

FINANCIAL STATEMENTS

AND

STATISTICS OF ATTENDANCE

OF THE

Protestant Board of School Commissioners

FOR

MONTREAL,

FOR THE SCHOLASTIC YEAR 1895-6.

MONTREAL:

PRINTED BY W. H. FAFON & SON, 694 CRAIG STREET.

1896.

The EDITH *and* LORNE PIERCE
COLLECTION *of* CANADIANA



Queen's University at Kingston

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Statement of Receipts and Disbursements.

Protestant Board of School Commissioners for Montreal.

JULY 1st, 1893, to JUNE 30th, 1896.

RECEIPTS.

(1) *On Income Account.*

City School Tax, 1895.....	\$153,216 24	
Less taxes in St. Gregoire le Thaumaturge re- funded.....	348 00	
		\$152,868 24
Government Grant, Common School Fund.....		5,646 36
“ “ Superior Education Fund.		1,185 00
Ordinary Fees, High School of Montreal.....	18,827 17	
“ “ High School for Girls.....	11,464 38	
		30,291 55

PUBLIC SCHOOL FEES.

Aberdeen.....	2,277 51	
Ann Street.....	1,210 25	
Berthelet Street.....	2,007 75	
Britannia.....	322 00	
Dufferin.....	1,775 50	
Hochelaga.....	278 75	
Lansdowne.....	2,046 50	
Lorne.....	1,984 75	
Mount Royal.....	2,230 50	
Riverside.....	2,149 75	
Royal Arthur.....	1,497 75	
Senior.....	2,304 00	
Victoria.....	2,094 50	
		22,179 51
Pupils' Deposits, Night Schools.....	150 25	
Less refunded.....	79 50	
		70 75
School Commissioners of St. Jean Baptiste, propor- tion of neutral panel tax for year ending 30th June, 1895.....	15 70	
School Commissioners of St. Jean Baptiste, propor- tion of neutral panel tax for year ending 30th June, 1896.....	10 07	
		25 77
School Commissioners of Hochelaga, proportion of neutral panel tax for year ending 30th June, 1896		427 35
Interest, per Mrs. M. G. Edson.....	278 60	
“ “ A. S. Ewing.....	535 27	
		813 87
Total Ordinary Income.....		<u>\$213,508 40</u>

(2) *On Capital Account.*

(a) Assets realized :

Panet Street School Property :		
First payment by purchaser.....	\$ 600 00	
Insurance premium recovered.....	42 88	
	<u>642 88</u>	
Less expenses of sale.....	177 02	
		465 86
A. S. Ewing, bailleur de fonds transferred.....		15,000 00
Britannia School Property (shed sold).....		10 00
Panet Street School (furniture sold).....		24 00
Dorchester Street School (furniture sold).....		5 00
Sherbrooke Street School ".....		18 20
Dorchester Street School Property (special assessment recovered).....		32 05
City of Montreal, advances repaid.....		227 06
H. R. Ives & Co. ".....		75 00
		<u>\$15,857 17</u>

(b) Amount borrowed.

Interest, per John Frothingham Endowment—		
Dividend.....	\$ 120 00	
Interest on Savings Bank account.....	1 55	
		121 55
Pension Fund :—		
Amount deducted from teachers' salaries July 1st, 1895, to December 31st, 1895.....	841 85	
Amount deducted from teachers' salaries, Jan. 1st, 1896, to June 30th, 1896.....	<u>1,273 15</u>	
		2,115 00
Murray Legacy (interest in trust).....		20 52
Temporary loans.....		5,100 00
Molsons Bank, overdrawn 30th June, 1896.....		<u>16,243 63</u>
		<u>\$23,600 70</u>

DISBURSEMENTS.

(1) *On Income Account.*

Maintenance of Schools, as per abstract annexed.....	\$144,742 52	
Subsidy to McGill Model Schools.....	2,969 15	
" to Baron de Hirsch Day School.....	2,040 00	
Salary of Rev. M. DeSola, Teacher of Hebrew.....	744 00	
" of H. H. Curtis, Director of French.....	332 50	
" of W. H. Smith, Director of Tonic Solfa.....	850 00	
Expenses of Training School for Kindergarten Teachers.....	733 27	
Night Schools.....	468 13	
Prize Books, Medals, etc.....	<u>1,778 92</u>	
		154,658 49
Printing.....		1,067 75
Advertising.....		108 37
Law Charges.....		<u>279 10</u>
		<u>\$156,113 71</u>

