ACCOUNTS

OF THE

New York

Trade School

FOR THE

Season of 1902-1903.
ACCOUNTS

OF THE

NEW YORK

TRADE SCHOOL

FOR THE

SEASON OF 1902-1903.
INDEX.

ACCOUNTS.

Evening Classes—
Blacksmithing ........................................... 5
Bricklaying ................................................ 6
Pattern Making ........................................... 7
Cornice and Skylight Work .............................. 8
Drawing ..................................................... 14
Electrical Work ........................................... 9
Fresco Painting .......................................... 13
House Painting .......................................... 10
Plastering .................................................. 11
Plumbing ................................................... 12
Printing ..................................................... 11
Sign Painting ............................................. 14
Steam and Hot Water Fitting .......................... 15

Day Classes—
Bricklaying ................................................ 6
Carpentry ................................................... 7
Cornice and Skylight Work .............................. 8
Electrical Work ........................................... 9
House and Fresco Painting ............................. 10
Plumbing ................................................... 13
Sign Painting ............................................. 14
Steam and Hot Water Fitting .......................... 15
General Drawing Account ............................... 5
Lecture Courses for Journeymen ....................... 12
General Expense ......................................... 16
General Cash Statement ................................ 17
Profit and Loss .......................................... 18
Trial Balance ............................................. 10
Explanation .............................................. 19
Accounts of the New York Trade School.

1902-1903.

BLACKSMITHING—EVENING CLASS,

RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students</td>
<td>$150.00</td>
</tr>
<tr>
<td>teacher at $12 (full rate)</td>
<td></td>
</tr>
<tr>
<td>5 &quot; 6 (half rate)</td>
<td></td>
</tr>
</tbody>
</table>

DISBURSEMENTS.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$185.00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>$15.14</td>
</tr>
<tr>
<td>Material</td>
<td>$6.90</td>
</tr>
<tr>
<td>Coal</td>
<td>$21.00</td>
</tr>
</tbody>
</table>

SUMMARY.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$228.04</td>
</tr>
<tr>
<td>Receipts</td>
<td>$150.00</td>
</tr>
<tr>
<td>Loss</td>
<td>$78.04</td>
</tr>
</tbody>
</table>

GENERAL DRAWING ACCOUNT.

DISBURSEMENTS.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$451.00</td>
</tr>
<tr>
<td>Tools and Equipment</td>
<td>$41.78</td>
</tr>
<tr>
<td>Material</td>
<td>$100.75</td>
</tr>
</tbody>
</table>

$593.53

CHARGED TO

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evening Class in Drawing</td>
<td>$112.12</td>
</tr>
<tr>
<td>Day Class in Bricklaying</td>
<td>$62.70</td>
</tr>
<tr>
<td>Day Class in Carpentry</td>
<td>$34.20</td>
</tr>
<tr>
<td>Day Class in Electrical Work</td>
<td>$115.90</td>
</tr>
<tr>
<td>Day Class in Plumbing</td>
<td>$228.71</td>
</tr>
<tr>
<td>Day Class in Steam and Hot Water Fitting</td>
<td>$39.90</td>
</tr>
</tbody>
</table>

$593.53
### ACCOUNTS—NEW YORK TRADE SCHOOL.
#### BRICKLAYING—EVENING CLASS.

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students 31 at $16 (full rate)</td>
<td>$164 00</td>
</tr>
<tr>
<td>Tuition fees from students 4 at $8 (half rate)</td>
<td>$32 80</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$196 80</strong></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$180 00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>$13 40</td>
</tr>
<tr>
<td>Material</td>
<td>$170 72</td>
</tr>
<tr>
<td>Labor</td>
<td>$410 89</td>
</tr>
<tr>
<td>Cartage of Rubbish</td>
<td>$47 12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$822 13</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$822 13</td>
</tr>
<tr>
<td>Receipts</td>
<td>$528 00</td>
</tr>
<tr>
<td>Loss</td>
<td>$294 13</td>
</tr>
</tbody>
</table>

