$ 293.88
Purchase Discount Earned	167.81
Publication Income	7.75
Goodwill Advertising Income	76.10
Miscellaneous Income	269.49

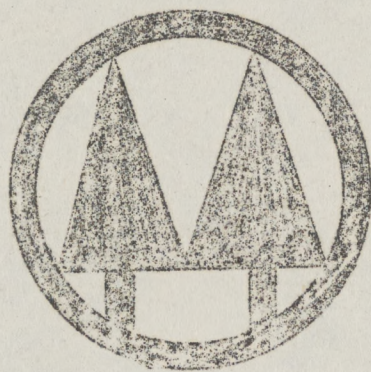
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\$815.03

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TULE LAKE COOPERATIVE ENT., INC.  
TULE LAKE PROJECT  
NEWELL CALIFORNIA



FINANCIAL  
STATEMENT

FOR THE MONTH OF FEBRUARY 1945



(UNOFFICIAL)

TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET

As of February 28, 1945

A S S E T S

CURRENT ASSETS

Cash in Bank of America	\$108,847.58	
Cash on Hand	3,868.08	
N.Y. Buyer's Revolving Fund	6,891.30	
Store Change Fund	2,270.00	
Check Cashing Fund	10,000.00	
Revolving Fund (Check Cashing)	18,843.87	
Postage Stamp Fund	200.00	
Petty Cash Fund	129.64	
Returned Check	205.62	
Deposit on Mdse Purchase (Sch. 2)	<u>5,341.93</u>	
Total Cash		\$156,598.02

Freight Claims Receivable	544.21	
Accounts Receivable - Army	32.50	
Accounts Receivable - W.R.A.	3,187.57	
Accounts Rec. - Tri State H.S.	<u>3,443.46</u>	
Total Receivables		7,207.74

Merchandise Inventories:		
Warehouse (Sch. 4)	46,216.19	
Store (Sch. 4)	49,702.65	
Service Dept. Inventory	<u>16,364.11</u>	
Total Inventories		<u>112,282.95</u>

TOTAL CURRENT ASSETS

\$276,088.71

INVESTMENTS:

Associated Coop of N. Calif.	300.00	
N.W.C.A. & S.A. Revolving Fund	26.55	
Prepaid Fed. of Bus. Center Fee	<u>15.00</u>	341.55

FIXED ASSETS:

	<u>COST</u>	<u>DEPR. RES.</u>	<u>BK. VALUE</u>	
Office Equipment	4,016.35	2,124.21	1,891.54	
Office Furn. & Fix.	4,259.07	2,041.61	2,217.46	
Movie Equipment	500.00	-0-	500.00	
Soda Equipment	1,254.48	1,254.48	-0-	
Store Equipment	8,708.55	5,186.72	3,521.83	
Tofu Equipment	955.00	955.00	-0-	
Barber & Beauty Equip.	2,805.36	2,668.65	134.71	
Shoe Repair Equip.	3,294.47	2,872.79	421.68	
Auto & Truck	2,400.01	1,495.14	904.87	
Warehouse Equipment	50.00	50.00	-0-	
Watch Shop Equipment	589.76	400.79	188.97	
Carpenter Equipment	37.95	37.95	-0-	
Tailor Equipment	473.43	381.40	92.03	
Photo Equipment	<u>57.50</u>	<u>2.39</u>	<u>55.11</u>	
TOTAL FIXED ASSETS	29,399.93	19,471.73	Extended	9,928.20



DEFERRED CHARGES:

Prepaid Insurance	\$ 2,085.63	
Publication Supplies	151.23	
Store Supplies	592.79	
TOTAL DEFERRED CHARGES		\$ 2,829.65

OTHER ASSETS:

Excess Profit Tax Refund Bond		108.80
TOTAL ASSETS		\$289,296.91

LIABILITIES

CURRENT LIABILITIES:

Accounts Payable (Sch. 5)	\$ 24,069.47	
Laundry Claims Payable	21.19	
Reimbursement to W.R.A.	598.41	\$24,689.07

Accruals:

Excise Tax	347.79	
State Sales Tax	2,538.88	
State Unemp. Ins. Tax	664.88	
Fed. Soc. Sec. Tax	708.52	
Auditing Expense	500.00	4,810.07

Notes of Indebtedness	18,843.87	
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TOTAL CURRENT LIABILITIES		\$ 48,343.01
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MEMBER'S EQUITY

Membership Capital		7,548.00
Patronage Refund in Cert. of Indebtedness		
5/28/42 - 6/30/43	2,129.21	
7/1/43 - 9/30/43	1,550.19	
10/1/43 - 12/31/43	656.03	
1/1/44 - 3/31/44	5,425.96	
4/1/44 - 6/30/44	55,538.59	
7/1/44 - 9/30/44	44,223.69	109,523.67

Community Fund

Reserve:

Allocated	11,862.39	
Unallocated	28,623.57	40,485.96
Not Savings 10/1/44 - 12/31/44		59,862.85
Not Savings 1/1/45 - 1/31/45		8,996.46
Not Savings 2/1/45 - 2/28/45		14,536.01

TOTAL MEMBERS EQUITY

240,953.90

TOTAL LIABILITIES & MEMBER'S EQUITY

\$289,296.91



# OPERATING STATEMENT

February 1, 1945 ----- February 28, 1945

	%	Combined	Store 1	Store 2	Store 3	Store 4	Store 5	Store 6
Sales/Services	100.00%	114,089.79	22,241.29	13,283.03	23,283.45	5,274.30	12,266.87	1,137.86
Cost of Sales								
Initial Inventory		70,213.28	8,327.28	5,108.50	7,605.19	1,404.06	12,504.08	3,800.92
Trans. Mdse.		80,335.20	16,018.35	14,520.80	18,932.50	4,402.72	9,894.00	401.58
Total Mdse. for Sale		151,098.48	24,345.63	19,629.30	26,537.69	5,806.78	22,398.08	4,202.50
Less Ending Inv.		66,066.76	6,600.00	5,336.60	8,308.57	1,631.85	12,605.38	2,765.52
Gr. Cost of Sales & Services		85,031.72	17,745.63	14,292.70	18,229.12	4,174.93	9,792.70	1,436.98
Add: Freight		1,637.23	180.34	83.95	194.69	24.20	189.56	-0-
Cost of Sales & Services	75.97%	86,668.95	17,925.97	14,376.65	18,423.81	4,199.13	9,982.26	1,436.98
Gross Margin	24.03%	27,420.84	4,315.32	3,906.38	4,859.64	1,075.17	2,284.61	-299.12
			19.4%	21.4%	20.9%	20.4%	18.6%	-26.3%
Operating Expenses:								
Store Supplies Used		259.36	25.37	36.24	109.12	31.26	--.60	-3.56
Salaries & C.A.		6,163.30	592.02	557.50	651.77	183.20	372.50	162.65
Fed. Soc. Sec. Tax		141.76	13.62	12.82	14.99	4.21	8.57	3.74
State Unemployment Tax		228.04	21.91	20.63	24.12	6.79	13.78	6.02
Rent on Building		335.88	32.72	30.54	24.52	27.43	34.16	23.99
Rent Expense		4.20				4.20		
Depreciation		512.13	62.97	64.27	77.60	100.29	35.60	
Misc. Expense		787.75	12.11	3.24	20.85	8.08	38.58	46.38
Warehouse Expense (Sch 1-A)		1,201.68	234.32	192.63	245.26	55.52	129.18	11.77
Gen. & Admin. Exp. (Sch 1-B)		3,902.37	760.97	625.55	796.47	180.29	419.51	38.24
Total Operating Expenses	11.87%	13,536.47	1,756.01	1,543.42	1,964.70	601.27	1,051.28	289.23
Net Operating Income	12.16%	13,884.37	2,559.31	2,362.96	2,894.94	473.90	1,233.33	-588.35
Add: Non-Operating Inc.	.61%	695.72						
(Sch. 3)								
Less: Non-Operating Exp.	.03%	43.48						
(Sch. 1-D)								
Net Savings	12.74%	14,536.61						



# OPERATING STATEMENT

February 1, 1945 ---- February 28, 1945

	<u>Shoe Store #2</u>	<u>Fish</u>	<u>Newstand</u>	<u>Tofu Factory</u>	<u>Sewing</u>	<u>Barber</u>	<u>Beauty</u>	<u>Watch Repair</u>
<u>Sales/Services</u>	3,037.11	13,325.06	3,102.80	4,084.52	137.25	676.30	386.85	417.95
<u>Cost of Sales</u>								
Initial Inventory	11,075.45	889.22	1,478.11	96.13	-0-	44.06	184.75	2,830.84
Trans. Mdse.	290.21	10,252.30	2,412.59	643.85			42.80	27.37
Total Mdse for Sale	11,365.66	11,141.52	3,890.70	739.98		44.06	227.55	2,858.21
Less Ending Inv.	9,620.25	667.68	1,883.09	283.71		41.68	199.75	2,809.79
Gr. Cost of Sales & Serv.	1,745.41	10,473.84	2,007.61	456.27		2.38	27.80	48.42
Add: Freight	17.73	904.17	21.39					
Cost of Sales & Services	1,763.14	11,378.01	2,029.00	456.27		2.38	27.80	48.42
<u>Gross Margin</u>	1,273.97 41.9%	1,947.05 14.6%	1,073.80 34.6%	3,628.25 88.8%	137.25 100.0%	673.92 99.6%	359.05 92.8%	369.53 88.4%
<u>Operating Expenses:</u>								
Store Supplies Used	-9.60	71.13						
Salaries & C.A.	82.00	264.53	101.20	1,008.12	174.90	527.94	181.16	287.72
Fed. Soc. Sec. Tax	1.89	6.08	2.33	23.19	4.02	12.14	4.17	6.62
State Unemployment Tax	3.03	9.77	3.74	37.30	6.47	19.53	6.70	10.65
Rent on Building	10.90		8.72	43.62		11.99	11.99	8.99
Depreciation		37.80	20.99		5.41	9.89	21.01	20.99
Misc. Expense		74.91		210.14		104.79	51.74	50.25
Warehouse Expense	31.96	140.36	32.69	43.02	1.44	7.09	4.09	4.45
Gen. & Admin. Expense	103.80	455.80	106.15	139.70	4.68	23.02	13.27	14.44
<u>Total Operating Expenses</u>	223.98	1,060.38	275.82	1,505.09	196.92	716.39	294.13	404.11
<u>Net Operating Income</u>	1,049.99	886.67	797.98	2,123.16	-59.67	-42.47	64.92	-34.58



