

Statement No.5

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

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

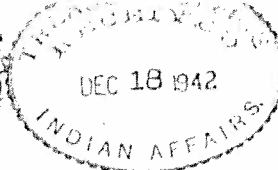
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 E.H. Berthe, Auditor.

EHB/J

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



CANADA

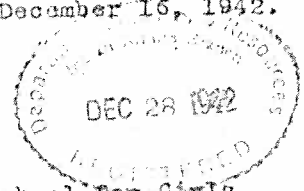


INDIAN AFFAIRS BRANCH

TREASURY OFFICE

Ottawa, December 16, 1942.

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



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

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

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

Bank, Cash Book, Cheques, Vouchers, etc.

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

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

Receipts and Disbursements - Statement No.2.

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

Receipts.

The total receipts during the period are shown as \$24,603.52, in which is included the value of the food raised and consumed at the school. The amount, viz.: \$3,350.52 is shown also as "Contra" under disbursements. The per capita grants received during the period totalled \$18,419.11. In addition a special grant of \$1,153.00 for 1941 was received.

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

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

summarized

summarized as follows,-

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

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

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

Disbursements:

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

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

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

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

The other items appear about normal.

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

Cost of Operation - Statement No.4.

The cost of operation for the year is based on a net cost of \$23,140.66. The average attendance for the year was 126.407 pupils and on that basis the cost per pupil per year would be \$183.06, or an increase of \$20.25 per pupil over the previous year.

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

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

Staff - Statement No.5.

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

salaries

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

Livestock and Crop

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

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

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

General

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

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

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

E.H. Berthe
Auditor.

ENB/S

Statement No. 1

Spanish Indian Residential School (Girls)

Bank and Cash Reconciliation at August 18, 1942

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

Certified correct.

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

/s

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

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CANADA

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

Government per capita grants		18,419.11	
Special Grant - 1941		<u>1,153.00</u>	19,572.11
<u>Farm and Garden:</u>			
Cash sales - 2 aged cows	50.00		
- milk, etc., to farm help	<u>48.35</u>	98.35	
Produce - raised and consumed (contra)		<u>3,360.62</u>	3,458.97
<u>Other Sources</u>			
From Boys' School - laundry, repairs, etc.		1,131.36	
Groceries, supplies, etc. to Farm help		155.23	
Refund of Transportation		91.45	
Coal sold		76.64	
Bank Interest on Savings		68.75	
Refunds and rebates		34.16	
Board		<u>14.85</u>	<u>1,572.44</u>
			24,603.52

Disbursements:

Salaries		5,889.00	
Clothing		1,504.13	
Food - purchased	6,275.41		
" - raised & consumed (contra)	<u>3,360.62</u>	9,636.03	
Phone, Fuel, Light & Water		3,097.99	
Buildings and Repairs		1,161.00	
House Equipment		1,001.28	
Farm and Garden		1,447.37	
Transport, Freight & Express		161.51	
Extra Labour		747.94	
Miscellaneous		<u>165.21</u>	
		24,811.45	
Balance August 16, 1941			7,602.97
" August 18, 1942		<u>7,395.04</u>	
		<u>\$32,206.49</u>	<u>\$32,206.49</u>

Compiled from School records,

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

EHB/S

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

<u>Salaries:</u>		\$ 2,300.00	
Religious members of the Staff		3,589.00	5,889.00
Lay members			1,504.13
<u>Clothing:</u>			
<u>Food:</u>		2,347.63	
Bread		3,927.78	
Groceries and meat		3,360.62	9,636.03
Raised and consumed (contra)			
<u>Phone, Fuel, Light and Water:</u>		67.87	
Phone		1,453.24	
Fuel		176.87	
Light and Water		1,400.00	3,097.98
New Boiler			
<u>Buildings and Repairs:</u>		547.69	
Wages		350.90	
Repairs of roof and eaves		136.87	
Lumber		59.22	
Paint		66.32	1,161.00
Sundry repairs and hardware			
<u>House Equipment:</u>		665.06	
Laundry and cleaning supplies		70.69	
Dry Goods		173.00	
Boiler Insurance		48.25	
Linoleum		34.42	
Dishes and cutlery		4.97	
Brooms and Brushes		4.89	1,001.28
Hardware, etc.			
<u>Farm and Garden:</u>		953.98	
Feed 932.32; seed 71.66		230.00	
Cows (2) 155.00; chicks 75.00		114.01	
Fertilizer 68.86; gas 45.15		133.38	
Machinery and Repairs		16.00	1,447.37
Hogs			
<u>Transport, Freight & Express:</u>		88.66	
Travel		72.85	161.51
Freight and Express			747.94
Extra Labour			
<u>Miscellaneous:</u>		74.30	
Postage and Excise Stamps		50.00	
Purchase of Victory Bond		13.36	
Amusement and camping expenses		11.00	
Magazines		7.60	
School Tax		8.95	165.21
Films and sundry items			
		\$	<u>24,811.45</u>

E.H. Berthe
Auditor.

MHR/S

Statement No.4.

Spanish Indian Residential School (Girls)

Cost of Operation

August 17, 1941 to August 18, 1942

Cost for year	\$ 24,811.45
Less receipts	<u>1,670.79</u>
Net cost for year	23,140.66
Cost per month	1,928.39
Cost per pupil per year	183.06
Allowed by Govt. grant per pupil per year	147.58
Cost of Clothing per pupil per year	11.90
Cost of food " " " "	76.23
" " " purchased " " " "	49.65
" " " raised " " " "	26.58

Average attendance - 126.407 pupils

In attendance August 18, 1942 - 41 pupils Summer holidays

M.H. Berthe
M.H. Berthe
Auditor

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

Spanish Indian Residential School (Girls)

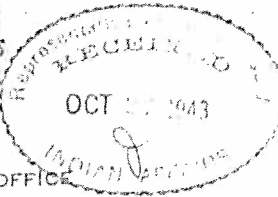
Staff, Occupation and Salary

August 18, 1942

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

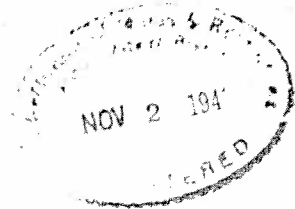
E. H. Berthe
Auditor

/S



Ottawa, October 22, 1943.

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



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

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

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

Bank and Cash Reconciliation - Statement No.1

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

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

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

Receipts and Disbursements - Statement No.2.

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

Receipts:

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

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

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

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

Milk...

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

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

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

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

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

Disbursements:

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

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

M. H. H. H.

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

Cost of Operation - Statement No.4.

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

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

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

Staff ...

Staff - Statement No.5:

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

Livestock and Crop:

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

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

General:

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

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

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

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

E.H. Berthe,
Auditor.

EHB/J

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

Bank balance as per pass book (current A/c.)		\$ 953.76
" " " " " (savings A/c.)		<u>2,073.40</u>
		3,027.16 ✓
Less unrepresented cheques:		
# 9662 -	18.80	
3 -	24.57	
4 -	41.29	
5 -	70.00	
6 -	70.00	
7 -	<u>137.97</u>	
		<u>362.63 ✓</u>
		2,664.53 ✓
		<u>400.00 ✓</u>
Add cash on hand		3,064.53 ✓
Total Debit Cash Book		4,156.34 ✓
" Credit " "		<u>1,091.81 ✓</u>
Balance -		<u>\$ 3,064.53 ✓</u> <u>\$3,064.53</u>

Certified correct,

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

EHE/J

Spanish Residential School for Girls

Summary of Receipts and Disbursements

August 19, 1942 to August 31, 1943.

Receipts:

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

Disbursements:

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

Compiled from School records.

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

/J

Detailed Statement of Disbursements

August 19, 1942 to August 31, 1943

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

E.H. Berthe

 E.H. Berthe, Auditor.


/J

Spanish Residential School for Girls

Cost of Operation

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

In attendance Sept. 15, 1943 - 126 pupils.


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

EHB/J

Spanish Residential School for Girls

Staff - September 14, 1943

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious Members</u>		
Miss O. Lafontaine	Principal	
" A. Gilbert	Bookkeeper	
" P. Paradis	Housekeeper	
" L. Bonnot	I/o Wardrobe	
" A. Straine	Mistress of discipline	
" F. Chabot	Sewing Teacher	2,300.00
" M. Hicksy	Dormitory	
" A. Leusch	Gardener	
" L. Lacelle	Cook	
" B. Senecal	Refectory	
" A. Berrigan	Senior Teacher	
<u>Lay Members</u>		
Mr. Frank McCormick	Farmer	900.00
" Larry Denmark	Asst. Farmer	840.00
" Xavier Jencas	Gardener & Furnace	840.00
Miss McDevitt	Teacher	500.00
" Dwyre	"	500.00
Mrs. A. Cooper	Laundress	240.00
Miss S. Osawabine	Asst. "	150.00
		<hr/>
		\$ 6,300.00
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E.H. Berthe
.....
E.H. Berthe, Auditor.

KHB/J

OCT 21 1943
INDIAN AFFAIRS BRANCH

TREASURY OFFICE

Ottawa, October 21, 1943.

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

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RECEIVED

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

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

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

Bank & Cash Reconciliation - Statement No.1.

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

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

Cash Book, Cheques, Vouchers, Etc.

