

Cost of Operation - Statement No.3.

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

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

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

List of Staff - Statement No.4.

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

Livestock and Crops

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

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

General

The records are neatly kept and are complete.

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

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

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

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

Yours faithfully,

E.H.Berthe,  
Auditor.

EHB/B

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

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

Certified correct,

E.H. Berthe,  
Auditor.

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

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

Expenditures

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

Spanish Indian Residential School for Girls

Detailed Statement of Expenditure

September 1, 1937 to August 31, 1938

Salaries

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

Clothing

1,559.25

Food

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

'Phone, fuel, light and water

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

Buildings and Repairs

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

House Equipment

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

Farm and Garden

feed	867.27	
Seed	33.28	
Fertilizer	53.19	
Blacksmithing \$8.00, Sundry Farm	<u>158.81</u>	1,112.55

Transport, Freight and Express

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

Extra Labour

406.09

Miscellaneous

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

\$ 22,049.39

E. H. Berthe  
Auditor.

Spanish Indian Residential School for Girls

Roman Catholic

Spanish, Ontario

Cost of Operation

September 1, 1937 to August 31, 1938.

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

No. of pupils in attendance 23/9/38 112.

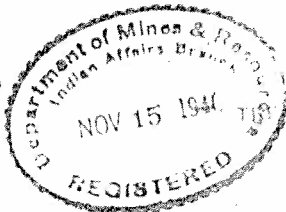
Average attendance during year 124.49

E. H. Berthe,  
Auditor.



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CANADA  
OCT 28 1940

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

TREASURY OFFICE

Ottawa, October 28th, 1940.

Spanish Indian Residential School for Boys  
Roman Catholic  
Spanish, Ontario

Dear Sir:

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

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

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

Cash Book, Vouchers, Cheques, Etc.

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

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

Receipts and Expenditures - Statement No.2.

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

Receipts

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

expenditures...

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

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

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

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

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

#### Expenditures:

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

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

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

#### Cost of Operation - Statement No.3.

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

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

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

#### Staff - Statement No.4

The Staff presently employed is listed as per attached statement. The annual salaries, if paid would amount to \$2,500.00. It had been the intention of the order to withdraw \$2,000.00 per year to cover the salaries of the religious members of the staff, but the withdrawals during the past three years have averaged only \$2,500.00 per annum.

L. Venbock....



Livestock and Crops

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

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

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

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

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

General:

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

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

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

Yours truly,

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

ENB/J

Statement No.1

Spanish Indian Residential School (Boys)

Bank and Cash Reconciliation

at July 31st, 1940.

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

Certified correct,

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

EHR/J

Indian Affairs - OBC 10, Volume 6210, file 471-71, part 11

Spanish Indian Residential School (Boys)

Summary of Receipts and Expenditures

September 1, 1938 to July 31, 1940

Receipts:

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

Expenditures:

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

Compiled from School Records,

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

EHE/J

Spanish Indian Residential School (Boys)

Detailed Statement of Expenditures

September 1, 1938 to July 31, 1940

Salaries:

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

Clothing:

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

Food:

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

Phone, Fuel, Light & Water:

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

Buildings and repairs:

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

House Equipment:

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

Farm and Garden:

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

Carried Forward - \$47,928.89

Brought Forward - \$ 47,928.89

Transport, Freight & Express:

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

635.99

Extra Labour:Miscellaneous:

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

\$ 51,477.99

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

EHB/J

Spanish Indian Residential School (Boys)

Cost of Operation Statement

September 1, 1938 to July 31, 1940

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

In attendance August 16th, 1940 - 45 boys.

*E. G. ...  
Auditor*

EHB/J

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

PUBLIC ARCHIVES  
ARCHIVES PUBLIQUES  
CANADA

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

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

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

EHB/J

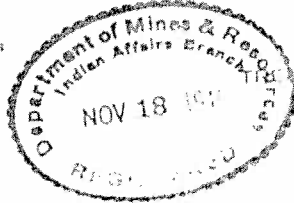
Indian Affairs. (RC 10, Volume 6219, file 471-24, part 1)

PUBLIC ARCHIVES  
 ARCHIVES PUBLIQUES  
 CANADA

OCT 28 1940

INDIAN AFFAIRS BRANCH

TREASURY OFFICE



Ottawa, October 26th, 1940.

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

*Audit Office  
9/18/40  
JAK*

Dear Sir:

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

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

This school had not been visited last year.

Bank, Cash Book, Cheques, Vouchers, Etc.

