

FINANCIAL STATEMENTS

OF THE

PROTESTANT BOARD

OF

SCHOOL COMMISSIONERS FOR MONTREAL

FROM

JULY 1st, 1897 to JUNE 30th, 1898.



MONTREAL.

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



Queen's University at Kingston

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FINANCIAL STATEMENTS

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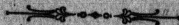
PROTESTANT BOARD

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FROM

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MONTREAL.

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Aberdeen
Ann Stre
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Britannia
Dufferin
Hochelag
Lansdown
Lorne...

Mount R
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Senior...
Victoria.

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Statement of Receipts and Disbursements
Protestant Board of School Commissioners for Montreal.

JULY 1st, 1897, to JUNE 30th, 1898.

RECEIPTS.

(1) *On Income Account.*

City School Tax 1897.....	\$154,302 01	
“ “ “ arrears St. Gabriel Ward 1890-3.....	481 08	
		154,783 09
Government Grant, Common School Fund.....	5,646 36	
“ “ Superior Education Fund.....	1,185 00	
		6,831 36
Ordinary Fees High School of Montreal.....	17,646 05	
“ “ “ “ for Girls.....	12,027 64	
		29,673 69

PUBLIC SCHOOL FEES.

Aberdeen School.....	2,721 75	
Ann Street.....	1,250 00	
Berthelet.....	2,252 50	
Britannia.....	219 75	
Dufferin.....	1,681 50	
Hochelaga.....	302 01	
Lansdowne.....	1,976 50	
Lorne.....	2 075 25	
Mount Royal.....	2,146 05	
Riverside.....	2,180 75	
Royal Arthur.....	1,454 75	
Senior.....	5,032 50	
Victoria.....	2,058 00	
		23,351 31
Pupils' deposits, Night Schools.....	173 50	
Less refunded.....	116 00	
		57 50
School Com. of St. Jean Baptiste.....	Proportion of neu- 24 80	
“ “ “ Hochelaga.....	tral panel tax for 425 84	
“ “ “ St Grégoire le	the year ending	
Thaumaturge.....	30th June 1898. 15 41	
		466 05
Interest per Madame Duperreault.....	18 08	
“ “ Mrs. M. G. Edson.....	346 07	
“ “ Joseph Ste. Marie.....	126 50	
“ “ Paul G. Martineau.....	40 50	
“ “ Théophile Deguire.....	233 76	
		764 84

Total Ordinary income.....

\$215,927 84

302721

(2) On Capital Account.

(a) Assets realized.

Aberdeen School Property, sale to Madame Duperreault. }	\$6,171 48
Madame Duperreault bailleur de fonds.....	2,000 00

\$8171 48

(b) Amount borrowed.

Pension Fund :	
Amount deducted from teachers' salaries July 1st 1897 to December 31st 1897.....	922 59
Amount deducted from teachers' salaries January 1st 1898 to June 30th 1898.....	1,372 97

2,295 56

15 24

672 65

12,678 81

\$15,662 26

DISBURSEMENTS.

(1) On Income Account.

Maintenance of Schools as per abstract annexed.....	\$149,243 32	
Subsidy to McGill Model Schools.....	3,261 63	
" " Baron de Hirsch Day School.....	2,795 20	
Salary of Rev. M. De Sola, Teacher of Hebrew.....	800 00	
" " H. H. Curtis Director of French.....	107 50	
" " W. H. Smith, Director of Tonic Solfa.....	842 50	
" Miss E. B. Lovell, Director of Kindergartens.....	229 50	
Night Schools.....	576 17	
Prize Books, Medals, etc.....	685 98	
Printing.....	889 95	158,541 80
Advertising.....	140 55	
Law Charges.....	74 70	
Expenses of Celebration of Diamond Jubilee.....	4 50	
Interest on Bonds :		1,109 70
\$120,000 at 6%.....	7,200 00	
\$380,000 at 4%.....	15,200 00	
Interest per :		22,400 00
Molson's Bank.....	420 74	
Miss E. C. Orkney.....	165 00	
Montreal Prot. House of Refuge.....	130 00	
Royal Institution.....	1,000 00	
Miss C. E. Binmore et al.....	435 27	
Canada Life Assurance Co.....	1,887 00	
Heirs Cherrier.....	2,400 00	
T. C. Aylwin.....	350 00	
Temporary Loans.....	512 12	
Murray Legacy (in trust).....	15 24	
		7,315 37
OVER.....		\$189,366 87

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Marlboro
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Aberdeen
Dufferin
Victoria
Aberdeen
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RiversideLorne Sch
Lansdown
Senior Sc
" Caretaker
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FORWARD.....	\$189,366 87
Rent Caretakers' dwellings.....	726 00
Expenses of School Concert.....	75 63

EXPENSES OF ADMINISTRATION.