# OPERATING STATEMENT

February 1, 1945 ----- February 28, 1945

	<u>Shoe Repair #1</u>	<u>Shoe Repair #2</u>	<u>Laundry</u>	<u>Photo</u>	<u>Library</u>	<u>Block Tobacco</u>
<u>Sales/ Services</u>	2,482.90	1,221.80	1,396.30		226.40	1,107.75
<u>Cost of Sales</u>						
Initial Inventory	9,230.87	4,568.25	193.58	871.99	-0-	
Trans. Mdse.	25.76	627.91	1,208.51	334.10		849.85
Total Mdse for Sale	9,256.63	5,196.16	1,402.09	1,206.09		849.85
Less Ending Inv.	7,584.83	4,373.01	148.96	1,206.09		
Gr. Cost of Sales & Service	1,671.80	823.15	1,253.13			849.85
Add: Freight				21.20		
Cost of Sales & Services	1,671.80	823.15	1,253.13	21.20		849.85
<u>Gross Margin</u>	811.10 32.7%	398.65 32.6%	143.17 10.3%	-21.20	226.40 100.0%	257.90 23.3%
<u>Operating Expenses:</u>						
Salaries & C.A.	583.84	257.44	104.75	47.31	22.75	
Fed. Soc. Sec. Tax	13.43	5.92	2.41	1.09	.52	
State Unemployment Tax	21.60	9.53	3.88	1.75	.84	
Rent on Building	29.08	13.24	9.60	14.39		
Depreciation	31.93	20.99		2.39		
Misc. Expense	37.95	16.33	.10	112.30		
Warehouse Expense	26.20	12.86	14.78		2.40	11.66
Gen. & Admin. Expense	35.07	41.76	48.00		7.80	37.85
<u>Total Operating Expenses</u>	829.10	378.07	183.52	179.23	34.31	49.51
<u>Net Operating Income</u>	-18.00	20.58	-40.35	-200.43	192.09	208.39



SCHEDULE 1-A

WAREHOUSE EXPENSE

Salaries & C. A.	\$ 788.15
Rent on Building	138.65
Truck Rental	41.12
Auto & Truck Expense	26.60
Gas & Oil	-6.05
Miscellaneous Expense	65.39
State Unemployment Ins. Tax	29.16
Federal Social Sec. Tax	18.13
Depreciation on Auto & Trucks	<u>100.53</u>
	<u>\$1,201.68</u>

SCHEDULE 1-B

GENERAL EXPENSE

License and Fee	\$ 15.00
Installation & Maint.	237.45
General Assembly Expense	12.50
Insurance Expense	252.27
Check Charges	191.75
Script Expense	<u>3.26</u>
	<u>\$ 709.23</u>

SCHEDULE 1-C

ADMINISTRATIVE EXPENSE

Salaries & C. A.	\$1,711.63
Office Supplies Used	334.68
Rent on Building	59.10
Equipment Rental	30.50
Depreciation on Office Equip.	143.59
Depreciation on Office Furn.	140.45
Fed. Social Security Tax	39.37
State Unemployment Tax	63.35
Telephone & Telegram	163.85
New York Office Buying Expense	189.72
New York Federation -- Amache	10.00
Publication Supplies Used	331.92
Postage	65.00
Advertising	<u>10.00</u>
	<u>\$3,193.14</u>

SCHEDULE 1-D

NON-OPERATING INCOME

Cash Short	\$ <u>43.48</u>
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SCHEDULE 2

DEPOSITS ON MERCHANDISE PURCHASES

ORDERS & CREDITS WITH VENDORS

Abbott Laboratories	\$ 16.98
Carriage Cover Corporation	.64
Colgate Palmolive Pect Co.	2,482.72
Deckelman Brothers	28.46
Federation of Ctr. Bus. Ent.	500.00
Hill Brothers Coffee, Inc.	697.20
International Distributors	37.50
Keystone Brothers	25.31
Klamath Falls Creamery	1,313.06
Munnell Shorrill	166.95
Scars Suits	46.30
United Camera Exchange	10.00
Western Truck Lines, Ltd.	18.81

\$5,341.93

SCHEDULE 3

NON-OPERATING INCOME

Purchase Discount Earned	\$ 320.94
Publication Income	21.20
Goodwill Advertising Income	102.80
Miscellaneous Income	250.78

\$ 695.72



SCHEDULE 4

## SUMMARY OF INVENTORIES

As of February 28, 1945

	Store #1 (719)	Store #2 (2708)	Store #3 (4108)	Store #4 (Ad.Area)	Store #5 (2308)	Store #6 (801)	Total
MERCHANDISE:							
Groceries	\$1,626.05	\$2,116.19	\$2,180.69	\$1,363.53		\$192.61	\$7,479.07
Fruit & Veg.	12.31	12.31	2.06	27.94			54.62
Tob. & Cig.	98.04	103.68	92.39	48.59	55.93		308.68
Drugs	2,259.24	2,397.05	2,247.10	191.79	831.20	741.91	8,668.29
Dry Goods		707.37	3,786.33		11,718.25	997.11	17,209.06
Hardware	2,604.36					398.41	3,002.77
Shoes		9,620.25				435.48	10,055.73
	<u>\$6,600.00</u>	<u>\$14,956.85</u>	<u>\$8,308.57</u>	<u>\$1,631.85</u>	<u>\$12,605.38</u>	<u>\$2,765.52</u>	<u>\$46,868.17</u>
WAREHOUSE: (#350 - #351)							
Groceries						\$24,266.70	
Tobacco & Cig.						468.68	
Drugs						10,044.41	
Dry Goods						1,695.20	
Hardware						733.06	
Supplies						2,661.15	
Shoes						357.00	
Soda Supplies						369.60	
Gen. Repair Shop Supplies						141.28	
Shoe Repair Supplies						<u>5,479.11</u>	
							46,216.19
Fish Market (1808)							667.68
Tofu Factory							283.71
News & Magazine (719)							<u>1,883.09</u>
							<u>\$95,918.84</u>
TOTAL MERCHANDISE							

SERVICE DEPARTMENTS:		\$ 41.68
Barber Shop	(718)	199.75
Beauty Shop	(718)	7,584.83
Shoe Repair Shop #1	(1308)	4,373.01
Shoe Repair Shop #2	(4108)	2,809.79
Watch Repair Shop	( 604)	1,206.09
Photo		148.96
Laundry		
TOTAL SERVICE SUPPLIES		<u>\$16,364.11</u>
Total Mdse. Inv. at Stores & Whses.		95,918.84
Total Mdse. at Service Shops		<u>16,364.11</u>
TOTAL INVENTORY		<u>\$112,282.95</u>

## SUMMARY OF STORE SUPPLIES

As of February 28, 1945

STORE SUPPLIES INVENTORY:	\$ 88.69
Store #1	207.95
Store #2	145.88
Store #3	96.55
Store #4	21.29
Store #5	32.43
Fish Market	151.23
Publication	
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TOTAL STORE SUPPLIES	\$ 744.02

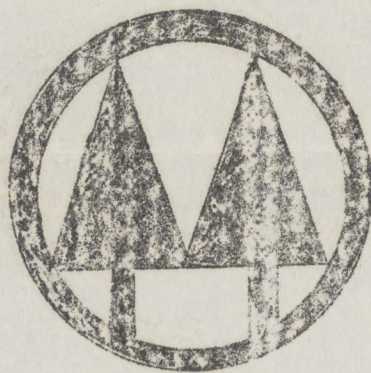


SCHEDULE 5ACCOUNTS PAYABLE - VENDORS

Aaron Sural Company	\$ 57.50
American News	736.65
American Sporting Goods Co.	2.26
Associated Co-op of California	4.64
Beck's Bakeries	39.15
Blake Moffit Towne & Co.	1,017.36
A. M. Bond	7.26
Budd & Votaw	882.38
Butler Brothers	122.41
Calif. Oregon Telephone Co.	63.85
Chicago Pearl Button Company	155.00
Crater Lake Beverage Co.	285.90
Eastman Kodak Stores, Inc.	34.53
Fluhrer's Bakeries	396.49
Alfred Friedman Co.	.01
Friedman Shelby	108.82
Galfond Shoe Co.	431.60
Haines Oyster Co.	92.29
F. R. Hauger	1,571.91
Herald and News	2.60
Hicks Grocery Service	764.81
Max Levy	198.00
Lost River Dairy	386.02
McKesson and Robbins	415.92
McLeod Mercantile Co.	167.50
Mason, Ehrman & Co.	4,065.47
Merchandise Sales Agency	20.16
George Metz	3.50
Montgomery Ward & Co.	2.46
National Automobile Fibres, Inc.	156.60
National Publication Co.	3.70
Oregon Leather Co.	273.87
Pacific Fruits and Produce Co.	835.74
Packer Scott	9.91
Pioneer Printing and Stationery	153.09
Pioneer Tobacco	3,659.13
Poolo's	7.10
Burton M. Reid Sons	.73
Rocky Mountain Food Brokerage	382.00
San Francisco News	118.37
Sang Yuen Co.	150.00
Schnoebeck's	846.59
Schwabacher Froy Co.	20.23
Scars, Roebuck and Co.	19.20
M. Soller Co.	235.41
T. Shimomura	39.20
The Spool Cotton Co.	.06
Standard Oil of California	172.44
Stellar Fish Co.	630.00
Superior Troy Laundry	2,914.39
Tompograph Sales Co.	21.92
Walter Surgical Company	21.93
William Peterson	10.84
Zellerbach Paper Company	1,350.57
	<u>\$24,069.47</u>



