ACCOUNTS

OF THE

NEW YORK

TRADE SCHOOL

FOR THE

SEASON OF 1899-1900.
ACCOUNTS

OF THE

NEW YORK

TRADE SCHOOL

FOR THE

Season of 1899-1900.
<table>
<thead>
<tr>
<th>Accounts</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>evening classes in</td>
<td></td>
</tr>
<tr>
<td>blacksmithing</td>
<td>5</td>
</tr>
<tr>
<td>bricklaying</td>
<td>5</td>
</tr>
<tr>
<td>carpentry</td>
<td>7</td>
</tr>
<tr>
<td>drawing</td>
<td>8</td>
</tr>
<tr>
<td>electrical work</td>
<td>8</td>
</tr>
<tr>
<td>sign painting</td>
<td>8</td>
</tr>
<tr>
<td>fresco painting</td>
<td>9</td>
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<tr>
<td>house painting</td>
<td>10</td>
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<tr>
<td>plastering</td>
<td>11</td>
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<tr>
<td>plumbing</td>
<td>11</td>
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<td>printing</td>
<td>12</td>
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<tr>
<td>sheet metal cornice work</td>
<td>13</td>
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<tr>
<td>steam and hot water fitting</td>
<td>13</td>
</tr>
<tr>
<td>day classes in</td>
<td></td>
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<td>bricklaying and plastering</td>
<td>6</td>
</tr>
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<td>carpentry</td>
<td>7</td>
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<tr>
<td>electrical work</td>
<td>9</td>
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<tr>
<td>house and fresco painting</td>
<td>10</td>
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<td>plumbing</td>
<td>12</td>
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<td>sign painting</td>
<td>14</td>
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<td>steam and hot water fitting</td>
<td>14</td>
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<td>general drawing account</td>
<td>15</td>
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<td>lecture course for journeymen</td>
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<td>general expense</td>
<td>16</td>
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<td>general cash statement</td>
<td>17</td>
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<tr>
<td>profit and loss</td>
<td>18</td>
</tr>
<tr>
<td>tri balance</td>
<td>18</td>
</tr>
</tbody>
</table>
Accounts of the New York Trade School.

1899-1900.

BLACKSMITHING—EVENING CLASS

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$156.00</td>
</tr>
<tr>
<td>12 at $12</td>
<td></td>
</tr>
<tr>
<td>2 &quot; 6 (2nd Year Students)</td>
<td></td>
</tr>
<tr>
<td>Sale of work to students</td>
<td>$40.00</td>
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</tbody>
</table>

$156.40

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$175.00</td>
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<tr>
<td>Material</td>
<td>$9.58</td>
</tr>
<tr>
<td>Tools</td>
<td>$16.33</td>
</tr>
<tr>
<td>Repairs to Equipment</td>
<td>$10.82</td>
</tr>
</tbody>
</table>

$211.73

SUMMARY:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$211.73</td>
</tr>
<tr>
<td>Receipts</td>
<td>$156.40</td>
</tr>
<tr>
<td>Loss</td>
<td>$55.33</td>
</tr>
</tbody>
</table>

BRICKLAYING—EVENING CLASS

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$618.72</td>
</tr>
<tr>
<td>37 at $16</td>
<td></td>
</tr>
<tr>
<td>1 &quot; 8 (2nd Year Student)</td>
<td></td>
</tr>
<tr>
<td>1 &quot; 6</td>
<td></td>
</tr>
<tr>
<td>1 &quot; 10 72</td>
<td></td>
</tr>
<tr>
<td>One-third proceeds from sale of old brick</td>
<td>$85.20</td>
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$703.92

DISBURSEMENTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Teachers</td>
<td>$403.83</td>
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<tr>
<td>Material</td>
<td>$214.59</td>
</tr>
<tr>
<td>Labor</td>
<td>$448.35</td>
</tr>
<tr>
<td>Equipment</td>
<td>$16.28</td>
</tr>
</tbody>
</table>

