interior of chapel
st. therese convent
appleton, wis.

maurey lee allen, architect
appleton
winner of third medal, class III
northeastern division
wisconsin architects association
1952 honor award competition
Gerrit J. de Gelleke to Receive Edward C. Kemper Award

When the 1953 Medal Awards are presented by The American Institute of Architects at its 85th Annual Convention in Seattle, Washington, June 15-19, Gerrit J. de Gelleke, F.A.I.A., Milwaukee Architect, will be one of the recipients.

The Institute writes:

"The Edward C. Kemper Award for outstanding contributions to the architectural profession or to The Institute will be given to Gerrit J. de Gelleke, F.A.I.A., of Milwaukee, Wisconsin. Mr. de Gelleke was chairman of the A.I.A. Finance Committee from 1941-50 and largely due to his intelligent and devoted services in that capacity, the financial structure of The Institute is solid and strong."

Mr. de Gelleke, a charter member of the Wisconsin Architects Association, has been a member of The Institute since 1916 and was made a Fellow in 1926. He served on the A.I.A. Board from 1934 to 1937. He was at one time president of the former Wisconsin Chapter, A.I.A.

Mr. de Gelleke is chairman of the Architects Division of the Wisconsin Registration Board of Architects and Professional Engineers.

The Gold Medal, highest professional honor which The Institute bestows, will go to William Adams Delano, F.A.I.A., of New York City.

* * *

From Our Members

It would be might fine if plenty of other Association members would feed us news as faithfully as does Maurey Lee Allen. He sends on this news from Appleton:

George Narovec, Appleton, was recently commissioned by the Appleton Board of Education to plan and design a small neighborhood school.

Tom Dietrich, Artist in Residence at Lawrence College has been commissioned by The Aid Association for Luthers to do a mural which will be placed in the Executive Offices story of the recently completed eleven story Home Office Building.

Associate member, Charles M. Brooks, Professor of Architecture at Lawrence has been on leave of absence this year because of his award of a fellowship by The Ford Foundation.

And from Mark Purcell, we learn that Morton A. Newcomb of the Madison firm of Siberz, Purcell, Cuthbert & Newcomb, has just been registered as an Engineer in the State of Wisconsin. This is of special interest because, according to Mr. Purcell, Mr. Newcomb is the only man in the State to be registered in both fields, architect and engineer, by examination.
THE COMMITTEE ON OFFICE PRACTICE & ACCOUNTING is concerned with business in the practice of architecture. Since business normally is directed toward the making of profits, the work of this committee is directed toward assuring the Architect more profit from his practice.

The profit motive, too frequently, is considered by architects as an unprofessional approach to the practice of architecture. To these men profit from work is not mentioned when talking with clients or the public. The committee on office practice does not subscribe to this unrealistic and unwarranted approach to the practice of this profession. Success for an architectural office is not necessarily measured in profits, but without profits, success measured in any standard will not be long in attendance.

There are many factors that affect the profit resulting from the practice of architecture:

1. Keeping a steady flow of work going through the office.
2. Developing office procedures to the expense of handling each job and especially each small job in direct proportion to the fee it brings in.
3. Developing office standards that may be used from job to job.
4. Following standards of service that will adequately care for the client yet leave a fair profit to the architect.
5. Proper accounting methods which include sound job cost records.
6. Making each job stand on its own merits so it will show its own adequate margin of profit.
7. Determining in advance that the fee which can be secured for a job is sufficient to assure the proper margin of profit.
8. Keeping indirect expense in line with the direct personnel expense at all times.

Each of the above have a bearing on the operation of an office. The effect of each will vary from office to office, year to year, and locality to locality, but all have a bearing on the success of each and every office. Each apply to the very small office, the average office, and the large office. The relative importance will vary with the size of the office, but each does apply to all offices.

Office Procedures and practices are of first importance in the operation of any office, architectural or otherwise. They must be good if profits are to accompany such operations unless fees higher than proper and necessary are obtained. Many offices fail in the establishment of such successful and necessary standard procedures and suffer a reduction in profits, which will be in direct proportion to the efficiency of the office routine which is followed.

Time, our most precious commodity, must be conserved in office routine wherever standardization will not adversely affect the end result.

A more concise definition of the architect's services to the client should be developed. About four inches of one column on one page in the Owner-Architect agreement out of four full pages is specifically devoted to the legal statement describing these services. Except for this and a few statements of what an architect does in articles and documents devoted to why hire an architect, little has been put into words on this subject. There is no concise, detailed statement of the services an architect renders his client.

