ACCOUNTS

OF THE

NEW YORK

TRADE SCHOOL

FOR THE

Season of 1897-98.
ACCOUNTS

OF THE

NEW YORK

TRADE SCHOOL

FOR THE

Season of 1897-98.
## INDEX

**ACCOUNTS.**

<table>
<thead>
<tr>
<th>Evening:—</th>
<th>PAGE.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blacksmithing</td>
<td>5</td>
</tr>
<tr>
<td>Bricklaying</td>
<td>6</td>
</tr>
<tr>
<td>Carpentry</td>
<td>8</td>
</tr>
<tr>
<td>Drawing</td>
<td>5</td>
</tr>
<tr>
<td>Electrical Work</td>
<td>9</td>
</tr>
<tr>
<td>Fresco Painting</td>
<td>8</td>
</tr>
<tr>
<td>House Painting</td>
<td>14</td>
</tr>
<tr>
<td>Plastering</td>
<td>11</td>
</tr>
<tr>
<td>Plumbing</td>
<td>12</td>
</tr>
<tr>
<td>Printing</td>
<td>11</td>
</tr>
<tr>
<td>Sheet Metal Cornice</td>
<td>14</td>
</tr>
<tr>
<td>Sign Painting</td>
<td>13</td>
</tr>
<tr>
<td>Stone Cutting</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Day:—</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bricklaying</td>
<td>7</td>
</tr>
<tr>
<td>Carpentry</td>
<td>9</td>
</tr>
<tr>
<td>House and Fresco Painting</td>
<td>10</td>
</tr>
<tr>
<td>Plumbing</td>
<td>13</td>
</tr>
<tr>
<td>Printing</td>
<td>10</td>
</tr>
<tr>
<td>Sign Painting</td>
<td>12</td>
</tr>
<tr>
<td>Steam and Hot Water Fitting</td>
<td>6</td>
</tr>
<tr>
<td>General Cash Statement</td>
<td>17</td>
</tr>
<tr>
<td>General Expense</td>
<td>16</td>
</tr>
<tr>
<td>General Drawing Account</td>
<td>7</td>
</tr>
<tr>
<td>Profit and Loss</td>
<td>18</td>
</tr>
<tr>
<td>Trial Balance</td>
<td>18</td>
</tr>
</tbody>
</table>

1897-89.

BLACKSMITHING—EVENING CLASS.

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$168.00</td>
</tr>
<tr>
<td>13 at $12</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>6 (Merit Students)</td>
<td></td>
</tr>
</tbody>
</table>

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>$200.00</td>
</tr>
<tr>
<td>Fixtures—Additions to Equipment</td>
<td>$12.00</td>
</tr>
<tr>
<td>Repairs to Equipment</td>
<td>$2.05</td>
</tr>
<tr>
<td>Tools</td>
<td>$15.61</td>
</tr>
<tr>
<td>Material</td>
<td>$16.96</td>
</tr>
<tr>
<td>Coal</td>
<td>$5.00</td>
</tr>
<tr>
<td>Gas</td>
<td>$51.01</td>
</tr>
<tr>
<td>Total</td>
<td>$302.63</td>
</tr>
</tbody>
</table>

SUMMARY:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$302.63</td>
</tr>
<tr>
<td>Receipts</td>
<td>$168.00</td>
</tr>
<tr>
<td>Loss</td>
<td>$134.63</td>
</tr>
</tbody>
</table>

DRAWING—EVENING CLASS.

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$132.00</td>
</tr>
<tr>
<td>22 at $6</td>
<td></td>
</tr>
</tbody>
</table>

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proportionate share of expenses as per General Drawing Account</td>
<td>$134.03</td>
</tr>
</tbody>
</table>

SUMMARY:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$134.03</td>
</tr>
<tr>
<td>Receipts</td>
<td>$132.00</td>
</tr>
<tr>
<td>Loss</td>
<td>$2.03</td>
</tr>
</tbody>
</table>
### ACCOUNTS—NEW YORK TRADE SCHOOL

#### BRICKLAYING—EVENING CLASS

**RECEIPTS:**

- Tuition fees from students:
  
  - 23 at $16
  - 8 (Merit Students)
  - 10

- Sale of old Brick: 45 50

**DISTRIBUTIONS:**

- Superintendent: 100 00
- Teacher: 167 50
- Material: 139 90
- Labor: 331 32
- Printing—Manuals: 3 68
- Gas: 100 89
- Cartage of Rubbish: 25 12

**SUMMARY:**

- Disbursements: 868 41
- Receipts: 439 50
- Loss: 428 91

*Permission given to pay fee in installments. Discontinued attendance after a few months.