Carried forward $1,083.05
ACCOUNTS—NEW YORK TRADE SCHOOL.
BRICKLAYING—EVENING CLASS

RECEIPTS:

Brought forward 1,083 05
Tools 8 44
Cartage of Rubbish 35 00

$1,126 49

SUMMARY:
Disbursements 1,126 49
Receipts 793 92
Loss 422 57

*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 23 at $40 940 00
Two-third proceeds from sale of old brick 170 30

$1,110 30

DISBURSEMENTS:

Teacher 483 67
Material 633 29
Tools 9 17
Labor 491 96
Equipment 15 91
Cartage of Rubbish 58 55
Drawing—Proportionate share of cost of Drawing Class 48 24

$1,740 79

SUMMARY:
Disbursements 1,740 79
Receipts 1,110 30
Loss 630 49

*Transferred from the Evening Class and attended the Day Class for the second half of the term.

SEASON OF 1899-1900.

CARPENTRY—EVENING CLASS

RECEIPTS:

Tuition fees from students 10 at $16 278 00
Sale of work to students 2 10

$280 10

DISBURSEMENTS:

Teacher 177 50
Material 143 56
Tools 12 81
Nails, Screws and Hardware 3 87
Labor 58 00
Repairs 50 00
Gas 2 36

$399 60

SUMMARY:
Disbursements 399 60
Receipts 280 10
Loss 119 50

*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, 7 at $35 245 00
Sale of work to students 1 30

$246 30

DISBURSEMENTS:

Teacher 436 50
Material 281 28
Tools 13 17
Labor 204 00
Equipment 5 50
Nails, Screws and Hardware 4 46
Gas 4 27
Drawing—Proportionate share of cost of Drawing Class 14 07

$950 25

SUMMARY:
Disbursements 950 25
Receipts 246 30
Loss 712 95
ACCOUNTS—NEW YORK TRADE SCHOOL.

DRAWING—EVENING CLASS.

RECEIPTS:
Tuition fees from students, 16 at $6 .............. 96 00

DISBURSEMENTS:
Proportionate share of expenses as per General Drawing Account ........................................ 143 42

SUMMARY:
Disbursements ........................................ 143 42
Receipts ........................................ 96 00
Loss ........................................ $47 42

ELECTRICAL WORK—EVENING CLASS.

RECEIPTS:
Tuition fees from students

\[
\begin{align*}
&\{ 39 \text{ at } \$16 \} \quad 624 \text{ 00} \\
&\{ 12 \quad 8 \text{ (2nd Year Students)} \} \quad 720 \text{ 00}
\end{align*}
\]

DISBURSEMENTS:
Teachers ........................................ 645 00
Material ........................................ 215 90
Tools ........................................ 24 60
Equipment ........................................ 80 44
Labor ........................................ 50 25
Gas ........................................ 16 28
Manuals ........................................ 125 00

SUMMARY:
Disbursements ........................................ 1,157 47
Receipts ........................................ 720 00
Loss ........................................ $437 47

SIGN PAINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students

\[
\begin{align*}
&\{ 15 \text{ at } \$12 \} \quad 180 \text{ 00} \\
&\{ 2 \quad 6 \text{ (2nd Year Students)} \} \quad 72 \text{ 00}
\end{align*}
\]

DISBURSEMENTS:
Teacher ........................................ 172 50
Material ........................................ 11 53
Brushes ........................................ 1 67

SUMMARY:
Receipts ........................................ 192 00
Disbursements ........................................ 185 70
Profit ........................................ 6 30

SEASON OF 1899-1900.

ELECTRICAL WORK—DAY CLASS.