Secretary-Superintendent.....	\$3,000 00
Treasurer.....	2,000 00
Office Expenses.....	1,138 99
Miscellaneous Charges.....	<u>1,969 64</u>

8,108 63
\$198,277 13

(2) On Capital Account.

(a) Sinking Fund on Bonds. \$8,344 09

(b) Land, Buildings and Furniture.

Office Furniture.....	\$ 25 00
High School Furniture.....	198 56
Girls' High School ".....	51 72
Marlborough St. Property (Assessments 1896 & 1897.....	197 00
Fullum St. Property (" 1896 & 1897.....	518 68
Aberdeen School Property (" for drains).....	-50 33
Dufferin School Furniture.....	154 35
Victoria School Furniture.....	53 96
Aberdeen School House.....	194 30
" " Furniture.....	353 60
High School House.....	9 21
Cooking School Furniture.....	-21 26
Victoria School House.....	133 00
Hochelega School Furniture.....	1 50
Berthelet St. School Furniture.....	215 20
Riverside School Furniture.....	14 88
" " House.....	11 00
Lorne School Furniture.....	5 70
Lansdowne School ".....	69 00
Senior School Furniture.....	24 50
" " House.....	2,900 25
Caretaker's House, High School.....	82 52
Teachers' Library.....	32 00
Ann St. School House.....	10 50
Royal Arthur School House.....	<u>31 60</u>
" " " Furniture.....	

\$5,359 62

(c) Loans Repaid.

Pension Fund :

Amount deducted from Government Grant, Jan. 1st 1897 to June 30th 1897.....	\$1,323 43
Amount deducted from Government Grant, July 1st 1897 to December 31st 1897.....	920 39
Refunded teacher.....	<u>2 20</u>

OVER.....

\$2,246 02

FORWARD.....	\$2,246 02
Temporary Loans repaid.....	6,878 99
Miss C. E. Binmore et al. a/c bailleur de fonds.....	1,000 00
Murray Legacy.....	13 50
Miss E. C. Orkney, a/c bailleur de fonds.....	6,000 00
Molsons Bank, overdraft 30th June 1897, repaid.....	11,231 94
High School Library Fund.....	80 31
	<u>\$27,450 76</u>

(d) Advances made.

High School Library Fund.....	4 14
School Commissioners for Hochelaga, amount out- standing 30th June 1898.....	425 84
	<u>\$429 98</u>

RECAPITULATION.

RECEIPTS.

Total ordinary income.....	\$215,927 84
Assets realized.....	8,171 48
Amount borrowed.....	15,662 26
	<u>\$239,761 58</u>

DISBURSEMENTS.

Total ordinary disbursements for maintenance of schools ..	\$198,277 13
Sinking Fund on Bonds.....	8,244 09
Land, Buildings and Furniture.....	6,359 62
Total ordinary expenditure.....	\$211,880 84
Loans repaid	27,150 76
Advances made.....	429 98
	<u>\$239,761 58</u>

Abstract showing cost of Maintenance of Schools 1897-8.