Today, when architects have to negotiate frequently with the Government at one level or another, the profession needs established standards of practice. Recognized stated requirements as to what constitutes acceptable working drawings, shop drawings, specifications, or preliminary drawings. Each Architect or firm of Architects has his or its ideas, and each governmental unit has other ideas. With no accepted standards that can be pointed to by Architects while negotiating with the Government, the practitioner and the Profession is at the mercy of the idiosyncrasies of each particular agency. It should develop such a statement that is concise the services an architect will render his client.

This concise statement should be prepared in spite of the fact that a number of architects have been heard to state that to have a client see such a statement could only lead to trouble. It might cause the client, they say, to expect an architect to do things that are unnecessary or that you don't want to do. The committee believes that such vagueness and indefinite statements of service weaken the position of the profession. Why shouldn't those who make architecture their life work be able to arrive at a definitive statement of the minimum services they expect to provide? Why should it not be stated in specific terms that our working drawings will consist of floor plans, elevations, wall sections, schedules and details and other items as are necessary. Why should we not have a description of the architect's specifications, and of their purpose and importance. Would not such statements pertaining to our service protect the responsible architect and cause the marginal operator to have to give better service?

Surveys made to date indicate interest in a number of office manuals which would be of aid in setting up office procedures and in setting minimum standards of performance.

One of these pertaining to working drawings should be of importance. This should include the recognized and accepted standards for indicating materials; and electrical, mechanical, and other equipment symbols, and for methods of minimum dimensioning, sectioning, detailing. It should include general directions for determining needed drawings and the pertinent information that should be included on
each. It should include also drafting room hints and aids that have been accumulated over the generations by architects and their chief draftsmen. The value of such a manual should be self evident. It could form a basis for college training in working drawings. It could serve to eliminate much of the on the job training of new men when they first come into an office. It could serve as a handbook on working drawings in the drafting room.

Would such a manual be accepted? The committee thinks it would. Perhaps not in the large well established offices; most of which have already developed such a manual. In the smaller office — and the younger office — we are of the firm belief that it could and would be most useful. It would be especially useful if it could be based upon the time tried and proven methods and standards developed in the larger architectural offices through the years. This experience was called upon and found most useful when the AIA Accounting system was developed. The Institute should be able to count on the assistance of this experience in these other fields. Manuals on office filing, general office procedure, specification writing, office public relations and solicitation of work also should be prepared as office aids.

All such manuals might be combined in loose leaf form with the handbook of Architectural Practice. The Handbook could be revised within the next few years to embrace the above. It should be in loose leaf form so replacements and additions can be made without

the necessity of buying a new book each time. The present method of revising portions of it each year is confusing to almost any practitioner. How can anyone keep up with these revisions unless the changes are detailed and brought to the reader’s attention.

The matter of each job standing on its own in the office is vital and important. The failure of the members of the architectural profession to follow good business practices is a big reason for lack of profits. Nearly every office can make money on a large job of any standard type. Can the same be said of the smaller jobs? Too many offices cannot tell from day to day or week to week how they are coming along on each job. Dozens of architects have stated they operate without this information at hand. One instance has been reported where a firm spent almost double the fee they received because the job was small, the client a friend and it was the desire of the firm to do an especially good job. They had not intended, however, to contribute to their friend any such amount. It had happened before any checking up was done. Actually this one job meant that at least three more jobs of equal size had to be done just to recoup the loss. Profits that the office should have realized were gone for four jobs. This is not an unusual situation, although this is the most unprofitable venture that has come to my attention. The matter of each job carrying its own load is most important.

It may be said with accuracy that very few offices can or do budget anticipated production expense for

PLACID
NEW ONE-PIECE SIPHON-JET CLOSET

Here is the Placid. Low — top of tank is only 25" from floor. Modern, clean-cut design. Free standing for easy installation. The siphonic flushing action is thorough, quiet, water conserving. Elongated bowl has a large water area, efficient rim flush. Deep water seal and large trapway assure complete sanitation, trouble-free operation. Special flush valve and anti-siphon float valve safeguard against back-siphonage. Available in white and the six Kohler colors. Kohler Co., Kohler, Wisconsin.

KOHLER OF KOHLER
each job large or small, and then see that the budget is followed and adhered to. The Institute does, however, offer its members a means of conveniently and economically having necessary expense totals constantly at hand to make budgeting possible. Standardized Accounting for Architects is the answer to this need. Whether your office is large or small this system will give you such information full and complete at weekly or other intervals as you desire. This is accomplished on simple forms already printed and which may be purchased directly from Institute Headquarters.

