

Indian Affairs
School Files

(RG 10, Volume 6219)

File 471-13, part 1

Sault Ste Marie Agency - Spanish Residential School - Medical Matters. 1932 - 1933.

File 471-13, part 2

Sault Ste Marie Agency - Spanish Residential School - Roman Catholic - Medical Matters - Supplies - Accounts. 1933 - 1938.

File 471-13, part 3

Sault Ste Marie Agency - Spanish Residential School - Roman Catholic - Medical Matters - Supplies - Accounts. 1938 - 1944.

File 471-17, part 1

Sault Ste Marie Agency - Spanish Residential School - Roman Catholic - Boy Scouts. 1929 - 1930.

File 471-24, part 1

Sault Ste Marie Agency - Spanish Residential School - Roman Catholic - Audit Reports. 1935 - 1948.

File 472-2, part 1

Kenora Agency - McIntosh Residential School - Roman Catholic - Quarterly Returns. 1941 - 1952.

File 472-5, part 1

Kenora Agency - McIntosh Residential School - Roman Catholic - Building Maintenance - Supplies - Accounts. 1924 - 1926.

File 472-5, part 2

Kenora Agency - McIntosh Residential School - Roman Catholic - Building Maintenance - Supplies - Accounts. 1926 - 1929.

Indian Affairs. (RG 10, Volume 6219, file 471-24, part 1)

PUBLIC ARCHIVES
ARCHIVES PUBLIQUES
CANADA

IN ACCOUNT WITH



THE STORES DEPT. THE BOY SCOUTS ASSOCIATION

CANADIAN GENERAL COUNCIL
172 WELLINGTON STREET
OTTAWA, CANADA

Our Invoice No. 7036
Your Order No. 36-0-17
Terms Cash
Date Shipped Oct. 5
Shipped Via C.P. Exp

SOLD TO:—
MESSRS. THE DEPT. OF INDIAN AFFAIRS

DOMINION GOVERNMENT

DATE OF INVOICE Oct. 7. 29.

OTTAWA.

*Sch
vde*

QUANTITY	DESCRIPTION	PRICE	AMOUNT	TOTAL
	Sent to - Scoutmaster G.J. Kisel, Indian Residential School, Spanish Ont.			
0000000000	only Scout Hats	1.55	13.95	
"	" Shirts	1.45	20.05	
"	" Breeches	3.25	20.25	
"	" Belts	.75	6.75	
"	" Hose	1.00	9.00	
"	" Stuffs	.35	3.15	
"	pt. Semaphore Flags	.80	1.60	
only	Signalling Flag Sticks	.25	1.00	
"	Spinning Rope		1.50	
"	set P.L. Stripes		.03	
"	" " Seconds Stripes		.03	
"	Neckerchiefs	.45	4.05	
"	Knots	.05	.45	
"	Lanyard		.20	
"	Whistle		.35	
"	Hoods	.15	1.35	
	Books			85.73
6	* copies Starting to Scout	.15	.90	
6	* Charts	.10	.60	
			<u>1.50</u>	
			87.23	

Not
16/10/29
Certified correct,
copies furnished,
checked fair and just
M. Melville
9/10/29

4100

Indian Affairs. (RG 10, Volume 6210, file 471-17, part 1)

Spanish School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario

Statement of Receipts and Expenditures
September 1st, 1934 to August 31st, 1935

<u>Receipts:</u>			\$16,755.14
Government per capita grants	\$ 11.43		
Proceeds from Farm and Garden	2500.00 ✓		2,511.43
Estimated Value of food produced			
Refunds and Rebates:			
Laundry - contra	900.00		
Sundry	477.11		1,377.11
<u>Expenditures:</u>			
Salaries		\$3,066.80	
Clothing		1,501.23	
Food - actual	4797.44		
" - Estimated Value	2500.00 ✓		7,297.44
Phone, Fuel, Light and Water		1,662.94	
Buildings and Repairs		2,070.62	
House Equipment and Expense	1180.84		
Laundry - contra -	900.00		2,080.84
Farm and Garden		1,008.03	
Trans., Trav., Freight and Express		563.13	
Extra Labour		135.50	
Miscellaneous		1,116.04 ✓	
		20,502.57	20,643.68
Balance August 31st, 1934			2,926.81
" " 31st, 1935		3,067.92	
		\$23,570.49	\$23,570.49

E. H. Berthe
 E. H. Berthe,
 Auditor.

/J

Statement No.1.

Spanish Residential Boys' School
Roman Catholic
Spanish, Ont.

Bank Adjustment
as at September 9, 1935.

Bank balance as per Bank Certificate,		\$3,648.99
Cash on hand		<u>1.97</u>
		3,650.96

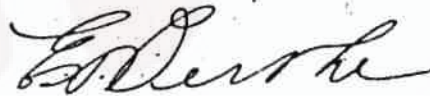
Less outstanding cheques:

749 -	80.00		172.85
751 -	<u>92.85</u>		

Dr. Cash Book total,
Cr. Cash Book total,

5,060.74	
<u>1,582.63</u>	
\$3,478.11	<u>\$3,478.11</u>

Certified correct,



E.H. Berthe
Auditor.

EHB/B

Indian Affairs. (RG 10, Volume 6219, file 471-24, part 1)

Spanish Indian Residential Boys' School
Roman Catholic
Spanish, Ontario.


Summary of Receipts and Expenditures
September 1st, 1935, to August 31st, 1936.

Revenue:

Government per capita grants		\$18,317.64
Farm and garden proceeds:		
Cash sales - poultry & eggs	327.65	
Value of food produced & consumed	<u>3,605.31</u>	3,932.96
Sundry Refunds:		
Shoe repairs and other services -		
Girls' school	692.92	
Transportation refunded	371.81	
Refund from Dept. re shoe machinery	276.81	
Gasoline Tax refunds	173.10	
Interest on Bank Deposits	18.91	
Other refunds	<u>2.10</u>	1,535.65

Expenditures:

Salaries to Lay staff	1,167.58	
Withdrawn in lieu of salary,	<u>4,000.00</u>	5,167.58
Clothing		1,698.40
Food - purchased	4,652.17	
" value produced & consumed.	<u>3,605.31</u>	8,257.48
'Phone, fuel, light & water		1,581.35
Bldgs and repairs	495.07	
Insurance on buildings	<u>654.99</u>	1,150.06
House Equipment		1,501.56
Farm and Garden		1,527.65
Transp. Trav., Freight & Express		475.99
Extra Labour		432.29
Miscellaneous:		
Laundry and mending	983.60	
Motion Picture Rentals	72.61	
Gasoline Tax refunded to Girls' school	65.70	
Legal Fee re School Tax	50.00	
Amusements & Sports	25.98	
Postage	52.46	
Other misc.expenses	<u>91.74</u>	1,342.09
		<u>23,134.45</u>
		23,786.25
Balance September 1, 1935,		3,478.11
" August 31, 1936,	<u>4,129.91</u>	
	<u>\$27,264.36</u>	<u>\$27,264.36</u>


 E.H. Berthe,
 Auditor.

DEPARTMENT OF
MINES AND RESOURCES



CANADA

SEP 30 1937

INDIAN AFFAIRS

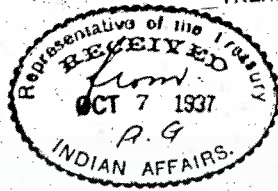
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FILE NO.

INDIAN AFFAIRS BRANCH

TREASURY OFFICE

*Audit Office
Oct. 6/37
R.G.*



Ottawa, September 25th, 1937.



Dear Sir:-

Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.

B
I submit herewith a report of an audit of the books and records at the above noted school, covering a period from September 1st, 1936 to August 31st, 1937.

I commenced my examination on the morning of September 10th and completed it on the 11th. I had completed my work at the Boys' school on the 9th.

Bank, Cash Book, Cheques and Vouchers.

The attached bank and cash adjustment statement was prepared and shows a bank balance of \$6,766.12 (verified) at August 31st, 1937 against which eight cheques totalling \$315.43 were outstanding leaving a net bank balance of \$6,450.69. Cash on hand being \$162.84 the actual balance at August 31st was therefore \$6,613.53 which agreed with the cash book balance.

The paid cheques and the paid vouchers were examined and checked to cash book. The postings in the cash book were correctly recorded with the exception of a few entries which were improperly allocated. These were corrected and brought to the attention of the book-keeper.

Receipts and Expenditures - Statement No. 2.

This statement was prepared from an analysis of the Cash Book and paid vouchers.

Receipts:

The total receipts for the year amounted to \$21,483.15 in which is included \$2,025.00 which is the value of food produced and consumed at the school. The Government grants for the year totalled \$18,163.21.

The proceeds from Farm and Garden cash sales only amounted to \$34.00.

The estimated value of the food produced and consumed at the school is shown as \$2,025.00, which was roughly estimated. A record of the produce supplied to the kitchen was kept but no value was placed on such food at the time of delivery.

L.W. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
Ottawa.

The

The records showed the following had been received at the kitchen:

14,104 quarts of milk, 492 dozens of eggs, 304 bags of potatoes, 77 fowls and chickens (estimated at 385 lbs.), 635 lbs. of beef, 98 lbs. of veal, 7½ bags of turnips and 2 bushels of carrots.

In order to have a more completed record and also to determine a more accurate value of such food, I have suggested to the Principal that the local market value be shown in future.

The receipts from other sources are itemized in the statement. The sundry refunds include refunds and rebates received from various firms with which the school has dealings.

Expenditures:

The total salary charges amounted to \$4,700.38 of which \$3,664.86 was paid to lay members of the staff. The balance, namely \$1,035.52, was paid from school funds, in lieu of salary, for the following purchases and services for the benefit of the members of the Order of Sisters, -

Clothing	\$642.12
Travelling	96.60
Hospitals	83.00
Drugs	71.69
Dental	50.00
Sundry	92.11
	<u>\$1,035.52</u>

This procedure was adopted in accordance with instructions received from the Department. Letter October 16th, 1935.

The total salary charge is slightly over 26% of the per capita grants received from the Department.

The cost of clothing for the year is shown as \$1,693.75 as compared with \$1,412.06 last year.

The charge of \$2,051.18 for "phone, fuel, light and water" is divided as follows:-

Fuel	1,604.16
'Phone	66.83
Light & water, oil	380.19
	<u>\$2,051.18</u>

Included in the charge of \$607.45 for buildings and repairs are the following:

Plumbing	86.57
Paint	65.23
Repairs to Wind Mill	36.30
Lumber	6.66
Sundry	412.69
	<u>\$ 607.45</u>

The

The house equipment charges total \$1,551.01 which is made up as follows:

Laundry and cleaning material	\$858.33
Window shades and screens	246.10
Furniture	210.69
Brooms	50.40
Sundry House	185.49
	<u>\$1551.01</u>

The expenses in connection with the farm and garden totalled \$828.74

The following items are included in this charge:

Feed	413.03
Fertilizer	49.90
Chicks	78.69
1 cow	45.00
Fencing	19.35
Seed	16.25
Implements	15.85
Sundry Farm	190.67
	<u>\$ 828.74</u>

Included in the charge of \$227.88 for "Transportation, Travelling, Freight and Express" is an amount of \$95.85 for transportation of children to their home. This amount was refunded the school by the Department.

The miscellaneous charges amount to \$358.18 in which are included the following:

Insurance	\$ 116.80
Postage	67.00
Excise Stamps	18.00
Stationery	18.96
School Tax	8.00
Christmas Toys	8.24
Sundry	121.18
	<u>\$ 358.18</u>

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$20,055.16 which is considered actually applicable to the running of the school. There is a slight increase over the previous year.

The average cost per pupil per day is shown as .46 cents while the amount allowed by the per capita grants was .4167 cents. Included in the cost is the estimated value of food produced and consumed at the school which amounts to approximately .047 cents per pupil per day.

List of Staff - Statement No. 4.

The staff presently employed is listed on the attached statement, and the annual salaries being paid to the lay members of the staff is shown.

The

The members of the Order of Sisters do not draw regular salary but certain expenses, in lieu of salary, are paid from school funds.

The expenses in this connection are covered above under "Salary Expenditures".

Livestock and Crops.

According to the Principal, the livestock consists of 2 horses, 7 cows and 46 hens.

The crop produced in 1936 consisted of 25 bushels of oats, 15 tons of hay, 141 bags of roots and 304 bags of potatoes.

General

The school appears to be very well conducted. The records are neatly kept and are complete.

A few suggestions which I offered in previous years have been followed and no difficulties are encountered.

I wish to acknowledge the courtesy extended to me and the assistance which I was afforded by both Miss St. James and Miss Gilbert during my visit.

Yours faithfully,

E.H. Berthe
E.H. Berthe,
Auditor.

EHB/B

Statement No. 1

Spanish Indian Residential School for Girls

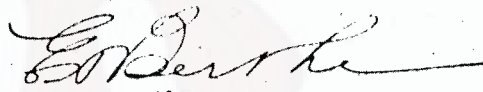
Roman Catholic

Spanish, Ontario

Bank and Cash Adjustment at August 31, 1937

Bank Balance as per Pass Book			\$ 6,766.12
<u>Less unrepresented cheques:</u>			
#7471 - \$ 84.99	Brot. Fwd.	203.47	
2 - 12.75	#7476 -	36.00	
3 - 10.05	7 -	71.31	
4 - 65.68	8 -	4.65	
5 - 30.00		<u>315.43</u>	<u>315.43</u>
Fwd. - 203.47			6,450.69
			<u>162.84</u>
<u>Add Cash on hand</u>			6,613.53
Debit cash book total	7,524.83		
Credit " " "	911.30		
	<u>\$ 6,613.53</u>		<u>6,613.53</u>

Certified correct,


E.H. Berthe,
Auditor.

Spanish Indian Residential School for Girls.Roman CatholicSpanish, OntarioSummary of Receipts and Expenditures
September 1st, 1936 to August 31st, 1937.Receipts:

Government per capita grants	34.00	\$18,163.21
Farm and Garden - Cash sales		
Value of food produced and consumed	<u>2,025.00</u>	2,059.00
Other sources:		
Laundry	840.91	
Groceries etc. supplied farmer	105.94	
Gas tax refunds	65.70	
Transportation refunds	95.85	
Interest on savings	44.09	
Sundry refunds	<u>108.45</u>	1,260.94

Expenditures:

Salaries		4,700.38
Clothing		1,693.75
Food - Purchased	\$ 5,660.49	
" - Produced & consumed	<u>2,025.00</u>	7,685.49
'Phone, fuel, light and water		2,051.18
Buildings and Repairs		607.45
House Equipment		1,551.01
Farm and Garden		828.74
Transp., Trav., Freight & Express		227.88
Extra Labour		351.10
Miscellaneous		<u>358.18</u>
		20,055.16
		21,483.15
		5,185.54
Balance September 1, 1936		<u>8,613.53</u>
" August 31, 1937		<u>26,668.69</u>
		<u>26,668.69</u>


E.H. Berthe,
Auditor.

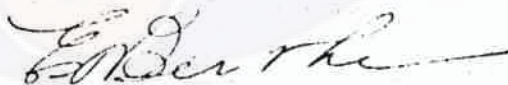
Spanish Residential School for Girls

St. Joseph - Roman Catholic

Spanish, Ontario

Cost of Operation Statement
September 1st, 1936 to August 31st, 1937.

Cost per month	\$ 1,671.28
Cost per day	54.94
" " pupil per day	.46
Amount allowed by Gov't. Grant per pupil per day	.41.64
Cost of clothing per pupil for year	14.17
" " food " " " "	64.31
" " " actually purchased per pupil for year	47.37
No. of pupils in attendance 10/9/37	122
Average number of pupils during year	119.5


E.H. Berthe,
Auditor.

Spanish Residential School for Girls

Spanish, Ontario

September 10th, 1937

List of Staff

<u>Name</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss Z. St. James	Principal	-
" L. Bonnot	Dairy Teacher	-
" A. Gilbert	Book-keeper and I/C Refectory	-
" R. Lutz	Laundress	-
" F. Huot	Infirmary and Nurse	-
" F. Piche	Cook	-
" A. Mulatier	Sewing Teacher	-
" A. Montreuil	" "	-
" V. LaVistoire	Mistress of discipline	-
" F. LaSalle	" "	-
" B. Boisvert	" " dormitory	-
" E. Leusch	Poultry	-
" E. Renaud	General Help	-
" M. Sheahan	" "	-
" M. Hickey	Wardrobe	-
<u>Lay Members</u>		
Mr. Frank McCormick	Farm Manager.	900.00
" John McCormick	Farmer	720.00
Miss L. Berrigan	Sr. Teacher	500.00
" L. Brazel	Teacher	500.00
" A. Berrigan	"	500.00
" D. Farron	Laundress	240.00
		\$ 3,360.00

No Salary

E. H. Berthe
 E. H. Berthe,
 Auditor.

Indian Affairs
School Files

(RG 10, Volume 6219)

File 471-13, part 1

Sault Ste Marie Agency - Spanish Residential School - Medical Matters. 1932 - 1933.

File 471-13, part 2


Sault Ste Marie Agency - Spanish Residential School - Roman Catholic - Medical Matters - Supplies - Accounts. 1933 - 1938.

File 471-13, part 3

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File 471-24, part 1

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Kenora Agency - McIntosh Residential School - Roman Catholic - Quarterly Returns. 1941 - 1952.

File 472-5, part 1

Kenora Agency - McIntosh Residential School - Roman Catholic - Building Maintenance - Supplies - Accounts. 1924 - 1926.

File 472-5, part 2

Kenora Agency - McIntosh Residential School - Roman Catholic - Building Maintenance - Supplies - Accounts. 1926 - 1929.

OFFICE OF
REPRESENTATIVE OF THE TREASURY
DEPARTMENT OF INDIAN AFFAIRS

OTTAWA, CANADA

October 9th, 1935.

MEMORANDUM

1. Dr. McGill,
2. Schools Branch

Re - Spanish Schools for Boys and Girls (R/C) and Audit.

You will observe from the two audit reports hereunder that in lieu of salaries drawn, the members of the Sisterhood and Brotherhood of the respective Orders have clothing made from the general supply of clothing and material all of which is charged to the clothing expense item of the pupils.

Donations and gifts are also made periodically to various institutions, these are in the form of cheques charged to the grant, and are apparently in lieu of salaries to the staff. From an accounting standpoint and for information of the Department such a procedure is misleading.

No accurate record is obtainable regarding the actual clothing cost of the pupils, and such clothing and donations etc. used in lieu of salaries should be recorded as salaries.

The same applies to dental and medical services for the staff, expenditures of which should be regarded as salaries and not charged to "miscellaneous expense" of the school.

The attached letter is drafted for your approval, and when sent to the Principals, Miss Z. St. James and Rev. P. Mery, it would be appreciated if a copy of your letter be supplied to this office for record purposes.

Representative of the Treasury

HBR/B

Rev. Paul Mary,
Principal, Spanish Indian Boys' School

Miss E. St. James,
Principal, Spanish Indian Girls' School
Spanish, Ontario.

A report has been received recently in connection with an audit of your school records by Mr. E. H. Berthe of the Treasury Branch.

One of the matters brought to our attention is that certain supplies of clothing and material, dental and medical services, donations to charity, Mass Offerings, and Xmas gifts, etc. are supplied to and paid for on behalf of the staff and charged to the general expense of "clothing" and "miscellaneous" in the school records. The explanation given is that such charges are in lieu of salaries, and the amounts are comparatively small.

We think you will agree that although the individual amounts of these charges may be small, they amount to a fairly substantial sum during the year, as it is noted that there are thirteen members of the staff listed as in receipt of no salary at the girls' school, and eleven members so classified in the boys' school.

In order to furnish the Department with more accurate information and to assist you in keeping your records from becoming misleading, you are requested to keep a record of the cost of all clothing, material and supplies furnished to the staff as well as the dental, medical and donations, etc. which are not a direct charge to the pupils of the school.

These items will be entered under the classification heading of "Salaries", and a notation made giving the nature of the charge and that it is in lieu of salary. In this way a more accurate accounting of salary expense will be obtained as well as of the other expenses which are a direct charge to the pupils or the operation of the school.

Your co-operation and attention to this matter will be appreciated.

HEB/B

[Handwritten signature]

Ottawa, October 16, 1935.

Rev. Sir:

A report has recently been received in connection with the audit of your school records by Mr. E. H. Berthe of the Treasury Branch.

In order to supply the Department with more accurate information and to assist you in keeping the records from becoming misleading, you are requested to keep a record of the cost of all clothing, material and supplies furnished the staff, as well as the dental and medical attention for the staff. Such items should be entered under the classification heading of "Salaries", and a notation made giving the nature of the charge and that it is in lieu of salary.

In this way a more accurate accounting of salary expense will be obtained.

You should inform Miss St. James of the contents of this letter, in order that she may keep her books in a similar manner.

Your obedient servant,

T. R. L. MacInnes

T. R. L. MacInnes,
Acting Secretary.

Rev. P. Mery,
Principal,
Indian Residential School,
Spanish, Ont.

[Handwritten notes and initials]
J.M.K.
M
K.M.
K.M.

The Royal Bank of Canada

INCORPORATED 1869

PLEASE ADDRESS
ALL COMMUNICATIONS
TO THE MANAGER

CABLE ADDRESS "ROYALBANK"

Blind River, Ont.

Sept., 9th., 1935.

Miss Zoe St. James,
St. Joseph's Residential School,
Spanish, Ont.

Dear Madam:-

As requested in your letter of the
7th inst., may we advise that the balance standing
to your credit at the close of business on Sept.
7th. are as follows.

Current Account	\$938.57	
Savings "	2034.58	2972.15

We also enclose your cancelled vouchers
to this date, and would ask you to kindly sign and
return the enclosed Verification slip by first mail.

Yours truly,



Manager.

*of with
School records*

Spanish School for Girls
St. Joseph - Roman Catholic,
Spanish, Ontario

Statement of Receipts and Expenditures
September 1st, 1934 to August 31st, 1935

Receipts:

Government per capita grants		\$16,755.14
Proceeds from Farm and Garden	\$ 11.43	
Estimated Value of food produced	<u>2500.00</u>	2,511.43
Refunds and Rebates:		
Laundry - contra	900.00	
Sundry	<u>477.11</u>	1,377.11

Expenditures:

Salaries		\$3,066.80	
Clothing		1,501.23	
Food - actual	4797.44		
" - Estimated Value	<u>2500.00</u>	7,297.44	
Phone, Fuel, Light and Water		1,662.94	
Buildings and Repairs		2,070.62	
House Equipment and Expense	1160.84		
Laundry - contra -	<u>300.00</u>	2,030.84	
Farm and Garden		1,008.03	
Trans., Trav., Freight and Express		563.13	
Extra Labour		135.50	
Miscellaneous		1,116.04	
		<u>20,502.57</u>	20,643.68
Balance August 31st, 1934			2,926.81
" " 31st, 1935		3,067.92	
		<u>\$23,570.49</u>	<u>\$23,570.49</u>

E. H. Berthe
E. H. Berthe,
Auditor.

/J

Spanish School for Girls.

Garden and Farm Produce

Sept. 1st, 1934 to Sept. 1st, 1935

Beans	16 bushels
Peas	5 "
Carrots	15 "
Onions	4 bags
Cabbage	130 heads
Pumpkins	63
Squash	45
Corn	300 ears
Tomatoes	30 bushels
Turnips	25 bags (not very good)
Potatoes	500 bags
Strawberries	100 quarts
Raspberries	120 "
Eggs	300 dozen
Milk	49,630 lbs (about)
Oats	120 bushels
Hay	3 ton @ \$8.00
Hens	32 hens
Calf	5 calves
Cows	1 cow


E.H. Berthe,
Auditor.

Spanish School for Girls

St. Joseph - Roman Catholic

Spanish - Ontario.

September 10th, 1935

Cost of Operation Statement

Sept. 1st, 1934 to August 31st, 1935

Cost per month		21,706.55
" " Day		56.17
" " pupil per day		52.99
Amount allowed by Grants per pupil per day		43.50
Cost of Clothing per pupil per year		14.16
" " Food " " " "		68.64
" " " actually purchased per pupil for year		45.26
Number of pupils in residence	116	
Average number of pupils	106	

E. Berthe
 E. H. Berthe,
 Auditor.

/J

Spanish School for Girls
St. Joseph - Roman Catholic
Spanish - Ontario.

September 10, 1935

<u>List of Staff</u>	<u>Occupation</u>	<u>Yearly Salary</u>
Miss Z. St. James	Principal	---
" L. Bonnot	Diary Teacher	---
" A. Gilbert	Bookkeeper & I/c Refectory	---
" C. Wagner	Laundry	---
" B. Lutz	"	---
" E. Leusch	Infirmary & Nurse	---
" F. Lasalle	Cook	---
" A. Mulatier	Sewing Teacher	---
" A. Montrenuil	" "	---
" M. Gacotte	Wardrobe	---
" A. Straine	Miss of discipline	---
" C. Parsdy	" "	---
" McIwee	Dormitory	---
Mr. Frank McCormick	Farm Manager	\$900.00
" John McCormick	Farmer	720.00
Miss L. Berrigan	Senior Teacher	440.00
" F. Sammon	Teacher	420.00
" Hickey	"	500.00
		<u>\$3,080.00</u>

E. H. Berthe
 E. H. Berthe,
 Auditor.

A. H. Newson
Scholarship
Part I

OFFICE OF
REPRESENTATIVE OF THE TREASURY
DEPARTMENT OF INDIAN AFFAIRS

RECEIVED
OCT 4 1935
INDIAN AFFAIRS
OTTAWA, CANADA
October 3, 1935.

RECEIVED
OCT 4 1935
INDIAN AFFAIRS
Representative of the Treasury

DEPT. OF INDIAN AFFAIRS
OCT 4 1935

Dear Sir:-

Spanish School for (Girls.)
St. Joseph - Roman Catholic
Cornish, Ontario.

I submit herewith a report of an examination of the books and records at the above mentioned school, which was visited September 10th while at the Boy's School.

This school is under the Supervision of the Sisters of St. Joseph. The school property is owned by them.

The Principal Miss L. St. James, and the bookkeeper Miss A. Gilbert gave me every assistance during my visit including access to all records.

Audit Office
2013/51
8/6

Cash Book, Bank, Cheques, Invoices, Etc.

The cash book is the new synthetic type which has only been in use since April 1st, 1935. Prior to that date an ordinary single column type of cash book was used, no provisions being made for separate items under appropriate headings.

The same condition exists at the Boy's school in regard to inventory.

The bank account is kept on the Royal Bank of Canada, Mississauga. A savings account is kept in addition to the current account.

The bank account is used for the school business only.

All payments are made by cheques with the exception of small petty cash payments. A petty cash advance is provided, but is not operated on the imprest system. In future the petty cash will be advanced and returned monthly.

The bill books were examined and checked to Cash Book. The cheques are correctly filled but a stub record is not maintained. In future this will be attended to.

Receipts and Expenditures - Statement #2.

For the period from September 1st, 1934 to August 31st, 1935, the total receipts were \$10,000.00. The

A. C. Allen, Esq.,
Department of Indian Affairs,
Ottawa.

per

per capita grant for the period amounted to \$16,755.14.

The value of food produced has never been estimated in the past nor has it ever been shown in cash book. A record of quantities has been kept, however, as per statement No. 3 attached. This was roughly estimated at \$2500.00.

The revenue on account of laundry is shown as \$900.00. This being a bookkeeping entry only a contra entry had to be made for a like amount under expenditure.

The salaries amounted to \$3066.30, being salaries paid to the lay members of the Staff. The sisters do not draw any salaries. In lieu of salaries, however, they provide themselves with clothing and other necessities and these are charged to the per capita grant. The expenses in this connection are not kept separately, and could not be estimated. The total cost of clothing for the year is quite reasonable being \$1501.23, a cost per pupil per year of \$14.16.

The cost of food is considered high when estimated food value is included. The cost of food per pupil for the year is \$63.34 based on both actual and estimated values of food, but it is \$45.26 if the actual expenditures only are used and farm and garden products omitted.

There are no facilities for baking bread, consequently all the bread is purchased. The cost of bread for the year was approximately \$1800.00.

Under the heading of "Miscellaneous" are included various items, such as medical and dental attentions to members of the Order, donations to charity, Mass offerings, Christmas gifts, etc. The reason given for such expenditures being charged to the per capita grant was that the sisters were not receiving any salaries and therefore had no funds available for such disbursements.

Cost of Operation - Statement No. 4.

This statement is self-explanatory.

The number of pupils in attendance as at September 10th was 116, and the average for the year 196.

Livestock and Crops.

According to the Principal, the livestock includes 2 horses and 3 milch cows.

There are only 30 acres under cultivation.

The crops raised in 1938 are shown on statement No. 3 attached.

General:

The books and records were in excellent order, having been recorded neatly and accurately.

The

Should be recorded on statement.

Should be Account & 1938

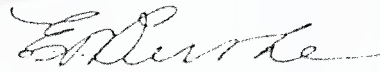
The bookkeeper is very pleased with the new cash book.

A few suggestions were offered the Principal and the bookkeeper in regard to details which they seemed to appreciate.

The following statements are attached hereto:-

- Bank adjustment.
- Statement of Receipts and Expenditures.
- List of Farm and Garden Produce.
- Cost of Operation.
- List of Staff.

Yours faithfully,



E.H. Berthe,
Auditor.

BHE/S

H. J. H.
Let
Be

OFFICE OF
REPRESENTATIVE OF THE TREASURY
DEPARTMENT OF INDIAN AFFAIRS

RECEIVED
OCT 4 1935
INDIAN AFFAIRS

REPRESENTATIVE OF THE TREASURY
11 E. COLLETT ST. OTTAWA, CANADA
OCT 2 1935
INDIAN AFFAIRS

October 2, 1935.

DEPT. OF INDIAN AFFAIRS
OCT 4 1935
RECORDS

Dear Sir:-

Spanish Residential School
Roman Catholic
Spanish - Ontario.

I submit herewith a report of an examination of the books and records of the above noted Residential School, covering a period of seventeen months, from April 1st, 1934 to August 31st, 1935.

I arrived at the School at 10.00 a.m. September 7th - Saturday - worked that day until 5.00 p.m., and completed my examination at 8.15 p.m., September 10th.

There are two distinct Schools at this place, one for boys and one for girls.

Although a combined yearly report is submitted to the Department, a separate set of books and records is kept at each school.

I shall, therefore, deal with each school separately.

School for Boys.

Check to H. J. H.
Dec. 3/35
296

This school is managed by the Jesuit Fathers. The buildings and the land are owned by the Jesuits, Upper Canada Province, Toronto, Ontario.

The Principal, Rev. Father Paul Mery, and the bookkeeper, Brother S. O'Keefe, gave me every assistance during my examination, including access to all records and volunteered such information.

Revenue - Cash Book - Cheques - Savings and Bank, etc.

The new Cash Book was only installed last April and has been in use since then.

In addition a ledger type of Cash Book is being maintained. This book was the one in use prior to April and was adopted years ago by the Order of Jesuits for the convenience of submitting returns to the Provincial House of the Order.

On both sides of this book are columns which are peculiar for recording transactions affecting the religious order only, such as church collections, Mass offerings, church goods and equipment, school expenses, etc.

H. J. H.
H. C. Allen, Esq.,
Department of Indian Affairs,
Ottawa.

The

The Departmental Cash book, recently adopted, records only items of receipts and expenditures affecting the School.

