

University of Mississippi

eGrove

Haskins and Sells Publications

Deloitte Collection

1-1-1905

Report of Haskins & Sells, certified public accountants, on the financial condition of the American Society for the Prevention of Cruelty to Animals for the year ended December 31, 1905

Haskins & Sells

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Haskins & Sells, "Report of Haskins & Sells, certified public accountants, on the financial condition of the American Society for the Prevention of Cruelty to Animals for the year ended December 31, 1905" (1905). *Haskins and Sells Publications*. 1718.
https://egrove.olemiss.edu/dl_hs/1718

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

REPORT

186958A

OF

HASKINS & SELLS

Certified Public Accountants

ON THE

FINANCIAL CONDITION

OF

The American Society for the Prevention
of Cruelty to Animals

FOR THE YEAR ENDED DECEMBER 31, 1905

PUBLISHED BY THE SOCIETY

THE NEW YORK
PUBLIC LIBRARY
P 193567
ASTOR, LENOX AND
TILDEN FOUNDATIONS.
1909

New York, January 20, 1906

MR. GORDON KNOX BELL, }
Chairman, } Auditing Committee,
MR. JOHN H. ISELIN, }
No. 58 East 72d Street, New York.

Dear Sirs:

In accordance with your request, we have made an examination of the books, records and accounts of the American Society for the Prevention of Cruelty to Animals, for the year ended December 31, 1905; we submit herewith seven pages of comments and the following described exhibits and schedules, viz.:

EXHIBIT "A."

GENERAL BALANCE SHEET, DECEMBER 31, 1905 AND 1904, AND COMPARISON.
Schedule.

- No. 1. Bonds and Mortgages.
- No. 2. Real Estate Bequeathed—Owned by the Society.
- No. 3. Real Estate Purchased and Held by the Society for its own use.
- No. 4. Furniture, Fixtures and Equipment.

EXHIBIT "B."

GENERAL SUMMARY OF EXPENSES AND INCOME FOR THE YEAR ENDED
DECEMBER 31, 1905.
Schedule.

- No. 1. Donations Received.
- No. 2. Bequests.
- No. 3. Income from Investments.
- No. 4. Net Revenue from Property Leased.
- No. 5. Summary—By Districts—Of Income and Expenses on Account of the Impounding and Destruction of Animals,
- No. 6. Headquarters Expense.
- No. 7. Brooklyn Office Expense.
- No. 8. Detailed Classification of Expenses Incurred in the Operation of Ambulance Houses.
- No. 9. Detailed Classification of Expenses Incurred in the Operation of Pounds and Shelters.

EXHIBIT "C."

LOSS AND GAIN ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1905.
Schedule.

- No. 1. Adjustments of Surplus Account as shown on the books of the Society January 1, 1905.

EXHIBIT "D."

SUMMARY OF RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF
EXPENSES CHARGED TO SPECIAL FUNDS FOR THE YEAR
ENDED DECEMBER 31, 1905.

AND WE HEREBY CERTIFY that the accompanying Balance Sheet, and Summaries of Expense and Income, and of Loss and Gain, together with the schedules thereto attached, represent the financial condition of the Society as at the close of business December 31, 1905, and the results of operation for the year ended on that date as well as the adjustments in the accounts necessary to bring the books of the Society into agreement therewith.

Yours truly,

HASKINS & SELLS,
Certified Public Accountants,

GENERAL BALANCE SHEET, DECEMBER 31, 1905 AND 1904, AND COMPARISON.

ASSETS.

	December 31, 1905.	1904
Current Assets:		
Cash:		
Knickerbocker Trust Company.....	\$ 8,210.01	\$12,789.99
Second National Bank.....	169.09	*1,565.45
On Hand.....	1,643.64	519.64
Total Cash.....	\$22,812.73	\$11,068.55
Accounts Receivable:		\$11,744.18
Spratt's Patent, Ltd.....	19.75	*51.00
Ambulance Fees Receivable.....	135.50	*62.10
Uniforms—Special Agents.....	46.92	*46.92
Membership Dues in Arrears, \$865.00		
Less Reserve for Estimated		
Loss	115.00	115.00

Interest Accrued:

On Bonds and Mortgages.....	1,457.74	1,863.90	*406.16
On Corporate Bonds (Registered) ..	49.86	49.86	
On Bank Balances.....	377.39	345.75	31.64
Rentals Accrued.....	600.00	600.00	

Inventories—"Kindness to Animals"

(Stock)	128.62	137.82	*9.20
Advances—On Expenses:			
Postage Stamps.....	39.53		39.53
Insurance Prepaid.....	1,359.91	783.37	576.54

Total Current Assets.....\$27,096.03 \$15,164.52 \$11,931.51

LIABILITIES.