NAME OF SCHOOL.	Salaries.	Stationery.	Charges.	Fuel.	Repairs.	Insurance Water & Miscell's	Totals.
Aberdeen.....	3168 00	291 81	120 32	733 95	305 72	105 94	10725 74
Ann Street.....	6411 74	186 49	53 68	383 00	714 13	36 16	7785 20
Berthelot Street.....	8754 64	220 21	71 69	424 46	314 19	61 18	9844 37
Brianna.....	1322 00	7 86	26 12	156 79	30 04	19 43	1562 24
Dufferin.....	1891 60	231 07	98 16	554 85	135 78	49 58	8961 04
Girls' High.....	14555 62	282 47	175 23	1060 78	346 24	188 48	16608 82
High.....	25441 25	455 13	189 13	1448 76	693 38	283 77	28531 42
Hochelaga.....	1768 00	455 13	129 13	237 77	80 97	14 00	2140 48
Landowne.....	8589 78	220 44	25 19	560 87	450 23	10001 72	10001 72
Lorne.....	7781 50	223 19	77 97	357 32	99 15	28 39	8567 52
Mount Royal.....	8308 25	222 71	60 57	582 62	212 54	78 52	8332 47
Riverside.....	8340 16	281 15	87 21	715 45	310 01	45 78	10012 50
Royal Arthur.....	7028 18	186 91	76 44	245 80	358 46	46 03	8038 91
Senior.....	7369 94	115 60	104 12	271 32	80 51	43 29	7890 18
Victoria.....	7400 38	201 19	48 28	903 80	194 30	15 73	8363 79
Cooking School.....	560 07	....	191 72	33 20	....	....	784 92
	130579 04	3150 18	1644 97	8377 03	4326 65	1266 45	149243 32

Statement of Assets and Liabilities.
Protestant Board of School Commissioners for Montreal,

JUNE 30th, 1898.

ASSETS.

(a)		
School Sites, Buildings and Furniture as per Trial Balance Sheet.....		\$1,016,185 67
(b)		
Assets capable of realization :		
Property on Fullum Street.....	\$6,769 25	
" " Marlborough Street.....	1,651 65	
School Commissioners of Hochelaga.....	425 84	
High School Library Fund	4 14	
Jos. Ste. Marie, bailleur de fonds.....	4,690 00	
Paul G. Martineau, " " "	675 00	
Théophile Deguire, " " "	4,250 00	
	18,375 88	
		\$1,034,561 55

LIABILITIES.

(a)		
Bonds 6%	120,000 00	
" 4%	380,000 00	
	500,000 00	
Less Sinking Fund in hands of City Treasurer. December 31st 1897.....	95,777 80	404,222 20
(b) Mortgage Debts.		
Royal Institution for Advancement of Learning.....	20,000 00	
Misses C. E. and F. A. Binmore.....	8,000 00	
Canada Life Assurance Co.....	44,400 00	
Heirs Cherrier.....	60,000 00	
Thomas C. Aylwin.....	7,000 00	
Montreal Protestant House of Industry and Refuge...	2,600 00	142,000 00
(c) Floating Debt.		
Molsons Bank	12,678 81	
Temporary Loans.....	4,671 88	
Pension Fund	1,372 97	
Murray Legacy.....	255 86	18,979 52
(d)		
Frothingham Endowment Represented by	2,506 65	
15 shares Merchants Bank Stock.....	1,763 00	
Deposit in Savings Bank.....	43 15	
Dufferin School Library.....	700 50	2,506 65
Total Liabilities.....		585,201 73
Surplus.....		469,359 83
		\$1,034,561 55

To the Pro

Gentlemen

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MONTREAL, 20th September, 1898

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 1898.

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, the postings from Cash Book and Journal into Ledger, and the whole of the additions of all the books.

I have also checked the statements herewith, which I have verified by the books of your Board 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 well kept.

I remain, Gentleman,

Yours respectfully,

(Signed) ARCH. MCGOUN,

Auditor.

TABLE I.

STATEMENT OF ATTENDANCE AND AVERAGE COST.

This Statement includes only the charges made against the several Schools as shown in the Table of Maintenance on page 7.