The Bank account is kept at the Royal Bank of Canada, Blind River, some twenty-five miles from Spanish.

A savings bank account is kept in addition to the current account. This account is used to deposit Government Grants, and funds are transferred to current account as needed. The reason for this account is to earn bank interest.

I examined the invoices on hand. Many could not be found. In the past invoices were inclosed with the cheques when payments were made and many of these invoices were not returned receipted. I informed the Principal he should have a voucher to support every payment made and that it was unnecessary to forward invoices with the cheques. If firms insisted upon invoices being returned, they should supply a duplicate copy for that purpose.

All payments are made by cheques with the exception of small cash payments. The cash used for this purpose in the past was derived from sundry receipts. I advised the Principal to provide a petty cash advance to be balanced and reimbursed monthly. This new system is being put into effect immediately.

Receipts and Expenditures - Statement 2.

The per capita grant is received quarterly in one amount for both Schools. This is prorated according to the number of pupils in attendance at each school. During the period under review \$34,145.25 was received and \$16,753.14 of this amount was handed over to the girls' school.

The proceeds from a Farm and Garden produce sold was \$247.46 which was derived from the sale of poultry and eggs.

The item of \$2,964.22, being the value of food consumed from the Farm and Garden, is in my opinion fairly accurate. An actual record is kept of the produce supplied to the kitchen and the bookkeeper is advised of the value by memo. at the end of each month.

The laundry service is done by the girls' school. The charges are \$100.00 per year. Ten months at \$30.00, and two months at \$40.00.

In turn the boys' school renders certain services for the girls' school, such as pipe repairs, electrical repairs, carpenter work. The boys' school operates the water and lighting plants and the girls' school is assessed a share of the cost of operation.

At the end of each month the proper charges are made by bookkeeping entries in each book, and a cheque is issued to the difference to the school that has the greater charge.

The two schools being distinct, as far as accounting is concerned, I would think that a better method would be for each

school

school to bill each other for the full amount, and cheques issued by each school. In this way the proper charges would be made and could be more easily followed by the Auditor. This matter was discussed with both Principals and they agreed that the present method was confusing even to themselves. They intend to try the method as outlined above.

Salaries.

Should be recorded on salaries

The members of this Order do not draw salaries. However, in lieu of salaries, certain donations are made to their Provincial House. During the period September 1st, 1934 to August 31st 1935 salaries paid to lay members of the Staff amounted to \$1,201.75 and donations amounted to \$1,791.44.

at school

Clothing expenses appear exceptionally high being \$42.39 per pupil for the year. The rough clothing and boots for the pupils are made at the institution. The working clothes for the brothers are also made and supplied by the school and add to the cost of clothing. A record has not been kept of such issues and the value could not be ascertained. According to the Principal such an expense would be very slight.

Insurance premiums on the buildings and furnishings last year amounted to \$392.95. This expense is included in the Buildings and Repairs expense item.

The cost of feed is considered quite high. All the bread is purchased. The Principal believes it would cost more to take them to purchase bread. He considers he is getting his bread very cheap at 6 cents per loaf, and that the cost of installing suitable means of employing other bread bakers rather expensive.

Livestock and Furs.

According to the Principal, the livestock consists of 7 h. cows, 13 h. cows, 1 bull, 17 young cattle and 100 poultry.

The wool produced in 1934 consisted of 10 tons of wool, 21 tons of yarn, 1200 bundles of pointers, 13 bales of coats and 345 bundles of wools.

The principal says that the wool is only about one third of world's output. They will have an income to the extent of \$400.00. This year the wool is very good and there will be no need to purchase any of this commodity.

General.

The new cash book is very much appreciated. It will be in future better and more complete records will be maintained.

The books were in excellent order having been recorded neatly and accurately. The cash book has been balanced monthly and bank statements filed. A few suggestions were offered the Principal and the bookkeeper in reference to details and filing of books and they seemed to be quite satisfied, and they appeared keen and anxious to co-operate in any way possible.

The

The following state accounts are submitted herewith:

- Bank adjustment.
- Receipts and disbursements.
- Cost of operation.
- Staff occupation and salaries.

Yours faithfully,



T.H. Bertie,
Auditor.



1/3



Spanish Indian Residential Boys' School
Roman Catholic
Spanish, Ont.

Statement of Receipts and Expenditures
September 1st, 1934, to August 31st, 1935

Revenue:

Government per capita grants,		\$17,390.81
Farm and Garden Proceeds		
Cash sales - poultry	\$247.46	
Value of food produced (contra)	<u>2,984.22</u>	3,231.68
Sundry Refunds:		
Laundry - contra	900.00	
Shoe repair - girls,	129.88	
Miscellaneous	<u>312.74</u>	1,342.62

Expenditure:

Salaries	1,201.75	
" donations in lieu of	<u>1,791.44</u>	2,993.19
		4,847.24
Clothing		
Food - actual	4,264.20	
" - value - contra	<u>2,984.22</u>	7,248.42
'Phone, fuel, light and water		891.68
Buildings and repairs - Ins.	\$892.95	1,603.01
House equipment and expense:		
Laundry - (contra)	900.00	
Other expenses	<u>350.93</u>	1,250.93
Farm and Garden		2,109.13
Transportation, travelling,		
freight & express,		270.24
Miscellaneous,		286.24
		<hr/> 21,500.08
		21,965.11
Balance September 1st, 1934,		3,013.08
" August 31st, 1935,		<hr/> 3,478.11
		<hr/> \$24,978.19
		<hr/> <u>\$24,978.19</u>

E. H. Berthe
 E. H. Berthe,
 Auditor.


RHB/B

Spanish Indian Residential Boys' School
Roman Catholic
Spanish, Ont.

List of Staff - September 7th, 1935

Name	Occupation	Yearly Salary
Rev. Paul Mery	Principal	---
" T. Walsh	Asst. Principal	---
Bro. E. O'Keefe	Senior Teacher & Bookkeeper	---
" R. Campbell	Cook	---
" J. Callagher	Asst. Cook	---
" N. Vandermoor	Farm Instructor	---
" E. Gauthier	Barn, Dairy & Garden	---
" A. Gagnon	Shoemaker Instructor	---
" H. Jacoby	Carpenter & Electrician	---
" J. Manseau	Infirmery & Tailor Instructor	---
Mr. J. Oliver	Boymaster	240.00
" L. Roy	Asst. Boymaster	360.00
" J. Blue	2nd Book Teacher	480.00
" J. McGrath	Jr. Teacher & House	120.00
" G. Labelle	Asst. Carpenter & Electrician	80.00
x " F.M. Goodman	Poultryman	---
		\$1,260.00
		\$1,260.00

x In addition is paid 10% of poultry cash sales.


E.H. Berthe
Auditor.

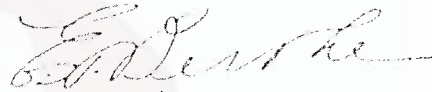
ENB/B

Statement No.3.

Spanish Indian Residential Boys' School
Roman Catholic
Spanish, Ont.

Cost of Operation Statement
September 1st, 1934, to August 31st, 1935

Cost per month,	\$1,791.67
" " day	58.90
" " pupil per day,	.52.12
Amount allowed by Government received per pupil per day,	.42.16
Cost of clothing per pupil per year,	42.89
" " food " " " "	64.14
Number of pupils in attendance at present -	124
Average number of pupils for the year -	113


E.H. Berthe
Auditor.

ZHB/B

OFFICE OF
REPRESENTATIVE OF THE TREASURY
DEPARTMENT OF INDIAN AFFAIRS

OTTAWA, CANADA

November 27th, 1936.

Spanish Residential School for Boys

Roman Catholic

Spanish, Ontario

Dear Sir:

I submit herewith a report of an examination of the books and records at the above mentioned Residential School, covering a period of one year, from September 1st, 1935 to August 31st, 1936.

School for Boys.

I arrived at the school at 10.00 a.m. November 7th - Saturday - worked that day until 5.30 p.m. and completed my examination on November 9th.

Cash Book and Bank Reconciliation.

The cash book was examined in detail. The vouchers and paid cheques were examined and checked to cash book, all of which were found to correspond correctly.

This year a voucher was on hand in support of every item of expenditure, a matter which was lacking last year.

The vouchers are filed in order of payment and bear the same number of cheque by which the payment is made. This has proved very convenient for reference purposes.

Attached hereto as Statement No. 1, is cash and Bank Adjustment Statement, showing a Bank balance of \$3,996.49 and a cash balance on hand of \$133.42, making a total balance of \$4,129.91 at August 31st, 1936.

Receipts and Expenditures - Statement No. 2.

Receipts:

This statement was prepared from an analysis of the Cash book and the vouchers.

The total receipts for the year amounted to \$23,786.25 of which \$18,317.64 was received from the Department covering per capita Grants.

Lumb
E. W. McCutcheon, Esq.,
Representative of the Treasury,
Department of Indian Affairs,
OTTAWA.

Under

Under Farm and Garden receipts is shown the amount of \$3,605.31 which is the approximate value of the food produced and consumed at the school. In my opinion, this is fairly accurate as an actual record is kept of the produce supplied to the kitchen, and the bookkeeper is advised of the value by memorandum at the end of each month.

The proceeds from the Farm and Garden sold was \$327.65 which was derived from the cash sale of eggs and poultry.

The amount of \$692.92 is shown as received from the Girls' school during the year. This is for services performed by the boys' school, such as shoe repairs, electrical and carpenter work, and also the share of the operating cost of the lighting and water plant.

Refunds from the Department of the cost of transportation of children to their home amounted to \$371.81.

A refund of \$276.81 was also received from the Department for new shoe machinery purchased.

Gasoline tax refunded by the Provincial Government amounted to \$173.10 of which \$65.70 was paid to the Girls' school.

Expenditures:

The expense under salaries amounted to \$5,167.58 of which \$1,167.58 was paid to lay members of the staff. The balance, viz: \$4,000.00 was paid in lieu of salary into a special fund for the benefit of the religious members. I was informed by the Principal that this was in accordance with verbal arrangements with the Department. The total salary charge is slightly over 28% of the per capita grants and this is considered reasonable as compared with other schools of this size.

The clothing expenses shown as \$1,698.40 is a big reduction over the previous year when the cost was \$4,847.24. This is partly accounted for by a large quantity of goods being purchased last year for making clothes for the pupils and a large part of this stock was used only this year. Another element which had some result was that no clothing for the members of the Order was purchased from School funds this last year. In previous years, as there were no other funds available for such purchases, the cost of such clothing was included in the School expense under the heading of clothing. Practically every article of wearing apparel and all the shoes are made at the school.

The cost of food purchased amounted to \$4,652.17 and the value of food produced and consumed is shown as \$3,605.31 for which there is a contra entry under receipts.

The miscellaneous charges amounted to \$1,342.09. I have detailed the more important charges under "Miscellaneous" - Statement No. 2. - The laundry is done by the Girls' school and the cost of such services, including mending, amounted to \$983.60 for the year.

Cost

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$23,134.45 which is the expenditure considered actually applicable to the running of the school. This is slightly higher than last year with the exception of clothing which is considerably lower.

The average attendance for the year was 118 pupils.

The average cost per pupil per day is shown as .53.56 cents while the amount allowed by the per capita grant was .42.41 cents. Included in the cost is the value of food produced and consumed which amounts to approximately .08 cents per pupil per day.

List of Staff - Statement No. 4.

The staff presently employed is listed as per attached statement which shows the salaries paid to the lay members of the staff. The \$4,000.00 withdrawn in lieu of salary was on account of the members of the religious Order.

Livestock and Crops.

According to the Principal, the livestock consists of 7 horses, 21 milch cows, 1 bull, 11 heads of young cattle and 1032 poultry.

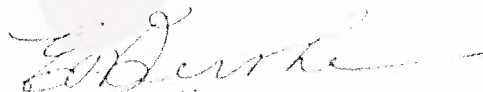
The crop produced in 1935 consisted of 95 tons of hay, 400 bushels of oats, 20 tons of corn, 227 bags of potatoes and a quantity of vegetables the quantity of which could not be estimated.

General:

The books and records are kept in an excellent condition. As far as I could ascertain, the church activities and its cost, also the private expenses in connection with the Order, are kept separate from the school cost.

I wish to acknowledge the courtesy extended to me during my visit at the school.

Yours faithfully,


E. H. Berthe.
Auditor.

EHB/J

Spanish Residential Boys' School


Roman Catholic

Spanish, Ont.

Bank Adjustment at August 31st, 1936.

Bank Balance as per Pass Book,		\$4,106.18
Less unrepresented cheques:		109.69
		<hr/>
		3,996.49
Add cash on hand		133.42
Debit cash book Total	\$4,721.11	
Credit " " "	591.20	
	<hr/>	
	\$4,129.91	\$4,129.91
	<hr/>	

Certified correct,


E.H. Berthe
Auditor.

Spanish Indian Residential Boys' School
Roman Catholic
Spanish, Ontario.

Summary of Receipts and Expenditures

September 1st, 1935, to August 31st, 1936.

<u>Revenue:</u>			
Government per capita grants			\$18,317.64
Farm and garden proceeds:			
Cash sales - poultry & eggs	327.65		
Value of food produced & consumed	<u>3,605.31</u>		3,932.96
Sundry Refunds:			
Shoe repairs and other services -			
Girls' school	692.92		
Transportation refunded	371.81		
Refund from Dept. re shoe machinery	276.81		
Gasoline Tax refunds	178.10		
Interest on Bank Deposits	18.91		
Other refunds	<u>2.10</u>		1,535.65
<u>Expenditures:</u>			
Salaries to Lay staff	1,167.58		
Withdrawn in lieu of salary,	<u>4,000.00</u>	5,167.58	
Clothing		1,698.40	
Food - purchased	4,652.17		
" value produced & consumed	<u>3,605.31</u>	8,257.48	
'Phone, fuel, light & water		1,581.35	
Bldgs and repairs	495.07		
Insurance on buildings	<u>654.99</u>	1,150.06	
House Equipment		1,501.56	
Farm and Garden		1,527.65	
Transp. Trav., Freight & Express		475.99	
Extra Labour		432.29	
Miscellaneous:			
Laundry and mending	983.60		
Motion Picture Rentals	72.61		
Gasoline Tax refunded to Girls' school	65.70		
Legal Fee re School Tax	50.00		
Amusements & Sports	25.98		
Postage	52.46		
Other misc. expenses	<u>91.74</u>	1,342.09	
		23,134.45	23,786.25
Balance September 1, 1935,			3,478.11
" August 31, 1936,		<u>4,129.91</u>	
		\$27,264.36	\$27,264.36

E. H. Werthe
E. H. Werthe,
Auditor.

Statement No. 3.

Spanish Indian Residential Boys' School

Roman Catholic


Spanish, Ontario

November 7th, 1936

Cost of Operation Statement

September 1st, 1935 to August 31st, 1936

Cost per month	\$ 1,927.87
" " day	63.20
Cost per pupil per day	.53.56
Amount allowed by Government received per pupil per day	.42.41
Cost of Clothing per pupil for year	14.39
" " Food " " " "	69.97
" " " purchased per pupil for year	39.42
Number of pupils in attendance at present	123
Average number of pupils for the year	118


E. H. Berthe.
Auditor.

EHB/J

Indian Affairs, (Re: 10, Volume 6219, File 471-24, part 1)

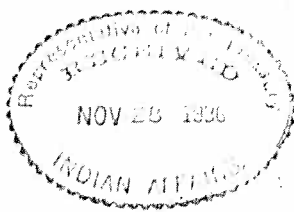
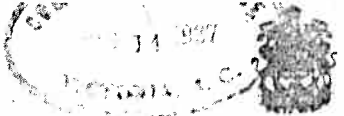
Spanish Indian Residential Boys' SchoolRoman CatholicSpanish, OntarioList of StaffNovember 7th, 1936

<u>Name</u>	<u>Occupation</u>	<u>Yearly Salary</u>
Rev. Paul Mery	Principal	-
" Moylan	Asst. Principal	-
" Costello	Prefect and Sports	-
" McKeye	Asst. Prefect and 1/c Wardrobe	-
Bro. E.O'Keefe	Senior Teacher and Bookkeeper	-
" Van Langin	Chef	-
" R. Campbell	Asst. Cook	-
" J. Gallagher	Infirmarian	-
" J. Manseau	Tailor	-
" E. Gauthier	Barn, Dairy and Garden	-
" A. Gagnon	Shoemaker Instructor	-
" N. Vandermoor	Farm Instructor	-
Mr. Joyce	Teacher	360.00
" J. McGrath	"	480.00
" L. Roy	Farm and General Utility	240.00
" G. Lebel	Carpenter & Electrician	240.00
x " F. M. Goodman	Poultryman	60.00
		<u>\$1,380.00</u>

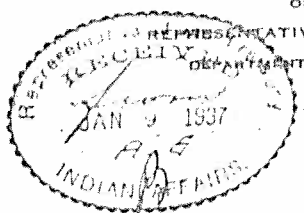
x In addition is paid 10% of poultry cash sales.

E. H. Bortho.
E. H. Bortho.
Auditor.

EHR/J



*Check Office
Jan 1/37
K.S.C.*



OFFICE OF
REPRESENTATIVE OF THE TREASURY
DEPARTMENT OF INDIAN AFFAIRS

OTTAWA, CANADA

November 26th, 1936.

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario.



Dear Sir:

B

I submit herewith a report of an audit of the books and records at the above mentioned School, covering a period of one year from September 1st, 1935 to August 31st, 1936.

I commenced my examination on the morning of November 10th and completed it on the 11th. I had completed my work at the boys' school on the 9th.

Cash Book, Bank, Invoices and cheques.

The cash book was examined in detail and the invoices and paid cheques were also examined and checked to cash book, all of which were found to correspond correctly. There were no missing vouchers this year, as was the case on my first visit last year.

A bank adjustment statement was prepared, as per Statement No. 1, attached, showing a bank balance of \$4,977.11, and a cash balance on hand as \$208.43, making a total balance of \$5,185.54 at August 31st, 1936.

Receipts and Expenditures - Statement No. 2.

Receipts:

This statement was prepared from an analysis of the cash book and vouchers.

The total receipts for the year amounted to \$21,639.49, of which \$17,840.12 was received from the Department covering per capita Grants.

The proceeds from Farm and Garden cash sales only amount to \$26.90, which was received from the Farm Manager. The estimated value of the food produced and consumed at the School is shown as \$2,175.00, which was only roughly estimated. A record of the produce supplied to the kitchen was kept but no value was placed on such food at the time of delivery.

W. McCutcheon

W. McCutcheon, Esq.,
Representative of the Treasury,
Department of Indian Affairs,
O T T A W A.

The

The sum of \$1,202.32 was received from the Boys' School during the year. \$983.60 of this amount was for laundry and mending and the balance was on account of coal which was purchased by this school and part of the car was for the Boys' School.

Transportation refund amounted to \$44.78. Interest on Savings amounted to \$29.50. Gasoline tax refunds from the Provincial Government amounted to \$65.70, which amount was received through the Boys' School. Sundry refunds which amounted to \$255.17 were mostly on account of goods which were returned and refunds obtained.

Expenditure:

The total salary charges amounted to \$3,593.79 of which \$2,782.85 was paid to lay members of the staff. The balance, viz: \$810.94 was paid from school funds, in lieu of salary, for the following purchases and services for the benefit of the members of the Order of Sisters.

Hospitals	\$ 235.00
Clothing	206.77
Transportation	164.45
Dental	87.33
Furniture & Freight	62.72
Drugs	29.08
Newspapers & Miscellaneous	15.59
Doctors	10.00
	<hr/>
	\$ 810.94

This was in accordance with instructions received from the Department - Letter of October 16th, 1935.

The total salary charge is slightly over 20% of the per capita grants and this is considered most reasonable. The Principal is satisfied with this arrangement.

The expenses in connection with fuel, light, and water, are greater than the previous year by \$1,113.18. In former years the charges for light and water were not fully recorded. The plants for the supply of light and water are operated by the Boys' School and this year the Girls' School has been fully charged with its share of the cost of operation.

The charges under miscellaneous have been itemized as far as possible. Numerous small payments have been made from petty cash and when reimbursements were made many of the charges were shown under miscellaneous.

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$19,521.87, which is the expenditure considered actually applicable to the running of the school. This is slightly less than the previous year and this is partly due to the higher average attendance during the year under review. The average attendance for the year was 117.6 pupils.

The average cost per pupil per day is shown as .45.35 cents while the amount allowed by the per capita grants

was

was .4144 cents. Included in the cost is the value of food produced and consumed which amounts to approximately .05 cents per pupil per day.

List of Staff - Statement No. 4.

The staff presently employed is listed as per statement No. 4, attached, which shows the rate of salaries paid to the lay members of the staff.

The members of the Order of Sisters do not draw salary but certain expenses, in lieu of salary, are paid from the school funds.

Livestock and Crops.

According to the Principal, the livestock consists of 2 horses, 7 cows and 118 hens.

The crop produced in 1935 consisted of 7 tons of hay, 160 bushels of oats, 225 bags of potatoes and 66 bushels of roots.

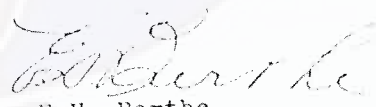
General:

The books and records were found in very good order and neatly kept.

The few suggestions offered last year were well followed and a better record was available this year.

I was afforded every assistance by the Principal and the bookkeeper during the course of my visit at the school.

Yours faithfully,


E.H. Berthe.
Auditor

FHE/J

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario

Bank Adjustment at August 31st, 1936.

Bank Balance as per Pass Book \$ 5,252.81

Less O/a cheques:

# 7023 -	\$ 27.93	Brot. For. -	\$183.82
7024 -	52.19	# 7027 -	36.00
7025 -	30.00	7028 -	26.00
7026 -	<u>73.70</u>	7029 -	<u>29.88</u>
	\$183.82		\$275.70

275.70
4,977.11
208.43

Add Cash on Hand

Debit Cash Book Total

Credit " " "

\$ 5,958.49	
<u>772.95</u>	<u> </u>
\$ 5,185.54	\$ 5,185.54
<u> </u>	<u> </u>

Certified Correct,

E. H. Berthe
E. H. Berthe
Auditor

Spanish Residential School for Girls

Roman Catholic

Spanish, Ontario

Statement of Receipts and Expenditures

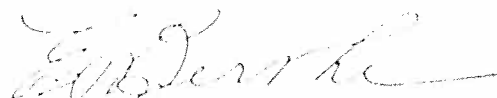
September 1st, 1935 to August 31st, 1936

Receipts:

Government per Capita Grants		\$ 17,840.12
Proceeds from Farm and Garden	\$ 26.90	
Estimated value of food produced	<u>2,175.00</u>	2,201.90
Other sources:		
Laundry, coal, etc. from Boys School	1,202.32	
Refund of Transportation	44.78	
Interest on savings	29.50	
Gasoline Tax refunds	65.70	
Sundry refunds	<u>255.17</u>	1,597.47

Expenditures:

Salaries	3,593.79	
Clothing	1,412.06	
Food - purchased	\$ 5,003.01	
" - Estimated value -contra	<u>2,175.00</u>	7,178.01
Phone, fuel, light & water		2,776.12
Buildings and Repairs	1,257.72	
" Insurance	<u>305.05</u>	1,562.77
House Equipment	- 325.40	
Laundry expenses	<u>654.61</u>	980.01
Farm and Garden		965.84
Transp., Trav., Freight & Express		202.89
Extra Labour		407.75
Miscellaneous:		
Petty Cash Advances	150.00	
Postage	48.00	
Toys	13.46	
Stationery	10.10	
Drugs	14.35	
Taxes	8.00	
Other Miscellaneous charges	<u>198.72</u>	442.63
	\$19,521.87	\$21,639.49
Balance September 1st, 1935		3,067.92
" August 31st, 1936.	<u>5,185.54</u>	
	\$24,707.41	\$24,707.41


E. H. Berthe,
Auditor

ENB/J

Statement No. 3.

Spanish Residential School for Girls

St. Joseph - Roman Catholic

Spanish, Ontario.

November 10th, 1936

Cost of Operation Statement

September 1st, 1935 to August 31st, 1936

Cost per month		\$ 1,626.62
" " day (366 days)		53.33
" " pupil per day		.45.35
Amount allowed by Grants per pupil per day		.41.44
Cost of clothing per pupil per year		12.00
" " Food " " " "		61.03
" " " (actually purchased per pupil per year)		42.54
No. of pupils in residence	-	127
Average number of pupils		117.0

E. H. Berthe.
E. H. Berthe.
Auditor

Indian Affairs, (B. 10, Volume 9719, File 171-11, part 11)

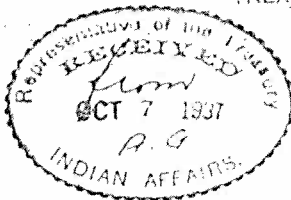
Spanish Residential School for GirlsRoman CatholicSpanish, Ontario.November 10th, 1936List of Staff

<u>Name</u>	<u>Occupation</u>	<u>Yearly Salary</u>
<u>Religious Members</u>		
Miss Z. St. James	Principal	-
" L. Bonnot	Dairy Teacher	-
" A. Gilbert	Bookkeeper & I/c Refectory	-
" R. Lutz	Laundress	-
" F. Huot	Infirmery & Nurse	-
" F. Lasalle	Cook	-
" A. Mulatier	Sewing Teacher	-
" A. Montreuil	" "	-
" A. Strains	Mistress of discipline	-
" L. Syrette	" " "	-
" McIwee	Wardrobe	-
" Chabot	Poultry	-
<u>Lay Members</u>		
Mr. Frank McCormick	Farm Manager	900.00
" John McCormick	Farmer	720.00
Miss L. Berrigan	Senior Teacher	500.00
" F. Sammon	Teacher	400.00
" J. Goody	"	500.00
" Farron	Laundress	240.00
		\$3,260.00

E. H. Bertho.
E. H. Bertho.
Auditor

TREASURY OFFICE

*Audit Office
Oct. 6/37
A.G.*



Ottawa, September 25th, 1937.



Dear Sir:-

Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.

B

I submit herewith a report of an audit of the books and records at the above noted school, covering a period from September 1st, 1936 to August 31st, 1937.

I commenced my examination on the morning of September 10th and completed it on the 11th. I had completed my work at the Boys' school on the 9th.

Bank, Cash Book, Cheques and Vouchers.

The attached bank and cash adjustment statement was prepared and shows a bank balance of \$6,766.12 (verified) at August 31st, 1937 against which eight cheques totalling \$315.43 were outstanding leaving a net bank balance of \$6,450.69. Cash on hand being \$162.84 the actual balance at August 31st was therefore \$6,613.53 which agreed with the cash book balance.

The paid cheques and the paid vouchers were examined and checked to cash book. The postings in the cash book were correctly recorded with the exception of a few entries which were improperly allocated. These were corrected and brought to the attention of the book-keeper.

Receipts and Expenditures - Statement No. 2.

This statement was prepared from an analysis of the Cash Book and paid vouchers.

Receipts:

The total receipts for the year amounted to \$31,483.15 in which is included \$2,025.00 which is the value of food produced and consumed at the school. The Government grants for the year totalled \$18,163.21.

The proceeds from Farm and Garden cash sales only amounted to \$34.00.

The estimated value of the food produced and consumed at the school is shown as \$2,025.00, which was roughly estimated. A record of the produce supplied to the kitchen was kept but no value was placed on such food at the time of delivery.

L.W. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
Ottawa.

The

The records showed the following had been received at the kitchen:

14,104 quarts of milk, 492 dozens of eggs, 304 bags of potatoes, 77 fowls and chickens (estimated at 385 lbs.), 635 lbs. of beef, 98 lbs. of veal, 7½ bags of turnips and 2 bushels of carrots.

In order to have a more completed record and also to determine a more accurate value of such food, I have suggested to the Principal that the local market value be shown in future.

The receipts from other sources are itemized in the statement. The sundry refunds include refunds and rebates received from various firms with which the school has dealings.

Expenditures:

The total salary charges amounted to \$4,700.38 of which \$3,664.86 was paid to lay members of the staff. The balance, namely \$1,035.52, was paid from school funds, in lieu of salary, for the following purchases and services for the benefit of the members of the Order of Sisters,-

Clothing	\$642.12
Travelling	96.60
Hospitals	83.00
Drugs	71.69
Dental	50.00
Sundry	92.11
	<u>\$1,035.52</u>

This procedure was adopted in accordance with instructions received from the Department. Letter October 16th, 1935.

The total salary charge is slightly over 26% of the per capita grants received from the Department.

The cost of clothing for the year is shown as \$1,693.75 as compared with \$1,412.06 last year.

The charge of \$2,051.18 for "phone, fuel, light and water" is divided as follows:-

Fuel	1,604.18
'Phone	66.83
Light & water, oil	380.19
	<u>\$2,051.18</u>

Included in the charge of \$607.45 for buildings and repairs are the following:

Plumbing	86.57
Paint	65.23
Repairs to Wind Mill	36.30
Lumber	6.66
Sundry	412.69
	<u>\$ 607.45</u>

The

The house equipment charges total \$1,551.01 which is made up as follows:

Laundry and cleaning material	\$858.33
Window shades and screens	246.10
Furniture	210.69
Brooms	50.40
Sundry House	185.49
	<u>\$1551.01</u>

The expenses in connection with the farm and garden totalled \$828.74

The following items are included in this charge:

Feed	413.03
Fertilizer	49.90
Chicks	78.69
1 cow	45.00
Fencing	19.35
Seed	16.25
Implements	15.85
Sundry Farm	199.67
	<u>\$ 828.74.</u>

Included in the charge of \$227.88 for "Transportation, Travelling, Freight and Express" is an amount of \$95.85 for transportation of children to their home. This amount was refunded the school by the Department.

The miscellaneous charges amount to \$358.18 in which are included the following:

Insurance	\$ 116.80
Postage	67.00
Excise Stamps	18.00
Stationery	18.96
School Tax	8.00
Christmas Toys	8.24
Sundry	121.18
	<u>\$ 358.18</u>

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$20,055.16 which is considered actually applicable to the running of the school. There is a slight increase over the previous year.

The average cost per pupil per day is shown as .46 cents while the amount allowed by the per capita grants was .4167 cents. Included in the cost is the estimated value of food produced and consumed at the school which amounts to approximately .047 cents per pupil per day.

List of Staff - Statement No. 4.

The staff presently employed is listed on the attached statement, and the annual salaries being paid to the lay members of the staff is shown.

The

The members of the Order of Sisters do not draw regular salary but certain expenses, in lieu of salary, are paid from school funds.

The expenses in this connection are covered above under "Salary Expenditures".

Livestock and Crops.

According to the Principal, the livestock consists of 2 horses, 7 cows and 46 hens.

The crop produced in 1936 consisted of 25 bushels of oats, 15 tons of hay, 141 bags of roots and 304 bags of potatoes.

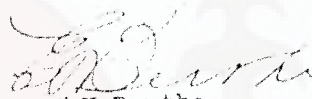
General

The school appears to be very well conducted. The records are neatly kept and are complete.

A few suggestions which I offered in previous years have been followed and no difficulties are encountered.

I wish to acknowledge the courtesy extended to me and the assistance which I was afforded by both Miss St. James and Miss Gilbert during my visit.