	December 31, 1905.	1904.
Current Liabilities:		
Deposits on Badges.....	\$ 217.75	\$ 207.75
Accounts Payable.....	1,707.54	3,874.59
Total Current Liabilities....	\$ 1,925.29	\$ 4,082.34

Total Current Liabilities....\$ 1,925.29 \$ 4,082.34 \$ *2,157.05

Reserves by Bequest:

Shelter for Homeless Animals.....	\$ 6,252.12	\$ 6,252.12
Brooklyn Building Fund.....	3,224.40	3,224.40
Cemetery for Animals.....	100.00	100.00
Estate of Charlotte M. Hoyt—For		
Care of Cats and Dogs.....	3,433.00	\$ 3,433.00
Edward A. Hammond—Trust Fund	28,400.00	28,400.00
Fogg Fund.....	10,000.00	10,000.00

Total Reserves by Bequest..\$ 51,409.52 \$ 47,976.52 \$ 3,433.00

Unrestricted Surplus:

Appropriated for Permanent Im-		
provement and Equipment.....	\$447,632.07	\$420,528.56
Balance Unexpended of Unrestricted		
Bequests	273,690.42	242,352.03

Total Unrestricted Surplus...\$721,322.49 \$662,880.59 \$ 58,441.90

INVESTMENTS, AVAILABLE BEQUEST, PERMANENT PROPERTY AND EQUIPMENT:
Investments and Available Bequest:

Securities:

Atchison, Topeka & Santa Fé— Gen'l Mtge., 4%, Reg. Gold Bonds	\$ 5,000.00	\$ 5,000.00
Consolidated Gas Company of New York—300 shares stock..	49,500.00	60,571.88 *\$11,071.88
Bonds and Mortgages (Schedule No. 1)	72,429.20	88,929.20 *16,500.00
Real Estate Bequeathed (Schedule No. 2)	173,000.00	124,745.29 48,254.71

Total Investments and

Available Bequest. \$299,929.20 \$279,246.37 \$ 20,682.83

PERMANENT PROPERTY AND EQUIPMENT:

Real Estate and Building (Schedule No. 3)	\$427,702.55	\$400,056.47	\$ 27,646.08
Furniture, Fixtures and Equipment (Schedule No. 4)	19,929.52	20,472.09	*542.57

Total Permanent Prop-

erty and Equipment. \$447,632.07 \$420,528.56 \$ 27,103.51

Total Investments, Available

Bequest, Permanent Prop-
erty and Equipment. \$747,561.27 \$699,774.93 \$ 59,717.85

Total Assets

\$774,657.30 \$714,939.45 \$ 59,717.85

Total Liabilities, Reserve and

Surplus \$774,657.30 \$714,939.45 \$ 59,717.85

* Decrease.

* Decrease.

BONDS AND MORTGAGES—DECEMBER 31, 1905.

	Rate	Interest Dates	Amount
Rockaway Beach....Susan E. Brady.....	6 %	6 J. and J..	\$ 2,850.00
Mount Vernon.....Ira L. Bursley.....	5½%	8 J. and D..	4,000.00
Mount Vernon.....Emily C. Brown....	6-5%	Various . . .	2,579.20
Rockaway Beach.... Chas. Crabbe.....	6 %	17 J. and J..	5,000.00
Borough of Bronx.. Chas. A. Schwitz . . .	5 %	20 A. and O.	3,500.00
Mount Vernon..... Martha E. Davis....	5 %	16 J. and D.	5,000.00
No. 232 E. 125th St., New York.....John M. Zeßler.....	5 %	14 M. & N.	3,000.00
Mount Vernon.....Mary D. Sherman..	5 %	1 F. and A..	6,500.00
No. 51 Willett St., New YorkHarry Harris.....	5 %	15 J. and J.	28,000.00
No. 161 W. 27th St., New York.....M. J. and S. Simon.	4½%	1 A. and O.	12,000.00
Total			<u>\$72,429.20</u>

EXHIBIT "A." SCHEDULE NO. 1.

REAL ESTATE BEQUEATHED—OWNED BY THE SOCIETY,
DECEMBER 31, 1905.

No. 18-20 Platt Street, New York.....	\$ 70,000.00
No. 92 Warren Street, New York.....	57,500.00
No. 448 Broome Street, New York.....	45,500.00
Total	<u>\$173,000.00</u>

Note—Valuation of property is based on the Certificate of Appraisal of Real Estate by John N. Golding, dated January 20, 1906.

EXHIBIT "A." SCHEDULE NO. 2.

REAL ESTATE PURCHASED AND HELD BY THE SOCIETY FOR ITS OWN USE—
DECEMBER 31, 1905.

Stapleton, S. I.....	\$ 1,702.55
No. 111 E. 22d Street, New York.....	42,000.00
No. 114 Lorimer Street, Brooklyn.....	9,000.00
Headquarters, 26th Street and Madison Avenue, New York. . .	375,000.00
	<hr/>
Total	\$427,702.55

Note—Valuation of property is based on the Certificate of Appraisalment of Real Estate by John N. Golding, dated January 20, 1906.

EXHIBIT "A." SCHEDULE NO. 3.

FURNITURE, FIXTURES AND EQUIPMENT, DECEMBER 31, 1905.

Furniture and Fixtures:

Headquarters	\$10,266.63
Brooklyn	827.98

Total

\$11,094.61

Printing Machinery, etc..... 746.15

Equipment:

New York Shelter.....	\$3,798.07
New York Ambulance House.....	1,609.53
Brooklyn Shelter	\$1,172.61
Brooklyn Ambulance House.....	1,058.50
Richmond Shelter.....	450.05

Total

8,088.76

Total

\$19,929.52

EXHIBIT "A." SCHEDULE NO. 4.