---

#### BRICKLAYING—DAY CLASS.

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 33 at $40</td>
<td>$1,320 00</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$473 20</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>$21 88</td>
</tr>
<tr>
<td>Material</td>
<td>$722 00</td>
</tr>
<tr>
<td>Labor</td>
<td>$577 34</td>
</tr>
<tr>
<td>Cartage of Rubbish</td>
<td>$62 07</td>
</tr>
<tr>
<td>Drawing—Proportionate share of cost of Drawing Class</td>
<td>$62 70</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,919 19</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$1,919 19</td>
</tr>
<tr>
<td>Receipts</td>
<td>$1,320 00</td>
</tr>
<tr>
<td>Loss</td>
<td>$599 19</td>
</tr>
</tbody>
</table>

---

### SEASON OF 1902-1903.
#### PATTERN MAKING—EVENING CLASS.

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students 13 at $16 (full rate)</td>
<td>$212 00</td>
</tr>
<tr>
<td>Tuition fees from students 5 at $8 (half rate)</td>
<td>$40 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$252 00</strong></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>$180 00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>$42 61</td>
</tr>
<tr>
<td>Material</td>
<td>$106 68</td>
</tr>
<tr>
<td>Labor</td>
<td>$54 00</td>
</tr>
<tr>
<td>Gas</td>
<td>$8 20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$391 49</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$391 49</td>
</tr>
<tr>
<td>Receipts</td>
<td>$248 00</td>
</tr>
<tr>
<td>Loss</td>
<td>$143 49</td>
</tr>
</tbody>
</table>

---

#### CARPENTRY—DAY CLASS.

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 18 at $35</td>
<td>$598 00</td>
</tr>
<tr>
<td>Sale of work to students</td>
<td>$1 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$601 00</strong></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>$706 00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>$75 75</td>
</tr>
<tr>
<td>Material</td>
<td>$595 53</td>
</tr>
<tr>
<td>Carpenter’s Work and Labor</td>
<td>$300 37</td>
</tr>
<tr>
<td>Gas</td>
<td>$5 90</td>
</tr>
<tr>
<td>Drawing—Proportionate share of cost of Drawing Class</td>
<td>$34 20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,717 75</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$1,717 75</td>
</tr>
<tr>
<td>Receipts</td>
<td>$631 00</td>
</tr>
<tr>
<td>Loss</td>
<td>$1,086 75</td>
</tr>
</tbody>
</table>
**ACCOUNTS—NEW YORK TRADE SCHOOL.**

**CORNICE AND SKYLIGHT WORK—EVENING CLASS.**

**RECEIPTS.**

\[
\begin{align*}
22 & \text{ at } \$12 = \$264, \\
\text{less } \$7 \text{ at } & \text{ transferred to Day Class } = \$256.80 \\
16 & \text{ at } \$6 = \$96, \\
\text{less } \$1 \text{ at } & \text{ transferred to Day Class } = \$91.92 \\
\text{Sale of work to students} & = \$8.70 \\
\end{align*}
\]

\[
\text{Total Receipts: } \$357.42
\]

**DISBURSEMENTS.**

- Teachers: \$624.00
- Equipment and Tools: \$39.50
- Material: \$123.93
- Gas: \$41.70

\[
\text{Total Disbursements: } \$828.23
\]

**SUMMARY.**

- Disbursements: \$828.23
- Receipts: \$357.42
- Loss: \$470.81

**CORNICE AND SKYLIGHT WORK—DAY CLASS.**

**RECEIPTS.**

\[
\begin{align*}
\text{Tuition fees from students, 6 at } \$40 & = \$240.00 \\
\text{Sale of work to students} & = \$22.74 \\
\end{align*}
\]

\[
\text{Total Receipts: } \$262.74
\]

**DISBURSEMENTS.**

- Teacher: \$700.00
- Equipment and Tools: \$39.23
- Material: \$106.50
- Gas: \$23.40

\[
\text{Total Disbursements: } \$869.13
\]