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

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

Receipts and Disbursements - Statement No.2.

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

Receipts...

Receipts:

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

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

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

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

Disbursements:

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

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

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

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

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

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

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

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

The

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

Gas and oil	\$ 114.99	
Repairs	36.63	
Transportation	<u>394.82</u>	\$546.44
Less decrease - Freight and Express		<u>7.57</u>
		<u>\$538.87</u>

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

Cost of Operation - Statement No. 4

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

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

Milk	- 6150 gals.	\$2,133.35	
Cream	- 23 $\frac{1}{2}$ "	57.00	
Butter	- 1264 lbs.	454.14	
Poultry & eggs	-	984.63	
Beef	- 6243 "	1,120.86	
Pork	- 2117 "	423.40	
Goat	- 130 "	6.50	
Potatoes	- 450 bags	787.50	
Other vegetables valued at -		<u>322.65</u>	<u>\$6,290.03</u>

Staff - Statement No. 5.

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

Livestock and Crop:

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

The school records showed the following crop for 1942:

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

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

was...

was fair but most of it was spoiled by the weather. The potatoe crop was affected by blight and only 270 bags were harvested.

General:

The books and records were found in good order and posted to August 31, 1943.

As far as I could ascertain accounts payable on hand at August 31, totalled \$2,288.15.

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

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



E.H. Berthe,
Auditor.

RHB/J

Spanish Residential School for Boys

Bank and Cash Reconciliation
at July 31st, 1943.

Bank balance as per pass book (current A/c.)		\$	778.06'
" " " " " " (savings A/c.)			<u>2,583.97'</u>
			3,362.03'
Less unrepresented cheques #A-169			<u>19.88</u>
			3,342.15
Add cash on hand			<u>359.21</u>
			3,701.36
Total debit cash book	6,013.12		
" credit " "	<u>2,311.76</u>		
Balance -	<u>\$3,701.36</u>		<u>\$3,701.36</u>

Bank and Cash Reconciliation
at August 31, 1943.

Bank balance as per pass book (current A/c.)			12.48
" " " " " " (savings A/c.)			<u>1,977.11</u>
			1,989.59
Unrepresented cheques "Nil" -			-
Cash on hand			<u>425.66</u>
			2,415.25'
Total debit cash book	3,902.78		
" credit " "	<u>1,487.53'</u>		
Balance	<u>\$ 2,415.25</u>		<u>\$ 2,415.25</u>

Certified correct,


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

EHB/J

Spanish Residential School for Boys
Summary of Receipts and Disbursements

August 1, 1942 to July 31, 1943.

Receipts:

Government per capita grant		\$ 18,937.64.
" special grant, 1942		1,153.00.
Farm and Garden:		
Sale of cream	193.63	
" " cattle	150.00	
" " hides	24.10	
" " goat	10.00	
Sundry sales	<u>7.50</u>	
	385.23.	
Estimated value of food raised (contra)	<u>6,290.03-</u>	6,675.26.
Other Sources:		
Services rendered to Girls' School	294.12.	
Re-imbursments by Dept.-Buildings & Repairs	449.84.	
" " " -Transportation	419.33.	
Refunds and rebates	207.09.	
" on gas tax	64.00.	
Collections from parents re transportation	63.00.	
Sale of Delco parts	112.35.	
Sale of Scrap iron	2.00.	
Insurance claim -	30.00.	
Interest on savings	<u>1.34.</u>	<u>1,643.07-</u>
		28,408.97

Disbursements:

Salaries		6,552.74.	
Clothing		1,092.41.	
Food - Purchased	6,022.41.		
- Raised & consumed			
(contra)	<u>6,290.03-</u>	12,312.44.	
Phone, Fuel, Light & Water		686.28.	
Buildings and Repairs		541.74.	
House Equipment		1,955.19.	
Farm and Garden		1,807.08.	
Transport, Freight & Express		966.01.	
Extra Labour		438.81.	
Miscellaneous:			
Postage & Exoise stamps	115.74.		
Amusements, Prizes, Etc.	140.17.		
Relief on repayment	28.00.		
Newspapers, books, etc.	50.10.		
Fish license	20.00.		
Drugs and optical repairs	26.18.		
School taxes	18.35.		
Organ tuning	10.00.		
Boiler inspection	<u>5.00.</u>	<u>413.54.</u>	
		26,766.24.	
Balance July 31, 1942			2,058.63-
" " 31, 1943		<u>3,701.36</u>	
		\$30,467.60	<u>\$30,467.60-</u>

Compiled from School records,

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 E.R. Berthe, Auditor.

EHR/J

Spanish Residential School for Boys

Detailed Statement of Disbursements

August 1, 1942 to July 31, 1943.

Salaries - Religious Order	4,000.00	
- Lay members	<u>2,552.74</u>	6,552.74
		<u>1,092.41</u>
Clothing		
Food: Bread	1,936.82	
Meat and groceries	4,085.59	
Raised and consumed (contra)	<u>6,290.93</u>	12,312.44
Phone, Fuel, Light and Water:		
Phone	72.13	
Fuel	-	
Light and Water - Oil and repairs	492.80	
- Cooling tank	75.00	
- Light bulbs	<u>46.35</u>	614.15
		<u>686.28</u>
Buildings and Repairs:		
Lumber and builders supplies	425.15	
General repairs	46.62	
Paints	<u>69.97</u>	541.74
House Equipment:		
Laundry done by Girls' School	949.22	
Repairs and house supplies	165.28	
Equipment and dry goods	142.24	
Soaps and cleaners	142.07	
Linoleum	115.20	
Mill Equipment	77.40	
Kitchenware	50.52	
Brooms and brushes	49.78	
Stationery	15.33	
Hardware, etc.	<u>248.15</u>	1,955.19
Farm and Garden:		
Feed	727.30	
Seed	197.42	
Fertilizer	232.88	
Cattle	172.00	
Horse	145.00	
Rent of farm land	75.00	
Threshing and trucking	50.25	
Gas	38.03	
Equipment and repairs	<u>169.20</u>	1,807.08
Transport, Freight and Express:		
Gas and oil	234.66	
Repairs	120.83	
Travel - Pupils	392.01	
- Staff	107.30	
Freight and Express	<u>111.21</u>	966.01
Extra Labour		438.81
Miscellaneous - Detailed on Statement No.2		<u>413.54</u>
		<u>\$ 26,766.24</u>

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

EHB/J

Spanish Residential School for Boys

Cost of Operation

August 1, 1942 to July 31, 1943

	<u>1941-42</u>	<u>1942-43</u>
Cost per year	27,448.10	26,766.24
Less refunds and cash sales	<u>656.54</u>	<u>2,028.30</u>
Net cost per year	26,791.56	24,737.94
Cost per month	2,232.69	2,061.50
Cost per pupil per year	210.36	196.04
Gov't grant - subject to normal attendance	160.00	160.00
Cost of clothing per pupil per year	6.01	8.66
" " food purchased " " "	47.09	47.72
Value " " raised " " "	46.41	49.84
Total cost of food per " " "	93.50	97.56
Average attendance of pupils	127.	126.187
In attendance Sept. 14, 1943 - 129 pupils.		

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


EHB/J

Spanish Residential School for Boys

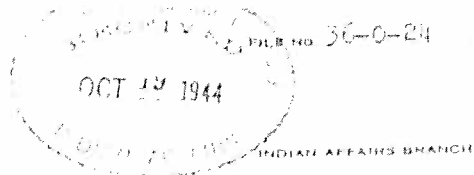
Staff, Occupation & Salaries

September 14, 1943.

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	
" M. Hawkins	Asst. Principal	
" J.R. Oliver	Singing Teacher	
" N. McKenzie	Prefect and Sports	
" J. McHugh	Teacher	
" M. Kelly	A/ Prefect & Manual Training	
Bro. E. O'Keefe	Sr. Teacher & Bookkeeper	4,000.00
" J. Manseau	Poultryman	
" W. Laflamme	Infirmary & Asst. Tailor	
" W. Grubb	Dairyman & Gardener	
" E. McLaren	Shoemaker & furnace-man	
" N. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
" A. Dugas	Chef	1,080.00
" C. Eicheldinger	Electrician & Handyman	420.00
" J. Savoie	Farm Assistant	420.00
Mrs. J. Solomon	Sewing teacher	<u>300.00</u>
		<u>2,976.00</u>
		\$ <u>6,976.00</u>


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E.H. Berthe, Auditor.

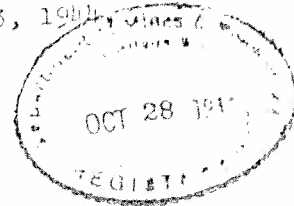
EHB/J



TREASURY OFFICE

Ottawa, October 13, 1944

[Signature]
L. M. Hutcheon, Esq.,
Treasury Officer,
Indian Affairs Branch,
Department of Mines and Resources,
O T T A W A.



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

I submit herewith a report of an audit of the books and records at the above noted school, covering a period from September 1, 1943 to August 31, 1944.

I commenced my examination on the morning of September 4, 1944, and completed it at noon the next day.

Bank and Cash Reconciliation - Statement No.1.