RECEIPTS:
Tuition fees from students, 32 at $40 .............. 1,280 00
Sale of work to students ................................ 30

DISBURSEMENTS:
Teachers ........................................ 948 50
Material ........................................ 482 42
Tools ........................................ 25 45
Equipment ........................................ 80 44
Labor ........................................ 142 39
Manuals ........................................ 125 00
Drawing—Proportionate share of cost of Drawing Class ........................................ 64 32

SUMMARY:
Disbursements ........................................ 1,868 52
Receipts ........................................ 1,280 30
Loss ........................................ $588 22

FRESCO PAINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students

\[
\begin{align*}
&\{ 19 \text{ at } \$12 \} \quad 228 \text{ 00} \\
&\{ 12 \quad 6 \text{ (2nd Year Students)} \} \quad 300 \text{ 00}
\end{align*}
\]
Credit—Share of disbursements charged to Day Class in House and Fresco Painting .. 102 10

DISBURSEMENTS:
Teachers ........................................ 442 50
Material ........................................ 38 07
Brushes and other tools ........................................ 33 50
Labor ........................................ 34 51
Manuals ........................................ 25 00
Gas ........................................ 2 13

SUMMARY:
Disbursements ........................................ 576 31
Receipts ........................................ 400 10
Loss ........................................ $174 21
PLASTERING—EVENING CLASS.

RECEIPTS:
Tuition fees from students, 11 at $16 .......................... $176 00

DISBURSEMENTS:
Teacher ...................................................... 160 00
Material ...................................................... 48 90
Tools .......................................................... 3 17
Labor ......................................................... 133 27
Cartage of Rubbish ......................................... 29 25

$374 59

SUMMARY:
Disbursements .............................................. 374 59
Receipts ..................................................... 176 00
Loss .......................................................... 198 59

PLUMBING—EVENING CLASS.

RECEIPTS:
Tuition fees from students, 13 at $14 .......................... 2,156 00
One-third proceeds from sale of scrap lead .................... 237 30
Value of one-third the solder metal refund by ourselves .......... 250 90

$2,644 20

DISBURSEMENTS:
Superintendent ............................................. 600 00
Teachers .................................................... 767 85
Material ..................................................... 494 60
Tools .......................................................... 11 12
Labor ......................................................... 165 75
Manuals ...................................................... 27 00
Gas ............................................................ 156 98

$2,223 30

SUMMARY:
Receipts ..................................................... 2,644 20
Disbursements .............................................. 2,223 30
Profit ........................................................ $420 90

*Permission given to pay fee in installments; discontinued attendance after a short period.
PLUMBING—DAY CLASS.

RECEIPTS:
Tuition fees from students \( \frac{103}{21} \text{ at } \$40 \) \( \frac{1}{2} \text{ at } \$12 \)\( \frac{1}{17} \text{ at } \$6 \) \( \frac{1}{2} \text{ at } \$8 \)\( \frac{1}{2} \text{ at } \$2 \)\( \frac{1}{2} \text{ at } \$1 \)\( \frac{1}{2} \text{ at } \$0.50 \)\( \frac{1}{2} \text{ at } \$0.10 \)\( \frac{1}{2} \text{ at } \$0.05 \)
Sale of work to students 10 05
Settlement of Fire Insurance 80 00
Two-thirds proceeds from sale of scrap lead 474 60
Value of two-thirds the solder metal refined by ourselves 501 80

\( \$5,466 \ 45 \)

DISBURSEMENTS:
Superintendent 600 00
Teachers 1,430 00
Material 1,931 13
Tools 16 02
Equipment 16 30
Labor 459 25
Manuals 27 00
Gas 198 36
Drawing—Proportionate share of cost of Drawing Class 208 96

\( \$4,887 \ 02 \)

SUMMARY:
Receipts 5,466 45
Disbursements 4,887 02
Profit 579 43

PRINTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students, 15 at \$14 \( \frac{20}{2} \) \( \frac{1}{2} \) at \$14 \( \frac{1}{2} \) at \$6 \( \frac{1}{2} \) at \$2 \( \frac{1}{2} \) at \$1 \( \frac{1}{2} \) at \$0.50 \( \frac{1}{2} \) at \$0.10 \( \frac{1}{2} \) at \$0.05 \)

\( \$210 \ 00 \)

DISBURSEMENTS:
Teachers 256 50
Material 3 80
Equipment 8 79
Labor (putting type in order) 52 00

\( \$321 \ 09 \)

SUMMARY:
Disbursements 321 09
Receipts 210 00
Loss 111 09

SEASON OF 1899-1900.

