

Corporation of the Town of Sudbury

Balance Sheet.

As at December 31, 1923.

ROBERTSON ROBINSON ARMSTRONG & CO.

CHARTERED ACCOUNTANTS

TORONTO

WINNIPEG

MONTREAL

CLEVELAND, O.

ROBERTSON ROBINSON ARMSTRONG & CO.

CHARTERED ACCOUNTANTS
AUDITORS LIQUIDATORS

NEW ADDRESS

316-318 FEDERAL BUILDING
RICHMOND & SHEPPARD STS. - TORONTO 24 KING STREET WEST
TORONTO.

February 25, 1924.

The Mayor and Council,

Corporation of the Town of Sudbury,

Sudbury, Ontario.

Gentlemen:-

We have audited the accounts of the Municipality for the year ending December 31st, 1923, and submit herewith the following statements and schedules subject to our report which follows hereinafter:

Current Balance Sheet as at December 31st, 1923,
Capital Balance Sheet as at December 31st, 1923,
Schedule of Sundry Capital Assets as at December 31st, 1923,
Schedule of Debenture Liability December 31st, 1923,
Housing Commission Balance Sheet, December 31st, 1923,
Summary of Cash Receipts and Disbursements for year ending December 31st, 1923,
Schedule of Receipts and Disbursements from January 1st 1923, to December 31st, 1923.
Schedule of Public Library Board Receipts and Disbursements January 1st, to December 31st, 1923,
Schedule of Public School Board Receipts and Disbursements January 1st, to December 31st, 1923,
Schedule of High School Board Receipts and Disbursements January 1st to December 31st, 1923.

REPORT.

Cash in Hands of Treasurer \$534.37. We verified the cash in the hands of the Treasurer by actual count.

Cash in hands of Tax collector - \$1,813.42. This represents the receipts of the Tax collector on December 31st, 1923, handed to the Treasurer and deposited by him on January 2nd 1924.

Sudbury Parks Commission (Cash on deposit exclusive of sinking fund cash) \$1,076.57.

ROBERTSON ROBINSON ARMSTRONG & CO

CHARTERED ACCOUNTANTS
AUDITORS & LIQUIDATORS

TORONTO

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Sudbury Pub. Library (Cash on deposit) \$176.06.

We have verified these amounts by direct communication with the Royal Bank of Canada.

Accounts Receivable \$10,148.98 This is made up as follows:

Unpaid accounts for merchandise, sold and services rendered by the Water, Light and Sewer Department, (of this amount \$2,210.11 has been owing for over three months)	\$5,429.57
Unpaid electric light rates	1,302.22
Unpaid water rates	715.15
Sudbury and Copper Cliff Railway	1,445.65
Sundry items in General Ledger	92.30
	<hr/>
	\$ 8,984.89

Oiling Streets	884.29	
Re coal sold	152.35	
Re wood sold	127.45	
		<hr/>
		1,164.09
		<hr/>
		\$10,148.98

In a previous report we pointed out that, while the last three items totalling \$1,164.09 were carried on the books as Assets, no information or record was available to show by whom these amounts were owing. We did not receive instructions from the Council to write off these items, but we would emphasize here that there is very little probability of any amount being realized therefrom.

Unpaid Taxes \$157,245.93. This is the amount of unpaid taxes as shown by the Tax Collector's records and verified by us.

Inventories \$31,913.52. We hold certificates from the heads of the various departments, to the effect that these inventories were taken under their supervision and direction and that they are priced at cost or market, whichever is lower. We wish to point out that these inventories were taken as at December 15, 1923, and are used by us in this statement owing to the fact that there were no physical inventories taken as at December 31st, 1923. Careful enquiry by us has elicited the information that there was very little, if any, net change in the inventories during the latter

half of December.

Expenditure on Capital Improvements, not debentured - \$23,709.26. According to the books this is the expenditure of current revenue funds on Capital Improvements for which debentures have not been sold. When the debentures are sold, the amount realized therefrom will be applied against the overdraft in the Bank, now shown on the Current Balance Sheet and which includes this amount. This \$23,709.26 has been deducted from the Permanent Assets on the Capital Balance Sheet and transferred to the Current Balance Sheet.

Royal Bank of Canada Overdraft \$50,744.53. We hold a letter from the Royal Bank of Canada verifying the Liability as shown.

Liability of Town re Sinking Fund \$1,710.24. This represents the accumulated unpaid instalments of the Town in respect to the Parks Debenture Sinking Fund.

Permanent Assets \$1,187,935.27. This represents the cost of the Permanent Assets to the Town, less an arbitrary depreciation which has been written off from time to time. During the year ending December 31st, 1923, we did not write off any depreciation, but we transferred to Capital Asset Reserve Account the amount of \$66,096.27, representing the amount of 1923 tax levy for purposes of debenture repayments, exclusive of school debentures.