**TULE LAKE COOPERATIVE ENT., INC.**  
**TULE LAKE PROJECT**  
**NEWELL** **CALIFORNIA**



**FINANCIAL STATEMENT**  
**AS OF APRIL 30, 1945**



(UNOFFICIAL)

TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET

As of April 30, 1945

A S S E T S

CURRENT ASSETS:

Cash in Bank of America	\$62,129.61	
Cash on Hand	15,636.42	
N. Y. Buyer's Revolving Fund	8,083.25	
Store Change Fund	2,345.00	
Check Cashing Fund	10,000.00	
Revolving Fund (Check Cashing)	37,840.28	
Postage Stamp Fund	200.00	
Potty Cash Fund	200.51	
Returned Check	11.89	
Deposits on Mdse Purchase	5,740.18	
Total Cash		\$142,187.14
Freight Claims Receivable	389.13	
Account Receivable - Army	32.50	
Account Receivable - W. R. A.	2,753.40	
Account Receivable - Tri State		
H. S.	2,841.83	
Total Receivable		6,016.91
Merchandise Inventories:		
Warehouse (Sch. 4)	50,222.19	
Store (Sch. 4)	49,501.90	99,524.09
Service Department		14,241.78

TOTAL CURRENT ASSETS

\$261,969.92

INVESTMENTS:

Associated Co-op of No. Calif.	300.00	
N.W.C.A. & S.A. Revolving Fund	26.55	
Prepaid Center Business Ent. Fee	15.00	341.55

FIXED ASSETS:

	COST	DEPR. RES.	BK. VALUE
Office Equipment	\$ 4,273.09	2,573.13	1,899.96
Office Furn. & Fix.	4,546.07	2,330.44	2,215.63
Movie Equipment	500.00	--	500.00
Store Equipment	8,863.47	6,034.47	2,829.00
Tofu Equipment	955.00	955.00	--
Auto & Truck	2,400.01	1,696.20	703.81
Warehouse Equipment	50.00	50.00	--
Watch Shop Equipment	589.76	442.77	146.99
Carpenter Shop Equip.	37.95	37.95	--
Tailor Equipment	343.51	343.51	--
Soda Equipment	1,254.48	1,254.48	--
Barber & Beauty Shop	2,803.36	2,730.45	72.91
Shoe Repair Equip.	3,294.47	2,978.63	315.84
Photo Equipment	57.50	7.17	50.33
Total Fixed Assets	29,968.67	21,234.20	8,734.47

DEFERRED CHARGES:

Prepaid Insurance	1,651.72	
Publication Supplies	216.32	
Store Supplies Inventory	738.67	
TOTAL DEFERRED CHARGES		2,606.71

OTHER ASSETS:

Excess Profit Tax Refund Bond	108.80
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TOTAL ASSETS

\$273,761.45



# LIABILITIES

## CURRENT LIABILITIES:

Accounts Payable (Sch. 5)	\$19,712.95	
Reimbursement to W.R.A.	<u>606.82</u>	\$ 20,319.77

## Accruals:

Excise Tax	442.90	
Fed. Social Security Tax	286.73	
State Unemp. Ins. Tax	312.93	
State Sales Tax	1,158.82	
State Use Tax	133.35	
Auditing Expense	32.75	
Photo Equipment Rental	<u>48.03</u>	
Total Accruals		2,415.51
Note of Indebtedness		<u>37,840.28</u>

## TOTAL CURRENT LIABILITIES

\$ 60,575.56

## MEMBER'S EQUITY:

Membership Capital		7,554.00
Patronage Refund in Cert. of Indebt.		
5/28/42 - 6/30/43	1,547.10	
7/ 1/43 - 9/30/43	1,124.18	
10/ 1/43 - 12/31/43	434.84	
1/ 1/44 - 3/31/44	211.43	
4/ 1/44 - 6/30/44	4,430.58	
7/ 1/44 - 9/30/44	44,223.69	
110/ 1/44 - 12/31/44	<u>53,780.11</u>	105,749.93
Community Fund		.35

## Reserve:

Allocated	17,840.93	
Unallocated	<u>27,713.35</u>	45,554.28

## Not Savings:

1/1/45 - 3/31/45	39,623.09	
4/1/45 - 4/30/45	<u>14,724.24</u>	

## TOTAL MEMBER'S EQUITY

213,185.89

## TOTAL LIABILITIES & MEMBER'S EQUITY

\$ 273,761.45

*Current ratio a/e 4/1*



# OPERATING STATEMENT

April 1 ----April 30, 1945

	%	Combined	Store 1	Store 2	Store 3	Store 4	Store 5	Store 6
Sales/ Services	100.00%	120,386.01	25,741.03	19,613.45	24,605.57	6,166.58	11,509.00	138.24
Cost of Sales								
Initial Inventory		61,881.34	6,358.82	5,323.02	8,508.12	1,736.79	11,803.90	2,552.80
Trans. Mdse.		90,915.42	19,174.09	14,987.42	20,227.20	4,861.68	11,316.04	--
Total Mdse. for Sale		152,796.76	25,532.91	20,310.44	28,735.32	6,598.47	23,119.94	2,552.80
Less Ending Inventory		63,543.68	6,071.92	5,428.24	9,878.36	1,925.23	14,180.99	2,304.05
Gr. Cost of Sales & Services		89,253.08	19,460.99	14,882.20	18,856.96	4,673.24	8,938.95	248.75
Add: Freight		3,262.47	471.95	375.10	483.51	123.48	232.68	2.48
Cost of Sales & Services								
	76.85%	92,515.55	19,932.94	15,257.30	19,340.47	4,796.72	9,171.63	251.23
Gross Margin	23.15%	27,870.46	5,808.09	4,356.15	5,265.10	1,369.86	2,337.37	-112.99
			22.6	22.2	21.4	22.2	20.3	-8.7
Operating Expenses:								
Store Supplies Used		476.63	97.99	209.35	59.81	37.82	8.04	
Salaries & Cloth. Allow.		5,834.61	587.10	590.25	628.66	157.90	372.68	22.75
Fed. Soc. Sec. Tax		134.21	13.50	13.58	14.46	3.63	8.58	.52
State Unemployment Ins. Tax		215.88	21.72	21.84	23.26	5.84	13.79	.84
Rent on Building		336.84	35.04	32.70	26.42	29.39	36.59	
Rent Expense		132.29						
Depreciation		512.13	62.97	64.27	77.60	100.29	41.01	
Miscellaneous Expense		640.43	7.50	6.56	6.13	11.42	24.86	
Warehouse Expense (Sch. 1-A)		1,253.09	271.43	207.51	259.64	67.54	123.30	1.50
Gen. & Admin. Exp. (Sch. 1-BC)		4,087.57	874.33	665.87	835.91	209.28	391.18	4.91
Total Operating Expenses	11.31%	13,623.68	1,971.58	1,811.93	1,931.89	623.11	1,020.03	30.52
Net Operating Income	11.83%	14,246.78	3,836.51	2,544.22	3,333.21	746.75	1,317.34	-143.51
Add: Non-Operating Inc. (Sch. 3)	.39%	477.46						
Net Savings	12.23%	14,724.24						



# OPERATING STATEMENT

April 1 ---- April 30, 1945

	Shoe Store	Fish & Poultry	Newstand	Tofu Factory	Barber	Beauty	Watch Repair
<u>Sales/Services</u>	3,844.92	14,302.69	2,748.88	3,334.44	660.00	507.00	540.30
<u>Cost of Sales</u>							
Initial Inv.	8,825.10	42.55	1,558.73	43.45	62.35	152.59	2,800.41
Trans. Mdse.	2,047.05	10,508.96	2,867.22	1,497.21	68.24	66.75	277.05
Total Mdse. for Sale	10,872.15	10,551.51	4,425.95	1,540.66	130.59	219.34	3,077.46
Less ending Inv.	7,439.43	325.45	1,721.13	27.10	46.27	214.66	2,779.13
Gr. Cost of Sales & Ser.	3,432.72	10,226.06	2,704.82	1,513.56	84.32	4.68	298.33
Add: Freight	33.41	1,446.20	26.20				
Cost of Sales & Services	3,466.13	11,672.26	2,731.02	1,513.56	84.32	4.68	298.33
<u>Gross Margin</u>	378.79	2,630.43	17.86	1,820.88	575.68	502.32	241.97
	<i>+450 inv. 9.9</i>	<i>18.4</i>	<i>.65 *</i>	<i>54.6</i>	<i>87.2</i>	<i>99.1</i>	<i>44.89</i>
<u>Operating Expenses:</u>							
Store Supplies Used		63.62					
Salaries & C. A.	82.00	244.25	88.00	980.19	472.32	194.22	236.75
Fed. Soc. Sec. Tax	1.39	5.62	2.02	22.55	10.86	4.47	6.59
State Unemployment Ins. Tax	3.03	9.04	3.26	36.26	17.48	7.19	10.61
Rent on Building	11.68		9.34	46.72	12.84	12.84	9.63
Rent Expense					51.50		32.26
Depreciation		37.80	20.99		9.89	21.01	20.99
Miscellaneous Expense		98.81	6.15	154.37	43.50	43.75	22.64
Warehouse Expense (Sch. 1-A)	38.97	148.99	28.70	34.84	7.02	5.26	5.76
Gen. & Admin. Exp. (Sch. 1-BC)	127.12	486.01	93.61	113.63	22.89	17.17	18.80
<u>Total Operating Expenses</u>	264.69	1,094.14	252.07	1,388.56	648.30	305.91	414.03
<u>Net Operating Income</u>	114.10	1,536.29	-234.21	432.32	-72.62	196.41	-172.06

\* 6 mo. billing  
on Japanese  
newspaper.  
450 = affixed  
gr. margin.



