

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

SOLD TO:—

MESSRS. THE DEPT. OF INDIAN AFFAIRS

DOMINION GOVERNMENT

DATE OF INVOICE

Oct. 7. 29.

OTTAWA.

Our Invoice No. 7036

Your Order No. 36-0-17

Terms Cash

Date Shipped Oct. 5.

Shipped Via C.P. Exp

*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. (RC 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	<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 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.

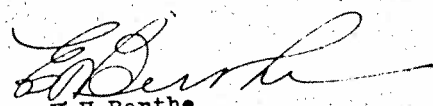
General

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

Statement No. 1

Spanish Indian Residential School for Girls

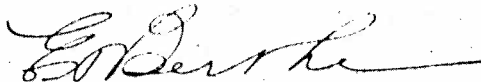
Roman Catholic

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.

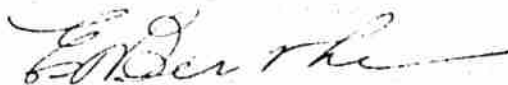
Spanish Residential School for Girls

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*E.H. Berthe,
Auditor.

Indian Affairs
School Files

(RG 10, Volume 6219)

File 471-13, part 1

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File 471-13, part 2


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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		<u>3,067.92</u>
		<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	11,706.55
" " Day	56.17
" " pupil per day	52.99
Amount allowed by Grants per pupil per day	43.35
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. 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. Montreuil	" "	---
" 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

OTTAWA, CANADA
RECEIVED
DEC 4 1935
INDIAN AFFAIRS

RECEIVED
OCT 4 1935
INDIAN AFFAIRS

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
12/13/35
8/9/36

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 invoices.

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 inherent system. In future the petty cash will be advanced and returned monthly.

The bills receivable were examined and checked to Cash Book. The cheques are properly accounted 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.

Should be recorded as salaries.

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.

Should be accounted for as expenses.

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 136.

Livestock and Crops.

According to the Principal, the livestock includes 2 horses and 5 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

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
...

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.

Checked by 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 started 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 he is putting 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 girl's 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 girl's school. The charges are \$100.00 per year. Ten months at \$30.00, and two months at \$40.00.

In turn the boy's school performs certain services for the girl's school, such as pipe repairs, electrical repairs, carpenter work. The boy's school operates the water and lighting plants and the girl's school is charged 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 in an index

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 bread is considered quite high. All the bread is purchased. The Principal believes it would cost more to bake than to purchase bread. He considers he is getting his bread very cheaply at 6 cents per loaf, and that the cost of installing suitable ovens and employing a baker would prove rather expensive.

Livestock and Fares.

According to the Principal, the livestock consists of 7 horses, 13 mares, 1 bull, 17 young cattle and 500 poultry.

The crop raised in 1934 consisted of 40 tons of hay, 20 tons of corn, 1200 bushels of potatoes, 15 bushels of roots and 350 bushels of oats.

The hay crop last year was only about one third of normal yield. Hay is raised on an acre to the extent of \$400.00. This year the crop was very good and there will be no need to purchase any of this commodity.

General.

The new cash book is very well appreciated. 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 statements are submitted herewith:

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

Yours faithfully,



T.H. Bertie,
Auditor.

W/S



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
Clothing		4,847.24
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
		<hr/>
		21,965.11
		<hr/>
Balance September 1st, 1934,		3,013.08
" August 31st, 1935,	<u>3,478.11</u>	<hr/>
		<hr/>
	<u>\$24,978.19</u>	<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

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

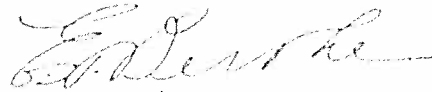
Statement No.3.

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.

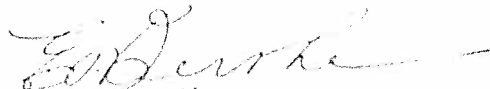
The crop produced in 1935 consisted of 95 tons of hay, 400 bushels of oats, 20 tons of corn, 227 bags of potatoes and a quantity of vegetables the quantity of which could not be estimated.

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/>	
		<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>			\$18,317.64
Government per capita grants			
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)

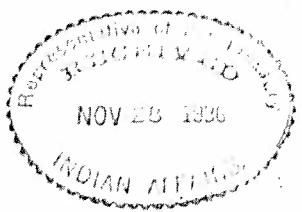
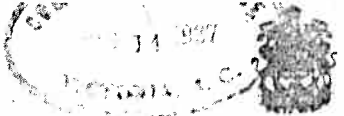
Spanish Indian Residential Boys' SchoolRoman CatholicSpanish, OntarioList of StaffNovember 7th, 1936

<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
		<hr/>
		\$1,380.00

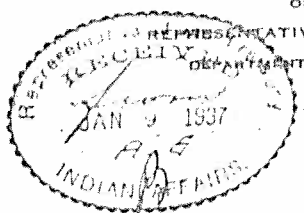
x In addition is paid 10% of poultry cash sales.