Advances to School Boards for Construction purposes \$266,564.16. This represents the amount raised by the Town through the sale of debentures and paid over to the School Boards for purposes of its Capital Expenditure less the amounts which have been repaid on such debentures by funds raised through School Debenture tax levies. To this has been added the sum of \$7,288.92 representing the balance of Debenture proceeds (see College Street School) not as yet paid over to the School Board. See Current Liabilities for this appropriation.

Sudbury Housing Commission \$267,588.27. This represents the amount owing to the Town by the Housing Commission and is made up as follows: (see Housing Commission Balance Sheet):

of December.

Balance of Capital Investment, not withdrawn - \$25,000.00. A cash balance of

cash is the expenditure of current revenue funds on Capital Investment. When the debentures are sold, the amount

of interest will be applied against the principal in the bank, now shown

on current balance sheet and which includes this amount. This \$25,000.00

was deducted from the principal balance on the Capital Investment sheet and trans-

ferred to the current balance sheet.

Bank of Canada Certificate \$50,000.00. We hold a letter from the bank that

was verifying the liability as shown.

Gift of \$100,000.00. This represents the accumulated

installments of the loan in respect to the 10th Anniversary Building Fund.

Gift of \$1,187,500.00. This represents the gift of the permanent fund for

at least an arbitrary depreciation which has been written off from time to

time. During the year ending December 31st, 1955, we did not write off any depre-

ciation, but we transferred to Capital Asset Reserve account the amount of \$50,000.00.

During the amount of 1955 tax levy for purposes of debenture repayment.

Gift of School Debentures.

Gift of School Debentures for Construction purposes \$100,000.00. This represents the

amount by the City through the sale of debentures and paid over to the school

for purposes of its Capital Expenditure less the amounts which have been repaid

to debentures by funds raised through School Debenture tax levies. To this has

been added the sum of \$7,500.00 representing the balance of the fund proceeds (see

the Capital School) not as yet paid over to the School Board. The current liab-

ility for this expenditure.

Reserve Commission \$100,000.00. This represents the amount owing to the

Reserve Commission and is made up as follows: (see Housing Commission

Sheet.)

For excess of disbursements made by the
Town chargeable against Housing Commission
over receipts on account of the Housing Commission \$2,620.04.

Re Liability to Provincial Government assumed
by the Town on account of the Housing Commis-
sion (including interest) 126,423.73

Re Debentures of the Town issued to provide
funds for the Housing Commission 138,544.50

\$267,588.27

See Capital Liabilities for obligations assumed by the Town on account of the
Housing Commission viz. the last two, totalling \$264,968.23.

Debenture Liability (exclusive of Housing Commission Debentures \$1,109,451.28.

This has been verified by us by examination of the relative debt creating by-laws
of the Town. Schedule of Debenture Liability of the Town as submitted herewith
shows total Debenture Liability, including Housing Commission Debentures
\$1,247,995.78.

General Fund \$335,787.39. This amount nominally should represent the Surplus
of the Municipality or Rate Payers Equity in the Assets of the Municipality, but
in this case, General Fund includes the excess of debentures repaid over an arbi-
trary depreciation written off the Capital Assets from time to time. During the
year 1923, instead of increasing General Fund by the amount of Tax Levy for repay-
ment of Town General Debentures, less an arbitrary depreciation, we transferred
to "Capital Asset Reserve Account" the amount of such levy, viz. \$66,096.27.

Former Treasurer's Cash Difference. In a separate letter to the Mayor and
Council, we pointed out that there was a shortage in the cash of the Treasurer
amounting to \$273.23, and showed the details of the items entering into this short-
age. As the books were closed when the major part of this difference was located,
we gave to the present Treasurer the necessary entries to set up the cash shortage
on the books. These are being recorded as at January 1st, 1924.

Tax Collector's Cash Difference. As previously reported, the Tax collector paid
to the Treasurer \$10.37 less than the records show that he received. Errors in
addition, when corrected, produced this net difference.

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Water and Light Department. Eleven errors were located in additions of Electric Light Department Cash Book.

Total short added	9.56
Total over added	<u>1.09</u>
Net shortage	\$8.47

There is in the Water and Light Department a cash over fund. On February 25, 1924, there was in this fund \$18.79. The \$8.47 should be taken out of the fund and paid to the Treasurer.

Re Authorization of Payments. Authorization could not be found in the Minutes for the following:

Aug. 29th Cheque #662 - St. Joseph's Hospital	\$285.00
December #2276 "	285.00
Nov. 15th A. Fournier Ltd.	112.50

Invoices for the following items were not submitted for examination.

#1628	C. and H.D. Gamble	282.00
962	Department of Forests	1.00
924	La Berge Lumber Co.,	79.30
634	Crane Co.,	104.89
615	La Berge Lumber Co.,	36.00
83	United Press Ltd.,	124.35
367	Children's Aid	127.75
3829	St. Joseph's Hospital	79.50

Local Improvement Rates. The total local improvement rates per register

amount to	\$16,621.81
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Less amounts commuted and allowed by Court of Revision	<u>94.32</u>
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\$16,527.49

Amount transferred to Tax Roll	<u>16,336.64</u> ✓
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Difference	\$190.85
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This difference should be transferred to the Tax Roll. We have discussed it with the present Treasurer and with the Tax Collector and have been assured by the Tax Collector that this will be done without delay.

