

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	<u>477.11</u>		1,377.11
<u>Expenditures:</u>			
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	1180.84		
Laundry - contra -	<u>900.00</u>	2,080.84	
Farm and Garden		1,008.03	
Trans., Trav., Freight and Express		563.13	
Extra Labour		135.50	
Miscellaneous		<u>1,116.04 ✓</u>	
		20,502.57	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

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	
751 -	<u>92.85</u>	172.85
Dr. Cash Book total,	5,060.74	
Cr. Cash Book total,	<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)

PUBLIC ARCHIVES

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Withdrawn in lieu of salary,	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
		3,478.11
Balance September 1, 1935,	<u>4,129.91</u>	
" August 31, 1936,		
	<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

36-0-24

FILE NO.

INDIAN AFFAIRS BRANCH

TREASURY OFFICE

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 homes. 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.

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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.

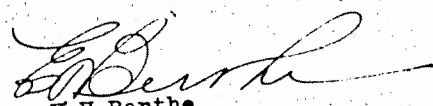
General

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

Statement No. 1

Spanish Indian Residential School for Girls

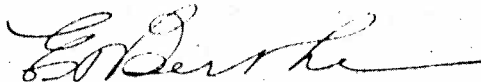
Roman Catholic

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	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 " " "	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 Catholic

Spanish, Ontario

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

Receipts:

		\$18,163.21 ✓
Government per capita grants	34.00 ✓	
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		26,668.69	<u>26,668.69</u>

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

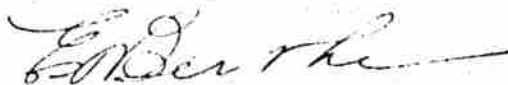
Spanish Residential School for Girls

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 GirlsSpanish, OntarioSeptember 10th, 1937List 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

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Auditor.