ACCOUNTS

OF THE

New York

Trade School

FOR THE

Season of 1900-1901.
ACCOUNTS

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Trade School

FOR THE

Season of 1900-1901.
INDEX.

ACCOUNTS.

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Accounts of the New York Trade School.

1900-1901.

BLACKSMITHING—EVENING CLASS.

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$210.00</td>
</tr>
</tbody>
</table>

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$192.50</td>
</tr>
<tr>
<td>Material</td>
<td>$20.66</td>
</tr>
<tr>
<td>Tools</td>
<td>$21.40</td>
</tr>
<tr>
<td>Coal</td>
<td>$15.70</td>
</tr>
<tr>
<td>Improvements, (Alterations in Chimney)</td>
<td>$8.00</td>
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</tbody>
</table>

**SUMMARY:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$258.26</td>
</tr>
<tr>
<td>Receipts</td>
<td>$210.00</td>
</tr>
<tr>
<td>Loss</td>
<td>$48.26</td>
</tr>
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</table>

GENERAL DRAWING ACCOUNT.

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>$469.25</td>
</tr>
<tr>
<td>Equipment, (Drawing Boards, T Squares, and Angles)</td>
<td>$53.75</td>
</tr>
<tr>
<td>Material, (Paper, Pencils, and Blue Prints).</td>
<td>$76.01</td>
</tr>
</tbody>
</table>

**CHARGED TO**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evening Class in Drawing</td>
<td>$151.93</td>
</tr>
<tr>
<td>Day Class in Bricklaying and Plastering</td>
<td>$36.51</td>
</tr>
<tr>
<td>Day Class in Carpentry</td>
<td>$47.26</td>
</tr>
<tr>
<td>Day Class in Electrical Work</td>
<td>$81.72</td>
</tr>
<tr>
<td>Day Class in Plumbing</td>
<td>$253.65</td>
</tr>
<tr>
<td>Day Class in Steam and Hot Water Fitting</td>
<td>$27.94</td>
</tr>
</tbody>
</table>

**$599.01**
### Accounts—New York Trade School

#### Bricklaying—Evening Class

**Receipts:**
- Tuition fees from students
  - 31 at $16
  - 1 " 6 *
  - 1 " 10 †
- One-third proceeds from sale of old brick

**Disbursements:**
- Teachers
- Material
- Tools
- Labor
- Cartage of Rubbish

**Summary:**
- Disbursements: $973.72
- Receipts: $572.19
- Loss: $401.53

*Transferred to Day Class; a pro-rata charge being made for the time spent in the Evening Class.
†Permission given to pay fee in installments: discontinued attendance after a short period.

#### Bricklaying and Plastering—Day Class

**Receipts:**
- Tuition fees from students, 17 at $40
- Two-thirds proceeds from sale of old brick

**Disbursements:**
- Teachers
- Material
- Tools
- Labor
- Equipment (New Scaffolding Planks)
- Cartage of Rubbish
- Drawing—Proportionate share of cost of Drawing Class

**Summary:**
- Disbursements: $1,718.96
- Receipts: $800.41
- Loss: $918.55

#### Carpentry—Evening Class

**Receipts:**
- Tuition fees from students
  - 10 at $16
  - 2 " 8 (2nd Year Students)
  - 1 " 6 *

**Disbursements:**
- Teachers
- Material
- Tools
- Labor
- Nails, Screws, and Hardware
- Gas

**Summary:**
- Disbursements: $571.37
- Receipts: $326.60
- Loss: $245.37

Transferred to Day Class; a pro-rata charge being made for the time spent in the Evening Class.

#### Carpentry—Day Class

**Receipts:**
- Tuition fees from students
  - 21 at $35
  - 1 " 17 50 *

**Disbursements:**
- Teacher
- Material
- Tools
- Labor
- Nails, Screws, and Hardware
- Gas
- Drawing—Proportionate share of cost of Drawing Class

**Summary:**
- Disbursements: $1,179.68
- Receipts: $752.50
- Loss: $427.18

*Remained in class only half the term.
CORNICE AND SKYLIGHT WORK—EVENING CLASS.

RECEIPTS:
Tuition fees from students 22 at $12
Sale of work to Students
$360.00

DISBURSEMENTS:
Teachers
Material
Tools
Equipment
Repairs to Equipment
Gas
$365.03

SUMMARY:
Disbursements
Receipts
Loss
$385.00

CORNICE AND SKYLIGHT WORK—DAY CLASS.