FORWARD,

BROUGHT FORWARD,		\$156,113 71
School Examiners (two years).....		300 00
Interest on Bonds.....		
\$120,000 at 6%.....	7,200 00	
\$380,000 at 4%.....	15,200 00	
	22,400 00	
Interest per Estate H. B. Smith.....	750 00	
" " Mrs. E. Binmore.....	400 00	
" " Protestant House of Industry and Refuge.....	800 00	
Interest per J. R. Dougall, Ex.....	495 00	
" " Royal Institution for the Advancement of Learning.....	1,000 00	
Interest per T. C. Aylwin.....	350 00	
" " Miss E. C. Orkney.....	730 00	
" " Estate Cherrier.....	2,400 00	
" " Sœurs Hospitalières de St. Joseph.....	36 00	
" " Temporary loans.....	409 00	
" " Molsons Bank.....	493 13	
" " Murray Legacy (in trust)	20 52	7,883 65

RENT.

Dufferin School, Caretaker's House.....	167 00	
Lorne School, " ".....	120 00	
Riverside School, " ".....	143 00	
Lansdowne School, " ".....	120 00	550 00

EXPENSES OF ADMINISTRATION.

Secretary-Superintendent.....	3,000 00	
Treasurer.....	2,000 00	
Office Expense.....	1,246 68	
Miscellaneous Charges.....	3,170 88	9,417 56
Total Disbursements for the Maintenance of Schools.....		\$196,664 92

(2) On Capital Account.

(a) Sinking Fund on Bonds.

\$4,777 95

(b) Land, Buildings and Furniture.

High School House.....	\$ 1,063 60
Office Furniture.....	16 15
High School Furniture	\$400 18
" "	286 48
" "	686 66
Mount Royal School House.....	327 60
" " " Furniture.....	35 85
Dufferin School House.....	448 37
" " " Furniture.....	10 21
Victoria School Furniture.....	162 85
Aberdeen School House.....	32,255 68
" " " Furniture.....	4,391 24
Girls' High School Furniture.....	434 83
Cooking School Furniture.....	186 42
Senior School Furniture.....	90 00
Lorne School House.....	376 11
Riverside School (Special Assessment).....	3 53
Lansdowne School (Special Assessment).....	96 37
FORWARD,	\$40,585 47

BROUGHT FORWARD, \$40,585 47

Victoria School House	578 94
Hochelaga School House.....	12 57
“ “ Furniture.....	12 75
Britannia School Furniture.....	11 15
Lansdowne School Furniture	11 26
Berthelet Street School Furniture.....	99 50
Riverside School Furniture.....	54 20
“ “ House.....	1,738 96
Lorne School Furniture.....	430 34
Ann Street School Furniture.....	16 95
Panet Street School Property (assessments).....	77 78
Marlborough Street Property “	25 45
Fullum Street Property “	201 35
Royal Arthur School Furniture.....	140 90
Property, 346 Magdalen Street.....	3,000 00
Grant for Teachers' Library.....	80 28

\$47,077 85

(c) Loans repaid.

Pension Fund :

Amount deducted from Government Grant		
Jan. 1st, 1895, to June 30th, 1895.....	\$1,177 10	
Amount deducted from Government Grant		
July 1st, 1895, to Dec. 31st, 1895.....	841 85	2,018 95
Molsons Bank, overdraft 30th June, 1895, repaid.....		1,165 05
John Frothingham Endowment (deposited in special account).....		121 55
Temporary loans repaid.....		1,140 09
		<u>\$4,445 55</u>

RECAPITULATION.

RECEIPTS.

Total Ordinary Income.....	\$213,508 40
Assets realized.....	15,857 17
Amount borrowed.....	<u>23,600 70</u>

\$252,966 27

DISBURSEMENTS.

Total Ordinary Disbursements for Maintenance of Schools.....	196,664 92
Sinking Fund on Bonds.....	4,777 95
	<u>201,442 87</u>
Land, Buildings and Furniture.....	47,077 85
Loans repaid.....	<u>4,445 55</u>

\$252,966 27

Abstract showing cost of Maintenance of Schools 1895-96.