According to the bank pass books the bank balance at August 31, 1944, was \$4,441.51 against which unrepresented cheques amounted to \$1,728.76, leaving a net bank balance of \$2,712.75. Adding thereto cash on hand of \$300.00, the actual school balance was \$3,012.75 which agreed with the cash book balance - Statement No.1.

The said cheques were examined and checked to the synoptic cash book.

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

Receipts and Disbursements - Statement No.2.

Receipts:

The total receipts during the year amounted to \$26,954.69, in which is included as "contra" the sum of \$2,748.22 which is the estimated value of the food produced and consumed at the school.

The per capita grants received during the year amounted to \$12,573.96. In addition a special grant of \$1,153.00 for 1943 was received.

The only cash sales from the Farm and Garden were for the sale of hides amounting to \$10.98.

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

Milk	14750 qts. @	.10	-	\$1,475.00
Eggs	937 doz. @	.35	-	327.95
Butter	125½ lbs. @	.37	-	46.43
Chicken and other meat valued at			-	335.78
Potatoes	32½ bags @	1.65	-	53.63
Other vegetables and berries valued at			-	59.43
				<u>\$2,748.22</u>

The receipts from "Other Sources" amounted to \$1,493.53 in which is included an item for \$1,170.76 received from the boys' school in payment for laundry services, repairs of clothing, etc.

Disbursements:

The total disbursements during the year amounted to \$27,056.47 including the contra amount of \$2,748.22, being the value of the food raised and consumed at the school.

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

Salaries show an increase of \$950.80. This is partly due to extra help being used in connection with the farm which was bought last year.

The cost of clothing shows a reduction of \$277.02 from last year. Considerable clothing is being made over from discarded military clothing.

The cost of food was reduced by \$342.01.

Fuel, light and water show the larger increase in the cost, that of \$3,765.01. The cost of fuel at \$3,825.63 shows an increase of \$2,921.97. The Principal explained that at the beginning of last winter there was very little fuel on hand and that now there is nearly enough fuel on hand to tide them over the coming winter. There was an account for coal amounting to \$600.57 unpaid at time of visit last year. A delco plant costing \$1,599.35 was bought by the boys' school and one half of the cost viz: \$799.92 was paid by the girls' school.

The cost of buildings and repairs at \$263.80 shows a decrease of \$11.14 over the previous year.

House equipment cost at \$737.55 shows a decrease of \$656.77 over last year.

The cost of Farm and Garden shows an increase of \$54.91 over last year when the cost, excluding this purchase of farm, was \$1,790.35.

Transport, freight and express cost was about normal.

The cost of extra labour at \$494.65 shows a decrease of \$746.63 from last year. The extra farm help last year was included under salary this year.

Cont ...

Cost of Operation - Statement No.4.

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

The cost per pupil per year shows an increase of \$19.51. The cost for the last year was \$1,953.34 higher than the preceding year and there was a drop of 2,399 in the average attendance.

The cost of both the food and the clothing shows a slight reduction.

Staff - Statement No.5.

The staff as listed on statement was provided me by the Principal. The annual salaries of the staff presently employed amount to \$7,485.00.

Livestock and Crop.

According to the Principal the livestock consists of 2 horses; 8 milch cows; 2 heifers; 6 pigs; and 150 poultry.

The crop produced last year included 15 tons of hay, 60 bushels of oats, 400 lbs. of mangels, 1 1/2 ton of turnips; and 32 1/2 bags of potatoes. There was also a crop of other vegetables and berries valued at \$509.43.

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

As far as I could ascertain the accounts payable at date of visit totalled \$896.55.

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

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

E.H. Bertha,
Auditor.

ENB/J

Spanish Residential School for Girls
 Bank and Cash Reconciliation
at August 31, 1944.

Bank balance as per pass book (current a/c.)		\$ 1,751.57 ✓
" " " " " " (savings a/c.)		<u>2,689.94</u>
		\$ 4,441.51 ✓
Less unrepresented cheques:		
# 9929 - #	32.03	
9937 -	70.00	
9938 -	70.00	
9939 -	75.00	
9940 -	133.55	
9941 to		
9962 -	<u>1,348.16</u>	<u>1,728.76 ✓</u>
		\$ 2,712.75 ✓
Add cash on hand		<u>300.00 ✓</u>
		3,012.75 ✓
Total debit cash book	4,361.16 ✓	
" credit " "	<u>1,348.43 ✓</u>	
Balance	\$ <u>3,012.75</u>	\$ <u>3,012.75 ✓</u>

certified correct,

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 E.H. Berthe, Auditor.

Wah/S

Spanish Residential School for Girls
 Summary of Receipts and Disbursements
September 1, 1943 to August 31, 1944

Receipts:

Gov't. per capita grants	19,578.96	
" special grant for 1943	<u>1,153.00</u>	20,731.96
Borrowed from Community		2,000.00
Farm and Garden:		
Sale of hides	10.98	
Produce raised and consumed (contra)	<u>2,748.22</u>	2,737.20
Other Sources:		
From Boys' School - Laundry, etc.	1,170.76	
Board of Miss R. McIntyre	120.15	
Sale of coal	64.80	
Reimbursed by Dept. children's fares	64.40	
Gifts from visitors for children	50.15	
Refund and Refunds	20.10	
Interest - Savings account	1.67	
" - on war bond	<u>1.50</u>	1,493.53
		<u>26,984.69</u>

Disbursements:

Salaries	7,239.45	
Clothing	1,143.90	
Food - Purchased	7,006.54	
" - Raised (contra)	<u>2,748.22</u>	9,754.76
Phone, Fuel, Light and water	4,959.95	
Buildings and Repairs	233.80	
House Equipment	737.55	
Farm and Garden	2,144.26	
Transport, Freight and Express	186.27	
Extra Labour	454.65	
Miscellaneous	<u>151.88</u>	
	27,036.47	
Balance August 31, 1943		3,064.53 ✓
" August 31, 1944	<u>3,012.75</u> ✓	
	<u>\$30,049.22</u>	<u>\$30,049.22</u> ✓

Compiled from school records,

.....
 E. M. Parthe, Auditor.

Spanish Residential School for Girls
Detailed Statement of Disbursements
September 1, 1943 to August 31, 1944

Salaries - Religious members	2,300.00		
- Lay members	<u>11,939.45</u>		7,239.45
Clothing			<u>1,143.90</u>
Food - Purchased - Bread	2,163.85		
- Groceries & meat	<u>4,342.69</u>	7,006.54	
- Raised and consumed (contra)		<u>2,748.22</u>	9,754.76
Phone, Fuel, Light and water:			
Phone		79.58	
Fuel		<u>3,805.63</u>	
Light & water - expenses	194.82		
- $\frac{1}{2}$ cost Delco	<u>799.92</u>	<u>994.74</u>	4,959.95
Buildings and Repairs:			
Paints		95.55	
Lumber		111.26	
Glass		22.42	
Roofing and Repairs		32.84	
Repairs - Electrical 16.91;			
Plumbing 14.82		<u>21.73</u>	233.80
House Equipment:			
Laundry and cleaning material		562.35	
Juttlers, Dishes, etc.		36.35	
Brooms and brushes		46.85	
Insurance on furnishings		24.00	
Dry goods, etc.		32.61	
Repairs of equipment		30.39	
Organ		<u>5.00</u>	737.55
Farm and Garden:			
Feed 2914.33; seed 236.65	1,152.98		
Cattle	290.00		
Implements	297.67		
Fertilizer	94.28		
Chicks	85.00		
Gas and oil	52.41		
Fencing	38.80		
Repairs to machinery, etc.	<u>133.12</u>		2,144.26
Transport, Freight and Express:			
Transportation of pupils	105.95		
Freight and Express	<u>80.32</u>		186.27
Extra Labour			<u>454.65</u>
Miscellaneous:			
Postage & Excise stamps	69.17		
Amusements	16.97		
School tax	15.20		
Prizes	7.63		
Donation to red cross	3.00		
Sundry items	<u>14.91</u>		131.85
			<u>\$27,036.47</u>

E. H. Bertha, Auditor.

Spanish Residential School for Girls

Cost of Operation

	<u>1942-43</u>	<u>1943-44</u>
Cost per year	25,248.66	27,036.47.
Less applicable receipts	<u>1,659.06</u>	<u>1,493.53</u>
Net cost per year	23,589.60	25,542.94-
Cost per month	1,965.00	2,128.58.
Cost per pupil per year	185.22	204.73.
Gov't grant per pupil per year	160.00	160.00.
Cost of clothing per pupil per year	11.16	9.10.
Cost of food " " " "	79.27	76.19.
" " " purchased " " "	54.04	56.16.
Value of food raised " " "	25.23	22.03
Average attendance of pupils	127.363	124.764

In attendance September 6, 1944 - 125 pupils

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E.H. Berthe, Auditor.