SHEET METAL CORNICE WORK—EVENING CLASS.

RECEIPTS:
Tuition fees from students \( \frac{21}{2} \text{ at } \$12 \) \( \frac{17}{2} \text{ at } \$6 \) \( \frac{1}{2} \text{ at } \$1 \)\( \frac{1}{2} \text{ at } \$0.50 \)\( \frac{1}{2} \text{ at } \$0.10 \)\( \frac{1}{2} \text{ at } \$0.05 \)
Sale of work to students 11 74

\( \$354 \ 13 \)

DISBURSEMENTS:
Teachers 486 00
Material 228 20
Tools 86 12
Equipment 32 02
Drawing Boards, Implements, and Paper 30 31
Gas 874 39

\( \$874 \ 39 \)

SUMMARY:
Disbursements 874 39
Receipts 354 13
Loss 520 24

STEAM AND HOT WATER FITTING—EVENING CLASS.

RECEIPTS:
Tuition fees from students \( \frac{20}{2} \text{ at } \$14 \) \( \frac{1}{2} \text{ at } \$8 \) \( \frac{1}{2} \text{ at } \$6 \) \( \frac{1}{2} \text{ at } \$2 \)\( \frac{1}{2} \text{ at } \$1 \)\( \frac{1}{2} \text{ at } \$0.50 \)\( \frac{1}{2} \text{ at } \$0.10 \)\( \frac{1}{2} \text{ at } \$0.05 \)

\( \$287 \ 00 \)

DISBURSEMENTS:
Teacher 296 66
Material 93 57
Tools 26 99
Labor 53 25
Equipment 28 13
Lecture Books 3 75

\( \$502 \ 35 \)

SUMMARY:
Disbursements 502 35
Receipts 287 00
Loss 215 35
ACCOUNTS—NEW YORK TRADE SCHOOL.

SIGN PAINTING—DAY CLASS.

RECEIPTS:
Tuition fees from students, 11 at $25 .................. $25.00

DISBURSEMENTS:
Teacher .................................................. 329.00
Material .................................................. 15.12
Brushes .................................................. 1.40

$345.52

SUMMARY:
Disbursements .......................................... 345.52
Receipts .................................................. 25.00
Loss ..................................................... 320.52

STEAM AND HOT WATER FITTING—DAY CLASS.

RECEIPTS:
Tuition fees from students, 11 at $40 .................. $440.00

DISBURSEMENTS:
Teacher .................................................. 703.34
Material .................................................. 174.22
Tools ..................................................... 27.24
Labor ..................................................... 158.00
Equipment .............................................. 28.12
Lecture Books .......................................... 3.75
Drawing—Proportionate share of cost of Drawing Class 4.07

$1,098.74

SUMMARY:
Disbursements .......................................... 1,098.74
Receipts .................................................. 440.00
Loss ..................................................... $658.74

SEASON OF 1899-1900.

GENERAL DRAWING ACCOUNT.

DISBURSEMENTS:
Teachers .................................................. 410.50
Tracings and Blue Prints ............................... 10.73
Drawing Paper .......................................... 21.00
Material—Pencils, Rubbers, Thumb Tacks, and Rules 24.17
Equipment—T Squares, Angles, Drawing Instruments 13.48
Repairs to Equipment .................................. 2.60

$483.08

CHARGED TO
Evening Class in Drawing ................................ 143.42
Day Class in Bricklaying ................................ 48.24
Day Class in Carpentry ................................ 14.07
Day Class in Electrical Work .......................... 64.32
Day Class in Plumbing .................................. 208.96
Day Class in Steam and Hot Water Fitting .......... 4.07

$483.08

LECTURE COURSE FOR JOURNEYMEN.