NAME OF SCHOOL.	Average No. of Teachers.	Average Monthly Enrollment.	Total Enrollment.	Total Cost of Maintenance.	Fees.	Net Cost.	Net Cost per pupil 1897-8.	Net Cost per pupil 1896-7.
High School.....	24.5	567	624	28321 42	1185 00	9690 37	17 09	11 18
High School for Girls.....	22.7	431.7	500	16608 82	1746 05 } 12027 64	4531 18	10 61	9 22
Aberdeen.....	20	758.6	909	10725 74	2721 75	8003 99	10 55	11 79
Ann Street.....	14	408	527	7785 10	1250 00	6535 20	16 02	16 00
Berthel Street.....	18.9	627.9	761	9846 37	2252 81	7593 87	12 09	12 60
Britannia.....	3	79.8	99	1562 24	219 75	1342 49	16 02	12 74
Duffrin.....	17	517.2	659	8961 04	1681 40	7279 54	14 07	15 34
Hochelaga.....	4	103.3	142	2140 48	302 01	1838 47	17 80	17 53
Lansdowne.....	18.3	673.6	869	10001 72	1976 50	8025 27	11 91	11 73
Lorne.....	17.3	634	746	8567 52	2075 26	6492 27	10 24	10 57
Mount Royal.....	18	619.4	764	9332 47	2146 09	7186 42	11 60	11 37
Riverside.....	18.2	629.7	756	10012 50	2189 75	7831 75	12 44	12 87
Royal Arthur.....	15.3	473.5	606	8038 91	1454 75	6584 16	13 90	14 23
Senior.....	8.5	214.6	247	7990 18	3032 50	4957 68	23 10	25 46
Victoria.....	16.7	554.5	635	8863 79	2068 00	6305 79	11 37	11 67
Cooking School.....	1	....	...	784 92	....	784 92	....	....
Total, Public Schools including Senior.	189.2	6294	7714	104113 06	23351 31	80761 77	12 83	13 34
Total, all Schools, 1897-8.....	236.4	7292.7	8838	149243 32	54210 00	95033 32	13 03	....
Total, all Schools, 1896-7.....	224.8	7226.9	8998	151685 92	58425 78	93260 14	....	12 90

TABLE II.

TABLE II.

STATEMENT OF ATTENDANCE AND AVERAGE COST.

This Statement includes all expenditure made upon Income Account, as shown by the Statement of Receipts and Disbursements on pages 3-6.

NAME OF SCHOOL.	Average monthly Enrollment	Net cost of maintenance.	Proportion of undistributed expenses.	Total.	Cost per pupil.
Aberdeen	755.5	8003 99	6700 00	14703 99	19 83
Ann Street.....	408	6535 20	1459 00	7994 20	19 60
Berthelet Street.....	627.9	7593 87	2197 00	9790 87	15 60
Britannia.....	79.8	1342 49	450 00	1792 49	22 45
Dufferin.....	517.2	7279 54	4154 00	11433 54	22 10
Girls' High.....	431.7	4581 18	7910 00	12491 18	28 94
High.....	567	9690 37	7910 00	17600 37	31 04
Hochelaga.....	103.3	1838 47	1248 90	3087 37	29 88
Lenedowne.....	671.6	8025 92	3270 00	11295 92	16 77
Lorne.....	634	6492 27	2771 00	9263 27	14 61
Mount Royal.....	619.4	7186 42	2697 00	9883 42	15 80
Riverside.....	629.7	7831 75	2985 00	10816 75	17 18
Royal Arthur.....	473.5	6584 16	2384 00	8968 16	18 94
Senior.....	214.6	4957 68	1914 00	6871 68	32 02
Victoria.....	554.5	6305 79	2695 00	9000 79	16 23
Cooking School.....	.....	784 92	.....	784 92	.....
	7292.7	95033 32	50644 90	145678 22	19 98

Statistics of Attendance in the High, Senior and Public Schools for the year 1897-98.

NAME OF SCHOOL.	No. of school days.	Average monthly enrollment.	Average daily attendance.	Percentage of daily attendance.	Average No. of times late.
High School of Montreal.....	195	567	539	96	1.3
High School for Girls.....	194	431.7	399.9	93	1.5
Senior School.....	192.5	214.6	205	95	1.3
Public Schools.....	195.5	6079.4	5568	92	2.2
Total, 1897-8.....	....	7292.7	6709.9	....	....
Total, 1896-7.....	....	7226.9	....	....	....
McGill Model Schools, 1897-8.....	....	417.1	....	....	....
Baron de Hirsch Day School.	349.4
Total, including subsidized schools, 1897-8.....	8059.2

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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 1897-98.

—:—

DISBURSEMENTS:

Salaries.....	\$2976 20
Books, Stationery and Printing.....	212 83
Heating and Lighting.....	711 17
	<u>\$3900 20</u>

PAID AS FOLLOWS:

Provincial Government—Grant for salaries.....	\$2976 20
City of Montreal—Grant for books.....	212 83
Boys' Home—Heating and Lighting.....	50 00
Baron de Hirsch Institute—Heating and Lighting.....	85 00
Protestant Board of School Commissioners—Heating and Lighting.....	576 17
	<u>\$3900 20</u>