Yours faithfully,


E.H. Berthe,
Auditor.

EHB/B

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario

Bank and Cash Adjustment at August 31, 1937

Bank Balance as per Pass Book			\$ 6,766.12
<u>Less unrepresented cheques:</u>			
#7471 - \$ 84.99	Brot.Fwd.	203.47	
2 - 12.75	#7476 -	36.00	
3 - 10.05	7 -	71.31	
4 - 65.68	8 -	4.65	
5 - 30.00		<u>315.43</u>	315.43
Fwd. - 203.47			6,450.69
			<u>162.84</u>
<u>Add Cash on hand</u>			6,613.53
Debit cash book total		7,524.83	
Credit " " "		<u>911.30</u>	
		\$ 6,613.53	6,613.53

Certified correct,

E. H. Berthe
E. H. Berthe,
Auditor.

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario

Summary of Receipts and Expenditures
September 1st, 1936 to August 31st, 1937.

Receipts:

Government per capita grants		\$18,163.21
Farm and Garden - Cash sales	34.00	
Value of food produced and consumed	<u>2,025.00</u>	2,059.00
Other sources:		
Laundry	840.91	
Groceries etc. supplied farmer	105.94	
Gas tax refunds	65.70	
Transportation refunds	95.85	
Interest on savings	44.09	
Sundry refunds	<u>108.45</u>	1,260.94

Expenditures:

Salaries		4,700.38	
Clothing		1,693.75	
Food - Purchased	\$ 5,660.49		
" - Produced & consumed	<u>2,025.00</u>	7,685.49	
'Phone, fuel, light and water		2,051.18	
Buildings and Repairs		607.45	
House Equipment		1,551.01	
Farm and Garden		828.74	
Transp., Trav., Freight & Express		227.88	
Extra Labour		351.10	
Miscellaneous		<u>358.18</u>	
		20,055.16	21,483.15
Balance September 1, 1936		<u>5,613.53</u>	5,185.54
" August 31, 1937		26,668.69	<u>26,668.69</u>

E. H. Berthe
E.H. Berthe,
Auditor.

Spanish Residential School for Girls

St. Joseph - Roman Catholic

Spanish, Ontario

Cost of Operation Statement
September 1st, 1936 to August 31st, 1937.

Cost per month	\$ 1,671.26
Cost per day	54.94
" " pupil per day	.46
Amount allowed by Gov't. Grant per pupil per day	.41.64
Cost of clothing per pupil for year	14.17
" " food " " " "	64.31
" " " actually purchased per pupil for year	47.37
No. of pupils in attendance 10/9/37	122
Average number of pupils during year	119.5

E. H. Berthe,
Auditor.

Spanish Residential School for Girls

Spanish, Ontario

September 10th, 1937

List of Staff

<u>Name</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss Z. St. James	Principal	-
" L. Bonnot	Dairy Teacher	-
" A. Gilbert	Book-keeper and I/C Refectory	-
" R. Lutz	Laundress	-
" F. Huot	Infirmery and Nurse	-
" F. Piche	Cook	-
" A. Mulatier	Sewing Teacher	-
" A. Montreuil	" "	-
" V. LaVistoire	Mistress of discipline	-
" F. LaSalle	" "	-
" B. Boisvert	" " dormitory	-
" E. Leusch	Poultry	-
" E. Renaud	General Help	-
" M. Sheahan	" "	-
" M. Hickey	Wardrobe	-
<u>Lay Members</u>		
Mr. Frank McCormick	Farm Manager	900.00
" John McCormick	Farmer	720.00
Miss L. Berrigan	Sr. Teacher	500.00
" L. Brazel	Teacher	500.00
" A. Berrigan	"	500.00
" D. Farron	Laundress	240.00
		<u>3,360.00</u>

No Salary

E. H. Bertho
E. H. Bertho,
Auditor.

SEP 30 1937

INDIAN AFFAIRS

INDIAN AFFAIRS BRANCH



Ottawa, September 24, 1937.

Dear Sir,-

Spanish Residential School for Boys
Roman Catholic
Spanish - Ont.

I submit herewith a report of an audit of the books and records at the above noted Residential School, covering a period of one year from September 1st, 1936 to August 31st, 1937.

I arrived at the School shortly after 10.00 a.m. September 8th and completed my examination on the following day.

Cash Book, Vouchers, Cheques, Etc.

Attached hereto as Statement No. 1, is Bank and Cash Adjustment Statement, showing a bank balance of \$4,387.04 against which five cheques totalling \$290.76 were outstanding leaving a net bank balance of \$4,106.28. Cash on hand amounted to \$105.19, making an actual balance of \$4,209.47 which agreed with cash book balance.

The paid cheques and vouchers were examined and checked to Cash Book, all of which were found to correspond correctly.

A few charges were found to be wrongly allocated and these were adjusted and brought to the attention of the book-keeper. On the whole the records are very well kept.

The vouchers are filed in order of payment and the number of the paid cheque is indicated on each voucher.

Receipts and Expenditures - Statement No. 2.

Receipts:

This statement was prepared from an analysis of the Cash Book after the examination of the cheques and vouchers had taken place.

The total receipts for the twelve months under review amounted to \$24,711.52 in which is included the value of food produced and received in the kitchen. The sum of \$18,289.05 represents the per capita grants received from the Department.

The farm and garden cash sales only amounted to \$50.85 which was derived from the sale of poultry and eggs.

The miscellaneous receipts are itemized under "Sundry Refunds".

L.W. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Dept. of Mines and Resources,
Ottawa.

The

The amount of \$764.59 is shown as received from the Girls' school during the year. This is for services rendered by the Boys' school, such as shoe repairs, electrical and carpenter work, and also the share of the operating cost of the lighting and water plant.

Refunds from the Department of the cost of transportation of pupils to their homes amounted to \$365.75.

The Department also refunded \$795.79 to cover the cost of new batteries, for the lighting plant, which were purchased during the period.

Gasoline tax refunds received from the Provincial Government amounted to \$89.70.

Expenditures:

The expense under salaries amounted to \$4,457.55 of which \$1,457.55 was paid to lay members of the staff. The sum of \$3,000.00 was withdrawn, in lieu of salary, and placed into a special fund for the benefit of the religious members. Last year the amount withdrawn for this purpose was \$4,000.00.

The clothing charges for the year amounted to \$3,733.57. Included in this item is the cost of laundry and clothing repairs which amounted to \$840.91 and was paid to the Girls' school.

The cost of food purchased amounted to \$5,741.29 and the value of food produced and consumed is shown as \$4,240.14 on account of which there is a contra entry under receipts.

The item of \$2,246.03 for "Phone, fuel, light and water" is divided as follows:-

Fuel	\$ 1,255.65
Oil	550.80
Batteries	400.27
'Phone	39.31
	<u>\$ 2,246.03</u>

The Buildings and Repairs charges of \$597.88 cover the following:-

Batteries	403.20
Roofing	16.67
Plumbing	16.25
Sundry repairs	161.75
	<u>\$ 597.88</u>

Included in the charge of \$564.87 for House Equipment are the following:-

Gasoline Engine	157.14
Brooms	79.89
Linen, Crockeries, and hardware	327.84
	<u>\$ 564.87</u>

The

The Farm and Garden charges, which are shown as \$1,815.29, include the following:

Feed, barn	\$ 608.74
" poultry	481.95
Fertilizer	275.33
Hay loader	128.00
Seed	98.86
Threshing	16.00
Sundry Farm	208.41
	<u>\$ 1,815.29</u>

Included in the charge of \$416.02 for "Transportation, Travelling, Freight and Express" is the item of \$365.73 covering the cost of transportation of pupils to their home and which was refunded by the Department.

Since my visit last year the freight and express charges have been included in the cost of commodities concerned.

The miscellaneous charges are itemized as follows:-

Insurance	370.59
Postage	76.50
Refund Gasoline Tax to Girls' School	65.70
Refund Transportation to Girls' School	56.21
Motion Picture rentals	53.21
Christmas Toys	29.32
Dental	18.00
Newspaper Sub- scriptions	8.00
Sundry charges	18.60
	<u>\$ 696.12</u>

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$24,631.96 which is considered actually applicable to the running of the school. This is slightly higher than last year.

The average attendance for the year was 120.31 pupils.

Included in the cost is the value of food produced and consumed which amounts to approximately .09 $\frac{2}{3}$ cents per pupils per day.

List of Staff - Statement No. 4.

The staff presently employed is listed as per statement No. 4, attached hereto.

Livestock and Crops

According to the Principal, the livestock consists of 7 horses, 19 milch cows, 1 bull, 16 head of young cattle and 1200 poultry.

The crop produced in 1936 consisted of 75 tons of hay, 15 tons of green oats, 125 bushels of barley, 600 bushels of oats, and 440 bags of potatoes. There was also a quantity of garden produce the value of which was estimated as \$339.20.

A

A record was kept in the kitchen of the food produced and consumed and the value was estimated as follows:-

Milk and Cream	\$ 1,815.90
Eggs and chicken	897.40
Meat	241.35
Butter	176.29
Potatoes	770.00
Other Vegetables	339.20
	<u>\$ 4,240.14</u>

General

The books and records were found in an excellent condition.

As far as I could ascertain the church activities and its cost, also the private expenses in connection with the Order, are not included in the operating cost of the school.

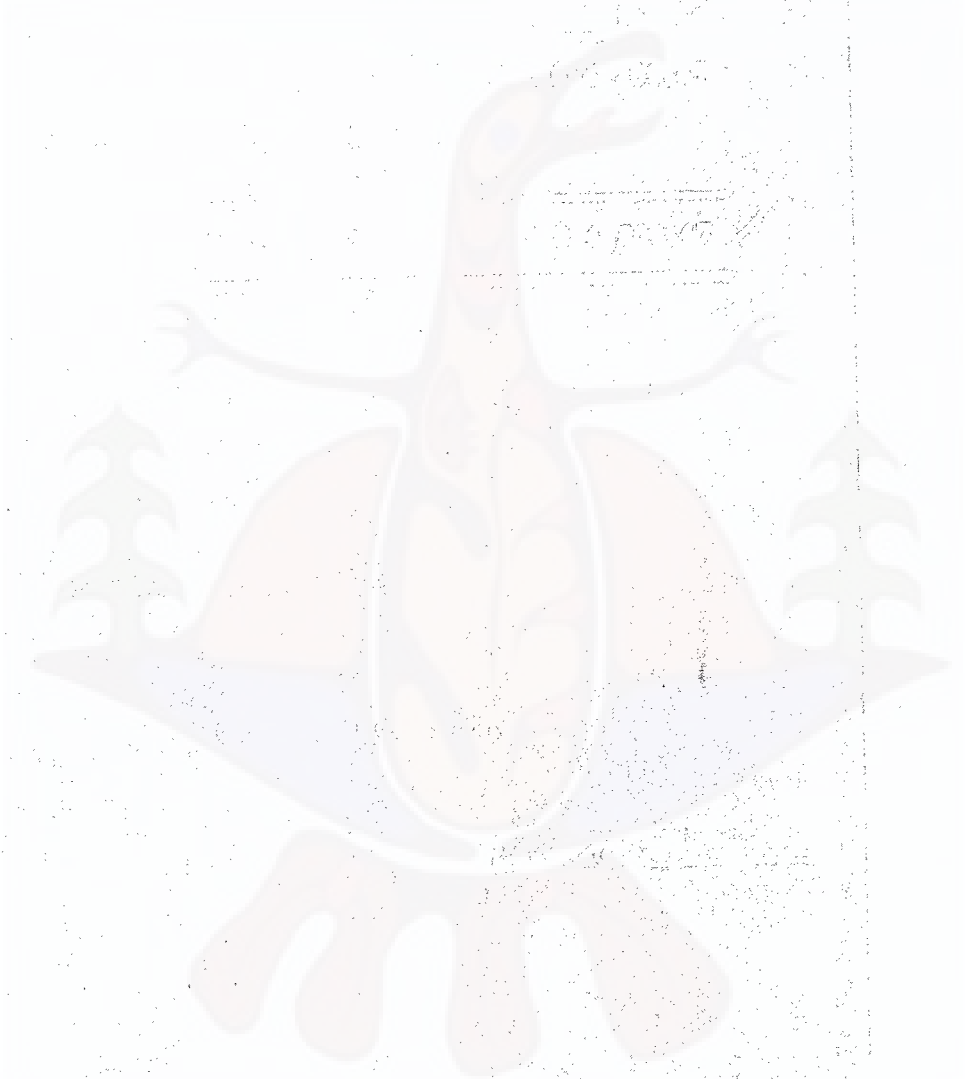
I wish to acknowledge the courtesy extended me and the assistance which was afforded by both Rev. J. Howitt, the Principal and Brother O'Keefe, the book-keeper.

Yours faithfully,



E.H. Berthe,
Auditor.

EHB/B



Roman Catholic

Spanish - Ontario

Summary of Receipts and Expenditures
September 1st, 1936 to August 31st, 1937.

Receipts:

Government per capita grants		\$ 18,289.05
Farm and Garden:		
Farm sales	50.85	
Value of food produced and consumed	<u>4240.14</u>	4,290.99
Sundry Refunds:		
Shoe repairs and other services -		
Girls' School	764.59	
Transportation refunded	365.73	
Refunds from Dept. re Batteries	795.79	
Interest earned on bank deposits	23.08	
Gasoline Tax refunds	89.70	
Other refunds and adjustments	<u>92.59</u>	2,131.48

Disbursements:

Salary to lay staff	1457.55	
Withdrawn in lieu of salary	<u>3000.00</u>	4457.55
Clothing		3733.57
Food - Purchased	5741.29	
" - Value produced and consumed	<u>4240.14</u>	9981.43
Phone, fuel, light & water		2245.03
Buildings and repairs		597.88
House Equipment		564.07
Farm and Garden		1815.29
Trans., Trav., Freight & Express		416.02
Extra labour		123.20
Miscellaneous		<u>696.12</u>
	24,631.96	24,711.52
Balance September 1st, 1936		4,129.91
" August 31st, 1937	<u>4,209.47</u>	
	\$ 28,841.43	28,841.43

E. H. Berthe
E.H. Berthe,
Auditor.

Roman Catholic

Spanish - Ontario

Cost of Operation Statement

September 1st, 1936 to August 31st, 1937

Cost per month	\$ 2,052.66
" " day	67.48
" " pupil per day	.56.09
Amount allowed by Government received per pupil per day	.41.65
<hr/>	
Cost of clothing per pupil for year	31.03
" " food " " " "	82.13
" " " purchased per pupil for year	47.72
No. of pupils in attendance at present	117
Average number of pupils for the year	120.31

E. H. Berthe
 E. H. Berthe,
 Auditor.

Spanish Indian Residential Boys' School

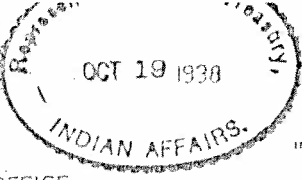
Roman Catholic

Spanish - Ontario

List of Staff
September 7th, 1937

<u>Name</u>	<u>Occupation</u>	<u>Annual Salary</u>
Rev. J. Howitt	Principal	
" P. McLellan	Asst. Principal	
" F. Costello	Prefect and Sports	
" W. McKey	Asst. Prefect & I/C Wardrobe	
Bro. E. O'Keefe	Sr. Teacher and Book- keeper	4,000.00
" R. Campbell	Chef	
" J. Wall	Infirmarian	
" J. Manseau	Tailor	
" E. Gauthier	Barn, Dairy & Garden	
" A. Gagnon	Shoemaker Instructor	
" N. Vandermoor	Farm Instructor	
Mr. B. Joyce	Teacher	480.00
" J. McGrath	"	480.00
" G. Lebelle	Carpenter & Electrician	300.00
" F.M. Goodman	Poultryman	120.00
" A. Van Langen	Asst. Chef	120.00
" E. Boissonneau	Fireman & Handyman	120.00
		<hr/>
		\$ 5,620.00
		<hr/> <hr/>

E.H. Berthe
E.H. Berthe,
Auditor.



TREASURY OFFICE

Ottawa, October 17th, 1938.

*Audit Office
11/11/38
R.A.K.*

Spanish Indian Residential School for Boys

Roman Catholic

Spanish, Ontario



Dear Sir:

I submit herewith a report of an audit of the books and records at the above noted Residential School covering a period from September 1st, 1937 to August 31st, 1938.

I commenced my examination on the morning of September 21st and completed it the following day.

Cash Book, Vouchers, Cheques, Etc.

The attached Bank and Cash Reconciliation - Statement No. 1 - was prepared and it shows a balance of \$3,110.44 at August 31st, 1938. This agreed with the cash book balance.

The paid cheques and vouchers were examined and checked to cash book. They were found to correspond correctly.

The vouchers are filed in order of payment and the number of the paid cheques is indicated on each voucher.

Receipts and Expenditures - Statement No. 2.

This statement was prepared from an analysis of the cash book after the examination of the cheques and the vouchers had taken place.

The total receipts for the twelve months under review amounted to \$24,363.01 in which is included the value of food raised and consumed. The per capita grants received amounted to \$18,949.35. Farm and Garden cash sales amounted to \$2.75 only and covered the sale of hides.

The receipts from other sources totalled \$1,312.91. These are summarized on the attached statement.

Expenditures

The total disbursements during the period amounted to \$25,967.04, in which is included the value of food raised and consumed.

L.A.K.
L.A.K. McCutcheon, Esq.,
Chief Treasury Officer,
Department of Mines and Resources,
Indian Affairs Branch,
O T T A W A.

In order...

In order to save many explanations covering the expenditure under each heading, statement No. 2A was prepared and it shows in detail the most important items.

I understand it was agreed between the Department and the school to withdraw \$4,000.00 from School funds each year to cover salaries of the religious members of the school staff. Last year only \$1,800.00 was withdrawn for this purpose as it was felt that the school funds could not stand a larger amount being withdrawn.

Considerable repairs to the buildings were attended to during the year especially to the plumbing. It was estimated that the plumbing material cost \$1,019.28 and the labour - under extra labour - amounted to \$636.35.

New water tanks had to be purchased this year. The cost for such tanks is shown as \$421.80, but \$255.00 was refunded by the Girls' School to cover their share.

The expenditure on account of the Farm and Garden amounted to \$1,161.47 as compared with \$1,815.29 last year.

The miscellaneous charges amounted to \$1,452.44. I have detailed a few items on statement 2A, but owing to want of space on the statement, I shall detail here the item "Sundry",-

Girls' School share of Gas Tax rebate from Provincial Government	- \$ 54.00
Sports	- 29.71
Christmas Gifts	- 35.00
Fertilizer for Girls' School	- 53.19
Flashlight bulbs	- 5.76
Unclassified	- <u>63.45</u>
	<u>\$241.11</u>

During the year the sum of \$280.39 was expended to purchase fishing nets. These nets were handed over to a local white fisherman who was supposed to supply the school with fish as required, thereby paying for the nets. During the year only some \$48.00 worth of fish was delivered. This arrangement was made by the former Principal, Father Mery, and it has not worked as satisfactorily as anticipated. I advised the Principal to get in touch with this fisherman and try to arrive at some understanding on the matter.

Cost of Operation - Statement No. 3.

The cost of operation is based on an expenditure of \$25,967.04 which is considered applicable to the operation of the school. There is very little difference in the cost over last year.

Included in the cost is the value of the food raised and consumed which amounts to approximately .09 cents per pupil per day.

The average attendance for the year was 124.7 pupils.

List....

List of Staff - Statement No. 4

The staff presently employed is listed on per attached statement. The annual salaries, if paid, would amount to \$5,620.00.

Livestock and Crops

According to the Principal, the livestock consists of 7 horses, 19 cows, 1 bull, 15 young cattle and 550 poultry.

The crop produced in 1937, according to records, consisted of 51 tons of hay, 15 tons of green oats, 450 bushels of oats, 95 bushels of barley, 675 bags of potatoes, 157 bags of roots and 30 tons of silage corn. There was also a quantity of garden produce, the value of which was estimated at \$396.50.

A record was kept in the kitchen of the food produced and consumed and the value was estimated as follows:

Milk and cream	\$2,041.50
Eggs and chicken	460.70
Meat	375.21
Butter	154.09
Potatoes	675.00
Other vegetables	396.50
	<u>\$4,103.00</u>

General

The books and records were found in good condition and recorded up to date.

As far as I could ascertain the church activities and its cost, also the private expenses in connection with the Order, are not included in the operating cost of the School.

Both the Principal, Rev. J. Howitt, and the bookkeeper, Brother O'Keefe, co-operated with me and they assisted me in every way.

Yours faithfully,

E.H. Berthe
Auditor.

EBB/J

Spanish Indian Residential Boys School

Roman Catholic

Bank and Cash Reconciliation

at August 31, 1938

Bank balance as per Pass Book - current -		\$ 365.82	
" " " " " " - savings -		<u>2,612.76</u>	
		\$ 2,978.58	
		<u>65.50</u>	
<u>Less Unpresented cheque No. 248</u>		\$ 2,913.08	
		<u>197.36</u>	
<u>Add Cash on Hand</u>		\$ 3,110.44	

Debit Cash Book total	\$ 5,278.99	
Credit " " "	<u>2,168.55</u>	
	<u>\$ 3,110.44</u>	<u>\$ 3,110.44</u>

Certified correct,

E.H. Berthe,
Auditor.

ENB/J

Spanish Indian Residential School (Boys)

Roman Catholic

Summary of Receipts and Expenditures

September 1, 1937 to August 31, 1938.

Receipts:

Government per capita Grants		\$ 18,949.35
Farm and Garden:		
Cash sales	\$ 2.75	
Value of food raised and consumed	<u>4,103.00</u>	4,105.75
Other Sources:		
Shoe repairs and other services		
Girls' School	1,078.02	
Refund of Transportation (Ottawa)	345.20	
" " material & supplies "	155.95	
" " Gas Tax (Prov.)	108.00	
" " Freight & Express	70.75	
Rebates from Firms	36.46	
Interest earned on Bank Deposits	15.70	
Sundry receipts	<u>2.85</u>	1,812.91

Expenditures:

Salary to lay Staff	\$ 1,625.76	
Withdrawn in lieu of salary	<u>1,800.00</u>	3,425.76
Clothing		3,820.30
Food - Purchased	5,968.27	
" Value of food raised and consumed	<u>4,103.00</u>	10,071.27
Phone, Fuel, Light & Water		1,388.38
Buildings and Repairs		1,972.97
House Equipment		1,394.05
Farm & Garden		1,161.47
Transportation, Freight & Express		551.30
Extra Labour		729.10
Miscellaneous		<u>1,452.44</u>
	\$25,967.04	\$ 24,868.01
Balance September 1, 1937		4,209.47
" August 31, 1938		<u>3,110.44</u>
	<u>\$29,077.48</u>	<u>\$ 29,077.48</u>

E.H. Berthe,
Auditor.

EHB/J

Spanish Indian Residential School for Boys

Detailed Statement of Expenditure

September 1, 1937 to August 31, 1938

<u>Salaries:</u>		
Lay Staff	\$1,625.76	
Withdrawn in lieu of salary	<u>1,800.00</u>	\$ 3,425.76
<u>Clothing:</u>		
Laundry & repairs	776.60	
Shoes and repairs	1,107.08	
Clothing	<u>1,936.62</u>	3,820.30
<u>Food:</u>		
Bread	1,572.65	
Meat and groceries	4,395.62	
Raised and consumed	<u>4,103.00</u>	10,071.27
<u>'Phone, Fuel, Light and Water</u>		
'Phone	35.94	
Fuel	724.13	
Light and Water	<u>628.31</u>	1,388.38
<u>Buildings and Repairs</u>		
Plumbing	1,019.28	
Paints	166.72	
Roofing	89.35	
Lumber	55.70	
Water Tanks	421.80	
Cement	49.20	
Boiler repairs	54.00	
Hardware, Etc.	<u>116.92</u>	1,972.97
<u>House Equipment:</u>		
Cleaning material	208.84	
Blankets, Bedding, Linen, Etc.	362.15	
Dishes, utensils	226.60	
Organ \$26.00, Boat \$38.00	64.00	
Hardware, Etc.	<u>532.46</u>	1,394.05
<u>Farm and Garden:</u>		
Feed	569.90	
Seed	58.16	
Fertilizer	215.61	
Hay rake	140.90	
Young bull	50.00	
Sundry Farm	<u>129.90</u>	1,161.47
<u>Transport, Freight & Express:</u>		
Travel	314.95	
Freight and Express	<u>236.35</u>	551.30
<u>Extra Labour:</u>		
Plumbing	636.35	
Other Labour	<u>92.75</u>	729.10
<u>Miscellaneous:</u>		
Insurance	852.46	
Fishing nets	280.39	
Stamps	43.00	
Motion Picture Film rentals	16.61	
Drugs	13.87	
Sundry	<u>241.11</u>	1,452.44
		<u>\$25,967.04</u>

E.H. Berthe,
Auditor.

EHD/J

Spanish Indian Residential School for BoysSpanish, OntarioCost of Operation StatementSeptember 1, 1937 to August 31, 1938

Cost for year	\$ 25,967.04
Cost per month	2,163.92
" " day	71.14
" " pupil per day	.57.85
Amount allowed by Government Grants Per pupil per day	.41.63
Cost of Clothing per pupil for year	30.63
" " Food " " " "	80.76
" " " purchased per pupil for year	47.86

Average number of pupils for the year - 124.7

In attendance September 21, 1938. - 116

E.H. Barthe,
Auditor.

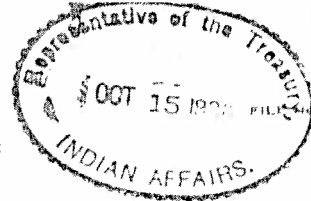
EHR/J

Spanish Indian Residential Boys SchoolStaff and OccupationSeptember 21, 1938

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
Rev. J. Howitt	Principal	
" Thos. Hynes	Asst. Principal	
" W. McKay	Prefect & Sports	
" D. Hannin	Asst. Prefect & I/c Wardrobe	
Bro. E. O'Keefe	Sr. Teacher and Bookkeeper	4,000.00
" R. Campbell	Chef	
" J. Wall	Infirmarian	
" J. Manseau	Tailor & Poultryman	
" E. Gauthier	Barn, Dairy & Garden	
" W. Grubb	Shoemaker Instructor & Furnace man	
" N. Vandermoor	Farming Instructor	
Mr. B. Joyce	Teacher	540.00
" J. McGrath	"	540.00
" G. Lebelle	Carpenter & Electrician	300.00
" A. Van Langen	Asst. Chef	120.00
" E. Boissonneau	Fireman & Handyman	^a 120.00
		<u>\$ 5,620.00</u>

E.H. Berthe,
Auditor.

EHB/J



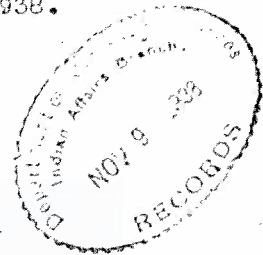
TREASURY OFFICE

Ottawa, October 13, 1938.

*Returned to Dept
Audit Office
18/11/38
J.A.C.*

Dear Sir,

AG
Spanish Indian Res. School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.



I submit herewith a report of an audit of the books and records at the above noted school, covering a period of twelve months from September 1, 1937 to August 31, 1938.

I commenced my examination on the morning of September 23rd and completed it the following day.

Bank, Cash Book, Cheques, Vouchers.

The attached bank and cash adjustment statement - No. 1 - was prepared and shows a bank balance of \$7,441.06 at August 31st against which six cheques totalling \$179.02 were found to be outstanding leaving a net bank balance of \$7,261.14. Cash on hand amounted to \$75.00, therefore the actual balance was \$7,336.14 which agreed with the cash book balance.

The paid cheques and the paid vouchers were available and these were examined and checked to the cash book. The postings in the cash book appeared to be correctly recorded with the exception of an expense of \$255.00, covering renewal of water tanks, which was charged to water expense instead of buildings and repairs. The correction was brought to the attention of the book-keeper.

Receipts and Expenditures - Statement No.2.

This statement was prepared from an analysis of the cash book after my examination of the paid cheques and vouchers.

The total receipts for the year are shown as \$22,772.00 in which is included the value of the food produced and consumed at the school. The Government per capita grants received during the period amounted to \$18,761.09.

During the previous year the total receipts were shown as \$21,483.15 of which \$18,163.21 was on account of per capita grants.

The proceeds from Farm and Garden cash sales amounted to \$24.39 and cover the sale of milk to the farmer.

L.W. McCutcheon
L. W. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
OTTAWA.

The

The estimated value of food produced and consumed at the school is shown as \$2,429.10. A record was kept of the farm and garden produce supplied to the kitchen and the local market value was placed on such food at the time of delivery.

The records showed that the following had been received in the kitchen,-

Milk	15317 quarts @ .10	\$ 1,531.70	
Eggs	975 11/12 doz. @ .35	341.58	
Poultry	174 lbs. @ .27	46.98	
Veal	301 " @ .14	42.14	
Potatoes	302 bags @ .75	226.50	
Other vegetables	valued at	240.20	\$2,429.10

The receipts from other sources are itemized on the statement.

The total expenditure during the period is shown as \$22,049.39 in which is included the value of food produced and consumed at the school.

I have prepared statement No.2A, which shows in detail the various items of expenditure under each heading.

A change was made during September 1937 in the manner of paying salaries to the religious members of the staff. formerly no salary was paid, but purchases and services rendered for the benefit of the members of the Order of Sisters were paid in lieu of salary.

During the early part of September 1937 the following were paid in lieu of salary.

Clothing	10.55	
Drugs	9.49	
Dental	13.00	
Travel	4.95	\$ 37.99

The withdrawals during the period on account of salary amounted to \$2,300.00 of which \$300.00 covered the previous year's salary.

Salaries paid to lay members of the Staff totalled \$2,412.42.

The total salary charge for the year is 25.32% of the per capita grants received from the Department.

There was an increase over the previous year in the Buildings and Repairs expenses of \$1,583.81. A new ice house was built at a cost of \$1,151.00. Painting of the exterior wood work of the building cost \$200.00, and replacements of water tanks show an expenditure of \$255.00.

The total expenditure for the year is shown as \$1,994.23 higher than the previous year. If the value of the food produced and consumed were left out of each year the increase in the actual disbursement would be \$1,590.13.

The school, with a balance of \$7,336.14 at August 31, 1938, is in an excellent financial condition.

Cost

Cost of Operation - Statement No.3.

The cost of operation is based on expenditure of \$22,049.39 which is considered applicable to the running of the school.

There is a slight increase over last year except in the cost of clothing which is a little less.

The average cost per pupil for the year is shown as \$177.12 while the amount allowed by the per capita grants was \$150.70 per pupil. Included in the cost is the estimated value of food produced and consumed which amounts to \$19.51 per pupil.

List of Staff - Statement No.4.

The staff presently employed is listed on the attached statement, and the annual salaries to be paid are shown.

Livestock and Crops

According to the Principal, the livestock consists of 2 horses, 6 cows and 121 poultry.

The crop produced in 1937 included 8 tons of hay, 90 bushels of oats, 302 bags of potatoes; and turnips and mangels valued at \$100.00. There was also a quantity of garden produce the value of which was estimated at \$240.20.

General

The records are neatly kept and are complete.

The school building presents a very neat appearance and the school appears to be well managed.