# OPERATING STATEMENT

April 1 ---- April 30, 1945

	<u>Shoe Repair #1</u>	<u>Shoe Repair #2</u>	<u>Laundry</u>	<u>Photo</u>	<u>Block Tobacco</u>
<u>Sales/Services</u>	2,294.10	1,239.25	1,623.51	459.85	1,057.20
<u>Cost of Sales</u>					
Initial Inventory	6,279.77	4,199.53	225.98	1,407.43	--
Trans. Mdse.	429.34	16.45	1,440.79	346.92	783.01
Total Mdse. for Sale	6,709.11	4,215.98	1,666.77	1,754.35	783.01
Less Ending Inventory	5,980.23	3,728.83	138.42	1,354.24	--
Gr. Cost of Sales & Services	728.88	487.15	1,528.35	400.11	783.01
Add: Freight	41.40	20.40		5.66	
Cost of Sales & Services	770.28	507.55	1,528.35	405.77	783.01
<u>Gross Margin</u>	1,523.82	731.70	95.16	54.08	274.19
	66.4	59.	5.9	11.8	25.9 7/8
<u>Operating Expenses:</u>					
Salaries & C.A.	564.30	244.25	106.49	212.50	
Fed. Soc. Sec. Tax	12.98	5.62	2.45	4.89	
State Unemployment Ins. Tax	20.33	9.04	3.94	7.86	
Rent on Building	31.30	14.07	10.29	17.99	
Rent Expense		.50		48.03	
Depreciation	31.93	20.99		2.39	
Miscellaneous Exp.	74.33	26.25	2.06	112.10	
Warehouse Exp. (Sch. 1-A)	23.93	12.91		4.76	11.03
Gen. & Adm. Exp. (Sch. 1-BC)	78.07	42.11	55.18	15.53	35.97
<u>Total Operating Expenses</u>	837.72	375.74	180.41	426.05	47.00
<u>Net Operating Income</u>	686.10	355.96	-85.25	-371.97	227.19



SCHEDULE 1-A

WAREHOUSE EXPENSE

Salaries & C. A.	\$ 786.34
Rent on Building	150.65
Truck Rental	26.40
Auto & Truck Expense	68.58
Auto Gas & Oil	42.50
Miscellaneous Expense	30.92
State Unemp. Insurance Tax	29.09
Federal Social Security Tax	12.08
Depreciation - Auto & Truck	<u>100.53</u>
	<u>\$1,253.09</u>

SCHEDULE 1-B

GENERAL EXPENSE

Repair & Maintenance	\$ 259.29
Collection & Exchange	3.12
General Assembly Expense	170.60
Insurance Expense	243.59
Check Charges	278.17
Educational Expense	192.25
Script Expense	<u>.01</u>
	<u>\$1,147.03</u>

SCHEDULE 1-C

ADMINISTRATIVE EXPENSE

Salaries & C. A.	\$1,612.26
Office Expense	504.10
Mail Order Department Expense	19.78
Meeting Expense	11.75
Postage	20.00
Rent on Building	63.30
Rent Expense	30.27
Depreciation Office Machine	142.20
Depreciation Office Furn. & Fix.	148.34
Federal Social Security Tax	37.08
State Unemp. Insurance Tax	59.66
Telegram & Telephone Expense	81.25
New York Office Buying Expense	207.97
New York Office - Amache Branch	9.85
Publication Supplies Used	<u>192.73</u>
	<u>\$2,940.54</u>



SCHEDULE 2

DEPOSITS ON MERCHANDISE PURCHASES

ORDERS & CREDITS WITH VENDORS

Abbott Laboratories	\$ 16.98
Carriage Cover Corporation	.64
Deckelman Brothers	15.27
Federation of Center Bus. Ent.	500.00
Galfond Shoe Co.	40.40
Keystone Brothers	25.31
McKesson & Robbins, Inc.	4,667.46
Mark Barnes Fabric Shoppe	11.25
Munnell & Sherrill	3.15
Robert K. Nagata	350.00
Sears Suits	46.30
United Camera Exchange	10.00
U. S. Treasury W. R. A.	34.61
Western Truck Lines Ltd.	18.81
	<u>\$5,740.18</u>

SCHEDULE 3

NON-OPERATING INCOME

Miscellaneous Income	\$ 26.00
Purchase Discount Earned	336.64
Publication Income	37.50
Goodwill Advertising Income	68.40
Cash Over	8.92
	<u>\$ 477.46</u>



## TULE LAKE COOPERATIVE ENTERPRISES, INC.

SCHEDULE 4

Newell, California

SUMMARY OF INVENTORIES  
As of April 30, 1945

	Store #1 (719)	Store #2 (2708)	Store #3 (4108)	Store #4 (Ad.Area)	Store #5 (2308)	Store #6 (2308)	Total
<u>Merchandise:</u>							
Groceries	1,648.02	1,714.19	1,672.28	1,487.93		122.56	6,644.98
Fruit & Veg.			1.26	29.69			30.95
Tobacco	66.21	36.00	5.89	50.66	15.84		174.60
Drugs	2,424.54	3,008.37	3,153.48	356.95	1,598.61	585.58	11,107.53
Dry Goods		669.68	5,065.45		12,566.54	932.91	19,234.58
Hardware	1,933.15					328.00	2,256.15
Shoes		7,439.43				220.00	7,729.43
<b>TOTALS</b>	<u>6,071.92</u>	<u>2,867.67</u>	<u>9,878.36</u>	<u>1,925.23</u>	<u>14,180.99</u>	<u>2,704.05</u>	<u>47,228.22</u>

STORE TOTAL

47,228.22

Warehouse: (#350 - #351)

Groceries	21,323.35
Tobacco	1,172.38
Drugs	15,128.46
Dry Goods	1,704.57
Hardware	919.09
Supplies	3,866.91
Shoes	211.10
Shoe Repair Supplies	5,725.93
Soda Supplies	569.60
	<u>50,222.19</u>

<u>Fish Market</u> (1808)	325.45
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<u>Tofu Factory</u>	27.10
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<u>News &amp; Magazine</u> (719)	<u>1,721.13</u>
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TOTAL MERCHANDISE AT STORES & WHSE. 99,524.09Service Department:

Barber Shop	46.27
Beauty Shop	234.66
Shoe Repair #1	5,930.23
Shoe Repair #2	3,728.83
Watch Repair Shop	2,779.13
Photo Studio	1,554.24
Laundry	<u>158.42</u>

TOTAL SERVICE SUPPLIES

14,241.78

Total Service Supplies	14,241.78
Total Mdse. Inv. at Stores & Whse.	99,524.09
Total Inventories	<u>113,765.87</u>

SUMMARY OF STORE SUPPLIESStore Supplies Inventories:

Store #1	169.51
Store #2	166.53
Store #3	172.47
Store #4	136.83
Store #5	59.26
Fish Market	34.27
Publication	<u>216.32</u>

TOTAL SUPPLIES INVENTORIES

954.99

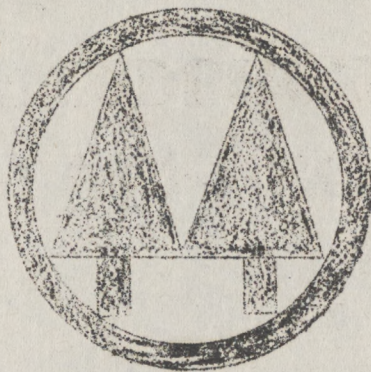


SCHEDULE 5ACCOUNTS PAYABLE - VENDORS

Aaron Surgal Co.	\$ 57.50
American News	122.04
American Sporting Goods Co.	2.26
Ash Margulis	368.07
Associated Co-op of No. Calif.	237.77
Beck's Bakeries	466.77
Blake, Moffitt & Towne Co.	2,061.90
A. M. Bond	69.41
Butler Brothers	1.09
California -Oregon Telephone Co.	83.80
Carter Rice & Co. of Oregon	29.00
Haines Oyster Co.	59.06
Fluhrer's	235.36
F. R. Hauger (The Sloan Co.)	1,581.22
Herald & News	2.50
Hick's Grocery Service	113.80
Hills Brothers Coffee, Inc.	10.80
Huntington Laboratories	349.20
Klamath Falls Creamery	602.41
George Lawrence	217.70
Max Levy	28.50
Lost River Dairy	175.40
Mason, Ehrman & Co.	1,159.50
National Publications Co.	3.70
Oregon Leather Co.	511.68
Pacific Fruit Produce Co.	14.45
Henry Paulson & Co.	.73
Pioneer Printing & Stationery Co.	83.91
Pioneer Tobacco Company	3,434.59
Poolo's	7.10
Porter-Scarpelli Macaroni Co.	42.00
San Francisco News Co.	8.48
Sang Yuen Co.	150.00
Schnebeck's News Agency	2,010.95
Schwabacher Frey Co.	833.37
Sears, Roebuck & Co.	19.20
Shaw Stationery Co.	5.97
Spool Cotton Co.	.06
Superior Troy Laundry	1,476.84
Standard Oil of California	32.28
State Fish Co.	136.53
Stellar Fish Co.	1,095.00
Tompograph Sales Co.	4.00
Utah Nippo	58.50
William & Peterson	55.24
Zellerbach Paper Co.	1,005.81
	<u>\$19,712.95</u>