#### STEAM AND HOT WATER FITTING—DAY CLASS

**RECEIPTS:**

- Tuition fees from students:
  
  - 22 at $40
  - 20

**DISTRIBUTIONS:**

- Superintendent: 250 00
- Teacher: 373 50
- Material: 417 82
- Tools: 157 29
- Fixtures—Additions to Equipment: 41 10
- Drawing—Proportionate share of cost of Drawing Class: 133 88

**SUMMARY:**

- Disbursements: 1,373 59
- Receipts: 900 00
- Loss: 473 59

*Attended only half the course.

#### SEASON OF 1897-98

#### BRICKLAYING AND PLASTERING—DAY CLASS

**RECEIPTS:**

- Tuition fees from students:
  
  - 12 at $40
  - 20

- Sale of old Brick: 45 50

**DISTRIBUTIONS:**

- Superintendent: 100 00
- Teacher: 412 00
- Material: 353 16
- Labor: 424 17
- Printing—Manuals: 3 41
- Cartage of Rubbish: 46 88
- Drawing—Proportionate share of cost of Drawing Class: 41 39

**SUMMARY:**

- Disbursements: 1,381 01
- Receipts: 545 50
- Loss: 835 51

*Attended only half the course.

#### GENERAL DRAWING ACCOUNT

**DISTRIBUTIONS:**

- Teachers: 579 50
- Drawing Boards, Squares, and Angles: 26 98
- Pencils and Rubbers: 6 93
- Thumb Tacks, Rules, Scales, and Compasses: 16 47
- Paper: 15 34
- Tracings and Blue Prints: 20 18
- Fixtures—Drawing Tables, and Cabinet: 24 36
- Gas: 18 40

**CHARGED TO**

- Evening Class in Drawing: 134 03
- Day Class in Plumbing: 344 71
- Day Class in Bricklaying and Plastering: 41 39
- Day Class in Carpentry: 54 15
- Day Class in Steam and Hot Water Fitting: 133 88

$708 16
### CARPENTRY—EVENING CLASS.

**RECEIPTS:**
- Tuition fees from students 12 at $16 200.00
- Sale of work 30

**DISBURSEMENTS:**
- Teachers 345.00
- Material 158.35
- Tools 14.85
- Labor—Tool Closet 51.75
- Fixtures—Additions to Equipment 14.97
- Improvements 12.88
- Nails, Screws, and Hardware 11.20
- Gas 113.94

**SUMMARY:**
- Disbursements 722.04
- Receipts 200.30
- Loss 521.74

### FRESCO PAINTING—EVENING CLASS.

**RECEIPTS:**
- Tuition fees from students 24 at $12 318.00
- Share of expenses charged to Day Class in House and Fresco Painting 82.32

**DISBURSEMENTS:**
- Teachers 467.50
- Labor—Tool and Material Closet 24.75
- Material 37.33
- Brushes 4.34
- Fixtures—Additions to Equipment 10.35
- New Drawing Designs 11.78
- Gas 122.41

**SUMMARY:**
- Disbursements 678.46
- Receipts 400.32
- Loss 278.14

### CARPENTRY—DAY CLASS.

**RECEIPTS:**
- Tuition fees from students 17 at $35 595.00
- Sale of work 11.43

**DISBURSEMENTS:**
- Teachers 629.00
- Material 482.39
- Tools 15.15
- Labor—Tool Closet 196.00
- Fixtures—Additions to Equipment 14.08
- Improvements 12.87
- Nails, Screws, and Hardware 13.22
- Drawing—Proportionate share of cost of Drawing Class 54.15

**SUMMARY:**
- Disbursements 1,416.86
- Receipts 606.43
- Loss 810.43

### ELECTRICAL WORK—EVENING CLASS.

**RECEIPTS:**
- Tuition fees from students 44 at $16 744.00
- Sale of Scrap Wire 3.15

**DISBURSEMENTS:**
- Teachers 362.50
- Lecturer 250.00
- Material 114.03
- Improvements 673.61
- Labor—Tool Closet 50.24
- Tools 49.37
- Gas 101.62
- Printing—Manuals 18.56

**SUMMARY:**
- Disbursements 1,720.68
- Receipts 747.15
- Loss 973.53
ACCOUNTS—NEW YORK TRADE SCHOOL.

HOUSE AND FRESCO PAINTING—DAY CLASS.