RECEIPTS:
Tuition fees from students, 4 at $40
$160.00

DISBURSEMENTS:
Teacher
Material
Tools
Equipment
Repairs to Equipment
Gas
$859.69

SUMMARY:
Disbursements
Receipts
Loss
$699.69

ELECTRICAL WORK—EVENING CLASS.

RECEIPTS:
Tuition fees from students 40 at $16
$752.00

DISBURSEMENTS:
Teachers
Material
Tools
Labor
Gas
Improvements—Enlarging Locker Accommodations and partitioning Lecture Room
$1,154.51

SUMMARY:
Disbursements
Receipts
Loss
$402.51

ELECTRICAL WORK—DAY CLASS.

RECEIPTS:
Tuition fees from students, 38 at $40
$1,520.00

DISBURSEMENTS:
Teachers
Material
Tools
Labor
Equipment
Gas
Improvements—Enlarging Locker Accommodations and partitioning Lecture Room
$2,142.13

SUMMARY:
Disbursements
Receipts
Loss
$622.13
ACCOUNTS—NEW YORK TRADE SCHOOL.

HOUSE PAINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 10 at $16 ........................ $176.00

DISBURSEMENTS:
Teachers ........................................ 247.66
Material ........................................ 72.16
Tools (Brushes, Etc.) ......................... 20.31
Labor ........................................ 38.08
Gas ........................................ 3.28

$381.49

SUMMARY:
Disbursements ................................ 381.49
Receipts ...................................... 176.00
Loss .......................................... 205.49

HOUSE AND FRESCO PAINTING—DAY CLASS.

RECEIPTS:
Tuition fees from students, 8 at $40, ................. $320.00

DISBURSEMENTS:
Teachers ..................................... 440.34
Material ..................................... 173.14
Tools (Brushes, Etc.) ....................... 21.37
Gas ........................................ 1.19
Proportionate share of expenses of the Evening Fresco
Class, in which the students of the Day Class
have the privilege of practising ................ 131.20

$767.24

SUMMARY:
Disbursements ................................ 767.24
Receipts ...................................... 320.00
Loss .......................................... 447.24

SEASON OF 1900-1901.

PLASTERING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 14 at $16 ........................ $146.00

DISBURSEMENTS:
Teacher ..................................... 180.00
Material ..................................... 50.77
Tools ........................................ 5.93
Labor ........................................ 121.32
Cartage of Rubbish ......................... 33.49

$391.51

SUMMARY:
Disbursements ................................ 391.51
Receipts ...................................... 136.00
Loss .......................................... 255.51

PRINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 14 at $14 ........................ $210.00

DISBURSEMENTS:
Teacher ..................................... 180.00
Material ..................................... 15.02
Labor (Assorting Type) ...................... 19.50

$215.42

SUMMARY:
Disbursements ................................ 215.42
Receipts ...................................... 210.00
Loss .......................................... 5.42
### PLUMBING—EVENING CLASS

**RECEIPTS:**
- Tuition fees from students:
  - 36" 7 (2nd Year Students) $2,065.00
  - 1" 7 $129 at $14
- One-third proceeds from the sale of Scrap Lead $234.24
- Value of one-third the Solder Metal refined by ourselves $242.07
- Value of old Material reclaimed and used again $49.45

**DISBURSEMENTS:**
- Teachers $1,411.05
- Material $662.72
- Tools $18.75
- Labor $259.50
- Equipment $15.71
- Printing Manuals and Examination Papers $14.95
- Gas $237.54

**SUMMARY:**
- Disbursements $2,620.04
- Receipts $2,587.76
- Loss $32.28

*Permission given to pay fee in installments: discontinued attendance after a short period.

### PLUMBING—DAY CLASS

**RECEIPTS:**
- Tuition fees from students:
  - 118 at $40 $5,015.00
  - 59" 5 (Lead Burning) $468.48
- Two-thirds proceeds from the sale of Scrap Lead $484.13
- Value of two-thirds the Solder Metal refined by ourselves $484.13
- Value of old Material reclaimed and used again $185.79

**DISBURSEMENTS:**
- Teachers $2,479.00
- Material $2,068.95
- Tools $15.98
- Labor $573.00
- Equipment $31.55
- Gas $448.35
- Printing Manuals and Examination Papers $149.65
- Drawing—Proportionate share of cost of Drawing Class $253.05

**SUMMARY:**
- Disbursements $6,470.43
- Receipts $6,153.40
- Loss $317.03

### FRESCO PAINTING—EVENING CLASS

**RECEIPTS:**
- Tuition fees from students:
  - 20 at $12 $240.00
- Sale of work to Students $3.00
- Credit—Share of Disbursements charged to Day Class in House and Fresco Painting $131.20