Housing Commission. As previously reported, in a great many cases the borrowers' pass books are not in agreement with the respective ledger accounts in the records of the Housing Commission. This difference is brought about through incorrect calcu-

lations of interest. We have balanced the ledgers on the basis of the interest as entered in the ledger.

A number of the accounts in the Housing Commission show that the instalments are several months in arrears. This means that the General Ratepayers are financing the Provincial and Debenture Loan of the Housing Commission before receiving the instalments due by the borrowers. As shown by the Balance Sheet, the amount owing to the Town by the Housing Commission for excess of payments by the Town on account of the Housing Commission over receipts is \$2,620.04.

Fidelity Bonds. The following bonds are carried on officials of the Town by the U. S. Fidelity and Guarantee Company.

2000
W. J. Ross 8,000
Expires Mar. 3, 1924

Miss Asquin 1,000
Expires Dec. 24, 1924

L. A. Miron 10,000
Expires December 21/24

Miss Busby 1,000
Expires Feb. 26, 1925

*File in 10000
10000 2nd 24/4 ✓
min. Probation ✓
Dec 1/24 ✓
10000 ✓*

The records of the Municipality were kept during 1923 very similarly to the records of previous years which were discussed in the report to the Provincial Municipal Auditor of October 22, 1923.

Re Guarantee of the Town in respect to Coppercliff Railway Bonds. We have written the Finance Committee in reference to the Coppercliff Railway and the guarantee of the Town in respect to the bonds of that railway.

All of which is respectfully submitted,

Robertson Robinson Armstrong & McConnell

Chartered Accountants.

Corporation of the Town of Sudbury.

Current Balance Sheet.

As at December 31, 1923.

CURRENT ASSETS

Cash in hands of Treasurer	\$534.37	
Cash in hands of Tax Collector	1,813.42	
Dishonored and Postdated cheques held	45.68	
Sudbury Parks Commission (cash on deposit exclusive of Sinking Fund cash)	1,076.57	
Sudbury Public Library Board cash on deposit	176.06	
Cash difference	33.02	
Accounts Receivable	10,148.98	
Unpaid Taxes	157,245.93	
Lands held on account of Tax Sales	15,144.83	
Inventories of Merchandise and Stores:		
Electric Light Department	16,236.13	
Roads Streets and Bridges Dept.	2,436.49m	
Sewer Department	2,633.01	
Waterworks Department	<u>10,607.89</u>	31,913.52
Expenditure on Capital Improvements not debentured:		
Electric Light Extension	2,374.34	
Waterworks Extension	2,931.39	
Sewers	489.21	
Paving	12,118.90	
Cement Walks	<u>5,795.42</u>	23,709.26

\$241,841.64

CURRENT LIABILITIES

Royal Bank of Canada (Overdraft)		50,744.53
Uncalled for cheques		371.29
Accrued Wages and Power Service		5,125.51
Unpaid Levies:-		
Public Library	2,779.55	
" Parks	1,780.77	
" Schools	33,243.02	
Separate School	33,232.32	
High and Technical School	<u>28,091.36</u>	99,127.02
Liability of Town re Sinking Fund		1,710.24
Excess of Debenture Liability incurred in 1923 re College St. School over payments to Public School Board (see Capital Balance Sheet)		7,288.92
Reserve for Debenture Interest maturing in 1924 collected in 1923 Tax Levy (Includes due and unpresented coupons December 31, 1923, \$1,202.35)		30,547.58
Reserve for Debenture principal payable in 1924 collected in 1923 Tax Levy (includes due and unpresented debentures December 31, 1923, \$2,173.87)		41,636.57

\$236,551.66

Excess of Current Assets over Current Liabilities 5,289.98

\$241,841.64

This is the statement referred to in our report

Robertson Robinson Armstrong & Cannell

Chartered Accountants.

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Corporation of the Town of Sudbury.

Capital Balance Sheet.

As at December 31, 1923.