**TULE LAKE COOPERATIVE ENT., INC.**  
**TULE LAKE PROJECT**  
**NEWELL** **CALIFORNIA**



**FINANCIAL** **STATEMENT**  
**FOR THE MONTH OF JULY 1945**



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET

As of July 31, 1945

A S S E T S

CURRENT ASSETS:

Cash in Bank of America	\$34,036.53	
Cash on Hand	14,628.32	
New York Buyer's Working Fund	18,318.17	
Store Change Fund	2,372.00	
Check Cashing Fund	20,000.00	
Revolving Fund (Check Cashing)	500.32	
Postage Stamp Fund	200.00	
Petty Cash Fund	200.00	
Petty Cash Fund (Sears Mail Order)	50.00	
Returned Check	2.67	
Deposits on Mdse. Purchase (Sch. 2)	<u>6,335.16</u>	
Total Cash		\$ 96,643.17
Cash Exchange	1,961.18	
Freight Claims Receivable	2,694.17	
Accounts Receivable (Sch. 3-B)	<u>5,219.85</u>	
Total Receivables		9,875.20
Merchandise Inventories:		
Warehouse (Sch. 4)	45,846.61	
Stores (Sch. 4)	<u>63,246.31</u>	109,092.92
Service Department		<u>15,540.73</u>

TOTAL CURRENT ASSETS

\$231,152.02

INVESTMENTS:

Associated Co-op of No. California	300.00	
N.W.C.A. & S.A. Revolving Fund	<u>26.55</u>	326.55

FIXED ASSETS:

	COST	DEPR. RES.	BK. VALUE	
Office Equipment	4,408.12	2,815.16	1,592.96	
Office Furniture & Fixture	4,546.07	2,775.85	1,770.22	
Movie Equipment	500.00	---	500.00	
Store Equipment	8,863.47	7,147.26	1,716.21	
Tofu Equipment	955.00	955.00	---	
Auto & Truck Equipment	2,400.01	1,997.79	402.22	
Warehouse Equipment	50.00	50.00	---	
Watch Shop Equipment	589.76	505.74	84.02	
Carpenter Shop Equipment	37.95	37.95	---	
Tailor Equipment	214.31	214.31	---	
Soda Equipment	1,254.48	1,254.48	---	
Barber & Beauty Equipment	2,803.36	2,803.36	---	
Shoe Repair Equipment	3,294.47	3,126.44	168.03	
Photo Equipment	85.50	16.66	68.84	
TOTAL FIXED ASSETS	<u>30,002.50</u>	<u>23,700.00</u>	<u>6,302.50</u>	6,302.50



DEFERRED CHARGES:

Prepaid Insurance	\$ 935.04	
Publication Supplies	299.64	
Store Supplies Inventory	<u>677.28</u>	
TOTAL DEFERRED CHARGES		\$ 1,911.96

OTHER ASSETS:

Excess Profit Tax Refund Bond		<u>108.80</u>
TOTAL ASSETS		<u>\$239,801.83</u>

LIABILITIES

CURRENT LIABILITIES:

Accounts Payable (Sch. 5)	\$22,735.25	
Liability for Patrons Funds Stolen	3,359.25	
Reimbursement to W. R. A.	<u>666.99</u>	\$26,761.49
Accruals:		
Excise Tax	142.68	
Federal Social Security Tax	362.33	
State Unemp. Ins. Tax	311.37	
State Sales Tax	1,434.23	
Auditing Expense	<u>500.00</u>	
Total Accruals		2,750.61
Note of Indebtedness		<u>500.32</u>
TOTAL CURRENT LIABILITIES		\$ 30,012.42

MEMBER'S EQUITY:

Membership Capital		7,494.00
Cash Order		2,402.18
Patronage Refund in Cert. of Indebtedness		
5/28/42 - 6/30/43	1,191.73	
7/1/43 - 9/30/43	900.62	
10/1/43 - 12/31/43	397.62	
1/1/44 - 3/31/44	108.62	
4/1/44 - 6/30/44	7.02	
7/1/44 - 9/30/44	3,288.74	
10/1/44 - 12/31/44	53,779.73	
1/1/45 - 3/31/45	<u>34,643.75</u>	94,317.83
Community Fund		.35
Reserve:		
Allocated	21,440.64	
Unallocated	<u>28,881.67</u>	50,322.31
Net Savings 4/1/45 - 6/30/45		42,439.38
Net Savings 7/1/45 - 7/31/45		<u>12,813.36</u>
TOTAL MEMBER'S EQUITY		<u>209,789.41</u>
TOTAL LIABILITIES & MEMBER'S EQUITY		<u>\$239,801.83</u>



# INCOME AND EXPENSE STATEMENT

July 1 to July 31, 1945

	<u>%</u>	<u>Combined</u>	<u>Store #1</u>	<u>Store #2</u>	<u>Store #3</u>	<u>Store #4</u>	<u>Store #5</u>
<u>Sales/Services</u>	100.00%	113,005.78	23,217.38	20,885.28	24,681.95	6,475.42	8,945.21
<u>Cost of Sales</u>							
Initial Inventory		73,467.99	8,107.39	8,808.43	12,367.50	1,991.95	18,074.75
Transferred Mdse.		89,083.63	19,640.47	17,963.56	21,482.25	5,081.03	6,811.10
Total Mdse. for Sale		162,551.62	27,747.86	26,771.99	33,849.75	7,072.98	24,885.85
Less: Ending Inventory		78,787.04	9,301.54	10,383.99	13,751.73	2,101.37	18,182.52
Gross Cost of Sales & Services		83,764.58	18,446.32	16,388.00	20,098.02	4,971.61	6,703.33
Add: Freight		2,354.83	402.32	319.68	386.64	125.02	104.06
Cost of Sales & Services	76.21%	86,119.41	18,848.64	16,707.68	20,484.66	5,096.63	6,807.39
<u>Gross Margin</u>	23.79%	26,886.37	4,368.74	4,177.60	4,197.29	1,378.79	2,137.82
<u>Operating Expenses:</u>							
Store Supplies Used		660.49	154.24	176.69	188.15	45.60	-1.83
Salaries & C.A.		5,447.43	507.03	523.44	594.26	170.00	303.14
Federal Social Security Tax		125.29	11.66	12.04	13.66	3.91	6.97
State Unemp. Ins. Tax		201.54	18.76	19.37	21.97	6.29	11.22
Rent on Buildings		348.03	36.20	33.79	27.31	30.37	37.81
Rent Expense		177.11				12.69	.39
Depreciation		414.15	62.97	64.27	71.68	54.60	41.02
Miscellaneous Expense		658.47	21.75	17.94	7.89	6.40	7.85
Warehouse Expense (Sch. 1-A)		1,188.52	249.32	218.98	264.95	68.03	94.20
General & Admin. Exp. (Sch. 1-BC)		4,824.37	1,019.39	892.99	1,079.69	278.37	384.50
<u>Total Operating Expense</u>	12.43%	14,045.40	2,081.32	1,959.51	2,269.56	676.26	885.27
<u>Net Operating Income</u>	11.36%	12,840.97	2,287.42	2,218.09	1,927.73	702.53	1,252.55
Add: Non-Operating Income (Sch. 3-A)	.36%	403.06					
Less: Non-Operating Expense (Sch. 1-D)	.38%	430.67					
<u>Net Savings</u>	11.34%	12,813.36					



# INCOME AND EXPENSE STATEMENT

July 1 to July 31, 1945

	Shoe Store	Fish & Poultry	Mag. & News	Tofu Factory	Barber	Beauty	Watch Rep.
<u>Sales/Services</u>	2,320.51	11,717.39	2,368.33	3,364.58	490.25	405.27	342.65
<u>Cost of Sales</u>							
Initial Inv.	7,477.49	355.25	1,242.82	155.19	49.55	169.42	2,908.82
Trans. Mdse.	886.60	10,065.96	1,990.81	1,169.04	20.46	75.90	101.04
Total Mdse. For Sale	8,364.09	10,441.21	3,233.63	1,324.23	70.01	245.32	3,009.86
Less: Ending Inv.	6,582.38	1,072.49	1,070.99	799.30	48.32	164.16	2,931.20
Gross Cost of Sales & Services	1,781.71	9,368.72	2,162.64	524.93	21.69	81.16	78.66
Add: Freight	24.02	953.73	18.24				
Cost of Sales & Services	1,805.73	10,322.45	2,180.88	524.93	21.69	81.16	78.66
<u>Gross Margin</u>	514.78	1,394.94	187.45	2,839.65	468.56	324.11	263.99
<u>Operating Expenses:</u>							
Store Supplies Used	1.97	88.28					
Salaries & C.A.	82.00	218.50	104.75	1,019.36	400.87	189.75	267.00
Federal Social Security Tax	1.89	5.03	2.41	23.44	9.22	4.36	6.14
State Unemp. Ins. Tax	3.04	8.08	3.87	37.71	14.83	7.03	9.88
Rent on Buildings	12.07		9.66	48.27	13.26	13.27	9.95
Rent Expense					47.50		32.05
Depreciation		20.99	20.99			11.11	20.99
Miscellaneous Expense	3.26	301.05		156.42	45.73	22.56	10.87
Warehouse Expense (Sch. 1-A)	21.53	112.72	25.09	35.27	5.45	4.40	4.04
General & Admin. Expense (Sch.1-BC)	87.32	437.09	101.79	144.73	21.71	17.85	16.40
<u>Total Operating Expense</u>	213.08	1,191.74	268.56	1,465.20	558.57	270.33	377.32
<u>Net Operating Income</u>	301.70	203.20	-81.11	1,374.45	-90.01	53.78	-113.33