The attached Bank and Cash Reconciliation Statement No.1 - was prepared and shows a bank balance of \$6,493.21 at August 16th, against which fourteen cheques totalling \$685.44 were found to be outstanding, leaving a net bank balance of \$5,907.77. Cash on hand amounted to \$75.00, therefore the actual balance was \$5,982.77, which agreed with the cash book.

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

Receipts and Expenditures - Statement No.2

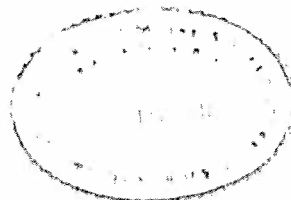
This statement was prepared from an analysis of the synoptic cash book after the necessary adjustments had been taken into account.

Receipts:

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

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

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



The ....



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

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

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

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

Expenditures:

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

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

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

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

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

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

The .....

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

Cost of Operation - Statement No.3

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

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

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

Staff

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

Livestock and Crop:

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

The land available for farming consists of 25 acres only.

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

General:

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

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

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

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

Yours truly,

E.H. Berthe  
Auditor.

EHB/J

Indian Affairs - (R) 30, Volume 8259, Page 17121, 1941 D

Statement No. 1

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

Bank balance as per pass book (current A/c.)		\$ 304.03 -
" " " " " " (savings A/c.)		<u>6,189.18 -</u>
		\$6,493.21 -
Less Unpresented cheques:		
# 8612 - \$ 30.00		
# 8614		
to		
8627 - <u>52.44</u>		<u>82.44 -</u>
		\$ 5,907.77 -
Add cash on hand - Petty cash -		<u>75.00 -</u>
		\$ 5,982.77 -
Total Debit cash book	- \$ 6,493.21 -	
" Credit " "	- <u>82.44 -</u>	
	\$ 5,982.77	\$ 5,982.77 ✓

certified correct,

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

KHP/J

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

PUBLIC ARCHIVES  
ARCHIVES PUBLIQUES  
CANADA

Spanish Indian Residential School for Girls

Summary of Receipts and Expenditures

September 1, 1938 to August 16, 1940.

Receipts:

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

Expenditures:

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

Compiled from School records,

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

ENB/J

Spanish Indian Residential School for Girls

Detailed Statement of Expenditures

September 1, 1938 to August 16, 1940.

Salaries:

Religious members of the staff	3,700.00	
Lay members of the staff	<u>6,220.78</u>	9,920.78
		3,484.71

Clothing:

Food:

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

Phone, Fuel, Light & Water:

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

Buildings and Repairs:

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

House Equipment:

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

Farm and Garden:

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

Transport, Freight, & Express:

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

Carried Forward - 246,192.16

Brought Forward - \$ 46,192.16

Extra Labour:

1,265.07

Miscellaneous:

Stamps - Postage	103.80	
" - Excise	36.00	
X'mas Gifts, Games & toys	84.52	
Books and publications	63.40	
Optical	28.94	
Rental of Films	22.38	
Drugs	1.00	
Funeral	15.00	
Repairs to Gramophone	3.32	
Ink	3.90	
Sundry - unclassified	<u>36.84</u>	<u>399.10</u>
		<u>\$ 47,856.33</u>

E.H. Berthe  
Auditor.

EHB/J

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

Cost from Sept. 1, 1938 to August 16, 1940.	\$47,856.23
Less expenditure during August, 1940-	\$525.44
" Refunds and Cash sales	<u>3,142.92</u>
	<u>2,668.36</u>
Cost of operation for 23 months	\$44,187.87
" " per year	23,054.52
" per month	1,921.21
" per day	63.16
" per pupil per year	184.29
Amount allowed by Gov't. Grant per pupil per year	153.65
* Cost of Clothing per pupil per year	34.53
Cost of food " " " "	68.19
" " " actually purchased per pupil per year	47.68
Average attendance - 125.095 pupils	
Attendance August 16, 1940 - 40 pupils	

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

EHB/J

Spanish Indian Residential School for Girls

AUGUST 16, 1940. .

Staff and Occupation

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

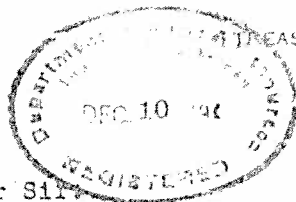
E.H. Bertho  
Auditor.

EHB/J

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

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CANADA





Ottawa, November 21st, 1941.

Dear Sir:

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

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

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

Bank, Cash book, Cheques, Vouchers, Etc.