PERMANENT ASSETS

Electric Light Department	\$113,768.42	
Municipal Building, Fire Hall and Site	61,539.96	
Fire Hall Equipment, Horses and Alarm System	16,532.83	
Roads, Streets and Bridges (Includes Copper Cliff Road)	352,812.24	
Sewerage Pumping station, sewers etc.	203,248.33	
Sidewalks	81,768.55	
Waterworks	307,593.53	
Park Lands, Improvements and Shade Trees	28,155.22	
Sundry Capital Assets (per schedule)	<u>46,225.45</u>	\$1,211,644.53
Less Capital Expenditure to be recovered in debenture issue (see Current Balance Sheet and Report)		23,709.26
		<u>1,187,935.27</u>
Advances to High School Board for Construction purposes	113,172.48	
Advances to Public School Board for Construction purposes	<u>153,391.68</u>	
	266,564.16	
Add excess of Debenture Liabilities incurred during 1923 re College Street School, over payments to School Board for Construction purposes (see current Liabilities)	<u>7,288.92</u>	273,853.08
Sinking Fund re Parks		3,549.25
Sudbury Housing Commission		<u>267,588.27</u>
		1,732,925.87
		<u>241,868.14</u>
		<u>\$1,974,794.01</u>

CAPITAL LIABILITIES

Debenture Liability (exclusive of Housing Commission Debentures)	\$1,109,451.28	
Less Amount levied for a 1923 Tax levy to meet debenture accruing due first six months of 1924, See Current Liabilities	<u>41,636.57</u>	\$1,067,814.71
Liabilities re Housing Commission: Debentures	138,544.50	
Liability to Provincial Government	<u>126,423.73</u>	264,968.23
Sinking Fund Reserve		3,549.25
General Fund		<u>335,787.39</u>
Capital Asset Reserve - Representing amount of 1923 Tax Levy for purposes of Debenture Repayments (exclusive of School Debentures)		66,096.27
		<u>1,738,215.85</u>
Liabilities from Current Balance Sheet		236,578.16
		<u>\$1,974,794.01</u>

This is the Balance Sheet referred to in our report.

Robertson Robinson Armstrong & Co. Chartered Accountants

Chartered Accountants.

2019年12月12日

6087. In 1900-1901

Corporation of the Town of Sudbury,

Sundry Capital Assets,

As at December 31st, 1923.

Isolation Hospital	\$300.00 ✓
Incinerator	2,198.55 ✓
Market	1,964.00 ✓
Motor Truck	993.27 ✓
Tools and Equipment	12,697.25 ✓
Rockyard and Crusher, Yard Department Plant	16,222.47 ✓
Real Estate	4,557.80 ✓
Office Furniture and Fixtures	981.11 ✓
Police Equipment	2,311.00 ✓
Public Library Real Estate	4,000.00 ✓

\$46,225.45

Corporation of the Town of Sudbury

Debenture Liability

As at December 31st, 1923.

By-law	32	Water Works	\$3,628.73
	549	Street Paving	51,144.89
	552	Warrenite Paving	4,724.73
	545	W. W. and E. L. Extension etc.	16,680.15
	169	W. W. and E. L. & Sewers	2,983.41
	173	Public Schools	3,383.28
	550	Sanitary Sewers	13,682.56
	208	Water and Electric Extension	6,600.73
	209	High School	23,632.46
	226	Water Works	4,808.63
	597	Concrete Walks	2,761.86
	658	Water Works Extension	643.23
	659	Sanitary Sewers	23,072.44
	268	Fire Hall & Fire Alarm	8,297.98
	269	Power House and Auxiliary Plant	7,779.33
	270	Street Improvement	25,931.26
	271	W. W. Extension	7,779.33
	272	Sewerage Extension	38,021.21
	275	W. W. Extension	6,040.42
	637	E. L. Extension	10,517.21
	329	Ryan Ward School	28,373.95
	763	Local Improvement	1,796.55
	324	Sewerage Extension	3,390.34
	325	W. W. Extension	10,734.94
	348	Power House Pumping Station	5,736.09
	350	Completing Fire Hall	14,088.10
	352	Sewer Extension	6,196.10
	354	E. L. Extension	6,099.74
	356	Trunk Sewer Completion	9,263.17
	669	Mining and Technical High School	4,550.81
	398	Ornamental Street Lighting	13,330.59
	410	Street Paving	82,225.14
	411	Cement Walks	3,359.19
	386	Bridges	19,995.80
	389	Completing Sewer Extension	8,331.62
	391	Completing Trunk Sewer	8,664.89
	393	Sewer Extension	6,665.26
	395	W. W. Extension	6,665.26
	401	Hook and Ladder Truck	271.35
	764	Local Improvement	9,717.55
	400	Floating Indebtedness	9,198.05
	413	Grant to Patriotic Fund	4,816.05
	446	British Red Cross	1,204.01
	453	Concrete Walks	2,462.09
	451	Sewer Water E.L. & Bridge Extension	33,919.43
	454	Street Paving and Sewer Extension	34,404.66
	473	Public School	30,150.58
	551	Concrete Walks	3,734.90
	595	Sewer and Water Extension	8,273.82
	596	Water Works and Extension	<u>33,981.95</u>
		carried forward	

brought forward

890	Park Funds	30,000.00
888	Lake Sewer Pumping Station	1,643.31
618	Central School Extension	13,362.16
863	Stand Pipe and Auxiliary Main	40,003.95
672	Housing Comm. (Mun.)	91,345.00 -
657	Water Works extension	3,493.86
673	Public School addition	48,413.37
674	Mining and Technical High School	55,849.58
667	Water Works Extension	24,663.34
665	Fire Hall Extension	24,663.34
694	Housing Commission	47,199.50 \
682	Purchase of Right of Way	2,879.09
729	Electric Light Extension	38,813.60
730	Fire Truck, Rock Crusher etc.	17,274.66
733	Storm Sewers	12,870.34
734	Water Works extension	16,982.34
735	Water Works Extension	3,981.84
736	Concrete Walks	10,175.36
737	Tar MacAdam Pavements	6,219.74
738	Sanitary Sewers	18,308.69
745	Technical High School	29,139.63
772	Addition to College St. Public School	36,997.26

