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U.S. War Relocation Authority - Manzanar
Manzanar Corp. Enterprises. Balance sheet

May 31, 1943

UNIVERSITY OF CALIFORNIA
LIBRARY
JUL 17 1944
LIBRARIES DIVISION

ASSETS	
Cash	10,000.00
Accounts Receivable	5,000.00
Inventory	15,000.00
Prepaid Expenses	2,000.00
Other Assets	3,000.00
Total Assets	35,000.00
LIABILITIES	
Accounts Payable	10,000.00
Notes Payable	5,000.00
Other Liabilities	20,000.00
Total Liabilities	35,000.00

MANZANAR COOPERATIVE ENTERPRISES, Inc.

BALANCE SHEET

May 31, 1943

資產
ASSETS

Current: 流動資產

Cash on Hand	.....	現金	21,976.68	
Cash in Bank	.....	銀行存款	6,667.82	
Receivables	.....	應收帳款	1,594.88	
Inventories	.....	存貨	82,606.61	
Advances on Mdse.	.....	進項票據	49.70	
Total Current Assets	.....			\$112,895.69

Investment: 投資

Membership in Associated Coop of N. C.	.....	入會費	50.00	
" " No. West Coop Audit. Service	.....	全上	5.00	
Total Investment	.....			55.00

Fixed: 固定資產

Equipment	.....	器具並附屬品	12,304.88	
Less Allowance	.....	全上損失見積	2,925.64	
Total Fixed Asset	.....			9,379.24

Deferred Charges: 經營費

Insurance	.....	保險前押	527.47	
Supplies	.....	供補品	467.70	
Improvement	.....	設備	551.57	
Advance Refund	.....	前金押込	3.76	
Others	.....	諸項	999.56	
Total Deferred Charge	.....			2,550.06
Total Assets	.....	資產合計		\$124,879.99

MANZANAR COOPERATIVE ENTERPRISES, Inc.

負債
LIABILITIES

Current: 負債

Accounts Payable	商品未拂	\$28,827.86	
Checks Held for Collection	手以手預り(集金)	3,570.14	
Cash Order Out and Payable	拂戻差未拂	15,880.61	
Accruals: 繰越			
Salary	給料 (W.R.A 取換 前月)	\$8,882.18	
Sales Tax	消費税	3,099.43	
Excise Tax	酒税	111.13	
Truck	運搬費	121.49	
Payroll Tax	給料税	2,171.82	
Property Tax	財産税	169.33	
Audit	監査費	155.50	
Rent	家賃 (十一月分)	1,756.71	16,467.59

Total Current Liabilities \$64,746.20

組合員平等資本
MEMBERS' EQUITY

Membership:			
Fully Paid	拂込金	33,830.00	
Partially Paid	積立金	170.30	34,000.30
Allocated Surplus Reserve	拂戻金		6,464.75
Unallocated Surplus Reserve	全未決		6,583.60
Undistributed Earnings:			
April	四月利益	5,988.05	
May	五月利益	7,097.09	13,085.14
Total Members' Equity	計		60,133.79
Total Liabilities & Members' Equity	負債資本合計		\$124,879.99

MANZANAR COOPERATIVE ENTERPRISES, INC.

INCOME & EXPENSE STATEMENT

May 1943

利益損失一覽表

	原價	Canteen	Dry Goods	Sport Goods
Sales/Commission Income	售價	\$25,593.99	\$35,607.63	\$ 945.79
Cost of Sales:	原價			
Beginning Inventory	原價	4,726.65	21,357.62	2,478.01
Purchases	原價	19,315.94	28,628.97	
Freight In	原價	204.16	402.49	
Whse. Handling Expense	原價	92.58	226.80	19.61
Total	原價	24,339.33	50,615.88	2,497.62
Ending Inventory	原價	2,846.53	21,275.77	1,713.06
Cost of Sales	原價	21,492.80	29,340.11	784.56
Gross Operating Income	收入	4,101.19	6,267.52	161.23
Selling Expense:	賣店費用給料			
Salaries	薪金	518.79	1,097.93	42.50
Payroll Tax	稅金	31.13	65.88	2.55
Supplies	供給品	120.35	108.83	5.25
Total	計	670.27	1,272.64	50.30
General Expense:	雜費			
Insurance	保險費	4.96	29.20	2.11
Rent & Utility	房租	47.50	47.50	5.00
Depreciation of Equipment	設備折舊	26.21	24.57	1.31
Improvement	改良費	10.52	47.68	
Miscellaneous	雜費	12.15		
Total	計	101.34	148.95	8.42
Administrative Expense:	費用			
Salaries	薪金			
Payroll Taxes	稅金			
Auditing	帳目核對			
Insurance & Bond	保險費			
Supplies	供給品			
Rent & Utility	房租			
Maintenance & Repair	修理費			
Depreciation on Equipment	設備折舊			
Bank Charges	銀行費			
Property Tax	財產稅			
Others	其他			
Total	計	699.75	973.59	25.82
Total Operating Expense:	合計費用	1,471.36	2,395.18	84.54
Net Operating Income	純益	2,629.83	3,872.34	76.69
Add Non-Operating Income (加算) 他項收入				
Purchase Discount	折扣			
Others	諸項收入			
Total	計			
Deduct Non-Operating Expense (除算) 費用				
Free Press Subsidy	印刷費			
Cash Short	現金不足			
Theater Subsidy	戲院補助			
Others	其他			
Net Income for May 1943	純利益 (五月分)			

<u>Mail Order</u>	<u>Beauty</u>	<u>Barber</u>	<u>Shoe Repair</u>	<u>Laundry</u>	<u>Photo</u>
	\$ <u>682.13</u>	\$ <u>433.95</u>	\$ <u>1,387.40</u>	\$ <u>108.18</u>	\$ <u>800.73</u>
	<u>1.81</u>	<u>.04</u>	<u>5.10</u>	_____	<u>1.26</u>
	<u>1.81</u>	<u>.04</u>	<u>5.10</u>	_____	<u>1.26</u>
	<u>680.32</u>	<u>433.91</u>	<u>1,382.30</u>	<u>108.18</u>	<u>799.47</u>
169.95	290.33	338.75	276.78	42.50	221.31
10.20	17.42	20.33	16.61	2.55	9.01
<u>359.94</u>	<u>249.92</u>	<u>2.74</u>	<u>227.69</u>	<u>.27</u>	<u>179.21</u>
<u>540.09</u>	<u>577.67</u>	<u>361.82</u>	<u>521.08</u>	<u>45.32</u>	<u>409.53</u>
	1.28	1.25	2.36	.34	1.85
	10.97	10.97	10.97		10.97
3.63	65.72	34.52	16.10	1.90	14.96
28.04	78.29	37.20	20.84		
	27.00	36.00	9.84		5.71
<u>31.67</u>	<u>183.26</u>	<u>119.94</u>	<u>60.11</u>	<u>2.24</u>	<u>33.49</u>
_____	<u>18.65</u>	<u>11.83</u>	<u>38.02</u>	<u>3.05</u>	<u>21.88</u>
<u>571.76</u>	<u>759.58</u>	<u>493.59</u>	<u>619.21</u>	<u>50.61</u>	<u>464.90</u>
(-571.76)	(-79.26)	(-59.68)	763.09	57.57	334.57

<u>Flower</u>	<u>May Combined</u>	<u>%</u>	<u>April Combined</u>	<u>%</u>
\$ 24.75	\$65,584.55	100 %	\$76,394.78	100 %
<u>2.48</u>				
2.48	51,628.16	78.7 %	63,103.36	82.6%
<u>22.27</u>	13,956.39	21.3 %	13,291.42	17.4%
132.40	3,131.24			
7.94	183.62			
<u>57.02</u>	1,311.22			
197.36	4,626.08		5,589.47	
.30	43.65			
16.94	160.82			
1.31	190.23			
	222.57			
	90.70			
<u>18.55</u>	707.97		809.83	
	524.57			
	31.47			
	60.00			
	42.22			
	528.25			
	68.45			
	305.14			
	54.39			
	117.90			
	57.75			
	3.17			
<u>.72</u>	1,793.31		1,333.69	
<u>216.63</u>	7,127.36	10.9 %	7,732.99	10.1%
(-194.36)	6,829.03	10.4 %	5,558.43	7.3%
863.75				
<u>205.12</u>	1,068.87	12.1 %	1,191.25	8.8%
286.41				
20.71				
440.85				
<u>52.84</u>	800.81		761.63	
	7,097.09	10.8 %	5,988.05	7.8%

倉庫卸並費用暨查
WAREHOUSE CONTROL STATEMENT
May 31, 1943

		Warehouse Mdse.	Warehouse Supplies	
Beginning Inventory 4/30/43	最初棚卸	\$46,861.00	\$ 355.89	
Purchase	仕入	47,627.23	2,582.36	
Total	合計	94,488.23	2,938.25	
educt Cost of Transfer	差引 倉出	41,027.50	2,632.30	
Balance, Theoretical Book Inventory 5/31/43	殘額	53,460.73	305.95	
Actual Physical Inventory	實調上棚卸	53,501.31	467.70	
Overage on Handling of Merchandise.	剩餘額	440.58	161.75	202.33
Warehouse Operating Expense:				
Salary	倉庫費用			255.00
Payroll Tax	給料			15.30
Supplies	給保險			6.79
Insurance	保家			63.02
Rent	器具			78.34
Rent on Equipment	借			3.00
Depreciation on Equip.	具損			9.55
Improvements	設備			4.11
Miscellaneous	諸雜			5.00
Total Whse. Operating Expense	合計			440.11
Truck Operating Expense:				
Salary	運費			62.25
Payroll Tax	給料			3.73
Insurance	保具			2.42
Depreciation on Equip.	具損			43.50
Total Expense less Overage (to be distributed)	差引剩餘額			111.90
	合計費			552.01
				349.68

DRY GOODS INVENTORY & CONTROL REPORT
For Month of May 1943

雜貨店棚卸監查表

		Total	Shoe Dep't. 1	Men's Dep't. 2
Beginning Inventory 4/30/43	最初棚卸 倉庫仕入	\$27,257.87	\$ 5,014.56	\$6,950.24
Add: Net Warehouse Transfers		<u>36,346.43</u>	<u>5,830.86</u>	<u>8,312.76</u>
Total Mdse Available for Sale	合計	<u>63,604.30</u>	<u>10,845.42</u>	<u>15,263.00</u>
Deduct Sales:	差引			
Gross	賣上高		6,108.49	6,650.51
Returns (Equally Distributed)	返上高		-64.98	-69.68
Less Sales Tax	税上		- 6.07	
Net Sales	純上	35,416.44	<u>6,037.44</u>	<u>6,580.83</u>
Theoretical Net Book Inventory	帳簿上棚卸	28,187.86	4,907.98	8,682.17
Actual Retail Physical Inventory	實測上棚卸	27,253.09	4,724.84	8,497.34
Shortage	不...足	-934.77	- 83.14	-184.83
Accountable Loss:	損失見積			
Damages	破損地及	145.41	35.25	10.86
Yardage Allow.	布地及	233.14		
Unaccountable Loss	不明不足	-556.22	- 47.89	-173.97

<u>Women's Dep't. 3</u>	<u>Notion Dep't 4</u>	<u>Cigarette & Toys Dep't. 4a</u>
ψ 6,555.69	ψ 6,663.85	ψ 2,073.75
<u>8,380.22</u>	<u>8,290.63</u>	<u>5,531.96</u>
<u>14,935.69</u>	<u>14,954.48</u>	<u>7,605.71</u>
8,742.69	8,911.94	5,428.46
-66.87	-30.97	-1.96
	-51.14	-133.98
<u>8,675.82</u>	<u>8,829.83</u>	<u>5,292.52</u>
6,259.87	6,124.65	2,313.19
5,965.69	5,894.07	2,171.15
-294.18	-230.58	-142.04
13.85	67.15	18.30
233.14		
-47.19	-163.43	-123.74

キャンテン棚卸監査報告
 CANTEEN RETAIL CONTROL REPORT
 For Month of May 1943

	<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	\$ 5,835.37	\$ 94.35	\$ 5,741.02
Add Purchases:			
Direct Purchase	11,735.90	2,709.85	9,026.05
Warehouse Transfers	13,015.01	630.15	12,384.86
Total Goods Available for Sale . . . 合計	30,586.28	3,434.35	27,151.93
Deduct Sales:			
Net Sales per Ledger	25,593.99	3,136.11	22,457.88
Add: Sale Tax Adjustment	349.98		349.98
Total Deduction	25,943.97	3,136.11	22,807.86
Gross Book Merchandise Inventory 帳簿上棚卸	4,642.31	298.24	4,344.07
Deduct:			
Spoiled & Damaged Goods 見積破損品	282.66		282.66
Price Reduction . . . 値下げ	357.37		357.37
	640.03		640.03
Theoretical Net Book Inventory 帳簿上棚卸	4,002.28	298.24	3,704.04
Actual Physical Inventory 實調上棚卸	3,628.47	176.52	3,451.95
Loss 不 . . . 足 . . . 高	-373.81	-121.72	-252.09

FREE PRESS

OPERATING STATEMENT for MAY
フリープレス紙経営費一覧表

Income:	収入部			
Advertising	廣告		\$ 430.20	
Cash Sale	現金		4.87	
Earned Subscription	賃金		59.75	
Cash Discount Earned	仕入割引		6.92	
Total Income	収入合計		<u>501.74</u>	\$ 501.74
Expense:	経営費			
Printing & Material	印刷用品		695.56	
Petty Cash (Stamps)	小出金		60.46	
Cash & Advertising Discounts	仕入割引		32.13	
Total Expense	費用合計		<u>788.15</u>	788.15
Net Operating Loss For May	損失	五月分	- 286.41	<u>- 286.41</u>

Manzanar Co-op's Equity in Free Press

May 31, 1943

フリープレス紙貸借一覧表

Advertising Receivable	広告受取勘定		\$ 653.77
Petty Cash Balance	小出金残額		.16
Total	合計		<u>653.93</u>
Deduct:			
Payable - Chalfant	米拂供給品	136.12	
Advance Subscription	前金海産料	122.16	258.28
Balance - Contra Free Press Control.	差引残額受取高		<u>\$ 395.65</u>

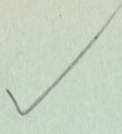
活動寫真館經營費表
SCHEDULE OF THEATER EXPENSE

For the Month of May

Salary	給料高	\$119.54
Payroll Tax	給料税	7.17
Supplies	供給品	.25
Insurance	保険費	3.43
Film	フィルム借料	222.33
Improvement	設備費	87.58
Miscellaneous	雑費	.55
Total for May	五月分全費用	\$440.85

There is an Unamortized Expense of \$350.31 incurred in the construction of the Outdoor Theater. This balance is expected to be amortized within the next four month.

豫めて第一區と第二十一區との
間を防火場に建立せし活動寫
眞用ステーク並に映寫所の建立
費は合計四百三十九仙と要
しました。減債償却法を應用致し
まして是を五ヶ月に割當て濟崩
する事致しました。只今三百五十
弗三十仙残額があります。これ
は後六月七月八月九月の四ヶ月
で濟崩する事になって居
ます。



U.S. War relocation authority. Manzanar.
 Manzanar Coop. enterprises. Balance sheet

June 30, 1943.

Assets		
Cash	1,234.56	
Accounts receivable	5,678.90	
Inventory	12,345.67	
Prepaid expenses	3,456.78	
Fixed assets	20,000.00	
Total Assets	42,715.81	

Statement of

June, 1943

Liabilities		
Accounts payable	1,234.56	
Notes payable	5,678.90	
Deferred taxes	12,345.67	
Total Liabilities	19,259.13	
Equity		
Contributed capital	20,000.00	
Retained earnings	3,456.78	
Total Equity	23,456.78	
Total Liabilities and Equity	42,715.81	

MANZANAR COOPERATIVE ENTERPRISES, Inc.

BALANCE

June

資產
ASSETS

Current: 流動資產

Cash on Hand	手許現金	\$13,274.59
Cash in Bank	銀行現金	22,737.41
Receivables	受取期金	1,731.37
Inventories	商期金	74,396.77
Advances	前期金	843.01
Advances on Mdse	前期金	168.08
Total Current Assets	合計流動資產	<u>\$113,151.23</u>

Investment: 投資

Membership in Assoc. Coop of N.C.	入會金	50.00
" " NW Coop Audit. Service	金上	5.00
Total Investment	合計	<u>55.00</u>

Fixed: 固定資產

Equipment	器具及附屬品	12,090.18
Less Allowance	金上累積損失	<u>3,273.23</u>
Total Fixed Assets	差引純固定資產	8,816.95

Deferred Charges: 經營費(前拂)

Insurance	保險前拂	384.52
Supplies	供給品前拂	657.46
Improvement	設備	534.11
Advance Refund	前金拂込	6.32
Others	諸金道	<u>606.24</u>
Total Deferred Charges	合計	2,188.65

Total Assets	資產合計	<u><u>\$124,211.83</u></u>
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MANZANAR COOPERATIVE ENTERPRISES, Inc.