BHE/J

Spanish Residential School for Girls
 Staff - September 6, 1944

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salary</u>
<u>Religious members</u>		
Miss Z. St. James	Principal	} 2,300.00
" R. McIntyre	Bookkeeper and Bursar	
" P. Paradis	Housekeeper	
" A. Strain	Missress of discipline	
" M. Hickey	i/c Dormitory	
" A. Leusch	Domestic Science	
" H. Henry	Cook	
" B. Senecal	Sewing	
" A. Auger	"	
<u>Lay members</u>		
Mr. Paul Veaudry	Farmer	900.00
" Larry Denmark	Asst. Farmer	340.00
" Xavier Jones	Farm hand	340.00
Miss T. McDevitt	Teacher	500.00
" V. Dwyer	"	500.00
" A. Berrigan	"	500.00
Mrs. A. Cooper	Laundress	240.00
Miss S. Osawabine	Asst. "	120.00
" J. LeBlanc	Sewing teacher	360.00
Mr. D. Trudeau	Gardener (seasonal 3 mos.)	325.00
		5,185.00
		\$ 7,485.00

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

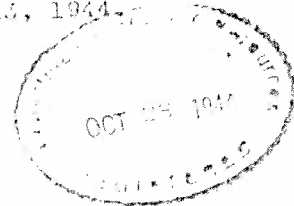


OCT 19 1944

TREASURY OFFICE

Ottawa, October 13, 1944

[Signature]
L. J. Cutcheon, Esq.,
Chief Treasury Officer,
Indian Affairs Branch
Department of Mines and Resources,
OTTAWA.



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

I submit herewith a report of an audit of the books and records at the above-noted School covering a period of twelve months from September 1, 1943, to August 31, 1944.

I commenced my examination during the afternoon of September 5th, and completed it the next day.

Bank and Cash Reconciliation - Statement No. 1.

According to the bank pass books, which were written up to August 31, 1944, the bank balance at that date was \$995.93 with no unrepresented cheques. Cash on hand amounted to \$337.07, therefore the actual school balance was \$1,333.00 which agreed with the cash book balance.

Cash Book, Cheques, Vouchers, etc.

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

The vouchers supporting the disbursements were examined by test and the allocations in the synoptic were checked. A few errors in the allocation of the charges were detected and they were brought to the attention of the Principal and the bookkeeper. The adjustments were taken into account when preparing the attached financial statements.

Receipts and Disbursements - Statement No. 2.

This statement was prepared from an analysis of the Synoptic cash book, covering a period of thirteen months from August 1, 1943, to August 31, 1944.

Receipts:

The total receipts during the period amounted to \$23,606.46, in which is included as "Contra" the amount of \$5,440.80, representing the estimated value of the food produced and consumed at the school.

The per capita grants received during the period amounted to \$19,680.66. In addition a special grant of \$1,153.00 for 1943 was received.

The farm and garden cash sales and refunds brought \$644.65.

The

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

Milk	6936 qts. @ .40	\$ 2,454.40-
Cream	29 gals. @ 2.00	58.00
Poultry & Eggs valued		713.43
Pork	2044 lbs. @ .20	408.80
Beef 3299 lbs. @ .16	\$527.84	
" 1157 " @ .15	<u>173.55</u>	701.39
Potatoes	250 bags @ 2.50	650.00
Garden produce valued at		<u>472.75</u>
		<u>\$ 5,440.80</u>

The receipts from Other Sources amounting to \$1,687.37 are detailed on the statement and are self-explanatory.

Disbursements:

The total disbursements during the thirteen months included in the statement amounted to \$30,974.82, including the contra amount of \$5,440.80.

For comparison purposes the following statement shows the disbursements for twelve months ending July 31st, for the last two years:-

	<u>1943</u>	<u>1944</u>
Salaries	6,552.74-	7,459.20-
Clothing	1,092.41	407.96
Food - Purchased	6,022.41	6,497.62
" - Raised	<u>1,290.93</u>	<u>5,182.05</u>
Phone, Fuel, Light & Water	636.28-	2,242.17-
Buildings and Repairs	541.74-	1,159.36-
House Equipment	1,955.19	2,341.88-
Farm and Garden	1,807.02	1,289.51-
Transport, Freight & Express	966.01	1,167.37-
Extra Labour	433.81	1,052.43
Miscellaneous	<u>413.54</u>	<u>399.29</u>
	<u>\$ 26,766.24</u>	<u>\$ 29,059.04</u>

The salaries show an increase of \$906.46 over last year.

The cost of clothing shows a decrease of \$684.45. Ascribed to the Principal the use of discarded military clothing is a great source of assistance in keeping down the cost of clothing.

The cost of food shows an increase of \$632.77.

The

The cost of fuel, light and water shows an increase of \$1,615.69. There was no fuel cost the previous year as fuel wood was cut on school property. During last winter fuel wood was cut on Crown land a distance away. The dues paid the Province and the cost of hauling amounted to \$666.50. A new delco plant had to be purchased and each school paid one half of the cost which amounted to \$1,599.35.

The cost of buillings and repairs shows an increase of almost \$600.00. The Principal advised that considerable repairs had to be attended to especially to the foundation of the barn. Reimbursements by the Department amounted to \$882.98.

House equipment and expense shows an increase of close to \$400.00.

The cost of tax Farm and Garden shows a reduction of \$817.57.

The transport cost was increased by some \$200.00. Considerable repairs had to be made to the school boat.

The cost of extra labour was increased by \$615.62.

Cost of Operation - Statement No. 3.

This statement shows a comparative cost for the last two years. The cost per pupil per year shows an increase of \$12.99. The expenses were some \$2,000.00 higher than the previous year and there was a slight drop in the average attendance.

The cost of clothing per pupil per year at \$5.35 is very low. The shoes are made by the shoemaker at the school also a quantity of clothing is made from discarded military clothing.

The fuel cost shows a reduction of \$2.50 per pupil per year.

Staff - Statement No. 4.

The Principal provided me with the list of the staff as shown on the statement. The salaries being paid at present would amount to \$8,956.00 per annum as compared with \$7,459.20 actually paid for twelve months ended July 31, 1944.

Livestock and Crops

According to the Principal the livestock consists of 7 horses; 29 milk cows; 24 steers and heifers; 3 bulls; 2 calves; 3 pigs; 25 goats, including 5 kids; and 700 poultry.

The crop raised last year included 200 bushels of oats; 155 tons of hay; 250 bags of potatoes; and other vegetables valued at \$471.74. The main crop of this year has not been harvested and the potato crop had not been taken up. There were 60 tons of hay and 2000.

There were over 5000 one-half gallon jars of vegetables and

and fruit canned this year and the canning of tomatoes was still being done when I was at the school.

General:

The books and records were found in good order and posted to August 31st, 1944.

As far as I could ascertain there were no accounts payable on hand at time of visit. The monthly accounts for August were just being received.

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

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

[Signature]
E. S. Gerthe
Auditor

EM/S

Spanish Residential School for Boys
 Summary of Receipts and Disbursements
 August 1, 1943 to August 31, 1944

Receipts:

Govt. per capita grants	19,680.64	
" special grant for 1943	<u>1,153.00</u>	20,833.64
Farm and Garden -		
Sale of cattle	425.50	
" " cream	108.39	
" " hides	14.16	
Refund expenses on goats shipped	<u>96.60</u>	
	644.65	
Estimated value of food raised (contra)	<u>5,440.80</u>	6,085.45
Other Sources:		
Services rendered Girls' School	256.79	
Reimbursed by Dept. - Buildings & repairs	882.93	
- Children's fares	261.55	
" " Province - Gas tax	101.04	
Collections from Parents - children's fares	131.25	
Refunds and rebates	29.07	
Sundry sales	20.63	
Interest earned on savings	<u>4.00</u>	1,627.37
		<u>28,666.46</u>

Disbursements:

Salaries		7,884.48
Clothing		407.96
Food - Purchased	6,979.76	12,311.56
" - raised (contra)	<u>5,440.00</u>	2,301.97
Phone, Fuel, Light & Water		1,144.06
Buildings and Repairs		2,833.16
House Equipment		1,418.92
Farm & Garden		1,155.92
Transport, Freight & Express		1,170.78
Extra Labour		<u>316.01</u>
Miscellaneous		30,974.82
Balance July 31, 1943		3,701.36
" August 31, 1944		<u>1,553.00</u>
		<u>\$ 32,307.82</u> <u>\$32,307.82</u>

Compiled from school records

[Signature]
 E. M. Bertine

Auditor

EHB/S

Spanish Residential School for Boys
Detailed Statement of Disbursements
August 1, 1943 to August 31, 1944

Salaries - Religious Order	4,000.00	
- Lay Members	<u>3,834.48</u>	7,834.48
		407.96
Clothing		
Food - Bread	1,641.27	
- Meat and groceries	5,229.49	
- Raised and consumed (contra)	<u>5,440.80</u>	12,311.56
Phone, Fuel, Light & Water		
Phone	69.42	
Fuel	666.50	
Light & Water - oil and repairs	766.12	
- $\frac{1}{2}$ cost of Delco plant	<u>799.93</u>	2,301.97
Buildings and Repairs		
Lumber	631.22	
Hardware & building material	505.28	
Wages	125.30	
Insulation 27.00; roofing 35.50	63.50	
Plumbing 9.71; paints 8.49	<u>18.20</u>	1,144.06
House Equipment & Expenses:		
Laundry done by Girls' School	1,020.31	
Furniture, furnishings & dry goods	520.46	
Church goods	176.30	
Soaps and cleaners	146.90	
Repairs and hardware	478.07	
Equipment and supplies	254.24	
Liquid air	55.96	
Dishes and utensils	57.26	
Stationery	37.00	
Radio 20.40; phonograph 18.00	38.40	
Brooms and brushes	28.26	
Batteries	<u>12.50</u>	2,233.16
Farm and Garden:		
Feed and seed	913.45	
Fertilizer	307.78	
Implements and repairs	142.33	
Rental of land	96.65	
Threshing 10.00; frogs 13.38	23.38	
Sundry supplies	<u>34.33</u>	1,418.92
Transport, Freight & Express:		
Repairs 476.50; Gas & oil 123.44	604.94	
Fares - Pupils 237.15; Others 132.87	390.02	
Freight & Express 134.96; licenses 6.90	<u>190.96</u>	1,185.92
Extra Labour		1,170.78
Miscellaneous:		
Postage & Excise stamps	133.71	
Book, Magazines and papers	64.60	
Sports 33.81; Films 18.13, Drugs 13.69	67.54	
Telegrams 4.73; Red Cross 5.00	9.70	
Radio license 2.00; sundry 33.23	<u>35.23</u>	316.91
		<u>\$ 30,974.82</u>

J.H. Barthe
Auditor

MB/S

Statement No. 4.