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

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

Receipts and Expenditures - Statement No.2

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

Receipts

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

The .....

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

The proceeds from the farm and garden cash sales amounted to \$28.69 only and cover the sale of milk to the farmer.

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

Milk	17501 qts. @ 10¢	-	\$1,750.10
Butter	323 lbs. @ 30¢	-	96.90
Eggs	568 doz. @ 30¢	-	170.40
Fowl and Veal			30.90
Potatoes	151 bags @ 1.00	-	151.00
Vegetables and berries - valued		-	420.74
			<u>\$2,650.04</u>

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

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

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

#### Expenditures:

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

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

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

The disbursements under the other headings are about normal.

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

#### Cost of Operation - Statement No. 4.

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

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

The ....

The average attendance during the year was 123.849 pupils.

Staff

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

Livestock and Crop.

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

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

General:

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

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

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

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

Yours truly,

E.H. Berthe,  
Auditor.

ENB/J

Spanish Indian Residential School (Girls')

Bank and Cash Reconciliation

at August 16, 1941.

Bank balance as per pass book (current A/c.)	\$ 1,963.82
" " " " " " (savings A/c.)	<u>7,863.18</u>
	\$ 9,832.00

Less unrepresented cheques:

No. 8810 - \$40.00	Prot. Fwd. - \$222.11	
8887 - 35.00	No. 8956 - 36.00	
8951 - 57.86	8957 - 36.00	
8952 - 18.00	8958 - 60.00	
8953 - 43.25	8960 -	
8955 - 28.00	to	
Carried Fwd. - 222.11	8981 - <u>1,949.92</u>	<u>2,304.03</u>
		\$ 7,527.97

Add cash on hand	<u>75.00</u>
	\$ 7,602.97

Total debit cash book	\$ 9,747.05	
" credit " "	<u>2,144.08</u>	
Balance	<u>\$ 7,602.97</u>	<u>\$ 7,602.97</u>

*E. N. Berthe*  
 .....  
 Certified correct  
 E.N. Berthe

EHB/J

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

Summary of Receipts and Expenditures

August 17, 1940 to August 16, 1941.

Receipts:

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

Expenditures:

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

*Compiled from original accounts.*

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

EHE/J

Spanish Indian Residential School (Girls)

Detailed Statement of Expenditure

August 17, 1940 to August 16, 1941.

Salaries:

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

Clothing

Food:

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

Phone, Fuel, Light & Water:

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

Buildings and Repairs:

Lumber	1,025.24	
Wages - Carpenters \$321.51; Painters \$200.00	521.51	
Electrical repairs	167.68	
Repairs floors and stairs	305.85	
Plumbing material	65.84	
Paints	74.15	
Window cords	36.18	
Cement \$18.00; Sewer pipes \$45.50	63.50	
Tiles \$31.96; Repairs furnace \$18.62	50.58	
Hardware, Etc.	<u>251.27</u>	2,561.80

*M.H.L.*

House Equipment:

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

Farm and Garden:

Feed and Seed	741.12	
Repairs and Blacksmithing	81.45	
Fertilizer	56.25	
Pullets	45.00	
Sprayer	13.65	
Hardware, Etc.	<u>112.61</u>	1,050.08

Transport, Freight & Express:

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

Extra Labour:

Miscellaneous:

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

*P.H.M.*

Spanish Indian Residential School (Girls')

Cost of Operation

August 17, 1940 to August 16, 1941

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

Average attendance - 123,849 pupils  
 In attendance August 20, 1940 - 42 "

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

EH3/J

Indian Affairs, 1881-19, Volume 6219, File 471-21, part 11

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

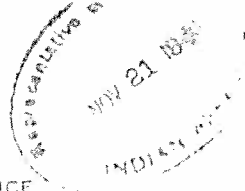
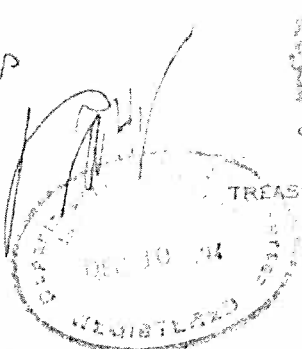
<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss C. Laferriere	Principal	} \$ 2,000.00
" A. Gilbert	Bookkeeper & i/c Refectory	
" L. Bonnot	Housekeeper & Dairy	
" I. Proulx	Infirmary & Nurse	
" F. Piche	Cook	
" A. Montreuil	Sewing Teacher	
" L. Syrette	" "	
" M. Hickey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

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

EHB/J



250  
at 1/60



Ottawa, November 20th, 1941.