GENERAL SUMMARY OF EXPENSES AND INCOME FOR THE YEAR ENDED DECEMBER 31, 1905.

EXPENSE.

PREVENTION OF CRUELTY TO ANIMALS.

Headquarters (See Schedule No. 6):			
Administration, Propaganda and Property			
Expense	\$ 21,704.98		
Humane Work	21,483.64	\$ 43,188.62	
Brooklyn Office (See Schedule No. 7)		4,350.63	
Ambulance Houses (See Schedule No. 8):			
Operation	\$ 4,010.47		
Maintenance	1,449.87		
Other	926.68	6,387.02	
Dues:			
Collected			\$5,850.00
Collectible:			
Total Unpaid	\$865.00		
Less—Reserve for Loss	750.00		
		115.00	\$ 5,965.00
Donations (See Schedule No. 1)			4,404.80
Bequests (See Schedule No. 2)			17,719.24
Fines			5,545.00
Income from Investments (See Schedule No. 3)			6,834.84
Net Income from Property Leased (See Schedule No. 4)			4,355.76
Interest on Bank Balances			443.65
Receipts from Ambulance Service:			
New York		\$1,730.31	
Brooklyn		1,515.92	
			3,246.23

Miscellaneous Receipts—White Plains Special Agents Fund. 104.00

Total Income for Prevention of Cruelty to Animals. \$ 48,618.52
 Excess of Expenses over Income 5,397.75

Total Expense for Prevention of Cruelty to Animals. . . \$ 53,926.27

\$ 53,926.27

IMPOUNDING AND DISPOSING OF ANIMALS.

Administration (See Schedules No. 6 and No. 7):	Dog Licenses:	
New York.....\$ 21,704.97	Original.....	\$34,396.00
Brooklyn.....4,350.62	Renewal.....	30,522.00
	Redemptions.....	4,587.10
	Duplicate Dog Tags.....	381.00

\$ 64,918.00
4,587.10
381.00

Expenses of Shelters (See Schedule No. 9):	Total Income for Impounding, etc. (See Schedule No. 5).....	\$ 60,886.10
Operation.....\$ 26,760.88	Excess of Expenses over Income.....	953.01
Maintenance.....3,536.28		
Other.....2,845.63		

\$ 60,886.10
953.01

Licenses, Clerks and Inspectors (See Schedule No. 5):	
New York.....\$ 5,994.13	
Brooklyn.....3,613.20	
Richmond.....767.50	

10,374.83

Cost of License Tags (See Schedule No. 5):	
New York.....\$ 649.85	
Brooklyn.....466.10	
Richmond.....149.95	

1,265.90

Total Expense of Impounding, etc. (See Schedule No. 5).....	\$ 70,839.11
---	--------------

RECAPITULATION.

Expenses of Society for the Purpose of Preventing Cruelty to Animals.....\$ 53,926.27	Income of the Society for the Purpose of Preventing Cruelty to Animals.....	\$ 48,618.52
Expenses for Impounding and Humane Disposition of Animals.....70,839.11	Income of the Society to Meet Expenses of Impounding, etc.....	69,886.10

Total Income of the Society for the Year.....\$118,504.62
Excess of Total Expenses over Total Income... 6,260.76

Total Expenses of Society for the Year.....	\$124,765.38
---	--------------

EXHIBIT "B."

Miss Elizabeth Peters.....	2.00
Mrs. E. W. Fessenden.....	1.00
Miss Isabel T. Winans.....	5.00
Mrs. L. H. Parker.....	5.00
Mrs. Louise Franks.....	5.00
Anonymous "Cash".....	10.00
Miss Helen L. Hentz.....	10.00
Miss Mary R. Hentz.....	10.00
Miss Charlotte G. Gates.....	5.00
Miss Vera McF. Moses.....	5.00
Anson Phelps Stokes.....	5.00
Mrs. J. J. Lapham.....	5.00
S. V. Hoffman.....	20.00
Mrs. A. L. Titus.....	10.00
Tries Coal Company.....	5.00
Frank Klepetke.....	5.00
Anonymous for Cats.....	.50
E. V. Foote.....	5.00
Joseph Eastman.....	100.00
Mrs. M. B. Nichols.....	5.00
R. T. Miller, Jr.....	5.00
Mrs. A. C. Valentine.....	5.00
Mrs. M. S. Rogers.....	10.00
Miss S. D. Bliss.....	50.00
Anthony Dey.....	10.00
Mrs. Jas. L. Truslow, Jr.....	5.00
Joseph Millbank.....	100.00
Woodbury G. Langdon.....	5.00
Miss Helen Miller Gould.....	5.00
Borden Condensed Milk Company.....	20.00
Anonymous.....	5.00
Mrs. John S. Jenks, Jr.....	5.00
A. Bodell Benjamin.....	5.00
Mrs. T. R. Butler.....	10.00
Mrs. Raymond J. Chatey.....	5.00
Mrs. Alex. Robb.....	5.00
Augustus Smith.....	10.00
Miss M. D. Van Winkle.....	5.00
A. H. Jones.....	5.00
Mrs. E. A. Seccomb.....	5.00
Mrs. L. Joseph.....	2.00
Mrs. Roswell Skeel, Jr.....	10.00
Stuart F. Randolph.....	10.00
Miss Theresa E. Iselin.....	10.00
Miss Louise M. Iselin.....	10.00
Miss F. W. Blackwell.....	1.00
Mrs. S. B. Tisdale.....	1.00
Miss Ellen G. Cary.....	150.00
Mrs. T. S. Blankley.....	10.00
Mrs. Henry Van Dyke.....	5.00
Miss H. Parish.....	5.00
Miss F. O. Jones.....	25.00
A. Bedell Benjamin.....	5.00
Anonymous.....	1.00
Miss Emma J. Kenschafb.....	1.00

