

STATEMENT OF MISCELLANEOUS ACCOUNTS

April, 1938

M. J. ...
MAY 23 1938

	<u>DEBITS</u>	<u>CREDITS</u>
Advance Payments on Water Meters - Cleve. Factory	1,084.00	
Brush Display Suspense - D & R Co.		4,158.62
Brush Suspense Account - D & R Co.		18,926.39
Bid Sales Pool - District		5,147.32
Bindery Stock - Gen'l Acctg. Dept.	29.38	
China Wood Oil Reserve - Factories		4,777.55
China Wood Oil Reserve - Pool		108,277.21
Colormaster Machines	13,987.53	
Cartage and Sample Accounts		
Acme	116.37	
Cleveland Varnish Co.	1.48	
Canadian	11.97	
John Lucas & Co., Inc.,	39.98	
The Lowe Brothers Co.	15.45	
The Martin-Senour Co.	14.39	
Deferred Credits - Dun Co.	5,778.96	
Deposit for U. S. Rosin Standards	100.00	
District Billing Forms	18,972.02	
Disputed Items	116.96	
District Items less than \$1.00	115.06	
Employees Account	599.98	
Factory Items less than \$1.00	14.12	
Lewis Berger & Sons - Profit Accounts		
Australia		277.38
London		172.54
Ireland		2.46
New Zealand		379.44
Linseed Oil Profits - Districts		7,868.45
Loss and Gain Accounts:		
Insecticide	10,566.17	
D C & C	169.05	
Destroyed Labels	792.40	
General		161.35
Insecticide Storage - Oakland	1,251.10	
Insecticide Storage - Chicago	1,632.29	
Insecticide Promotional	102.55	
Insecticide Experimental	9,519.38	
Mfd. Mdse. - P & V	7,600.77	
Mfd. Mdse. - Opex	703.60	
Old R B L	278.12	
Sundry Claims		10,745.70
Unclaimed Pay		55.49
Lunch Room Inventory	195.39	
Heckel Dinner Committee	524.59	
Patent	6,478.71	
Retail Sales Course	957.47	
Retail Stores Account		

	<u>DEBITS</u>	<u>CREDITS</u>
Retail Stores Account (Cont)		
Development Expense	816.89	
Buyers Guide	99.65	
Development Inventories	5,213.87	
Binder	557.23	
Wallpaper Meeting	981.41	
Retail Stores Transportation Inventory	127,587.91	
National Accounts	1,618.35	
National Advertising	377,196.20	
Royalty Accounts:		
Lacquer	95.19	
Wyodak Chemical		125.00
Wrinkle Finishes		104.36
Niagara Sprayer		5,417.58
Special Stationery	210.86	
S W P Paint Tests	191.10	
Special Store Merchandise De Vilbiss Company	1,211.65	
S W P Adjustments	102.37	
Trade Mark	1,829.74	
Conventions:		
Master Painters Boston February, 1938	566.68	
International Petroleum Tulsa May, 1938	81.00	
	653,056.10	166,597.45

STATEMENT OF ADMINISTRATION AND UNDISTRICTED EXPENSE

April, 1938

	<u>DEBITS</u>	<u>CREDIT</u>
Duplicator	25.07	
Post Office Stamps	506.57	
Suspense	828.50	
Post Office Service & Expense		61
Sales Suspense =(Clearing in May 1955)		9,779.36
Chicago Freight		55.50
	1,360.14	9,875.74

STATEMENT OF INSURANCE ACCOUNTS

April, 1938

	<u>DEBITS</u>	<u>CREDITS</u>
Fire Insurance Coverage		
Reciprocal	53,795.85	
Mutual	49,564.90	
Boston Warehouse	431.96	
Warehouse floater	9,588.53	
Detroit Cottages	51.66	
Miscellaneous Coverage		
Burglary		18.35
Robbery & Holdup		15.50
Floater (Auto)	3,922.75	
Los Angeles Earthquake	782.45	
Workmen's Compensation		
General	28,563.53	
Columbia		19.20
Colorado		12.88
Maryland		90.45
Maine		27.23
Massachusetts		180.29
Martin-Genour, New York		86.28
New York		530.89
North Carolina		91.58
South Carolina		51.93
Texas		311.92
Virginia		63.80
West Virginia	119.91	
Tennessee		29.47
Illinois		20,386.86
	<u>146,821.64</u>	<u>21,917.13</u>