A new Principal, Miss Laferriere, has been appointed recently and she impressed me as being a capable person.

The bookkeeping is handled by Miss Gilbert and she is very efficient.

I wish to acknowledge the courtesy extended to me and the assistance which was afforded by both Miss Laferriere and Miss Gilbert during the course of my visit to the school.

Yours faithfully,

E.H. Berthe,
Auditor.

EHD/B

Spanish Indian Residential School for GirlsRoman CatholicSpanish, OntarioBank and Cash Reconciliationat August 31, 1938.

Bank balance as per Pass Book (current A/c)		797.00	
" " " " " " (savings A/c)		<u>5,644.06</u>	
			<u>7,441.06</u>
Less unrepresented cheques:			
#7862	14.45		
3	21.15		
4	67.91		
5	46.00		
6	6.00		
7	<u>24.41</u>		
			<u>179.92</u>
			7,261.14
Add cash on hand - Petty Cash -			<u>75.00</u>
			7,336.14
Debit cash book total	\$ 8,693.23		
Credit " " "	<u>1,357.09</u>		
	\$ 7,336.14		<u>7,336.14</u>

Certified correct,

E.H. Berthe,
Auditor.

Spanish Indian Residential School for GirlsSummary of Receipts and ExpendituresSeptember 1, 1937 to August 31, 1938Receipts

Government per capita grants		\$ 18,761.09
Farm and Garden:		
Cash Sales	24.39	
Value of food raised and consumed	<u>2,429.10</u>	2,453.49
Other Sources:		
Boys' school for laundry		
Etc.	1,124.24	
Transportation refunds	224.85	
Groceries, etc. supplied farmer	87.48	
Coal	64.76	
Interest earned on savings	<u>56.09</u>	1,557.42

Expenditures

Salaries	4,750.41	
Clothing	1,559.25	
Food -Purchased	\$5,899.42	
" Raised & consumed	<u>2,429.10</u>	8,328.52
'phone, fuel, light & water	1,912.53	
Buildings and Repairs	2,191.26	
House equipment	1,363.43	
Farm and garden	1,120.55	
Transport, freight & express	297.80	
Extra labour	406.09	
Miscellaneous	<u>119.55</u>	
	22,049.39	22,772.00
Balance September 1, 1937		6,613.53
Balance August 31, 1938	<u>7,336.14</u>	
	\$ 29,385.53	29,385.53

Spanish Indian Residential School for Girls

Detailed Statement of Expenditure

September 1, 1937 to August 31, 1938

Salaries

Religious members of the staff	2,337.99	
Lay member " " "	<u>2,412.42</u>	4,750.41

Clothing

1,559.25

Food

Bread	2,098.52	
Meat and Groceries	3,800.90	
Produced and consumed	<u>2,429.10</u>	8,328.52

'Phone, fuel, light and water

'Phone	65.08	
fuel	1,381.18	
Light and Water	<u>466.27</u>	1,912.53

Buildings and Repairs

Plumbing	158.66	
Ice House - contract -	1,151.00	
Painting "	600.00	
water Tanks	255.00	
Sundry Repairs	<u>26.60</u>	2,191.26

House Equipment

Laundry and Cleaning supplies	866.27	
Insurance on house furnishings	116.80	
Linen and bedding	150.05	
Brooms \$53.00, Fire Extinguishers \$26.40	79.40	
Crockery, Utensils, Etc.	<u>150.91</u>	1,363.43

Farm and Garden

feed	867.27	
Seed	33.28	
Fertilizer	53.19	
Blacksmithing \$8.00, Sundry Farm	158.81	
	<u>166.81</u>	1,120.55

Transport, Freight and Express

Travel	247.91	
Freight and Express	<u>49.89</u>	297.80

Extra Labour

406.09

Miscellaneous

Postage stamps	30.00	
Excise " \$15.00, bank charges \$1.45	16.45	
Xmas Gifts, Games and Toys	42.67	
Drugs	5.58	
Music	10.22	
Newspapers and periodicals	6.70	
Photos	4.50	
Sundry	<u>3.44</u>	119.55

\$ 22,049.39

E. H. Berthe
Auditor.

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario

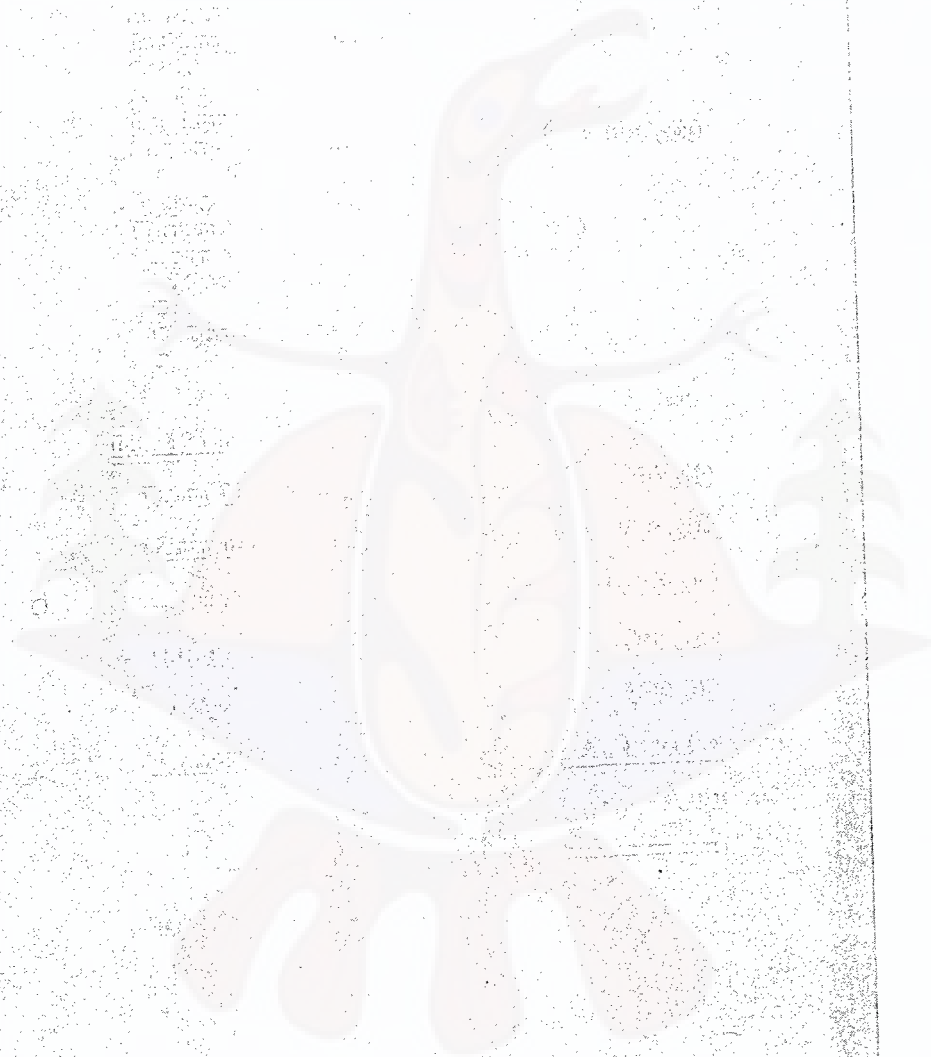
Cost of Operation

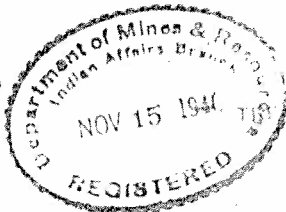
September 1, 1937 to August 31, 1938.

Cost of Operation for year	\$ 22,049.39
Cost per month	1,837.45
Cost per day	60.41
Cost per pupil per year	177.12 -
Amount allowed by Government Grant per pupil per year	150.70 -
Cost of clothing per pupil for year	12.53
Cost of food " " " "	66.90
Cost of food actually purchased per pupil for year	47.39

No. of pupils in attendance 23/9/38	112.
Average attendance during year	124.49

E. H. Berthe,
Auditor.





CANADA
OCT 28 1940

Audit Office
30/11/40
J.A.K.

TREASURY OFFICE

Ottawa, October 28th, 1940.

Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario

Dear Sir:

I submit herewith a report of an audit of the books and records at the above noted Residential School, covering a period of twenty-three months, from September 1st, 1938 to July 31st, 1940. This school was not visited by an auditor during 1939.

I commenced my examination at 2.00 p.m. August 19th, and completed it at 5.00 p.m. August 21st.

The bookkeeper had been away on vacation for a couple of weeks and he returned only on August 20th. The cash book, therefore, had not been written up for August.

Cash Book, Vouchers, Cheques, Etc.

According to bank pass books there was a balance of \$3,790.70 in the bank at July 31st. Unpresented cheques totalled \$31.82, leaving a net bank balance of \$3,758.88. The petty cash account was over-drawn \$4.01, therefore, the actual balance was \$3,754.87 which agreed with the cash book. - Statement No.1.

The paid cheques were examined and checked to the cash book entries. The vouchers were on hand and they were examined by test.

Receipts and Expenditures - Statement No.2.

This statement was prepared from an analysis of synoptic cash book after I had completed my examination of the cheques and vouchers. Several adjustments had to be made in the allocation of the charges under several headings, and I have taken these into account when preparing this statement.

Receipts

The total receipts during the twenty-three months under review amounted to \$52,122.42, in which is included the amount of \$7,510.75, which represents the value of the food raised and consumed at the school. This amount is also shown as "contra" under

expenditures...

W.M.
W.M. McCutcheon, Esq.,
Chief Treasury Officer,
Dept. of Mines and Resources,
Indian Affairs Branch,
O T T A W A.

expenditures. The per capita grants received totalled \$38,990.30, and cover grants for two complete years.

The farm and garden cash sales, amounting to \$511.43, included the following:-

Chicks	-	\$ 246.03	
Eggs	-	142.94	
Cows (2)	-	105.00	
Cow hides	-	7.36	
Milk and cream	-	5.85	
Fertilizer	-	4.25	\$ 511.43

Included in the receipts under "Other Sources" is an item of \$2,071.57, which represents the amount paid by the Girls' School for Shoe repairs, the share of Gas and Oil used at the Light and Water plant, and other services performed by the Boys' School, during the period. The other items are listed in Statement No.2 and are self-explanatory.

Expenditures:

The total disbursements during the same period amounted to \$51,477.99, in which is included as "contra" the value of the food raised and consumed at the school.

I have prepared Statement No.2A, in which is shown more in detail the most important items of expenditure, thereby saving many explanations.

A Diesel Engine was purchased early this year at a cost of \$1,375.92 and half of the cost, viz: \$687.96, was paid by Girls' School. This is to replace a gasoline engine which was in use at the Light and Water plant, and which was about worn out. According to the Principal the cost of operating a Diesel engine will be much lower than that of a gasoline engine as a cheaper grade of fuel oil is used.

Cost of Operation - Statement No.3.

The cost of operation is based on an expenditure of \$51,477.99 less refunds and cash sales amounting in all to \$6,321.44. There is very little difference in the cost as compared with two years ago.

Included in the cost is the value of the food raised and consumed which amounts to approximately .09 cents per pupil per day.

The average attendance during the period was 126,561 pupils.

Staff - Statement No.4

The Staff presently employed is listed as per attached statement. The annual salaries, if paid would amount to \$2,000.00. It had been the intention of the order to withdraw \$2,000.00 per year to cover the salaries of the religious members of the staff, but the withdrawals during the past three years have averaged only \$2,000.00 per annum.

L. Venbock....

Livestock and Crops

According to the Principal, the livestock consists of 7 horses, 20 cows, 1 bull, 8 heifers, 7 calves and 230 hens.

The farm consists of approximately 140 acres of arable land. Apart from this there is considerable pasture and wood land.

The crop produced in 1939, according to school records, consisted of 100 tons of hay, 300 bushels of oats, 40 bushels of barley, 149 bags of potatoes, 8 tons of ensilage corn and 147 bags of roots. There was also a quantity of garden produce, the value of which was estimated at \$536.20.

A record was kept in the kitchen of the food produced and consumed during the 23 months under review and the value was estimated as follows:

Milk and cream	-	\$ 3,920.05	
Eggs and chickens	-	1,329.60	
Butter	-	704.24	
Veal	-	200.30	
Beef	-	157.34	
Cheese	-	13.05	
Potatoes	-	586.00	
Other vegetables	-	930.20	\$ 7,810.78

General:

The books and records were found in good order and recorded up to July 31st, 1940.

As far as I could ascertain the church cost and the private expenses, in connection with the religious order, are not included in the operating cost of the school.

I wish to acknowledge the courtesy and the assistance extended to me by both Rev. J. Howitt, the Principal, and Brother O'Keefe, the bookkeeper, during the course of my visit.

Yours truly,

E. H. Berthe
E. H. Berthe,
Auditor.

ENB/J

Statement No.1

Spanish Indian Residential School (Boys)

Bank and Cash Reconciliation

at July 31st, 1940.

Bank balance as per pass book (current)		\$ 18.93
" " " " " " (savings)		<u>3,771.77</u>
		3,790.70 ✓
Less Unpresented cheques:		
# 767 - \$ 5.35		
769 - 9.50		
776 - 6.00		
777 - <u>10.97</u>		<u>31.82</u>
		\$3,758.88 ✓
Less debit petty cash A/c.		<u>4.01</u>
		\$3,754.87 ✓
Debit Cash Book Total	\$ 5,752.23	
Credit " " "	<u>1,997.36</u>	
	\$ 3,754.87 ✓	<u>\$3,754.87 ✓</u>

Certified correct,

.....
E.H. Berthe,
Auditor.

EHR/A

Indian Affairs - 1961-10, Volume 6219, file 471-71, part 11

Spanish Indian Residential School (Boys)

Summary of Receipts and Expenditures

September 1, 1938 to July 31, 1940

Receipts:

Government per capita grants		\$ 38,990.30
Farm and Garden:		
Cash sales	511.43	
Value of food raised & consumed (contra)	<u>7,810.78</u>	8,322.21
Other Sources:		
Shoe repairs & other services -		
(Girls' School)	2,071.57	
Refunds from Dept. - Bldgs. & repairs	1,761.30	
" " " - Transportation	525.20	
" " " Prov. Gov't. - Gasoline Tax	327.44	
" Freight and Express	18.13	
" Sundry	88.78	
Interest earned on deposits in Savings	<u>17.59</u>	4,810.01
		\$ 52,122.42

Expenditures:

Salaries		9,069.50	
Clothing		7,509.95	
Food - Purchased	12,480.20		
" - Raised & consumed			
(contra)	<u>7,810.78</u>	20,290.98	
Phone, Fuel, Light & Water		2,994.57	
Buildings and Repairs		2,119.32	
House Equipment		2,100.47	
Farm and Garden		3,844.10	
Transport, Freight and Express		1,021.01	
Extra Labour.		635.99	
Miscellaneous		<u>1,892.10</u>	
		51,477.99	
Balance Sept. 1, 1938			3,110.44
" July 31, 1940		<u>3,754.87</u>	
		\$ 55,232.86	\$ 55,232.86

Compiled from School Records,

.....
E.H. Bertho
Auditor.

EHE/J

Spanish Indian Residential School (Boys)

Detailed Statement of Expenditures

September 1, 1938 to July 31, 1940

Salaries:

Lay members	\$ 3,369.50	
Religious Order - in lieu of salary	<u>5,700.00</u>	\$ 9,069.50

Clothing:

Laundry & repairs	1,717.42	
Shoes and repairs	1,422.58	
Clothing	<u>4,369.95</u>	7,509.95

Food:

Bread	2,792.19	
Meat and groceries	9,688.01	
Raised and consumed (contra)	<u>7,810.78</u>	20,290.98

Phone, Fuel, Light & Water:

Phone	89.03	
Fuel	1,565.15	
Light and Water	<u>1,340.39</u>	2,994.57

Buildings and repairs:

Lumber	509.32	
Roofing	81.43	
Paints	65.39	
Diesel Engine	687.96	
Cement	30.55	
Electrical repairs	176.38	
Plumbing	114.12	
Liquid Air	48.31	
Fire Escapes	90.00	
Doors	49.33	
Glass	64.93	
Hardware, Etc.	<u>201.60</u>	2,119.32

House Equipment:

Cleaning material	421.57	
Dry Goods	807.75	
Crockery & utensils	211.24	
Electric bulbs	86.52	
Organ	15.00	
Games	34.58	
Hardware, Etc.	<u>523.81</u>	2,100.47

Farm and Garden:

Feed and Seed	2,342.80	
Fertilizer	592.04	
Chicks	145.00	
Separator	147.50	
Pigs	73.00	
Young Bull	50.00	
Oil	96.16	
Repairs, Hardware, Etc.	<u>397.60</u>	3,844.10

Carried Forward - \$47,928.89

Brought Forward - \$ 47,928.89

Transport, Freight & Express:

Gas, oil and repairs	178.98	
Freight and express	406.07	
Travel	385.96	
Purchase of old car	<u>50.00</u>	1,021.01

635.99

Extra Labour:Miscellaneous:

Insurance	1,008.27	
Postage and Excise Stamps	183.14	
Refund of Gas Tax to Girl's School	179.16	
" " Transportation to Girls' School	257.04	
Gas and Oil - Recoverable from " "	132.81	
Toys, Sports & Candies	38.61	
Rental of Films	39.44	
Books and Subscriptions	34.71	
Optical	12.00	
Sundry, unclassified	<u>6.92</u>	1,392.10
		<u>\$ 51,477.99</u>

.....
 E.H. Berthe
 Auditor.

EHB/J

Spanish Indian Residential School (Boys)

Cost of Operation Statement

September 1, 1938 to July 31, 1940

Cost for 23 months	\$ 51,477.99
Less refunds & cash sales	<u>5,321.44</u> \$ 46,156.55
Cost per year	24,081.67
" " month	2,006.80
" " day	65.98
" " pupil per day	.52009
Amount allowed by Gov't. Grants per pupil per day	.42102
Cost of Clothing per pupil per year	22.37
" " Food " " " "	83.45
" " " purchased per pupil per year	51.32
Average number of pupils	- 126.861
In attendance August 16th, 1940	- 45 boys.

W. H. ...
auditor

EHB/J

Indian Affairs. (RC 10, Volume 6219, file 471-24, part 1)

PUBLIC ARCHIVES
ARCHIVES PUBLIQUES
CANADA

Spanish Indian Residential School (Boys)Staff and OccupationAugust 16, 1940

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
Rev. J. Howitt	Principal	
" M. Hawkins	Asst. Principal	
" C. Rushman	Prefect & Sports	
" B. Mayhew	Teacher	
" N. Kehl	Manual Training	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	4,000.00
" J. Manseau	Tailor & Poultryman	
" W. Laflame	Infirmaryman and Asst. Tailor	
" W. Grubb	Dairyman and Gardner	
" E. McLaren	Shoemaker and furnace man	
" N. Vandermoor	Farming Instructor	
Mr. J. McGrath	Teacher	660.00
" A. July ^d	Chef	480.00
" G. LeBlle	Carpenter & Electrician	360.00
		<hr/>
		\$ 5,500.00
		<hr/> <hr/>

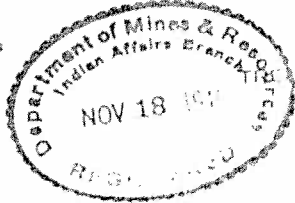
.....
 E. H. Berthe
 Auditor.

EHB/J

Indian Affairs. (RC 10, Volume 6219, file 471-24, part 1)

PUBLIC ARCHIVES
 ARCHIVES PUBLIQUES
 CANADA

OCT 28 1940



TREASURY OFFICE

Ottawa, October 26th, 1940.

*Audit Office
9/18/40
JAK*

Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish - Ontario

Dear Sir:

I submit herewith a report of an audit of the books and records at the above noted school, covering a period from September 1st, 1938 to August 16th, 1940.

I commenced my examination at 2.00 p.m. August 16th and completed it at noon August 19th, 1940.

This school had not been visited last year.

Bank, Cash Book, Cheques, Vouchers, Etc.

The attached Bank and Cash Reconciliation Statement No.1 - was prepared and shows a bank balance of \$6,493.21 at August 16th, against which fourteen cheques totalling \$585.44 were found to be outstanding, leaving a net bank balance of \$5,907.77. Cash on hand amounted to \$75.00, therefore the actual balance was \$5,982.77, which agreed with the cash book.

The said cheques were examined and checked to the cash book. Most of the vouchers were available and these were checked by test. With very few exceptions the postings appeared to be properly allocated under the various headings of expenditures in the cash book.

Receipts and Expenditures - Statement No.2

This statement was prepared from an analysis of the synoptic cash book after the necessary adjustments had been taken into account.

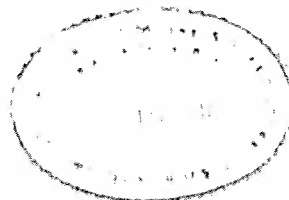
Receipts:

The total receipts during the period under review are shown as \$46,502.96 in which is included the value of the food produced on the farm and garden and consumed at the school. The Government per capita Grants received during the year, covering two full years, amounted to \$38,442.73.

The proceeds from Farm and Garden cash sales amounted to \$36.57 only and cover the sale of milk to the farmer.

J. W. McCutcheon, Esq.,
Chief Treasury Officer,
Dept. of Mines and Resources,
Indian Affairs Branch,
O T T A W A.

Lucy



The

The estimated value of food produced on the farm and garden and consumed at the school is shown as \$4,917.26. A record was kept of the produce supplied to the kitchen and the local market value was placed on such food at the time of delivery.

The records showed that the following had been received in the kitchen:

Milk	27641	Qts.	@ 10¢	-	\$ 2,765.10
Eggs	1102	Doz.	@ 35¢	-	\$385.70
	741	"	@ 50¢	-	222.50
				-	608.00
Beef	1485	lbs.	@ 11¢	-	\$163.35
	393	"	@ 10¢	-	39.30
				-	202.65
Veal	164	"	@ 14¢	-	14.56
Potatoes	65	bags	@ 1.25	-	81.25
	281	"	@ .80	-	224.80
Vegetables valued at				-	1,020.90
				-	<u>\$ 4,917.26</u>

The receipts from other sources are itemized on the statement and are self-explanatory. During the period the school sold groceries and other supplies to the farmer and collections for these articles were made from monthly salaries.

Expenditures:

The total expenditures during the same period amounted to \$47,346.33 in which is included as "contra" the value of food raised on the farm and garden and consumed at the school.

I have prepared Statement No. 2A, which shows more in detail the most important items of expenditures under each heading.

Under the heading "Phone, Fuel, Light and Water" is an item of \$657.96 which is the half share paid by this school for a Diesel Engine purchased for use in the Light and Water plant. The other half was paid by the Boys School.

Considerable repairs and replacements were made for which expenditures are shown under "Buildings and Repairs". A new high pressure boiler was purchased and installed for use in the laundry at a cost of \$ 1,255.94. Alterations and repairs to the plumbing cost \$1,166.41 for material and \$701.16 for wages of the plumbers. All the windows were equipped with metal stripings at a cost of \$639.00. Other repairs were of a minor nature.

The expenditures under "House Equipment" were about normal with the exception of \$601.09 for insurance on buildings and contents.

I have itemized the items under "Miscellaneous" as much as I could.

The

The School, with a balance of \$5,982.77 at August 16th, 1940, is in an excellent financial condition.

Cost of Operation - Statement No.3

The cost of operation is based on the amount of \$44,187.87, which represents the net expenditure for twenty-three months ending July 31st, 1940. In order to arrive at this amount, I have deducted from the actual expenditure of \$47,856.33, shown on Statement No.2, the disbursements of \$525.44, made during August, 1940, also the total receipts of \$3,142.92, received during the period under review.

There is a very slight increase in the cost of operation over the cost shown two years ago.

The average cost per pupil per year is shown as \$184.29 whilst the amount allowed by the per capita grants was \$153.65 per pupil. Included in the cost is the estimated value of the food raised and consumed which amounts to \$20.51 per pupil per year.

Staff

The staff presently employed is listed on Statement No.4 and the annual salaries payable are shown as \$5,120.00. The average yearly grants received during the past two years amounted to \$19,221.39, therefore the salaries are 26.6% of the grants.

Livestock and Crop:

According to the Principal, the livestock consists of 2 horses, 5 cows and 100 pullets.

The land available for farming consists of 25 acres only.

The crop produced in 1939 included 9 tons of hay, 36 bushels of oats, 3½ tons of turnips and mangels and 65 bags of potatoes. There was also a quantity of garden produce the value of which was estimated at \$530.30.

General:

The books and records were found to be neatly and accurately kept.

The school buildings appeared to be in a good state of repair and they present a neat appearance.

The bookkeeping is handled by the same person, a Miss Gilbert, and she appears to handle her work very efficiently.

I wish to acknowledge the courtesy and the assistance extended to me by both the Misses Laferriere and Gilbert during the course of my visit.

Yours truly,

E.H. Berthe
Auditor.

EHB/J

Indian Affairs - (R) 30, Volume 5259, Page 17121, 1941 D

Statement No. 1

Swedish Indian Residential School for Girls
Bank and Cash Reconciliation at August 16th, 1940

Bank balance as per pass book (current A/c.)		\$ 304.03 -
" " " " " " (savings A/c.)		<u>6,189.18 -</u>
		\$6,493.21 -
Less Unpresented cheques:		
# 8612 - \$ 30.00		
# 8614		
to		
8627 - <u>52.44</u>		<u>82.44 -</u>
		\$ 6,410.77 -
Add cash on hand - Petty cash -		<u>75.00 -</u>
		\$ 6,485.77 -
Total Debit cash book	- \$ 6,485.21 -	
" Credit " "	- <u>82.44 -</u>	
	\$ 6,402.77	\$ 6,402.77 ✓

Verified correct,

.....
E.H. Berthe
Auditor.

KMP/J

Indian Affairs, (RG 10, Volume 6219, File 471-21, part 1)

Spanish Indian Residential School for Girls

Summary of Receipts and Expenditures

September 1, 1938 to August 16, 1940.

Receipts:

Government per capita Grants		\$ 38,442.78
<u>Farm and Garden:</u>		
Cash sales	\$ 36.57	
Value of food raised and consumed (contra)	4,917.26	4,953.83
<u>Other Sources:</u>		
From Boys School - Laundry, etc.	2,226.55	
Refunds for Transportation	334.53	
Coal, wood & gas rebates	300.12	
Groceries and supplies	191.81	
Interest on savings	49.56	
Refunds - freight & express	3.78	3,106.35
		46,502.96

Expenditures:

Salaries	9,920.78	
Clothing	3,484.71	
Food - Purchased	11,703.24	
" - Raised and consumed (contra)	4,917.26	16,620.50
Phone, Fuel, Light & Water	5,590.26	
Buildings and Repairs	4,742.69	
House equipment	3,029.66	
Farm and Garden	2,297.83	
Transport, Freight and Express	505.73	
Extra Labour	1,265.07	
Miscellaneous	399.10	
	47,856.33	
Balance Sept. 1, 1938.		7,336.14
" Aug. 16, 1940.	5,982.77	
	<u>\$53,839.10</u>	<u>\$53,839.10</u>

Compiled from School records,

.....
E.H. Borthe
Auditor.

ENB/J

Spanish Indian Residential School for Girls

Detailed Statement of Expenditures

September 1, 1938 to August 16, 1940.

Salaries:

Religious members of the staff	3,700.00	
Lay members of the staff	<u>6,220.78</u>	9,920.78

3,484.71

Clothing:

Food:

Bread	3,365.20	
Meat and Groceries	7,838.04	
Produced and consumed (contra)	<u>4,917.26</u>	16,620.50

Phone, Fuel, Light & Water:

Phone	137.37	
Fuel	2,595.82	
Light and Water	2,169.11	
Diesel Engine	<u>687.96</u>	5,590.26

Buildings and Repairs:

Pressure Boiler	1,285.94	
Plumbing material	1,166.41	
Wages, plumbers	701.15	
Window Metal Strippings	689.00	
Electrical repairs	163.61	
Lumber	126.15	
Paint	53.19	
Glass	28.63	
Cement	27.43	
Tiles	14.85	
Hardware, Etc.	<u>486.33</u>	4,742.69

House Equipment:

Laundry & cleaning supplies	1,688.98	
Insurance on house furnishings	601.05	
Dry Goods	309.46	
Crockery and Utensils	153.54	
Brooms and Brushes	182.35	
Beds	41.31	
Hardware, Etc.	<u>52.97</u>	3,029.66

Farm and Garden:

Feed and seed	1,824.06	
Fertilizer	99.38	
Pullets	50.25	
Blacksmithing	47.90	
Harness	45.00	
Sleigh	45.00	
Gas and oil	20.48	
Plough	20.00	
Sundry Farm	<u>145.76</u>	2,297.83

Transport, Freight, & Express:

Transportation	236.28	
Freight & Express	<u>249.45</u>	505.73

Carried Forward

246,192.16

Brought Forward - \$ 46,192.16

Extra Labour:

1,265.07

Miscellaneous:

Stamps - Postage	103.80	
" - Excise	36.00	
X'mas Gifts, Games & toys	84.52	
Books and publications	63.40	
Optical	28.94	
Rental of Films	22.38	
Drugs	1.00	
Funeral	15.00	
Repairs to Gramophone	3.32	
Ink	3.90	
Sundry - unclassified	<u>36.84</u>	
		<u>399.10</u>

\$ 47,856.33

.....
 E.H. Berthe
 Auditor.

EHB/J

Spanish Indian Residential School for GirlsCost of OperationSeptember 1, 1938 to July 31, 1940.

Cost from Sept. 1, 1938 to August 16, 1940.	\$47,856.23
Less expenditure during August, 1940-	\$525.44
" Refunds and Cash sales	<u>3,142.92</u>
	<u>2,668.36</u>
Cost of operation for 23 months	\$44,187.87
" " per year	23,094.52
" per month	1,921.21
" per day	63.16
" per pupil per year	184.29
Amount allowed by Gov't. Grant per pupil per year	153.65
* Cost of Clothing per pupil per year	34.53
Cost of food " " " "	68.19
" " " actually purchased per pupil per year	47.68
Average attendance - 125,095 pupils	
Attendance August 16, 1940 - 40 pupils	

E. H. Berthe
 E. H. Berthe
 Auditor

EHB/J

Spanish Indian Residential School for Girls

AUGUST 16, 1940. .

Staff and Occupation

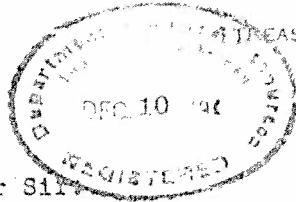
<u>Staff</u>	<u>Occupation</u>	<u>Amount Salary</u>
<u>Religious members</u>		
Miss C. Laferriere	Principal	
" A. Gilbert	Bookkeeper and I/c Refectory	
" L. Bonnot	Housekeeper & Dairy	
" F. Huot	Infirmery & Nurse	
" F. Piche	Cook	
" A. Mulatier	Poultry	2,000.00
" A. Montreuil	Sewing Teacher	
" L. Syrette	" "	
" M. Hickey	Wardrobe	
" A. Strain	Mistress of discipline	
" F. Chabot	Dormitory	
" A. Leusch	Garden	
" M. McIlwee	" Asst.	
<u>Lay Members</u>		
Mr. Frank McCormick	Farmer	900.00
" Larry Denmark	Farmhand	720.00
Miss O. Kelley	Teacher	600.00
" Morris	"	420.00
" Lacey	"	480.00
		<hr/>
		\$ 5,120.00
		<hr/> <hr/>

.....
E.H. Bertho
Auditor.