SHEET

30, 1943

負債
LIABILITIES

Current: 流動負債

Accounts Payable	商品未押	\$30,600.93
Checks Held for Collection	工手押(集金)	5,688.71
Cash Order Out & Payable	押廣養支押	3,003.76
Accruals:	得 欠 見 欠	
Salary	給料 (W.P.A. 取映 期分)	9,116.79
Payroll Tax	給料 稅	1,896.79
Sales Tax	小 稅	4,341.22
Excise Tax	消 費 稅	134.15
Property Tax	財 產 稅	227.08
Income Tax	收 入 稅	2,065.47
Truck	運 載 費	105.49
Auditing	帖 簿 檢 查 費	215.50
Rent	家 賃 (十 三 月 分)	2,035.30
		<u>20,137.79</u>
Total Current Liabilities	合計流動負債	\$59,431.19

組合員平等資本
MEMBERS' EQUITY

Membership:	組 合 員 券	
Fully Paid	全 額 拂 込	33,680.00
Partially Paid	部 分 拂 込	160.09
Allocated Surplus Reserve	積 立 金	6,408.10
Undistributed Surplus Res.	未 派 付 金	3,549.88
Undistributed Earnings:		
April	四 月 利 益	5,988.05
May	五 月 利 益	7,097.09
June	六 月 利 益	7,897.43
		<u>20,982.57</u>
Total Members' Equity	合計平等資本	64,780.64
Total Liabilities & Members' Equity	負債資本合計	<u>\$124,211.83</u>

INCOME & EXPENSE STATEMENT
June 1943

<u>Sport Goods</u>	<u>Beauty</u>	<u>Barber</u>	<u>Shoe Repair</u>	<u>Laundry</u>	<u>Photo</u>	<u>Flower</u>
\$1,612.08	\$603.13	\$395.45	\$1,269.65	\$94.58	\$681.11	\$32.45
1,713.06						266.69
888.24						95.06
	<u>2.39</u>	<u>.05</u>	<u>9.01</u>		<u>2.24</u>	<u>1.19</u>
<u>2,601.30</u>						<u>361.77</u>
1,792.98						387.44
<u>808.32</u>	<u>2.39</u>	<u>.05</u>	<u>9.01</u>		<u>2.24</u>	<u>-20.48</u>
<u>803.76</u>	<u>600.74</u>	<u>395.40</u>	<u>1,260.64</u>	<u>94.58</u>	<u>678.87</u>	<u>56.93</u>
62.25	235.00	338.75	341.75	62.25	150.25	59.25
3.74	14.10	20.32	20.50	3.74	9.02	3.55
	187.76	2.14	76.53		265.13	
<u>65.99</u>	<u>436.86</u>	<u>361.21</u>	<u>438.78</u>	<u>65.99</u>	<u>424.40</u>	<u>62.80</u>
2.20	1.20	1.21	3.20	.34	1.95	.62
5.00	10.97	10.97	10.97		10.97	5.97
2.62	65.72	34.52	16.10	1.90	14.92	
	101.71	73.20	47.24		39.08	3.72
<u>9.82</u>	<u>179.60</u>	<u>119.90</u>	<u>77.51</u>	<u>2.24</u>	<u>66.92</u>	<u>10.31</u>
<u>39.84</u>	<u>15.06</u>	<u>10.04</u>	<u>31.13</u>	<u>2.16</u>	<u>17.24</u>	<u>.84</u>
<u>115.65</u>	<u>631.52</u>	<u>491.15</u>	<u>547.42</u>	<u>70.41</u>	<u>508.56</u>	<u>73.95</u>
688.11	-30.78	-95.75	713.22	24.17	170.31	-17.02

MANZANAR COOPERATIVE ENTERPRISES, Inc.

<u>American Express</u>	<u>Watch Repair</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
\$ 11.05	\$359.57	\$76,394.73	\$65,584.55	\$67,892.27	\$209,871.60
	\$179.32				
	5.28				
	<u>132.60</u>				
	91.27				
	<u>91.33</u>	<u>63,103.36</u>	<u>51,628.16</u>	<u>53,144.87</u>	<u>167,876.39</u>
<u>\$ 11.05</u>	<u>268.24</u>	<u>13,291.42</u>	<u>15,956.39</u>	<u>14,747.40</u>	<u>41,995.21</u>
39.50	105.38	3,266.68	3,131.24	5,064.69	9,462.61
2.37	6.32	189.55	183.62	183.87	557.04
	<u>213.04</u>	<u>2,133.24</u>	<u>1,311.22</u>	<u>961.40</u>	<u>4,405.86</u>
<u>41.87</u>	<u>324.74</u>	<u>5,589.47</u>	<u>4,626.08</u>	<u>4,209.96</u>	<u>14,425.51</u>
	.35	39.92	43.65	42.09	125.66
	10.97	149.85	160.82	160.82	471.49
	10.60	201.73	190.23	220.00	611.96
		208.55	222.57		431.12
	5.30	209.78	90.70	357.86	658.34
	<u>27.22</u>	<u>809.83</u>	<u>707.97</u>	<u>780.77</u>	<u>2,298.57</u>
<u>.34</u>	<u>38.87</u>	<u>1,333.69</u>	<u>1,793.31</u>	<u>1,675.81</u>	<u>4,800.81</u>
<u>42.21</u>	<u>360.33</u>	<u>7,732.99</u>	<u>7,127.36</u>	<u>8,664.54</u>	<u>21,524.89</u>
<u>-31.16</u>	<u>-92.59</u>	<u>5,558.43</u>	<u>6,829.03</u>	<u>8,082.86</u>	<u>20,470.32</u>
		<u>1,191.25</u>	<u>1,068.87</u>	<u>721.35</u>	<u>2,981.97</u>
		<u>761.63</u>	<u>800.81</u>	<u>907.28</u>	<u>2,469.72</u>
		<u>5,988.05</u>	<u>7,097.09</u>	<u>7,897.43</u>	

Net Income for Quarter Ending June 30, 1943 \$20,982.57

MANZANAR COOPERATIVE ENTERPRISES, Inc.
活動寫真館經營費表

SCHEDULE OF THEATER EXPENSE
For Month of June 1943

Salary	給 料	\$119.66
Payroll Tax	給 料 稅	7.20
Supplies	供 給 品	39.15
Insurance	保 險 料	3.41
Film	フイルム借料	194.78
Improvement	設 備 費	158.93
Miscellaneous	雜 費	24.98
Total for June	六月分總入費	<u>\$549.21</u>

組合事務所費用表

SCHEDULE OF ADMINISTRATIVE EXPENSE
For Month of June 1943

Salary	給 料	\$575.33
Payroll Tax	給 料 稅	34.52
Auditing	會計調查費	60.00
Insurance	保 險 料	42.16
Supplies	供 給 品	235.90
Rent	家 賃	39.43
Maintenance	雜 持 費	17.04
Depreciation	器具設備損失	56.12
Bank Charges	銀行入費	38.10
Tax	稅 金	57.75
Others	諸 雜 費	517.46
Total for June	合計	<u>\$1,673.81</u>

MANZANAR COOPERATIVE ENTERPRISES, Inc.
 フリープレス紙経営費一覽表
 FREE PRESS

OPERATING STATEMENT for June

Income:	收 入 部		
Advertising	廣 告 料	\$321.75	
Cash Sale	賣 上 高 (現金)	9.06	
Earned Subscription	講 讀 料	59.45	
Cash Discount Earned	仕 入 割 引	6.59	
Total Income	收 入 合 計		\$396.85
Expense:	經 營 費		
Cash & Advertising Discounts	廣 告 料 割 引	23.80	
Printing Materials	印 刷 用 品	659.46	
Petty Cash (Stamps)	小 出 現 金	50.00	
Total Expense	入 費 合 計		733.26
Net Operating Loss for June	損 失 高 (六月分)		<u>-336.41</u>

貸 借 一 覽 表
 Manzanar Co-op's Equity in Free Press
 June 30, 1943

Advertising Receivable	廣 告 料 受 取 勘 定	528.46	
Petty Cash Balance	小 出 金 残 高	.16	
Total	合 計		528.62
Deduct:	差 引		
Payable - Chalfant Press	未 拂 供 給 品	199.24	
Advance Subscription	前 金 講 讀 料	116.56	315.80
Balance - Contra Free Press Control	差 引 残 額 受 取 高		<u>212.82</u>

MANZANAR COOPERATIVE ENTERPRISES, Inc.

キャンテン 棚卸 監査 報告
 CANTEEN RETAIL CONTROL REPORT
 For the Month of June 1943

Beginning Inventory	最初棚卸	\$ 3,628.47
Add Purchases:	加算仕入 (小売値段)	
Direct Purchases	直接仕入	17,873.86
Warehouse Transfers	倉庫仕入	13,890.85
Total Goods Available for Sale	合計	\$35,393.18
Deduct Sales:	差引	
Net Sales per Ledger	売上高	30,704.01
Add: Sales Tax Adjustment	小賣税 (加算)	254.88
Transfer to Dry Goods	雜貨部 = 廻入	105.50
Total Deduction	合計	31,064.39
Gross Book Mdse Inventory	帳簿上棚卸額	4,328.79
Deduct:	差引見積り損失	
Mdse Returned to Creditors	仕入返送高	266.45
Spoiled, Damaged, & Shrinkage	破損品	856.45
Price Reduction	値下品	273.30
Deferred Sales	取費手料	282.72
Less: Advance on Sales	前金売 (前月)	280.95
Total	合計	1,397.95
Net Book Mdse Inventory at Retail	視帳簿上棚卸	2,930.84
Actual Mdse Inventory at Retail	實調上棚卸	2,822.03
Net Difference	不足高	-108.81

MANZANAR COOPERATIVE

雜貨店棚

DRY GOODS RETAIL
For the Month

	(全部小賣值)	Total	Shoe Dep't 1
Beginning Inventory 5/31/43	最初棚卸	\$27,253.09	\$ 4,724.84
Add: Net Warehouse Transfer	倉庫仕入	<u>33,320.23</u>	<u>6,368.06</u>
Total Mdse Available For Sale	合計	60,573.32	11,092.90
Deduct Sales:	差引		
Gross	賣上高	32,504.35	6,599.80
Less Returns	返戻品(差引)	-142.44	-20.57
Add Sales Tax	小賣稅(加算)	<u>177.94</u>	<u>5.02</u>
Net Sales	純賣上	32,539.85	6,584.25
Book Inventory 6/30/43	帳簿上棚卸高	<u>28,033.47</u>	<u>4,508.65</u>
Accountable Loss:	(見積り損失)		
Damage	破損品	84.34	16.32
Yardage Allowance	布地尺込	<u>197.90</u>	<u> </u>
Total	合計損失	282.24	16.32
Theoretical Value	差引後、帳簿上棚卸	<u>28,315.71</u>	<u>4,524.97</u>
Actual Retail Physical Inventory	實調棚卸	<u>28,669.02</u>	<u>4,611.91</u>
Unaccountable Gain	實調依り剩餘額	353.31 917.79	86.94 119.58

ENTERPRISES, Inc.

御 監 査 表

CONTROL REPORT
of June 1943

<u>Men's Dep't 2</u>	<u>Women's Dep't 3</u>	<u>Notion Dep't 4</u>	<u>Cigarette & Toys Dep't 4a</u>
\$ 8,497.34	\$ 5,965.69	\$ 5,894.07	\$2,171.15
<u>6,595.07</u>	<u>7,421.90</u>	<u>7,941.60</u>	<u>4,993.60</u>
15,092.41	13,387.59	13,835.67	7,164.75
5,341.71	6,931.83	8,209.17	5,221.82
-60.36	-50.69	-9.62	-1.20
<u> </u>	<u> </u>	<u>42.90</u>	<u>130.02</u>
5,281.35	6,881.14	8,242.45	5,550.66
<u>9,811.06</u>	<u>6,506.45</u>	<u>5,593.22</u>	<u>1,614.09</u>
3.14	11.02	30.38	23.48
<u> </u>	<u>189.10</u>	<u>8.80</u>	<u> </u>
3.14	200.12	39.18	23.48
9,814.20	6,706.57	5,632.40	1,637.57
9807.92	6306.33	5554.07	1590.61
<u>9,773.65</u>	<u>6,438.48</u>	<u>5,761.25</u>	<u>2,083.73</u>
-40.55	-268.09	128.85	446.16
-34.97	132.15	207.21	493.12

MANZANAR COOPERATIVE ENTERPRISES, Inc.

倉庫棚卸並費用監查表

WAREHOUSE CONTROL STATEMENT

June 30, 1943

	Warehouse Mdse.	Warehouse Supplies	
Beginning Inventory 5/31/43	\$53,501.31	\$ 467.70	最初棚卸
Purchase	30,046.61	2,105.43	仕入高
Total	83,547.92	2,573.13	合計
Deduct Cost of Transfer	39,501.29	1,947.94	差引 倉出高
Balance, Book Inventory 6/30/43	44,046.63	625.19	帳簿棚卸
Actual Physical Inventory 6/30/43	44,069.74	657.46	實調棚卸
Overage on Warehouse Handling	+23.11	+32.27	剩餘額
			55.38

Warehouse Operating Expense:

	倉庫費用	
Salary	給	238.81
Payroll Tax	給	14.33
Supplies	供	16.78
Insurance	保	52.87
Rent	上	78.34
Freight	運	4.52
Depreciation on Equip.	減	9.55
Miscellaneous	諸	18.87
Total Whse Operating Expense	合計	434.07

Truck Operating Expense:

	運輸費	
Salary	給	68.98
Payroll Tax	給	4.13
Insurance	保	2.42
Depreciation on Equip.	減	43.50
Total Truck Operating Expense	合計	119.03

Total

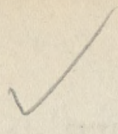
合計(倉庫並運輸費)

553.10

Total Expense Less Overage
(to be distributed)

差引剩餘 純入費

497.72



U.S. War Relocation Authority, Manzanar.

Manzanar Cooperative Enterprises. Balance sheet.

JUL 31 1943

July 31, 1943.

MANZANAR COOPERATIVE

BALANCE

July

資產
ASSETS

CURRENT: 流動資產

Cash on Hand	手	許	現	金	\$25,916.71	
Cash in Bank	銀	行	預	金	1,594.74	
Receivables	受	取	款	足	863.55	
Inventories	商	品	商	具	77,964.85	
Advance	前	金	商	具	118.50	
Advances on Merchandise	前	金	商	品	427.58	
Total Current Assets		合	計	流	動	資
						\$106,885.93

INVESTMENT: 投資

Membership in Assoc. Coop. of N. C.	入	會	金	50.00	
Membership in No. West Coop. Audit	同	上		5.00	
Total Investment		合	計		55.00

FIXED ASSETS: 固定資產

Equipment	器	具	並	設	備	13,104.75
Less Allowance	合	上	見	積	損	失
Total Fixed Assets		差	引	純	額	固
						定
						資
						產
						9,415.23

DEFERRED CHARGES: 前拂經營費

Insurance & Bond Unexpired	保	險	料	前	拂	237.50
Property Tax	財	產	稅	前	拂	361.12
Improvement	修	備	費	前	拂	487.82
Advance Refund	前	金	拂	上		6.32
Others	其	他	前	金	拂	606.24
Total Deferred Charges			合	計	前	拂
						金
						1,699.00

TOTAL ASSETS: 合計資產 \$118,055.16

ENTERPRISES, INC.

SHEET

31, 1943

負債
LIABILITIES

CURRENT: 流動負債

Accounts Payable	商品未拂	\$30,764.55
Checks Held for Collection	支票預存(存款)	43.63
Cash Orders Out & Payable	現金支拂券	1,065.63
Accruals: 累積負債		
Salary	給料(WRA取換前月份)	\$9,269.09
Payroll Tax	給料稅	777.33
Federal Excise Tax	酒費稅	125.61
Income Tax	收入稅	2,065.47
Truck Expense	運費	105.49
Auditing	帳務檢查費	275.50
Rent & Utility	家賃	2,313.89
Sales Tax	小賣稅	768.86
		<u>15,701.24</u>

TOTAL CURRENT LIABILITIES \$47,575.05

組合員平等資本
MEMBERS EQUITY

MEMBERSHIP: 組合員券額

Fully Paid	金額拂込	33,490.00	
Partially Paid	部分拂込	155.92	33,645.92
Allocated Surplus Reserve	積立金		6,387.66
Undistributed Surplus Reserve	未決拂込金		3,553.10
Undistributed Earnings	前期拂込金	20,982.57	
Net Earnings for July	七月分利益	5,910.86	26,893.43
Total Members Equity	合計平等資本		<u>70,480.11</u>
TOTAL LIABILITIES & MEMBERS EQUITY	合計負債並資本		<u>\$118,055.16</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

利益損失一覽表

		July Combined	Canteen
Sales/Commission	總賣上高	\$61,769.03	\$28,907.09
Cost of Sales	原價		
Beginning Inventory	最初棚卸	26,697.48	2,238.00
Purchases	仕入	47,489.00	23,291.58
Freight In	運賃	1,100.71	896.96
Whse Handling Expense	倉庫費	180.52	43.39
Total	合計	75,467.71	26,469.93
Ending Inventory	(差引) 月末棚卸	26,821.98	2,774.79
Cost of Sales	売上=仕入-原價	48,645.73	23,695.14
Gross Operating Margin	總利益	13,123.30	5,211.95
Selling Expenses:	賣店費用		
Salaries	給給	3,089.68	625.49
Payroll Tax	料	185.39	37.53
Supplies	供給	1,133.97	102.97
Total	合計	4,409.04	765.99
General Expenses:	雜費		
Insurance & Bond	保險	42.57	5.31
Rent & Utility	料	160.82	47.50
Rent on Equipment	料	36.00	36.00
Depreciation on Equipment	料	280.06	66.93
Miscellaneous	雜費	275.10	38.47
Total	合計	794.55	194.21
Administrative Expenses	事務所費用	1,508.83	708.15
(See Schedule)			
Total Operating Expense	合計費用	6,712.42	1,668.35
Net Operating Income	差引純益	6,410.88	3,543.60
Add Non-Operating Income:	力加非他收入		
Purchase Discount	仕入割引	469.04	
Others	諸收入	75.32	
Total	合計收入	544.36	
Deduct Other Expenses:	差引他費用		
Free Press Subsidy	印刷紙	391.05	
Cash Short	現金不足	132.55	
Theater (See Schedule)	劇場	508.55	
Others	諸費用	12.23	
Total	合計	1,044.38	
Net Income for July	七月分純益	5,910.86	

Income & Expense Statement
July 1943

<u>Dry Goods</u>	<u>Sport Goods</u>	<u>Beauty Shop</u>	<u>Barber Shop</u>	<u>Shoe Repair</u>
<u>\$27,104.65</u>	<u>\$1,758.48</u>	<u>\$592.05</u>	<u>\$419.75</u>	<u>\$1,373.95</u>
22,187.79	1,792.98			
21,840.58	2,000.90			
200.01				
119.04	10.90	.85	.90	1.80
<u>44,347.42</u>	<u>3,804.78</u>	<u>.85</u>	<u>.90</u>	<u>1.80</u>
21,111.64	2,464.89			
<u>23,235.78</u>	<u>1,339.89</u>	<u>.85</u>	<u>.90</u>	<u>1.80</u>
<u>3,868.87</u>	<u>418.59</u>	<u>591.20</u>	<u>418.85</u>	<u>1,372.15</u>
1,074.40	51.00	216.28	337.17	359.86
64.46	3.06	12.98	20.23	21.59
149.07		155.67	163.19	330.90
<u>1,287.93</u>	<u>54.06</u>	<u>384.93</u>	<u>520.59</u>	<u>712.35</u>
25.48	2.96	1.13	1.17	2.98
47.50	5.00	10.97	10.97	10.97
30.24	2.62	65.72	34.52	21.59
3.99		34.00	36.00	46.35
<u>107.21</u>	<u>10.58</u>	<u>111.82</u>	<u>82.66</u>	<u>81.89</u>
<u>662.14</u>	<u>42.94</u>	<u>14.45</u>	<u>10.24</u>	<u>35.56</u>
<u>2,057.28</u>	<u>107.58</u>	<u>511.20</u>	<u>613.49</u>	<u>829.80</u>
1,811.59	311.01	80.00	194.64	542.35

MANZ ANAR COOP ERATIVE ENTERPRISES, INC.