The same system will do much more. It will provide a record of money coming in and going out, and provide a current running balance after each check is written. It gives an account of income by source and expense by types. It provides the information needed to fill in income tax returns at the end of the year without delay or trouble. It provides accounts for the partners in the firm and for any special payments to employees. It anticipates vacation allowances by setting up vacation reserves and other reserves as may be necessary or desirable. It provides a means to easily fill out the quarterly withholding and old age benefit forms that must be filed with the director of internal revenue. It makes it possible to separate direct from indirect expense for assembling job expense accounts. It includes forms for individual employee records. It provides for keeping the accounts between the owner and the architect and between the owner and the contractor.

This is a complete accounting system or a partial accounting as may be desired. It is simple enough and complete enough to meet the problems of any and every architectural firm.

Accounting is defined, the science of recording the financial facts of business transactions, and systematically assembling and presenting these facts in the form best suited to the needs of a particular business.

The work of recording the financial facts of a business can be, and for the most part is, routine bookkeeping. On the other hand, assembling and presenting these financial facts in such a way as to reveal the details of a particular business constitutes accounting. "Standardized Accounting for Architects" is designed to record and assemble the financial facts of the business of architecture, and to present these facts so they may be understood by the architect and be used by him in planning the operations within his office.

The Minimum System, which is described in the blue section of the "Instructions," is the least amount of bookkeeping (Note the word bookkeeping, not accounting) which is considered feasible for architects. The Minimum System can be kept in one binder, and the Cash Journal Forms, plus about four or five more at most, are all that is required to keep it. It won't totalize Job Expense and it won't assemble many of the financial facts that should be available and used in every architectural office, but it will account for the money spent and the money received.

The Basic System is the minimum amount of accounting recommended for use in an architect's office. It is an expansion of the Minimum System; it does provide for Job Costs, and will accommodate payrolls for an unlimited number of employees. It will provide the full facts and figures necessary for the principals to conduct the financial operation of their business and, it will give them the status of the business as of any particular time.

The Complete System is the Basic System with the General Ledger added. The General Ledger is the book of accounts and is the book of final entry.

It should be noted that each of the two partial systems may be expanded to the Complete System.

Standardized Accounting for Architects is based on double entry bookkeeping. In Double-Entry Bookkeeping two things must be done at the same time. When an amount that is expended, or drawn from the bank, is entered, a balancing entry, or entries, must be made indicating where, or for what, the expenditure was made. These are Credit and Debit entries respectively. Double-Entry bookkeeping is used because it makes it possible to prove the mathematical correctness of the entries. This is not possible with any type of Single-Entry Bookkeeping.

The Cash Basis of accounting which is used in the system deals only with entries concerning money already paid out or received. A survey of systems in use by architects today showed less than 10% were using the Accrual Basis. For this reason, the Cash Basis is used in this system.

---

Enduring Beauty

Tile • Marble • Alberene Stone

"THERE IS NO SUBSTITUTE"

CERAMIC TILE
Quarry Tile
Domestic and Imported Marble
Alberene Stone

Serving the Architectural Profession and the Construction Industry of the Northwest for over forty years as contractors and finishers.

TWIN CITY TILE
AND MARBLE COMPANY
213-219 EAST ISLAND AVENUE
MINNEAPOLIS 1, MINNESOTA

Established 1910
How to build economical CONCRETE Tilt-UP WALLS

Tilt-up construction is a tested and proven method of building with reinforced concrete. It saves time, money and materials in erecting standard or individually designed buildings of one story or more. Tilt-up construction is easy and simple and eliminates most form-building and form-handling problems. Tilt-up structures are firesafe, decayproof, good looking, long lasting, easy to maintain. Here's how to build by the economical tilt-up method:

1. After concrete floor is constructed, position edge forms and frames or forms for openings. Apply bond-preventive to floor.

2. Place the required amount of reinforcing in the panel and be sure to provide suitable means to hold it in the proper position.

3. Place concrete, using quality mix yielding durable walls. Use care to prevent honeycombing, especially along bottom edge.

4. When concrete has partially hardened, trowel, float or brush the surface to obtain the kind of smooth or textured finish desired.

5. Incorporate decorative designs before the concrete hardens. The illustration above shows workman adding a low-relief design.

6. Cure the panels until concrete has attained the desired strength. Then carefully remove all the edge and opening forms.

7. With crane or hoist tilt the panels into position in wall. Grout joint between the wall and the floor to make it weather tight.

8. Temporarily brace wall panels as shown before adding reinforcing and forms for the columns that will tie the wall together.

9. Place the concrete in the column forms and allow it to cure properly. Then remove the forms and braces. Wall is now completed.