**SUMMARY.**

- Disbursements: \$869.13
- Receipts: \$262.74
- Loss: \$606.39

---

**SEASON OF 1902-1903.**

**ELECTRICAL WORK—EVENING CLASS.**

**RECEIPTS.**

\[
\begin{align*}
\text{Tuition fees from students, 29 at } \$16 \text{ (full rate)} & = \$464.00 \\
\text{18 at } \$8 \text{ (half rate)} & = \$144.00 \\
\end{align*}
\]

\[
\text{Total Receipts: } \$608.00
\]

**DISBURSEMENTS.**

- Teachers: \$652.50
- Equipment and Tools: \$69.29
- Material: \$234.42
- Labor: \$62.84
- Gas: \$12.50

\[
\text{Total Disbursements: } \$1,031.55
\]

**SUMMARY.**

- Disbursements: \$1,031.55
- Receipts: \$608.00
- Loss: \$423.55

---

**ELECTRICAL WORK—DAY CLASS.**

**RECEIPTS.**

\[
\begin{align*}
\text{Tuition fees from students, 61 at } \$40 & = \$2,440.00 \\
\end{align*}
\]

**DISBURSEMENTS.**

- Teachers: \$1,341.00
- Equipment and Tools: \$59.97
- Material: \$660.60
- Labor: \$393.10
- Gas: \$14.40
- Drawing—Proportionate share of cost of Drawing Class: \$115.90

\[
\text{Total Disbursements: } \$2,584.16
\]

**SUMMARY.**

- Disbursements: \$2,584.16
- Receipts: \$2,440.00
- Loss: \$144.16
ACCOUNTS—NEW YORK TRADE SCHOOL.

HOUSE PAINTING—EVENING CLASS.

RECEIPTS.
Tuition fees from students 15 at $16 (full rate) 6 at $8 (half rate) $288 00

DISBURSEMENTS.
Teachers 455 00
Equipment and Tools 37 82
Material 68 05
Labor 34 86
Gas 5 00
Printing Text Books and Examination Papers 43 54
$644 27

SUMMARY.
Disbursements 644 27
Receipts 288 00
Loss 356 27

HOUSE AND FRESCO PAINTING—DAY CLASS.

RECEIPTS.
Tuition fees from students 9 at $40 2 at $5 (graining only) $370 00

DISBURSEMENTS.
Teachers 459 59
Equipment and Tools 38 11
Material 184 21
Gas 2 59
Printing Text Books and Examination Papers 43 53
Proportionate share of expenses of the Evening Fresco Class, in which the students of the Day Class have the privilege of practicing 127 27
$855 12

SUMMARY.
Disbursements 855 12
Receipts 370 00
Loss 485 12

PLASTERING—EVENING CLASS.

RECEIPTS.
Tuition fees from students 8 at $16 (full rate) 2 at $8 (half rate) $144 00

DISBURSEMENTS.
Teacher 180 00
Tools 2 71
Material 77 83
Labor 206 05
Cartage of Rubbish 47 08
$514 57

SUMMARY.
Disbursements 514 57
Receipts 144 00
Loss 370 47

PRINTING—EVENING CLASS.

RECEIPTS.
Tuition fees from students 13 at $14 (full rate) 5 at $7 (half rate) $217 00

DISBURSEMENTS.
Teachers 237 00
Equipment and Tools 85 98
Material 13 22
$336 20

SUMMARY.
Disbursements 336 20
Receipts 217 00
Loss 119 20
ACCOUNTS—NEW YORK TRADE SCHOOL.
PLUMBING—EVENING CLASS.