<u>Laundry</u>	<u>Photo Studio</u>	<u>Flower Shop</u>	<u>American Express</u>	<u>Watch Repair</u>
<u>\$87.64</u>	<u>\$786.64</u>	<u>\$ 68.87</u>	<u>\$ 26.55</u>	<u>\$643.36</u>
		387.44		91.27
		147.44		208.50
	.72	.79		3.74
	<u>.72</u>	<u>535.67</u>		<u>2.13</u>
		470.66		<u>305.64</u>
	<u>.72</u>	<u>65.01</u>		<u>305.64</u>
<u>87.64</u>	<u>785.92</u>	<u>3.86</u>	<u>26.55</u>	<u>337.72</u>
42.50	150.25	78.89	46.09	107.75
2.55	9.02	4.73	2.77	6.47
.75	164.40			67.02
<u>45.80</u>	<u>323.67</u>	<u>83.62</u>	<u>48.86</u>	<u>181.24</u>
.33	1.83	.54	.16	.68
	10.97	5.97		10.97
1.90	18.82		2.62	35.10
	100.72	.57		15.00
<u>2.23</u>	<u>132.34</u>	<u>7.08</u>	<u>2.78</u>	<u>61.75</u>
.21	19.21	.17	.06	15.70
<u>48.24</u>	<u>475.22</u>	<u>90.87</u>	<u>51.70</u>	<u>258.69</u>
<u>39.40</u>	<u>310.70</u>	<u>- 87.01</u>	<u>- 25.15</u>	<u>79.03</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

倉庫棚卸並=費用監查表

WAREHOUSE CONTROL STATEMENT

July 31, 1943

	Whse. Mdse.	Whse. Supplies
Beginning Inventory	44,069.74	657.46
Purchase	33,713.47	2,050.81
Total	77,783.21	2,708.27
Deduct Cost of Transfer	31,877.02	1,656.49
Balance, Book Inventory 7/31	45,906.19	1,051.78
Actual Physical Inventory	46,190.99	1,144.34
Overage on Warehouse Handling	284.80	92.56
		377.36

倉庫費用

Warehouse Operating Expense	
Salary	267.87
Payroll Tax	16.07
Supplies	9.33
Insurance	56.40
Rent	78.34
Depreciation on Equip.	9.55
Miscellaneous	6.00
Total Whse. Expense	443.56

運輸費

Truck Operating Expense	
Salary	64.54
Payroll Tax	3.86
Insurance	2.42
Depreciation on Equip.	43.50
Total Truck Operating Exp.	114.32

Total 合計費用 557.88

Total Expense Less Overage distributed (see Income & Exp. Statement) 差引剩餘純入費 180.52

MANZANAR COOPERATIVE ENTERPRISES, INC.

Schedule
of
活動寫真館 THEATER EXPENSES
For the Month of July 1943

Salary	給			料	\$ 119.50
Payroll Tax	給			稅	7.17
Supplies	供		料	品	85.72
Insurance	險		險	料	3.42
Film Rental	了	不	借	料	130.29
Improvement	設		備	費	158.93
Others	雜			費	3.52
Total		七	月	分	<u>508.55</u>

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Schedule
of
組合事務所 ADMINISTRATION EXPENSES
For the Month of July 1943

Salary	給			料	685.33
Payroll Tax	給			稅	41.13
Auditing Expense	會		料	費	60.00
Insurance & Bond	險		險	費	42.21
Supplies	供		料	品	301.48
Rent & Utility	租		用	費	39.43
Maintenance	維		持	費	31.71
Depreciation on Equipment	器	具	設	備	60.27
Bank Charges	銀	行	差	費	77.99
Taxes on Property	財		產	稅	57.75
Freight	貨		運	費	2.61
Rental on Equipment	器	具	租	費	39.66
Telegrams	電		話	費	1.85
Postage	郵		費	6.00	
Consumers Union	雜		費	12.25	
Cooperative League	雜		費	2.00	
Others	雜		費	47.16	
Total		七	月	分	<u>\$1,508.83</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

FREE PRESS

OPERATING STATEMENT FOR July, 1943

Income:	收 . . . 入 . . . 部 . . .		
Advertising	廣 . 告 . 料 . . .	251.48	
Cash Sale	現 . 金 . 上 . 高 . . .	1.59	
Discounts Earned	仕 . 入 . 割 . 引 . . .	6.67	
Earned Subscription	講 . 讀 . 料 . . .	<u>67.75</u>	
Total Income	合 . 計 . 收 . 入 . . .		327.49
Expense:	經 . 營 . 費 . . .		
Cash & Advertising Discounts	廣 . 告 . 割 . 引 . . .	10.93	
Printing Materials	印 . 刷 . 用 . 品 . . .	667.96	
Petty Cash (Stamps)	小 . 出 . 現 . 金 . . .	<u>39.65</u>	
Total Expense	合 . 計 . 費 . 用 . . .		<u>718.54</u>
Net Operating Loss for July	差 . 引 . 純 . 七 . 月 . 損 . 失 . . .		- <u><u>391.05</u></u>

貸 借 一 覽 表
Manzanar Co-op's Equity in Free Press

Advertising Receivable	廣 . 告 . 料 . 受 . 取 . 部 . . .	524.44
Petty Cash Balance	小 . 出 . 金 . 殘 . 高 . . .	<u>10.51</u>
Total	合 . 計 . 受 . 取 . 部 . . .	<u>534.95</u>
Deduct:	差 . 引	
Payable-Chalfant Press	承 . 拂 . 供 . 給 . . .	240.72
Advance	前 . 金 . 講 . 讀 . 料 . . .	<u>99.41</u>
Balance-Contra Free Press Control	差 . 引 . 殘 . 額 . 受 . 取 . 部 . . .	<u><u>194.82</u></u>

MANZANAR COOPERATIVE ENTERPRISES, INC.
 キヤンテン棚卸監査報告一覽表
 CANTEN RETAIL CONTROL REPORT
 For the Month of July 1943

(全部小売値)	總計 Combined	新聞部 Newstand	食料部 Food.
Beginning Inventory 7/1. 最初棚卸	\$ 2,822.03	\$ 135.67	\$ 2,686.36
Add: Purchases 加算			
Direct 直接仕入	20,644.62	2,649.05	17,995.57
Transfer from Whse 倉庫俵入	9,795.25	434.07	9,361.18
Total Goods Available. 合計	<u>33,261.90</u>	<u>3,218.79</u>	<u>30,043.11</u>
Deduct Sales: 差引			
Sales per Ledger 売上通	28,640.32	3,054.13	25,586.19
Transfer to Dry Goods. 雜貨部通	35.85	35.85	
Total Deduction 合計	<u>28,676.17</u>	<u>3,089.98</u>	<u>25,586.19</u>
Gross Book Inventory 帳簿上棚卸	<u>4,585.73</u>	<u>128.81</u>	<u>4,456.92</u>
Deduct: 見積損失			
W eight Allowance 重さ不足	181.45		181.45
Shrinkage & Waste 縮減及廃棄	564.43		564.43
Shortage 不足	9.20		9.20
Damage & Spoilage 破損及損傷	403.01		403.01
Price Reduction 値下げ	184.79		184.79
Unsold Newspapers 新聞未売	16.05	16.05	
Less: Adjus. for Mag. Return 雑誌返戻	- 63.60	- 63.60	
Deferred Sales Newspapers 前金売上新聞	47.65	47.65	
Total Deduction 合計	<u>1,342.98</u>	<u>10.10</u>	<u>1,342.88</u>
Net B ook Mdse. Inven. (Retail) 帳簿上棚卸	3,242.75	128.71	3,114.04
Actual Mdse. Inven. (Retail) 實測上棚卸	<u>3,426.16</u>	<u>138.45</u>	<u>3,287.71</u>
Gain on Control 剩餘高	183.41	9.74	173.67

MANZANAR COOPERATIVE

雜貨店棚

DRY GOODS RETAIL
For the Month

	(全部小売値)	總計 <u>Total</u>	靴部 <u>Shoe Dep't 1</u>
Beginning Inventory 6/1/43	最初棚卸	\$28,669.02	\$4,611.91
Correction Begin. Inventory	全仕訂正	- 44.93	
Corrected Begin. Inventory	最初棚卸	<u>28,624.09</u>	<u>4,611.91</u>
Add: Warehouse Transfers	倉庫仕入	26,589.16	5,214.36
Total Mdse. Available for Sale	合計	<u>55,213.25</u>	<u>9,826.27</u>
差引			
Deduct Sales:			
Gross Sales	売上高	27,104.65	4,838.29
Add: Sales Tax Adjustment	売上税(棚卸)	<u>157.01</u>	<u>14.06</u>
Net Sales	純売上	<u>27,261.66</u>	<u>4,852.35</u>
Book Inventory 7/31/43	帳簿上棚卸	<u>27,951.59</u>	<u>4,973.92</u>
Accountable Loss:	見積り損失		
Damaged Goods	破損品	65.38	14.14
Yardage Allowance	布地天込	105.84	
Supplies Used	供給品使用	10.60	
Price Reduction	値下げ品	83.23	1.09
Total	見積差引後棚卸	<u>265.05</u>	<u>15.23</u>
Theoretical Value		<u>27,686.54</u>	<u>4,958.69</u>
Actual Physical Retail Inventory	實調棚卸	<u>27,394.20</u>	<u>4,770.45</u>
Loss Or Gain On Control	實調=依剩降並=不足	- 292.34	- 188.24

ENTERPRISES, INC.

卸 監 查 表

CONTROL REPORT
of July 1943

男子部 Men's Dep't 2	婦人部 Women's Dep't 3	小間物 Notion Dep't 4	煙草並玩具 Cigarette & Toy Dep't 4a
\$ 9,773.65	\$ 6,438.48	\$ 5,761.25	\$ 2,083.73
<u>- 54.00</u>	<u>.07</u>		<u>9.00</u>
9,719.65	6,438.55	5,761.25	2,092.73
<u>4,304.22</u>	<u>4,564.06</u>	<u>7,160.28</u>	<u>5,346.24</u>
14,023.87	11,002.61	12,921.53	7,438.97
4,247.41	4,848.97	7,687.54	5,482.44
<u>4,247.41</u>	<u>4,848.97</u>	<u>34.80</u>	<u>108.15</u>
		7,722.34	5,590.59
<u>9,776.46</u>	<u>6,153.64</u>	<u>5,199.19</u>	<u>1,848.38</u>
24.09	5.06	11.84	10.25
	93.74	12.10	
		10.60	
<u>47.28</u>	<u>.25</u>	<u>7.19</u>	<u>27.42</u>
<u>71.37</u>	<u>99.05</u>	<u>41.73</u>	<u>37.67</u>
9,705.09	6,054.59	5,157.46	1,810.71
<u>9,564.92</u>	<u>5,903.54</u>	<u>5,152.86</u>	<u>2,002.43</u>
- 140.17	- 151.05	- 4.60	+ 191.72

✓ U.S. War relocation authority. Manzanar.
Manzanar Coop enterprises. Balance sheet.

AUG 31 1943

August 31, 1943.

Manzanar Cooperative Enterprises, Inc.
MANZANAR, CALIFORNIA

MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE

August

資產
ASSETS

CURRENT: 流動資產

Cash on Hand	••	手	許	現	金	\$10,559.12	
Cash in Bank	••	銀	許	現	金	4,538.46	
Receivables	••	票	許	現	金	1,542.87	
Inventories	••	庫	許	現	金	79,059.70	
Advances	••	票	許	現	金	68.40	
Advances on Mdse.	••	票	許	現	金	1,009.94	
Total Current Assets	••	合	計	合	計		\$ 96,778.49

INVESTMENT: 投資

Membership in Asso. Coop of N.C.	••	入	合	會	費	50.00	
Membership in N. West Coop. Audit Serv.	••	同	工	會	費	5.00	
Total Investment	••	合	計	合	計		55.00

FIXED ASSETS: 固定資產

Equipment	••	器	具	及	附	屬	品	13,399.83	
Less Allowance for Depre.	••	同	工	提	提	免	稅	4,110.63	
Total Fixed Assets	••	合	計	合	計				9,289.20

DEFERRED CHARGES: 雜費 (前 種)

Property Tax	••	財	產	稅	金	361.12	
Insurance & Bond	••	保	險	金	1,047.51		
Improvement	••	改	善	費	328.89		
Advance Refund	••	預	付	款	6.32		
Others	••	其	他	費	606.24		
Total Deferred Charges	••	合	計	合	計		2,350.08

TOTAL ASSETS: 合 計 資 產 \$108,472.77

MANZANAR COOPERATIVE ENTERPRISES, INC.

SHEET

31, 1943

負債
LIABILITIES

CURRENT: 流動負債

Accounts Payable	商 品 束 押	\$13,121.79
Checks Held for Collection	手 工 單 據 (集 金)	4,529.15
Cash Order Out & Payable	現 金 支 票	608.21
Accruals:	給 入 費	
Salaries	W.R.A. 取 押)	\$ 5,080.45
Payroll Taxes	給 料 稅 季 押	1,033.60
Federal Excise Tax	購 票 稅	121.29
Sales Tax	小 稅	1,825.56
Income Tax	收 入 稅	1,917.21
Truck Expense	運 搬 費	16.06
Auditing	監 審 費	335.50
Rent & Utility	家 賃 (7 個 月 分)	2,692.48
		<u>13,022.14</u>

TOTAL CURRENT LIABILITIES 合計流動負債 \$ 31,281.29

組合負平業資本
MEMBERS EQUITY

MEMBERSHIP: 組合負券

Fully Paid	全 額 押 込	33,180.00
Partially Paid	部 分 押 込	69.16
Allocated Surplus Reserve	積 立 金	6,260.38
Undistributed Surplus Res.	未 派 派 金	3,423.09
Equipment Adjustment		130.01

Undistributed Earnings	利 益 未 派 派	
Quarter Ending June 30	第 一 期 (六 月 末)	20,825.50
Month of July	七 月 利 益	5,910.86
Net Earning for August	八 月 利 益	7,392.48
		<u>34,128.84</u>

Total Members Equity 合計平業資本 77,191.48

TOTAL LIABILITIES & MEMBERS EQUITY 合計負債平業資本 \$108,472.77

MANZANAR COOPERATIVE ENTERPRISES, Inc.