STATEMENT OF TAX ACCOUNTS

April, 1938

	<u>DEBITS</u>	<u>CREDITS</u>
Boston		1,274.30
Bound Brook	1,401.65	
Chicago		121,099.20
Cleveland		28,147.07
Dallas		582.40
Detroit White Lead Works	1,488.81	
Houston		46.36
Minneapolis		2,605.91
Newark	5,891.79	
Oakland	1,006.19	
O S & M (Coffeyville)		2,742.36
O S & M (Magdalena)		1,423.38
Ohio Domestic Corporation		1,534.03
Martin-Senour - Brooklyn	289.84	
	<u>10,078.28</u>	<u>159,455.01</u>

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China Wood Oil Reserve - Factories		4,777.66
China Wood Oil Reserve - Pool		108,277.21
Colormeter Machines	13,987.53	
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John Lucas & Co., Inc.,	39.98	
The Lowe Brothers Co.	15.45	
The Martin-Senour Co.	14.39	
Deferred Credits - Dun Co.	5,778.96	X
Deposit for U. S. Rosin Standards	100.00	
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Sundry Claims		10,745.70
Unclaimed Pay		55.49
Lunch Room Inventory	195.39	
Heckel Dinner Committee	524.59	X
Patent	6,478.71	
Retail Sales Course	957.47	
Retail Stores Account		
Instruction Books	121.23	
Wallpaper Sample Book	52,804.85	X

0007-SWP-000016901

	<u>DEBITS</u>	<u>CREDITS</u>
Retail Stores Account (Cont)		
Development Expense	816.89	
Buyers Guide	99.65	
Development Inventories	5,213.87	
Binder	557.93	
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Illinois		
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STATEMENT OF ADMINISTRATION AND UNDISTRIBUTED EXPENSE

April, 1938

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Post Office Stamps	506.57	
Suspense	828.50	
Post Office Service & Expense		.61
Sales Suspense -(Clearing in May - A 16955)		9,779.56
Chicago Freight		95.57
	1,360.14	9,875.74

APRIL 30, 1938.

GENERAL	<u>\$ 83,830.03</u>
MARTIN SENCUR	<u>57,230.46</u>
ACE	<u>129,699.71</u>
PAINT FACTORS	<u>43,326.89</u>
JOHN LUCAS	<u>72,480.93</u>
BERDELL PAINT CO.	<u>6,370.39</u>
LUCAS KIL TONE CO.	<u>63,192.51</u>
GRAND TOTAL	<u>\$ 456,130.92</u>

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April, 1938

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Bound Brook	1,401.65	
Chicago		121,099.20
Cleveland		28,147.07
Dallas		582.40
Detroit White Lead Works	1,488.81	
Houston		46.36
Minneapolis		2,605.91
Newark	5,891.79	
Oakland	1,006.19	
O S & M (Coffeyville)		2,742.36
O S & M (Magdalena)		1,423.38
Ohio Domestic Corporation		1,534.03
Martin-Senour - Brooklyn	289.84	
	<u>10,078.28</u>	<u>159,425.02</u>

RECONCILEMENT OF

Chgo. white lead

AS OF

4/30/38

GENERAL BOOKKEEPER
JUN 1 1938
GEN'L ACCOUNTING DEPT

BALANCE

7716114.66

CHARGES NOT USED:

*#480903 - posted as
212¹³ - should be 212⁷⁸*

.10

7716114.76

C. A. CREDITS NOT USED:

#483395

16.57

*Posted by Gen Books
as T.R. 70 should have
been T.R. 17*

MISCELLANEOUS

0007-SWP-000016907

GENERAL LEDGER BALANCE AS OF

7716038.19

RECONCILEMENT OF

AS OF

B. Shenghai
April 30, 1938

GENERAL BOOKKEEPER
MAY 24 1938
NEW YORK ACCOUNTING DEPT

VRSS BALANCE

HY 300.33

NOT USED

481795

541.66

G. A. CREDITS NOT USED

MISCELLANEOUS

0007-SWP-000016908

GENERAL LEDGER BALANCE AS OF

4/30/38

4841.99

RECONCILEMENT OF UK 105 Rm Tool

GENERAL BOOKKEEPING

MAY 28 1938

AS OF April 30, 1938

ENT ACCOUNTING DEPT

RMP BALANCE as of April 25 5

147,352.14

G. A. CHARGES NOT USED:

#82945 G. 16183

1681

G. A. CREDITS NOT USED:

MISCELLANEOUS

0007-SWP-000016909

GENERAL LEDGER BALANCE AS OF 4/30/38

147,368.92

RECONCILEMENT

AS OF

VR-38 J. H. Co. Delaware
4/30/38

GENERAL BOOKED
MAY 16 1938
GEN'L ACCT'Y

VR-38 BALANCE

182,769.80

CHARGES NOT USED:

G. A. CREDITS NOT USED:

483456

(906.51)

MISCELLANEOUS

0007-SWP-000016910

GENERAL LEDGER BALANCE AS OF

4/30/38 181,863.29

GENERAL LEDGER
MAY 24 1938
GEN'L ACCOUNTING DEPT

RECONCILEMENT OF

Chgo Gen'l Infy

AS OF

April 30, 1938

BALANCE

465,708.70

G. A. CHARGES NOT USED:

abst 4593

58.22

G. A. CREDITS NOT USED:

MISCELLANEOUS

0007-SWP-000016911

GENERAL LEDGER BALANCE AS OF

4/30/38

465,766.92

GENERAL BOOKKEEPER
MAY 23 1938
ACCOUNTING DEPT.

April VR37 Reconciliation

General Accounting

Retard Accounting

1-30-38 Balance 2,711,368.67

172,372.79 Abstracts
2413,971.18 District Entry
(1010.28) Cleveland Auto
2,585,333.64 Balance 4-30-38

Checks in Transit 126,271.33

GA Abstract 4016 18.97

Albany Whse Register (Apr) (245.27)

Entry on Rockford (Correction) (10.00)

2,711,368.67

2,711,368.67

RA DEPT.
MAY 23 1938

0007-SWP-000016912

RECONCILEMENT OF

AS OF

Chemical Products
April 30, 1938

GENERAL BOOKKEEPER
MAY 24 1938
GEN'L ACCOUNTING DEPT

BALANCE

1,949,802.54

G. A. CHARGES NOT USED:

G. A. CREDITS NOT USED:

0007-SWP-000016913

MISCELLANEOUS

*Used by Factory books but not
by General books*

122.71

GENERAL LEDGER BALANCE AS OF

1,949,984.7

RECONCILEMENT OF

Hawthorne A. A.

AS OF

April 30, 1938

GENERAL BOOKKEEPER
MAY 24 1938
GEN'L ACCOUNTING DEPT

BALANCE

6.619.87

G. A. CHARGES NOT USED:

482485

16.25

G. A. CREDITS NOT USED:

MISCELLANEOUS

0007-SWP-000016914

GENERAL LEDGER BALANCE AS OF

4/30/38

6636.14

Suspense Analysis

April 30, 1938

Debits

Post Office mail car storage 5/1/38 to 4/31/39	9000
Postage meter rental 5/1/38 to 4/30/39	10000
Lunch room fountain rental 5/1/38 to 10/31/38	4800
Dept. expense items not used by Gen'l Books on April reports	59670
Emp. Welfare items not used on April report	1535
Chicago M. L. expense charged there after factory was closed	745
Charged to affiliated companies too late to be accepted in April	4641

90391

Credits

Refund on post office postage paid	41
To set up Ohio Bell Telephone Co. charge for service rendered in operator's room as this was included in distribution but invoice was not registered till May	7500

7541

Balance as of April 30, 1938

82850

RECONCILED BY

AS OF

Chgo Rev
4/30/38

GENERAL LEDGER
JUN 1 1938
GEN'L ACCOUNT

BALANCE

609059.37

G. A. CREDITS NOT USED:

MISCELLANEOUS

*Counterbalancing error
in addition of YR-sheets
of Factory Books.
Chgo Raw Material. 14
Cr - Less claim 14*

.01

0007-SWP-000016916

GENERAL LEDGER BALANCE AS OF

609059.31

GENERAL BOOKKEEPER
JUN 6 1938
GEN'L ACCOUNTING DEPT.
RECONCILEMENT
AS OF

Cleveland Linsud Oil Mill
April 30, 1938

BALANCE

2,129,244.68

NOT USED

G. A. CREDITS NOT USED.

MISCELLANEOUS

A16088 280.36
A16065 13.98
483307 unrec'd 1419.65
5/8 1460.69
-381434 unrec'd 58
3/8 .53 ch.

280.36
(13.98)

4104

0007-SWP-000016917

GENERAL LEDGER BALANCE AS OF

2,129,552.15