RECEIPTS.

\[
\begin{align*}
\text{Tuition fees from students} & \quad 39 \times 7 \text{ (half rate)} = 273 \quad 00 \\
\text{1 Refund—} & \quad \text{Ant. retained} = 2 \quad 80 \\
\text{3 Part Paym'ts} & \quad 18 \quad 00
\end{align*}
\]

\[
\text{One-third proceeds from sale of Scrap Lead} = 224 \quad 80
\]

\[
\text{Value of one-third the Solder Metal refined by ourselves} = 300 \quad 80
\]

\[
\text{Value one-fifth old Material reclaimed and used again} = 65 \quad 48
\]

\[
\text{Total Receipts} = 2,869 \quad 36
\]

DISBURSEMENTS.

\[
\begin{align*}
\text{Teachers} & \quad 1,435 \quad 00 \\
\text{Equipment and Tools} & \quad 18 \quad 11 \\
\text{Material} & \quad 790 \quad 13 \\
\text{Labor} & \quad 240 \quad 00 \\
\text{Gas} & \quad 295 \quad 90 \\
\text{Text Books} & \quad 22 \quad 50
\end{align*}
\]

\[
\text{Total Disbursements} = 2,807 \quad 64
\]

SUMMARY.

\[
\begin{align*}
\text{Receipts} & \quad 2,869 \quad 36 \\
\text{Disbursements} & \quad 2,807 \quad 64 \\
\text{Profit} & \quad 61 \quad 72
\end{align*}
\]

LECTURE COURSES FOR JOURNEYMEN.

RECEIPTS.

\[
\begin{align*}
\text{Electrical—} & \quad 92 \times 12 = 1,104 \\
\text{Steam Engineering—} & \quad 78 \times 12 = 936
\end{align*}
\]

\[
\text{Total Receipts} = 177 \quad 00
\]

DISBURSEMENTS.

\[
\begin{align*}
\text{Lecturer} & \quad 400 \quad 00 \\
\text{Supplies} & \quad 18 \quad 50 \\
\text{Printing} & \quad 9 \quad 50 \\
\text{Advertising} & \quad 25 \quad 08
\end{align*}
\]

\[
\text{Total Disbursements} = 453 \quad 08
\]

SUMMARY.

\[
\begin{align*}
\text{Disbursements} & \quad 453 \quad 08 \\
\text{Receipts} & \quad 177 \quad 00 \\
\text{Loss} & \quad 276 \quad 08
\end{align*}
\]

SEASON OF 1902-1903.

PLUMBING—DAY CLASS.

RECEIPTS.

\[
\begin{align*}
\text{Tuition fees from students} & \quad 120 \times 40 = 4,800 \\
\text{Two-thirds proceeds from sale of Scrap Lead} & \quad 449 \quad 60 \\
\text{Value of two-thirds the Solder Metal refined by ourselves} & \quad 613 \quad 00 \\
\text{Value four-fifths old Material reclaimed and used again} & \quad 261 \quad 92 \\
\text{Sale of work to students} & \quad 9 \quad 10
\end{align*}
\]

\[
\text{Total Receipts} = 5,130 \quad 00
\]

DISBURSEMENTS.

\[
\begin{align*}
\text{Teachers} & \quad 2,509 \quad 88 \\
\text{Equipment and Tools} & \quad 7 \quad 19 \\
\text{Material} & \quad 2,560 \quad 45 \\
\text{Labor} & \quad 648 \quad 00 \\
\text{Gas} & \quad 371 \quad 10 \\
\text{Text Books} & \quad 22 \quad 50 \\
\text{Drawing—Proportionate share of cost of Drawing Class} & \quad 228 \quad 71
\end{align*}
\]

\[
\text{Total Disbursements} = 6,347 \quad 83
\]

SUMMARY.

\[
\begin{align*}
\text{Receipts} & \quad 6,484 \quad 22 \\
\text{Disbursements} & \quad 6,347 \quad 83 \\
\text{Profit} & \quad 136 \quad 39
\end{align*}
\]

FRESCO PAINTING—EVENING CLASS.