EHB/J

Indian Affairs. (RG 10, Volume 6219, file 471-24, part 1)

PUBLIC ARCHIVES
ARCHIVES PUBLIQUES
CANADA



Ottawa, November 21st, 1941.

Dear Sir:

Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above noted School, covering a period from August 17th, 1940 to August 16th, 1941.

I commenced my examination at 2.00 p.m. August 19th, and completed it the next day.

Bank, Cash book, Cheques, Vouchers, Etc.

The bank accounts are kept with the Royal Bank of Canada, Blind River, some thirty-five miles from Spanish. Two bank accounts are maintained, one in savings and the other is current account on which the cheques are drawn. According to the bank pass books, which had been written up to August 16th, the combined bank balances amounted to \$9,832.00. The outstanding cheques totalled \$2,304.03, leaving a net bank balance of \$7,527.97. There was \$75.00 cash on hand, therefore, the actual balance was \$7,602.97, which agreed with the cash book. - Statement No.1.

The paid cheques were examined and checked to the cash book. The vouchers were available and these were checked by test. The postings in the cash book appeared to be properly allocated under the various headings of expenditure.

Receipts and Expenditures - Statement No.2

This statement was prepared from an analysis of the synoptic cash book and covers a period of twelve months, from August 17th, 1940 to August 16th, 1941.

Receipts

The total receipts during the period are shown as \$23,578.68, in which is included the value of the food raised and consumed at the School. The amount viz: \$2,650.04, is also shown as "contra" under expenditures. The per capita grants received during the period totalled \$19,133.97 of which \$800.00 covered adjustments for a previous period.

The

W. W. McCutcheon
W. W. McCutcheon, Esq.,
Chief Treasury Officer,
Department of Mines & Resources,
Indian Affairs Branch,
O T T A W A.

The proceeds from the farm and garden cash sales amounted to \$23.69 only and cover the sale of milk to the farmer.

A record was kept of the produce from the farm and garden supplied to the kitchen, and the commodities are summarized as follows:

Milk	17501 qts. @ 10¢	-	\$1,750.10
Butter	323 lbs. @ 30¢	-	96.90
Eggs	563 doz. @ 30¢	-	170.40
Fowl and Veal			30.90
Potatoes	151 bags @ 1.00	-	151.00
Vegetables and berries - valued		-	420.74
			<u>\$2,650.04</u>

Under "Other Sources" is shown the receipt of \$1,308.59 from the Boys' School. This covers laundry service, repairs of clothing, and also some coal supplied to the other school.

The school supplied groceries and other articles to the farmer and collections of \$105.21 were made from monthly salaries.

The other receipts are itemized on the statement and are self-explanatory.

Expenditures:

The total expenditures during the same period amounted to \$21,958.48 in which is included as "contra" the value of food raised and consumed at the School.

I have prepared Statement No. 3 which shows more in detail the most important items of expenditures under each heading.

The disbursements under "Buildings and Repairs" were quite high, but the Principal explained to me that an implement shed had to be rebuilt, and considerable repairs had to be done to the basement floors and to the stairs leading to the basement. A certain amount of painting was also undertaken.

The disbursements under the other headings are about normal.

This School appears to be operated very economically and with a balance of \$7,602.97 at August 16th, 1941, is in a very sound financial condition.

Cost of Operation - Statement No. 4.

The cost of operation for the year is based on a net cost of \$20,163.81. The cost per pupil per year at \$162.81 is \$1.48 less than reported in the previous report.

Included in the cost is the estimated value of food raised and consumed which amounts to \$21.40.

The

The average attendance during the year was 123.849 pupils.

Staff

The staff employed at August 20th is listed on Statement No.5. This list was supplied by the Principal. Provision is made for three teachers, two vacant at time of visit. The Principal expected to have the positions filled for the beginning of the school year.

Livestock and Crop.

According to the Principal, the livestock consists of 2 horses, 6 milch cows, 3 young cattle for beef, 4 pigs, and 90 pullets.

The land available for farming consists of 25 acres only and most of the feed has to be bought. There was no grain nor hay harvested this year. The potato crop had not been harvested. Last year the potato crop brought 151 bags. There was also four tons of mangels and turnips used for feed. The garden provides considerable food each year.

General:

The books and records were found to be very well kept and up to date.

A Miss Gilbert is the bookkeeper and she appears to keep the records accurately.

The foregoing, to the best of my knowledge and belief and from the vouchers and records which have been placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit. The Principal advised that there were no outstanding accounts.

I wish to acknowledge the courtesy and the assistance extended to me by both the Principal and the bookkeeper during the course of my visit.

Yours truly,

E.H. Berthe,
Auditor.

ENB/J

Spanish Indian Residential School (Girls')

Bank and Cash Reconciliation

at August 16, 1941.

Bank balance as per pass book (current A/c.)		\$ 1,963.82	
" " " " " " (savings A/c.)		<u>7,863.18</u>	
		\$ 9,832.00	
<u>Less unrepresented cheques:</u>			
No. 8810 - \$40.00	Prot. Fwd. - \$222.11		
8887 - 35.00	No. 8956 - 36.00		
8951 - 57.86	8957 - 36.00		
8952 - 18.00	8958 - 60.00		
8953 - 43.25	8960 -		
8955 - 28.00	to		
Carried Fwd. - 222.11	8981 - <u>1,949.92</u>	<u>2,304.03</u>	
		\$ 7,527.97	
Add cash on hand		<u>75.00</u>	
		\$ 7,602.97	
Total debit cash book		\$ 9,747.05	
" credit " "		<u>2,144.08</u>	
Balance		\$ 7,602.97	\$ 7,602.97

E. N. Berthe

 Certified correct
 E.N. Berthe

EHB/J

Indian Affairs: (66-10, Volume 6219, file 171-24, part 1)

PUBLIC ARCHIVES
 ARCHIVES PUBLIQUES
 CANADA

Summary of Receipts and Expenditures

August 17, 1940 to August 16, 1941.

Receipts:

Government per capita Grants		\$ 19,133.97
Farm and Garden:		
Cash sales	28.69	
Value of food raised & consumed (contra)	<u>2,650.04</u>	2,678.73
Other Sources:		
From Boys' School - Laundry, etc.	1,308.59	
Refunds for Transportation	135.32	
Refunds - goods returned, etc.	93.36	
Coal sold	46.47	
Interest on savings	45.23	
Gas tax rebates	31.80	
Groceries & supplies to farmer, etc.	<u>105.21</u>	<u>1,765.98</u>
		\$ 23,578.68

Expenditures:

Salaries		5,228.49	
Clothing		1,655.96	
Food - Purchased	5,778.44		
" - Raised (contra)	<u>2,650.04</u>	8,428.48	
Phone, fuel, light & water		1,345.73	
Buildings and Repairs		2,561.80	
House Equipment		776.98	
Farm and Garden		1,050.08	
Transport, Freight & Express		202.23	
Extra Labour		515.36	
Miscellaneous		<u>193.37</u>	
		21,958.48	
Balance August 16, 1940			5,982.77
" " 16, 1941		<u>7,602.97</u>	
		<u>\$29,561.45</u>	<u>\$29,561.45</u>

Compiled from original accounts.

E.H. Bertho
.....
E.H. Bertho,
Auditor.

EHE/J

Spanish Indian Residential School (Girls)

Detailed Statement of Expenditure

August 17, 1940 to August 16, 1941.

Salaries:

Religious members of the Staff	2,300.00	
Lay members	<u>2,928.49</u>	5,228.49
		1,655.96

Clothing

Food:

Bread	1,870.84	
Meat and groceries	3,907.60	
Raised and consumed (contra)	<u>2,650.04</u>	8,428.48

Phone, Fuel, Light & Water:

Phone	67.54	
Fuel	888.42	
Light and water	<u>389.77</u>	1,345.73

Buildings and Repairs:

Lumber	1,025.24	
Wages - Carpenters \$21.51; Painters \$200.00	521.51	
Electrical repairs	167.68	
Repairs floors and stairs	305.85	
Plumbing material	65.84	
Paints	74.15	
Window cords	36.18	
Cement \$18.00; Sewer pipes \$45.50	63.50	
Tiles \$31.96; Repairs furnace \$13.62	50.58	
Hardware, Etc.	<u>251.27</u>	2,561.80

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House Equipment:

Laundry and Cleaning supplies	540.00	
Screens for windows	90.59	
Dry goods	448.30	
Kitchen ware and crockery	23.54	
Repairs of Equipment	29.39	
Mops \$12.50; sealers \$7.00	19.50	
School Tax	7.60	
Hardware, Etc.	<u>18.06</u>	776.98

Farm and Garden:

Feed and Seed	741.12	
Repairs and Blacksmithing	31.45	
Fertilizer	56.25	
Pullets	45.00	
Sprayer	13.65	
Hardware, Etc.	<u>112.61</u>	1,050.08

Transport, Freight & Express:

Transportation	106.80	
Freight and Express	91.08	
Gas and oil	<u>4.35</u>	202.23
		515.36

Extra Labour:

Miscellaneous:

Postage and excise stamps	87.14	
Lumber for boat	29.98	
Prizes	32.95	
War Savings Certificate	20.00	
Optical	14.50	
Periodicals and newspapers	<u>8.30</u>	193.37
		\$21,958.48

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Spanish Indian Residential School (Girls')

Cost of Operation

August 17, 1940 to August 16, 1941

Cost for year		\$21,958.48
Less receipts		<u>1,794.67</u>
Net cost for year		20,163.81
Cost per month		1,680.32
Cost per pupil per year		162.81
Allowed by Gov't. grant per pupil per year		147.58
Cost of Clothing per pupil per year		13.37
Cost of food per pupil per year		68.05
" " " purchased per pupil per year		46.65
" " " raised " " " "		21.40
Average attendance	-	123,849 pupils
In attendance August 20, 1940	-	42 "

.....
 E.H. Berthe
 Auditor

EHB/J

Indian Affairs, 1861-19, Volume 6219, File 471-21, part 11

Spanish Indian Residential School (Girls')Staff and OccupationAugust 20th, 1941.

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss C. Laferriere	Principal	
" A. Gilbert	Bookkeeper & i/c Refectory	
" L. Bonnot	Housekeeper & Dairy	
" I. Proulx	Infirmary & Nurse	
" F. Piche	Cook	
" A. Montreuil	Sewing Teacher	\$ 2,000.00
" L. Syrette	" "	
" M. Hickey	Wardrobe	
" A. Strain	Mistress of discipline	
" F. Chabot	i/c Dormitory	
" A. Leusch	Garden	
" M. McIlwee	Garden & Poultry	
<u>Lay members</u>		
Mr. Frank McCormick	Farmer	900.00
" Larry Denmark	Farmhand	720.00
Miss H. Lacey	Teacher	500.00
Vacant	"	500.00
"	"	500.00
		<u>\$ 5,120.00</u>

E.H. Berthe

 E.H. Berthe
 Auditor.

EHB/J

TREASURY OFFICE

INDIAN AFFAIRS BRANCH

Ottawa, November 20th, 1941.

Dear Sir:

Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario

I submit herewith a report of an audit of the books and records at the above noted Residential School, covering a period of twelve months, from August 1st, 1940 to July 31st, 1941.

I commenced my examination on the morning of August 18th, and completed it at noon the next day.

Cash Book, Vouchers, Cheques, Etc.

The bank accounts are kept with the Royal Bank of Canada, Blind River, some thirty-five miles from Spanish. Two bank accounts are maintained, one in savings and the other is a current account on which the cheques are drawn. According to the bank pass books, which were written up to July 31st, the combined balance at that date was \$5,440.69, against which two cheques amounting to \$106.08 were found to be outstanding, leaving a net bank balance of \$3,334.61. The petty cash account was overdrawn \$8.63, therefore, the actual balance was \$3,325.93, which agreed with the cash book - Statement No.1.

The paid cheques were available, and these were examined and checked to the cash book. The vouchers were on hand and they were examined by test and the allocations were checked to the cash book.

Receipts and Expenditures - Statement No.2.

This statement was prepared from an analysis of the synoptic cash book after I had completed my examination of the cheques and the vouchers.

Receipts

The total receipts during the twelve months under review amounted to \$24,865.56, in which is included the amount of \$4,492.56, representing the value of the food raised and consumed at the school. This amount is shown also as "contra" under expenditures. The per capita grants received during the period amounted to \$19,362.03, in which is included \$800.00 adjustment of grants for a previous period. A cheque for \$1,600.00 was received in December, 1940, and according to the slip inclosed with the cheque, it represented supernumary grant for 10 pupils. One half of the amount, \$800.00, was given to the Girls' School.

The

J. W. McCutcheon, Esq.,
Chief Treasury Officer,
Department of Mines & Resources,
Indian Affairs Branch,
O T T A W A.

- 2 -

The farm and garden cash sales, amounting to \$106.45, included the following:-

2 old horses	\$100.00	
1 calf	4.00	
Milk	1.60	
Hides	.85	\$ 106.45

Included in the receipts under "Other Sources" is an item of \$452.20, which represents an amount received from the Girls' School for shoe repairs, the share of gas and oil used at the light and water plant, and other services performed by the Boys' School during the period. The other items are listed on Statement No.2 and are self-explanatory.

Expenditure:

The total expenditure during the same period amounted to \$25,294.50, in which is included as "contra" the value of the food raised and consumed at the School.

I have prepared statement No.3 on which are detailed the most important items of expenditure.

Note
The Jesuit Order has installed a grist mill and a bakery on their property to supply the bread to the School. The cost of purchase and operation of the mill and bakery was financed by the Order. Both have been in operation since early in June this year. According to the Principal the bread will be sold to the school at a fair price, not higher than the contract price from an outside bakery. The average cost of bread at this school in the past has been in the vicinity of \$120.00 per month, and it will be interesting to note the cost next year. Although the bread had been supplied from this source since early in June, no accounts had been rendered to date of visit.

There were no items which could be classed as extraordinary expenditures during the year.

Insurance premiums amounting to \$756.08 were paid from School funds as in past years. The buildings are the property of the Jesuit Order, and in the event of a fire, undoubtedly the Jesuit Order would collect the insurance. This matter was discussed with the Principal. He explained to me that they were under agreement with the Department to withdraw \$4,000.00 per year from School funds in lieu of salary for the members of the Order employed at the School. This has never been paid in full. During the last twelve months only \$3,300.00 was withdrawn on account of salary, and the Principal felt that even by including the cost of insurance premiums the members of the Order were still underpaid. However, it would be better if the salaries were paid in full and the insurance premiums paid from funds other than those of the School. The Principal agreed that the manner of financing in this respect was somewhat involved and he promised to consider this point in future.

Cost of Operation - Statement No.4.

The cost of operation is based on an expenditure of \$25,294.50 for the year, less refunds and cash sales

amounting...

amounting to \$1,010.97, or a net expenditure of \$24,283.53.

The cost per pupil during the last year was \$3.73 higher than the period covered in the previous report. The cost of clothing and food was slightly less.

Included in the cost is the value of the food raised which amounts to \$35.80 per pupil per year.

The average attendance during the year was 125.458 pupils and the quota is 125.

Staff - Statement No.5

The principal supplied me with a list of the Staff employed at August 18th, 1941. According to the principal, Mr. Chaput, the carpenter, is only temporarily employed.

Livestock and Crops

According to the principal, the livestock consists of 7 horses, 15 milch cows, 34 head of young cattle, 1 bull, 9 pigs, and 200 hens.

According to school records, the crop produced in 1940 consisted of 200 bushels of oats, 225 bushels of mixed grain, oats and barley, 73 tons of hay, 345 bags of potatoes, 8 tons of ensilage corn, 67 bushels of mangels and beets, 30 bushels of turnips and carrots. There was also a quantity of garden produce, the value of which was estimated at \$229.40.

A record was kept in the kitchen of the food produced and consumed during the twelve months under review and the value was shown as follows:

Milk	\$1,811.30	
Butter	597.80	
Cream	231.40	
Eggs and Poultry	558.44	
Beef	474.90	
Pork	244.32	
Potatoes	345.00	
Garden Produce	229.40	\$4,492.56

The school property, owned by the Jesuits of Upper Canada, consists of approximately 1000 acres of which approximately 140 acres are considered arable. The remainder consists mostly of wood land. The school wood is out from the school property.

A farm was rented this year for which \$50.00 was paid in rental. A fair crop of grain was expected to be harvested from this farm shortly after my visit.

General

The books and records appeared to be in good order and recorded up to date.

The foregoing, to the best of my knowledge

and....

and belief and from the vouchers and records which have been placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit. The Principal and the bookkeeper advised me that there were no outstanding accounts at July 31st, 1941.

I wish to acknowledge the courtesy and the assistance extended to me by both Rev. J. Howitt, the Principal, and Brother O'Keefe, the bookkeeper, during the course of my visit.

Yours truly,



E.H. Berthe,
Auditor.

EHB/J

Spanish Indian Residential School (Boys')

Bank and Cash Reconciliation

at July 31st, 1941.

Bank balance as per pass book - current		\$1,005.77
" " " " " " - savings		<u>2,434.92</u>
		3,440.69
Less unrepresented cheques:		
No. 985 - \$ 9.50		106.05
989 - <u>96.58</u>		<u>3,334.61</u>
		8.68
Less debit petty cash A/c.		<u>3,325.93</u>
Debit cash book total	\$ 5,843.52	
Credit " " "	<u>2,517.59</u>	
Balance	<u>\$ 3,325.93</u>	<u>\$ 3,325.93</u>

Certified correct,

E. B. Bertho

 E. B. Bertho
 Auditor.

ENB/J

Indian Affairs. (96-10, Volume 6219, File 471-24, part 1)

Salaries

Religious Order - in lieu of salary 3,300.00
Lay members 1,885.35 \$ 5,185.35

Clothing:

Laundry and repairs 943.95
Shoes and repairs 513.00
Clothing 1,340.79 2,797.74

Food:

Bread 1,174.45
Meat and groceries 3,577.59
Raised and consumed - contra - 4,492.56 9,244.60

Phone, Fuel, Light & Water:

Phone 45.82
Fuel 823.33
Light and Water 588.87 1,458.02

Buildings and Repairs:

Roofing 154.78
Lumber 95.15
Cement 39.44
Plumbing 35.15
Paint 30.80
Metal Ceiling 15.81
Electrical repairs 26.30
Building material & hardware 62.36 459.79

House Equipment:

Dry goods 183.25
Cleaning material 71.50
Electric light bulbs 52.39
Crockery and kitchen ware 69.42
Spraying hose 23.00
Tools 50.00
Games and toys 35.42
Brooms and brushes 21.04
Newspapers and magazines 11.25
Hardware, etc. 356.94 874.21

Farm and Garden:

Feed and seed 1,726.44
Cattle \$360.50; 1 horse \$165.00 525.50
Fertilizer 345.51
Second hand tractor 100.00
Ploughing \$69.40; threshing \$20.00 89.40
Rent of farm 50.00
Trees 43.25
Bug killer \$30.75; School Tax \$12.70 43.45
Blacksmithing, repairs, hardware, etc. 140.73 3,064.28

Transport

Transport, Freight & Express:

Gas, oil and repairs	111.98	
Transportation	258.07	
Freight and express	144.92	
Car license	<u>3.00</u>	517.97

Extra Labour:

729.00

Miscellaneous:

Insurance	756.08	
Postage and Excise stamps	86.70	
Refund of gas tax to Girls' School	31.80	
Books	36.38	
Films, rental of	13.79	
Drugs \$3.92; Optical \$3.60	7.52	
Laundry, unclassified	<u>31.27</u>	952.54
		<u>\$25,294.50</u>

E. D. Smith

EHE/J

Indian Affairs. (HC 10, Volume 6219, file 471-24, part 1)

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25-23-60
1-11-61
2-13-62
3-09-63
4-03
5-11-65
6-17-65
7-13
8-10
9-07
10-04

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11/11

Approved by the Board of Directors of the [illegible] Company

Executed on this [illegible] day of [illegible] 19[illegible]

Spanish Indian Residential School (Boys')Staff, Occupation and Salaries

August 18, 1941.

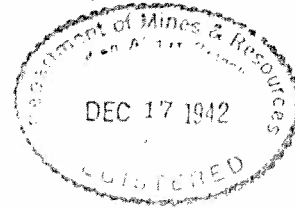
<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
Rev. J. Howitt	Principal	} \$ 4,000.00 <i>note</i>
" M. Hawkins	Asst. Principal	
" F. Buok	Prefect and Sports	
" B. Mayhew	Teacher	
" N. Kehl	Manual Training & Asst. Prefect	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	} \$ 660.00
" J. Manseau	Tailor & Poultryman	
" W. Laflame	Infirmery & Asst. Tailor	
" W. Grubb	Dairyman and Gardener	
" E. McLaren	Shoemaker and furnace-man	
" N. Vandermoor	Farm Instructor	
Mr. J. McGrath	Teacher	720.00
" A. Julette	Chef	240.00
" R. Steinke	Asst. Cook	360.00
" O. Eicheltinger	Electrician & Handyman	600.00
" J. Chaput	Carpenter	<u>600.00</u>
		<u>\$ 6,580.00</u>

E. H. Berthe
.....
E.H. Berthe
Auditor.

TREASURY OFFICE

Ottawa, December 11th, 1942.

L.W. MacIntosh, Esq.,
Chief Treasury Officer,
Department of Mines & Resources,
Indian Affairs Branch,
O T T A W A.



Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above noted School, covering a period from August 1st, 1941 to July 31st, 1942.

I commenced my examination on August 17th and completed it the next day.

The cash book was made up to July 31st, only. The Principal and the bookkeeper were away, but Father Hawkins, the assistant Principal was on hand and he was able to produce the books and records I needed.

Cash Book, Vouchers, Cheques, Etc.

The bank accounts are kept with the Royal Bank of Canada, Blind River, some thirty-five miles from Spanish. Two bank accounts are maintained, one in Savings, and the other is a current account on which cheques are drawn. According to the bank pass books, which were written up to July 31st, the combined balance at that date was \$2,053.52, against which there were six outstanding cheques totalling \$161.17, leaving a net bank balance of \$1,892.35. Cash on hand amounted to \$166.28, therefore, the actual school balance was \$2,058.63, which agreed with the cash book balance. - Statement No.1.

The paid cheques were examined and checked to the cash book entries.

The vouchers were available and these were examined by test and the allocations in the cash book were verified.

Receipts and Disbursements - Statement No.2.

This statement was prepared from an analysis of the cash book after I had completed my examination of the cheques and vouchers.

Receipts:

The total receipts during the twelve months under review amounted to \$26,180.80, in which is included as "contra" the amount of \$5,894.37 representing the estimated value of the food produced and consumed at the school.

The ...

The per capita grants received during the year amounted to \$18,476.39. In addition a special grant of \$1,153.00 for 1941 was received.

The farm and garden cash sales brought \$120.66 only and are detailed on Statement No.2.

The receipts from other sources as shown on the statement are self-explanatory.

Disbursements:

The total disbursements during the same period amounted to \$27,448.10, in which is included as "Contra" the value of the food raised and consumed at the school.

I have prepared statement No.3, on which are detailed the most important items of expenditure.

There were no items which could be classed as extraordinary expenditures during the year.

As reported last year, the Jesuit Order operate a grist mill and a bakery on their property to supply the bread to the School. These have been in operation since June, 1941. The cost of bread during the year amounted to \$1,613.77, in which is included an outstanding account of \$190.99 at the time of my last visit. The net cost of bread for the year, therefore, would be \$1,422.78, or an average monthly cost of \$118.56. I estimated the monthly cost last year at \$120.00. According to the Assistant Principal the arrangement is working very well and a better quality of bread is being supplied than formerly from outside bakeries.

Am. Kelly
There were no insurance premiums paid from School funds during the year. During the previous year the sum of \$756.08 was paid. I questioned the item last year and I suggested that, as the buildings were the property of the Jesuit Order, it would seem reasonable to expect the order to pay the insurance premiums. The Principal agreed last year that the insurance premiums should be paid by the Jesuit Order and he promised to consider the matter in future. There was a change of Principal during the last summer and the new incumbent was absent when I visited the school.

Cost of Operation - Statement No.4.

The cost of operation is based on a net cost of \$26,791.68 for the twelve month period, as compared with \$24,283.53 for the previous year.

The average attendance was 127 pupils and on that basis the cost per pupil per year would be \$210.36, as compared with \$193.56 for the previous year or an increase of \$18.80 per pupil.

The cost of clothing per pupil is shown at \$6.01 which is a very low cost. It was explained that there was a surplus stock of yard goods on hand at the beginning of the period and that most of the clothing is tailored by the school staff and pupils.

The ...

The cost of food per pupil at \$93.50 is very high but it includes the food raised at the school and this was estimated at \$5,894.37 or \$46.41 per pupil. This appears rather high, but apparently a complete record was kept in the kitchen and a record was kept of the following commodities produced;

Milk and cream	\$1,865.25	
Poultry and eggs	918.25	
Beef	845.36	
Pork	332.46	
Butter	657.15	
Potatoes	718.75	
Other vegetables	<u>557.15</u>	<u>\$5,894.37</u>

Staff - Statement No. 5

The assistant principal supplied me with the list of the staff employed at August 17th, 1942. The staff and the annual salaries are listed on the statement.

Livestock and Crop.

According to the assistant principal, the livestock consists of 7 horses, 55 cattle - 10 milking; 1 bull; 16 hogs; 150 hens and 450 pullets; 35 goats, including 3 kids.

The school records showed the following crop for 1941:

80 tons of hay
700 bushels of oats
575 bags of potatoes
500 bushels of roots - mangels and turnips
515 " " carrots
garden produce valued at \$557.15

The school property, owned by the Jesuits of Upper Canada, consists of approximately 1,000 acres of which only 140 acres are considered arable. The remainder consists mostly of woodland. The fuel wood for the school is cut from the school property.

Some land is rented and a fair crop of grain was expected to be harvested this year.

General:

The books and records appeared to be in good condition and recorded up to July 31st, 1942.

The foregoing report, to the best of my knowledge and belief and from the vouchers and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

As far as I could ascertain, there were no outstanding accounts at the close of July, 1942.

I wish to acknowledge the courtesy and the assistance extended to me by Father Hawkins, the assistant principal, during the course of my audit.

E.H. Besthe,
Auditor.

KHB/J

Spanish Indian Residential School (Boya)
 Summary of Receipts and Disbursements
August 1, 1941 to July 31, 1942

Receipts:

Government per capita grants		18,476.89
" special grant, 1941		1,153.00
Farm and Garden:		
Cash sales - Fertilizer	79.76	
Calves	30.00	
Milk to staff	6.00	
Hides	<u>4.90</u>	120.66
Value of food raised and consumed (contra)	<u>5,894.37</u>	6,015.03
Other Sources:		
Shoe repairs and other services (Girls' School)	248.12	
Rebate - Gas Tax	88.00	
Refunds from Dept. - Travel	80.07	
" on goods from Staff	88.62	
Interest on Savings account	3.16	
Sundry refunds and rebates	<u>27.91</u>	535.88
		<u>26,180.80</u>

Disbursements:

Salaries	6,983.84	
Clothing	763.32	
Food - purchased	5,980.39	
" raised (contra)	<u>5,894.37</u>	11,874.76
Phone, Fuel, Light & Water	1,652.09	
Buildings and Repairs	121.58	
House Equipment	1,938.19	
Farm and Garden	3,401.14	
Transport, Freight & Express	427.14	
Extra Labour	111.00	
Miscellaneous	<u>175.04</u>	
	27,448.10	
Balance July 31, 1941		3,325.93 ✓
Balance July 31, 1942	<u>2,058.63</u>	
	<u>29,506.73</u>	<u>29,506.73</u> ✓

Compiled from School records

E. M. Berthe
 E. M. Berthe

Auditor

/s

Spanish Indian Residential School (Boys)
Detailed Statement of Disbursements
August 1, 1941 to July 31, 1942

<u>Salaries:</u>			
Religious Order - in lieu of salary		4,000.00	
Lay members		2,983.84	\$ 6,983.84
			763.32
<u>Clothing</u>			
<u>Food:</u>			
Bread		1,613.77	
Meat and groceries		4,368.62	
Raised and consumed - contra		5,894.37	11,874.76
<u>Phone, Fuel, Light & Water:</u>			
Phone		37.40	
Fuel		976.49	
Light & Water		638.20	1,652.09
<u>Buildings and Repairs:</u>			
Hardware		34.61	
Fire hose		26.75	
Repairs of Engine		24.08	
Plumbing		14.96	
Oakum		11.25	
Liquid air		9.93	121.58
<u>House Equipment:</u>			
Laundry - Work done by Girl's School		908.20	
Dry Goods		339.33	
Crockery and kitchen ware		104.87	
Soaps and cleaners		78.82	
Plumbing		67.37	
Electrical repairs and bulbs		64.05	
Brooms and brushes		27.64	
Hardware, supplies, etc.		347.91	1,938.19
<u>Farm and Garden:</u>			
Feed \$1,390.41; Seed \$250.53		1,640.94	
Cattle (14)		670.25	
Rent of land.		217.11	
Fertilizer		459.31	
Machine and repairs		250.62	
Trees \$71.50; Threshing \$29.00		100.50	
Gas and oil		34.24	
Drugs and sundry supplies		14.47	
School Tax		13.20	3,401.14
<u>Transport, Freight & Express:</u>			
Gas and oil \$119.67; Repairs \$84.20		203.87	
Freight & Express		118.78	
Travel		104.49	427.14
			111.00
<u>Extra Labour:</u>			
<u>Miscellaneous:</u>			
Postage and Excise Stamps		77.23	
Sports Equipment and toga		67.25	
Doctor \$5.00; magazines \$10.31; Drugs \$4.03;		30.56	175.04
Sundry \$11.22			\$27,448.10

.....
E.H. Bertho, Auditor.

ZHB/J

Spanish Residential School (Boys)
Cost of Operation
August 1, 1941 to July 31, 1942.

Cost for year	\$ 37,448.10
Less refunds and cash sales	<u>656.54</u>
Net cost for year	\$ 26,791.56
Cost per month	2,232.69
Cost per pupil per year	210.36
Allowed by Government Grants per pupil per year	147.58
Cost of Clothing per pupil per year	6.01
" " Food purchased " " " "	\$ 47.09
" " " raised " " " "	<u>46.41</u>
Total cost of food per pupil per year	93.50
Average attendance	- 127 pupils
In attendance August 17, 1942 -	50 "

.....
E.H. Berthe
Auditor.

EHD/J

Statement No.5

Spanish Residential School (Boys)
 Staff, Occupation & Salaries
 August 17, 1942

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	} 4,000.00
" M. Hawkins	Asst. Principal	
" N. McKenzie	Prefect and Sports	
" B. Mayhew	Teacher	
Vacant	Manual Training	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	
" J. Manseau	Tailor & Poultryman	
" W. Laflame	Infirmery & Asst. Tailor	
" W. Grubb	Dairyman and Gardener	
" E. McLaren	Shoemaker & Furnace-man	
" N. Vandermoor	Farm Instructor	660.00
Mr. J. McGrath	Teacher	960.00
" F. Morrison	Chef	360.00
" C. Eicheldinger	Electrician & Handyman	600.00
" G. Labelle	Carpenter	300.00
" J. Savoie	Farm Assistant	<u>6,580.00</u>

.....
 E.H. Berthe, Auditor.