# INCOME AND EXPENSE STATEMENT

July 1 to July 31, 1945

	<u>Shoe Repair #1</u>	<u>Shoe Repair #2</u>	<u>Laundry</u>	<u>Photo Studio</u>	<u>Block Tobacco</u>
<u>Sales/Services</u>	2,044.74	1,130.41	1,416.26	821.30	2,378.85
<u>Cost of Sales</u>					
Initial Inv.	5,859.46	4,215.14	303.09	1,381.74	
Trans. Mdse.	475.43	687.92		734.35	1,877.71
Total Mdse. for Sale	6,334.89	4,903.06	303.09	2,116.09	1,877.71
Less: Ending Inv.	5,853.70	4,488.49	152.94	1,901.92	
Gross Cost of Sales & Services	481.19	414.57	150.15	214.17	1,877.71
Add: Freight				21.12	
Cost of Sales & Services	481.19	414.57	150.15	235.29	1,877.71
<u>Gross Margin</u>	1,563.55	715.84	1,266.11	586.01	501.14
<u>Operating Expenses:</u>					
Store Supplies Used.	7.39				
Salaries & C.A.	520.25	266.33	79.00	201.75	
Federal Social Security Tax	11.97	6.13	1.82	4.64	
State Unemp. Ins. Tax	19.25	9.85	2.93	7.46	
Rent on Buildings	32.34	14.53	10.61	18.59	
Rent Expense	23.00	12.50		48.98	
Depreciation	20.99	20.99		3.55	
Miscellaneous Expense	18.29	7.39	3.07	28.00	
Warehouse Expense (Sch. 1-A)	21.76	12.14	15.22	8.91	26.51
Gen. & Admin. Expense (Sch. 1-BC)	88.29	49.21	61.75	36.18	107.11
<u>Total Operating Expense</u>	763.53	399.07	174.40	358.06	133.62
<u>Net Operating Income</u>	800.02	316.77	1,091.71	227.95	367.52



SCHEDULE 1-A

WAREHOUSE EXPENSE

Salaries & C. A.	\$ 733.96
Rent on Building	155.65
Truck Rental	46.16
Auto & Truck Expense	28.18
Auto Gas & Oil	59.50
Warehouse Expense	20.50
State Unemployment Ins. Tax	27.16
Federal Social Security Tax	16.88
Depreciation	<u>100.53</u>
	<u>\$1,188.52</u>

SCHEDULE 1-B

GENERAL EXPENSE

Alteration & Maintenance	\$ 213.49
Collection & Exchange	1.00
General Assembly Expense	78.08
Insurance Expense	251.40
Chock Charges	306.57
General Welfare Expense	5.00
License & Fee	<u>12.50</u>
	<u>\$ 868.04</u>

SCHEDULE 1-C

ADMINISTRATIVE EXPENSE

Salaries & C. A.	\$1,917.40
Office Expense	285.72
Postage	46.00
Rent on Building	79.40
Rent Expense	34.50
Depreciation - Office Machine	144.11
Depreciation on Office Furniture & Fixture	148.45
Federal Social Security Tax	44.10
State Unemp. Ins. Tax	70.95
Telegram & Telephone	70.42
New York Office Buying Expense	297.58
Publication Expense	110.04
Meeting Expense	39.49
Traveling Expense	<u>668.17</u>
	<u>\$3,956.33</u>

SCHEDULE 1-D

NON-OPERATING EXPENSE

Miscellaneous Expense	\$ <u>430.67</u>
	<u>\$ 430.67</u>



SCHEDULE 2

DEPOSITS ON MERCHANDISE PURCHASES

ORDERS & CREDITS WITH VENDORS

Abbott Laboratories	\$ 16.98
Associated Co-op of N. California	1.46
H. Bond	21.24
Central Camera Co.	1,000.00
Denver Preserving Co.	15.20
Hamada Brokerage Co.	4,125.00
Hills Bros. Coffee Co.	523.32
Howard & Co.	9.00
Henry Paulson	11.91
E. R. Squibb & Sons	537.00
Stetson Woolen Co.	18.19
Superior Troy Laundry	21.25
U. S. Treasury Co.	34.61
	<u>\$6,335.16</u>

SCHEDULE 3-A

NON-OPERATING INCOME

Sears Mail Order	\$ 5.18
Miscellaneous Income	23.09
Purchase Discount Earned	273.70
Publication Income	12.08
Cash Over	24.21
Goodwill Advertising Income	64.30

Associated Co-op of N. California	\$ 403.06
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H. Bond	1,000.00
Central Camera Co.	15.20
Denver Preserving Co.	4,125.00
Hamada Brokerage Co.	523.32
Howard & Co.	9.00
Henry Paulson	11.91
E. R. Squibb & Sons	537.00

SCHEDULE 3-B

ACCOUNTS RECEIVABLE

U. S. Army	\$ 32.50
W. R. A. (Department of Interior)	2,665.21
Demco's Ready to Wear	270.30
Tri-State High School	52.18
Sears, Roebuck & Co.	51.07
Contracts Receivable - Tri-State H. S.	2,148.59
	<u>\$5,219.85</u>



SCHEDULE 4

SUMMARY OF INVENTORIES

AS OF JULY 31, 1945

	STORE #1 (719)	STORE #2 (2708)	STORE #3 (4108)	STORE #4 (Ad.Area)	STORE #5 (2308)	TOTAL
<u>MERCHANDISE:</u>						
Groceries	2,804.65	3,526.88	3,459.57	1,746.13		11,537.23
Fruit & Veg.	5.25	61.57	57.10	20.43		144.35
Tobacco	592.94	282.79	465.24	77.22	98.27	1,516.46
Drugs	3,242.38	4,265.97	3,210.32	257.59	2,858.00	13,824.26
Dry Goods		2,246.78	6,559.50		15,226.25	24,032.53
Hardware	2,656.32					2,656.32
Shoes		6,582.38				6,582.38
TOTAL	9,301.54	16,966.37	13,751.73	2,101.37	18,182.52	60,303.53
<u>WAREHOUSE: (#350 - #351)</u>						
Groceries					13,419.72	
Tobacco					548.02	
Drugs					13,905.01	
Dry Goods					4,164.69	
Hardware					1,590.34	
Supplies					4,228.45	
Shoe Repair Supplies					6,465.56	
Dead Stocks (S. S.)					1,223.54	
Soda Supplies					301.28	45,846.61
FISH MARKET (1808)						1,072.49
TOFU FACTORY						799.30
NEWS & MAGAZINE (719)						1,070.99
TOTAL MERCHANDISE						109,092.92
<u>SERVICE DEPARTMENT:</u>						
Barber Shop (718)					48.32	
Beauty Shop (718)					164.16	
Shoe Repair #1 (1308)					5,853.70	
Shoe Repair #2 (4108)					4,488.49	
Watch Repair Shop (604)					2,931.20	
Photo Studio					1,901.92	
Laundry					152.94	
TOTAL MDSE. AT SERVICE SHOP						15,540.73
TOTAL MDSE. AT WHSE. & STORES						109,092.92
TOTAL MDSE AT SERVICE SHOP						15,540.73
TOTAL INVENTORY						124,633.65

SUMMARY OF STORE SUPPLIES

AS OF JULY 31, 1945

STORE SUPPLIES INVENTORIES:

Store #1	86.51
Store #2	217.24
Store #3	127.72
Store #4	90.19
Store #5	62.24
Fish Market	93.78
Publication	299.64
TOTAL SUPPLIES INVENTORY	976.92



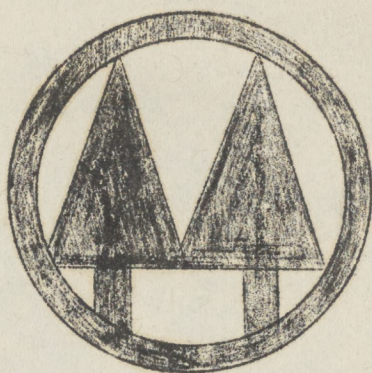
SCHEDULE 5ACCOUNTS PAYABLE - VENDORS

American News Co.	\$ 240.40
Beck's Bakery	205.06
Blake, Moffitt & Towne	1,457.27
A. M. Bond	221.21
Calif. Oregon Telephone Co.	70.42
Carter Rice Co.	56.50
Chicago Pearl Button Co.	76.48
Deckelman Bros.	12.96
Eastman Kodak Stores, Inc.	2.11
Fluhrer's Bakery	576.59
Galfond Shoe Co.	182.35
Charles Hadley Co.	29.74
Haines Oyster Co.	30.35
Herald & News	2.50
Hicks Grocery Service	1,594.95
Keyston Bros.	3.47
Klamath Falls Creamery	69.15
Klamath Ice & Storage Co.	117.60
Kraft Cheese Co.	5.52
Max Levy Co.	3.25
Lost River Dairy	197.99
Mason, Ehrman & Co.	4,946.61
Milt Davidson Shoe Co.	175.10
Modern Food Product	120.00
McKesson & Robbins Inc.	499.19
McLeod Mercantile Co.	149.00
National Biscuit Co.	99.67
Ontario Fish Market	65.00
Oregon Leather Co.	220.50
Oster Factory Co.	8.94
Pacific Fruit & Produce Co.	799.72
Palace Fish & Oyster Co.	190.04
Pioneer Printing & Stationery Co.	51.65
Pioneer Tobacco Co.	4,108.56
Burton M. Reids & Son	9.75
Richland Shoe Co.	70.00
San Francisco News Co.	50.01
Schneebeck News Agency	1,666.18
Schwabacher Frey Co.	1,056.94
Sears, Roebuck & Co.	24.77
The Sloan Co.	698.85
The Spool Cotton Co.	195.32
Standard Oil of California	145.10
State Fish Co.	404.79
Stellar Fish Co.	561.00
Tempograph Sales Co.	.59
The Utah Nippo	234.00
Western Manufacturing Co.	5.35
William & Petersen	69.65
Zellerback Paper Co.	953.10
	<u>\$22,735.25</u>