RECEIPTS.

\[
\begin{align*}
\text{Tuition fees from students} & \quad 16 \times 12 \text{ (full rate)} = 192 \quad 00 \\
\text{Credit—Share of Disbursements charged to Day Class} & \quad 127 \quad 27
\end{align*}
\]

\[
\text{Total Receipts} = 270 \quad 00
\]

DISBURSEMENTS.

\[
\begin{align*}
\text{Teachers} & \quad 560 \quad 00 \\
\text{Equipment and Tools} & \quad 55 \quad 03 \\
\text{Material} & \quad 38 \quad 66 \\
\text{Labor} & \quad 34 \quad 89 \\
\text{Gas} & \quad 8 \quad 00 \\
\text{Printing Text Books and Examination Papers} & \quad 44 \quad 03
\end{align*}
\]

\[
\text{Total Disbursements} = 742 \quad 41
\]

SUMMARY.

\[
\begin{align*}
\text{Receipts} & \quad 742 \quad 41 \\
\text{Disbursements} & \quad 397 \quad 27 \\
\text{Loss} & \quad 345 \quad 14
\end{align*}
\]
### ACCOUNTS—NEW YORK TRADE SCHOOL

#### SIGN PAINTING—EVENING CLASS

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 15 at $12</td>
<td>$186.00</td>
</tr>
<tr>
<td>(full rate), 6 (half rate)</td>
<td></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>180.00</td>
</tr>
<tr>
<td>Tools</td>
<td>3.34</td>
</tr>
<tr>
<td>Material</td>
<td>3.44</td>
</tr>
<tr>
<td></td>
<td><strong>$198.18</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>198.18</td>
</tr>
<tr>
<td>Receipts</td>
<td>186.00</td>
</tr>
<tr>
<td>Loss</td>
<td>12.18</td>
</tr>
</tbody>
</table>

#### SIGN PAINTING—DAY CLASS

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 7 at $25</td>
<td>$175.00</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>362.00</td>
</tr>
<tr>
<td>Tools</td>
<td>4.33</td>
</tr>
<tr>
<td>Material</td>
<td>4.93</td>
</tr>
<tr>
<td></td>
<td><strong>$407.26</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>407.26</td>
</tr>
<tr>
<td>Receipts</td>
<td>175.00</td>
</tr>
<tr>
<td>Loss</td>
<td>232.26</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, 13 at $6</td>
<td>$78.00</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>$112.12</td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>112.12</td>
</tr>
<tr>
<td>Receipts</td>
<td>78.00</td>
</tr>
<tr>
<td>Loss</td>
<td>34.12</td>
</tr>
</tbody>
</table>

### SEASON OF 1902-1903

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

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 27 at $14 (full rate), 3 (half rate)</td>
<td><strong>$399.00</strong></td>
</tr>
<tr>
<td>One-half proceeds sale of Scrap Iron</td>
<td>20.25</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>393.00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>59.97</td>
</tr>
<tr>
<td>Material</td>
<td>47.52</td>
</tr>
<tr>
<td>Labor</td>
<td>57.36</td>
</tr>
<tr>
<td>Text Books</td>
<td>18.00</td>
</tr>
<tr>
<td></td>
<td><strong>$482.11</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>482.11</td>
</tr>
<tr>
<td>Receipts</td>
<td>419.25</td>
</tr>
<tr>
<td>Loss</td>
<td>62.86</td>
</tr>
</tbody>
</table>

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

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition fees from students, 20 at $40</td>
<td>$813.34</td>
</tr>
<tr>
<td>One-half proceeds sale of Scrap Iron</td>
<td>20.25</td>
</tr>
<tr>
<td></td>
<td><strong>$833.59</strong></td>
</tr>
</tbody>
</table>

**DISBURSEMENTS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teacher</td>
<td>700.00</td>
</tr>
<tr>
<td>Equipment and Tools</td>
<td>45.07</td>
</tr>
<tr>
<td>Material</td>
<td>101.43</td>
</tr>
<tr>
<td>Labor</td>
<td>182.81</td>
</tr>
<tr>
<td>Text Books</td>
<td>15.00</td>
</tr>
<tr>
<td>Drawing—Proportionate share of cost of Drawing Class</td>
<td>39.90</td>
</tr>
<tr>
<td></td>
<td><strong>$1,084.21</strong></td>
</tr>
</tbody>
</table>