EHB/J



CANADA

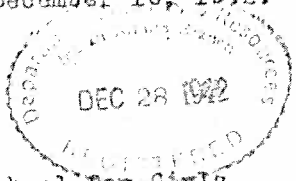


INDIAN AFFAIRS BRANCH

TREASURY OFFICE

Ottawa, December 16, 1942.

[Handwritten signature]
I. W. C. Cutchson, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Dept. of Mines and Resources,
OTTAWA.



Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario

I submit herewith a report of an audit of the books and records at the above-noted school, covering a period from August 17, 1941 to August 18, 1942.

I commenced my examination on August 19th and completed it the next day.

Bank, Cash Book, Cheques, Vouchers, etc.

The bank accounts are kept with the Royal Bank of Canada, Blind River, some thirty-five miles from the school. Two bank accounts are maintained, one in savings and the other in a current account on which the cheques are drawn. According to the bank pass books, which were written up to August 14th, the combined bank balances amounted to \$8,399.40. The outstanding cheques totalled \$1,426.96, leaving a net bank balance of \$6,972.44. Cash on hand amounted to \$422.60, therefore, the actual school balance was \$7,395.04, which agreed with the cash book - Statement No.1.

The paid cheques were examined and checked to the cash book. The vouchers supporting the disbursements were examined by test. The postings in the cash book appeared to be properly allocated under the various headings of expenditures.

Receipts and Disbursements - Statement No.2.

This statement was prepared from an analysis of the Synoptic Cash Book and covers a period of one year from August 17, 1941, to August 18, 1942.

Receipts.

The total receipts during the period are shown as \$24,603.52, in which is included the value of the food raised and consumed at the school. The amount, viz.: \$3,360.62 is shown also as "Contra" under disbursements. The per capita grants received during the period totalled \$18,419.11. In addition a special grant of \$1,153.00 for 1941 was received.

The cash sales from Farm and Garden brought in \$98.35 only.

A record was kept of the produce from the Farm and Garden supplied to the kitchen, and these commodities are

summarized

summarized as follows,-

Milk	19,731 qts. @ .10	\$ 1,973.10
Eggs	889 doz. @ .30	266.70
Butter	285 lbs. @ .35	71.25
Meat	valued at	216.14
Potatoes	337 bags @ 1.00	337.00
Vegetables and Berries - valued at		496.43
		<u>\$ 3,360.62</u>

The receipts under "Other Sources" include an item of \$1,131.36 received from the Boys' School in payment of laundry services, repairs of clothing, and also for some coal supplied to the school.

The other receipts are itemized on the statement and are self-explanatory.

Disbursements:

The total disbursements during the same period amounted to \$24,811.45, in which is included as "Contra" the value of the food produced and consumed at the school.

I have prepared Statement No.3 which shows more in detail the most important items of disbursements under each heading.

A new boiler was installed as replacement at a cost of \$1,400.00.

The roof and the eaves had to be repaired at a cost of \$350.90.

The other items appear about normal.

From all appearances, this school is operated very economically and with a balance of \$7,395.04 at August 18th, 1942, is in a very sound financial condition.

Cost of Operation - Statement No.4.

The cost of operation for the year is based on a net cost of \$23,140.66. The average attendance for the year was 126,407 pupils and on that basis the cost per pupil per year would be \$183.06, or an increase of \$20.25 per pupil over the previous year.

The cost of clothing was reduced from \$13.37 per pupil per year to \$11.90.

The cost of food per pupil per year is shown as \$76.23 as compared with \$68.05 for the previous year. Included in the cost is the estimated value of the food produced and consumed and this worked out at \$26.58 per pupil.

Staff - Statement No.5.

The staff employed at August 19th is listed on Statement No.5. The information was supplied by the Principal and the annual

salaries

salaries are shown as \$5,840.00. The sum of \$5,889.40 was actually expended for salaries during the year under review. Provision is made for two teachers not yet engaged at the time of visit. The Principal expected to have the positions filled by September 1st.

Livestock and Crop

According to the Principal, the livestock consists of 2 horses, 6 milch cows, 3 young cattle, 150 hens, 4 hogs and 19 goats, including 6 kids.

There are only about 25 acres of land available for farming and most of the feed has to be bought.

The 1941 crop included 30 bushels of oats, 52 bushels of mangles and 4½ tons of turnips, 337 bags of potatoes and a good crop of vegetables valued at \$496.43.

General

The books and records appeared to be recorded up to date and in excellent condition.

The foregoing report, to the best of my knowledge and belief and from the vouchers and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit. As far as I could ascertain there were no outstanding accounts at August 19th, 1942.

I wish to acknowledge the courtesy and the assistance extended to me by both the Principal and the bookkeeper during the course of my audit.

E.H. Berthe
Auditor.

ENB/S

Statement No. 1

Spanish Indian Residential School (Girls)

Bank and Cash Reconciliation at August 18, 1942

Bank balance as per Pass Book - Current A/c		\$ 717.55	
" " " " " " - Savings A/c		<u>7,681.85</u>	
			8,399.40
Less Unpresented cheques:			
#9111 - \$50.00	Brought fwd.	\$ 350.00	
9143 - 50.00	9320 -	20.00	
9165 - 50.00	9338 -	9.50	
9205 - 50.00	9339 -	10.00	
9231 - 50.00	9340 -	45.60	
9264 - 50.00	9342 -	48.40	
9299 - 50.00	9346 to		
Carried fwd. 350.00	9360 -	<u>943.46</u>	<u>1,426.96</u>
			6,972.44
			<u>422.60</u>
Add cash on hand			7,395.04
Total Debit Cash Book		\$ 8,333.50	
" Credit " "		<u>943.46</u>	
		<u>\$ 7,395.04</u>	<u>7,395.04</u>

Certified correct.

E. H. Barthe
E. H. Barthe
Auditor.

/s

Indian Affairs. (RG 10, Volume 6219, file 471-24, part 1)

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CANADA

Spanish Indian Residential School (Girls)Summary of Receipts and DisbursementsAugust 17, 1941 to August 18, 1942Receipts:

Government per capita grants	18,419.11	
Special Grant - 1941	<u>1,153.00</u>	19,572.11

Farm and Garden:

Cash sales - 2 aged cows	50.00	
- milk, etc., to farm help	<u>48.35</u>	98.35
Produce - raised and consumed (contra)		<u>3,360.62</u> 3,458.97

Other Sources

From Boys' School - laundry, repairs, etc.	1,131.36	
Groceries, supplies, etc. to Farm help	155.23	
Refund of Transportation	91.45	
Coal sold	76.64	
Bank Interest on Savings	68.75	
Refunds and rebates	34.16	
Board	<u>14.85</u>	<u>1,572.44</u>
		24,603.52

Disbursements:

Salaries		5,889.00
Clothing		1,504.13
Food - purchased	6,275.41	
" - raised & consumed (contra)	<u>3,360.62</u>	9,636.03
Phone, Fuel, Light & Water		3,097.99
Buildings and Repairs		1,161.00
House Equipment		1,001.28
Farm and Garden		1,447.37
Transport, Freight & Express		161.51
Extra Labour		747.94
Miscellaneous		<u>165.21</u>

24,811.45

Balance August 16, 1941

7,602.97

" August 18, 1942

7,395.04\$32,206.49 \$32,206.49

Compiled from School records,

E. H. Berthe
E. H. Berthe
Auditor.

EHB/S

Spanish Indian Residential School (Girls)
Detailed Statement of Disbursements
August 17, 1941 to August 18, 1942.

<u>Salaries:</u>			
Religious members of the Staff		\$ 2,300.00	
Lay members		<u>3,589.00</u>	5,889.00
			1,504.13
<u>Clothing:</u>			
<u>Food:</u>			
Bread		2,347.63	
Groceries and meat		3,927.78	
Raised and consumed (contra)		<u>3,360.62</u>	9,636.03
<u>Phone, Fuel, Light and Water:</u>			
Phone		67.87	
Fuel		1,453.24	
Light and Water		176.87	
New Boiler		<u>1,400.00</u>	3,097.98
<u>Buildings and Repairs:</u>			
Wages		547.69	
Repairs of roof and eaves		350.90	
Lumber		136.87	
Paint		59.22	
Sundry repairs and hardware		<u>66.32</u>	1,161.00
<u>House Equipment:</u>			
Laundry and cleaning supplies		665.05	
Dry Goods		70.69	
Boiler Insurance		173.00	
Linoleum		48.25	
Dishes and cutlery		34.42	
Brooms and Brushes		4.97	
Hardware, etc.		<u>4.89</u>	1,001.28
<u>Farm and Garden:</u>			
Feed 932.32; seed 71.66		953.98	
Cows (2) 155.00; chicks 75.00		230.00	
Fertilizer 68.96; gas 45.15		114.01	
Machinery and Repairs		133.38	
Hogs		<u>16.00</u>	1,447.37
<u>Transport, Freight & Express:</u>			
Travel		88.66	
Freight and Express		<u>72.85</u>	161.51
			747.94
<u>Extra Labour</u>			
<u>Miscellaneous:</u>			
Postage and Excise Stamps		74.30	
Purchase of Victory Bond		50.00	
Amusement and camping expenses		13.36	
Magazines		11.00	
School Tax		7.60	
Films and sundry items		<u>8.95</u>	165.21
			<u>\$ 24,811.45</u>

E.H. Berthe
Auditor.

MHR/S

Statement No.4.

Spanish Indian Residential School (Girls)

Cost of Operation

August 17, 1941 to August 18, 1942

Cost for year	\$ 24,811.45
Less receipts	<u>1,670.79</u>
Net cost for year	23,140.66
Cost per month	1,928.39
Cost per pupil per year	183.06
Allowed by Govt. grant per pupil per year	147.58
Cost of Clothing per pupil per year	11.90
Cost of food " " " "	76.23
" " " purchased " " " "	49.65
" " " raised " " " "	26.58
Average attendance - 126.407 pupils	
In attendance August 18, 1942 - 41 pupils	Summer holidays

M.H. Berthe
M.H. Berthe
Auditor

Indian Affairs. (RG 10, Volume 6219, File 471-21, part 1)

Spanish Indian Residential School (Girls)

Staff, Occupation and Salary

August 18, 1942

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss C. Laferriere	Principal	
" A. Gilbert	Bookkeeper and i/c Refectory	
" L. Bonnot	Housekeeper	
" I. Proulx	Infirmery & Nurse	
" F. Piche	Cook	
" A. Montreuil	Sewing Teacher	\$ 2,000.00
" L. Syrette	" "	
" M. Hickey	Wardrobe	
" A. Berrigan	Mistress of discipline	
" F. Chabot	i/c Dormitory	
" A. Leusch	Gardener	
" L. Jacelle	Poultry	
" B. Senecal	Dairy	
<u>Lay Members</u>		
Mr. Frank McCormick	Farmer	900.00
" Henry Decarie	Farmhand	720.00
" Robt. Pilon	Gardener	720.00
Miss H. Lacey	Teacher	500.00
(Two vacancies)	Teachers	1,000.00
		\$ 5,840.00

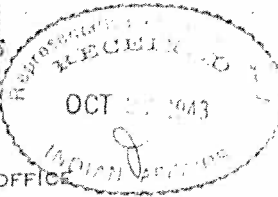
E. H. Berthe
Auditor

/s



CANADA

TREASURY OFFICE

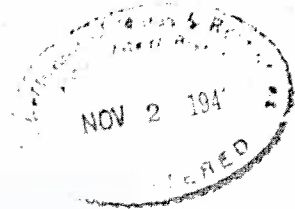


FILE NO. 36-0-24

INDIAN AFFAIRS BRANCH

Ottawa, October 22, 1943.

J.M.C.
L. M. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
O T T A W A.



Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above noted school, covering a period from August 19, 1942 to August 31, 1943.

I commenced my examination during the afternoon of September 14 and completed it the next day.

Bank and Cash Reconciliation - Statement No. 1

According to the bank pass books the bank balance at August 31, 1943 was \$3,027.16. There were six outstanding cheques totalling \$362.63, leaving a net bank balance of \$2,664.53. By adding \$400.00 cash on hand the actual school balance was \$3,064.53 at August 31, 1943 - Statement No. 1.

The paid cheques were examined and checked to the cash book.

The vouchers supporting the disbursements were examined by test. Several errors were detected in the allocation of the charges in the synoptic. These were brought to the attention of the Principal and the adjustments were taken into account when preparing the attached financial statements.

Receipts and Disbursements - Statement No. 2.

This statement was prepared from an analysis of the synoptic covering the period under review.

Receipts:

The total receipts during the period amounted to \$24,718.15, in which is included, as "contra" the value of the food produced and consumed at the school.

The per capita grants received during the period amounted to \$18,692.80. In addition a special grant of \$1,153.00 for 1942 was received.

The cash sales from farm and garden brought \$39.05 only.

The school records show the following commodities having been produced and received in the kitchen:

Milk...

Milk	19,203 qts. @ .10	- \$1,920.30
Eggs	921 doz. @ .30	- 276.30
Butter	319 lbs. @ .35	- 111.65
Meat	valued at	- 137.35
Potatoes	300 bags @ 1.25	- 375.00
Vegetables, berries, etc.		- 392.69
		<u>\$3,213.29 -</u>

The receipts under "Other Sources" include an item of \$949.22 received from the Boys' School in payment for laundry services and repairs of clothing.

The school was re-imbursed by the Department for repairs and pupils fares.

The Boys' School sold Delco plant parts for \$224.70 and one-half of the sale price was handed over to the Girls' School.

Sundry supplies amounting to \$73.91 were sold to lay members of the staff.

Disbursements:

The total disbursements during the same period amounted to \$29,048.66, in which is included the amount of \$3,213.29 as "contra" the value of the food raised and consumed at the school.

I have prepared Statement No.3 which shows more in detail the most important items of expenditure under each heading.

M. H. H. H.

The school purchased for cash from accumulated school funds approximately 100 acres of land adjoining the school property. The purchase price was \$3,800.00, and an additional sum of \$30.49 was expended for fees in connection with the searching of title and registrations. The land is registered in the name of St. Joseph Indian Residential School. The Principal informed me that neither the Department nor the Principal of the Boys' School were consulted prior to the deal being made. There is a fairly good house, which was repaired recently by the school, and a stable on the property. The house is occupied by one of the farm hands. Approximately 35 acres is developed arable land and the remaining portion consists mostly of rough rocky land on which there is considerable timber. The Principal explained that, as the original school property consisted of only 25 acres, a very small percentage of the feed needed for the livestock could be produced. With the additional land she feels they will be able to raise much more feed and to maintain a larger herd of cattle.

Cost of Operation - Statement No.4.

The statement shows comparative operating cost for the last two years.

As the purchase price of the farm is of a capital nature, I did not include that expenditure in the operating cost.

It will be noted that there is very little difference in the cost in the last two years. The cost per pupil per year shows an increase of \$2.16. There is a slight reduction in the cost of clothing. Food cost shows an increase of \$3.04 per pupil.

Staff ...

Staff - Statement No.5:

The staff as listed on the statement was provided me by the Principal. The annual salaries of the staff presently employed amount to \$6,300.00. The actual disbursement on account of salaries during the year amounted to \$6,280.65.

Livestock and Crop:

According to the Principal the livestock consists of 2 horses; 7 milch cows; 4 heifers; 2 hogs; 160 poultry; and 7 goats, including 3 kids.

The crop in 1942 included 75 bushels of oats, 300 bags of potatoes, 4 tons of turnips and 6 bushels of mangles. There was also a good crop of other vegetables valued at \$392.69. No hay was produced. The 1943 crop of grain had not been threshed. The potato crop this year was a complete failure due to the very wet season.

General:

The books and records were recorded up to date and in very good condition.

As far as I could ascertain the accounts payable at August 31, 1943, totalled \$1,707.46 of which \$1,106.89 was paid early in September. An account amounting to \$600.57 for coal remained unpaid.

The foregoing report, to the best of my knowledge and belief and from the vouchers and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

I wish to acknowledge the courtesy and the assistance extended to me by the Principal and her staff during the course of my audit.

E.H. Berthe,
Auditor.

EHB/J

Spanish Residential School for Girls
Bank and Cash Reconciliation
at August 31, 1943.

Bank balance as per pass book (current A/c.)	\$ 953.76
" " " " " (savings A/c.)	<u>2,073.40</u>
	3,027.16 ✓

Less unrepresented cheques:

# 9662 -	18.80	
3 -	24.57	
4 -	41.29	
5 -	70.00	
6 -	70.00	
7 -	<u>137.97</u>	<u>362.63 ✓</u>

Add cash on hand

<u>400.00 ✓</u>
3,064.53 ✓

Total Debit Cash Book

4,156.34 ✓

" Credit " "


1,091.81 ✓

Balance -

\$ 3,064.53 ✓

\$3,064.53

Certified correct,


 E.H. Berthe, Auditor.

EHE/J

Spanish Residential School for Girls

Summary of Receipts and Disbursements

August 19, 1942 to August 31, 1943.

Receipts:

Gov't per capita grants	18,692.80	
" Special grant for 1942	<u>1,153.00</u>	19,845.80.
Farm and Garden:		
Cash sales - milk, etc. to farm help	32.05	
- 2 goats	<u>7.00</u>	39.05
Produce - raised & consumed (contra)	<u>3,213.29</u>	3,252.34.
Other Sources:		
From Boys' School - Laundry, etc.	949.22	
Re-imbusement Dept. - Repairs	338.00	
" - Pupil's fares	101.55	
Share sale of Delco plant parts	112.35	
Sundry supplies to Staff	73.91	
Interest earned - savings A/c.	43.48	
- victory bond	<u>1.50</u>	44.98
		<u>1,620.01</u>
		24,718.15.

Disbursements:

Salaries		6,280.65	
Clothing		1,420.92	
Food - Purchased	6,883.48		
" - Raised (contra)	<u>3,213.29</u>	10,096.77	
Phone, Fuel, Light & Water		1,194.94	
Buildings and Repairs		1,394.32	
House Equipment		1,478.77	
Farm and Garden		5,590.35	
Transport, Freight & Express		171.82	
Extra Labour		1,201.28	
Miscellaneous:			
Postage & Excise stamps	79.60		
Moving picture projector	46.50		
Municipal School Tax	15.20		
Rental of films, entertainments, etc.	34.48		
Stationery	15.30		
Sundry	<u>27.76</u>	218.84	
		29,048.66	
Balance August 18, 1942			7,395.04
" " 31, 1943		<u>3,064.53</u>	
		<u>\$32,113.19</u>	<u>\$32,113.19</u>

Compiled from School records.

E.H. Berthe
.....
E.H. Berthe, Auditor.

/J

Detailed Statement of Disbursements

August 19, 1942 to August 31, 1943

Salaries:			
Religious members		2,300.00	
Lay members		<u>3,980.65</u>	6,280.65
			<u>1,420.92</u>
Clothing			
Food - Purchased - Bread	2,316.90	6,883.48	
- Groceries & meat	<u>4,566.58</u>	<u>3,213.29</u>	10,096.77
- Raised & consumed (contra)			
Phone, Fuel, Light & Water:			
Phone		60.51	
Fuel		963.66	
Light and water		<u>170.77</u>	1,194.94
Buildings and Repairs:			
Builders Supplies		386.11	
Lumber		233.26	
Repairs to plumbing and heating		243.10	
Wages		363.35	
Paints		95.99	
Cement		62.53	
Hardware, Etc.		<u>9.98</u>	1,394.32
House Equipment:			
Laundry and cleaning material		714.70	
Insurance premiums		310.50	
Dry Goods		192.98	
Kitchenware, dishes, etc.		99.74	
Furniture		116.00	
Brooms and brushes		38.35	
Hardware, repairs, etc.		<u>6.50</u>	1,478.77
Farm and Garden:			
Feed		1,008.36	
Seed		115.03	
Fertilizer		43.51	
Purchase of farm land		<u>3,800.00</u>	
Exchange value on horses		250.00	
Chicks		85.00	
Implements & repairs		172.15	
Fees re registration of land purchased		30.94	
Fencing		52.51	
Pigs \$11.00; Harness \$13.10		24.10	
Lawn mower		<u>8.75</u>	5,590.35
Transport, Freight & Express:			
Freight & Express		142.01	
Travel		<u>29.81</u>	171.82
Extra Labour			<u>1,201.28</u>
Miscellaneous - Detailed on Statement No.2			<u>218.84</u>
			<u><u>\$29,048.84</u></u>

E.H. Berthe
.....
E.H. Berthe, Auditor.


/J

Spanish Residential School for Girls

Cost of Operation

	<u>1941-42</u>	<u>1942-43</u>
Cost per year	24,811.45	29,048.66
Less receipts	<u>1,670.79</u>	<u>1,659.06</u>
		27,389.60
Less purchase price of farm		<u>3,800.00</u>
Net cost per year	23,140.66	23,589.60
Cost per month	1,928.39	1,965.80
Cost per pupil per year	183.06	185.22
Gov't grant - subject to normal attendance	160.00	160.00
Cost of clothing per pupil per year	11.90	11.16
" " food " " " "	76.23	79.27
" " purchased " " " "	49.65	54.04
Value of food raised per " " "	26.58	25.23
Average attendance of pupils	126.407	127.363

In attendance Sept. 15, 1943 - 126 pupils.


.....
E.H. Berthe, Auditor.

EHB/J

Spanish Residential School for Girls

Staff - September 14, 1943

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss O. Lafontaine	Principal	
" A. Gilbert	Bookkeeper	
" P. Paradis	Housekeeper	
" L. Bonnot	I/o Wardrobe	
" A. Straine	Mistress of discipline	
" F. Chabot	Sewing Teacher	2,300.00
" M. Hicks	Dormitory	
" A. Leusch	Gardener	
" L. Lacelle	Cook	
" B. Senecal	Refectory	
" A. Berrigan	Senior Teacher	
<u>Lay Members</u>		
Mr. Frank McCormick	Farmer	900.00
" Larry Denmark	Asst. Farmer	840.00
" Xavier Jencas	Gardener & Furnace	840.00
Miss McDevitt	Teacher	500.00
" Dwyre	"	500.00
Mrs. A. Cooper	Laundress	240.00
Miss S. Osawabine	Asst. "	150.00

\$ 6,300.00

E.H. Berthe
.....
E.H. Berthe, Auditor.

KHB/J

OCT 21 1943
INDIAN AFFAIRS BRANCH

TREASURY OFFICE

Ottawa, October 21, 1943.

W.M.
Mr. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Department of Mines & Resources,
O T T A W A.

NOV 2 1943
RECEIVED

Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above noted School, covering a period of thirteen months from August 1, 1942 to August 31, 1943.

I commenced my examination on the morning of September 13th and completed it the next day.

Bank & Cash Reconciliation - Statement No.1.

According to the bank pass books, which were written up to August 31st, 1943, the bank balance at that date was \$1,989.59. There were no unrepresented cheques, but the cash on hand amounted to \$425.66. The actual school balance, therefore, was \$2,415.25, which agreed with the cash book.

I also prepared a bank and cash reconciliation as at July 31, 1943, to tie in with statement No.2, which covers a twelve-month period ending July 31, 1943.

Cash Book, Cheques, Vouchers, Etc.

The paid cheques were available and these were examined and checked to the synoptic cash book.

The paid vouchers were examined by test and the allocations in the synoptic were checked. Several errors in the allocation of charges were detected and they were brought to the attention of the Principal and the bookkeeper. A number of charges for repairs of equipment, farm implements, and motor car had been allocated under "Building and Repairs" in the synoptic. I explained to the Principal that the last mentioned column was intended to record repairs to buildings and permanent fixtures of buildings and that other minor repairs should be recorded under appropriate headings.

Receipts and Disbursements - Statement No.2.

This statement was prepared from an analysis of the synoptic cash book after the adjustments in the allocations had been made.

Receipts...

Receipts:

The total receipts during the twelve months covered, amounted to \$28,408.97, in which is included as "contra" the amount of \$6,290.03, representing the estimated value of the food produced and consumed at the school.

The per capita grants received during the year amounted to \$18,937.64. In addition a special grant of \$1,155.00 for 1942 was received.

The farm and garden cash sales brought \$355.23 and are detailed in the statement.

The receipts from other sources as detailed in the statement are self-explanatory.

Disbursements:

The total disbursements during the year amounted to \$26,766.24, including the contra amount of \$6,290.03.

I have prepared statement No.3, on which are detailed the most important items of expenditure.

The cost of clothing shows an increase of \$329.00. The Principal believes that the cost will be reduced considerably in another year as he is in receipt of discarded military clothing which can be used to make clothes for the boys.

The cost of food shows an increase of \$440.00 over last year. This is understandable as the prices on most food commodities have risen since last year.

The fuel cost shows a sharp reduction as there was no expenditure on this account during the year, as compared with \$976.49 for previous year. Considerable fuel was cut from school property and there were outstanding accounts of \$425.00 for fuel at August 31st.

The buildings and repairs cost shows an increase of \$420.00 over the previous year. Considerable interior painting was done by this staff and pupils. The paint cost \$69.97. Builders supplies, including lumber, cost \$425.15. The Department reimbursed the school an amount of \$449.84 for buildings and repairs, including \$111.07 for a goat house.

The cost of farm and garden shows a decrease of \$1,600.00 over the previous year. The following reductions were noted:

Feed	-	\$913.64	
Seed	-	53.11	
Cattle	-	498.25	
Fertilizer	-	226.93	<u>\$ 1,691.93</u>

The

The cost of transport, freight and express shows an increase of \$538.87, which is made up as follows:

Gas and oil	\$ 114.99	
Repairs	36.63	
Transportation	<u>394.82</u>	\$946.44
Less decrease - Freight and Express		<u>7.57</u>
		<u>\$538.87</u>

The cost of extra labour shows an increase of \$327.81.

Cost of Operation - Statement No. 4

This statement shows a comparative cost in the last two years. It will be noted that there was a slight decrease in the last year in the general cost per pupil.

The cost of food is high, but it includes the estimated value of the food produced and consumed at the school. The school records show the following commodities having been produced and received in the kitchen:

Milk	- 6150 gals.	\$2,133.35	
Cream	- 28 $\frac{1}{2}$ "	57.00	
Butter	- 1264 lbs.	454.14	
Poultry & eggs	-	984.63	
Beef	- 6243 "	1,120.86	
Pork	- 2117 "	423.40	
Goat	- 130 "	6.50	
Potatoes	- 450 bags	787.50	
Other vegetables valued at -		<u>322.65</u>	<u>\$6,290.03</u>

Staff - Statement No. 5.

The Principal provided me with the list of the staff as listed on the statement. The annual salaries being paid at present would amount to \$6,976.00 per annum. The salaries paid during the year amounted to \$6,552.74. Considerable difficulty was experienced during the year to have the service of a chef. A chef was engaged recently and the salary had to be increased.

Livestock and Crop:

According to the Principal, the livestock consists of 7 horses; 63 head of cattle, including 14 milch cows, 46 steers and heifers and 3 bulls; 18 hogs; 600 poultry; and 22 goats, including 4 kids.

The school records showed the following crop for 1942:

1100 bushels of oats
115 tons of hay
450 bags of potatoes

The 1943 grain had not been threshed and a poor crop was expected due to the wet season. The hay crop

was...

was fair but most of it was spoiled by the weather. The potatoe crop was affected by blight and only 270 bags were harvested.

General:

The books and records were found in good order and posted to August 31, 1943.

As far as I could ascertain accounts payable on hand at August 31, totalled \$2,288.15.

The foregoing report, to the best of my knowledge and belief and from the vouchers and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

I wish to acknowledge the courtesy and the assistance extended to me by both the Principal and the book-keeper during the course of my audit.



E.H. Berthe,
Auditor.

RHB/J

Spanish Residential School for Boys


Bank and Cash Reconciliation
at July 31st, 1943.

Bank balance as per pass book (current A/c.)		\$	778.06'
" " " " " " (savings A/c.)			<u>2,583.97'</u>
			3,362.03'
Less unrepresented cheques #A-169			<u>19.88</u>
			3,342.15
Add cash on hand			<u>359.21</u>
			3,701.36
Total debit cash book	6,013.12		
" credit " "	<u>2,311.76</u>		
Balance -	<u>\$3,701.36</u>		<u>\$3,701.36</u>

Bank and Cash Reconciliation
at August 31, 1943.

Bank balance as per pass book (current A/c.)			12.48
" " " " " " (savings A/c.)			<u>1,977.11</u>
			1,989.59
Unrepresented cheques "Nil" -			-
Cash on hand			<u>425.66</u>
			2,415.25'
Total debit cash book	3,902.78		
" credit " "	<u>1,487.53'</u>		
Balance	<u>\$ 2,415.25</u>		<u>\$ 2,415.25</u>

Certified correct,


.....
E.H. Bertho, Auditor.

EHB/J

Spanish Residential School for Boys
Summary of Receipts and Disbursements

August 1, 1942 to July 31, 1943.

Receipts:

Government per capita grant		\$ 18,937.64.
" special grant, 1942		1,153.00.
Farm and Garden:		
Sale of cream	193.63	
" " cattle	150.00	
" " hides	24.10	
" " goat	10.00	
Sundry sales	<u>7.50</u>	
	385.23.	
Estimated value of food raised (contra)	<u>6,290.03-</u>	6,675.26.
Other Sources:		
Services rendered to Girls' School	294.12.	
Re-imbursments by Dept.-Buildings & Repairs	449.84.	
" " " -Transportation	419.33.	
Refunds and rebates	207.09.	
" on gas tax	64.00.	
Collections from parents re transportation	63.00.	
Sale of Delco parts	112.35.	
Sale of Scrap iron	2.00.	
Insurance claim -	30.00.	
Interest on savings	<u>1.34.</u>	<u>1,643.07-</u>
		28,408.97

Disbursements:

Salaries		6,552.74.	
Clothing		1,092.41.	
Food - Purchased	6,022.41.		
- Raised & consumed			
(contra)	<u>6,290.03-</u>	12,312.44.	
Phone, Fuel, Light & Water		686.28.	
Buildings and Repairs		541.74.	
House Equipment		1,955.19.	
Farm and Garden		1,807.08.	
Transport, Freight & Express		966.01.	
Extra Labour		438.81.	
Miscellaneous:			
Postage & Exoise stamps	115.74.		
Amusements, Prizes, Etc.	140.17.		
Relief on repayment	28.00.		
Newspapers, books, etc.	50.10.		
Fish license	20.00.		
Drugs and optical repairs	26.18.		
School taxes	18.35.		
Organ tuning	10.00.		
Boiler inspection	<u>5.00.</u>	<u>413.54.</u>	
		26,766.24.	
Balance July 31, 1942			2,058.63-
" " 31, 1943		<u>3,701.36</u>	
		\$30,467.60	<u>\$30,467.60-</u>

Compiled from School records,

.....
 E.R. Berthe, Auditor.

EHR/J

Spanish Residential School for Boys

Detailed Statement of Disbursements

August 1, 1942 to July 31, 1943.