Spanish Residential School for Boys

Cost of Operation

August 1, 1943 to July 31, 1944

	<u>1942-43</u>	<u>1943-44</u>
Cost for twelve months	26,766.24	29,069.04.
Less refunds and cash sales	<u>2,028.30</u>	<u>2,302.06</u>
Net cost per year	24,737.94	26,766.98
Cost per month	2,061.50	2,230.46
Cost per pupil per year	196.04	213.03
Govt. grant per pupil per year	160.00	160.00
" special grant " " " "	10.00	10.00
Cost of clothing per pupil per year	8.66	3.25
" " food purchased " " " "	47.72	51.72 (1)
Value " " raised " " " "	49.84	41.24 (2)
Total cost of food per pupil per year	97.56	92.96 (3)
Average attendance	126.187	125.647

In attendance September 5, 1944 - 124 pupils

E. H. Bertha
E. H. Bertha
Auditor.

(1) Twelve months' purchase	6,497.62
(2) Value for twelve months	5,132.05
(3) Twelve months ending July 31/44	11,679.67

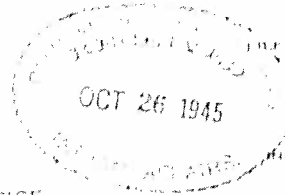
Spanish Residential School for Boys

Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. C.A. Primeau	Principal	
" J.R. Oliver	Asst. " & Prefect of discipline	
" Wm. Maurice	Prefect and recreation	
" J. McHugh	A/Prefect and Manual Training	
" M. Kelly	Teacher	
Bro. E.O'Keefe	Sr. Teacher & Bookkeeper	4,000.00
" J. Manseau	Poultryman	
" W. Laflame	Infirmery and electrician	
" A. Boysin	Dairyman and Gardener	
" E. McLaren	Shoemaker and Veg. Garden	
" N. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
" J. Savoie	Farm Assistant	780.00
Mrs. Grenier	Chef	720.00
" McGregor	Asst. Chef	480.00
" J. Solomon	Sewing teacher	420.00
" Pilon	Wardrobe and cleaner	420.00
Mr. J. Albo	Handyman	600.00
" A. Boulrice	Farm help	780.00
		<u>4,956.00</u>
		<u>\$ 8,956.00</u>

E.H. Berthe
Auditor

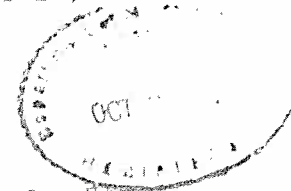
EMH/3



TREASURY OFFICE

Ottawa, October 16, 1945.

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



Spanish Indian Residential School for Boys
Roman Catholic
Spanish, Ontario

I submit herewith a report of an audit of the books and records at the above-noted school, covering a period from September 1, 1944 to August 31, 1945.

I commenced my examination on September 6th and completed it the next day.

Bank and Cash Reconciliation - Statement No. 1.

According to the bank pass books, which were written up to August 31, 1945, the bank balance at that date was \$2,211.23 against which there were three unrepresented cheques totalling \$120.00, leaving a net bank balance of \$2,091.23. Cash on hand amounted to \$83.61, therefore, the actual school balance was \$2,174.84 which agreed with the cash book balance.

Cash Book, Cheques, Vouchers, Etc.

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

The vouchers supporting the disbursements were examined by test and checked to the allocations in the Synoptic. The synoptic cash book was accurately kept and very few errors in the allocation of the charges were detected.

Receipts and disbursements - Statement No. 2.

This statement was prepared from an analysis of the synoptic cash book covering the twelve-month period under review.

Receipts:

The total receipts during the period amounted to \$31,727.92, in which is included as "Contra" the amount of \$6,362.90 representing the estimated value of the food produced and consumed at the school.

The per capita grants received during the year amounted to \$25,749.47.

The farm and garden cash sales amounted to \$470.00 from the sale of cattle.

The

The school records show the following commodities having been produced at the school and received in the kitchen,-

milk	5440½ gals. @ .40		\$ 2,176.20
Eggs and poultry valued at			1,039.45
Butter	942 lbs. valued at		372.45
Pork	1228 lbs. @ .17	208.76	
"	1349 " @ .18	<u>242.82</u>	451.58
Beef	4282 " @ .17	727.94	
"	833 " @ .16	<u>133.28</u>	861.22
Cream	90 gals. @ 2.00		180.00
Potatoes	450 bags @ 1.50		675.00
Other vegetables valued at			<u>608.00</u>
			<u>\$ 6,362.90</u>

The receipts from "Other Sources" amounting to \$792.15 are detailed on the statement and are self-explanatory.

Disbursements:

The disbursements during the period totalled \$30,886.08 including the "contra" amount of \$6,362.90.

For comparative purposes the following statement shows the disbursements for the last two years:

	<u>1943-44</u>	<u>1944-45</u>
Salaries	7,459.20	7,532.35
Clothing	407.96	838.06
Food - bought	6,497.62	7,162.46
" - raised	<u>5,182.05</u>	<u>6,362.90</u>
	11,679.67	13,525.36
Phone, Fuel, Light and Water	2,242.17	934.51
Buildings and Repairs	1,139.56	1,008.82
House Equipment	2,341.88	3,162.00
Farm and Garden	1,259.51	1,924.89
Transport, Freight & Express	1,167.37	678.80
Extra Labour	1,052.43	1,025.05
Miscellaneous	289.29	256.24
	<u>\$ 29,069.04</u>	<u>\$ 30,886.08</u>

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

The cost of clothing shows a substantial increase over last

last year when the cost was very low.

The food cost shows an increase of slightly over \$2,000.00, of which almost \$1,200.00 is in the value of food raised and consumed.

The cost of fuel shows a considerable deduction. The Principal explained that the cutting of fuel wood for the coming winter was done by the school staff at very little cost but it still had to be hauled which will entail some expenses.

The cost of house equipment and expense shows an increase of a little over \$800.00.

The cost of farm and garden shows an increase of \$635.39.

There was a reduction of \$488.57 in the cost of transportation, freight and express.

The costs under the other headings are about normal.

Cost of Operation - Statement No.4.

This statement shows a comparative cost for the last two years. The cost per pupil per year for the last year shows an increase of \$11.66.

The cost of clothing per pupil per year at \$6.44 is low. Most of the shoes are made at the school and some clothes are made from discarded clothing.

The cost of food per pupil per year shows an increase of \$11.03 over the preceding year.

Staff - Statement No.5.

The Principal provided me with the list of staff as shown on the statement.

The cost of salaries for the next year will be a little higher than the last year as an additional lay teacher had to be engaged for the current year. Also a new chef had to be procured at a higher salary than paid to the former chef.

Livestock and Crops.

According to the Principal the livestock consists of 6 horses, 19 milch cows, 10 heifers, 16 steers, 8 calves, 2 bulls, 13 pigs; 29 goats, including 13 kids; and 600 poultry.

The crop raised last year included 90 tons of hay; 600 bushels of oats; 450 bags of potatoes; and garden produce valued at \$608.00.

It was expected that 3700 one-half gallon jars of fruit and vegetables would be canned this year. 1700 jars were finished at time of visit.

General

General:

The books and records were found to be posted up to August 31st, 1945, and in good order.

As far as I could ascertain the accounts are paid promptly and there were no accounts payable on hand at the close of August.

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

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

E.H. Berthe
Auditor.