利益損失一覽表

	August Combined	Canteen	Dry Goods
Sales/Commission . . . 總賣上高	\$65,645.57	\$26,582.09	\$31,103.57
Cost of Sales: 原價			
Beginning Inv. . . 最初棚卸	26,821.98	2,774.79	21,111.64
Purchases . . . 最近購入	50,119.55	21,347.37	24,937.37
Freight In . . . 運賃	1,178.18	907.07	232.54
Whse Handling Exp. . . 倉庫費	805.69	180.56	500.01
Total . . . 合計	78,925.40	25,209.79	46,781.56
Ending Inventory 差引 月末棚卸	29,531.72	2,472.13	21,810.40
Cost of Sales . . . 売上高	49,393.68	22,737.66	24,971.16
Gross Operating Overage 總利益	14,251.89	3,844.43	6,132.41
Selling Expense: 賣店費用			
Salaries . . . 月給	3,125.42	596.06	1,060.47
Payroll Tax . . . 月給稅	187.53	35.76	63.63
Supplies . . . 供給品	1,423.33	164.36	107.00
Total . . . 合計	4,736.28	796.18	1,231.10
General Expense: 雜費			
Insurance & Bond . . . 保險金	48.07	4.91	26.25
Rent & Utility . . . 租料	160.82	47.50	47.50
Rent on Equipment . . . 器具賃	100.00		
Depreciation on Equip. . . 金損失	279.09	68.14	28.90
Miscellaneous . . . 雜費	212.30	23.47	20
Total . . . 合計	800.28	144.02	102.85
Administrative Expense 組合事務所費用 (See Schedule)	1,193.08	498.71	583.42
Total Operating Expense 合計費用	6,729.64	1,438.91	1,917.37
Net Operating Income 純利益	7,522.25	2,405.52	4,215.04
Add Non-Operating Income 他收入加算			
Purchase Discount . . . 仕入割引	630.98		
Others . . . 諸收入	100.72		
Total . . . 合計	731.70		
Deduct Other Expenses: 差引 他費用			
Free Press Subsidy . . . フリープレス	320.30		
Cash Short . . . 現金不足	1.76		
Theater (See Schedule) . . . 話劇	539.41		
Total . . . 合計	861.47		
Net Income for August 八月純益	\$ 7,392.48		

INCOME & EXPENSE STATEMENT
August 1943

<u>Sport Goods</u>	<u>Beauty</u>	<u>Barber</u>	<u>Shoe Repair</u>	<u>Laundry</u>
<u>\$1,495.50</u>	<u>\$682.55</u>	<u>\$427.50</u>	<u>\$1,303.90</u>	<u>\$ 53.75</u>
2,464.89				
3,017.16				
60.51	1.05		38.75	
<u>5,542.56</u>	<u>2.98</u>	<u>.16</u>	<u>38.75</u>	
4,247.69	4.03	<u>.16</u>		
<u>1,294.87</u>	<u>4.03</u>	<u>.16</u>	<u>38.75</u>	
<u>200.63</u>	<u>678.52</u>	<u>427.34</u>	<u>1,265.15</u>	<u>53.75</u>
62.25	231.59	341.75	401.00	43.48
3.74	13.90	20.50	24.06	2.60
	<u>149.88</u>	<u>8.07</u>	<u>435.96</u>	<u>.24</u>
<u>65.99</u>	<u>395.37</u>	<u>370.32</u>	<u>861.02</u>	<u>46.32</u>
5.00	1.05	1.14	4.48	.33
5.97	10.97	10.97	10.97	
2.62	65.72	26.48	21.59	1.90
.24	32.21	34.07	33.00	
<u>13.83</u>	<u>109.95</u>	<u>72.66</u>	<u>70.04</u>	<u>2.23</u>
<u>28.64</u>	<u>13.12</u>	<u>7.16</u>	<u>23.86</u>	<u>1.19</u>
<u>108.46</u>	<u>518.44</u>	<u>450.14</u>	<u>954.92</u>	<u>49.74</u>
92.17	160.08	(-22.80)	310.23	4.01

<u>Photo</u>	<u>Flower</u>	<u>American Express</u>	<u>Watch</u>
<u>\$876.61</u>	<u>\$157.41</u>	<u>\$ 49.85</u>	<u>\$912.84</u>
	470.66		540.24
	498.81		13.13
5.39	19.00		10.80
6.36	5.56		<u>564.17</u>
<u>11.75</u>	<u>994.03</u>		<u>120.00</u>
	881.50		<u>444.17</u>
<u>11.75</u>	<u>112.53</u>		
<u>864.86</u>	<u>44.88</u>	<u>49.85</u>	<u>468.67</u>
150.25	88.32	42.50	107.75
9.02	5.30	2.55	6.47
<u>300.28</u>		.36	<u>35.78</u>
<u>459.55</u>	<u>93.62</u>	<u>45.41</u>	<u>150.00</u>
2.70	1.00	.16	1.05
10.97	5.00		10.97
100.00			
19.59		2.62	41.53
89.00			.11
<u>222.26</u>	<u>6.00</u>	<u>2.78</u>	<u>53.66</u>
<u>16.70</u>	<u>2.39</u>	<u>1.19</u>	<u>16.70</u>
<u>698.51</u>	<u>102.01</u>	<u>49.38</u>	<u>220.36</u>
166.35	(-57.13)	.47	248.31

MANZANAR COOPERATIVE ENTERPRISES, INC.
 活動寫真館經營費一覽表
 SCHEDULE OF THEATER EXPENSE
 For Month of August 1943

Salaries	給 料	\$119.50
Payroll Tax	給 . . . 料 . . . 稅	7.17
Supplies	供 . . . 給 . . . 品	41.96
Insurance	保 . . . 險 . . . 料	3.46
Depreciation	損 . . . 失 . . . 見 . . . 積 . . . (器 . . . 具)	.43
Film Rental	フイルム . . . 借 . . . 料	206.66
Improvement	設 . . . 備 . . . 費	158.93
Others	雜 費	<u>1.30</u>
Total for August	. . . . . 八月分總入費	\$ <u><u>539.41</u></u>

組合事務所費用一覽表
 SCHEDULE OF ADMINISTRATIVE EXPENSES
 For Month of August 1943

Salaries	給 料	692.21
Payroll Tax	給 . . . 料 . . . 稅	41.53
Supplies	供 . . . 給 . . . 品	146.88
Repairs	修 . . . 膳 . . . 費	22.91
Insurance & Bond	保 . . . 險 . . . 料	42.33
Rent	家 賃	39.43
Depreciation	器 . . . 具 . . . 設 . . . 備 . . . 損 . . . 失	65.63
Auditing	會 . . . 計 . . . 調 . . . 查 . . . 費	60.00
Bank Charges	銀 . . . 行 . . . 入 . . . 費	39.79
Office Supply Free	諸 . . . 雜 . . . 費	<u>2.18</u>
Others	. . . . . 費	<u>40.19</u>
Total for August	. . . . . 合 . . . 計	\$ <u><u>1,190.90</u></u> 41193.08

MANZANAR COOPERATIVE ENTERPRISES, INC.
 フリープレス紙 経営費一覽表
 FREE PRESS

OPERATING STATEMENT for August

Income:	収入部		
Advertising	廣告料	\$297.68	
Cash Sales	賣上高 (現金)	2.68	
Discounts Earned	仕入割引	6.08	
Earned Subscriptions	購読料	<u>35.00</u>	
Total Income	収入合計		\$341.44

Expense:	経常費		
Cash and Advertising Discounts	広告料割引	9.94	
Printing and Materials	印刷用品	608.70	
Petty Cash Used	小出現出	<u>43.10</u>	
Total Expenses	入費合計		<u>661.74</u>
Net Operating Loss for August	純損失高 (八月份)		<u><u>- 320.30</u></u>

貸借一覽表
Manzanar Co-op's Equity in Free Press
 August 31, 1943

Advertising Receivable	広告料受取勘定	443.30	
Petty Cash Balance	小出金残額	<u>17.56</u>	
Total	合計		460.86
Deduct:	差引		
Advance Subscription	前金満額控	104.71	
Payable - Chalfant	未拂供給品	<u>204.29</u>	<u>309.00</u>
Balance - Contra Free Press Control	差引残額受取高		<u><u>151.86</u></u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

倉庫棚卸並費用盤查一覽表

WAREHOUSE CONTROL STATEMENT

August 31, 1943

	商 品 Warehouse Mdse	備給品 Warehouse Supplies
Beginning Inventory	\$46,190.99	\$1,144.34
Purchases	35,525.53	3,237.71
Total	81,716.52	4,382.05
Deduct: Cost of Transfers	38,813.23	3,244.65
Balance, Book Inventory	42,903.29	1,137.40
Actual Physical Inventory	42,638.09	1,137.50
Short or Over on Whse. Handling	- 265.20	+ 10- 265.10

Warehouse Operating Expenses	倉 庫 費 用	
Salaries	給 料	271.75
Payroll Tax	給 料 稅	16.30
Insurance	保 險	52.74
Depreciation on Equip.	設 備 折 舊	9.55
Total Whse. Operating Expenses	倉 庫 費 用 合 計	428.68

Truck Operating Expenses	運 搬 費	
Salaries	給 料	62.25
Payroll Tax	給 料 稅	3.74
Insurance	保 險	2.42
Depreciation on Equip.	設 備 折 舊	43.50
Total Truck Operating Expenses	運 搬 費 合 計	111.91

Total	倉 庫 並 運 搬 費 合 計	540.59
Total Expense Plus Shortage Distributed	上 記 損 失 加 入 費	805.69

(See Income & Expense Statement)

MANZANAR COOPERATIVE ENTERPRISES, INC.

キャンテン棚卸盤査報告一覽表

CANTEEN RETAIL CONTROL REPORT

For the Month of August 1943

	<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory 8/1 ^{最初棚卸}	\$ 3,426.16	\$ 138.45	\$ 3,287.71
Add: Purchases ^加			
Direct	16,004.18	2,566.55	13,437.63
Transfer from Whse ^{倉庫移任}	11,603.17	269.41	11,333.76
Total Goods Available ^{合計}	<u>31,033.51</u>	<u>2,974.41</u>	<u>28,059.10</u>
Deduct Sales: ^{差引}			
Sales per ledger: ^{売上高}	26,564.49	2,662.09	23,902.40
Add. Sales Tax ^加	198.27		198.27
Transfer to Dry Goods ^{雑貨移入}	17.60	17.60	
Total Deduction ^{合計}	<u>26,780.36</u>	<u>2,679.69</u>	<u>24,100.67</u>
Gross Book Inventory ^{帳簿上棚卸}	<u>4,253.15</u>	<u>294.72</u>	<u>3,958.43</u>
Deduct: ^{差引 見積り損失}			
Weight allowance ^{重量加減損失}	100.00		100.00
Fish Shrinkage ^{魚類縮減損失}	788.26		788.26
Damage & Spoilage ^{破損損失}	191.22		191.22
Price Reduction ^{値下げ}	159.51		159.51
Adjust. Magazine Return in July	63.60	63.60	
Unsold Newspapers ^{未売新聞}	15.47	15.47	
Deferred Newspaper in July	-47.65	-47.65	
Deferred Newspaper Sales Aug	13.94	13.94	
Total Deduction	<u>1,284.35</u>	<u>45.36</u>	<u>1,238.99</u>
Net Book Mdse Inventory ^{純帳簿棚卸}	2,968.80	249.36	2,719.44
Actual Mdse. Inventory ^{實調棚卸}	<u>3,148.95</u>	<u>254.75</u>	<u>2,894.20</u>
Loss or Gain ^{剩除高}	180.15*	5.39*	174.76*

Note:

*..Gain..... 剩除印

MANZANAR COOPERATIVE

雜貨店棚

DRY GOODS RETAIL
For the Month

	總計	靴部
	Total	Shoe Dep't 1
(全部小賣值)		
Beginning Inventory..... 最初棚卸	\$27,394.20	\$4,770.45
Add: Warehouse Transfers..... 倉庫任入	30,763.70	8,979.90
Total Mdse. Available for Sale..... 合計	<u>58,157.90</u>	<u>13,750.35</u>
Deduct Sales:..... 差引		
Gross Sales..... 賣上商	31,103.57	8,237.21
Add: Sales Tax Adjust..... 小稅(加算)	139.03	5.83
Net Sales	<u>31,242.60</u>	<u>8,243.04</u>
Book Inventory 8/31/43..... 帳簿上棚卸	<u>26,915.30</u>	<u>5,507.31</u>
Accountable Loss:..... 差引損失見積		
Damaged Goods..... 破損品	66.24	17.01
Yardage Allowance..... 布地大減	77.44	
Supplies Used..... 備給品使用	3.81	
Price Reductions..... 減價	211.18	2.79
Total..... 合計	<u>358.67</u>	<u>19.80</u>
Theoretical Value..... 損失見積後棚卸	26,556.63	5,487.51
Actual Retail Inventory..... 實調棚卸	<u>27,365.62</u>	<u>5,609.15</u>
Gain or Loss on Control..... 實調=依利障額	808.99*	121.64*

ENTERPRISES, INC.

卸 監 查 表

CONTROL REPORT
of August 31, 1943

男子部 Men's Dep't 2	婦人部 Women's Dep't 3	小間物部 Notion Dep't 4	煙草玩具 Cigarette & Toy Dept't 4a
\$ 9,564.92	\$ 5,903.54	\$ 5,152.86	\$ 2,002.43
4,715.48	4,119.44	7,933.80	5,015.08
<u>14,280.40</u>	<u>10,022.98</u>	<u>13,086.66</u>	<u>7,017.51</u>
4,710.15	4,472.69	8,674.92	5,008.60
		32.60	100.60
<u>4,710.15</u>	<u>4,472.69</u>	<u>8,707.52</u>	<u>5,109.20</u>
<u>9,570.25</u>	<u>5,550.29</u>	<u>4,379.14</u>	<u>1,908.31</u>
5.09	9.05	28.70	6.39
	68.36	9.08	
		3.81	
<u>23.05</u>	<u>42.20</u>	<u>136.11</u>	<u>7.03</u>
<u>28.14</u>	<u>119.61</u>	<u>177.70</u>	<u>13.42</u>
9,542.11	5,430.68	4,201.44	1,894.89
<u>9,762.91</u>	<u>5,658.98</u>	<u>4,524.04</u>	<u>1,810.54</u>
220.08*	228.30*	322.60*	- 84.35'

✓ U.S. War relocation authority, Manzanar.

Manzanar, Corp. enterprises. Balance sheet.

Manzanar Cooperative Enterprises, Inc.
MANZANAR, CALIFORNIA

Sept 30, 1943

SEP 30 1943

MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE

September

資產
ASSETS

CURRENT: 流動資產

Cash on Hand	手許現金	\$12,674.72
Cash in Bank	銀行存款	3,211.84
Receivables	受取品	1,552.51
Inventories	商產	80,055.51
Advances on Equipment	器具(前)	152.87
Advances on Mdse.	商產(前)	271.76

Total Current Assets . . . 合計流動資產 \$ 97,919.21

INVESTMENT: 投資

Membership in Asso. Coop of N.C.	入會費	50.00
Membership in N. West Coop. Audit Serv.	同上	5.00

Total Investment 合計 55.00

FIXED ASSETS: 固定資產

Equipment	諸道具並附屬品	13,480.40
Less Allowance for Depre.	(差引)損失見積	4,545.33

Total Fixed Assets 現存見積額 8,935.07

DEFERRED CHARGES: 經營費(前拂)

Cash Register Maintenance	レカスグ一手券料	130.68
Property Tax	財產稅	245.62
Insurance & Bond	保險積立金	925.17
Improvement	前金拂込	173.27
Advance Refund	諸道具	6.32
Others		606.24

Total Deferred Charges 合計 2,087.30

TOTAL ASSETS: 合計資產 \$108,996.58

MANZANAR COOPERATIVE ENTERPRISES, INC.

SHEET

30, 1943

負債
LIABILITIES

CURRENT: 流動負債

Accounts Payable	商品未拂	\$10,619.19	
Checks Held for Collection	今工7手換(集金)	6,003.63	
Cash Order Out & Payable	現金支拂券	350.54	
Accruals: 繰越			
Salaries	給料(W.R.A.取扱)	\$ 4,925.72	
Payroll Taxes	給料料税	1,284.48	
Federal Excise Tax	酒料税	102.69	
Sales Tax	小売税	3,144.79	
Income Tax	収入税	1,917.21	
Truck Expense	運搬費	87.20	
Auditing	監査費	395.50	
Rent & Utility	家賃(十六ヶ月)	2,996.07	14,853.66

TOTAL CURRENT LIABILITIES: 合計流動負債 \$ 31,827.02

組合員平等資本
MEMBERS EQUITY

MEMBERSHIP: 組合員券

Fully Paid Up	全額拂込	32,655.00	
Partially Paid	部分拂込	128.20	32,783.20

RESERVES: 積立金

Allocated Surplus Reserves	組合員積立金	8,162.01	
Undistributed Surplus Res.	未決拂戻金	3,509.21	
Equipment Adjustment	器具より利益	130.01	

EARNINGS: 利益金

Certificates of Indebtedness	借用証(拂戻)	14,659.46	
Patrons Refunds Payable	拂戻金	333.73	
Undistributed Earnings July & Aug.	七八月分	13,303.34	
Net Earnings for September	利益九月份	4,288.60	

Total Members Equity ... 合計平等資本 77,169.56

TOTAL LIABILITIES & MEMBERS EQUITY 合計負債平等資本 \$108,996.58

MANZANAR COOPERATIVE ENTERPRISES, INC.

利益損失一覽表

カヤニラニ
Canteen

雜貨部
Dry Goods

スポーツグッズ
Sport Goods

Sales/Commission:	總賣上高	\$29,307.08	\$30,543.06	\$1,256.12
Cost of Sales:	原價			
Beginning Inv.	最初棚卸	2,472.13	21,810.40	4,247.69
Purchases	最近購入	24,856.10	27,038.27	1,148.11
Freight In	運賃	970.72	324.67	3.92
Whse Handling Exp.	倉庫費	170.31	364.33	16.27
Total	合計	28,469.26	49,537.67	5,415.99
Ending Inventory	差引月末棚卸	3,203.18	22,882.45	4,313.65
Cost of Sales	差引元價	25,266.08	26,655.22	1,102.34
Gross Operating Margin	總利益	4,041.00	3,887.84	153.78
Selling Expenses:	賣店費用			
Salaries	賃金	550.30	1,054.00	62.25
Payroll Tax	給付料	33.02	63.24	3.74
Supplies	供給品	146.39	73.78	
Total	合計	729.71	1,191.02	65.99
General Expenses:	雜費			
Repairs & Maintenance	修繕費	3.50	2.99	.49
Insurance & Bond	保費	5.95	27.44	6.20
Rent & Utility	賃借料	47.50	47.50	5.97
Rent on Equip.	賃借料	18.00		
Depreciation on Equip.	減価償却費	73.58	28.90	2.62
Miscellaneous	雜費	81.74	6.37	
Total	合計	230.27	113.20	15.28
Administrative Expenses	事務所費用	722.39	752.80	30.90
(See Schedule)				
Total Operating Expenses	合計費用	1,682.37	2,057.02	112.17
Net Operating Income	純利益	2,358.63	1,830.82	41.61
Add: Non Operating Income	加算			
Purchase Discount	買入割引			
Other Income	諸収入			
Total	合計			
Deduct Other Expense:	差引			
Free Press Subsidy	フリープレス補助金			
Cash Short	現金不足			
Theater Expense	演劇費			
Other Expense	諸支出			
Total	合計			
Net Income for Sept.	純利益 (九月分)			

INCOME & EXPENSE STATEMENT

September 1943

美容院 Beauty	散髮所 Barber	靴修履所 Shoe Repair	洗濯所 Laundry	写真館 Photo	造花店 Flower
\$650.78	\$431.20	\$1,335.65	\$61.77	\$711.60	\$ 84.33
					881.50
					64.37
					2.00
<u>2.67</u>	<u>.06</u>	<u>10.64</u>		<u>1.13</u>	<u>.40</u>
2.67	.06	10.64		1.13	948.27
<u>2.67</u>	<u>.06</u>	<u>10.64</u>		<u>1.13</u>	<u>891.23</u>
					57.04
<u>648.11</u>	<u>431.14</u>	<u>1,325.01</u>	<u>61.77</u>	<u>710.47</u>	<u>27.29</u>
218.16	348.74	385.00	42.50	145.91	77.00
13.09	20.92	23.10	2.55	8.75	4.62
<u>201.87</u>	<u>1.38</u>	<u>789.00</u>	<u>.12</u>	<u>120.08</u>	
<u>433.12</u>	<u>371.04</u>	<u>1,197.10</u>	<u>45.17</u>	<u>274.74</u>	<u>81.62</u>
.49	.49	.49	.49	.49	
.99	1.11	4.63	.33	2.68	1.02
10.97	10.97	10.97		10.97	5.00
65.72	26.45	20.68	1.90	25.00	
28.07	30.61	35.00		21.51	3.51
<u>106.24</u>	<u>69.63</u>	<u>71.77</u>	<u>2.72</u>	<u>59.15</u>	
				119.80	9.53
<u>16.17</u>	<u>10.57</u>	<u>32.82</u>	<u>1.60</u>	<u>17.62</u>	<u>2.08</u>
<u>555.53</u>	<u>451.24</u>	<u>1,301.69</u>	<u>49.49</u>	<u>412.16</u>	<u>93.23</u>
92.58	- 20.10	23.32	12.28	298.31	- 65.94

MANZANAR COOPERATIVE ENTERPRISES, INC.