RECEIPTS:
Tuition fees from students 6 at $40 .......... $250.00
2 " 5 * ........................................... 82.50

DISBURSEMENTS:
Teacher ........................................... 480.50
Brushes and other Tools ........................ 13.58
Material ............................................ 154.19
Fixtures—Additions to Equipment ......... 8.15
Proportionate share of expenses of the Evening Fresco Class, in which the students of the Day Class have the privilege of practicing .... 82.32

SUMMARY:
Disbursements .................................. 738.74
Receipts ........................................... 250.00
Loss ............................................... 488.74

*Students from other classes who took graining only.

PRINTING—DAY CLASS

RECEIPTS:
Tuition fees from students, 1 at $35 .......... 35.00
Sale of old Type Metal ......................... 1.75

DISBURSEMENTS:
*Refund—Fee returned to applicant ........ 35.00
Teacher—Re-imbursment of expenses for arranging to take charge of class .... 150.00
Traveling Expenses of applicant refunded for withdrawing ........ 9.64
Fixtures—Additions to Equipment, including a new Linotype .... 365.36
Repairs and Material ................................ 3.76

SUMMARY:
Disbursements .................................. 503.76
Receipts ......................................... 36.75
Loss .............................................. 527.01

*The Class was not started owing to there being only one applicant

SEASON OF 1897-98.

PLASTERING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 7 at $16 .......... $120.00
1 " 8 * ........................................... 418.04

DISBURSEMENTS:
Teacher ........................................... 180.00
Material ........................................... 44.00
Fixtures—Additions to Equipment ........ 42.90
Labor .............................................. 126.80
Gas ............................................... 55.34
Cartage of Rubbish ................................ 9.00

SUMMARY:
Disbursements .................................. 418.04
Receipts ......................................... 120.00
Loss .............................................. 298.04

*Permission given to pay fee in installments. Discontinued attendance after a few months.

PRINTING—EVENING CLASS

RECEIPTS:
Tuition fees from students 12 at $14 .......... 175.00
Sale of old Type Metal 17. (Merit Student) .... 1.00

DISBURSEMENTS:
Superintendent .................................. 250.00
Teacher ........................................... 182.50
Machinist—Care of Linotype ................. 55.00
Fixtures—Additions to Equipment .......... 120.24
Repairs to Equipment ........................... 22.26
Material .......................................... 28.19
Gas ............................................... 101.78

SUMMARY:
Disbursements .................................. 759.97
Receipts ......................................... 176.00
Loss .............................................. 583.97
### Accounts—New York Trade School

#### PLUMBING—EVENING CLASS

**Receipts:**
- Tuition fees from students: $14 at $14
- Sale of old Material: $296.47
- Value of half the Sweepings, Joints, Etc., refined by ourselves: $35.00

**Total Receipts:** $2,883.47

**Disbursements:**
- Superintendent: $600.00
- Teachers: $587.98
- Labor—Tool Closet: $47.72
- Fixtures—Additions to Equipment: $421.28
- Gas: $6.00

**Summary:**
- Disbursements: $2,602.63
- Profit: $282.84

*Discontinued attendance after one month.

#### SIGN PAINTING—DAY CLASS

**Receipts:**
- Tuition fees from students, 7 at $25: $175.00

**Disbursements:**
- Teacher: $364.00
- Material: $43.27
- Brushes: $1.06

**Summary:**
- Disbursements: $408.33
- Receipts: $175.00
- Loss: $233.33

### Season of 1897-98

#### PLUMBING—DAY CLASS

**Receipts:**
- Tuition fees from students: $40 at $108
- Sale of old Material: $296.48
- Sale of Work: $2.58
- Value of half the Sweepings, Joints, Etc., refined by ourselves: $353.00

**Total Receipts:** $5,247.06

**Disbursements:**
- Superintendent: $600.00
- Teachers: $1,918.11
- Material: $2,187.50
- Tools: $24.08
- Labor: $509.00
- Fixtures—Additions to Equipment: $77.58
- Gas: $619.35
- Printing—Manuals: $11.12
- Drawing—Proportionate share of cost of Drawing Class: $344.71

**Summary:**
- Disbursements: $6,291.45
- Receipts: $5,247.06
- Loss: $1,044.39

#### SIGN PAINTING—EVENING CLASS

**Receipts:**
- Tuition fees from students: $12 at $16

**Disbursements:**
- Teacher: $182.50
- Material: $15.19
- Brushes: $1.67
- Fixtures—Additions to Equipment: $3.05
- Gas: $58.08

**Summary:**
- Disbursements: $260.49
- Receipts: $204.00
- Loss: $56.49
## SHEET METAL CORNICE—EVENING CLASS

### RECEIPTS:
- Tuition fees from students: 10 at $12 = $120
- Sale of work: 1 = $1.87

### DISBURSEMENTS:
- Teacher: $252.50
- Fixtures—Additions to Equipment, including Moulding Machine, Electric Motor, and Shafting to operate same: $312.15
- Material: $112.30
- Tools: $42.75
- Gas: $89.37
- Printing—Manuals: $5.00