Write for free, 32-page bulletin entitled "Tilt-Up Construction." Distributed only in the U.S. and Canada. Address Dept. 9-57.

PORTLAND CEMENT ASSOCIATION
735 N. Water St. A national organization to improve and extend the uses of portland cement and concrete through scientific research and engineering field work.
Job Expense includes all the Direct Expense incurred in the operations of the business. Direct Expense includes all those expenses that can be charged directly to specific projects or jobs. Indirect Expense, as the term would indicate, includes all expenses paid out in the operation of the business but which are not directly chargeable to a specific job. This is frequently termed "Overhead". Reimbursible Expense as the term indicates is expense chargeable directly to owner or other accounts.

Standardized Accounting for Architects is simple to set up and to keep. The office secretary can do both with or without the aid of an accountant. Any accountant should recommend this system for it is based on sound accounting principles, and has the approval of dozens of C. P. A. and other accountants who have examined and studied it. All methods of keeping it are explained in the instructions. If questions come up, the Institute's consulting accountant or a member of the committee stands ready to answer them.

There are many important results which should come from the universal use of Standardized Accounting for Architects. These include, of course, the many benefits to the individual architect or firm, namely, closer control on office operations, easier, more economical accounting of the firm’s operation and a more complete record of these operations. They also include collective benefits which can accrue. Comparison of your indirect expense factors with those of other firms will bring a new evaluation of the efficiency of your operations.

By comparison of the margin of profit from one job to the next and between types of jobs each firm and the profession can determine an average total expense of doing jobs of various sizes and types.

Another feature of present day business practice which makes good accounting vital is the growing practice of auditing both public and private agencies. Payroll and equipment records are audited by Insurance Companies to establish premiums for fire and Workmen's Compensation insurance. Accounts are subject to audit by local, state and federal agencies for the verification of payments of income taxes, unemployment insurance, Federal Old Age Benefits, payroll deductions from employees, etc.

Contracts with the Department of Defense are subject to audit by the Renegotiation Board and by the Comptroller General, and several other government agencies insert in their contracts provisions for auditing architects' accounts.

Inadequate and incomplete records can result in considerable loss of both time and money from these procedures, and every architectural office in the United States is subject to many of them.

QUALITY . . . GLAZED BRICK AND TILE, FACE BRICK, COMMON BRICK, FIRE BRICK AND HIGH TEMPERATURE CEMENTS
Wisconsin Face Brick & Supply Corp. 4485 N. Green Bay Ave. CONCORD 4-4770 Milwaukee, Wis.
BRIXMENT the leading masonry cement

Another aspect of architectural practice requiring accurate accounting is the growing use of various types of partnerships, associateships, and joint-ventures. Many firms use some or all of these forms of organization, and accurate standardized records are essential to provide for proper allocations of expense, for distribution of profits, and for final settlement of affairs at the termination of the agreements.

The steadily increasing burdens of taxes on incomes also make proper accounting very necessary.

Perhaps the most important service to the Profession from the general use of Standardized Accounting is cost statistics. This can give the profession a correct understanding of economics, and the best methods of operation so its members may avoid the losses which arise from ignorance of the expense of rendering services. The constant accumulation and publication of such production expense statistics can do much to serve this end.

Such information on job expense secured from a large segment of the practicing firms in this country could also provide a basis for determining fees that are reasonable for each type and size of job.

It is submitted that it does not speak well for the architectural profession to set up fees for doing work when these fees are not based upon positive and comparative cost experience in developing the design and the documents for actual jobs in offices all over the country. This has been done, and still is being done. It is a reflection, however, on the business ability of architects that this loose procedure should be necessary and followed by our profession.

Information on average total production expense based on a comparative basis in itself may not be enough. If these figures are based on poor produc-
These doors are America's Leaders!

In homes, schools, offices, and public buildings

Satisfied customers acclaim the beauty and convenience of these superior doors. Specify the best for your clients! Include Crawford and Foldoor in your plans. Moderately priced.

"Marvel-Lift" Garage Doors by Crawford

Exclusive safety torsion spring balances door equally on both sides. Opens and closes with "feather-touch". Handle is at the side. Prompt installation anywhere in Wisconsin and Upper Michigan.

Foldoor — the smartest thing in doors —
Eliminates wasted swinging door space. Makes two rooms of one when used as a movable wall. Has the cornice for that "finished look." Available in standard door widths or special sizes.