アメリカンエクスプレス American Express	時計店 Watch Repair	九月份 September	八月份 August	七月份 July	三ヶ月分 Total
<u>\$61.21</u>	<u>\$509.29</u>	<u>\$64,952.09</u>	<u>\$63,645.57</u>	<u>\$61,769.03</u>	<u>\$190,366.69</u>
	120.00	29,531.72			
	235.63	53,342.48			
	- 1.79	1,299.52			
	3.19	569.00			
	<u>357.03</u>	<u>84,742.72</u>			
	<u>196.06</u>	<u>31,486.57</u>			
	<u>160.97</u>	<u>53,256.15</u>	<u>49,393.68</u>	<u>48,645.73</u>	<u>151,295.56</u>
<u>61.21</u>	<u>348.32</u>	<u>11,695.94</u>	<u>14,251.89</u>	<u>13,123.30</u>	<u>39,071.13</u>
42.50	147.25	3,073.61	3,125.42	3,089.68	9,288.71
2.55	8.84	184.42	187.53	185.39	557.34
5.28	<u>152.10</u>	<u>1,490.00</u>	<u>1,423.33</u>	<u>1,133.97</u>	<u>4,047.30</u>
<u>50.33</u>	<u>308.19</u>	<u>4,748.03</u>	<u>4,736.28</u>	<u>4,409.04</u>	<u>13,893.35</u>
.49	.49	10.41			10.41
.14	1.14	51.63	48.07	42.57	142.27
	10.97	160.82	160.82	160.82	482.46
		44.90	100.00	36.00	180.90
2.62	45.86	291.45	279.09	280.06	850.60
	.30	241.24	212.30	275.10	728.64
<u>3.25</u>	<u>58.76</u>	<u>800.45</u>	<u>800.28</u>	<u>794.55</u>	<u>2,395.28</u>
<u>1.60</u>	<u>12.49</u>	<u>1,601.04</u>	<u>1,193.08</u>	<u>1,508.83</u>	<u>4,302.95</u>
55.18	<u>379.44</u>	<u>7,149.52</u>	<u>6,729.64</u>	<u>6,712.42</u>	<u>20,591.58</u>
6.03	- 31.12	4,546.42	7,522.25	6,410.88	18,479.55
		500.54	630.98	469.04	
		<u>150.82</u>	<u>100.72</u>	<u>75.32</u>	
		<u>651.36</u>	<u>731.70</u>	<u>544.36</u>	<u>1,927.42</u>
		176.11	320.30	391.05	
		11.42	1.76	132.55	
		432.98	539.41	508.55	
		<u>288.67</u>		<u>12.23</u>	
		<u>909.18</u>	<u>861.47</u>	<u>1,044.38</u>	<u>2,815.03</u>
		<u>4,288.60</u>	<u>7,392.48</u>	<u>5,910.86</u>	<u>17,591.94</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

活動寫真館經營費一覽表
SCHEDULE OF THEATER EXPENSES

For The Month of September 1943

Salaries	給	料	\$104.22
Payroll Tax	給	料 稅	6.25
Supplies	供	給 品	23.53
Insurance	保	險 料	3.44
Depreciation	器具	損失 見 積 高	.99
Film Rental	7	1 1/2 借 料	129.06
Improvement	設	備 費	158.93
Others	雜	費	<u>106.56</u>
Total for September	合計入費 (九月分)		\$ ⁴ <u>532.98</u>

組合事務所費用一覽表
SCHEDULE OF ADMINISTRATIVE EXPENSES

For The Month of September

Salaries	給	料	666.56
Payroll Tax	給	料 稅	39.98
Supplies	供	給 品	96.93
Repairs	修	膳 費	48.16
Insurance & Bond	保	險 善 積 立 金	41.80
Taxes	稅	金	120.12
Rent & Utility	家	借 料	39.43
Rent on Equip.	器	具 借 料	95.55
Deprec. on Equip.	器	具 損失 見 積	65.37
Freight	運	送 料	14.63
Auditing	會	計 帳 簿 調 查 費	60.00
Bank Charges	銀	行 入 費	134.62
Farewell Party Expense	送	別 會 費	93.10
Interest & Penalty	稅	金 追 加 金	38.97
Others	諸	雜 費	<u>45.82</u>
Total for September	合 計		\$ <u>1,601.04</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

フリープレス紙

FREE PRESS

經營費一覽表

OPERATING STATEMENT for September

Income:	收入部		
Advertising	廣告料	\$ 601.49	
Cash Sales	現金賣上	788.27	
Discounts Earned	仕入割引	15.34	
Earned Subscriptions	講讀料	<u>49.05</u>	
Total Income	收入合計		\$1,454.15
Expense:	經營費		
Cash and Advertising Discounts	廣告割引	8.77	
Printing and Materials	印刷用品	1563.28	
Petty Cash Used	小出現金	<u>58.21</u>	
Total Expenses	合計入費		<u>1,630.26</u>
Net Operating Loss for September	純損失高 (2月分)		<u><u>- 176.11</u></u>

貸借一覽表

Manzanar Co-op's Equity in Free Press

September 30, 1943

Advertising Receivable	廣告料受取勘定	763.16
Petty Cash Balance	小現金 残額	<u>9.20</u>
Total	合計	772.36
Deduct:	差引	
Advance Subscription	前金講讀料	120.73
Acme Payable	貸負料未拂	30.00
Chalfant Payable	供給品未拂	348.47
Deduct Free Press Deposit	預り金 (差引)	<u>-106.06</u>
Total	合計	<u>393.14</u>
Total Equity in Free Press	差引残額受取高	<u><u>379.22</u></u>

MANZANAR COOPERATIVE ENTERPRISES, INC.
 女ヤ-子-棚卸監査報告一覽表
 CANTEEN RETAIL CONTROL REPORT
 For the Month of September 1943

	Combined	Newstand	Food
Beginning Inventory	\$3,148.95	\$ 254.75	\$2,894.20
Add: Purchases			
Direct	15,425.56	2,471.70	12,953.86
Transfer from Whse	16,149.20		16,149.20
Total Goods Available.	<u>34,723.71</u>	<u>2,726.45</u>	<u>31,997.26</u>
Deduct Sales			
Sales per ledger:	29,301.69	2,658.98	26,642.71
Add Sales Tax	238.85		238.85
Transfer to Dry Goods	24.85	24.85	
Less: Advance on Newspaper	-71.70	-71.70	
Total Deduction.	<u>29,493.39</u>	<u>2,612.13</u>	<u>26,881.56</u>
Gross Book Inventory	5,230.02	114.32	5,115.70
Accountable Losses:			
Damage	350.58		350.58
Price Reduction	124.66		124.66
Fish Weight Allowance	371.74		371.74
Fruit Weight Allowance	221.65		221.65
Unsold Newspapers	19.51	19.51	
Deferred Newspaper in Sept.	26.76	26.76	
Deferred Newspaper in Aug.	-13.94	-13.94	
Total Deduction	<u>1,080.96</u>	<u>32.33</u>	<u>1,068.63</u>
Net Book Mdse Inventory 9/30.	4,149.06	81.99	4,047.07
Actual Retail Inventory 9/30.	4,144.39	75.06	4,069.33
Gain or Loss on Control	+5.33	-6.93	+ 22.26

MANZANAR COOPERATIVE ENTERPRISES, INC.
 魚部棚卸盤查一覽表
 CANTEEN FISH DEPARTMENT
 RETAIL CONTROL STATEMENT
 For the Month of September

	元價	売値
Beginning Inventory	\$ 91.88	\$ 147.00
Add: Purchases	2,149.99	3,049.90
Total Mdac Available for Sale	2,241.87	3,196.90
Less: Sales		2,545.16
		651.74
Less: Weight Allowances & Shrinkage		371.74
Book Inventory Oct. 1, 1943		280.00
Physical Inventory Oct. 1, 1943		280.00

魚部利益損失一覽表

CANTEEN FISH DEPARTMENT
 INCOME & EXPENSE STATEMENT
 For the Month of September

Cash Sales of Fish	總賣高	\$ 2,545.16
Cost of Fish Sold	元價 (差引)	2,149.99
Gross Profit	利益	395.17
Less: Expenses	差引 入費	
Salaries & Cloth. Allowances	給料	44.50
Rent	賃料	7.92
Ice 1750#	米代	17.85
Telephone	電話料	22.70
Freight In.	運搬料	193.99
Net Profit	純利益	108.21

MANZANAR COOPERATIVE

雜貨店棚

DRY GOODS RETAIL

For the Month of

(全部小賣值段)

總計

靴部

Shoe

Dep't 1

Beginning Inventory	最加棚卸 倉庫仕入	\$27,365.62	\$ 5,609.15
Add: Warehouse Transfer	合計	32,876.50	8,968.12
Total Mdse. Available for Sale		<u>60,242.12</u>	<u>14,577.27</u>
Deduct Sales:	差別		
Gross Sales	賣上高	30,543.06	8,389.15
Add: Sales Tax Adjust.	小賣鏡(加算)	139.64	10.95
Net Sales	合計	<u>30,682.70</u>	<u>8,400.10</u>
Book Inventory 9/30/43	帳簿上棚卸	<u>29,559.42</u>	<u>6,177.17</u>
Accountable Losses:	損失見積		
Damaged Goods	破損品	60.97	3.67
Yardage Allowance	破損地尺込	254.16	
Price Reduction	値下品	301.07	20.30
Supplies Used	供給品使用	1.99	
Total	合計	<u>618.19</u>	<u>23.97</u>
Theoretical Value	損失見積後棚卸	28,941.23	6,153.20
Actual Retail Inventory	實調棚卸	<u>28,867.82</u>	<u>6,014.36</u>
Gain or Loss on Control	増加並不足高	- 73.41	- 138.84

ENTERPRISES, INC.

卸 監 查 表

CONTROL REPORT

September 30, 1943

男子部 Men's Dept't 2	婦人部 Women's Dept't 3	小間物部 Notion Dept't 4	煙草並玩具 Cigarette & Toy Dept't 4 a
\$ 9,762.91	\$ 5,658.98	\$ 4,524.04	\$ 1,810.54
4,491.87	7,042.85	7,294.64	5,079.02
<u>14,254.78</u>	<u>12,701.83</u>	<u>11,818.68</u>	<u>6,889.56</u>
4,397.45	5,299.46	7,872.41	4,584.59
<u>4,397.45</u>	<u>5,299.46</u>	31.66	97.03
		<u>7,904.07</u>	<u>4,681.62</u>
<u>9,857.33</u>	<u>7,402.37</u>	<u>3,914.61</u>	<u>2,207.94</u>
10.77	1.79	30.25	14.49
80.41	250.76	3.40	76.71
<u>91.18</u>	93.89	29.76	<u>91.20</u>
9,766.15	<u>346.44</u>	1.99	
	7,055.93	<u>65.40</u>	
<u>9,880.44</u>	7,104.93	3,849.21	2,116.74
	<u>7,104.93</u>	<u>3,971.72</u>	<u>1,896.37</u>
+ 114.29	+ 49.00	+ 122.51	- 220.37

MANZANAR COOPERATIVE ENTERPRISES, INC.
 倉庫棚卸並=費用監查一覽表
 WAREHOUSE CONTROL STATEMENT
 September 30, 1943

	高 品 Warehouse Mdse	供給品 Warehouse Supplies	
Beginning Inventory	\$42,638.09	\$1,137.50	
Purchases	41,453.01	1,321.00	
Total	84,091.10	2,458.50	
Deduct: Cost of Transfer	41,971.69	1,448.32	
Balance, Book Inventory	42,119.41	1,010.18	
Actual Physical Inventory	42,203.03	1,021.65	
Warehouse Overage	+ 83.62	+ 11.47	+ 95.09

<u>Warehouse Operating Expenses</u>	倉 庫 費 用		
Salaries	給 料 料		274.75
Payroll Tax	給 料 稅		16.49
Supplies	供 給 品		3.27
Rent & Utility	倉 庫 賃 金		78.34
Insurance	保 險		50.99
Rent on Equip.	倉 庫 賃 金		10.50
Depreciation on Equip.	倉 庫 費 用		12.13
Total Whse. Operating Expenses	倉 庫 費 用 合 計		446.47

<u>Truck Operating Expenses</u>	運 搬 費		
Salaries	給 料 料		62.25
Payroll Tax	給 料 稅		3.74
Supplies	供 給 品		98.41
Repairs	倉 庫 修 理		7.30
Insurance	保 險		2.42
Depreciation on Equip.	倉 庫 費 用		43.50
Total Truck Operating Expenses	運 搬 費 合 計		217.62

Total	倉 庫 並 = 運 搬 費 合 計		664.09
Total Expenses Less Overage Distributed	棚 卸 利 益 差 引 換 入 費		569.00
(See Income & Expenses Statement)			569.00

✓
U. S. War relocation authority. Manzanar.

Manzanar coop. enterprises. Balance sheet

Manzanar Cooperative Enterprises, Inc.
MANZANAR, CALIFORNIA

October 31, 1943.

OCT 31 1943

MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE

October

資產

ASSETS

CURRENT:

流動資產

Cash on Hand	手許現金	\$ 9,639.97
Cash in Bank	銀行預金	2,828.33
New York Buyer's Fund	紐約買入預金	500.00
Receivables	受取期定	1,063.86
Inventories	商出品棚卸	77,874.50
Advances on Equipment	置具(前)	132.20
Advances on Mdse.	置品(前)	505.84

Total Current Assets . . . 合計流動資產 \$92,544.70

INVESTMENT:

投資

Membership in Assoc. Coop. of N.C.	入會費	50.00
Membership in N. West Coop. Audit Serv.		5.00

Total Investment . . . 合計投資 55.00

FIXED:

固定資本

Equipment	諸道具並=附屬品	13,941.65
Less Allowance for Depr.	損失見積	4,978.09

Total Fixed Assets . . . 現在見積高 8,963.56

DEFERRED CHARGES:

雜費(前拂)

Cash Register Maintenance	レ4"スタ-手袋料	118.80
N. Y. Office Deferred Expense	租務任費前拂	150.00
Property Tax	財產稅	187.87
Prepaid Insurance & Bond	保險並=積立金	916.69
Improvements	設備費	101.92
Advance Patronage Refund	前金押込	6.32
Other Deferred Expenses	諸雜費	631.66

Total Deferred Charges . . . 合計 2,113.26

TOTAL ASSETS

合計資產

\$103,676.52

MANZANAR COOPERATIVE ENTERPRISES, INC.

SHEET

31, 1943

負債
LIABILITIES

CURRENT:

流動負債

Accounts Payable	商品未拂	\$17,406.74
Cash Orders Out. & Payable	手續中(現金)	312.37
Accruals: . . .	得 越	
Salaries	薪金	\$9,248.38
Sales Tax	銷售稅	1,103.32
Excise Tax	酒稅	149.97
Payroll Tax	薪金稅	812.08
Truck Expense	運費	110.99
Auditing	會計調查費	455.50
Rent & Utility	房租	3,145.94
Rent on Equipment	器具賃	25.00
Taxes on Income	收入稅	1,386.99
		<u>16,438.17</u>

Total Liabilities 合計流動負債 \$ 34,157.28

MEMBERS EQUITY

MEMBERSHIP:

Fully Paid Up	全額拂込	32,420.00
Partially Paid	部分拂込	<u>128.20</u>
		32,548.20

RESERVES:

Allocated Surplus Reserve	組合負債	8,120.39
Undistributed Surplus Reserve	未決拂戻金	3,762.75

EARNINGS:

Certificate of Indebtedness	借用証=拂戻	1,560.20
Patrons Refunds Payable	拂戻金	298.50
Undistributed Earnings July, Aug. & Sept.		17,684.04
Net Earnings for October	十月分	<u>5,545.16</u>

Total Members Equity 合計資本 69,519.24

TOTAL LIABILITIES & MEMBERS EQUITY 合計負債並資本 \$103,676.52

MANZANAR COOPERATIVE ENTERPRISES, INC.