Miss J. C. Stanton.....	5.00
Mrs. Thatcher M. Adams.....	10.00
H. C. Von Post.....	20.00
W. C. Leland.....	2.00
Mrs. Chas. H. Meeker.....	100.00
Edgar Loewi	5.00
Mrs. James O. Watson.....	10.00
Mrs. Chas. Tyler Olmsted.....	10.00
Miss M. Catherine Allin.....	1.00
Miss M. Antoinette Winans.....	5.00
Miss Florence Jarvis.....	10.00
Mrs. H. Von L. Meyer.....	5.00
Mrs. H. D. Lewis.....	5.00
Edgar K. Whitford.....	10.00
Mrs. Mary H. Chamberlain.....	5.00
H. E. Drice.....	5.00
Miss Ruth Perkins.....	20.00
Mrs. G. De Hashmutt.....	1.00
Miss and Master Hamersley.....	10.00
Mrs. Chas. Kellogg.....	10.00
Mrs. Chas. C. Worthington.....	5.00
Mrs. A. A. Anderson.....	100.00
Anonymous.10
Rev. Wm. M. Grosvenor, D.D.....	5.00
Dr. Imlay Bench	35.00
Norman W. Dodge.....	25.00
Miss Ruth W. Clark.....	1.00
F. S. Turner.....	1.00
Henry Lewis Morris.....	50.00
Mrs. B. Jaquins.....	1.00
H. W. Kelsey.....	5.00
Miss Lizzie L. Poirier.....	1.00
Miss J. Sanders.....	5.00
Dr. A. Hadden.....	5.00
Mrs. Thos. F. Goodrich.....	4.00
Miss Ellen Starbuck.....	4.00
Mrs. Beatrice Stray.....	5.00
Mrs. L. Tiedjen.....	3.00
Mrs. Alexis A. Julien.....	3.00
Mrs. Joseph Milbank.....	50.00
M. C. Hardy.....	2.00
C. P. Butler.....	1.00
Fred H. Greenbaum.....	10.00
Mrs. Tracy H. Harris.....	15.00
Mrs. Kate Laux.....	3.00
Mrs. R. Townsend.....	10.00
Miss Mary Frances Garnar.....	3.00
Mrs. E. C. Bolles.....	1.00
"A Friend"	2.00
Mrs. J. Hay.....	1.00
Mrs. Niebuhr	1.00
H. D. Lewis.....	.825
Miss Emma C. Larson.....	25.00
Mrs. Ernest F. Faye.....	5.00
P. A. Sawyer.....	.25

Mrs. Wm. E. Chisolm.....	50.00
Mrs. Chas. H. Meeker.....	200.00
Chas. R. Otis.....	10.00
Wm. F. Hamond.....	1.00
Miss Adelaide M. Kipling.....	2.50
Mrs. A. Reinold.....	1.00
Mrs. Norman R. Smith.....	1.00
Joseph Morganstern . . .	5.00
H. G. Seguire.....	1.00
Miss Susan M. McKim.....	1.00
Mrs. L. J. Lavell.....	.50
Oscar E. Ballin.....	10.00
J. G. Robinson.....	4.00
Miss Minnie H. Mygatt.....	5.00
Mrs. Wm. Thornton from Miss G. E. Miller.....	2.00
Miss Clara E. Lindsay.....	1.00
G. S. B. Worthen.....	2.00
Mrs. G. D. Lashmutt.....	1.00
W. R. Addicks.....	10.00
Wah Kee	1.00
L. M. Hornthal.....	5.00
National Biscuit Company.....	5.00
Mrs. Chas. H. Meeker.....	100.00
Miss Eliza Hoehn.....	1.00
Mrs. P. J. L. Searing.....	20.00
Mrs. Helen M. Holland.....	5.00
Mrs. J. C. Deissinger.....	1.00
Miss Martha Potter.....	10.00
Mrs. C. J. Carll.....	5.00
Mrs. Roswell Skeel, Jr.....	10.00
Artemus Ward	1.00
Mrs. M. Cremo.....	1.00
Henry A. Denning.....	5.00
Mrs. B. Jacquins.....	1.00
Miss Mary C. Lefeels, Treasurer, Special Agent, Westenwells. Salary for three and one-half months at Rockaway.....	315.00
Eliza Hoehn	1.00
Mrs. A. Reilly.....	5.00
Whittemore & Company.....	2.00
The Christian Herald.....	2.00
W. L. Scott.....	2.00
E. C. Bogert.....	25.00
Willis A. Bardwell.....	2.00
Mrs. Theo. G. Eger.....	10.00
D. Comyn Moran.....	2.00
Ruth Wellington Clark.....	1.00
H. V. McCormick.....	1.00
Miss Phoebe Ann Thorne.....	10.00
Mrs. David Dows.....	25.00
Mrs. W. P. Clement.....	3.00
Miss Margaretta M. Ward.....	5.00
Sherman Williams	10.00
Mrs. Charles H. Meeker.....	200.00
Isaac D. Fletcher	5.00

