



*New York State Archives*

**General ledgers B1835**

---

New York State Archives  
222 Madison Avenue  
Albany, NY 12230  
[archref@nysed.gov](mailto:archref@nysed.gov)  
URL: <http://www.archives.nysed.gov/>

---

## Table of Contents

---

Overview of the Records .....	3
Arrangement .....	3
Scope and Contents .....	3
Related Information .....	4
Other Finding Aids .....	4
Use of Records .....	5
Administrative Information .....	5
Access Terms .....	5

## Overview of the Records

---

<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series, coupled with Series B1740, Daybooks, documents operating expenses for the House of Refuge. Accounts, organized by expense account, include provisions, utilities, clothing, furniture, payroll, building and repairs, school, hospital, expenses of managers, and traveling expenses. Vendor accounts are also included. Entries include date and amount of expense. Early volumes contain annual recapitulations.
<b>Creator:</b>	New York House of Refuge
<b>Title:</b>	General ledgers
<b>Quantity:</b>	5 cubic feet
<b>Quantity:</b>	10 volumes
<b>Inclusive Date:</b>	1824-1935
<b>Series:</b>	B1835

[^ Return to Table of Contents](#)

---

## Arrangement

---

Chronological.

[^ Return to Table of Contents](#)

---

## Scope and Content Note

---

Coupled with Series B1740, Daybooks, these volumes document operating expenses for nearly the entire period during which the House of Refuge was open. Unlike the daybooks, in which entries are recorded in continuous chronological order, individual volumes in this series are arranged by expense account. Accounts include food and provisions, fuel and light, clothing, furniture, salary or payroll, building and repairs, school, hospital, telephone and telegraph, laundry, expenses of managers, transportation of inmates, and traveling expenses. Accounts pertaining to specific vendors with whom the institution did business are also included. Method of recording information varies over time, but all entries include date of expense, daybook

page on which expense is recorded, and amount of expense. Early volumes contain annual recapitulations with corresponding credit entries balancing accounts by means of a "draft on treasurer."

Ledgers used beginning in 1898 contain pre-printed column headings for use in double-entry bookkeeping. Columns on the left side of each page include date, explanation, folio (daybook page), and amount of debit. Columns on the right side include amount of credit, folio, explanation, and date. For vendor accounts, explanation recorded on the left is usually "cash" and explanation recorded on the right is an expense account such as "provisions." For other expense accounts, explanation column on the left is usually blank and explanation recorded on the right is "general fund" or a specific legislative act appropriating funds.

B1835-06: This accretion consists of two account books listing the funds and annual reports of the New York House of Refuge. The books are arranged by account with the first book covering the years 1855-1874 and the second book covering 1881-1935.

[^ Return to Table of Contents](#)

---

## Related Information

---

### Related Material

Series B1740, Daybooks, 1853-1934, contains the same information as found in the ledgers but arranged in continuous chronological order. Entries from the daybooks are then arranged by expense account in the ledgers.

[^ Return to Table of Contents](#)

---

## Other Finding Aids

---

### Available at Repository

B1835-04: Volume list.

[^ Return to Table of Contents](#)

## Use of Records

---

### Access Restrictions

There are no restrictions regarding access to or use of the material.

---

## Administrative Information

---

### Custodial History

B1835-04, B1835-06: These volumes were transferred to the State Archives by the Department of Correctional Services at an unknown date. They were accessioned in conjunction with a project undertaken by Archives staff in 2004 to describe or integrate estrayed or unidentified records.

[^ Return to Table of Contents](#)

---

## Access Terms

---

- Accounting
- Juvenile corrections--New York (State)
- Juvenile detention homes
- Juvenile delinquency
- New York (State)
- New York (N.Y.)
- Reformatories--New York (State)
- Ledgers (account books)