利益損失一覽表

	October Combined	雜貨部 Dry Goods	キヤンテン Canteen
<u>Sales/Commission</u> 總賣上高	\$66,394.33	\$31,739.57	\$25,626.74
<u>Cost of Sales:</u> 原價			
Begin. Inventory 最佳初棚卸	31,486.57	22,882.45	3,028.18
Purchases 仕入	51,324.13	26,006.79	21,239.47
Freight In 運賃	1,110.28	276.05	465.82
Whse. Handling Exp. 倉庫費用	569.92	298.24	251.45
Total 合計	84,490.90	49,463.53	24,984.92
Ending Inventory 差引 = 月末棚卸	31,843.26	23,108.44	3,214.88
Cost of Sales 売上	52,647.64	26,355.09	21,770.04
<u>Gross Operating Margin</u> 總利益	13,746.69	5,384.48	3,856.70
<u>Selling Expenses:</u> 賣店費用			
Salaries 月給	3,052.97	982.82	497.63
Payroll Tax 給料	183.17	58.96	29.85
Supplies 供給	2,246.33	91.95	170.93
Total 合計	5,482.47	1,133.73	698.41
<u>General Expenses:</u> 雜費			
Repairs & Maintenance 修繕費	10.41	2.99	3.01
Insurance & Bond 保險	57.79	32.45	7.12
Rent & Utility 家賃	174.80	47.50	39.58
Rent on Equipment 器具賃	61.00		36.00
Depreciation on Equip 器具減損	291.18	28.90	62.01
Miscellaneous 雜費	125.54	3.19	5.49
Taxes 稅	5.68		
Total 合計	726.40	115.03	153.21
<u>Administrative Expenses</u> 事務所費	1,960.94	937.53	756.92
<u>Total Operating Expenses</u> 合計費用	8,169.81	2,186.29	1,608.54
<u>Net Operating Income</u> 純利益	5,576.88	3,198.19	2,248.16
<u>Add Non-Operating Income:</u> 加算			
Purchase Discounts 仕入割引	505.57		
Other Income 諸収入	217.92		
Total 合計	723.49		
<u>Deduct Other Expenses:</u> 他費用			
Free Press Subsidy 印刷補助	257.18		
Cash Short 現金不足	9.11		
Theater Expenses 演劇費	357.32		
Other Expenses 諸費用	131.60		
Total 合計	755.21		
<u>NET INCOME FOR OCTOBER</u> 純利益(月)	\$5,545.16		

INCOME & EXPENSE STATEMENT

October 1943

魚部 Fish Dept	スポーツ部 Sport Goods	美容院 Beauty	散髪所 Barber	靴修理所 Shoe Repair	洗濯所 Laundry
\$3,823.47	\$1,107.08	\$565.01	\$440.95	\$1,230.60	\$59.71
175.00	4,313.65				
2,907.00	843.07				
338.95	5.95	12.29			
	9.69			1.82	
<u>3,420.95</u>	<u>5,172.36</u>	<u>12.29</u>	<u>-----</u>	<u>1.82</u>	<u>-----</u>
166.25	4,284.59				
<u>3,254.70</u>	<u>887.77</u>	<u>12.29</u>	<u>-----</u>	<u>1.82</u>	<u>-----</u>
<u>568.77</u>	<u>219.31</u>	<u>552.72</u>	<u>440.95</u>	<u>1,228.78</u>	<u>59.71</u>
62.25	59.17	272.34	362.52	403.32	42.50
3.74	3.55	16.34	21.75	24.20	2.55
13.63		225.61	6.18	1,327.47	
<u>79.62</u>	<u>62.72</u>	<u>514.29</u>	<u>390.45</u>	<u>1,754.99</u>	<u>45.05</u>
.49	.49	.49	.49	.49	.49
	7.11	1.07	1.27	3.84	.38
7.92	6.65	13.30	13.30	13.30	
11.57	2.62	66.39	27.12	20.68	1.90
29.15	.13	31.00	30.00	23.03	
<u>49.13</u>	<u>17.00</u>	<u>112.25</u>	<u>72.18</u>	<u>61.34</u>	<u>2.77</u>
<u>112.95</u>	<u>32.75</u>	<u>16.67</u>	<u>12.94</u>	<u>36.28</u>	<u>1.76</u>
<u>241.70</u>	<u>112.47</u>	<u>643.21</u>	<u>475.57</u>	<u>1,852.61</u>	<u>49.58</u>
327.07	106.84	- 90.49	- 34.62	- 623.83	10.13

MANZANAR COOPERATIVE ENTERPRISES, INC.

写真館 Photo	花 店 Flower	エクスプレス American Express	時計修理 Watch Repair
<u>\$898.35</u>	<u>\$164.84</u>	<u>\$31.72</u>	<u>\$706.29</u>
	891.23		196.06
	46.25		281.55
6.90	.52		3.80
4.22	.57		3.93
<u>11.12</u>	<u>938.57</u>	<u>-----</u>	<u>485.34</u>
	900.35		168.75
<u>11.12</u>	<u>38.22</u>	<u>-----</u>	<u>316.59</u>
<u>887.23</u>	<u>126.62</u>	<u>31.72</u>	<u>389.70</u>
120.68	102.49	42.50	104.75
7.24	6.15	2.55	6.29
<u>355.70</u>			<u>54.86</u>
<u>483.62</u>	<u>108.64</u>	<u>45.05</u>	<u>165.90</u>
.49		.49	.49
3.14		.16	1.25
13.30	6.65		13.30
25.00			
21.51		2.62	45.86
1.33			2.22
5.68			
<u>70.45</u>	<u>6.65</u>	<u>3.27</u>	<u>63.12</u>
<u>26.47</u>	<u>4.90</u>	<u>.98</u>	<u>20.79</u>
<u>580.54</u>	<u>120.19</u>	<u>49.30</u>	<u>249.81</u>
306.69	6.43	-17.58	139.89

MANZANAR COOPERATIVE

雜貨店棚
DRY GOODS RETAIL

For the Month of

(全部小賣值段=計算)	總計 Total	靴部 Shoe Dep't 1
Beginning Inventory 最初棚卸	\$28,867.82	\$ 6,014.36
Add: Warehouse Transfer 倉庫任入	31,686.32	5,748.36
Total Mdse. Available for Sale 合計	<u>60,554.14</u>	<u>11,762.72</u>
Deduct Sales: 差引		
Gross Sales 賣上高	31,739.57	5,629.68
Add Sales Tax Adjust. 小賣稅(加算)	133.29	7.85
Net Sales 合計	<u>31,872.86</u>	<u>5,637.53</u>
Book Inventory 10/31/43 帳簿上棚卸	<u>28,681.28</u>	<u>6,125.19</u>
Allowances: 損失見積		
Damaged Goods 破損品	50.96	13.27
Yardage Allowances 布地尺込	111.48	
Price Reduction 値下げ品	150.93	3.54
Supplies Used 供給品使用	5.02	
Total 合計	<u>318.39</u>	<u>16.81</u>
Theoretical Value 損失差引後帳簿棚卸	<u>28,362.89</u>	<u>6,108.38</u>
Actual Retail Inventory 賣調棚卸	<u>28,622.23</u>	<u>6,252.97</u>
Gain or Loss on Control 増加並=不足高	+ 259.34	+ 144.59

ENTERPRISES, INC.
卸盤查表
CONTROL REPORT

October 31, 1943

男子部 Men's Dep't 2	婦人部 Women's Dep't 3	小間物部 Notion Dep't 4	煙草並玩具部 Cigarette & Toy Dep't 4-A
\$ 9,880.44	\$ 7,104.93	\$ 3,971.72	\$1,896.37
6,654.35	5,275.38	9,385.43	4,622.80
<u>16,534.79</u>	<u>12,380.31</u>	<u>13,357.15</u>	<u>6,519.17</u>
6,611.59	5,384.36	9,458.46	4,655.48
<u>6,611.59</u>	<u>5,384.36</u>	32.32	93.12
		<u>9,490.78</u>	<u>4,748.60</u>
<u>9,923.20</u>	<u>6,995.95</u>	<u>3,866.37</u>	<u>1,770.57</u>
	.68	15.57	21.44
	111.48		
13.74	24.70	108.95	
.15		4.87	
<u>13.89</u>	<u>136.86</u>	<u>129.39</u>	<u>21.44</u>
<u>9,909.31</u>	<u>6,859.09</u>	<u>3,736.98</u>	<u>1,749.13</u>
<u>9,855.35</u>	<u>6,947.36</u>	<u>3,856.29</u>	<u>1,710.26</u>
- 53.96	+ 88.27	+ 119.31	- 38.87

MANZANAR COOPERATIVE ENTERPRISES, INC.

キヤンテン棚卸監査報告一覽表
CANTEEN RETAIL CONTROL REPORT

十月分
For the Month of October 1943

(全部小賣値段を計算)	總計 Combined	新報紙 Newstand	食料部 Food
Beginning Inventory	\$ 3,864.39	\$ 75.06	\$ 3,789.33
Add:			
Direct Purchases	13,542.88	2,573.95	10,968.93
Transfer from Whse.	12,821.90	18.87	12,803.03
Total Goods Available	<u>30,229.17</u>	<u>2,667.88</u>	<u>27,561.29</u>
Deduct Sales:			
Sales per ledger	25,601.19	2,261.65	23,339.54
Transfer to Dry Goods	30.15	30.15	
Total Deduction	<u>25,631.34</u>	<u>2,291.80</u>	<u>23,339.54</u>
Gross Book Inventory	4,597.83	376.08	4,221.75
Allowances:			
Damage	173.32		173.32
Fruit Weight Allowance	149.08		149.08
Other Weight Allowance	6.00		6.00
Price Reduction	28.87		28.87
Unsold Newspaper	21.67	21.67	
Deferred Newspaper in Oct.	171.51	171.51	
Deferred Newspaper in Sept.	- 26.76	- 26.76	
Advance on Newspaper in Sept.	71.70	71.70	
Total Deduction	<u>595.39</u>	<u>238.12</u>	<u>357.27</u>
Net Book Inventory	4,002.44	137.96	3,864.48
Actual Book Inventory	<u>3,936.34</u>	<u>70.84</u>	<u>3,865.50</u>
Shortage on Control	- 66.10	- 67.12	+ 1.02

MANZANAR COOPERATIVE ENTERPRISES, INC.
 諾勒馬英館經營費一覽表
 SCHEDULE OF THEATER EXPENSES

For the Month of October 1943

Salaries	給料	\$ 92.49
Payroll Taxes	給料稅	5.55
Supplies	供給品	67.68
Film Rental	フィルム租借料	101.48
Improvement	設備費(月割)	71.35
Insurance	保險料	5.28
Depreciation	設備器具損失	.99
Others	他雜費	<u>12.50</u>
Total for October	合計	\$357.32

SCHEDULE OF ADMINISTRATIVE EXPENSES

組合事務所費用一覽表
 For the Month of October

Salaries	給料	\$689.21
Payroll Taxes	給料稅	41.36
Supplies	供給品	254.09
Repairs	修繕費	94.54
Insurance & Bond	保險並折扣	42.11
Taxes	稅金	57.75
Rent & Utility	家賃	39.43
Bank Charges	銀行入費	54.36
Freight	運送料	6.86
Auditing	會計調查費(月割)	60.00
Depreciation	器具損失見積	84.96
Others	他諸雜費	<u>536.27</u>
Total for October	合計	\$1,960.94

MANZANAR COOPERATIVE ENTERPRISES, INC.
 倉庫棚卸並費用監查一覽表
 WAREHOUSE COST CL STATEMENT

For the Month of October 1943

	商 品 Warehouse Invs.	供 給 品 Warehouse Supplies
Beginning Inventory	42,203.03	\$1,021.65
Purchases	37,552.93	878.25
Total	79,755.96	1,899.90
Deduct Cost of Transfer	38,951.55	1,144.67
Balance, Book Inventory	40,804.41	755.23
Actual Physical Inventory	40,842.46	761.87
Warehouse Overage	+ 38.05	+ 6.64

Truck Operating Expenses 倉庫費用

Salaries	62.25
Payroll Tax	3.74
Supplies	23.79
Repair	.95
Insurance	2.42
Depreciation	43.50
Total Truck Operating Expenses	136.65

Warehouse Operating Expenses 運 搬 費

Salaries	274.75
Payroll Tax	16.49
Supplies	51.42
Insurance	57.53
Rent & Utility	60.64
Depreciation	12.13
Others	5.00
Total Warehouse Operating Expense	477.96

Tota l . . . 倉庫費並運搬費合計 614.61

Warehouse Handling Expense 利益差引後總費用 569.92

MANZANAR COOPERATIVE ENTERPRISES, INC.

フリープレス新聞

FREE PRESS

經營費一覽表

OPERATING STATEMENT for October

Income:

收入: 部

Advertising	廣告料	\$ 315.43
Cash Sales	現金賣上	16.52
Discounts Earned	仕入割引	5.94
Earned Subscription	講讀料	<u>61.50</u>
Total Income	收入合計	\$ 399.39

Expenses:

經營費

Cash & Advertising Discounts	廣告割引	11.70
Printing & Materials	印刷用品	593.85
Petty Cash Used	小出現金	<u>51.02</u>
Total Expenses	合計入費	<u>656.57</u>

Net Operating Loss for October 十月分損失高 - 257.18

貸借一覽表

Manzanar Co-op's Equity in Free Press

October 31, 1943

Advertising Receivable	廣告料受取勘定	619.40
Petty Cash	小現金(残金)	8.18
Deposit in Transit	内入金	<u>121.03</u>
Total	合計	748.61
Deduct:	差引	
Advance Subscription	前金講讀料	<u>114.85</u>
Total Equity in Free Press	差引残額(受取部)	<u>633.76</u>

✓
U.S. War relocation authority, Manzanar.

Manzanar coop enterprises, Balance sheet.

November 30, 1943.

Manzanar Cooperative Enterprises, Inc.
MANZANAR, CALIFORNIA

NOV 30 1943

MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE
November

資產
ASSETS

CURRENT:

流動資產

Cash on Hand	手 評 現 金	\$ 7,762.45
Cash in Bank	銀 行 預 金	1,110.54
New York Buyer's Fund	紐 約 買 入 部 現 金	500.00
Receivables	收 取 款 項	1,134.65
Inventories	商 品 棚 卸	92,836.64
Advances on Equipment	界 具 (前 金)	21.90
Advances on Merchandise	商 品 (前 金)	5,476.82

Total Current Assets 合計 流動 資產 \$108,843.00

INVESTMENTS: 投資

Membership in Assoc. Coop. of N.C.	50.00
Membership in N. West Coop Audit Serv.	<u>40.85</u>

Total Investment 90.85

FIXED ASSETS: 固定資本

Equipment	諸 道 具 並 以 附 屬 品	14,752.41
Less Allowance for Depre.	損 失 見 積 少	<u>5,420.95</u>

Total Fixed Assets 理 會 見 積 高 8,731.46

DEFERRED CHARGES: 經營費 (前 掛)

Cash Register Maintenance	レ 計 及 夕 一 手 費 料	106.92
New York Office Deferred Expense	紐 約 行 入 費 前 掛	100.00
Property Tax	地 產 稅	130.12
Prepaid Insurance	保 險 並 公 積 金	732.17
Improvements	設 備 費	51.53
Advance Patronage Refund	前 掛 金 拂 込	6.32
Other Deferred Expenses	諸 雜 費	<u>695.97</u>

Total Deferred Charges 合計 1,823.03

TOTAL ASSETS 合計 資產 \$119,488.34

Submitted by: Hiroshi Ioki
Accountant

MANZANAR COOPERATIVE ENTERPRISES, INC.

SHEET

30, 1943

負債

LIABILITIES

CURRENT:

流動負債

Accounts Payable	商品未掛		\$27,614.91
Cash Orders Out. & Payable	未決額 (集金)		252.63
Accruals: . . . 繰越			
Salaries	給料 十一月分半 =	\$ 9,470.68	
Sales Tax	小賣稅	2,035.99	
Excise Tax	酒稅	129.64	
Payroll Tax	給料稅	1,075.49	
Truck Expense	運搬費	133.34	
Auditing	會計調查費	157.05	
Rent & Utility	家賃	3,434.11	
Taxes on Income	器具貸料	1,386.99	17,823.29

Total Liabilities . . . 合計流動負債 \$ 45,690.83

組合員平等資本
MEMBERS EQUITY

MEMBERSHIP: 組合員券

Fully Paid Up	全額掛込	32,320.00	
Partially Paid	部分掛込	128.20	32,448.20

RESERVES: . . . 積立金

Allocated Surplus Reserve	組合員積立	8,098.04	
Undistributed Surplus Reserve	未決掛戻金	3,762.75	

EARNINGS: . . . 利益

Certificate of Indebtedness	借用証掛戻	922.63	
Patrons Refunds Payable	掛戻金	276.90	
Undistributed Earnings		23,229.20	
Net Earnings for November	十一月分利益	5,059.79	

Total Members Equity . . . 合計資本 73,797.51

TOTAL LIABILITIES & MEMBERS EQUITY 合計負債等 = 資本 \$119,488.34

MANZANAR COOPERATIVE ENTERPRISES, INC.