NAME OF SCHOOL.	Salaries.	Stationery	Charges.	Fuel.	Repairs.	Insurance, Water & Miscell's.	TOTALS.
Aberdeen School.....	7901 28	434 75	170 16	807 65	191 75	179 40	9684 99
Ann Street School.....	6114 85	149 01	106 94	475 11	711 69	125 05	7682 65
Bertholet Street School.....	7650 53	193 74	63 96	385 35	431 21	69 00	8793 79
Britannia School.....	1377 50	25 19	21 58	150 87	86 68	19 42	1681 24
Dufferin School.....	7320 07	215 41	141 52	679 19	244 59	53 80	9154 58
Girls' High School.....	14233 47	419 03	235 36	1024 86	335 96	372 68	16621 36
High School.....	25503 05	714 77	320 34	1585 04	625 57	364 08	29112 85
Hochelaga School.....	1671 60	30 38	25 16	221 52	72 15	11 89	2032 70
Lansdowne School.....	8294 10	256 64	137 41	553 99	105 03	131 17	9478 34
Lorne School.....	7537 51	231 58	74 28	494 04	210 12	39 85	8587 38
Mount Royal School.....	7654 25	298 74	66 95	781 51	191 70	45 89	9039 04
Riverside School.....	7803 08	249 57	114 47	692 96	394 34	238 47	9492 89
Royal Arthur School.....	6415 45	135 39	84 72	410 39	457 16	180 48	7683 59
Senior School.....	6146 67	120 50	85 58	191 00	110 92	74 68	6729 35
Victoria School.....	7249 06	222 85	72 17	537 48	303 14	15 55	8400 25
Cooking School.....	400 00	—	91 02	—	—	76 50	567 52
	123772 47	3697 55	1811 62	8990 96	4472 01	1997 91	144742 52

Statement of Assets and Liabilities.
Protestant Board of School Commissioners.

JUNE 30th, 1896.

ASSETS.

(a)		
School Sites, Buildings and Furniture, as per Trial Balance Sheet.....	\$1,017,068 66	
Less portion of Aberdeen School Property available for sale.....	9,294 75	\$1,007,773 91
(b)		
Assets capable of realization:		
Property on Fullum Street.....	6,475 25	
Less bailleur de fonds.....	6,000 00	
	475 25	
Property on Marlborough Street.....	1,599 93	
Portion of Aberdeen Sch'l Prop'ty as above	9,294 75	
City of Montreal, claims for refund of tax'n	923 82	
Mrs. M. G. Edson, bailleur de fonds.....	4,600 00	
Theo. Deguire.....	4,500 00	
		21,393 75
		\$1,029,167 66

LIABILITIES.

(a)		
Bonds, 6 %.....	120,000 00	
“ 4 %.....	380,000 00	
	500,000 00	
Less Sinking Fund in hands of City Treasurer, December 31st, 1895.....	73,008 12	426,991 88
(b) Mortgage Debts.		
Estate H. B. Smith.....	15,000 00	
Mrs. E. Binmore.....	8,000 00	
Protestant House of Refuge.....	16,000 00	
J. R. Dougall, Executor.....	9,000 00	
Royal Institution for Advancement of Learning	20,000 00	
T. C. Aylwin.....	7,000 00	
Miss E. C. Orkney.....	8,000 00	
Heirs Cherrier.....	60,000 00	
Soeurs Hospitallieres de St. Joseph.....	600 00	143,600 00
(c) Floating Debt.		
Molsons Bank.....	16,243 63	
Temporary loans.....	9,200 00	
Pension Fund.....	1,273 15	
Murray Legacy.....	362 42	27,079 20
(d)		
Frothingham Endowment.....	1,792 87	
Represented by:		
15 Shares Merchants Bank Stock,.....	\$1,763 00	
Deposits in Savings Bank.....	29 87	
	1,792 87	
Total Liabilities,.....		597,671 08
Surplus.....		431,496 58
		\$1,029,167 66

MONTREAL, 5th September, 1896.

To the Protestant Board of School Commissioners.

Gentlemen :—

I beg to report that I have completed the audit of the books of your Board for the year to 30th June, 1896.

I have checked the payments charged in the Cash Book monthly during the year, as per certificates furnished; vouchers being fully produced for said payments. The receipts have been verified by the Secretary-Superintendent's certificate of school fees, by the City Treasurer's statement of school taxes, by other vouchers, and by the Bank pass-book. I have now checked the Journal, have checked the postings from Cash Book and Journal into Ledger, and the whole of the additions in all the books.

I have also checked the statements herewith, which I have verified by the books of your Board, and signed, consisting of

The Balance Sheet,
 Abstract of Maintenance,
 Statement of Receipts and Disbursements,
 Statement of Assets and Liabilities,

and hereby certify that I find the whole to be in accordance with the books of the Board, correct, and the books carefully and correctly kept.