\$1,247,995.78

20,000.00	City Funds
1,000.00	State Power Funding Station
10,000.00	Central School Extension
20,000.00	State Road and Building
21,000.00	County Comm. (Term)
2,000.00	Water Works Extension
22,000.00	Public School Addition
23,000.00	Mining and Technical High School
24,000.00	Water Works Extension
25,000.00	State Jail Extension
26,000.00	County Commission
27,000.00	Extension of Light of Day
28,000.00	Electric Light Extension
29,000.00	Fire Truck, Hook, Ladder, etc.
30,000.00	Water Works
31,000.00	Water Works Extension
32,000.00	Water Works Extension
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49,000.00	Water Works Extension
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\$1,000.00

Corporation of the Town of Sudbury.

Housing Commission Balance Sheet.

December 31, 1923.

A S S E T S

Loans and accrued Interest:-		
Provincial Housing Commission (Per schedule)	127,269.58	
Municipal Housing Commission (per schedule)	<u>134,080.37</u>	\$261,349.95
Discount on Debentures sold by the Town to provide funds for Housing Commission	5,935.00	
Less amount amortized	<u>890.25</u>	5,044.75
Deficit		1,193.57

\$267,588.27

L I A B I L I T I E S

To the Town of Sudbury	
re Excess of Disbursements made by the Town chargeable against the Housing Commission over Receipts on account of the Housing Commission	\$2,620.04
To the Town of Sudbury	
Re Liability to Provincial Government assumed by the Town on account of Housing Commission (including interest)	126,423.73
To the Town of Sudbury	
Re Debentures of the Town issued to provide funds for Housing Commission	138,544.50

\$267,588.27

This is the Balance Sheet of the Housing Commission referred to in our report of this date.

Robertson Robinson Armstrong & McCanell

Chartered Accountants.

Statement of

Accounting Department

Balance Sheet

ASSETS

Fixed Assets

Investment in Real Estate (See Note 1)

100,000.00

Current Assets

100,000.00

Total Assets

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities

100,000.00

Total Liabilities

Stockholders' Equity

100,000.00

Total Liabilities and Stockholders' Equity

200,000.00

Total Assets

This is the balance sheet of the company as of the date shown.

Corporation of the Town of Sudbury,

Summary of Cash Receipts and Disbursements,

For year ending December 31st, 1923.

Overdraft as at January 1st, 1923,	\$66,673.02	
Less cash on hand January 1, 1923,	<u>421.66</u>	\$66,251.36
Total Disbursements for		
year ending December 31st, 1923,		
(per schedule)		810,471.80
		<u>876,723.16</u>
Cash receipts for year ending December 31,		
1923, (per schedule)		826,513.00
		<u>50,210.16</u>
Overdraft as at December 31st, 1923,	50,744.53	
Less cash on hand December 31, 1923,	<u>534.37</u>	50,210.16

Corporation of the Town of Sudbury,

Receipts.

From January 1st, 1923, to December 31, 1923.

Fines:

Police Magistrate

\$16,866.10

Licenses:

Plumbers	15.00	
Laundry	7.00	
Restaurants	44.00	
Lodging Houses	55.00	
Poolrooms	563.50	
Tobacco, Cigars and Cigarettes	972.00	
Pedlars	210.00	
Auctioneer	15.00	
Bowling Alley	30.00	
Junk	55.00	
Carters	60.00	
Jitneys	1,321.00	
Transient Traders	150.00	
Miscellaneous	150.00	
Billboards	75.00	
Billposters	10.00	3,732.50

Taxes

Dog	234.00	
Poll	1,245.00	1,479.00

Market.

Fees	1,235.95	1,235.95
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Police

Refund of Fares	61.10	61.10
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Fire Department Maintenance

Overpaid refunded	24.00	24.00
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Rents

Collected from Trespassers	12.50	12.50
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Roads, Streets and Bridges.

Sundry Persons, goods sold	211.03	
Debentures sold	9,508.68	9,719.71

Cement Walks

Paid by J. Oranges	35.00	
Debentures sold	1,757.49	1,792.49

Corporation of San Juan de los Rios
 Receipts
 From January 1st, 1922, to December 31, 1922.