利益損失一覽表

	November Combined	雜貨部 Dry Goods	キヤンテ-ン Canteen
<u>Sales/Commission</u> . . . 總賣上高 . . .	\$57,079.88	\$27,885.61	\$20,979.07
<u>Cost of Sales:</u> . . . 原價 . . .			
Begin. Inventory . . . 最初棚卸 . . .	31,843.26	23,108.44	3,214.88
Purchases . . . 仕入高 . . .	46,470.39	24,102.68	18,397.93
Freight In . . . 運賃 . . .	1,019.20	299.53	489.35
Whse Handling Exp. . . 倉庫費用 . . .	628.28	416.55	162.35
Total . . . 合計 . . .	79,961.13	47,927.20	22,264.51
Ending Inventory . . . 差引=月末棚卸 . . .	35,455.03	24,293.11	4,715.66
Cost of Sales . . . 賣品原價 . . .	44,506.10	23,634.09	17,548.85
<u>Gross Operating Margin</u> . . . 總利益 . . .	12,573.78	4,251.52	3,430.22
<u>Selling Expenses:</u> . . . 賣店費用 . . .			
Salaries . . . 月給 . . .	3,230.05	995.07	473.25
Payroll Tax . . . 給料税 . . .	193.80	59.70	28.40
Supplies . . . 供給品 . . .	1,502.88	68.13	109.61
Total . . . 合計 . . .	4,926.73	1,122.90	611.26
<u>General Expenses:</u> . . . 雜費 . . .			
Repairs & Maintenance . . . 修膳費 . . .	10.41	2.99	3.01
Insurance & Bond . . . 保險料 . . .	63.93	34.01	8.42
Rent & Utility . . . 家賃 . . .	188.10	47.50	39.58
Rent on Equipment . . . 器具賃料 . . .	58.00		33.00
Depreciation on Equip. . . 損料見積 . . .	294.52	28.90	62.01
Miscellaneous . . . 雜費 . . .	253.98	22.53	25.39
Total . . . 合計 . . .	868.94	135.93	171.41
<u>Administrative Expenses</u> . . . 事務所費 . . .	1,692.96	827.01	622.16
<u>Total Operating Expenses</u> . . . 合計費用 . . .	7,488.63	2,085.84	1,404.83
<u>Net Operating Income</u> . . . 純利益 . . .	5,085.15	2,165.68	2,025.39
<u>Add: Non-Operating Income</u> . . . 加算 . . .			
Purchase Discounts . . . 仕入割引 . . .	666.71		
Other Income . . . 諸收入 . . .	218.36		
Total . . . 合計 . . .	885.07		
<u>Deduct Other Expenses</u> . . . 他費用 . . .			
Free Press Subsidy . . . フリープレス . . .	287.10		
Cash Short . . . 現金不足 . . .	12.94		
Theater Expenses . . . 演劇寫真 . . .	610.39		
Total . . . 合計 . . .	910.43		
<u>NET INCOME FOR NOVEMBER</u> . . . 純利益(十一月) . . .	5,059.79		

INCOME & EXPENSE STATEMENT
November 1943

魚部 Fish Dept	スポーツ部 Sport Goods	美容院 Beauty	散髪所 Barber	洗濯所 Laundry	写真館 Photo
<u>\$3,297.18</u>	<u>700.60</u>	<u>\$524.19</u>	<u>\$458.35</u>	<u>\$47.91</u>	<u>\$1,289.61</u>
166.25	4,284.59				
2,201.71	1,588.79				
218.90	10.06				
	27.45				1.76
<u>2,586.86</u>	<u>5,910.89</u>				<u>1.76</u>
152.25	5,255.80				
<u>2,434.61</u>	<u>655.09</u>				<u>1.76</u>
<u>862.57</u>	<u>45.51</u>	<u>524.19</u>	<u>458.35</u>	<u>47.91</u>	<u>1,287.85</u>
62.25	62.25	252.41	371.16	42.50	139.66
3.74	3.74	15.14	22.26	2.55	8.38
6.30	2.12	171.33	46.55	.06	131.64
<u>72.29</u>	<u>68.11</u>	<u>438.88</u>	<u>439.97</u>	<u>45.11</u>	<u>279.68</u>
.49	.49	.49	.49	.49	.49
.59	7.27	.98	1.24	.38	4.26
7.92	6.65	13.30	13.30		13.30
					25.00
11.57	2.62	66.35	27.12	1.90	21.51
22.16		28.21	61.60		34.25
<u>42.73</u>	<u>17.03</u>	<u>109.33</u>	<u>103.75</u>	<u>2.77</u>	<u>98.81</u>
<u>97.85</u>	<u>20.82</u>	<u>15.58</u>	<u>13.54</u>	<u>1.36</u>	<u>38.26</u>
<u>212.87</u>	<u>105.96</u>	<u>563.79</u>	<u>557.26</u>	<u>49.24</u>	<u>416.75</u>
649.70	- 60.45	- 39.60	- 98.91	- 1.33	871.10

MANZANAR COOPERATIVE ENTERPRISES, INC,

花店 Artificial Flower	時計修繕 Watch Repair	エキスプレス American Express	靴修繕所 Shoe Repair	サテ一部 Sewing Dept
\$ 94.41	\$335.75	\$54.16	\$1,143.85	\$269.19
900.35	168.75			68.00
	111.28			
	1.36			
	3.27		16.90	
900.35	284.66	-----	16.90	68.00
858.46	168.75	-----	-----	11.00
41.89	115.91	-----	16.90	57.00
52.52	219.84	54.16	1,126.95	212.19
116.25	104.75	42.50	404.00	164.00
6.98	6.29	2.55	24.23	9.84
15.30	87.95	1.02	860.64	2.23
138.53	198.99	46.07	1,288.87	176.07
	.49	.49	.49	
1.15	1.17	.15	4.10	.21
6.65	13.30		13.30	13.30
	45.86	2.62	20.68	3.38
6.45	.40		34.14	18.85
14.25	61.22	3.26	72.71	35.74
2.88	9.99	1.69	33.86	7.96
155.66	270.20	51.02	1,395.44	219.77
- 103.14	-50.36	3.14	- 268.49	-7.58

MANZANAR COOPERATIVE ENTERPRISES, INC.

キヤンティーン棚卸監査報告一覽表
CANTEEN RETAIL CONTROL REPORT

十一月分

For the Month of November, 1943

值
(全部小賣取=テ計算)

	總計 Combined	新聞紙部 Newstand	食料部 Food
Beginning Inventory 最加棚卸	\$ 3,936.34	\$ 70.84	\$ 3,865.50
Add:			
Direct Purchases 直接仕入	11,102.43	2,175.75	8,926.68
Transfer from Whse. 倉庫仕入	11,945.57		11,945.57
Total Goods Available 合計	26,984.34	2,246.59	24,737.75
Deduct Sales: 差引			
Sales per ledger 売上高	20,958.52	2,369.27	18,589.25
Transfer to Dry Goods 雜貨部過	20.55	20.55	
Deferred News in October 十月分	- 171.51	- 171.51	
Advance on News in November 十一月前金	- 142.80	- 142.80	
Deferred News in November	8.82	8.82	
Net Sales 合計	20,673.58	2,084.33	18,589.25
Deduct Allowances: 差引 (見積損失)			
Damages 破損品	9.00		9.00
Price Reduction	119.74		119.74
Fruit Weight Allowance 果實目切	293.81		293.81
Other Weight Allowance 他目目切	5.30		5.30
Shortage on Newspapers 新聞不着高	26.57	26.57	
Unsold Newspapers 不賣新聞	4.00	4.00	
Total Allowances 合計	458.42	30.57	427.85
Book Inventory 11/30 差引後帳簿棚卸	5,852.34	131.69	5,720.65
Actual Retail Inventory 實調棚卸	5,894.56	110.96	5,783.60
Gain or Loss on Control 増加又不足高	+ 42.22	- 20.73	+ 62.95

MANZANAR COOPERATIVE
雜貨店棚
DRY GOODS RETAIL

For the Month of

全部小賣值錢 = 計算

		總計 <u>Total</u>	鞋部 <u>Shoe Dep't 1</u>
Beginning Inventory	最初棚卸 . . .	\$28,622.23	\$ 6,252.97
Add: Warehouse Transfer	倉庫件入 . . .	29,381.37	4,294.41
Total Mdse. Available	. . .合計 . . .	<u>58,003.60</u>	<u>10,547.38</u>
Deduct Sales:	差引		
Gross Sales	賣上高	27,885.61	4,374.94
Add Sales Tax Adjust.	小賣稅	128.16	7.49
Net Sales	. . .合計 . . .	<u>28,013.77</u>	<u>4,382.43</u>
Book Inventory 11/30/43	帳簿上棚卸 .	<u>29,989.83</u>	<u>6,164.95</u>
Allowances:	損失見積		
Damages	破損品	66.82	3.81
Price Reduction	值下品	109.69	30.55
Yardage Allowance	布地尺込	112.05	
Supplies Used	供給品使用 . . .	16.53	
Total	. . .合計 . . .	<u>305.09</u>	<u>34.36</u>
Theoretical Book Value	損失差引後帖簿棚卸	29,684.74	6,130.59
Actual Inventory 11/30/43	實調棚卸 . .	<u>29,846.69</u>	<u>6,022.76</u>
Gain or Loss on Control	増収又不足高	+ 161.95	- 107.83

ENTERPRISES, INC.
卸 匯 查 表
CONTROL REPORT

November 30, 1943

男子部 Men's Dep't 2	婦人部 Women's Dep't 3	小間物部 Notion Dep't 4	煙草並 = 玩具部 Cigarette & Toy Dep't 4-A
\$ 9,855.35	\$ 6,947.36	\$ 3,856.29	\$1,710.26
6,996.05	4,543.72	9,367.28	4,179.91
<u>16,851.40</u>	<u>11,491.08</u>	<u>13,223.57</u>	<u>5,890.17</u>
6,186.97	4,190.39	8,824.69	4,308.62
<u>6,186.97</u>	<u>4,190.39</u>	34.52 <u>8,859.21</u>	86.15 <u>4,394.77</u>
<u>10,664.43</u>	<u>7,300.69</u>	<u>4,364.36</u>	<u>1,495.40</u>
5.56	4.83	39.03	13.59
13.25	50.18	15.71	
	112.05		
	1.04	15.49	
<u>18.81</u>	<u>168.10</u>	<u>70.23</u>	<u>13.59</u>
10,645.62	7,132.59	4,294.13	1,481.81
<u>10,780.79</u>	<u>7,238.74</u>	<u>4,264.80</u>	<u>1,539.60</u>
+ 135.17	+ 106.15	- 29.33	+ 57.79

MANZANAR COOPERATIVE ENTERPRISES, INC.
 浩勤篤道館経営一覽表
 SCHEDULE OF THEATER EXPENSES

For the Month of November 1943

Salaries	.給 . . . 料 . . .	\$118.83
Payroll Taxes	.給 . 料 . 税 . . .	7.13
Supplies	.供 . 給 . 品 . . .	5.05
Insurance	.保 . 險 . 料 . . .	2.77
Rent on Equipment	.道 . 具 . 借 . 用 . 費 . . .	200.00
Depreciation	.設 . 備 . 器 . 具 . 損 . 失 . . .	10.60
Film Rental	.フ . イ . ル . 借 . 料 . . .	185.07
Others	.他 . 雜 . 費 . . .	<u>80.94</u>
Total for November	. . . 合 . 計 . . .	<u>\$ 610.39</u>

SCHEDULE OF ADMINISTRATIVE EXPENSES
 組合事務所費用一覽表
 For the Month of November

Salaries	.給 料 . . .	701.35
Payroll Taxes	.給 . . 料 . 税 . . .	42.07
Auditing	.會 . 計 . 調 . 査 . 費 . . .	60.00
Insurance & Bond	.保 . 險 . 並 . ボ . ン . ド . . .	42.10
Supplies	.供 . 給 . 品 . . .	152.74
Rent & Utility	.家 賃 . . .	39.43
Repairs	.修 . 繕 . 費 . . .	145.57
Depreciation	.器 . 具 . 損 . 失 . 見 . 積 . . .	81.83
Bank Charges	.銀 . 行 . 入 . 費 . . .	124.46
Taxes	.税 金 . . .	118.75
New York Office Expenses	.ニ . ュ . ヨ . ッ . ク . 事 . 務 . 所 . 費 . . .	50.00
Others	.他 . 諸 . 雜 . 費 . . .	<u>134.66</u>
Total for November	. . . 合 . 計 . . .	<u>\$1,692.96</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.
 倉庫棚卸並二費用監査表
 WAREHOUSE CONTROL STATEMENT

For the Month of November 30, 1943

	商品	供給品
	Warehouse Mdse.	Warehouse Supplies
Beginning Inventory 最初棚卸	\$40,842.46	\$ 761.87
Purchases 仕入品	48,242.11	1,748.26
Total 合計	89,084.57	2,510.13
Deduct Cost of Transfer 差引 = 繰出	36,122.28	1,850.38
Balance, Book Inventory 帳簿上棚卸	52,962.29	659.75
Actual Physical Inventory 實測棚卸	52,928.60	666.34
Warehouse Shortage 増加又不足高	- 33.69	+ 6.59 - 27.10

Truck Operating Expense

Salaries 給料	62.25
Payroll Tax 給料税	3.74
Supplies 供給品	22.70
Insurance 保険料	2.42
Depreciation 器具損失高	43.50
Total Truck Operating Expense 合計	134.61

Warehouse Operating Expense 倉庫費用

Salaries 給料	277.75
Payroll Tax 給料税	16.67
Supplies 供給品	15.38
Insurance 保険料	73.30
Rent & Utility 家賃	60.64
Rent on Equipment 器具賃	7.00
Depreciation 器具損失高	12.41
Others 諸費	3.42
Total Warehouse Operating Expense 合計	466.57

Total 倉庫費並二運搬費合計 601.18

Warehouse Handling Expenses 利益差引後ノ總費用 628.28

MANZANAR COOPERATIVE ENTERPRISES, INC.

フリープレス 新刊
FREE PRESS

Operating Statement for November 1943

Income:

	収入部	
Advertising	広告料	\$ 259.39
Cash Sales	現金売上	51.98
Discounts Earned	任入割引	6.18
Earned Subscription	講讀料	<u>61.60</u>
Total Income	収入合計	\$ 379.15

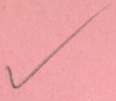
Expenses:

	経費	
Cash & Advertising Discounts	広告割引	15.73
Printing & Materials	印刷用品	619.12
Petty Cash Used	小出現金	<u>31.40</u>
Total Expenses	合計入費	<u>666.25</u>
Net Operating Loss for November	十一月分損失高	- <u><u>287.10</u></u>

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

November 30, 1943

Advertising Receivable	広告料受取勘定	565.21
Petty Cash	小出金(残高)	<u>1.78</u>
Total	合計	566.99
Deduct:	差引	
Advance Subscription	前年講讀料	<u>117.97</u>
Total Equity in Free Press	差引残額(受取部)	\$ <u><u>449.02</u></u>



U.S. War Relocation Authority, Manzanar.
 Manzanar coop enterprises, Balance sheet.
 December 31, 1943.

Manzanar Cooperative Enterprises, Inc.
 MANZANAR, CALIFORNIA

DEC 31 1943

ASSETS		LIABILITIES	
Current Assets	...	Current Liabilities	...
Fixed Assets	...	Long-Term Liabilities	...
Total Assets	...	Total Liabilities	...
Equity	...		
Total Equity	...		

MANZANAR COOPERATIVE ENTERPRISES, INC.

BALANCE

December

資產

ASSETS

CURRENT:

流動資產

Cash on Hand	手許現金	..	\$14,041.80
Cash in Bank	銀行預金	..	2,589.05
New York Buyer's Fund	紐約存入部現金	..	500.00
Receivables	受取勘定	..	1,001.26
Inventories	商品棚卸	..	80,014.45
Advances on Merchandise	器具(前金)	..	756.70
Advance on New York Purchases	商品(前金)	..	<u>9,645.34</u>

Total Current Assets 合計流動資產 \$108,548.60

INVESTMENTS:

投資

Membership in Assoc. Coop. of N. C.	50.00
Membership in N. West Coop Audit Serv.	<u>40.85</u>

Total Investments 90.85

FIXED ASSETS:

固定資本

Equipment 諸道具並=耐用品	14,475.22
Less Allowance for Deprc. 消耗見積價格	<u>5,798.57</u>

Total Fixed Assets 合計固定資本 8,676.65

DEFERRED CHARGES:

經營費 (前掛)

Cash Register Maintenance	レジスター手當料	95.04
N. Y. Office Deferred Expense	紐約存入費前掛	100.00
Property Tax	財產稅	72.37
Prepaid Insurance	保險金前掛	594.17
Improvements	設備費	51.53
Advance Patronage Refund	前金前掛込	6.32
Other Deferred Charges	諸雜費	<u>819.10</u>

Total Deferred Charges 合計 1,738.53

TOTAL ASSETS:

. 合計資產 \$119,054.63

MANZANAR COOPERATIVE ENTERPRISES, INC.

SHEET

31, 1943

負債
LIABILITIES

CURRENT: 流動負債

Accounts Payable	商品未掛	..	\$23,152.83	
Cash Orders Outstanding	手單未掛	..	219.33	
Accruals: 雜項				
Salaries	給料 W.R.A.	..	\$ 5,080.45	
Sales Tax	小. 賣. 稅	..	3,395.75	
Excise Tax	消. 費. 稅	..	165.29	
Truck Expense	運. 車. 費	..	26.91	
Payroll Tax	薪. 給. 稅	..	1,348.48	
Auditing	合. 計. 調. 查. 費	..	217.05	
Rent & Utility	租. 金. 及. 水. 電. 費	..	3,726.71	
Taxes on Income	收. 入. 稅	..	778.64	<u>14,739.28</u>

Total Liabilities 合計流動負債 38,111.44

組合員平等資本
MEMBERS EQUITY

MEMBERSHIP:

組合員

Fully Paid Up	全. 額. 掛. 込.	..	31,885.00	
Partially Paid	部. 分. 掛. 込.	..	<u>128.20</u>	32,013.20

RESERVES:

積立金

Allocated Surplus Reserve	積. 立. 金. 積. 立	..	7,975.36	
Undistributed Surplus Res.	未. 派. 發. 積. 立. 金	..	<u>3,761.99</u>	11,737.35

EARNINGS:

利益

Certificate of Indebtedness	借. 用. 証. 掛. 入	..	145.02	
Patrons Refunds Payable	掛. 入. 金	..	59.69	
Undistributed Earnings	未. 派. 發. 積. 立. 金	..	28,288.99	
Net Earnings for December	十. 二. 月. 分. 利. 益	..	<u>8,698.94</u>	<u>37,192.64</u>

Total Members Equity 合計資本 80,943.19

TOTAL LIABILITIES & MEMBERS EQUITY 合計負債並資本 \$119,054.63

MANZANAR COOPERATIVE ENTERPRISES, INC.