Dear Sir:

Spanish Indian Residential School for Boys  
Roman Catholic  
Spanish, Ontario

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

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

Cash Book, Vouchers, Cheques, Etc.

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

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

Receipts and Expenditures - Statement No.2.

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

Receipts

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

The ....

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

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

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

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

Expenditure:

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

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

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

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

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

Cost of Operation - Statement No.4.

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

amounting...

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

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

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

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

#### Staff - Statement No.5

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

#### Livestock and Crops

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

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

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

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

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

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

#### General

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

The foregoing, to the best of my knowledge

and....

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

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

Yours truly,



E.H. Berthe,  
Auditor.

EHB/J

Statement No.1


Spanish Indian Residential School (Boys')

Bank and Cash Reconciliation

at July 31st, 1941.

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

Certified correct,

  
.....  
E.B. Bertho  
Auditor.

ENB/J

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

Salaries

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

Clothing:

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

Food:

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

Phone, Fuel, Light & Water:

Phone 45.82  
Fuel 823.33  
Light and Water 588.87 1,458.02

Buildings and Repairs:

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

House Equipment:

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

Farm and Garden:

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

Transport .....

Transport, Freight & Express:

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

Extra Labour:

729.00

Miscellaneous:

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

*E. J. Smith*

EHE/J

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

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25-23-60  
1-11-61  
2-13-62  
3-09-63  
4-05-64  
5-03-65  
6-01-66  
7-01-67  
8-01-68  
9-01-69  
10-01-70

WV  
11/11

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

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



Spanish Indian Residential School (Boys')Staff, Occupation and SalariesAugust 18, 1941.

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

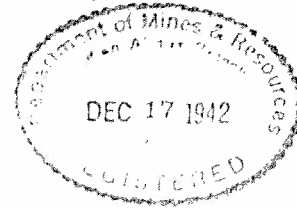
*Note*

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

TREASURY OFFICE

Ottawa, December 11th, 1942.

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



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

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

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

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

Cash Book, Vouchers, Cheques, Etc.

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

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

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

Receipts and Disbursements - Statement No.2.

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

Receipts:

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

The ...

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

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

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

Disbursements:

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

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

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

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

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

Cost of Operation - Statement No.4.

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

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

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

The ...

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

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

Staff - Statement No. 5

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

Livestock and Crop.

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

The school records showed the following crop for 1941:

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

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

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

General:

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

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

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

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

E.H. Besthe,  
 Auditor.

KHB/J

Statement No. 1

Shawnee Indian Residential School (Boys')

Bank and Cash Reconciliation at July 31, 1942.

Bank balance as per pass book (Current A/c)	\$ 1,911.14
" " " " " " " (Savings A/c)	<u>142.38</u>
	\$ 2,053.52

Less unrecorded cheques:

\$117.20	23.20	
" " " " " " " " " " "	3.46	
" " " " " " " " " " "	9.25	
" " " " " " " " " " "	6.48	
" " " " " " " " " " "	119.80	
<u>117.20</u>	<u>259.19</u>	
		<u>1,892.35</u>
Add cash on hand		<u>156.28</u>
		2,053.63

Total debit cash book	5770.86	
" credit " "	<u>3,713.23</u>	
Balance	<u>2,058.63</u>	<u>2,058.63</u>

Certified correct,

  
 E.H. Berthe  
 Auditor

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

Receipts:

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

Disbursements:

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

Compiled from School records

E.M. Berthe

Auditor

/s

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

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

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

ZHB/J

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

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

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

EHD/J



Statement No.5

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

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	} 4,000.00
" M. Hawkins	Asst. Principal	
" N. McKenzie	Prefect and Sports	
" B. Mayhew	Teacher	
Vacant	Manual Training	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	
" J. Manseau	Tailor & Poultryman	
" W. Laflame	Infirmery & Asst. Tailor	
" W. Grubb	Dairyman and Gardener	
" E. McLaren	Shoemaker & Furnace-man	
" N. Vandermoor	Farm Instructor	
Mr. J. McGrath	Teacher	660.00
" F. Morrison	Chef	960.00
" C. Eicheldinger	Electrician & Handyman	360.00
" G. Labelle	Carpenter	600.00
" J. Savoie	Farm Assistant	300.00
		<u>\$ 6,880.00</u>

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

EHB/J

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