EWB/S

Spanish Residential School for boys

Summary of Receipts and Disbursements

September 1, 1944 to August 31, 1945

Receipts:

Govt. per capita grants		23,702.87
Farm and Garden:		
Cash sales - cattle	870.00	
Estimated value of food raised (contra)	<u>6,362.90</u>	7,232.90
Other Sources:		
Reimbursement from Dept. - Repairs	324.00	
" " - Travel	38.50	
" " - Transport of goats	40.00	
" " - Sports Equip- ment	27.58	
Services rendered girls' school	210.93	
Refund on gas tax	115.60	
Collections on food sold	15.55	
Refunds and rebates	10.30	
Interest on savings	<u>1.69</u>	792.15
		<u>31,727.92</u>

Disbursements:

Salaries		7,532.35
Clothing		838.06
Food - bought	7,162.46	
" - raised (contra)	<u>6,362.90</u>	13,525.36
Phone, Fuel, Light & Water		934.51
Buildings and repairs		1,008.82
House equipment		3,162.00
Farm and Garden		1,924.89
Transport, Freight & Express		678.80
Extra Labour		1,025.05
Miscellaneous:		
Postage	109.55	
Christmas treats	46.90	
Prizes 22.86; periodicals		
21.85	44.71	
Movie films 19.05; telegrams		
9.03	28.08	
Sundry items	<u>27.00</u>	258.24
		30,886.08

Balance August 31, 1944

1,333.00

 " " 31, 1945

2,174.84

\$ 33,060.92 \$ 33,060.92

Compiled from school records

E.H. Berthe

Auditor

Detailed Statement of Expenditure
September 1, 1944, to August 31, 1945

Salaries - Religious Order	4,000.00	
- Lay Members	<u>3,532.35</u>	7,532.35
		838.06
Clothing		
Food - Bread	1,968.75	
- Meat and groceries	<u>5,193.71</u>	7,162.46
- Raised and consumed (contra)		<u>5,688.40</u> 12,850.86
Phone, Fuel, Light and Water:		
Phone	82.36	
Fuel	172.78	
Light and Water	<u>679.37</u>	934.51
Buildings and Repairs:		
Lumber	412.59	
Wages	220.29	
Paint	147.30	
Roofing	97.31	
Hardware and minor repairs	<u>131.33</u>	1,008.82
House Equipment:		
Laundry done by Girls' School	937.05	
Dry goods	373.25	
Furniture and linoleum	277.22	
Scaps and cleaners	262.46	
Church goods	233.61	
Plumbing repairs	146.43	
Music, including 1 radio and 1 gramophone	106.74	
Dishes and kitchenware	88.45	
Electrical repairs	85.66	
Sports equipment	63.15	
Brooms and brushes	42.69	
Repairs of equipment and hardware	484.42	
Sundry supplies	<u>60.87</u>	3,162.00
Farm and Garden:		
Feed	1,232.99	
Seed	100.13	
Fertilizer	232.80	
Potato planter	169.53	
Repairs	106.09	
Veterinary services and drugs	36.35	
Rental of land	25.00	
Threshing	<u>22.00</u>	1,924.89
Transport, Freight and Express:		
Travel - pupils	216.45	
" - staff	137.75	
Freight and Express	129.63	
Repairs 113.68; gas and oil 77.29	190.97	
Car license	<u>4.00</u>	678.80
		1,025.05
Extra labour		256.24
Miscellaneous - detailed on Statement No. 2.		
		<u>\$ 30,211.58</u>

E. H. Berthe
Auditor

Spanish Residential School for Boys

Cost of Operation

September 1, 1944 to August 31, 1945

<u>Comparative</u>	<u>1943-44</u>	<u>1944-45</u>
Cost for twelve months	29,069.04	30,886.08
Less refunds and cash sales	<u>2,302.06</u>	<u>1,652.15</u>
Net cost per year	26,766.98	29,223.93
Cost per month	2,230.46	2,435.33
Cost per pupil per year	213.03	224.69
Govt. grant per pupil per year	160.00	175.00
Cost of clothing per pupil per year	3.25	6.44
Cost of food per pupil per year	92.96	103.99
" * * bought " " " "	51.72	55.07
Value " * raised " " " "	41.24	48.92
Average attendance	125.647	130.66 -

In attendance September 6, 1945 - 123 pupils

E.H. Berthe
Auditor

Spanish Residential School for Boys

Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
Rev. J. R. Oliver	Principal	
" D. Hannin	Asst. " and Prefect of discipline	
" Wm. Maurice	Prefect and Manual Training	
" L. Voisin	Asst. " " Recreation	
Bro. E. O'Keefe	Teacher	
" J. Manseau	Poultryman	4,000.00
" W. Laflame	Infirmery & electrician	
" A. Voisin	Dairyman and gardener	
" E. McLaren	Shoemaker & Veg. Garden	
" E. Vandermeer	Farm Instructor	
Mr. J. McGrath	Teacher	756.00
" R. Archambault	"	750.00
" J. Savoie	Farm Assistant	780.00
" E. O'Connor	Chef	1,080.00
Mrs. H. Joncas	Sewing and wardrobe	420.00
" R. Pilon	" " "	420.00
Miss I. Sauve	Cleaner	420.00
		<u>4,626.00</u>
		<u>\$ 8,626.00</u>

E. H. Berthe
Auditor

Spanish Residential School for Girls
Summary of Receipts and Disbursements
September 1, 1944 to August 31, 1945.

Receipts:

Gov't. per capita grants		23,380.95
Borrowed from Community		1,500.00
Farm and Garden:		
Value of food raised and consumed (contra)		4,566.60
Other Sources:		
From Boys' School - Laundry, etc.	1,064.95	
From Department - Transportation	219.65	
" " - Repairs	30.05	
Board - Miss McIntyre	180.00	
Gifts for children	32.50	
Refunds on clothing	17.09	
Bank interest	2.60	
Interest on victory bond	1.50	
		<u>1,554.34</u>
		<u>31,001.89</u>

Disbursements:

Salaries		7,078.23
Clothing		1,766.64
Food - bought	7,333.95	
" - raised (contra)	<u>4,566.60</u>	
Phone, Fuel, Light & water		11,900.55
Buildings and repairs		3,162.69
House equipment		487.36
Farm and Garden		1,281.66
Transport, Freight and Express		1,098.79
Extra Labour		307.90
Miscellaneous:	165.82	
Repayment of loan	<u>3,500.00</u>	
		<u>2,669.32</u>
		<u>30,256.36</u>
Balance August 31, 1944		3,018.75
" " 31, 1945		<u>3,757.78</u>
		<u>34,014.64</u>
		<u>34,014.64</u>

Compiled from Agency records,

.....
 E. S. Berthe, Auditor.

EHD/J

Spanish Residential School for GirlsCost of Operation

<u>Comparative</u>	<u>1943-44</u>	<u>1944-45</u>
Cost per year	27,036.47	28,054.61
Less applicable receipts	<u>1,493.53</u>	<u>1,852.09</u>
Net cost per year	25,542.94	26,202.52
Cost per month	2,128.58	2,183.54
Cost per pupil per year	204.73	204.26
Gov't grant per pupil per year	160.00	175.00
Cost of clothing per pupil per year	9.10	13.30
" " food " " " "	73.19	92.77
" " " bought " " " "	56.16	57.17
Value of food raised " " "	22.03	35.60
Average attendance	124.764	122.276

In attendance September 7, 1945 - 124 pupils

.....
E. R. Berthe, Auditor.

EHB/J

Spanish Residential School for GirlsStaff - September 7, 1945Religious members

Miss Z. St. James	-	Principal	
" R. McIntyre	-	Bookkeeper and Bursar	
" Brault	-	Teacher	
" M. Hickey	-	i/c Dormitory	
" A. Berrigan	-	Prefect	
" Foy	-	"	2,300.00
" Montreuil	-	Sewing teacher	
" Renaud	-	" "	
" Huot	-	Nurse	
" Piche	-	Cook	
" A. Leusch	-	Domestic Science	

Lay members

Mr. F. Segnon	-	Engineer	960.00	
" A. Ross	-	Farmer	900.00	
" J. McCormick	-	Asst. Farmer	900.00	
Mrs. A. Cooper	-	Laundress	480.00	
Miss M. Whelan	-	Teacher	650.00	
" L. St. Michel-	-	"	<u>500.00</u>	<u>4,390.00</u>
				<u>\$ 6,690.00</u>

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

EHB/J

Spanish Residential School for Boys
 Summary of Receipts and Disbursements
September 1, 1945 to August 31, 1946

Receipts:

Govt. per capita grants		23,729.98 ✓
Farm and Garden:		
Sale of hides	51.16	
" " calves	32.00	
" " bags	12.00	
Sundry sales, etc.	15.00	110.16
Estimated value of food raised (contra)	6,117.60 ✓	5,227.76
Other Sources:		
Reimbursement from Dept. -Wages	828.69 ✓	
" -Travel	258.95 ✓	
" -Goats	70.77 ✓	
Services rendered Girls' School	89.64 ✓	
Sale of pulpwood	543.50 ✓	
Collections on pupils' fares	158.60 ✓	
Refunds on gas tax	42.24 ✓	
" for snowplowing	21.00 ✓	
Sundry refunds	15.28 ✓	
Bank interest	.69 ✓	2,029.35 ✓
		31,987.10 ✓

Disbursements:

Salaries	7,606.08 ✓	
Clothing	381.60 ✓	
Food - bought	8,153.00 ✓	
" - raised (contra)	6,117.60 ✓	14,270.60 ✓
Phone, fuel, light and water	1,543.74 ✓	
Buildings and repairs	784.98 ✓	
House Equipment	2,613.39 ✓	
Farm and garden	2,662.68 ✓	
Transport, Freight and Express	562.92 ✓	
Extra Labour	788.03 ✓	
Miscellaneous	412.40 ✓	
	31,626.42	
Balance August 31, 1945		2,174.84 ✓
" " 31, 1946	2,535.52 ✓	
	\$ 34,161.94	\$ 34,161.94

Compiled from school records

E.H. Berthe
Auditor.