COMBINED INCOME & EXPENSE STATEMENT

For Quarter Ending December 31, 1943

	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
<u>Sales/Commission</u>	\$66,394.33	\$57,079.88	\$80,562.92	\$204,037.13
Cost of Sales	<u>52,647.64</u>	<u>44,506.10</u>	<u>65,054.71</u>	<u>162,208.45</u>
Gross Operating Margin	<u>13,746.69</u>	<u>12,573.78</u>	<u>15,508.21</u>	<u>41,828.68</u>
<u>Selling Expenses:</u>				
Salaries	3,052.97	3,230.05	3,393.53	
Payroll Tax	183.17	193.80	203.64	
Supplies	<u>2,246.33</u>	<u>1,502.88</u>	<u>1,139.33</u>	
Total	<u>5,482.47</u>	<u>4,926.73</u>	<u>4,736.50</u>	<u>15,145.70</u>
<u>General Expenses:</u>				
Repairs & Maintenance	10.41	10.41	30.15	
Insurance & Bond	57.79	63.93	60.74	
Rent & Utility	174.80	188.10	192.53	
Rent on Equipment	61.00	58.00	54.00	
Depreciation on Equip.	291.18	294.52	296.81	
Miscellaneous	125.54	253.98	178.62	
Taxes	<u>5.68</u>			
Total	<u>726.40</u>	<u>868.94</u>	<u>812.85</u>	<u>2,408.19</u>
<u>Administrative Expenses:</u>	<u>1,960.94</u>	<u>1,692.96</u>	<u>1,902.83</u>	<u>5,556.73</u>
<u>Total Operating Expenses:</u>	<u>8,169.81</u>	<u>7,488.63</u>	<u>7,452.18</u>	<u>23,110.62</u>
<u>Net Operating Income:</u>	<u>5,576.88</u>	<u>5,085.15</u>	<u>8,056.03</u>	<u>18,718.06</u>
<u>Add: Non-Operating Income:</u>				
Purchase Discounts	505.57	666.71	663.55	
Other Income	<u>217.92</u>	<u>218.36</u>	<u>551.29</u>	
Total	<u>723.49</u>	<u>885.07</u>	<u>1,214.84</u>	<u>2,823.40</u>
<u>Deduct: Other Expenses:</u>				
Free Press Subsidy	257.18	287.10	168.66	
Cash Short	9.11	12.94	18.57	
Theater Expenses	357.32	610.39	384.70	
Other Expenses	<u>131.60</u>			
Total	<u>755.21</u>	<u>910.43</u>	<u>571.93</u>	<u>2,237.57</u>
<u>Net Income:</u>	<u>5,545.16</u>	<u>5,059.79</u>	<u>8,698.94</u>	<u>19,303.89</u>

Net Savings for Quarter, 9.46096% of Sales

MANZANAR COOPERATIVE ENTERPRISES, INC.

利益損失一覽表

		%	December Combined	雜貨部 Dry Goods
<u>Sales/Commission</u>	總賣上品	100%	\$80,562.92	\$41,664.84
<u>Cost of Sales:</u>	合價			
Begin. Inventory	最初棚卸		35,455.03	24,293.11
Purchases	仕入品		59,517.17	32,474.86
Freight In	運賃		1,218.23	360.90
Whse. Handling Exp.	倉庫費用		532.55	354.53
Total	合計		96,722.98	57,483.40
Ending Inventory	月末棚卸		31,668.27	21,491.83
Cost of Sales	賣品原價	80.75%	65,054.71	35,991.57
<u>Gross Operating Margin</u>	總利益	19.24%	15,508.21	5,673.27
<u>Selling Expenses:</u>	賣店費用			
Salaries	月給		3,393.53	1,046.64
Payroll Tax	雇料稅		203.64	62.80
Supplies	供給品		1,139.33	142.78
Total	合計	5.87%	4,736.50	1,252.22
<u>General Expenses:</u>	雜費			
Repairs & Maintenance	修繕費		30.15	2.99
Insurance & Bond	保險費		60.74	30.83
Rent & Utility	家賃		192.53	47.50
Rent on Equipment	機器租賃費		54.00	
Depreciation on Equip.	消耗見積償額		296.81	37.44
Miscellaneous	雜費		178.62	11.40
Total	合計	1.03%	812.85	130.16
<u>Administrative Expenses</u>	事務所費用	2.36%	1,902.83	984.09
<u>Total Operating Expenses</u>	合計費用	9.25%	7,452.18	2,366.47
<u>Net Operating Income</u>	利益	9.99%	8,056.03	3,306.80
<u>Add: Non-Operating Income</u>	外費			
Purchase Discounts	仕入割引		663.55	
Other Income	諸收入		551.29	
Total	合計	1.50%	1,214.84	
<u>Deduct: Other Expenses</u>	差別費用			
Free Press Subsidy	フリープレス		168.66	
Cash Short	現金不足		18.57	
Theater Expenses	活動費用		384.70	
Total	合計	.70%	571.93	
<u>NET INCOME FOR DECEMBER</u>	十二月利益	10.79%	8,698.94	

INCOME & EXPENSE STATEMENT

December 1943

キャンティーン Canteen	魚部 Fish Dept	スポーツ部 Sport Goods	美容院 Beauty	救髪所 Barber	洗濯所 Laundry
<u>\$29,283.22</u>	<u>\$4,573.20</u>	<u>\$ 447.19</u>	<u>\$670.25</u>	<u>\$552.35</u>	<u>\$69.37</u>
4,715.66	152.25	5,255.80			
22,899.55	3,537.18	209.40			
496.24	332.14	3.43	3.57		
156.44		2.28			
<u>28,267.89</u>	<u>4,021.57</u>	<u>5,470.91</u>	<u>3.57</u>		
3,800.79	151.90	5,237.16			
<u>24,467.10</u>	<u>3,869.67</u>	<u>233.75</u>	<u>3.57</u>		
<u>4,816.12</u>	<u>703.53</u>	<u>213.44</u>	<u>666.68</u>	<u>552.35</u>	<u>69.37</u>
522.67	96.31	62.25	288.21	364.50	42.50
31.36	5.79	3.74	17.29	21.88	2.55
116.72	21.50		258.41	4.07	2.06
<u>670.75</u>	<u>123.60</u>	<u>65.99</u>	<u>563.91</u>	<u>390.45</u>	<u>47.11</u>
3.01	17.73	.49	.49	.49	.49
7.11	.58	7.23	1.29	1.20	.38
47.50	4.43	6.65	13.30	13.30	
21.00			3.00		
62.01	11.57	4.70	65.57	27.12	1.90
9.34	68.19		30.45	34.84	
<u>149.97</u>	<u>102.50</u>	<u>19.07</u>	<u>114.10</u>	<u>76.95</u>	<u>2.77</u>
<u>691.66</u>	<u>108.02</u>	<u>10.56</u>	<u>15.83</u>	<u>13.05</u>	<u>1.64</u>
<u>1,512.38</u>	<u>334.12</u>	<u>95.62</u>	<u>693.84</u>	<u>480.45</u>	<u>51.52</u>
3,303.74	369.41	117.82	- 27.16	+ 71.90	17.85

Submitted by-
Hiroshi Ioki

MANZANAR COOPERATIVE ENTERPRISES, INC.

写真館 Photo	花店 Artificial Flower	時計修繕 Watch Repair	エキスプレス American Express	靴修繕部 Shoe Repair	サイナー部 Sewing Dept.
<u>\$812.10</u>	<u>\$207.23</u>	<u>\$588.99</u>	<u>\$37.28</u>	<u>\$1,363.35</u>	<u>\$293.55</u>
	858.46	168.75			11.00
	46.44	257.74			92.00
3.05		1.18		17.72	
<u>1.87</u>		<u>4.24</u>		<u>13.19</u>	
4.92	<u>904.90</u>	<u>431.91</u>		<u>30.91</u>	<u>103.00</u>
	<u>825.84</u>	<u>160.75</u>			<u>103.00</u>
<u>4.92</u>	<u>79.06</u>	<u>271.16</u>		<u>30.91</u>	
<u>807.18</u>	<u>128.17</u>	<u>317.83</u>	<u>37.28</u>	<u>1,332.44</u>	<u>190.55</u>
142.13	116.50	104.75	42.50	400.57	164.00
8.53	6.99	1.29	2.55	24.03	9.84
<u>94.26</u>		<u>93.41</u>	<u>.08</u>	<u>397.09</u>	<u>8.95</u>
<u>244.92</u>	<u>123.49</u>	<u>204.45</u>	<u>45.13</u>	<u>821.69</u>	<u>182.79</u>
2.99		.49	.49	.49	
4.34	1.11	1.16	.15	5.16	.20
13.30	6.65	13.30		13.30	13.30
25.00					5.00
21.51		45.86	2.62	13.13	3.38
<u>2.93</u>		<u>- 12.82</u>	<u>.81</u>	<u>33.41</u>	<u>.07</u>
<u>70.07</u>	<u>7.76</u>	<u>47.99</u>	<u>4.07</u>	<u>65.49</u>	<u>21.95</u>
<u>19.18</u>	<u>4.89</u>	<u>13.91</u>	<u>.88</u>	<u>32.19</u>	<u>6.93</u>
<u>334.17</u>	<u>136.14</u>	<u>266.35</u>	<u>50.08</u>	<u>919.37</u>	<u>211.67</u>
473.01	- 7.97	51.48	+ 12.80	413.07	- 21.12

MANZANAR COOPERATIVE
雜貨店小賣部
DRY GOODS RETAIL

For the Month of

		總計 <u>Total</u>	靴部 <u>Shoe Dep't 1</u>
Beginning Inventory	取該部額	\$ 29,846.69	\$ 6,022.76
Add: Warehouse Transfer	倉庫轉入	<u>39,538.22</u>	<u>5,548.03</u>
Total Mdse. Available	合計	69,384.91	11,570.79
Deduct Sales:			
Gross Sales	售去額	41,664.84	5,924.90
Add: Sales Tax Adjust.	小賣稅	<u>181.50</u>	<u>5.06</u>
Net Sales	合計	41,846.34	5,929.96
Book Inventory	帳簿上之部額	<u>27,538.57</u>	<u>5,640.83</u>
Allowances:			
Damages	損失見積	112.68	21.61
Price Reduction	被損部	51.86	
Yardage Allowance	值下高	170.79	
Supplies Used	存地足	<u>12.97</u>	
Total	未結部	<u>308.30</u>	<u>21.61</u>
Theoretical Book Value	帳簿上之部額	27,230.27	5,619.22
Actual Inventory	實部	<u>27,042.32</u>	<u>5,609.71</u>
Gain or Loss on Control	溢額	- 187.95	- 9.51

ENTERPRISES, INC.

CONTROL REPORT

桐月卸略至表
December 31, 1943

男子部 Men's Dep't 2	婦人部 Women's Dep't 3	小荷物部 Notion Dep't 4	煙草並玩具部 Cigarette & Toy Dep't 4-A
\$10,780.79	\$ 7,238.74	\$ 4,264.80	\$1,539.60
<u>6,949.66</u>	<u>8,430.27</u>	<u>10,896.45</u>	<u>7,713.81</u>
17,730.45	15,669.01	15,161.25	9,253.41
8,259.27	8,530.97	11,225.55	7,724.15
		<u>34.75</u>	<u>141.69</u>
<u>8,259.27</u>	<u>8,530.97</u>	11,260.30	7,865.84
<u>9,471.18</u>	<u>7,138.04</u>	<u>3,900.95</u>	<u>1,387.57</u>
2.98	3.13	23.56	21.40
1.84	14.48	14.84	29.70
	169.59	1.20	
	<u>.81</u>	<u>12.16</u>	
<u>4.82</u>	<u>188.01</u>	<u>51.76</u>	<u>42.10</u>
9,466.36	6,950.03	3,849.19	1,345.47
<u>9,278.13</u>	<u>6,901.70</u>	<u>3,915.95</u>	<u>1,336.83</u>
- 188.23	- 48.33	+ 66.76	- 8.64

MANZANAR COOPERATIVE ENTERPRISES, INC.

CANTEEN RETAIL CONTROL REPORT

For the Month of December, 1943

		<u>Combined</u>	<u>Newstand</u>	<u>Food</u>
Beginning Inventory	數額相印 . . .	\$ 5,894.56	\$ 110.96	\$ 5,783.60
Add:				
Direct Purchases	直接收入 . . .	10,821.77	2,227.76	8,594.01
Transfer from Whse.	從詳收入 . . .	18,008.12		18,008.12
Total Goods Available	合計 . . .	34,724.45	2,338.72	32,385.73
Deduct Sales:	差引			
Sales per Ledger	數上差 . . .	29,258.67	2,079.64	27,179.03
Transfer to Dry Goods	移會部進 . . .	24.55	24.55	
Advance on News in November	提前付帳 . . .	142.80	142.80	
Deferred News in November	延遲付帳 . . .	- 8.82	- 8.82	
Net Sales	合計	29,417.20	2,238.17	27,179.03
Deduct Allowances:	差引(免報損失) . . .			
Damages	毀壞品 . . .	209.54		209.54
Price Reduction	價下 . . .	71.80		71.80
Fruti Weight Allowances	果實自切 . . .	125.34		125.34
Other Weight Allowances	其他自切 . . .	58.55		58.55
Unsold Newspapers	未賣新聞 . . .	51.67	51.67	
Shortage on News Purchase	不齊新聞 . . .	9.54	9.54	
Total Allowances	合計	526.44	61.21	465.23
Book Inventory 12/31	帳簿相印 . . .	4,780.81	39.34	4,741.47
Actual Retail Inventory	實測相印 . . .	4,819.88	51.41	4,768.47
Gain on Control	增 加 . . .	39.07	12.07	27.00

MANZANAR COOPERATIVE ENTERPRISES, INC.

WAREHOUSE CONTROL STATEMENT

倉庫控制明細表 = 費用調查表

For the Month of December 31, 1943

		Warehouse Mdse.	Warehouse Supplies
Beginning Inventory	最初棚卸 . . .	\$52,928.60	\$ 666.34
Purchases	仕入品 . . .	<u>38,061.52</u>	<u>2,456.31</u>
Total	合計 . . .	90,990.12	3,122.65
Deduct Cost of Transfer	差別一金出 . . .	<u>48,404.05</u>	<u>2,541.14</u>
Balance, Book Inventory	帳簿上棚卸 . . .	42,586.07	581.51
Actual Physical Inventory	實調棚卸 . . .	<u>42,557.54</u>	<u>635.16</u>
Warehouse Gain or Loss	據加額不足 . . .	- 28.53	+ 53.65 + 25.12
<u>Truck Operating Expense</u>		箱車費用 . . .	
Salaries	給料 . . .		62.25
Payroll Tax	給料稅 . . .		3.74
Supplies	供給品 . . .		.60
Insurance	保險料 . . .		2.42
Depreciation	消耗見積價格 . . .		<u>43.50</u>
Total Truck Operating Expense	合計 . . .		112.51
<u>Warehouse Operating Expense</u>		倉庫費用 . . .	
Salaries	給料 . . .		274.87
Payroll Tax	給料稅 . . .		16.49
Supplies	供給品 . . .		15.89
Insurance	保險料 . . .		58.84
Rent & Utility	家賃 . . .		60.64
Rent on Equipment	器具借用費 . . .		3.50
Depreciation	消耗見積價格 . . .		<u>14.93</u>
Total Warehouse Operating Expense	合計 . . .		<u>445.16</u>
Warehouse Handling Expense Less Warehouse Overage			<u>532.55</u>

MANZANAR COOPERATIVE ENTERPRISES, INC.

SCHEDULE OF THEATER EXPENSES

For the Month of December 1943

<i>Films (Rent)</i>		171.33
<i>Other Exp</i>		74.33
Salaries	俸. . . 薪.	\$124.50
Payroll Tax	俸. 稅. 稅.	7.48
Supplies	供. 給. 品.	42.47
Insurance	保. 險. 費.	2.99
Depreciation	器具. 費用. 費. (消耗. 品. 折. 舊.)	<u>10.60</u>
Total for December	. . . 合. 計.	\$ <u><u>384.70</u></u>

SCHEDULE OF ADMINISTRATIVE EXPENSES

三合. 會. 社. 的. 管. 理. 費. 用. 一. 覽. 表.
For the Month of December

Salaries	俸.	694.70
Payroll Tax	俸. . . 稅.	41.64
Auditing	查. 賬. 費.	60.00
Insurance	保. . . 費.	42.01
Supplies	供. 給. 品.	55.81
Rent & Utility	租. . . . 費.	39.43
Repairs & Maintenance	修. 理. 費.	58.47
Depreciation	器. 具. 消. 耗. 費. 用. 費.	72.58
Bank Charges	銀. 行. 公. 費.	65.90
Franchise Tax	特. 許. 稅.	284.02
Property Tax	地. 產. 稅.	57.75
New York Office Exp.	三. 合. 會. 社. 事. 務. 行. 費.	145.25
Calendar & Pamphlets	日. 曆. 及. 公. 告. 冊.	180.00
Others	其. 他. 費.	<u>105.27</u>
Total for December	. . . 合. 計.	\$ <u><u>1,902.83</u></u>

MANZANAR COOPERATIVE ENTERPRISES, INC.
 フリープレス新聞
 FREE PRESS

Operating Statement for December 1943

Income:	収入部		
Advertising	広告料	\$ 368.23	
Cash Sales	現金売上	5.90	
Discounts Earned	仕入割引	5.73	
Earned Subscription	講読料	<u>57.00</u>	
Total Income	収入合計		\$436.86
Expenses:	経費		
Cash & Advertising Discounts	広告割引	7.58	
Printing & Materials	印刷用品	573.36	
Petty Cash Used	小出現金	<u>24.58</u>	
Total Expenses	合計		<u>605.52</u>
Net Operating Loss for December	十二月分損		<u>- 168.66</u>

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

December 31, 1943

Advertising Receivable	集積控取勘定	631.34
Petty Cash	小出金(繰金)	<u>2.20</u>
Total	合計	633.54
Deduct:	差引	
Advance Subscription	前金講読料	<u>133.82</u>
Total Equity in Free Press	差引残額(原取部)	<u>499.72</u>