\$10,000.00

Office Expenses

12.00

Travel

1.00

Postage

10.00

Telephone

25.00

Printing

25.00

Stationery

25.00

Office, Cigarettes and Cigars

110.00

Light

17.00

Insurance

50.00

Building

25.00

Heat

20.00

Water

1,281.00

Electric

120.00

Interest on Bonds

12.00

Interest on Notes

12.00

Interest on Debts

\$1,000.00

12.00

Interest on Bonds

25.00

1,000.00

1,000.00

1,000.00

1,000.00

25.00

25.00

25.00

25.00

12.00

12.00

211.00

2,000.00

2,000.00

25.00

2,000.00

1,000.00

Schools:

Debentures sold		
College St. addition		36,193.79

Electric Light, Water and Sewers.

Water Rates collected	34,957.64	
W. W. Main Goods sold	480.68	
W. Merchandise goods sold	637.69	
Waterworks Extension	44.85	
Water for Construction	<u>180.12</u>	
		36,300.98

Sewers Main, Goods sold	1,005.11	
Sewers, Merch. goods sold	<u>361.62</u>	
		1,366.73

E. Rates collected	97,471.39	
E. Main goods sold	242.52	
E. Merch. goods sold	6,064.02	
Thawer Services	<u>841.00</u>	
		104,618.93

General Account.

Auditors Reports; cancellations	190.79	
Building Permits issued	239.93	
By-laws sold	2.00	
House Numbers sold	5.00	
Board of Health	19.00	
Night soil collections	2,942.50	
Royal Bank Notes	126,500.00	
Royal Bank Transfer	126,505.05	
Interest and Exchange	.45	
Charity R. R. Fare refund	7.00	
Struck off by C. of R. afterwards paid	34.25	
Miscellaneous	5,522.23	
Refunded on Purchase of R. of W.	3,330.60	
Housing Comm. Provincial Govt.	15,183.19	
Housing Comm. Municipal	12,097.73	
Taxes collected 1922	51,387.60	
Taxes collected 1923	252,639.74	
Tax Sales Proceeds 1919	4.96	
Tax Sales Proceeds 1921	3.82	
Tax Sales Proceeds 1922	1,226.54	
Taxes sales proceeds 1923	13,330.68	
Tax redemptions	1,247.49	
Premium on American Cheque	.40	
Interest refund	<u>688.27</u>	
		613,109.22

Total Receipts

\$826,513.00

25,000.00

Collected 25,000.00

25,000.00

Collected 25,000.00

25,000.00

Collected 25,000.00

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25,000.00

Total collected

Corporation of the Town of Sudbury,

Disbursements,

From January 1st, 1923 to December 31st, 1923.

Property, Fire and Police.

Fire Hall Maintenance		
Material	68.85	
Wages	89.37	
Fuel	<u>470.03</u>	628.25 ✓
Fire Dept. Maintenance		
Caretaking	171.00	
Telephone	79.42	
Laundry	66.97	
Fuel	949.58	
Insurance	183.28	
Repairs and Supplies	1,220.28	
Fireman and Chief	(6,512.17	
Uniforms	115.00	
Fire Trucks	241.93	
Storage of Sleighs	25.00	
Labor	175.62	
Presentation	19.18	
Advertising and Stationery	25.00	
R. S. Mitchell	<u>68.00</u>	9,853.43 ✓
Police Maintenance.		
Telegrams	59.30	
Wages	13,364.10	
Fuel	501.65	
Repairs and Supplies	206.99	
Telephones	100.42	
Advertising and Stationery	171.90	
Tailor	658.50	
Car Upkeep	252.27	
Auto Hire	191.75	
Law Costs	219.80	
Meals for Prisoners	94.45	
New car	1,375.00	
Insurance on car	18.00	
Medical Attendance	<u>3.00</u>	17,217.13 ✓
Police Magistrate		
Salary	1,500.00	
Stationery	<u>8.88</u>	1,508.88 ✓
Janitor		
Salary		702.00 ✓
Band		
Bandmaster's salary		600.00 ✓

Market

Wages	704.40	
Material	3.05	
Weighing	23.60	
Insurance	44.00	
Fuel	34.80	
Printing and Stationery	53.45	
Rent to C.P.R.	1.00	
Labor	30.60	
Testing Scales	<u>5.00</u>	899.90 ✓

Team - Fire

Wages	1,010.03	
Hay, Oats, Bran	467.35	
Blacksmith, Harness	138.97	
Supplies and Repairs	<u>6.96</u>	1,623.31 ✓

Team - work

Wages	1,417.61	
Hay, Oats Bran	467.37	
Blacksmith Harness	129.68	
Supplies and repairs	<u>18.75</u>	2,033.41 ✓

Fire Alarm Maintenance:

Material	27.93	
Wages	<u>153.76</u>	181.69 ✓

Taxes Dog

Dog Tags	21.78	
Advertising	<u>7.60</u>	29.38 ✓

Licenses - Jitneys

Tags and Express		28.88 ✓
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Licenses - Restaurants

Refunds		1.92 ✓
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Roads, Streets and Bridges.