RECEIPTS:
118 Entries at $1 .................................... 118.00

DISBURSEMENTS:
Lecturer .................................................. 240.00
Advertising ............................................. 21.00
Addressing and Mailing Notices ....................... 10.00
Printing .................................................. 17.49

$288.49

SUMMARY:
Disbursements .......................................... 288.49
Receipts .................................................. 118.00
Loss ..................................................... $170.49
GENERAL CASH STATEMENT.

RECEIPTS:
Cash Balance on hand close of (In Bank, 1,221 41) Season of 1898-1899 . 1,237 56
Value of Material on hand close of Season of 1898-99 1,478 81
Cash from Treasurer of the Board of Trustees 16,000 00
Tuition fees from Students 13,583 72
Proceeds from sale of old Brick 255 50
Sale of work to Students 14 30
Fire Insurance 94 00
Proceeds from sale of Scrap Lead 711 90
Value of Solder obtained from Sweepings, Joints, Etc., refined by ourselves 752 70
Proceeds from sale of Scrap Iron, Barrels, Etc. 37 68
Re-imbursement of expenses attending Civil Service Examination in Stone Cutting 71 88
Money deposited in the Office by the Students, to be drawn against them, for their expenses . 6,654 37

$40,892 42

DISBURSEMENTS:
Superintendents of Departments and Teachers 10,815 35
Superintendent of School, Clerks, Janitor, and Labor 10,496 83
Material 5,484 99
Equipment 389 16
Buildings and Fixtures 326 94
Tools 265 11
Manuals 386 59
Gas 429 43
Printing and Stationery 538 00
Advertisements 448 77
Repairs to Equipment 420 71
Removing Rubbish 164 80
Library and Periodicals 21 55
Paris Exposition 462 23
Coal 749 02
Water Tax 118 60
Stamps 227 26
Sundries 213 12
H. D. Gill, Balance due from sale of old Brick 28 00
Withdrawn by Students 6,654 37
Value of Material on hand close of Season of 1899-1900 1,469 22
Cash Balance on hand close of (In Bank, 773 60) this Season, May 15, 1900 . 792 31

$40,892 42
### PROFIT AND LOSS

#### PROFIT:
- Evening Class in Plumbing: $420.90
- Day Class in Plumbing: $579.43
- Evening Class in Sign Painting: $6.30

#### LOSS:
- Evening Class in Blacksmithing: $55.33
- Evening Class in Bricklaying: $422.57
- Day Class in Bricklaying: $630.49
- Evening Class in Carpentry: $119.50
- Day Class in Carpentry: $712.95
- Evening Class in Drawing: $47.42
- Evening Class in Electrical Work: $437.47
- Day Class in Electrical Work: $885.22
- Evening Class in Fresco Painting: $174.21
- Evening Class in House Painting: $100.11
- Day Class in House and Fresco Painting: $400.62
- Evening Class in Plastering: $198.59
- Evening Class in Printing: $111.09
- Evening Class in Sheet Metal Cornice Work: $520.24
- Day Class in Sign Painting: $320.52
- Evening Class in Steam and Hot Water Fitting: $215.35
- Day Class in Steam and Hot Water Fitting: $658.74
- Lecture Course for Journeymen: $170.49
- General Expense: $11,849.56

#### SUMMARY:
- Loss: $17,433.47
- Profit: $1,006.63
- Net Loss: $16,426.84

### TRIAL BALANCE

**DEBIT:**
- Material on hand close of Season of 1899-1900: $1,459.22
- Net Loss for Season of 1899-1900: $16,426.84
- H. D. Gill, balance due from sale of old Brick: $28.00
- Cash Balance, close of books—In Bank: $773.69
- Petty Cash: $792.31

**CREDIT:**
- Cash on hand beginning of term—In Bank: $1,221.41
- Petty Cash: $1,237.56
- Material on hand beginning of term: $1,478.81
- Treasurer’s Account: $16,000.00

[$18,716.37]