Spanish Residential School for Boys

Cost of Operation

September 1, 1945 to August 31, 1946

<u>Comparative</u>	<u>1944-45</u>	<u>1945-46</u>
Cost for twelve months	30,886.08	31,626.42
Loss refunds and cash sales	<u>1,662.15</u>	<u>2,139.52</u>
Net cost per year	29,223.93	29,486.90.
Cost per month	2,435.33	2,455.75.
Cost per pupil per year	224.69	214.81-
Govt. grant per pupil per year	175.00	175.00-
Cost of clothing per pupil per year	6.44	2.78-
Cost of food per pupil per year	103.99	103.96.
" " " bought " " " "	53.07	59.39.
Value " " raised " " " "	48.92	44.57-
Average attendance	130.06	137.27

In attendance September 9, 1946 - 115 pupils

E. H. Berthe
Auditor

Spanish Residential School for Boys
Staff, Occupation and Salaries

<u>Staff</u>	<u>Occupation</u>	<u>Annual Salaries</u>
<u>Religious Members</u>		
Rev. J.R. Oliver	Principal	} 4,000.00,
" D. Hannim	Asst. " & Prefect of discipline	
" P. Brown	Prefect & Manual Training	
" G. Epoch	Asst. Prefect & recreation	
Bro. E.O'Keefe	Teacher & Bookkeeper	
" J. Manseau	Poultryman	
" W. Laflame	Infirmery and electrician	
" A. Voisin	Dairyman & Gardener	
" E. McLaren	Shoemaker & Veg. garden	
" E. Vandermoor	Farm Instructor	
" W. Westaway	Cook	
<u>Lay Members</u>		
Mr. J. Sammon	Teacher	1,000.00
" J.W. McGrath	"	1,000.00
Miss V. Larocque	P.T. Teacher	300.00
Mrs. R. Pilon	Sewing & Wardrobe	420.00
Miss I. Sauve	Cleaner	420.00
		3,340.00

\$ 7,340.00

E.H. Berthe
Auditor

Spanish Residential School for Girls
Summary of Receipts and Disbursements
September 1, 1945 to August 31, 1946.

Receipts:

Gov't per capita grants	23,103.08	
Borrowed from community	2,000.00	
Farm and Garden:		
Cash sales - Potatoes	71.07	
Value of food raised (contra)	4,675.43	4,746.50
Other Sources:		
From Boys' School - Laundry, etc.	929.33	
From Dept. - Transportation	225.10	
Board - Miss McIntyre	120.00	
Refunds on clothing, etc.	83.76	
Sale of seal	27.25	
" " bags	21.00	
Bank Interest	4.74	
Sale of roofing	2.00	
Interest on Victory Bond	1.50	1,479.63
		31,329.26

Disbursements:

Salaries	8,458.37	
Clothing	1,270.55	
Food - bought	7,032.82	
" - raised (contra)	4,675.43	11,708.25
Phone, Fuel, Light and Water	1,526.56	
Buildings and repairs	1,215.13	
House Equipment	1,961.52	
Farm and Garden	1,033.37	
Transportation, Freight & Express	269.51	
Extra Labour	662.33	
Miscellaneous	157.78	
Replacement on account of loss	2,000.00	
	31,500.49	
Balance August 31, 1945		3,757.78
" August 31, 1946	4,206.55	
	35,057.04	35,057.04

Verified from school records,

.....
 F.H. Perthe, Auditor.

Spanish Residential School for Girls
Cost of Operation

<u>Comparative</u>	<u>1944-45</u>	<u>1945-46</u>
Cost per year	23,054.61	24,580.49
Less applicable receipts	<u>1,832.09</u>	<u>1,544.51</u>
Net cost per year	26,202.52	26,035.98
Cost per month	2,133.54	2,336.33
Cost per pupil per year	204.26	212.16
Gov't grant per pupil per year	175.00	175.00
Cost of clothing per pupil per year	13.30	14.15
" " food " " " "	32.77	34.60
" " bought " " " "	57.17	53.22
Value of food raised " " " "	35.60	35.34
Average attendance	128.276	132.14

In attendance September 10, 1946 - 117 pupils.

.....
E. S. Berthe, Auditor.

EHR/J

Spanish Residential School for GirlsStaff - September 10, 1946.Religious members:

Miss Z. St. James	- Principal	}	2,300.00
" R. McIntyre	- Bookkeeper & Bureau		
" M. Hicky	- I/c Dormitory		
" Foy	- Prefect		
" Montreuil	- Sewing teacher		
" Paradie	- Nurse		
" Piche	- Cook		

Lay members:

Mr. F. Gagnon	- Engineer	250.00	
" A. Ross	- Farmer	200.00	
" J. McCormick	- Asst. Farmer	200.00	
Mrs. A. Cooper	- Laundress	480.00	
Miss M. Whelan	- Teacher	450.00	
" L. St. Michel	- "	600.00	
" A. Brault	- "	500.00	
" A. Berrigan	- "	500.00	
" T. Renaud	- Sewing teacher	600.00	
Mrs. B. Fox	- Kitchen help	480.00	
			<u>6,870.00</u>
			<u>\$ 6,870.00</u>

.....
 E.H. Bertha, Auditor.

EHP/S

SPANISH RESIDENTIAL SCHOOL FOR BOYS

STATEMENT #2

SUMMARY OF RECEIPTS AND DISBURSEMENTS

SEPTEMBER 1, 1946 to JULY 31, 1947.

Receipts:

Government per capita grants		\$23,969.90
Farm & Garden:		
Sale of hides	18.00	
Estimated value of food raised		
(Contra)	9,236.65	9,254.65
Other Sources:		
Reimbursement from Department.		
- Wages	287.35	
- Travel	242.25	
- Goats	400.00	
Services rendered Girls school	480.50	
Refunds Gas Tax	239.52	
From Dept- High School Tuition Grant	1,025.00	
Board - Mr. Bazinet	50.00	
Miscellaneous	28.70	
Bank Interest	.02	
Cancelled cheques	312.91	
		3,066.25
		<u>\$36,290.80</u>

Disbursements:

Salaries	7,326.58	
Clothing	686.46	
Food - bought	7,645.95	
" - raised		
(Contra) 9,236.65	16,882.60	
Phone, Fuel, Light and Water	2,809.78	
Building and repairs	1,242.08	
House Equipment	3,110.58	
Farm and Garden	2,049.51	
Transport, Freight & Express	391.24	
Extra Labour	479.97	
Miscellaneous	304.66	
	<u>35,283.46</u>	
Balance August 31, 1946		2,535.52
Balance July 31, 1947	3,542.86	
	<u>\$38,826.32</u>	<u>\$38,826.32</u>

Compiled from School records.

K.A. Cameron, Auditor.

SPANISH RESIDENTIAL SCHOOL FOR BOYS

STATEMENT #3

COST OF OPERATION

SEPTEMBER 1, 1946 to JULY 31, 1947.

COMPARATIVE	1945-46	* 1946-47	Estimated 12 Months 1946-47
Cost for 12 months	\$31,626.42	\$35,283.46	\$38,490.96
Less refunds and Cash sales	2,139.52	3,084.25	3,364.56
Net Cost per year	29,486.90	32,199.21	35,126.40
Cost per month	2,455.75	2,927.10	2,927.10
Cost per pupil per year	214.81	254.74	277.90
		(175.00)	
Gov't grant per pupil per year	175.00	* * (205.00)	
Cost of clothing per pupil per year	2.78	5.45	5.94
Cost of food per pupil per year	103.96	133.99	146.16
" " " bought " " "	59.39	60.68	66.24
Value of " raised " " "	44.57	73.31	79.92
Average attendance	137.27	126.4	
In attendance June 30, 1947		126	

* Figures represent eleven months 1946-47

* * Per capita grant 1946 - 175.00; 1947 - \$205.00

K.A. Camoren,
Auditor.

/A

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

Statement #2

SUMMARY OF RECEIPTS AND DISBURSEMENTS

SEPTEMBER 1, 1946 to JULY 31, 1947.

RECEIPTS

Gov't per Capita grants		\$24,857.69
Farm and Garden		
Cash sales - potatoes	200.00	
Value of food raised - (Contra)	<u>4,823.27</u>	5,023.27
Other Sources:		
From Boys' School - Laundry etc.	790.87	
" Dept - Transportation	270.00	
" " - Wages	491.68	
" " - Chemistry Supplies	123.86	
Board - teacher & Bookkeeper	347.50	
Refunds on clothing etc.	141.11	
Sale of coal	307.80	
Bank Interest	4.75	
Band Interest	1.50	
High School tuition grant	1,287.50	
Cheques to Receiver General returned to the school.	<u>316.80</u>	<u>4,083.37</u>
		\$33,964.33

DISBURSEMENTS

Salaries	8,195.09	
Clothing	1,305.20	
Food - bought	\$7,001.63	
" - raised (Contra)	<u>4,823.27</u>	11,824.90
Phone, Fuel, Light & Water	2,942.33	
Building & Repairs	707.85	
House Equipment	1,997.40	
Farm & Garden	1,878.82	
Transportation, Freight & Express	367.29	
Extra Labour	1,053.73	
Miscellaneous	265.56	
Repayment on account of Loan	<u>1,000.00</u>	
	\$31,538.17	
Balance August 31, 1946		3,506.55
Balance July 31, 1947	<u>5,932.71</u>	
	<u>\$37,470.88</u>	<u>\$37,470.88</u>

Compiled from School records,

K.A. Cameron, Auditor.