Morris K. Jessup	50.00	
Miss Lily Forepaugh	10.00	
C. McC. Reeve	10.00	
Miss Kate Rosenbusch	2.00	
H. H. Rogers	250.00	
Mrs. Edward S. Rapallo	10.00	
Miss A. L. Livingston	50.00	
Mrs. Edward N. Crosby	5.00	
Mrs. H. D. Lewis	5.00	
Mrs. Henry F. Daly	25.00	
Mrs. Dr. G. V. Harm	2.00	
Miss Ellen King	10.00	
Mrs. Mary H. Chamberlain	5.00	
Miss Ruth Wellington Clark	5.00	
Dr. S. K. Johnson	450.00	
E. Duncan McKenzie	10.00	
		<hr/>
Total General Fund		\$3,550.10
		<hr/>
Total Donations		\$4,404.80
		<hr/>

EXHIBIT "B." SCHEDULE NO. I.

REQUESTS FOR THE YEAR ENDED DECEMBER 31, 1905.

Date Received	Estate of	Amount
1905		
March 15.	Lyman W. Case.....	\$ 525.00
March 30.	Albina M. Ferris.....	140.00
June 26.	Mary E. Shannon.....	95.25
June 29.	James Simons.....	81.67
July 28.	Elizabeth Y. Wright.....	12,426.32
December 2.	Frederick A. Gans.....	19.90
" 14.	Amanda M. Coe.....	1,816.00
" 15.	Geo. Gordner Grennell.....	731.68
" 19.	Augusta Markley.....	933.42
" 30.	Ellen Douglas Rhines.....	950.00
Total		<u>\$17,719.24</u>

EXHIBIT "B." SCHEDULE NO. 2.

INCOME FROM INVESTMENTS FOR THE YEAR ENDED DECEMBER 31, 1905.

Bonds—Atchison, Topeka & Santa Fé Railway Company, General Mortgage, 4%, Registered Gold.....	\$ 200.00
Stocks—Consolidated Gas Company of New York.....	2,550.00
Bonds and Mortgages:	
Rockaway Beach—Susan E. Brady.....	\$ 171.00
Mount Vernon—Ira L. Bursley.....	220.00
Mount Vernon—Emily C. Brown.....	164.79
Rockaway Beach—Charles Crabbe.....	326.55
Borough of Bronx—Chas. A. Schwitz.....	175.00
Mount Vernon—Martha E. Davis.....	250.00
No. 232 East 125th Street, New York—John W. Zeller	150.00
Mount Vernon—Mary D. Sherman.....	325.00
No. 51 Willett Street, New York—Harry Harris	1,400.00
No. 161 West 27th Street, New York.. M. J. and S. Simon.....	540.00
Mount Vernon—F. H. Rathburn, Executor....	362.50
Total	<u>\$4,084.84</u>
Total	<u>\$6,834.84</u>

EXHIBIT "B." SCHEDULE NO. 3.

NET REVENUE FROM PROPERTY LEASED FOR THE YEAR ENDED
DECEMBER 31, 1905.

	No. 18-20 Platt Street	No. 92 Warren Street	No. 448 Broome Street	Total
Rentals	\$3,600.00	\$3,600.00	\$ 100.00	\$7,300.00
Expenses:				
Taxes	761.95	648.37	536.58	1,946.90
Insurance	113.40	58.75	119.39	291.54
Repairs and Better- ments			5.80	5.80
Mrs. Thayer, Annuity.			700.00	700.00
Total	\$ 875.35	\$ 707.12	\$1,361.77	\$2,944.24
Net Revenue	\$2,724.65	\$2,892.88	* \$1,261.77	\$4,355.76

EXHIBIT "B." SCHEDULE NO. 4.

*Deficit.

SUMMARY, BY DISTRICTS, OF INCOME AND EXPENSES ON ACCOUNT OF THE
IMPOUNDING AND DESTRUCTION OF ANIMALS FOR THE YEAR
ENDED DECEMBER 31, 1905.