UNOFFICIAL

**TULE LAKE COOPERATIVE ENT., INC**  
**TULE LAKE PROJECT**  
**NEWELL CALIFORNIA**



**FINANCIAL STATEMENT**  
**AS OF AUGUST 31 1945**



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
TULE LAKE PROJECT, NEWELL, CALIFORNIA

BALANCE SHEET

As of August 31, 1945

A S S E T S

CURRENT ASSETS:

Cash in Bank of America	\$55,936.47	
Cash on Hand	4,840.95	
New York Buyer's Working Fund	10,948.18	
Store Change Fund	2,322.00	
Check Cashing Fund	20,000.00	
Postage Stamp Fund	200.00	
Petty Cash Fund	200.00	
Petty Cash Fund (Sears Mail Order)	5.89	
Deposits on Mdse. Purchase (Sch. 2)	<u>5,537.56</u>	
Total Cash		\$ 99,991.05
Cash Exchange	3,014.00	
Freight Claims Receivable	3,079.32	
Accounts Receivable (Sch. 3-B)	<u>4,688.20</u>	
Total Receivables		10,781.52
Merchandise Inventories:		
Warehouse (Sch. 4)	43,614.74	
Stores (Sch. 4)	<u>72,769.23</u>	116,383.97
Service Dept.		<u>14,419.95</u>

TOTAL CURRENT ASSETS

\$241,576.49

INVESTMENTS:

Associated Co-op of No. Calif.	300.00	
N.W.C.A. & S.A. Revolving Fund	<u>26.55</u>	326.55

FIXED ASSETS:

	COST	DEPR.	RES.	BK.	VALUE
Office Equipment	4,408.12	2,934.00			1,474.12
Office Furniture & Fix.	4,546.07	2,924.30			1,621.77
Movie Equipment	500.00	--			500.00
Store Equipment	8,863.47	7,483.77			1,379.70
Tofu Equipment	955.00	955.00			--
Auto & Truck Equipment	2,400.01	2,098.32			301.69
Warehouse Equipment	50.00	50.00			--
Watch Shop Equipment	589.76	526.73			63.03
Carpenter Shop Equipment	37.95	37.95			--
Tailor Equipment	214.31	214.31			--
Soda Equipment	1,254.48	1,254.48			--
Barber & Beauty Equipment	2,803.36	2,803.36			--
Shoe Repair Equipment	3,294.47	3,168.42			126.05
Photo Equipment	<u>145.50</u>	<u>25.21</u>			<u>120.29</u>
TOTAL FIXED ASSETS	30,062.50	24,475.85			5,586.65
					5,586.65



DEFERRED CHARGES:

Prepaid Insurance	\$ 683.64	
Publication Supplies Inventory	292.76	
Store Supplies Inventory	<u>644.44</u>	
TOTAL DEFERRED CHARGES		\$ 1,620.84

OTHER ASSETS:

Excess Profit Tax Refund Bond		<u>108.80</u>
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TOTAL ASSETS

\$249,219.33

LIABILITIES

CURRENT LIABILITIES:

Accounts Payable (Sch. 5)	\$24,249.55	
Liability for Patrons Fund Stolen	3,359.25	
Reimbursement to W. R. A.	<u>669.05</u>	28,277.85
Accruals:		
Excise Tax	233.85	
St. Unemp. Insurance Tax	628.54	
Federal Social Sec. Tax	559.49	
State Sales Tax	2,472.35	
Auditing Expense	<u>50.00</u>	
Total Accruals		<u>3,944.23</u>

TOTAL CURRENT LIABILITIES

\$ 32,222.08

MEMBER'S EQUITY:

Membership Capital		7,455.00
Patronage Refund in Cert. of Indebtedness		
5/28/42 - 6/30/43	1,153.87	
7/ 1/43 - 9/30/43	888.63	
10/1/43 - 12/31/43	394.95	
1/ 1/44 - 3/31/44	74.66	
4/ 1/44 - 6/30/44	208.61	
7/ 1/44 - 9/30/44	674.81	
10/1/44 - 12/31/44	53,779.73	
1/ 1/45 - 3/31/45	34,643.75	
4/ 1/45 - 6/30/45	<u>36,762.99</u>	128,582.00
Community Fund Reserve:		.35
Allocated	25,525.41	
Unallocated	<u>30,473.29</u>	55,998.70
Net Savings 7/1/45 - 7/31/45		12,813.36
Net Savings 8/1/45 - 8/31/45		<u>12,147.84</u>

TOTAL MEMBER'S EQUITY

216,997.25

TOTAL LIABILITIES & MEMBER'S EQUITY

\$249,219.33



# INCOME AND EXPENSE STATEMENT

August 1 to August 31, 1945

	%	Combined	Store #1	Store #2	Store #3	Store #4	Store #5
Sales/Services	100.00%	108,940.32	22,439.84	20,096.24	24,571.60	7,655.24	8,190.72
Cost of Sales							
Initial Inventory		78,787.04	9,301.54	10,383.99	13,751.73	2,101.37	18,182.52
Transferred Mdse.		89,468.31	20,176.26	17,830.60	22,691.55	6,151.95	8,863.73
Total Mdse. for Sale		168,255.35	29,477.80	28,214.59	36,443.28	8,253.32	27,046.25
Less: Ending Inventory		87,189.18	12,020.47	12,472.88	17,429.64	2,298.03	20,770.78
Gross Cost of Sales & Services		81,066.17	17,457.33	15,741.71	19,013.64	5,955.29	6,275.47
Add: Freight		2,458.45	561.79	475.40	563.76	187.22	157.72
Cost of Sales & Services	76.67%	83,524.62	18,019.12	16,217.11	19,577.40	6,142.51	6,433.19
Gross Margin	23.33%	25,415.70	4,420.72	3,879.13	4,994.20	1,512.73	1,757.53
Operating Expenses:							
Store Supplies Used		556.56	192.30	64.29	160.51	70.67	7.81
Salaries & C. A.		5,516.17	525.44	513.00	575.36	189.75	265.22
Federal Social Sec. Tax		126.87	12.09	11.80	13.23	4.36	6.10
State Unempl. Ins. Tax		204.11	19.44	18.98	21.29	7.02	9.81
Rent on Buildings		348.03	36.20	33.79	27.31	30.37	37.81
Rent Expense		102.31				7.89	.39
Depreciation		408.03	62.97	64.27	71.68	54.60	41.01
Miscellaneous Exp.		920.05	16.12	24.29	28.23	13.09	2.27
Whse. Exp. (Sch. 1-A)		1,172.13	240.40	216.02	263.03	82.40	88.14
Gen. & Admin. Exp. (Sch. 1-C&B)		4,330.01	888.09	798.02	971.65	304.40	325.62
Total Operating Expense	12.56%	13,684.27	1,993.05	1,744.46	2,132.29	764.55	784.18
Net Operating Income	10.77%	11,731.43	2,427.67	2,134.67	2,861.91	748.18	973.35
Add: Non-Operating Income (Sch. 3-A)	.58%	633.36					
Less: Non-Operating Exp. (Sch. 1-D)	.20%	216.95					
Net Savings	11.15%	12,147.84					



# INCOME AND EXPENSE STATEMENT

August 1 to August 31, 1945

	Shoe Store	Fish & Poultry	Mag. & News	Tofu Factory	Barber	Beauty	Watch Repair
<u>Sales/Services</u>	2,505.02	8,826.39	2,624.26	3,769.67	584.40	514.35	609.80
<u>Cost of Sales</u>							
Initial Inventory	6,582.38	1,072.49	1,070.99	799.30	48.32	164.16	2,931.20
Transferred Mdse.	1,543.35	5,885.33	2,456.29	635.25		30.00	107.99
Total Mdse. for Sale	8,125.73	6,957.82	3,527.28	1,434.55	48.32	194.16	3,039.19
Less: Ending Inv.	6,187.08	8.05	1,082.39	499.91	44.13	145.35	2,890.50
Gross Cost of Sales & Ser.	1,938.65	6,949.77	2,444.89	934.64	4.19	48.81	148.69
Add: Freight	41.66	417.25	20.52				1.96
Cost of Sales & Services	1,980.31	7,367.02	2,465.41	934.64	4.19	48.81	150.65
<u>Gross Margin</u>	524.71	1,459.37	158.85	2,835.03	580.21	465.54	459.15
<u>Operating Expenses:</u>							
Store Supplies Used		41.30					
Salaries & C.A.	75.25	238.25	107.75	1,066.68	423.93	189.75	277.98
Fed. Soc. Sec. Tax	1.73	5.48	2.48	24.53	9.75	4.36	6.39
State Unempl. Ins. Tax	2.78	8.82	3.99	39.47	15.68	7.03	10.29
Rent on Bldgs.	12.07		9.66	48.27	13.26	13.27	9.95
Rent Exp.					47.50		32.05
Depreciation		20.99	20.99				20.99
Misc. Exp.		412.85		195.32	50.03	30.03	14.01
Whse. Exp. (Sch. 1-A)	26.96	95.06	30.59	42.90	6.33	5.51	6.56
Gen. & Admin. Exp. (Sch. 1-C&B)	99.59	351.16	113.01	158.48	23.38	20.35	24.25
<u>Total Operating Expense</u>	218.38	1,173.91	288.47	1,575.65	589.86	270.30	402.47
<u>Net Operating Income</u>	306.33	285.46	-129.62	1,259.38	-9.65	195.24	56.68