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

STATEMENT #3

COST OF OPERATION

<u>COMPARATIVE</u>	<u>1945-46</u>	<u>* 1946-47</u>	<u>Estimated 12 Months 1946-47</u>
Cost per year	\$29,580.49	\$30,538.15	\$33,314.28
Less applicable Receipts	1,544.51	4,276.12	4,664.76
Net cost per year	28,035.98	26,262.03	28,649.52
Cost per month	2,336.33	2,387.45	2,387.45
Cost per pupil per year	212.16	199.56	217.70
		175.00	
Gov't Grant per pupil per year	175.00	* * 205.00	
Cost of Clothing per pupil per year	14.15	9.92	10.74
" " Food " " " "	88.60	89.70	97.80
" " " bought " " "	53.22	53.20	57.96
Value of Food raised " " "	35.38	36.50	39.84
Average attendance	132.14	131.6	

In attendance June 30, 1947

* Figures represents eleven months 1946-47

* * Per capita grant 1946 - 175.00; 1947 - 205.00

K.A. Cameron,
Auditor.

SPANISH RESIDENTIAL SCHOOL FOR GIRLS

STATEMENT #4.

Staff- 1946-47

RELIGIOUS MEMBERS:

Miss Z. St. James	- Principal)	
" M. Hickey	- Dormitory & Bedding)	
" R. McIntyre	- Bookkeeping & Secretary)	
" Berrigan	- 1st Prefect)	
Foy	- 2nd Prefect)	\$2,300.00
Montreuil	- Sewing & sewing teacher)	
Syrette	- Junior Sewing teacher)	
Renaud	- Linen Room & Knitting Teacher)	
Paradis	- Nurse)	
Piche	- Cook)	

LAY MEMBERS

Mr. F. Gagnon	- Engineer	\$1,040.00	
" A. Ross	- Farmer	365.55	
" J. McCormick	- " Asst.	152.88	
" R. Pilon	- Farmer	630.00	
" L. Laundriault	- " Asst.	351.54	
" P. McCormick	- Gardner	448.12	
Mrs. A. Cooper	- Laundress	440.00	
Miss W. Lelan	- Teacher	825.00	
" St. Michel	"	240.00	
Mrs. Moran	"	152.00	
Miss Brault	"	500.00	
" Berrigan	"	500.00	
" Latreille	"	250.00	
			\$5,895.09
			<u>\$8,195.09</u>

In addition to salary indicated - all teacher receive board.

K.A. Cameron
K.A. Cameron,
Auditor.

/A

Spanish Residential School for BoysSummary of Receipts and Disbursements
September 1, 1947 to August 31, 1948Receipts

Government per capita Grant		34,073.38
Other revenue from the Department		
- High School Tuition Grant	3,312.50	
- Manual Training	1,200.00	
- Compensation re: transportation	501.50	5,014.00
Other Sources:		
Services rendered Girls' School	635.88	
Board re: teachers	343.00	
Refunds - Gas tax	157.76	1,136.64
		40,214.02

Disbursements

Salaries	13,913.40	
Clothing	1,339.93	
Food	9,300.13	
Phone, Post, & Express	3,509.43	
Building & Repairs	2,471.59	
House Equipment	3,089.91	
Farm & Garden	2,032.13	
Transport, Freight & Express	1,339.50	
Extra labour	730.35	
Miscellaneous	178.76	
	39,309.13	2,115.34
Balance August 31, 1947		
Balance August 31, 1948	3,321.23	
	342,009.36	342,009.36

Compiled from school records,

K. A. Cameron
K. A. Cameron,
Auditor.

Spanish Residential School for BoysStaff - Occupation and SalariesStaff

Reverend J. H. Oliver	Principal)	
" D. Mannin	Ass't Principal)	
Mr. Johnson	Prefect)	
Mr. Shostlon	Ass't Prefect)	
Brother O'Keefe	Bookkeeper)	
" Vandermeer	Farmer)	\$ 7,320.00
" W. Westaway	Cook)	
" J. Manseau	Teacher)	
" A. Voison	Dairy)	
" W. Laflamme	Infirmary)	
" E. McLaren	Gardener)	

Lay Members

Mr. Sammon	Teacher	1,800.00	
" McCart	Teacher	1,600.00	
" Hazinet	Teacher	1,500.00	
" McGrath	Teacher	1,000.00	
Miss J. Sawve	Domestic	180.00	
" T. Joncas	"	180.00	
" P. Sigbee	"	180.00	<u>7,320.00</u>
			<u>\$14,660.00</u>

E. A. Cameron
E. A. Cameron,
Auditor.

Spanish Residential School for boys

Cost of Operation
September 1, 1947 to August 31, 1948

<u>Comparative:</u>	<u>1946-47</u>	<u>1947-48</u>
Cost for 12 months	21,727.01	39,368.13
Less refunds, sales, etc.	3,666.93	6,150.64
Net cost per year	21,050.08	33,217.49
Cost per month	2,004.17	2,768.12
Cost per pupil per year	190.27	<u>235.77</u>
	175.00)	
Per capita grant per pupil per year	205.00)	239.85
Value of food raised and consumed	9,236.65	10,792.99
" " " " " " " per pupil	73.31	73.35
Cost of food bought per pupil per year	44.16	63.20
" " clothing " " " " " "	5.80	9.11
Salary expense per pupil per year	58.46	91.94
Average attendance	126.4	117.13

In attendance October 1, 1948 136.

R. G. Cameron
 R. G. Cameron,
 Auditor.

Spanish Residential School for GirlsSummary of Receipts and Disbursements
September 1, 1947 to August 31, 1948Receipts

Government per capita Grant		\$ 32,168.74
Other compensation from the Department		
- High School Tuition Grants	3,762.50	
- Refund re: transportation	157.40	
- " re: painting	430.65	4,350.95
Other Revenue:		
- Services to Boys' School	887.95	
- Board re: teacher	1,362.03	
- Sale of coal and wood	340.20	
- " " pullets	30.00	
- " " paper	20.25	
Refunds - gasoline tax	16.65	
- clothing and yarn	31.96	
Interest - Bond \$1.50; Bank .85	2.05	
Borrowed from P. Account	500.00	3,197.09
		<u>39,716.78</u>

Disbursements

Salaries	13,216.55	
Clothing	2,191.67	
Food	9,119.61	
Phone, Fuel, light & water	4,898.39	
building and Repairs	155.24	
House Equipment	1,772.51	
Farm and Garden	2,054.56	
Transportation, Freight & Express	231.53	
Extra labour	388.14	
Miscellaneous	213.68	
Payment of loan	500.00	
	<u>39,711.88</u>	4,552.73
Balance September 1, 1947	7,957.63	
Balance August 31, 1948	<u>43,209.51</u>	<u>43,209.51</u>

Compiled from school records.

E. A. [Signature]
Auditor.

Spanish Residential School for Girls

Staff - 1947-48

Religious members

Miss Z. St. James	Principal	
" M. Hickey	Sanitary Hedding	
" R. McIntyre	Bookkeeper and Secretary	
" Gattie	Prefect	
" Foy	Ass't Prefect	
" Kentreuil	Teacher-sewing	
" Syrette	" "	
" Latrelle	Stenographer	2,300.00
" Huot	Nurse	
" Piche	Cook	
" Paradis	Domestic	
" Duquette	"	
" Senecal	"	
" Mellwee	"	

Lay members

Miss Ohelan	Teacher	1,500.00	
" Dillon	"	1,050.00	
Mrs. Dalton	"	1,500.00	
Miss Tobey	"	500.00	
" Arnold	" (1)	200.00	
" Gattie	" (1)	100.00	
" Kerrigan	" (1)	1,250.00	
Mr. Frank Gagnon	San. Inscr (2)	1,215.00	
" E. Pilon	San. Inscr	1,232.75	
" F. McDerrick	San. Inscr	93.25	
" L. Landriault	" (3)	196.00	
" H. McCormick	" (4)	470.00	
Mrs. A. Cooper	Laundress	240.00	11,007.00
Mrs. Gagnon	Other		
			<hr/>
			13,307.00

- (1) plus board
- (2) plus house and fuel
- (3) terminated employment June, 1948
- (4) commenced employment July 1, 1948

K. A. Cameron
 K. A. Cameron,
 Auditor.

Spanish Residential School for GirlsCost of Operation

	<u>1946-47.</u>	<u>1947-48</u>
Cost per year	29,019.37	35,371.88
Less applicable receipts	4,207.86	7,548.04
Net cost per year	24,811.51	27,823.84
Cost per month	2,067.62	2,318.65
Cost per pupil per year	188.53	<u>200.46</u>
Government grant per pupil per year	175.00)	239.85
	205.00)	
Value of food raised and consumed	4,675.15	6,267.75
" " " " per pupil per year	38.90	48.69
Cost of food bought per pupil per year	56.00	67.98
" " clothing " " " "	10.40	15.77
Salary expense per pupil per year	95.71	95.22

Average attendance

131.6

138.82

In attendance October 1, 1948

122

R. A. Cameron
R. A. Cameron,
Auditor.