Salaries - Religious Order	4,000.00	
- Lay members	<u>2,552.74</u>	6,552.74
		<u>1,092.41</u>
Clothing		
Food: Bread	1,936.82	
Meat and groceries	4,085.59	
Raised and consumed (contra)	<u>6,290.93</u>	12,312.44
Phone, Fuel, Light and Water:		
Phone	72.13	
Fuel	-	
Light and Water - Oil and repairs	492.80	
- Cooling tank	75.00	
- Light bulbs	<u>46.35</u>	614.15
		<u>686.28</u>
Buildings and Repairs:		
Lumber and builders supplies	425.15	
General repairs	46.62	
Paints	<u>69.97</u>	541.74
House Equipment:		
Laundry done by Girls' School	949.22	
Repairs and house supplies	165.28	
Equipment and dry goods	142.24	
Soaps and cleaners	142.07	
Linoleum	115.20	
Mill Equipment	77.40	
Kitchenware	50.52	
Brooms and brushes	49.78	
Stationery	15.33	
Hardware, etc.	<u>248.15</u>	1,955.19
Farm and Garden:		
Feed	727.30	
Seed	197.42	
Fertilizer	232.88	
Cattle	172.00	
Horse	145.00	
Rent of farm land	75.00	
Threshing and trucking	50.25	
Gas	38.03	
Equipment and repairs	<u>169.20</u>	1,807.08
Transport, Freight and Express:		
Gas and oil	234.66	
Repairs	120.83	
Travel - Pupils	392.01	
- Staff	107.30	
Freight and Express	<u>111.21</u>	966.01
Extra Labour		438.81
Miscellaneous - Detailed on Statement No.2		<u>413.54</u>
		<u>\$ 26,766.24</u>

E. H. Berthe
.....
E.H. Berthe, Auditor.

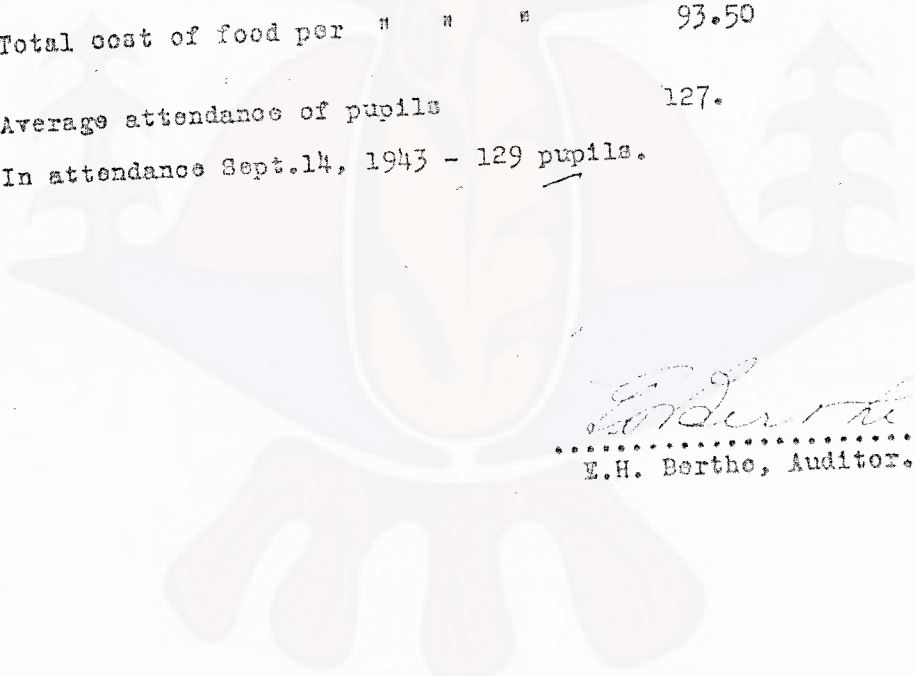
EHB/J

Spanish Residential School for Boys

Cost of Operation

August 1, 1942 to July 31, 1943

	<u>1941-42</u>	<u>1942-43</u>
Cost per year	27,448.10	26,766.24
Less refunds and cash sales	<u>656.54</u>	<u>2,028.30</u>
Net cost per year	26,791.56	24,737.94
Cost per month	2,232.69	2,061.50
Cost per pupil per year	210.36	196.04
Gov't grant - subject to normal attendance	160.00	160.00
Cost of clothing per pupil per year	6.01	8.66
" " food purchased " " "	47.09	47.72
Value " " raised " " "	46.41	49.84
Total cost of food per " " "	93.50	97.56
Average attendance of pupils	127.	126.187
In attendance Sept. 14, 1943 - 129 pupils.		


E. H. Berthe
.....
E.H. Berthe, Auditor.

EHB/J

Spanish Residential School for Boys

Staff, Occupation & Salaries

September 14, 1943.

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	
" M. Hawkins	Asst. Principal	
" J.R. Oliver	Singing Teacher	
" N. McKenzie	Prefect and Sports	
" J. McHugh	Teacher	
" M. Kelly	A/ Prefect & Manual Training	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	4,000.00
" J. Manseau	Poultryman	
" W. Laflamme	Infirmary & Asst. Tailor	
" W. Grubb	Dairyman & Gardener	
" E. McLaren	Shoemaker & furnace-man	
" N. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
" A. Dugas	Chef	1,080.00
" C. Eicheldinger	Electrician & Handyman	420.00
" J. Savoie	Farm Assistant	420.00
Mrs. J. Solomon	Sewing teacher	300.00
		<u>2,976.00</u>
		\$ <u>6,976.00</u>

E.H. Berthe
.....
E.H. Berthe, Auditor.

EHB/J



TREASURY OFFICE

RECEIVED
OCT 17 1944
INDIAN AFFAIRS BRANCH

Ottawa, October 13, 1944

[Signature]
L. M. Hutcheon, Esq.,
Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
OTTAWA.

OCT 28 1944
REGISTRY

Spanish Indian Residential School for Girls
St. Joseph - Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above noted school, covering a period from September 1, 1943 to August 31, 1944.

I commenced my examination on the morning of September 4, 1944, and completed it at noon the next day.

Bank and Cash Reconciliation - Statement No.1.

According to the bank pass books the bank balance at August 31, 1944, was \$4,441.51 against which unrepresented cheques amounted to \$1,728.76, leaving a net bank balance of \$2,712.75. Adding thereto cash on hand of \$300.00, the actual school balance was \$3,012.75 which agreed with the cash book balance - Statement No.1.

The said cheques were examined and checked to the synoptic cash book.

The vouchers supporting the payments were examined by test. A few errors were detected in the allocation of the charges in the synoptic. These were brought to the attention of the Principal and the bookkeeper and the adjustments were taken into account when preparing the attached financial statements.

Receipts and Disbursements - Statement No.2.

Receipts:

The total receipts during the year amounted to \$26,954.69, in which is included as "contra" the sum of \$2,748.22 which is the estimated value of the food produced and consumed at the school.

The per capita grants received during the year amounted to \$12,573.96. In addition a special grant of \$1,153.00 for 1943 was received.

The only cash sales from the Farm and Garden were for the sale of hides amounting to \$10.98.

The ...

The school records show the following commodities having been produced and received in the kitchen:

Milk	14750 qts. @	.10	-	\$1,475.00
Eggs	937 doz. @	.35	-	327.95
Butter	125½ lbs. @	.37	-	46.43
Chicken and other meat valued at			-	335.78
Potatoes	32½ bags @	1.65	-	53.63
Other vegetables and berries valued at			-	59.43
				<u>\$2,748.22</u>

The receipts from "Other Sources" amounted to \$1,493.53 in which is included an item for \$1,170.76 received from the boys' school in payment for laundry services, repairs of clothing, etc.

Disbursements:

The total disbursements during the year amounted to \$27,056.47 including the contra amount of \$2,748.22, being the value of the food raised and consumed at the school.

I have prepared statement No. 3 which shows more in detail the most important items of expenditure under each heading of the synoptic.

Salaries show an increase of \$950.80. This is partly due to extra help being used in connection with the farm which was bought last year.

The cost of clothing shows a reduction of \$277.02 from last year. Considerable clothing is being made over from discarded military clothing.

The cost of food was reduced by \$342.01.

Fuel, light and water show the larger increase in the cost, that of \$3,765.01. The cost of fuel at \$3,825.63 shows an increase of \$2,921.97. The Principal explained that at the beginning of last winter there was very little fuel on hand and that now there is nearly enough fuel on hand to tide them over the coming winter. There was an account for coal amounting to \$600.57 unpaid at time of visit last year. A delco plant costing \$1,599.35 was bought by the boys' school and one half of the cost viz: \$799.92 was paid by the girls' school.

The cost of buildings and repairs at \$263.80 shows a decrease of \$11.14 over the previous year.

House equipment cost at \$737.55 shows a decrease of \$656.77 over last year.

The cost of Farm and Garden shows an increase of \$55.91 over last year when the cost, excluding this purchase of farm, was \$1,790.35.

Transport, freight and express cost was about normal.

The cost of extra labour at \$494.65 shows a decrease of \$746.63 from last year. The extra farm help last year was included under salary this year.

Cont ...

Cost of Operation - Statement No.4.

The statement shows a comparative operating cost for the last two years.

The cost per pupil per year shows an increase of \$19.51. The cost for the last year was \$1,953.34 higher than the preceding year and there was a drop of 2,399 in the average attendance.

The cost of both the food and the clothing shows a slight reduction.

Staff - Statement No.5.

The staff as listed on statement was provided me by the Principal. The annual salaries of the staff presently employed amount to \$7,485.00.

Livestock and Crop.

According to the Principal the livestock consists of 2 horses; 8 milch cows; 2 heifers; 6 pigs; and 150 poultry.

The crop produced last year included 15 tons of hay, 60 bushels of oats, 400 lbs. of mangels, 1 1/2 ton of turnips; and 32 1/2 bags of potatoes. There was also a crop of other vegetables and berries valued at \$509.43.

The books and records were kept up to date and in very good condition.

As far as I could ascertain the accounts payable at date of visit totalled \$896.55.

The foregoing report, to the best of my knowledge and belief and from the books and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

I wish to acknowledge the courtesy and the assistance extended to me by the Principal and her staff during the course of my audit.

E.H. Bertie,
Auditor.

ENB/J

Spanish Residential School for Girls
 Bank and Cash Reconciliation
at August 31, 1944.

Bank balance as per pass book (current a/c.)		\$ 1,751.57 ✓
" " " " " " (savings a/c.)		<u>2,689.94</u>
		\$ 4,441.51 ✓
Less unrepresented cheques:		
# 9929 - #	32.03	
9937 -	70.00	
9938 -	70.00	
9939 -	75.00	
9940 -	133.55	
9941 to		
9962 -	<u>1,348.18</u>	<u>1,728.76</u> ✓
		\$ 2,712.75 ✓
Add cash on hand		<u>300.00</u> ✓
		3,012.75 ✓
Total debit cash book	4,361.18 ✓	
" credit " "	<u>1,348.43</u> ✓	
Balance	\$ <u>3,012.75</u>	\$ <u>3,012.75</u> ✓

certified correct,

.....
 E.M. Berthe, Auditor.

Spanish Residential School for Girls
 Summary of Receipts and Disbursements
September 1, 1943 to August 31, 1944

Receipts:

Gov't. per capita grants	19,578.96	
" special grant for 1943	<u>1,153.00</u>	20,731.96
Borrowed from Community		2,000.00
Farm and Garden:		
Sale of hides	10.98	
Produce raised and consumed (contra)	<u>2,748.22</u>	2,737.24
Other Sources:		
From Boys' School - Laundry, etc.	1,170.76	
Board of Miss R. McIntyre	120.15	
Sale of coal	64.80	
Reimbursed by Dept. children's fares	64.40	
Gifts from visitors for children	50.15	
Refund and Refunds	20.10	
Interest - Savings account	1.67	
" - on war bond	<u>1.50</u>	<u>1,493.53</u>
		26,984.69

Disbursements:

Salaries	7,239.45	
Clothing	1,143.90	
Food - Purchased	7,006.54	
" - Raised (contra)	<u>2,743.22</u>	
Phone, Fuel, Light and water	9,754.76	
Buildings and Repairs	4,929.95	
House Equipment	233.80	
Farm and Garden	737.55	
Transport, Freight and Express	2,144.26	
Extra Labour	186.27	
Miscellaneous	454.65	
	<u>151.88</u>	
	27,036.47	
Balance August 31, 1943		3,064.53
" August 31, 1944	<u>3,012.75</u>	
	<u>\$30,049.22</u>	<u>\$30,049.22</u>

Compiled from school records,

.....
 E. M. Parthe, Auditor.

Spanish Residential School for Girls
Detailed Statement of Disbursements
September 1, 1943 to August 31, 1944

Salaries - Religious members	2,300.00		
- Lay members	<u>11,939.45</u>		7,239.45
Clothing			<u>1,143.90</u>
Food - Purchased - Bread	2,163.85		
- Groceries & meat	<u>4,342.69</u>	7,006.54	
- Raised and consumed (contra)		<u>2,748.22</u>	9,754.76
Phone, Fuel, Light and water:			
Phone		79.58	
Fuel		<u>3,805.63</u>	
Light & water - expenses	194.82		
- $\frac{1}{2}$ cost Delco	<u>799.92</u>	<u>994.74</u>	4,959.95
Buildings and Repairs:			
Paints		95.55	
Lumber		111.26	
Glass		22.42	
Roofing and Repairs		32.84	
Repairs - Electrical 16.91;			
Plumbing 24.82		<u>21.73</u>	233.80
House Equipment:			
Laundry and cleaning material		562.35	
Juttlers, Dishes, etc.		36.35	
Brooms and brushes		46.85	
Insurance on furnishings		24.00	
Dry goods, etc.		32.61	
Repairs of equipment		30.39	
Organ		<u>5.00</u>	737.55
Farm and Garden:			
Feed 2914.33; seed 2236.65		1,152.98	
Cattle		290.00	
Implements		297.67	
Fertilizer		94.28	
Chicks		85.00	
Gas and oil		52.41	
Fencing		38.80	
Repairs to machinery, etc.		<u>133.12</u>	2,144.26
Transport, Freight and Express:			
Transportation of pupils		105.95	
Freight and Express		<u>80.32</u>	186.27
Extra Labour			<u>454.65</u>
Miscellaneous:			
Postage & Excise stamps		69.17	
Amusements		16.97	
School tax		15.20	
Prizes		7.63	
Donation to Red Cross		3.00	
Sundry items		<u>11.91</u>	131.85
			<u>\$27,036.47</u>

E. H. Bertha, Auditor.

Spanish Residential School for Girls

Cost of Operation

	<u>1942-43</u>	<u>1943-44</u>
Cost per year	25,248.66	27,036.47.
Less applicable receipts	<u>1,659.06</u>	<u>1,493.53</u>
Net cost per year	23,589.60	25,542.94-
Cost per month	1,965.00	2,128.58.
Cost per pupil per year	185.22	204.73.
Gov't grant per pupil per year	160.00	160.00.
Cost of clothing per pupil per year	11.16	9.10.
Cost of food " " " "	79.27	76.19.
" " " purchased " " "	24.04	36.16.
Value of food raised " " "	25.23	22.03
Average attendance of pupils	127.363	124.764
In attendance September 6, 1944 - 125 pupils		

.....
E.H. Berthe, Auditor.

Spanish Residential School for Girls
 Staff - September 6, 1944

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious members</u>		
Miss Z. St. James	Principal	
" R. McIntyre	Bookkeeper and Bursar	
" P. Paradis	Housekeeper	
" A. Strain	Mistress of discipline	2,300.00
" M. Hickey	i/c Dormitory	
" A. Leusch	Domestic Science	
" H. Henry	Cook	
" B. Senecal	Sewing	
" A. Auger	"	
<u>Lay members</u>		
Mr. Paul Veaudry	Farmer	900.00
" Larry Denmark	Asst. Farmer	540.00
" Xavier Jones	Farm hand	540.00
Miss T. McDevitt	Teacher	500.00
" V. Dwyer	"	500.00
" A. Berrigan	"	500.00
Mrs. A. Cooper	Laundress	240.00
Miss S. Osawabine	Asst. "	120.00
" J. LeBlanc	Sewing teacher	360.00
Mr. D. Trudeau	Gardener (seasonal pos.)	325.00
		5,185.00
		\$ 7,485.00

.....
 E.H. Berthe, Auditor.

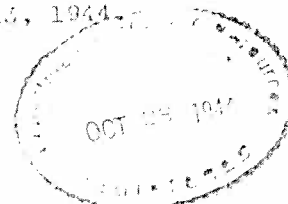


OCT 19 1944

TREASURY OFFICE

Ottawa, October 13, 1944

[Signature]
L. J. Cutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch
Department of Mines and Resources,
OTTAWA.



Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario.

I submit herewith a report of an audit of the books and records at the above-noted School covering a period of twelve months from September 1, 1943, to August 31, 1944.

I commenced my examination during the afternoon of September 5th, and completed it the next day.

Bank and Cash Reconciliation - Statement No. 1.

According to the bank pass books, which were written up to August 31, 1944, the bank balance at that date was \$995.93 with no unrepresented cheques. Cash on hand amounted to \$337.07, therefore the actual school balance was \$1,333.00 which agreed with the cash book balance.

Cash Book, Cheques, Vouchers, etc.

The paid cheques were examined and checked to the Synoptic cash book entries.

The vouchers supporting the disbursements were examined by test and the allocations in the synoptic were checked. A few errors in the allocation of the charges were detected and they were brought to the attention of the Principal and the bookkeeper. The adjustments were taken into account when preparing the attached financial statements.

Receipts and Disbursements - Statement No. 2.

This statement was prepared from an analysis of the Synoptic cash book, covering a period of thirteen months from August 1, 1943, to August 31, 1944.

Receipts:

The total receipts during the period amounted to \$23,606.46, in which is included as "Contra" the amount of \$5,440.80, representing the estimated value of the food produced and consumed at the school.

The per capita grants received during the period amounted to \$19,680.66. In addition a special grant of \$1,153.00 for 1943 was received.

The farm and garden cash sales and refunds brought \$644.65.

The

The school records show the following commodities having been produced and received in the kitchen,-

Milk	6036 qts. @ .40	\$ 2,434.40-
Cream	29 gals. @ 2.00	58.00
Poultry & Eggs valued		713.43
Pork	2044 lbs. @ .20	408.80
Beef 3299 lbs. @ .16		527.84
" 1157 " @ .15		<u>173.55</u>
Potatoes	250 bags @ 2.50	650.00
Garden produce valued at		<u>472.75</u>
		<u>\$ 5,440.80</u>

The receipts from Other Sources amounting to \$1,687.37 are detailed on the statement and are self-explanatory.

Disbursements:

The total disbursements during the thirteen months included in the statement amounted to \$30,974.82, including the contra amount of \$5,440.80.

For comparison purposes the following statement shows the disbursements for twelve months ending July 31st, for the last two years:-

	<u>1943</u>	<u>1944</u>
Salaries	6,552.74-	7,459.20-
Clothing	1,092.41	407.96
Food - Purchased	6,022.41	6,497.62
" - Raised	<u>1,299.93</u>	<u>5,182.05</u>
Phone, Fuel, Light & Water	636.28-	2,242.17-
Buildings and Repairs	541.74	1,159.36-
House Equipment	1,955.19	2,341.88-
Farm and Garden	1,807.02	1,289.51-
Transport, Freight & Express	966.01	1,167.37-
Extra Labour	433.81	1,052.43
Miscellaneous	<u>413.54</u>	<u>399.29</u>
	<u>\$ 26,766.24</u>	<u>\$ 29,059.04</u>

The salaries show an increase of \$906.46 over last year.

The cost of clothing shows a decrease of \$684.45. Ascribed to the Principal the use of discarded military clothing is a great source of assistance in keeping down the cost of clothing.

The cost of fuel shows an increase of \$632.77.

The

The cost of fuel, light and water shows an increase of \$1,615.69. There was no fuel cost the previous year as fuel wood was cut on school property. During last winter fuel wood was cut on Crown land a distance away. The dues paid the Province and the cost of hauling amounted to \$666.50. A new delco plant had to be purchased and each school paid one half of the cost which amounted to \$1,599.35.

The cost of buillings and repairs shows an increase of almost \$600.00. The Principal advised that considerable repairs had to be attended to especially to the foundation of the barn. Reimbursements by the Department amounted to \$882.98.

House equipment and expense shows an increase of close to \$400.00.

The cost of the Farm and Garden shows a reduction of \$817.57.

The transport cost was increased by some \$200.00. Considerable repairs had to be done to the school boat.

The cost of extra labour was increased by \$615.62.

Cost of Operation - Statement No. 3.

This statement shows a comparative cost for the last two years. The cost per pupil per year shows an increase of \$12.99. The expenses were some \$2,000.00 higher than the previous year and there was a slight drop in the average attendance.

The cost of clothing per pupil per year at \$5.35 is very low. The shoes are made up by the shoemaker at the school and a quantity of clothing is made from licensed military clothing.

The fuel cost shows a reduction of \$2.50 per pupil per year.

Staff - Statement No. 4.

The Principal provided me with the list of the staff as shown on the statement. The salaries being paid at present would amount to \$8,957.00 per annum as compared with \$7,459.20 actually paid for twelve months ended July 31, 1944.

Livestock and Crops

According to the Principal the livestock consists of 7 horses; 29 milk cows; 24 steers and heifers; 3 bulls; 2 calves; 3 pigs; 25 goats, including 5 kids; and 700 poultry.

The crop raised last year included 200 bushels of oats; 155 tons of hay; 250 bags of potatoes; and other vegetables valued at \$47,174. The main crop of this year had not been harvested and the potato crop had not been taken up. There were 99 tons of hay and 7000.

There were over 5000 one-half gallon jars of vegetables and

and fruit canned this year and the canning of tomatoes was still being done when I was at the school.

General:

The books and records were found in good order and posted to August 31st, 1944.

As far as I could ascertain there were no accounts payable on hand at time of visit. The monthly accounts for August were just being received.

The foregoing report, to the best of my knowledge and belief and from the vouchers and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

I wish to acknowledge the courtesy and the assistance extended to me by the Principal and his staff during the course of my audit.

[Signature]
E. S. Berthe
Auditor

EM/S



Spanish Residential School for Boys
 Summary of Receipts and Disbursements
 August 1, 1943 to August 31, 1944

Receipts:

Govt. per capita grants	19,680.64	
" special grant for 1943	<u>1,153.00</u>	20,833.64
Farm and Garden -		
Sale of cattle	425.50	
" " cream	108.39	
" " hides	14.16	
Refund expenses on goats shipped	<u>96.60</u>	
	644.65	
Estimated value of food raised (contra)	<u>5,440.80</u>	6,085.45
Other Sources:		
Services rendered Girls' School	256.79	
Reimbursed by Dept. - Buildings & repairs	882.93	
- Children's fares	261.55	
" " Province - Gas tax	101.04	
Collections from Parents - children's fares	131.25	
Refunds and rebates	29.07	
Sundry sales	20.63	
Interest earned on savings	<u>4.00</u>	1,627.37
		<u>28,666.46</u>

Disbursements:

Salaries		7,884.48
Clothing		407.96
Food - Purchased	6,979.76	12,311.56
" - raised (contra)	<u>5,440.00</u>	2,301.97
Phone, Fuel, Light & Water		1,144.06
Buildings and Repairs		2,833.16
House Equipment		1,418.92
Farm & Garden		1,155.92
Transport, Freight & Express		1,170.78
Extra Labour		<u>316.91</u>
Miscellaneous		30,974.82
Balance July 31, 1943		3,701.36
" August 31, 1944		<u>1,553.00</u>
		<u>\$ 32,307.82</u> <u>\$32,307.82</u>

Compiled from school records

E. J. Bertine

Auditor

EJB/S

Spanish Residential School for Boys
Detailed Statement of Disbursements
August 1, 1943 to August 31, 1944

Salaries - Religious Order	4,000.00	
- Lay Members	<u>3,834.48</u>	7,834.48
		407.96
Clothing		
Food - Bread	1,641.27	
- Meat and groceries	5,229.49	
- Raised and consumed (contra)	<u>5,440.80</u>	12,311.56
Phone, Fuel, Light & Water		
Phone	69.42	
Fuel	666.59	
Light & Water - oil and repairs	766.12	
- $\frac{1}{2}$ cost of Delco plant	<u>799.93</u>	1,366.05
		2,301.97
Buildings and Repairs		
Lumber	631.22	
Hardware & building material	505.28	
Wages	125.30	
Insulation 27.00; roofing 35.50	63.50	
Plumbing 9.71; paints 8.49	<u>18.20</u>	1,144.06
House Equipment & Expenses:		
Laundry done by Girls' School	1,020.31	
Furniture, furnishings & dry goods	520.46	
Church goods	176.30	
Soaps and cleaners	146.90	
Repairs and hardware	478.07	
Equipment and supplies	254.24	
Liquid air	55.96	
Dishes and utensils	57.20	
Stationery	37.00	
Radio 20.40; phonograph 18.00	38.40	
Brooms and brushes	28.25	
Batteries	<u>12.50</u>	2,233.16
Farm and Garden:		
Feed and seed	913.45	
Fertilizer	307.78	
Implements and repairs	142.33	
Rental of land	96.65	
Threshing 10.00; frogs 13.38	23.38	
Sundry supplies	<u>34.33</u>	1,418.92
Transport, Freight & Express:		
Repairs 476.59; Gas & oil 123.44	604.94	
Fares - Pupils 237.15; Others 132.87	390.02	
Freight & Express 134.96; licenses 6.90	<u>190.96</u>	1,185.92
		1,170.78
Extra Labour		
Miscellaneous:		
Postage & Excise stamps	133.71	
Book, Magazines and Papers	64.60	
Sports 33.81; Films 18.13, Drugs 13.69	67.54	
Telegrams 4.73; Red Cross 5.00	9.70	
Radio license 2.00; sundry 33.23	<u>35.23</u>	316.91
		<u>\$ 30,974.82</u>

J. H. Barthe
Auditor

MB/S

Statement No.4.

Spanish Residential School for Boys

Cost of Operation

August 1, 1943 to July 31, 1944

	<u>1942-43</u>	<u>1943-44</u>
Cost for twelve months	26,766.24	29,069.04.
Less refunds and cash sales	<u>2,028.30</u>	<u>2,302.06</u>
Net cost per year	24,737.94	26,766.98
Cost per month	2,061.50	2,230.46
Cost per pupil per year	196.04	213.03
Govt. grant per pupil per year	160.00	160.00
" special grant " " " "	10.00	10.00
Cost of clothing per pupil per year	8.56	3.25
" " food purchased " " " "	47.72	51.72 (1)
Value " " raised " " " "	49.84	41.24 (2)
Total cost of food per pupil per year	97.56	92.96 (3)
Average attendance	126.197	125.647

In attendance September 5, 1944 - 124 pupils

E. H. Bertha
E. H. Bertha
Auditor.

(1) Twelve months' purchase	6,497.62
(2) Value for twelve months	5,132.05
(3) Twelve months ending July 31/44	11,679.67

Spanish Residential School for Boys

Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	
" J.R. Oliver	Asst. " & Prefect of discipline	
" Wm. Maurice	Prefect and recreation	
" J. McHugh	A/Prefect and Manual Training	
" M. Kelly	Teacher	
Bro. E.O'Keefe	Sr. Teacher & Bookkeeper	4,000.00
" J. Manseau	Poultryman	
" W. Laflame	Infirmery and electrician	
" A. Boysin	Dairyman and Gardener	
" E. McLaren	Shoemaker and Veg. Garden	
" N. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
" J. Savoie	Farm Assistant	780.00
Mrs. Grenier	Chef	720.00
" McGregor	Asst. Chef	480.00
" J. Solomon	Sewing teacher	420.00
" Pilon	wardrobe and cleaner	420.00
Mr. J. Albo	handyman	600.00
" A. Boulrice	Farm help	780.00
		<u>4,956.00</u>
		<u>\$ 8,956.00</u>

E.H. Berthe
E.H. Berthe
Auditor

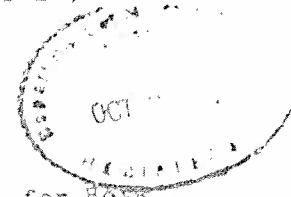
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TREASURY OFFICE

Ottawa, October 16, 1945.

LM
Mr. McCutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch,
Dept. of Mines and Resources,
Ottawa.



Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario

I submit herewith a report of an audit of the books and records at the above-noted school, covering a period from September 1, 1944 to August 31, 1945.

I commenced my examination on September 6th and completed it the next day.

Bank and Cash Reconciliation - Statement No. 1.

According to the bank pass books, which were written up to August 31, 1945, the bank balance at that date was \$2,211.23 against which there were three unrepresented cheques totalling \$120.00, leaving a net bank balance of \$2,091.23. Cash on hand amounted to \$83.61, therefore, the actual school balance was \$2,174.84 which agreed with the cash book balance.

Cash Book, Cheques, Vouchers, Etc.

The paid cheques were examined and checked to the Synoptic cash book entries.

The vouchers supporting the disbursements were examined by test and checked to the allocations in the Synoptic. The synoptic cash book was accurately kept and very few errors in the allocation of the charges were detected.

Receipts and disbursements - Statement No. 2.

This statement was prepared from an analysis of the synoptic cash book covering the twelve-month period under review.

Receipts:

The total receipts during the period amounted to \$31,727.92, in which is included as "Contra" the amount of \$6,362.90 representing the estimated value of the food produced and consumed at the school.

The per capita grants received during the year amounted to \$25,749.47.

The farm and garden cash sales amounted to \$870.00 from the sale of cattle.

The

The school records show the following commodities having been produced at the school and received in the kitchen,-

milk	5440½ gals. @ .40		\$ 2,176.20
Eggs and poultry valued at			1,039.45
Butter	942 lbs. valued at		372.45
Pork	1228 lbs. @ .17	208.76	
"	1349 " @ .18	<u>242.82</u>	451.58
Beef	4282 " @ .17	727.94	
"	833 " @ .16	<u>133.28</u>	861.22
Cream	90 gals. @ 2.00		180.00
Potatoes	450 bags @ 1.50		675.00
Other vegetables valued at			<u>608.00</u>
			<u>\$ 6,362.90</u>

The receipts from "Other Sources" amounting to \$792.15 are detailed on the statement and are self-explanatory.

Disbursements:

The disbursements during the period totalled \$30,886.08 including the "contra" amount of \$6,362.90.

For comparative purposes the following statement shows the disbursements for the last two years:

	<u>1943-44</u>	<u>1944-45</u>
Salaries	7,459.20	7,532.35
Clothing	407.96	838.06
Food - bought	6,497.62	7,162.46
" - raised	<u>5,182.05</u>	<u>6,362.90</u>
	11,679.67	13,525.36
Phone, Fuel, Light and Water	2,242.17	934.51
Buildings and Repairs	1,139.56	1,008.82
House Equipment	2,341.88	3,162.00
Farm and Garden	1,259.51	1,924.89
Transport, Freight & Express	1,167.37	678.80
Extra Labour	1,052.43	1,025.05
Miscellaneous	289.29	256.24
	<u>\$ 29,069.04</u>	<u>\$ 30,886.08</u>

I have prepared Statement No.3 which shows more in detail the most important items of expenditures.

The cost of clothing shows a substantial increase over last

last year when the cost was very low.

The food cost shows an increase of slightly over \$2,000.00, of which almost \$1,200.00 is in the value of food raised and consumed.