# INCOME AND EXPENSE STATEMENT

August 1 to August 31, 1945

	<u>Shoe Repair #1</u>	<u>Shoe Repair #2</u>	<u>Laundry</u>	<u>Photo Studio</u>
<u>Sales/Services</u>	2,352.05	1,308.50	701.11	2,191.13
<u>Cost of Sales</u>				
Initial Inventory	5,853.70	4,488.49	152.94	1,901.92
Trans. Mdse.	710.15	578.77	1,327.85	479.24
Total Mdse. for Sale	6,563.85	5,067.26	1,480.79	2,381.16
Less: Ending Inv.	5,152.66	4,245.38	115.76	1,826.17
Gross Cost of Sales & Services	1,411.19	821.88	1,365.03	554.99
Add: Freight	.84	.46		29.87
Cost of Sales & Services	1,412.03	822.34	1,365.03	584.86
<u>Gross Margin</u>	940.02	486.16	-663.92	1,606.27
<u>Operating Expenses:</u>				
Store Supplies Used	11.00	8.68		
Salaries & C.A.	520.25	270.00	68.13	209.43
Fed. Soc. Sec. Tax	11.97	6.21	1.57	4.82
State Unempl. Ins. Tax	19.25	9.99	2.52	7.75
Rent on Buildings	32.34	14.53	10.61	18.59
Rent Expense	-23.00	-11.50		48.98
Depreciation	20.99	20.99		8.55
Misc. Exp.	60.88	27.57	.20	45.16
Whse. Exp. (Sch. 1A)	25.32	14.18	6.45	22.28
Gen. & Admin. Exp. (Sch. 1-GB)	93.53	52.39	23.82	82.27
<u>Total Operating Expense</u>	772.53	413.04	113.30	447.83
<u>Net Operating Income</u>	167.49	73.12	-777.22	1,158.44



SCHEDULE 1-A

WAREHOUSE EXPENSE

Salaries & C. A.	\$ 719.50
Rent on Building	155.65
Truck Rental	45.76
Auto & Truck Expense	21.20
Auto Gas & Oil	57.50
Misc. Expense	28.82
State Unemp. Ins. Tax	26.62
Federal Soc. Sec. Tax	16.55
Depreciation	100.53
	<u>\$1,172.13</u>

SCHEDULE 1-B

GENERAL EXPENSE

Alteration & Maintenance	\$ 229.46
General Assembly Expense	27.05
Collection & Exchange	3.27
Insurance Expense	251.40
Check Charges	251.01
Educational Expense	68.00
License & Fee	- 5.00
	<u>\$ 825.19</u>

SCHEDULE 1-C

ADMINISTRATIVE EXPENSE

Salaries & C. A.	\$1,983.22
Office Expense	339.34
Postage	10.00
Rent on Building	79.40
Rent Expense	74.38
Depreciation on Office Machine	118.84
Dep. on Office Furniture & Fixture	148.45
Federal Soc. Sec. Tax	45.61
State Unemp. Ins. Tax	73.38
Telegram & Telephone	57.66
N. Y. Office Buying Exp.	289.15
Publication Expense	160.37
Meeting Expense	28.19
Traveling Exp.	96.83
	<u>\$3,504.82</u>

SCHEDULE 1-D

NON-OPERATING EXPENSE

Sears Mail Order a/c	\$ 98.58
Cash Short	19.44
Miscellaneous Expense	72.43
Property Damage & Loss	26.50
	<u>\$ 216.95</u>



SCHEDULE 2

DEPOSITS ON MERCHANDISE PURCHASES

ORDERS & CREDITS WITH VENDORS

Abbott Laboratories	\$ 16.98
Central Camera Co.	741.46
Dorfman Hat & Cap Co.	1.54
Hamada Brokerage Co.	3,764.50
Howard & Co.	9.00
Milt Davidson & Co.	2.65
Milt Williams Novelty Co.	9.60
Norwich Pharmaceutical	72.00
Henry Paulson	.12
Schwabacher Frey	174.22
E. R. Squibb & Sons	537.00
U. S. Treasury -- W. R. A.	34.61
Utah Food Agriculture Chemical Co.	112.50
Wyeth Incorporated	61.38
	<u>\$5,537.56</u>

SCHEDULE 3-A

NON - OPERATING INCOME

Miscellaneous Income	\$ 17.12
Purchase Discount Earned	571.04
Publication Income	23.50
Goodwill Advertising Income	21.70
	<u>\$ 633.36</u>

SCHEDULE 3-B

ACCOUNTS RECEIVABLE

W. R. A. (Dept. of Interior)	\$2,994.20
Tri-State High School	84.05
Sears, Roebuck & Co.	61.36
Contract Receivable	1,548.59
	<u>\$4,688.20</u>



# SUMMARY OF INVENTORIES

As Of August 31, 1945

	(Store "1) 719	(Store "2) 2708	(Store "3) 4108	(Store "4) Ad. Area	(Store "5) 2308	TOTAL
<b>MERCHANDISE:</b>						
Groceries	2,734.66	3,299.39	3,365.28	1,842.11	55.46	11,296.90
Fruit & Veg.	9.78	54.16	94.51	29.46		187.91
Tobacco	2,218.68	1,941.84	2,020.89	209.05		6,390.46
Drugs	2,924.72	4,356.17	3,151.72	217.41	2,468.90	13,118.92
Dry Goods		2,821.32	8,797.24		18,246.42	29,864.98
Hardware	4,132.62					4,132.62
Shoes		6,187.08				6,187.08
TOTAL	12,020.47	18,659.96	17,429.64	2,298.03	20,770.78	71,178.88
<b>WAREHOUSE: (11350 - 351)</b>						
Groceries					11,920.41	
Tobacco					918.36	
Drugs					15,108.03	
Dry Goods					3,210.29	
Hardware					1,275.59	
Supplies					4,175.70	
Shoe Repair Supplies					5,630.58	
Dead Stock (S.S.) (11320)					1,072.35	
Shoe					2.15	
Soda Supplies					301.28	
						43,614.74
<b>FISH MARKET: (1808)</b>						
						8.05
<b>TOFU FACTORY:</b>						
						499.91
<b>NEWS &amp; MAGAZINES: (719)</b>						
						1,082.39
<b>TOTAL MERCHANDISE</b>						<u>116,383.97</u>
<b>SERVICE DEPARTMENT:</b>						
Barber Shop (718)					44.13	
Beauty Shop (718)					145.35	
Shoe Repair Shop No. 1 (1308)					5,152.66	
Shoe Repair Shop No. 2 (4108)					4,245.78	
Watch Repair Shop (604)					2,890.50	
Photo Studio (801)					1,826.17	
Laundry					115.76	
<b>TOTAL SERVICE SUPPLIES</b>						<u>14,419.95</u>
<b>TOTAL MDSE. INV. AT STORES &amp; WHSE.</b>						<u>116,383.97</u>
<b>TOTAL INV. AT SERVICE SHOP</b>						<u>14,419.95</u>
<b>TOTAL INVENTORY</b>						<u>130,803.92</u>

## SUMMARY OF STORE SUPPLIES

As Of August 31, 1945

### STORE SUPPLIES INVENTORIES:

Store No. 1	79.54	
Store No. 2	268.24	
Store No. 3	80.22	
Store No. 4	113.48	
Store No. 5	50.27	
Fish Market	52.69	
Publication	292.76	
<b>TOTAL SUPPLIES INVENTORIES</b>		<u>937.20</u>



SCHEDULE 5ACCOUNTS PAYABLE - VENDORS

American Beauty Product Co.	\$ 30.00
American News Co.	105.34
Beck's Bakery	417.20
Blake, Moffitt & Towne	673.98
A. M. Bond	11.40
H. Bond	273.31
Budd & Votaw	366.00
Calif.-Oregon Telephone Co.	58.79
Chicago Pearl Button Co.	183.21
Colgate Palmolive Peet Co.	345.60
Fluhrer's Bakery	809.80
Galfond Shoe Co.	498.15
Ralph Guttman Co.	290.62
Charles Hadley Co.	11.31
Haines Oyster Co.	30.35
Harvard University Press	16.99
Herald & News	2.70
Hicks Grocery Service	647.45
Keyston Bros.	9.01
Klamath Falls Creamery	287.10
Kraft Cheese Co.	58.60
Charles Koppel Co.	120.00
Max Levy	344.25
Lost River Dairy	436.28
Mason, Ehrman & Co.	2,337.31
McKesson & Robbins, Inc.	660.58
McLeod Mercantile Co.	.25
Robert K. Nagata	249.00
F. M. Nonaka	2.63
T. Ogita & Takemoto	50.00
Oregon Leather Co.	220.50
Pacific Fruit & Produce Co.	1,585.29
Pioneer Printing & Stationery Co.	52.04
Pioneer Tobacco Co.	5,764.11
Rhine Optical Co.	7.90
Richland Davidson	70.00
Rocky Mt. Food Brokerage Co.	228.00
San Francisco News Co.	33.94
Schneebeck News Agency	1,775.35
Scott & Gilbert	209.30
Sears, Roebuck & Co.	81.49
Showa Shoyu Brewing Co. (Colorado)	91.20
Showa Shoyu Brewing Co. (Arizona)	412.50
The Sloan Co.	2,033.10
Standard Oil of California	327.33
Stellar Fish Co.	79.35
Stetson Woolen Co.	11.25
Swartchild & Co.	1.07
Swift & Co.	12.43
Tempograph Sales Co.	3.13
Tessaku Co.	120.75
Utah Nippo	297.00
William Petersen Co.	59.97
The Woman's Stores, Inc.	208.00
Zellerback Paper Co.	1,237.34

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\$24,249.55