I remain, Gentlemen,

Yours respectfully,

ARCH. MCGOUN,

Auditor.

Statement of number of Teachers and Pupils in attendance and average cost of each Pupil in each School.

NAME OF SCHOOL.	Average No. of Teachers.	Average No. of Pupils.	Total Enrolment.	Total Cost of Maintenance.	Fees.	Net Cost.	Net Cost per pupil 1895-96.	Net Cost per pupil 1894-95.
High School.....	25.4	576.	627	29112 85	1185 00 } 18827 17 }	9100 68	15 80	17 69
High School for Girls.....	21.1	412.1	478	16621 36	11464 38	5156 98	12 51	10 50
Aberdeen School.....	17.	671.8	817	9684 99	2277 51	7407 48	11 03	12 68
Ann Street School.....	13	392.4	504	7682 65	1210 25	6472 40	16 49	15 90
Berthelet Street School.....	14.7	531.2	636	8793 79	2007 75	6786 04	12 77	13 77
Britannia School.....	3.	112.3	139	1681 24	322 00	1359 24	12 10	12 25
Dufferin School.....	17.3	549.4	697	9154 58	1775 50	7379 08	13 43	11 77
Hochelaga School.....	4.	87.2	121	2032 70	278 75	1753 95	20 11	16 34
Lansdowne School.....	19.	694.8	889	9478 34	2046 50	7431 84	10 70	10 79
Lorne School.....	17.	617.8	760	8587 38	1984 75	6602 63	10 69	11 79
Mount Royal School.....	18.	627.9	774	9039 04	2230 50	6808 54	9 88	9 88
Riverside School.....	17.4	607.1	748	9492 89	2149 75	7343 14	12 10	11 79
Royal Arthur School.....	12.3	433.5	549	7683 59	1497 75	6185 84	14 27	14 05
Senior School.....	7.4	181.1	216	6729 35	2304 00	4425 35	24 43	29 06
Victoria School.....	15.5	579.6	692	8400 25	2094 50	6305 75	10 88	10 36
Cooking School.....	1.	.....	...	567 52	.....	567 52	.....	.....
Total, Public Schools includ'g Senior	176.6	6086.1	7542	99008 31	22179 51	76828 80	12 62	12 54
Total, all Schools, 1895-1896.....	223.1	7074.2	8647	144742 52	53656 06	91086 46	12 87	.....
Total, all Schools, 1894-1895.....	205.6	6632.7	8304	136901 10	51677 58	85223 52	.....	12 85

Statistics of attendance in the High, Senior and Public Schools for the year 1895-96.

NAME OF SCHOOL.	No. of School Days.	Average Enrollment.	Total days of Attendance.	Percentage of daily attendance.	Average No. of times late.
High School of Montreal.....	194	576.	108006½	96.7	1.6
High School for Girls.....	222	412.1	85041	93.	2.0
Senior School.....	193	181.1	33554	96.	1.5
Public Schools.....	196	5905.	1054804	91.1	2.8
Total, 1895-96.....	.....	7074.2	1,281,405½	.....	.....
Total, 1894-95.....	.....	6632.7	1,192,345½	.....	.....

STATEMENT OF THE COST OF MAINTENANCE
OF THE
Night Schools under the Control of the
Protestant Board of School Commissioners for Montreal,
FOR THE SESSION OF 1895-96.

DISBURSEMENTS.

Salaries		\$2,168 95
Books and Stationery.....	148 77	
Printing, Postage, &c.....	<u>16 75</u>	165 52
Cartage.....		50
Heating and Lighting.....		617 88
Gas-fitting, Chinese Night School.....		25 92
		<u>\$2,978 57</u>

PAID AS FOLLOWS:

Provincial Government, Grant for Salaries.....		\$2,091 75
City of Montreal, Grant for Books, &c.....		165 27
Boys' Home, Heating and Lighting.....		48 50
Baron de Hirsch Institute, Heating and Lighting.....		77 00
German-English School " "		25 00
Chinese Night School:		
Salary of Teacher.....	77 00	
Gas-fitting.....	<u>25 92</u>	102 92
Protestant Board of School Commissioners:		
Heating, Lighting, &c.....	\$467 88	
Printing (balance).....	<u>25</u>	468 13
		<u>\$2,978 57</u>