Open Friday night till 9:00 p.m. — Sat. 8:00 a.m. till 12 noon

Crawford Door & Foldoor Sales Co. of Wisconsin
1940 W. Forest Home Ave. • Joseph W. Wilde, Pres. • Evergreen 3-5200
A Lighting Fixture that Covers the Ceiling

...uniform lighting in any size room

The entire ceiling of each room becomes a source of artificial light. Any room, large or small, is filled with glareless, shadowless light, comparable only to daylight. This "luminous environment" is the ultimate in interior lighting.

Our engineers will help with your lighting problems—no obligation. Call DAly 8-6600, Ex. 2323.

THE ELECTRIC COMPANY
PUBLIC SERVICE BLDG. • 231 W. MICHIGAN ST.
Why it pays to use

STRAN-STEEL FRAMING

in all commercial and industrial CONSTRUCTION

The big advantage of Stran-Steel framing is measurable in time and money saved.

You profit from the availability of Stran-Steel framing—an exclusive patented feature.

You see, your workmen can nail inside or outside material to Stran-Steel studs, joists and purlins. Often, sub-assemblies can be made by shop labor, speeding the final, on-the-site assembly of framing sections.

If you are interested in lower "in place" costs it will pay you to get our estimate on fabricating and erecting the steel framing needed in your new building. No obligation on your part.

STRENGTH • SAFETY • UNIFORMITY • DURABILITY • FAST ERECTION

ARNOLD EQUIPMENT CORPORATION
2443 North 23rd Street
Milwaukee 6, Wisconsin
Franklin 4-0226

STRAN-STEEL FRAMING IS A BUILDING PRODUCT OF GREAT LAKES STEEL CORPORATION
There is much of Architecture that is mere business procedure. Doing a good job architecturally does not excuse an architect for sloppy handling of the business side of the practice. The entire profession suffers when one of its members gets into difficulties because of bad business practices. Proper business procedures and routine should give the architect more freedom from the business phase of the practice and more time for the architectural phase.

It is safe to assume that most architects would rather spend time planning a building than in carrying on the production of working drawings for that building and certainly in taking care of the administrative responsibilities of the Architectural Office while producing it. For this reason architects as a whole should welcome standardization of office practice and will use the forms and other aids which this committee may develop in the course of its work.

Probably the biggest single task we have is the revaluation of the Architect's responsibility to his client. We shall find it necessary to spell out in bold detail the specific tasks he should perform. Most of these can be standardized so the small office and the large office will follow the same procedures. The smaller office now often omits many of these because of the cost and trouble of setting them up and following them through. The profession as a whole should expect to maintain a relatively equal level of service. There is no place for poor business methods in spending and handling a client's money no matter how little value we may place on our personal funds. This is a professional responsibility.

The American Institute of Architects has its stated reason for being, "the combining of the efforts of architects so as to promote the aesthetic, scientific and practical efficiency of the profession and to advance the science and art of planning and building by advancing the standards of Architectural education, training and practice." It has a stated goal; "The constant betterment of the architects' competence through mutual sharing of knowledge and experience."

In view of these objectives and this goal the Institute should be responsible for developing business aids and procedures for architects. This profession should not be satisfied with less than the best in design, construction or in the business side of Architectural Practice.
**Corner Beauty and Protection at its best!**

A. Milcor Super-Ex Corner Bead. Provides strong, straight nose held true by two semi-solid flanges.

B. Milcor Metal Lath. Always specify — Metal Lath for Strength — Plaster for Beauty.

C. Milcor Clip-On Metal Base No. 677-S. Base snaps over clips fastened to wood grounds—no exposed screw heads in base.

D. Cast friction-fit fitting, available for either inside or outside corner of base.

Super-Ex Corner Bead, with its exclusive design, offers three big advantages to plasterer and owner:

**Improved design** permits a greater depth of plaster adjacent to the bead area — this means less danger of chipping, longer lasting plaster beauty.

**Wings of Super-Ex** are formed at an angle of 60 to 70° for a spring fit on a 90° corner — adjusting readily to any specified plaster grounds, whether ⅝", ⅞" or ⅞".

**Exclusive Super-Ex design** combines the rigidity of a solid wing with the added plaster reinforcement of expanded metal. Straight, true-edge plaster corners are protected against cracking and chipping.

Milcor Super-Ex goes on fast — reduces erection costs. It requires little or no aligning. It can be wired, stapled, or nailed — no clips are necessary.

To be sure of longer plaster life and lasting plaster beauty, standardize on Milcor Super-Ex Corner Bead. Write today for complete information.

---

**Firesafe construction at its best: improved Milcor Super-Ex Corner Bead, Milcor Metal Lath, and Milcor Steel Stud.**