The cost of fuel shows a considerable deduction. The Principal explained that the cutting of fuel wood for the coming winter was done by the school staff at very little cost but it still had to be hauled which will entail some expenses.

The cost of house equipment and expense shows an increase of a little over \$800.00.

The cost of farm and garden shows an increase of \$635.39.

There was a reduction of \$488.57 in the cost of transportation, freight and express.

The costs under the other headings are about normal.

Cost of Operation - Statement No.4.

This statement shows a comparative cost for the last two years. The cost per pupil per year for the last year shows an increase of \$11.66.

The cost of clothing per pupil per year at \$6.44 is low. Most of the shoes are made at the school and some clothes are made from discarded clothing.

The cost of food per pupil per year shows an increase of \$11.03 over the preceding year.

Staff - Statement No.5.

The Principal provided me with the list of staff as shown on the statement.

The cost of salaries for the next year will be a little higher than the last year as an additional lay teacher had to be engaged for the current year. Also a new chef had to be procured at a higher salary than paid to the former chef.

Livestock and Crops.

According to the Principal the livestock consists of 6 horses, 19 milch cows, 10 heifers, 16 steers, 8 calves, 2 bulls, 13 pigs; 29 goats, including 13 kids; and 600 poultry.

The crop raised last year included 90 tons of hay; 600 bushels of oats; 450 bags of potatoes; and garden produce valued at \$608.00.

It was expected that 3700 one-half gallon jars of fruit and vegetables would be canned this year. 1700 jars were finished at time of visit.

General

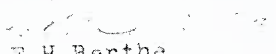
General:

The books and records were found to be posted up to August 31st, 1945, and in good order.

As far as I could ascertain the accounts are paid promptly and there were no accounts payable on hand at the close of August.

The foregoing report, to the best of my knowledge and belief and from the books and records which were placed at my disposal, is a true and complete statement of the condition of the accounts at the time of my audit.

I wish to acknowledge the courtesy and the assistance extended to me by the Principal and his staff during the course of my audit.


E.H. Berthe
Auditor.

EWB/S

. Spanish Residential School for boys

Summary of Receipts and Disbursements

September 1, 1944 to August 31, 1945

Receipts:

Govt. per capita grants		23,702.87
Farm and Garden:		
Cash sales - cattle	870.00	
Estimated value of food raised (contra)	<u>6,362.90</u>	7,232.90
Other Sources:		
Reimbursement from Dept.- Repairs	324.00	
" Travel	38.50	
" Transport of goats	40.00	
" Sports Equip- ment	27.58	
Services rendered Girl's School	210.93	
Refund on gas tax	115.60	
Collections on food sold	15.55	
Refunds and rebates	10.30	
Interest on savings	<u>1.69</u>	792.15
		<u>31,727.92</u>

Disbursements:

Salaries		7,532.35
Clothing		838.06
Food - bought	7,162.46	
" - raised (contra)	<u>6,362.90</u>	13,525.36
Phone, Fuel, Light & Water		934.51
Buildings and repairs		1,008.82
House equipment		3,162.00
Farm and Garden		1,924.89
Transport, Freight & Express		678.80
Extra Labour		1,025.05
Miscellaneous:		
Postage	109.55	
Christmas treats	46.90	
Prizes 22.86; periodicals 21.85	44.71	
Movie films 19.05; telegrams 9.03	28.08	
Sundry items	<u>27.00</u>	258.24
		30,886.08

Balance August 31, 1944		1,333.00
" " 31, 1945		<u>2,174.84</u>
	\$ 33,060.92	\$ 33,060.92

Compiled from school records

E.H. Berthe
Auditor

Detailed Statement of Expenditure
September 1, 1944, to August 31, 1945

Salaries - Religious Order	4,000.00	
- Lay Members	<u>3,532.35</u>	7,532.35
		838.06
Clothing		
Food - Bread	1,968.75	
- Meat and groceries	<u>5,193.71</u>	7,162.46
- Raised and consumed (contra)		<u>5,688.40</u> 12,830.86
Phone, Fuel, Light and Water:		
Phone	82.36	
Fuel	172.78	
Light and Water	<u>679.37</u>	934.51
Buildings and Repairs:		
Lumber	412.59	
Wages	220.29	
Paint	147.30	
Roofing	97.31	
Hardware and minor repairs	<u>131.33</u>	1,008.82
House Equipment:		
Laundry done by Girls' School	937.05	
Dry goods	373.25	
Furniture and linoleum	277.22	
Scaps and cleaners	262.46	
Church goods	233.61	
Plumbing repairs	146.43	
Music, including 1 radio and 1 gramophone	106.74	
Dishes and kitchenware	88.45	
Electrical repairs	85.66	
Sports equipment	63.15	
Brooms and brushes	42.69	
Repairs of equipment and hardware	484.42	
Sundry supplies	<u>60.87</u>	3,162.00
Farm and Garden:		
Feed	1,232.99	
Seed	100.13	
Fertilizer	232.80	
Potato planter	169.53	
Repairs	106.09	
Veterinary services and drugs	36.35	
Rental of land	25.00	
Threshing	<u>22.00</u>	1,924.89
Transport, Freight and Express:		
Travel - pupils	216.45	
" - staff	137.75	
Freight and Express	129.63	
Repairs 113.68; gas and oil 77.29	190.97	
Car license	<u>4.00</u>	678.80
Extra labour		1,025.05
Miscellaneous - detailed on Statement No. 2.		<u>256.24</u>
		<u>\$ 30,211.58</u>

E. H. Berthe
Auditor

Spanish Residential School for Boys

Cost of Operation

September 1, 1944 to August 31, 1945

<u>Comparative</u>	<u>1943-44</u>	<u>1944-45</u>
Cost for twelve months	29,069.04	30,886.08
Less refunds and cash sales	<u>2,302.06</u>	<u>1,652.15</u>
Net cost per year	26,766.98	29,223.93
Cost per month	2,230.46	2,435.33
Cost per pupil per year	213.03	224.69
Govt. grant per pupil per year	160.00	175.00
Cost of clothing per pupil per year	3.25	6.44
Cost of food per pupil per year	92.96	103.99
" * * bought " " " "	51.72	55.07
Value " * raised " " " "	41.24	48.92
Average attendance	125.647	130.66 -
In attendance September 6, 1945	-	123 pupils

E.H. Berthe
Auditor

Spanish Residential School for Boys

Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. J. R. Oliver	Principal	
* D. Hannim	Asst. * and Prefect of discipline)	
* Wm. Maurice	Prefect and Manual Training	
* L. Voisin	Asst. * * Recreation	
Bro. E. O'Keefe	Teacher	
* J. Manseau	Poultryman	4,000.00
* W. Laflame	Infirmery & electrician	
* A. Voisin	Dairyman and gardener	
* E. McLaren	Shoemaker & Veg. Garden	
* E. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
* R. Archambault	"	750.00
* J. Savoie	Farm Assistant	780.00
* E. O'Connor	Chef	1,080.00
Mrs. H. Joncas	Sewing and wardrobe	420.00
* R. Pilon	" " "	420.00
Miss I. Sauve	Cleaner	420.00
		<u>4,626.00</u>
		<u>\$ 8,626.00</u>

E. H. Berthe
Auditor

Spanish Residential School for Girls
Summary of Receipts and Disbursements
September 1, 1944 to August 31, 1945.

Receipts:

Gov't. per capita grants		23,380.95
Borrowed from Community		1,500.00
Farm and Garden:		
Value of food raised and consumed (contra)		4,566.60
Other Sources:		
From Boys' School - Laundry, etc.	1,064.95	
From Department - Transportation	219.65	
" " - Repairs	30.05	
Board - Miss McIntyre	180.00	
Gifts for children	32.50	
Refunds on clothing	17.09	
Bank interest	2.60	
Interest on victory bond	1.50	
		<u>1,554.34</u>
		<u>31,001.89</u>

Disbursements:

Salaries		7,078.23
Clothing		1,766.64
Food - bought	7,333.95	
" - raised (contra)	<u>4,566.60</u>	11,900.55
Phone, Fuel, Light & water		3,162.69
Buildings and repairs		487.36
House equipment		1,281.66
Farm and Garden		1,098.79
Transport, Freight and Express		307.90
Extra Labour		587.20
Miscellaneous:	165.82	
Repayment of loan	<u>3,500.00</u>	<u>2,669.32</u>
		<u>30,256.86</u>
Balance August 31, 1944		3,018.75
" " 31, 1945		<u>3,757.78</u>
		<u>34,014.64</u>
		<u>34,014.64</u>

Compiled from Agency records,

.....
 E. S. Berthe, Auditor.

EHS/J

Spanish Residential School for GirlsCost of Operation

<u>Comparative</u>	<u>1943-44</u>	<u>1944-45</u>
Cost per year	27,036.47	28,054.61
Less applicable receipts	<u>1,493.53</u>	<u>1,852.09</u>
Net cost per year	25,542.94	26,202.52
Cost per month	2,128.58	2,183.54
Cost per pupil per year	204.73	204.26
Gov't grant per pupil per year	160.00	175.00
Cost of clothing per pupil per year	9.10	13.30
" " food " " " "	73.19	92.77
" " " bought " " " "	56.16	57.17
Value of food raised " " "	22.03	35.60
Average attendance	124.764	122.276

In attendance September 7, 1945 - 124 pupils

.....
E.H. Berthe, Auditor.

EHB/J

Spanish Residential School for GirlsStaff - September 7, 1945Religious members

Miss Z. St. James	-	Principal	
" R. McIntyre	-	Bookkeeper and Bursar	
" Brault	-	Teacher	
" M. Hickey	-	i/c Dormitory	
" A. Berrigan	-	Prefect	
" Foy	-	"	2,300.00
" Montreuil	-	Sewing teacher	
" Renaud	-	" "	
" Huot	-	Nurse	
" Piche	-	Cook	
" A. Leusch	-	Domestic Science	

Lay members

Mr. F. Gagnon	-	Engineer	960.00
" A. Ross	-	Farmer	900.00
" J. McCormick	-	Asst. Farmer	900.00
Mrs. A. Cooper	-	Laundress	480.00
Miss M. Whelan	-	Teacher	650.00
" L. St. Michel	-	"	500.00
			<u>4,390.00</u>
			<u>\$ 6,690.00</u>

.....
E.H. Bertho, Auditor.

EHB/J

Spanish Residential School for Boys
 Summary of Receipts and Disbursements
September 1, 1945 to August 31, 1946

Receipts:

Govt. per capita grants		23,729.98 ✓
Farm and Garden:		
Sale of hides	51.16	
" * calves	32.00	
" * bags	12.00	
Sundry sales, etc.	<u>15.00</u>	110.16
Estimated value of food raised (contra)	<u>6,117.60</u> ✓	5,227.75
Other Sources:		
Reimbursement from Dept. -Wages	828.69 ✓	
" -Travel	258.95 ✓	
" -Goats	70.77 ✓	
Services rendered Girls' School	89.64 ✓	
Sale of pulpwood	543.50 ✓	
Collections on pupils' fares	158.60 ✓	
Refunds on gas tax	42.24 ✓	
" for snowplowing	21.00 ✓	
Sundry refunds	15.28 ✓	
Bank interest	<u>.69</u>	2,029.35 ✓
		<u>31,987.10</u> ✓

Disbursements:

Salaries	7,606.08 ✓	
Clothing	381.60 ✓	
Food - bought	8,153.00 ✓	
" - raised (contra)	<u>6,117.60</u> ✓	14,270.60 ✓
Phone, fuel, light and water	1,543.74 ✓	
Buildings and repairs	784.98 ✓	
House Equipment	2,613.39 ✓	
Farm and garden	2,662.68 ✓	
Transport, Freight and Express	562.92 ✓	
Extra Labour	788.03 ✓	
Miscellaneous	<u>412.40</u>	
	31,626.42	
Balance August 31, 1945		2,174.84 ✓
" " 31, 1946	<u>2,535.52</u> ✓	
	<u>\$ 34,161.94</u>	<u>\$ 34,161.94</u>

Compiled from school records

E.H. Berthe
 Auditor.

Spanish Residential School for Boys

Cost of Operation

September 1, 1945 to August 31, 1946

<u>Comparative</u>	<u>1944-45</u>	<u>1945-46</u>
Cost for twelve months	30,886.08	31,626.42
Loss refunds and cash sales	<u>1,662.15</u>	<u>2,139.52</u>
Net cost per year	29,223.93	29,486.90.
Cost per month	2,435.33	2,455.75.
Cost per pupil per year	224.69	214.81-
Govt. grant per pupil per year	175.00	175.00-
Cost of clothing per pupil per year	6.44	2.78-
Cost of food per pupil per year	103.99	103.96.
" " " bought " " " "	53.07	59.39.
Value " " raised " " " "	48.92	44.57-
Average attendance	130.06	137.27

In attendance September 9, 1946 - 115 pupils

E. H. Berthe
Auditor

Spanish Residential School for Boys
Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
<u>Religious Members</u>		
Rev. J.R. Oliver	Principal	4,000.00,
" D. Hannim	Asst. " & Prefect of discipline	
" P. Brown	Prefect & Manual Training	
" G. Epoch	Asst. Prefect & recreation	
Bro. E.O'Keefe	Teacher & Bookkeeper	
" J. Manseau	Poultryman	
" W. Laflame	Infirmery and electrician	
" A. Voisin	Dairyman & Gardener	
" E. McLaren	Shoemaker & Veg. garden	
" E. Vandermoor	Farm Instructor	
" W. Westaway	Cook	
<u>Lay Members</u>		
Mr. J. Sammon	Teacher	1,000.00
" J.W. McGrath	"	1,000.00
Miss V. Larocque	P.T. Teacher	300.00
Mrs. R. Pilon	Sewing & Wardrobe	420.00
Miss I. Sauve	Cleaner	420.00
		3,340.00

\$ 7,340.00

E.H. Berthe
Auditor

Spanish Residential School for Girls
Summary of Receipts and Disbursements
September 1, 1945 to August 31, 1946.

Receipts:

Gov't per capita grants		23,103.08
Borrowed from community		2,000.00
Farm and Garden:		
Cash sales - Potatoes	71.07	
Value of food raised (contra)	<u>4,675.43</u>	4,706.50
Other Sources:		
From Boys' School - Laundry, etc.	929.33	
From Dept. - Transportation	225.10	
Board - Miss McIntyre	120.00	
Refunds on clothing, etc.	83.76	
Sale of seal	27.25	
" " bags	21.00	
Bank Interest	4.74	
Sale of roofing	2.00	
Interest on Victory Bond	<u>1.50</u>	1,479.63
		<u>31,329.26</u>

Disbursements:

Salaries		8,458.37
Clothing		1,270.55
Food - bought	7,032.82	
" - raised (contra)	<u>4,675.43</u>	11,708.25
Phone, Fuel, Light and Water		1,525.56
Buildings and repairs		1,215.13
House Equipment		1,961.52
Farm and Garden		1,038.37
Transportation, Freight & Express		269.51
Extra Labour		662.33
Miscellaneous		157.78
Repayment on account of loan		<u>2,000.00</u>
		31,500.49
Balance August 31, 1945		3,757.78
" August 31, 1946		<u>4,206.55</u>
		<u>35,087.04</u>
		<u>35,087.04</u>

As filed from school records,

.....
 A.H. Berthe, Auditor.

Spanish Residential School for Girls
Cost of Operation

<u>Comparative</u>	<u>1944-45</u>	<u>1945-46</u>
Cost per year	23,054.61	24,580.49
Less applicable receipts	<u>1,832.09</u>	<u>1,944.51</u>
Net cost per year	26,202.52	26,035.98
Cost per month	2,183.54	2,336.33
Cost per pupil per year	204.26	212.16
Gov't grant per pupil per year	175.00	175.00
Cost of clothing per pupil per year	13.30	14.15
" " food " " " "	32.77	34.60
" " bought " " " "	57.17	53.22
Value of food raised " " " "	35.60	35.34
Average attendance	128.276	132.14

In attendance September 10, 1946 - 117 pupils.

.....
D. S. Berthe, Auditor.

EHR/J

Spanish Residential School for GirlsStaff - September 10, 1946.Religious members:

Miss Z. St. James	- Principal	}	2,300.00
" R. McIntyre	- Bookkeeper & Bureau		
" M. Hicky	- I/c Dormitory		
" Foy	- Prefect		
" Montreuil	- Sewing teacher		
" Paradie	- Nurse		
" Piche	- Cook		

Lay members:

Mr. F. Gagnon	- Engineer	250.00	
" A. Ross	- Farmer	200.00	
" J. McCormick	- Asst. Farmer	200.00	
Mrs. A. Cooper	- Laundress	480.00	
Miss M. Whelan	- Teacher	450.00	
" L. St. Michel	- "	500.00	
" A. Brault	- "	500.00	
" A. Berrigan	- "	500.00	
" T. Renaud	- Sewing teacher	500.00	
Mrs. B. Fox	- Kitchen help	480.00	
			<u>6,870.00</u>
			<u>\$ 6,870.00</u>

.....
 E.H. Bertha, Auditor.

EHP/S

SPANISH RESIDENTIAL SCHOOL FOR BOYS

STATEMENT #2

SUMMARY OF RECEIPTS AND DISBURSEMENTS

SEPTEMBER 1, 1946 to JULY 31, 1947.


Receipts:

Government per capita grants		\$23,969.90
Farm & Garden:		
Sale of hides	18.00	
Estimated value of food raised		
(Contra)	9,236.65	9,254.65
Other Sources:		
Reimbursement from Department.		
- Wages	287.35	
- Travel	242.25	
- Goats	400.00	
Services rendered Girls school	480.50	
Refunds Gas Tax	239.52	
From Dept- High School Tuition Grant	1,025.00	
Board - Mr. Bazinet	50.00	
Miscellaneous	28.70	
Bank Interest	.02	
Cancelled cheques	312.91	
		3,066.25
		<u>\$36,290.80</u>

Disbursements:

Salaries		7,326.58
Clothing		686.46
Food - bought	7,645.95	
" - raised		
(Contra) 9,236.65		16,882.60
Phone, Fuel, Light and Water		2,809.78
Building and repairs		1,242.08
House Equipment		3,110.58
Farm and Garden		2,049.51
Transport, Freight & Express		391.24
Extra Labour		479.97
Miscellaneous		304.66
		<u>35,283.46</u>
Balance August 31, 1946		2,535.52
Balance July 31, 1947		3,542.86
		<u>\$38,826.32</u>
		<u><u>\$38,826.32</u></u>

Compiled from School records.



K.A. Cameron, Auditor.

SPANISH RESIDENTIAL SCHOOL FOR BOYS

STATEMENT #3

COST OF OPERATION

SEPTEMBER 1, 1946 to JULY 31, 1947.

COMPARATIVE	1945-46	* 1946-47	Estimated 12 Months 1946-47
Cost for 12 months	\$31,626.42	\$35,283.46	\$38,490.96
Less refunds and Cash sales	2,139.52	3,084.25	3,364.56
Net Cost per year	29,486.90	32,199.21	35,126.40
Cost per month	2,455.75	2,927.10	2,927.10
Cost per pupil per year	214.81	254.74	277.90
Gov't grant per pupil per year	175.00	** (205.00)	
Cost of clothing per pupil per year	2.78	5.45	5.94
Cost of food per pupil per year	103.96	133.99	146.16
" " " bought " " "	59.39	60.68	66.24
Value of " raised " " "	44.57	73.31	79.92
Average attendance	137.27	126.4	
In attendance June 30, 1947		126	

* Figures represent eleven months 1946-47

** Per capita grant 1946 - 175.00; 1947 - \$205.00

K.A. Camoren,
Auditor.

/A

SPANISH RESIDENTIAL SCHOOL FOR BOYS

STATEMENT #1

STAFF OCCUPATION AND SALARIES

<u>STAFF</u>	<u>OCCUPATION</u>	<u>ANNUAL SALARIES</u>
Rev. J.R. Oliver	Principal)
" D. Hannin	Asst. Principal & Prefect of Discipline)
" P. Brown	Prefect and Manual Training)
" G. Speck	Asst. Prefect & recreation)
Bro. E. O'Keefe	Teacher & Bookkeeper)
" J. Manseau	Poultryman)
" W. Laflame	Infirmary and electrician) \$1,000.00
" A. Veisin	Dairyman and Gardener)
" E. McLaren	Shoemaker & Veg. garden)
" E. Vandermeer	Farm Instructor)
" W. Westaway	Cook)

LAY MEMBERS

Mr. J.W. McGrath	\$1,005.00	
Mr. J. Sammon	970.40	
Miss V. Larocque	500.00	
Mrs. R. Pilen	345.00	
Miss I. Sauve	383.80	
Mrs. A. Dupuis	90.00	
Income Tax re salaries	<u>32.38</u>	<u>\$3,326.58</u>
		<u><u>\$7,326.58</u></u>

K.A. Cameron

K.A. Cameron,
Auditor.

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

Statement #2

SUMMARY OF RECEIPTS AND DISBURSEMENTS

SEPTEMBER 1, 1946 to JULY 31, 1947.

RECEIPTS

Gov't per Capita grants		\$24,857.69
Farm and Garden		
Cash sales - potatoes	200.00	
Value of food raised - (Contra)	<u>4,823.27</u>	5,023.27
Other Sources:		
From Boys' School - Laundry etc.	790.87	
" Dept - Transportation	270.00	
" " - Wages	491.68	
" " - Chemistry Supplies	123.86	
Board - teacher & Bookkeeper	347.50	
Refunds on clothing etc.	141.11	
Sale of coal	307.80	
Bank Interest	4.75	
Band Interest	1.50	
High School tuition grant	1,287.50	
Cheques to Receiver General returned to the school.	<u>316.80</u>	<u>4,083.37</u>
		\$33,964.33

DISBURSEMENTS

Salaries		8,195.09
Clothing		1,305.20
Food - bought	\$7,001.63	
" - raised (Contra)	<u>4,823.27</u>	11,824.90
Phone, Fuel, Light & Water		2,942.33
Building & Repairs		707.85
House Equipment		1,997.40
Farm & Garden		1,878.82
Transportation, Freight & Express		367.29
Extra Labour		1,053.73
Miscellaneous		265.56
Repayment on account of Loan		<u>1,000.00</u>
		\$31,538.17
Balance August 31, 1946		3,506.55
Balance July 31, 1947		<u>5,932.71</u>
		<u>\$37,470.88</u>
		<u>\$37,470.88</u>

Compiled from School records,

K.A. Cameron, Auditor.

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

STATEMENT #3

COST OF OPERATION

<u>COMPARATIVE</u>	<u>1945-46</u>	<u>* 1946-47</u>	<u>Estimated 12 Months 1946-47</u>
Cost per year	\$29,580.49	\$30,538.15	\$33,314.28
Less applicable Receipts	1,544.51	4,276.12	4,664.76
Net cost per year	28,035.98	26,262.03	28,649.52
Cost per month	2,336.33	2,387.45	2,387.45
Cost per pupil per year	212.16	199.56	217.70
		175.00	
Gov't Grant per pupil per year	175.00	* * 205.00	
Cost of Clothing per pupil per year	14.15	9.92	10.74
" " Food " " " "	88.60	89.70	97.80
" " " bought " " "	53.22	53.20	57.96
Value of Food raised " " "	35.38	36.50	39.84
Average attendance	132.14	131.6	

In attendance June 30, 1947

* Figures represents eleven months 1946-47

* * Per capita grant 1946 - 175.00; 1947 - 205.00

K.A. Cameron,
Auditor.

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

STATEMENT #4.

Staff- 1946-47

RELIGIOUS MEMBERS:

Miss Z. St. James	- Principal)	
" M. Hickey	- Dormitory & Bedding)	
" R. McIntyre	- Bookkeeping & Secretary)	
" Berrigan	- 1st Prefect)	
Foy	- 2nd Prefect)	\$2,300.00
Montreuil	- Sewing & sewing teacher)	
Syrette	- Junior Sewing teacher)	
Renaud	- Linen Room & Knitting Teacher)	
Paradis	- Nurse)	
Piche	- Cook)	

LAY MEMBERS

Mr. F. Gagnon	- Engineer	\$1,040.00	
" A. Ross	- Farmer	365.55	
" J. McCormick	- " Asst.	152.88	
" R. Pilon	- Farmer	630.00	
" L. Laundriault	- " Asst.	351.54	
" P. McCormick	- Gardner	448.12	
Mrs. A. Cooper	- Laundress	440.00	
Miss W. Lelan	- Teacher	825.00	
" St. Michel	"	240.00	
Mrs. Moran	"	152.00	
Miss Brault	"	500.00	
" Berrigan	"	500.00	
" Latreille	"	250.00	
			\$5,895.09
			<u>\$8,195.09</u>

In addition to salary indicated - all teacher receive board.

K.A. Cameron
K.A. Cameron,
Auditor.

/A

Spanish Residential School for BoysSummary of Receipts and Disbursements
September 1, 1947 to August 31, 1948ReceiptsGovernment per capita Grant \$ 34,073.38
Other revenue from the Department

- High School Tuition Grant	3,312.50	
- Manual Training	1,200.00	
- Compensation re: transportation	<u>501.50</u>	5,014.00

Other Sources:

Services rendered Girls' School	635.88	
Board re: teachers	343.00	
Refunds - Gas tax	<u>157.76</u>	<u>1,136.64</u>
		40,214.02

Disbursements

Salaries	13,513.40	
Clothing	1,339.93	
Food	9,300.13	
Phone, Post, & Express	3,509.43	
Building & Repairs	2,471.59	
House Equipment	3,089.91	
Farm & Garden	2,032.13	
Transport, Freight & Express	1,339.50	
Extra labour	730.35	
Miscellaneous	<u>178.76</u>	
	39,709.13	2,115.34
Balance August 31, 1947		
Balance August 31, 1948	<u>1,321.23</u>	
	410,009.36	<u>412,089.36</u>

Compiled from school records,

K. A. Cameron
K. A. Cameron,
Auditor.

Spanish Residential School for BoysStaff - Occupation and SalariesStaff

Reverend J. H. Oliver	Principal)	
" D. Mannin	Ass't Principal)	
Mr. Johnson	Prefect)	
Mr. Shostlon	Ass't Prefect)	
Brother O'Keefe	Bookkeeper)	
" Vandermeer	Farmer)	\$ 7,320.00
" W. Westaway	Cook)	
" J. Manseau	Teacher)	
" A. Voison	Dairy)	
" W. Laflamme	Infirmary)	
" E. McLaren	Gardener)	

Lay Members

Mr. Sammon	Teacher	1,800.00	
" McCart	Teacher	1,600.00	
" Hazinet	Teacher	1,500.00	
" McGrath	Teacher	1,000.00	
Miss J. Sawve	Domestic	180.00	
" T. Joncas	"	180.00	
" P. Sigbee	"	180.00	<u>7,320.00</u>
			<u>\$14,660.00</u>

K. A. Cameron
K. A. Cameron,
Auditor.

Spanish Residential School for boys

Cost of Operation
 September 1, 1947 to August 31, 1948

<u>Comparative:</u>	<u>1946-47</u>	<u>1947-48</u>
Cost for 12 months	21,727.01	39,308.13
Less refunds, sales, etc.	3,666.93	6,150.64
Net cost per year	24,050.08	33,217.49
Cost per month	2,004.17	2,768.12
Cost per pupil per year	190.27	<u>235.77</u>
	175.00)	
Per capita grant per pupil per year	205.00)	239.85
Value of food raised and consumed	9,236.65	10,792.99
" " " " " per pupil	73.31	73.35
Cost of food bought per pupil per year	14.16	63.20
" " clothing " " " " "	5.80	9.11
Salary expense per pupil per year	58.46	91.94
Average attendance	126.4	117.13
In attendance October 1, 1948	130.	

K. C. Cameron
 K. C. Cameron,
 Auditor.

Spanish Residential School for GirlsSummary of Receipts and Disbursements
September 1, 1947 to August 31, 1948ReceiptsGovernment per capita Grant \$ 32,168.74
Other compensation from the Department

- High School Tuition Grants	3,702.50	
- Refund re: transportation	157.40	
- " re: painting	430.65	4,350.95

Other Revenue:

- Services to Boys' School	887.95	
- Board re: teacher	1,362.03	
- Sale of coal and wood	340.20	
- " " pullets	30.00	
- " " paper	20.25	
Refunds - gasoline tax	16.65	
- clothing and yarn	31.96	
Interest - Bond \$1.50; Bank .85	2.05	
Borrowed from P. Account	500.00	3,197.09
		<u>39,716.78</u>

Disbursements

Salaries	13,216.55	
Clothing	2,191.67	
Food	9,119.61	
Phone, Fuel, light & water	4,898.39	
building and Repairs	155.24	
House Equipment	1,772.51	
Farm and Garden	2,054.56	
Transportation, Freight & Express	231.53	
Extra labour	388.14	
Miscellaneous	213.68	
Payment of loan	500.00	
	<u>39,711.88</u>	4,552.73

Balance September 1, 1947

Balance August 31, 1948

	7,857.63	
	<u>43,209.51</u>	<u>43,209.51</u>

Compiled from school records.

E. A. [Signature]
Auditor.

Spanish Residential School for Girls

Staff - 1947-48

Religious members

Miss Z. St. James	Principal	
" M. Hickey	Sanitary Hedding	
" R. McIntyre	Bookkeeper and Secretary	
" Gattie	Prefect	
" Foy	Ass't Prefect	
" Kentreuil	Teacher-sewing	
" Syrette	" "	
" Latrelle	Stenographer	
" Huot	Nurse	2,300.00
" Piche	Cook	
" Paradis	Domestic	
" Duquette	"	
" Senecal	"	
" Mellwee	"	

Lay members

Miss Ohelan	Teacher	1,500.00	
" Dillon	"	1,050.00	
Mrs. Dalton	"	1,500.00	
Miss Robey	"	500.00	
" Arnold	" (1)	200.00	
" Gattie	" (2)	100.00	
" Kerrigan	" (3)	1,250.00	
Mrs. Frank Gagnon	San. Inscr (2)	1,215.00	
" E. Pilon	San. Inscr	1,232.75	
" F. McDerrick	San. Inscr	93.25	
" L. Landriault	" (3)	196.00	
" H. McCormick	" (4)	470.00	
Mrs. A. Cooper	Landreas	241.00	11,007.00
Mrs. Gagnon	Other		
			<u>13,307.00</u>

- (1) plus board
- (2) plus house and fuel
- (3) terminated employment June, 1948
- (4) commenced employment July 1, 1948

K. A. Cameron
K. A. Cameron,
Auditor.

Spanish Residential School for GirlsCost of Operation

	<u>1946-47.</u>	<u>1947-48</u>
Cost per year	29,019.37	35,371.88
Less applicable receipts	4,207.86	7,548.04
Net cost per year	24,811.51	27,823.84
Cost per month	2,067.62	2,318.65
Cost per pupil per year	188.53	<u>200.46</u>
Government grant per pupil per year	175.00	239.85
Value of food raised and consumed	4,675.15	6,267.75
" " " " per pupil per year	38.90	48.09
Cost of food bought per pupil per year	56.00	67.98
" " clothing " " " "	10.40	15.77
Salary expense per pupil per year	95.71	95.22

Average attendance	131.6	138.82
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In attendance October 1, 1948	<u>122</u>
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R. A. Cameron
R. A. Cameron,
Auditor.