**SUMMARY.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>1,084.21</td>
</tr>
<tr>
<td>Receipts</td>
<td>833.59</td>
</tr>
<tr>
<td>Loss</td>
<td>250.62</td>
</tr>
</tbody>
</table>

*Withdrew, and part of fee refunded.*
### General Expense Account

**Receipts:**
- Sale of Stove, and old Barrels: $12.00

**Disbursements:**
- Superintendent: $2,000.00
- Consulting Engineer: $800.00
- Clerks: $2,750.00
- Janitor: $540.00
- Labor: $1,956.52
- Engine Room—Engineer: $612.50
- Fireman: $440.00
- Coal: $1,698.42
- Supplies and Repairs: $393.12
- Buildings, Betterments, and Repairs: $1,047.83
- Printing Annual Catalogue and Report: $339.50
- Photographs and Electrootypes for new Catalogue: $54.58
- Printing and Stationery: $216.93
- Advertising: $463.17
- Library and Periodicals: $216.35
- Stamps: $239.00
- Gas: $41.10
- Water Tax: $34.22
- Commencement Exercises—Camp Chairs, Decorations, and Stenographer: $105.50
- Cartage of Rubbish and Ashes: $145.04

**Summary:**
- Disbursements: $13,957.39
- Receipts: $12.00
- Loss: $13,945.39

### General Cash Statement

**Receipts:**
- Balance on hand close of Season of 1901-1902: $919.32
- Season of 1901-1902: $870.00
- Petty Cash: $870.00
- Cash from sale of Scrap Lead: $49.30
- Proceeds from sale of Scrap Iron: $49.50
- Proceeds from sale of Stoves, and Barrels: $12.00
- Proceeds from sale of Work to Students: $47.54
- Value of Solder Metal obtained from Sweepings, Joints, Etc., refined by ourselves: $920.40
- Value of the old Plumbing Material reclaimed and used again: $327.40
- Money deposited in office by Students: $9,690.96

**Disbursements:**
- Directors of Departments and Teachers: $7,864.08
- Superintendent of School, Consulting Engineer, Clerks, Janitor, and Labor: $12,308.63
- Materials: $7,013.09
- Buildings, Betterments, Supplies, and Repairs: $1,450.95
- Gas: $830.60
- Printing and Stationery: $619.61
- Advertisements: $464.21
- Cartage of Rubbish and Ashes: $214.30
- Library and Periodicals: $32.17
- Coal: $1,698.42
- Water Tax: $38.42
- Stamps: $239.00
- Sundries: $251.14
- Additional Loss, 1901-1902: $36.00
- Due from Municipal Civil Service Commission: $45.95
- Due from W. H. Atiker: $18.00
- Value of Material on hand close of Season 1902-1903: $947.19
- Cash Balance on hand close of Season 1902-1903: $1,402.69
- this Season, May 19, 1903: $1,418.57
- Petty Cash: $15.88
- Money withdrawn from office by Students: $9,690.96