	New York	Brooklyn	Richmond	Total
Income:				
Dog Licenses—Original. .	\$21,256.00	\$ 9,468.00	\$ 3,672.00	\$34,396.00
Dog Licenses—Renewals. .	19,232.00	8,965.00	2,325.00	30,522.00
Redemptions	2,135.10	2,119.00	333.00	4,587.10
Duplicate License Tags..	285.00	70.00	26.00	381.00
Total Income.	\$42,908.10	\$20,622.00	\$ 6,356.00	\$69,886.10
Expenses:				
Salaries—License Clerks. \$	5,994.13	\$ 3,613.20	\$ 767.50	\$10,374.83
Cost of Tags.	649.85	466.10	149.95	1,265.90
Expenses of Pounds and Shelters	19,785.72	9,515.29	3,841.78	33,142.79
*Expenses of Administra- tion	15,633.35	7,816.69	2,605.55	26,055.59
Total Expenses.	\$42,063.05	\$21,411.28	\$ 7,364.78	\$70,839.11

EXHIBIT "B." SCHEDULE NO. 5.

*Apportioned on basis of the percentage of dogs licensed in each district.

HEADQUARTERS EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1905.

General Administration:

Salary—Assistant to President.....\$ 3,000.00
 President's Disbursements 829.85

Legal Expenses:

C. Wentworth—Fees and Disbursements.... 2,692.06
 J. M. Wainwright—Fees and Disbursements. 1,200.00
 G. F. Elliott—Fees and Disbursements..... 1,000.00
 W. N. Dykeman—Fees and Disbursements.. 500.00
 Black, Olcott & Gruber..... 2,530.75
 Strong & Cadwalder..... 500.00
 Sundry Legal Expenses..... 584.89

General Expenses:

Salaries:

Cashier 1,800.00
 Accountant 250.00
 Clerks and Bookkeepers..... 1,324.67
 Stenographers 1,180.00
 Stationery and Printing..... 537.40
 Postage and Telephone.....\$1,539.19
 Less—Stamps on Hand..... 39.53 1,499.66

Furniture and Fixtures and Repairs Thereto.. 93.00
 Depreciation of Furniture and Fixtures..... 1,136.29
 Typewriting Machines and Repairs Thereto... 131.81
 Other General Expenses..... 1,246.28

Total General Administration.....\$22,036.66

House and Property Expenses:

Salaries and Wages:

Janitor \$ 840.00
 Engineer 572.50
 House Cleaners..... 552.00
 Insurance 286.54
 Repairs and Betterments to Building..... 2,126.03
 Water Rent 38.50
 Fuel 253.85
 Light and Power and Supplies Therefor..... 1,219.69

Total House and Property Expenses..... 5,889.11

Propaganda:

Annual Report.....\$ 848.99

"Our Animal Friends."

Salaries and Wages:

Editorial Writer.....	\$ 1,500.00
Assistant Editor.....	999.98
Stenographers.....	242.50
Literature and Art.....	1,093.25
Cost of Manufacture.....	6,138.69
Advertising.....	33.25
Addressing.....	12.89
Postage, Telegrams and Tele- phone.....	704.18
Copyright.....	12.00
Sundries.....	74.25

Gross Expenses of Pub-
lication.....\$10,810.99

Credits:

Sales.....	\$1,690.30
Net Receipts from Advertising . . .	177.00 1,867.30

Net Cost..... 8,943.69

"Young Defenders' League"—Net Cost..... 60.73

Library:

Salaries and Wages.. Librarian.....	948.36
Books and Periodicals.....	266.42
Newspapers and Clippings.....	575.82
Other Library Expenses.....	43.27

Museum:

Salaries and Wages (Curator and Assistant)	354.17
--	--------

Printing Office:

Salaries and Wages:	
Foreman Printer.....	1,300.08
Assistant Printers.....	780.00
Depreciation of Printing Office Machinery..	186.53
Sundry Supplies.....	308.99

Other Expenses for Propaganda:

Paper.....	419.69
Envelopes.....	332.44
Postage.....	115.00

Total Propaganda.....\$15,484.18

Total Expense of General Administration, Property Expenses, and Propaganda.....	\$43,409.95
Amount apportioned to Administration of the work of Prevention of Cruelty to Animals	\$21,704.98
	<hr/>
Amount apportioned to Administration of the work of "Impounding and Destruction of Animals".....	\$21,704.97
	<hr/>
Cost of Humane Work at Headquarters:	
Salaries and Wages:	
Superintendent	\$ 2,500.00
Special Agents—Wages.....	15,344.25
Special Agents—Gratuities.....	450.00
Services of Veterinary Surgeons.....	885.50
Uniforms	127.72
§Fountain Account (Net).....	1,299.71
§Water Basins for Dogs and Cats Account....	87.85
§Horse Hat Account.....	62.50
§Sand Bag Account.....	81.70
Investigation of Complaints, Arrests and Pros- ecutions	591.31
Other Headquarters Disbursements for Hu- mane Work—Sundries.....	53.10
	<hr/>
Total Cost of Humane Work.....	\$21,483.64
	<hr/>
Total Expenses at Headquarters.....	\$64,893.59
	<hr/>

EXHIBIT "B." SCHEDULE NO. 6.

§See Exhibit "D" for transaction on account of these funds.

BROOKLYN OFFICE EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1905.