Roads, Streets and Bridges,

Removing Snow	7,095.56	
General, Engineer, Foreman,		
Labour Teams	16,254.73	
Material	<u>5,936.08</u>	29,286.37 ✓

Paving Streets,

Debentures and Registrations	26.90	
Material	5,141.12	
Wages	<u>6,950.88</u>	12,118.90 ✓

Cement Walks:			
Debentures and Registrations	24.66		
Advertising	33.20		
Material	1,721.95		
Wages	4,050.61	\$5,830.42	✓
Crusher			
Wages	333.35		
Material	134.07	467.42	✓
Schools:-			
High and Technical		40,091.52	✓
Public		47,021.06	✓
Separate		45,000.00	✓
New College Addition		29,687.28	✓
Electric Light, Water and Sewers:			
E. L. Capital.			
Material	162.49		
Wages	2,211.85	2,374.34	✓
E. L. Maintenance.			
Material	2,061.47		
Wages, Superintendent and Clerical	9,984.59		
Power	26,950.08		
Insurance	183.92	39,180.06	✓
Streets Capital:			
Material	3.05		
Wages	247.82	250.87	✓
Street Maintenance			
Material	1,102.04		
Wages	564.61	1,666.65	✓
Ornamental Street Lights Main.			
Material	904.45		
Wages	494.35	1,398.80	✓
Electric Light Rates			
Refund Sundry persons		51.18	✓
One Half Motor Truck Upkeep			
Material	147.76		
Wages	632.60	780.36	✓
Electric Light Merchandise			
Sundry firms and persons		9,792.31	✓
Thawer Services:			
Material	166.10		
Wages	736.40	902.50	✓
Canada Packing Co.,			
Wages		9.05	✓

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Waterworks Maintenance			
Power	6,300.00		
Material, Fuel, Freight	3,658.12		
Insurance	183.92		
Wages, Superintendent			
Labor Clerical	<u>12,093.50</u>		22,235.54 ✓
Waterworks Extension			
Material	490.73		
Wages, Superintendent,			
Labor and Clerical	<u>2,674.80</u>		3,165.53 ✓
Waterworks Merchandise			
Sundry Firms and Persons			4,758.69 ✓
Waterworks Rates,			
Refunds, Sundry, Persons			19.85 ✓
One Half upkeep Motor Truck			
Material	147.73		
Wages	<u>632.63</u>		780.36 ✓
Sewer Maintenance			
Material	292.39		
Wages	<u>3,784.52</u>		4,076.91 ✓
Sewer Extension			
Material	120.90		
Wages	<u>915.70</u>		1,036.60 ✓
Sewer Merchandise			
Sundry Firms and Persons			701.33 ✓
<u>General Account</u>			
Board of Health			
Stationery and Printing	33.50		
Supplies	34.36		
M. O. H. and Inspector	3,180.00		
Livery and Launches	22.55		
Express on Water Tests	5.95		
Telephone	32.84		
Auto Upkeep	291.14		
Insurance on Pest House	<u>7.63</u>		3,607.97 ✓
Night Soil			
Contractor Monthly	4,229.50		
Manhole Repairs	85.40		
Night Soil Cans	320.00		
Thawing Cans	27.60		
Supplies	2.65		

Night Soil continued:

Law Costs
Izal and Cans

B-H
5.00
44.63

4,714.78 ✓

Garbage

Contractor monthly
Man at Incinerator
Law Costs
Supplies
Covering back of rink

B-H
3,492.50
1,059.00
5.00
20.28
9.40

4,586.18 ✓

Debentures

Instalments paid

79,035.93 ✓

Debenture Interest.

Instalments Paid

68,115.37 ✓

Election Expenses:

Advertising and Supplies
Rent of Opera House

23.99
100.00

123.99 ✓

Interest and Exchange

Interest on Overdraft
Exchange on cheques

7,209.03
9.13

7,218.16 ✓

Housing Commission Government

Refund Provincial Treasurer
Law Costs
Insurance

15,417.45
13.71
82.50

15,513.66 ✓

Housing Commission Municipal

Orders paid
Law Costs
Insurance

687.27
16.00
76.00

779.27 ✓

Insurance

Employee's Bonds

77.00 ✓

Law Costs

Advertising
W W. Stull
H. C. Small
G. E. Buchanan

24.22
61.65
30.00
744.62

860.49 ✓

Salaries and Allowances.