### SUMMARY:
- Disbursements: $814.16
- Receipts: $187.87
- Loss: $626.29

## HOUSE PAINTING—EVENING CLASS

### RECEIPTS:
- Tuition fees from students: 12 at $16 = $192.00

### DISBURSEMENTS:
- Teacher: $242.50
- Material: $76.53
- Brushes and other Tools: $11.74
- Labor—Tool Closet: $24.75
- Fixtures—Additions to Equipment: $8.15
- Gas: $97.46

### SUMMARY:
- Disbursements: $461.13
- Receipts: $197.00
- Loss: $264.13

*Student from another class. Attended for graining only.

## STONE CUTTING—EVENING CLASS

### RECEIPTS:
- Tuition fees from students: 4 at $12 = $48.00

### DISBURSEMENTS:
- Teacher: $182.50
- Gas: $15.56
- Tools—Sharpening same: $5.65

### SUMMARY:
- Disbursements: $204.01
- Receipts: $48.00
- Loss: $156.01
GENERAL EXPENSE

RECEIPTS:
Old Stove, Scrap Iron, and Wood
Subscriptions and Cash Sales from the New York Trade School Journal
Superintendent
Clerks
Labor
Janitor
N. Y. Trade School Journal—Editor
Composition and Presswork
Paper
Postage
Improvements
Repairs
Printing Annual Catalogue
Photographs and Electrotypists for Catalogues
Certificates and Testimonials
Stationary and Printing
Library and Periodicals
Exhibit—American Institute Fair
Auditing Accounts of 1896-97
Water Tax
Stamps
Advertising
Coal
Gas
Lectures
Cartage of Rubbish and Ashes
Hardware Sundries
Camp Chairs and Decorations for Closing Exercises
Sundries

$11,143.47

DISBURSEMENTS:
Superintendent of Departments, and Teachers
Superintendent of School, Editor New York Trade School Journal, Janitor, Clerks, and Labor
Material
Fixtures
Tools
Gas
Coal
Repairs
Printing
Removing rubbish
Improvements
New York Trade School Journal
Library and Periodicals
American Institute Exhibit
Auditing Accounts
Water Tax
Stamps
Advertisements
Sundries
Withdrawn by Students
Value of Material on hand close of Season 1897-98
Cash Balance on hand May 16, 1898

$41,142.00

GENERAL CASH STATEMENT

RECEIPTS:
Cash Balance on hand close of Season of 1896-97
Value of Material on hand close of Season of 1896-97
Due from Civil Service Commission
Cash from the Treasurer of the Board of Trustees
Tuition fees from students
Sale of old Plumbing Material
Sale of old Brick
Value of Solder obtained from sweepings, joints, etc., refined by ourselves
Sundries
Subscriptions to New York Trade School Journal
Money deposited in the office by the students, to be drawn against by them, for their expenses

$41,142.00
### PROFIT AND LOSS

#### PROFIT:
- Evening Class in Plumbing: $282.84

#### LOSS:
- Evening Class in Blacksmithing: 134.63
- Evening Class in Bricklaying: 428.91
- Day Class in Bricklaying and Plastering: 835.51
- Evening Class in Carpentry: 521.74
- Day Class in Carpentry: 810.43
- Evening Class in Drawing: 2.03
- Evening Class in Electrical Work: 973.53
- Evening Class in Fresco Painting: 278.14
- Evening Class in House Painting: 264.13
- Day Class in House and Fresco Painting: 488.74
- Evening Class in Plastering: 298.04
- Day Class in Plumbing: 1,044.39
- Evening Class in Printing: 583.97
- Day Class in Printing: 527.01
- Evening Class in Sheet Metal Cornice: 626.29
- Evening Class in Sign Painting: 56.49
- Day Class in Sign Painting: 233.93
- Day Class in Steam and Hot Water Fitting: 473.59
- Evening Class in Stone Cutting: 156.01
- General Expense: 11,119.93

#### SUMMARY:
- Loss: $19,857.44
- Profit: $282.84
- Net Loss: $19,574.60

### TRIAL BALANCE

#### DEBIT:
- Material on hand close of Season of 1897-98: $1,155.40
- Net Loss, Season of 1897-98: $19,574.60
- Cash Balance close of books: $1,589.43

#### CREDIT:
- Cash on hand beginning of term: $673.58
- Material on hand beginning of term: $1,541.55
- Civil Service Commission: $104.30
- Treasurer's Account: $20,000.00

Total: $22,319.43