Salaries and Wages:

Special Agents.....	\$4,559.50
Clerks.....	2,170.01
Janitor.....	120.00
	\$6,849.51
Total.....	\$6,849.51
Insurance.....	25.32
Stationery and Printing.....	28.00
Telephone.....	96.90
Furniture and Fixtures and Repairs Thereto.....	16.55
Rent.....	1,350.00
Water Rent.....	13.60
Gas and Electric Light.....	95.28
Other Expenses of Brooklyn Office.....	134.10
Depreciation—Furniture and Fixtures.....	91.99
	\$8,701.25
Total.....	\$8,701.25

Amount apportioned to administration
of the work of Prevention of Cruelty
to Animals.....\$4,350.63

Amount apportioned to administration
of the work of "Impounding and De-
struction of Animals"..... 4,350.62

Total.....\$8,701.25

EXHIBIT "B." SCHEDULE NO. 7.

**DETAILED CLASSIFICATION OF EXPENSES INCURRED IN THE OPERATION OF
AMBULANCE HOUSES FOR THE YEAR ENDED DECEMBER 31, 1905.**

Operation:	Ambulance New York	Ambulance Brooklyn	Total
Salaries and Wages:			
Ambulance Driver.....	\$ 840.00	\$ 720.00	\$1,560.00
Watchman and other Employes..	202.98	458.34	661.32
Total	<u>\$1,042.98</u>	<u>\$1,178.34</u>	<u>\$2,221.32</u>
Office Expenses—Telephone.....	\$ 44.19	\$ 83.15	\$ 127.34
Stable Expenses.....	\$ 733.32	\$ 339.66	\$1,072.98
House Hire.....	\$ 226.00	\$ 205.00	\$ 431.00
Drugs and Medicines.....	\$ 35.94	\$ 16.45	\$ 52.39
Other	\$ 72.71	\$ 32.73	\$ 105.44
Total	<u>\$2,155.14</u>	<u>\$1,855.33</u>	<u>\$4,010.47</u>
Maintenance:			
Repairs and Replacements:			
Building	\$ 21.21	\$ 112.54	\$ 133.75
Uniforms, etc.....	20.72	17.48	38.20
Vehicles and Harness.....	108.40	131.27	239.67
Total	<u>\$ 150.33</u>	<u>\$ 261.29</u>	<u>\$ 411.62</u>
Depreciation	\$ 773.63	\$ 264.62	\$1,038.25
Total	<u>\$ 923.96</u>	<u>\$ 525.91</u>	<u>\$1,449.87</u>
Other Expenses:			
Insurance	\$ 217.84	\$ 159.18	\$ 377.02
Fuel and Light.....	376.01	132.55	508.56
Water Rent.....	20.10	21.00	41.10
Total	<u>\$ 613.95</u>	<u>\$ 312.73</u>	<u>\$ 926.68</u>
Total	<u>\$3,693.05</u>	<u>\$2,693.97</u>	<u>\$6,387.02</u>

EXHIBIT "B." SCHEDULE NO. 8.

DETAILED CLASSIFICATION OF EXPENSES INCURRED IN THE OPERATION OF POUNDS AND SHELTERS FOR THE YEAR ENDED DECEMBER 31, 1905.

Operation:	New York Shelter	Brooklyn Shelter	Richmond Shelter	Total
Salaries and Wages:				
Keeper and Assistants.....	\$ 1,200.00	\$ 1,776.68	\$ 780.00	\$ 3,756.68
Clerks.....	2,789.75		360.02	3,149.77
Stenographer.....	780.00			780.00
Kennelmen.....	547.18		475.00	1,022.18
Watchmen.....	720.00	720.00		1,440.00
Ambulance Driver and Assistant.....	5,724.18			8,763.41
Motor Operator.....	981.77	2,714.20	325.03	981.77
Total.....	\$12,742.88	\$ 5,210.88	\$ 1,940.05	\$19,893.81
Office Expenses:				
Telegraph, Telephone and Postage.....	\$ 455.48	\$ 333.44	\$ 44.32	\$ 833.24
Stationery and Printing.....	228.16	115.45	26.83	370.44
Carfare and Sundries.....	636.19	151.23	218.16	1,005.58
Total.....	\$ 1,319.83	\$ 600.12	\$ 289.31	\$ 2,209.26
Food for Animals Sheltered.....	\$ 234.92	\$ 88.58	\$ 52.50	\$ 376.00
Stable Expenses.....	\$ 608.67	\$ 444.34	\$ 279.50	\$ 1,332.51
Horse and Wagon Hire.....	\$ 1,006.00	\$ 1,183.50	\$ 759.80	\$ 2,949.30
Total.....	\$15,912.30	\$ 7,527.42	\$ 3,321.16	\$26,760.88

Maintenance:					
Repairs and Replacements:					
Building.....	\$ 168.30	\$ 65.57	\$ 48.72	\$ 282.59	
Uniforms.....	156.18	99.00	19.50	274.68	
Autos.....	1,471.82			1,471.82	
Vehicles and Harness.....	75.65	96.10	15.74	187.49	
Cat and Dog Baskets.....	117.50	102.50		220.00	
Other.....	177.15	57.50		234.65	
Total.....	<u>\$ 2,166.60</u>	<u>\$ 420.67</u>	<u>\$ 83.96</u>	<u>\$ 2,671.23</u>	
Depreciation.....	\$ 596.89	\$ 155.65	\$ 112.51	\$ 865.05	
Total.....	<u>\$ 2,763.49</u>	<u>\$ 576.32</u>	<u>\$ 196.47</u>	<u>\$ 3,536.28</u>	
Other Expenses:					
Rent.....	\$ 600.00	\$ 1,200.00		\$ 1,800.00	
Insurance.....	381.56	37.50	175.00	594.06	
Fuel.....	31.67	119.65	81.10	232.42	
Gas and Electricity.....	96.70	54.40	68.05	219.15	
Total.....	<u>\$ 1,109.93</u>	<u>\$ 1,411.55</u>	<u>\$ 324.15</u>	<u>\$ 2,845.63</u>	
Total.....	<u>\$ 19,785.72</u>	<u>\$ 9,515.29</u>	<u>\$ 3,841.78</u>	<u>\$ 33,142.79</u>	