**DISBURSEMENTS:**
- Teachers $477.50
- Material $56.62
- Tools $2.41
- Labor $38.62
- Equipment (New Casts, Closets, Etc.) $73.03
- Gas $4.18

**SUMMARY:**
- Disbursements $651.75
- Receipts $440.20
- Loss $211.56
ACCOUNTS—NEW YORK TRADE SCHOOL.

SIGN PAINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 13 at $12................. $156 00
1 4 6 (2nd Year Students) $180 00

DISBURSEMENTS:
Teacher ........................................ 182 50
Material ...................................... 12 76
Tools (Brushes and Pallets) ......................... 2 11
$30 37

SUMMARY:
Disbursements ............................ 197 37
Receipts .................................... 180 00
Loss ........................................ $17 37

SIGN PAINTING—DAY CLASS.

RECEIPTS:
Tuition fees from students, 3 at $25........... $75 00

DISBURSEMENTS:
Teacher ........................................ 346 50
Material ...................................... 31 24
Tools (Brushes and Pallets) ......................... 2 86
$380 60

SUMMARY:
Disbursements ............................ 380 60
Receipts .................................... 75 00
Loss ........................................ $305 60

DRAWING—EVENING CLASS.

RECEIPTS:
Tuition fees from students, 14 at $6........... $84 00

DISBURSEMENTS:
Proportionate share of expenses as per General Drawing Account $151 93

SUMMARY:
Disbursements ............................ 151 93
Receipts .................................... 84 00
Loss ........................................ $67 93

STEAM AND HOT WATER FITTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students 18 at $14................ $259 00
1 7 (2nd Year Students)

DISBURSEMENTS:
Teacher ........................................ 300 00
Material ...................................... 53 25
Tools .......................................... 15 72
Labor ......................................... 53 25
Manuals ....................................... 15 38
$437 60

SUMMARY:
Disbursements ............................ 437 60
Receipts .................................... 259 00
Loss ........................................ $178 60

STEAM AND HOT WATER FITTING—DAY CLASS.

RECEIPTS:
Tuition fees from students, 13 at $40........... $520 00

DISBURSEMENTS:
Teacher ........................................ 700 00
Material ...................................... 151 20
Tools .......................................... 13 22
Labor ......................................... 160 00
Manuals ....................................... 15 37
Drawing—Proportionate share of cost of Drawing Class 27 94
$1,067 82

SUMMARY:
Disbursements ............................ 1,067 82
Receipts .................................... 520 00
Loss ........................................ $547 82
GENERAL EXPENSE ACCOUNT

RECEIPTS:
Sale of Stove, Scrap Iron, and old Barrels ........................................ $60.32

DISBURSEMENTS:
Superintendent .............................................................................. 2,000.00
Consulting Engineer ....................................................................... 300.00
Clerks .......................................................................................... 2,495.00
Labor ........................................................................................... 2,110.77
Janitor .......................................................................................... 540.00
Engine Room—Engine ................................................................... 557.00
Fireman ....................................................................................... 427.50
Supplies ........................................................................................ 218.72
Repairs ......................................................................................... 379.30
Fixtures and Improvements ................................................................ 142.25
Repairs ......................................................................................... 205.94
Printing Annual Catalogue .............................................................. 300.00
Photographs and Electrotype for new Catalogue .............................. 68.26
Printing and Stationery ................................................................. 152.12
Advertising .................................................................................. 450.10
Library and Periodicals .................................................................. 21.65
Stamps .......................................................................................... 230.31
Gas ............................................................................................... 39.64
Coal .............................................................................................. 918.02
Water Tax ..................................................................................... 143.60
Camp Chairs and Decorations for Closing Exercises ...................... 87.50
Cartage of Rubbish and Ashes ......................................................... 42.00
Sundries ....................................................................................... 115.96

SUMMARY:
Disbursements ............................................................................. 11,961.64
Receipts ....................................................................................... 60.32
Loss ............................................................................................. $11,901.32

SEASON OF 1890-1891

GENERAL CASH STATEMENT

RECEIPTS:
Cash Balance on hand close of Season 1890-1891. .............................. $792.31
Season of 1890-1891. ................................................................. 2,196.02
Value of Material on hand close of Season 1890-1891...................... 1,499.22
H. D. Gill, Bal. due from sale of old Brick, 1890-1891 ..................... 28.00
Cash from Treasurer of the Board of Trustees ................................. 18,000.00
Tuition Fees from Students ............................................................ 14,784.50
Proceeds from sale of Scrap Lead ................................................... 702.72
Proceeds from sale of old Brick ...................................................... 180.60
Proceeds from sale of Stove, Scrap Iron, and Barrels ...................... 60.32
Proceeds from sale of Work to Students ......................................... 8.03
Value of Solder Metal obtained from Sweepings, Joints, etc., refined by
ourselves ...................................................................................... 726.20
Value of old Plumbing Material reclaimed and used again ............... 232.24
Money deposited in the office by the Students, to be drawn against
them, for their expenses ............................................................... 6,654.37