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.

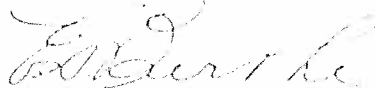
General:

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

\$ 5,958.49

Credit " " "

772.95

\$ 5,185.54

\$ 5,185.54

Certified Correct,

E. H. Berthe
 E. H. Berthe
 Auditor

Spanish Residential School for Girls

Roman Catholic

Spanish, Ontario

Statement of Receipts and Expenditures

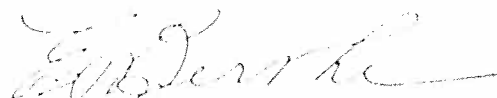
September 1st, 1935 to August 31st, 1936

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	7,178.01	
" - Estimated value -contra	<u>2,175.00</u>	2,776.12	
Phone, fuel, light & water			
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.		5,185.54	
		\$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		117.6

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

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

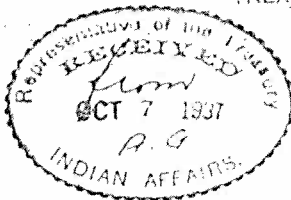
Spanish Residential School for GirlsRoman CatholicSpanish, Ontario.November 10th, 1936List of Staff

<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
H.H.L.*



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	<u>6,613.53</u>

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
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. LaVigtoire	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
		<hr/>
		\$ 3,360.00
		<hr/>

No Salary

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

SEP 30 1937

INDIAN AFFAIRS

INDIAN AFFAIRS BRANCH



Ottawa, September 24, 1937.

*Audit Office
Oct. 6/37
H.S.G.*

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	98.88
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 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>

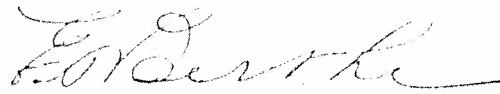
General

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



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Roman Catholic

Spanish - Ontario

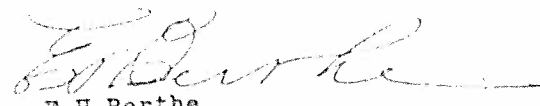
Summary of Receipts and Expenditures
September 1st, 1936 to August 31st, 1937.

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		507.88
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,
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
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,
Auditor.

Spanish Indian Residential Boys' School

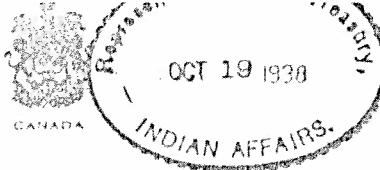
Roman Catholic

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.



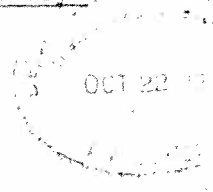
TREASURY OFFICE

Ottawa, October 17th, 1938.

*Audit Office
H/11/38
J.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	<u>396.50</u>
	\$4,103.00

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

Salaries:

Lay Staff	\$1,625.76	
Withdrawn in lieu of salary	<u>1,800.00</u>	\$ 3,425.76

Clothing:

Laundry & repairs	776.60	
Shoes and repairs	1,107.08	
Clothing	<u>1,936.62</u>	3,820.30

Food:

Bread	1,572.65	
Meat and groceries	4,395.62	
Raised and consumed	<u>4,103.00</u>	10,071.27

'Phone, Fuel, Light and Water

'Phone	35.94	
Fuel	724.13	
Light and Water	<u>628.31</u>	1,388.38

Buildings and Repairs

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

House Equipment:

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

Farm and Garden:

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

Transport, Freight & Express:

Travel	314.95	
Freight and Express	<u>236.35</u>	551.30

Extra Labour:

Plumbing	636.35	
Other Labour	<u>92.75</u>	729.10

Miscellaneous:

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.

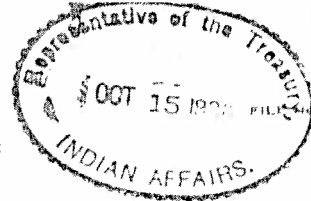
EHR/J

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



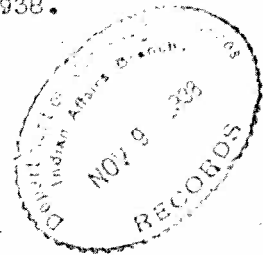
TREASURY OFFICE

Ottawa, October 13, 1938.

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

Dear Sir,

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, 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