LOSS AND GAIN ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1905.

DEBITS.

Excess of Expenses over Income for the year ended December 31, 1905.....	\$ 6,260.76	
Loss—By Settlement of Claim for Damages....	100.00	
Interest on Loan, Second National Bank.....	26.25	\$ 6,387.01
<hr/>		
Adjustment by Reduction in Valuation of Real Estate on Appraisement:		
No. 114 Lawrence Street, Brooklyn.....	\$ 6,810.77	
No. 448 Broome Street, New York.....	4,500.00	
Reduction in valuation of securities carried above market rate.....	11,071.88	22,382.65
<hr/>		
Surplus, December 31, 1905.....		721,322.49
Total		<u>\$750,092.15</u>

CREDITS.

Adjusted Surplus, January 1, 1905, per Schedule No. 1.....	\$662,880.59	
Credits to Surplus by Appraisement of Real Estate:		
No. 18-20 Platt Street, New York.....	\$35,932.31	
No. 92 Warren Street, New York.....	16,822.40	
No. 111 E. Twenty-second Street, New York.	12,914.50	
Twenty-sixth Street and Madison Avenue, New York	21,542.35	87,211.56
<hr/>		
Total		<u>\$750,092.15</u>

EXHIBIT "C."

ADJUSTMENTS OF SURPLUS ACCOUNT AS SHOWN ON THE BOOKS OF THE
SOCIETY JANUARY 1, 1905.

Surplus per Society's Books, January 1, 1905.....	\$683,503.16
Expenses Erroneously Carried on the Books as	
Assets—Written off as per Exhibit "D":	
Sand Bag Account.....	\$ 44.70
Water Basins for Cats and Dogs	
Account	330.25
Horse Hat Account.....	229.48
Library Account.....	4,539.26
Lecture Account.....	2,931.61
Fountain Account.....	1,924.52
Young Defenders' League Ac-	
count	638.49
	<u>\$10,638.31</u>
Asset Accounts Written Off—Central Loan &	
Land Company Bond.....	2,800.00
Liability Accounts not on the Books—Sundry	
Accounts Payable	3,874.59
Reserve for Restricted Bequests Erroneously	
Carried Into Surplus—Fogg Fund.....	10,000.00
	<u>27,312.90</u>
Total Deductions	27,312.90
Remainder	<u>\$656,190.26</u>
Credits to Surplus not on the Books, January 1, 1905:	
Rents Accrued	\$ 600.00
Interest Accrued on Bank Balances.....	345.75
Interest Accrued on Bonds and Mortgages....	1,863.90
Interest Accrued on Registered Bonds.....	49.86
Unexpired Insurance	783.37
Accounts Receivable—Ambulance Service....	197.60
Amount by which Hammond Fund Reserve	
was erroneously increased.....	2,849.85
	<u>6,690.33</u>
Total	6,690.33
Adjusted Surplus as of January 1, 1905.....	<u>\$662,880.59</u>

EXHIBIT "C." SCHEDULE NO. 1.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF EXPENSES
CHARGED TO SPECIAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 1905.**

	Received to Jan. 1, 1905.	Expended on Account of Fund to Jan. 1, 1905.	* Net ex- pense ac- count of purpose of Fund Jan. 1, 1905.	Credited to Fund during 1905	Expenses charged to Fund during 1905.
Horse Hat Fund.	\$ 540.00	\$ 769.48	\$ 229.48	\$ 0142.70	\$ 62.50
Sand Bag Fund..	40.00	84.70	44.70	010.00	81.70
Water Basins for Cats and Dogs.	232.00	562.25	330.25		87.85
Fountain Fund...	\$6,162.91	\$8,087.43	1,924.52	109.50	1,409.21
Library Fund...	226.00	4,765.26	4,539.26	2.75	221.64
Young Defenders' League	854.84	1,493.33	638.49	+76.97	135.70
Lecture Fund . . .	2,483.84	5,415.45	2,931.61		
Total	\$10,539.59	\$21,177.90	\$10,638.31	\$ 341.92	\$ 1,998.60

EXHIBIT "D."

*These amounts erroneously carried on books as Assets.

§From January 1, 1891, including balance forward at that date.

øSee Exhibit "B," Schedule No. 1.

+Received from Specialized donations \$2.00 (see Exhibit "B," Schedule No. 1), leaving a net expense to the Society, as shown by the books, \$60.97 (see Exhibit "B," Schedule No. 6).