**Balance:** $51,363.46
### Accounts—New York Trade School

#### Profit and Loss

<table>
<thead>
<tr>
<th>Class</th>
<th>Profit</th>
<th>Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evening Class in Plumbing</td>
<td>61 72</td>
<td></td>
</tr>
<tr>
<td>Day Class in Plumbing</td>
<td>136 39</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL PROFIT</strong></td>
<td><strong>198 11</strong></td>
<td></td>
</tr>
<tr>
<td>Evening Class in Blacksmithing</td>
<td>75 04</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Bricklaying</td>
<td>294 13</td>
<td></td>
</tr>
<tr>
<td>Day Class in Bricklaying</td>
<td>599 19</td>
<td></td>
</tr>
<tr>
<td>Day Class in Carpentry</td>
<td>1,086 75</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Cornice and Skylight Work</td>
<td>470 81</td>
<td></td>
</tr>
<tr>
<td>Day Class in Cornice and Skylight Work</td>
<td>606 39</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Drawing</td>
<td>34 12</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Electrical Work</td>
<td>423 55</td>
<td></td>
</tr>
<tr>
<td>Day Class in Electrical Work</td>
<td>144 16</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Fresco Painting</td>
<td>345 14</td>
<td></td>
</tr>
<tr>
<td>Evening Class in House Painting</td>
<td>356 27</td>
<td></td>
</tr>
<tr>
<td>Day Class in House and Fresco Painting</td>
<td>485 12</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Pattern Making</td>
<td>143 49</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Plastering</td>
<td>370 57</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Printing</td>
<td>119 20</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Sign Painting</td>
<td>12 18</td>
<td></td>
</tr>
<tr>
<td>Day Class in Sign Painting</td>
<td>232 26</td>
<td></td>
</tr>
<tr>
<td>Evening Class in Steam and Hot Water Fitting</td>
<td>62 86</td>
<td></td>
</tr>
<tr>
<td>Day Class in Steam and Hot Water Fitting</td>
<td>250 62</td>
<td></td>
</tr>
<tr>
<td>Lecture Courses for Journeymen</td>
<td>276 08</td>
<td></td>
</tr>
<tr>
<td>General Expense</td>
<td></td>
<td>13,945 39</td>
</tr>
<tr>
<td><strong>SUMMARY</strong></td>
<td><strong>20,336 32</strong></td>
<td></td>
</tr>
<tr>
<td>Loss</td>
<td>20,336 32</td>
<td></td>
</tr>
<tr>
<td>Profit</td>
<td>198 11</td>
<td></td>
</tr>
<tr>
<td><strong>Net Loss</strong></td>
<td><strong>20,138 21</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Season of 1902-1903

**TRIAL BALANCE**

**DEBIT**
- Material on hand close of Season 1902-1903 ........................................ 947 19
- Due from Municipal Civil Service Commission ........................................... 45 95
- Due from Classes of 1901-1902 ............................................................... 36 00
- Due from W. H. Maher .................................................................................. 18 00
- Net Loss for Season 1902-1903 .................................................................. 20,138 21
- Cash Balance, close of books—In Bank, ................................................... 1,402 69
- Petty Cash ................................................................................................. 15 88
- **TOTAL CREDIT** ....................................................................................... 1,418 57
- **CREDIT** ................................................................................................ 22,603 92
- Cash on hand beginning of term—In Bank .................................................. 917 22
- Petty Cash .................................................................................................. 8 10
- Treasurer's Account .................................................................................... 20,000 00
- Material on hand beginning of term ......................................................... 1,494 88
- Municipal Civil Service Commission, Season 1901-02 .................................. 189 72
- **TOTAL DEBIT** .......................................................................................... 22,603 92

**EXPLANATION.**

Season of 1901-1902.
- Attendance: 666 Students, and 136 attendants at Journeymen Lectures.
- Amount required from Endowment Fund for maintenance ......................... 20,752 66
- Deduct loss on Lectures .............................................................................. 302 95
- The net loss for School proper is ............................................................. 20,449 71
- Or, $30.71 per capita.

Season of 1902-1903.
- Attendance: 747 Students, and 177 attendants at Journeymen Lectures.
- Amount required from Endowment Fund for maintenance ......................... 20,138 21
- Deduct loss on Lectures .............................................................................. 276 08
- The net loss for School proper is ............................................................. 1,986 13
- Or, $26.59 per capita.

1902-03—Amount required of Endowment Fund ............................................ 20,138 21
1901-02—Amount required of Endowment Fund ............................................ 20,752 66
- **Decrease** ............................................................................................... 614 45

It will be noticed that the cost per capita is over $4.00 less than last year. This is due to the resulting increase in fees from a larger attendance, while the operating force remained practically the same.