DISBURSEMENTS:
Directors of Departments and Teachers ........................................... 12,500.55
Superintendent of School, Consulting Engineer, Clerks, Janitor, and Labor 11,073.90
Material ....................................................................................... 6,930.77
Equipment .................................................................................. 317.45
Tools ............................................................................................ 383.84
Improvements .............................................................................. 176.49
Repairs .......................................................................................... 585.24
Gas .............................................................................................. 834.13
Printing and Stationery ................................................................. 605.83
Advertisements .......................................................................... 474.27
Cartage of Rubbish and Ashes ......................................................... 193.05
Library and Periodicals ................................................................. 21.65
Coal ............................................................................................. 918.02
Water Tax .................................................................................... 143.60
Stamps ....................................................................................... 236.31
Sundries ...................................................................................... 205.46
Withdrawn by Students ................................................................. 6,654.37
Cash Balance on hand close of Season 1890-1891............................ 428.38
this Season, May 18, 1901. ............................................................ 7.87

$43,648.51

$43,648.51

Profit and Loss.

Loss.
- Evening Class in Blacksmithing: 48 26
- Evening Class in Bricklaying: 401 53
- Day Class in Bricklaying and Plastering: 918 55
- Evening Class in Carpentry: 245 37
- Day Class in Carpentry: 427 18
- Evening Class in Cornice and Skylight Work: 385 60
- Day Class in Cornice and Skylight Work: 699 69
- Evening Class in Drawing: 67 93
- Evening Class in Electrical Work: 402 51
- Day Class in Electrical Work: 622 13
- Evening Class in Fresco Painting: 211 56
- Evening Class in House Painting: 205 49
- Day Class in House and Fresco Painting: 447 23
- Evening Class in Plastering: 255 51
- Evening Class in Plumbing: 32 28
- Day Class in Plumbing: 323 03
- Evening Class in Printing: 5 42
- Evening Class in Sign Painting: 17 37
- Day Class in Sign Painting: 305 60
- Evening Class in Steam and Hot Water Fitting: 178 60
- Day Class in Steam and Hot Water Fitting: 547 82
- Lecture Courses for Journeymen: 282 97
- General Expense: 11,001 22
- Total Loss: $18,932 95

Trial Balance.

Debit:
- Material on hand close of Season 1900-1901: 928 38
- Net Loss for Season 1900-1901: 18,932 95
- Cash Balance, close of books—In Bank: 420 39
- Petty Cash: 7 81
- Total Debit: $20,289 53

Credit:
- Cash on hand beginning of term—In Bank: 773 69
- Petty Cash: 792 31
- Treasurer's Account: 18,000 00
- Material on hand beginning of term: 4,169 22
- H. D. Gill, payn't of bal. from Season of 1899-1900: 28 00
- Total Credit: $20,289 53

Explanation.

Season of 1899-1900.
- Deficiency for 648 Students, and 118 attendants at Journeymen Lectures: 16,426 84
- Deducting loss on Lectures: 170 49
- The net deficiency for school proper is: $16,256 35
  or, $25.09 per capita.

Season of 1900-1901.
- Deficiency for 671 Students, and 166 attendants at Journeymen Lectures: 18,932 95
- Deducting loss on Lectures: 282 97
- The net deficiency for the school proper is: $18,649 98
  or, $27.79 per capita.

The following is responsible for the increased cost of maintenance:

Salaries. The season contained one week more than last term. One additional instructor was needed in the Evening Carpentry and Day Plumbing Classes, also one for the new Day Class in Cornice and Skylight Work. A Consulting Engineer was added to the executive force: 2,200 00

Material. A larger percentage of students got on advanced work. The amount of material consumed is greater for the advanced than for the elementary work: 1,400 00

Tools. In a few of the departments a quantity of tools had to be renewed: 100 00

Gas. We had to pay $1 for gas against 65c. last term: 400 00
- We had to pay 20 per cent. more for coal: 200 00
- Total Deduction: $4,300 00

Deduct from this amount increased tuition fees for the season, $1,200; and the cost of our exhibit at Paris last year, $500, and the difference will about equal the excess of the term of 1900-1901 over 1899-1900.