Clerk Treasurer, Division Reg.
Office Assistants
Building Inspector
Tax Collector and Assistants
Assessor and Assistants

2,452.23
995.00
585.00
1,536.78
969.56

6,538.57 ✓

17.11.73

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Printing and Stationery

General	1,509.35
Municipal World	63.63
F. C. Muirhead	33.75
Canadian Loose Leaf Co.	48.59
Royal Bank	46.79
Cochrane Hardware	.92
R. J. Lavell and Co.	9.89
S. B. Beare Ltd.	24.15
District Register	30.85
Hart and Co.,	39.15
Burroughs Adding Machine Co.,	7.42
Murdock Penman Co.,	4.00
Carswell Co.,	1.70
C. J. Brown and Son	.30
W. W. Stull	3.00
H. Vernon and Sons	15.00
R. E. Lodwick	5.75
W. F. Edwards	5.50
Walton Drug Co.,	<u>.50</u>

1,850.24 ✓

Charity.

Meals Order by Police	27.25
Fuel Orders " "	174.25
Grocers Orders	82.95
Water and Light Bills	68.22
R. R. Fares	11.00
Law Costs	22.50
Telegrams	.33
Victoria Industrial School	444.50
St. Johns Industrial School	1,000.00
H. of P. Peterboro	535.00
H. of P. Toronto	438.00
Muskoka Hospital	162.45
Mrs Godfrey	60.00
Childrens Aid	1,753.50
St. Josephs Hospital	1,366.35
Butchers' Orders	1.01
King Edward Sanitarium	337.50
Toronto General Hospital	690.00
Anti Toxin Laboratory	15.00
W. J. Wilcox	50.00
C. H. & D. Grumble	<u>19.46</u>

7,259.27 ✓

Miscellaneous.

Rent of Safety Box	5.00
Grant to Poultry Assoc.	25.00
Dishonoured Cheques	4,352.90
Auditing	2,500.00
Telegram re Coal	.53
Refund overpaid Taxes	<u>570.84</u>

7,454.27 ✓

Public Library.		
On account of levy		2,000.00 ✓
Street Railway Crossing		
Share of Wages and Material		1,610.77 ✓
Tax Sales 1921		
Searches		10.24 ✓
Tax Sales of 1922,		
Fees	25.25	
Searches	11.02	
Supplies	<u>2.50</u>	
		38.77 ✓
Tax Sales of 1923		
Advertising	356.15	
Supplies	11.11	
Fees	<u>346.71</u>	
		713.97 ✓
Coppercliff Road,		
Share of removing snow etc.		109.26 ✓
Tax Redemption		
A. E. Poulton	24.40	
M. Gatchell	231.82	
P. Fenton	295.73	
A. Turpin	32.31	
Mrs G. Abraham	36.52	
E. Moreau	106.76	
Mrs M. D. Vansyckle	23.05	
Dr. McDonald	18.25	
C. Davis	<u>497.20</u>	
		1,266.04 ✓
Taxes 1922		
Collection Fees		78.96 ✓
Skating Rinks		
Preparing for Scotch Curlers		55.20 ✓
Rinks for Children		
Wages		21.43 ✓
Incinerator		
Labor	124.53	
Material	4.02	
Insurance	<u>6.00</u>	
		134.55 ✓
Parks advances.		
Advertising	2.10	
Plans	50.00	
Supt. Wages	640.00	
Labor R. S. and E.	299.18	
Supplies	225.43	
Contractor	<u>2,392.48</u>	

Labor L. W. and S.	30.85	
Insurance on Pavilion	35.60	
Insurance on Band Stand	22.50	
Trees etc.	82.90	
Dept. of Forests	<u>1.00</u>	3,782.04 ✓
Transfer Account		
To adjust Loans		126,505.05
Bills Payable.		
Royal Bank		94,000.00
J. Babowski		
Refund of deposit		200.00 ✓
Provincial Elections.		
Fees for Officials	452.20	
Supplies	<u>7.50</u>	459.70 ✓
Postage		879.60 ✓
Telephone		108.15 ✓
Reclaimed Land		
Wages, Labor Teams, Engineer,		223.35 ✓
Right of Way		
Purchase of lots	50.00	
Law Costs	<u>20.53</u>	70.53 ✓
Royal Bank		
Repayment of Note		32,500.00
		<u>810,494.84</u>
Less unlocated		23.04
		<u><u>\$ 810,471.80</u></u>

Corporation of the Town of Sudbury,

Library Board,

January 1, 1923, to December 31st, 1923,

Receipts and Disbursements.

Receipts:

Cash deposit as at Jan. 1, 1923,		417.24
Petty Cash from 1922		33.12
Provincial Grant	164.32	
Municipal Grant	2,000.00	
Fines, etc.	229.53	
Refund	2.25	2,396.10
		<hr/>
		\$2,846.46

Disbursements.

Adult Class Books	252.94	
Adult Fiction	301.37	
Juvenile Class Books	42.67	
Juvenile Fiction	268.88	
Periodicals, Magzines, Papers,	133.47	
Binding and repairs to books	40.90	
Repairs to Building	95.00	
Furniture Repairs	144.20	
Insurance	5.27	
Janitor - Wages	120.00	
Librarian and Secretary - salary	1,203.00	
Printing and Stationery	45.70	
Incidentals	17.00	2,670.40
		<hr/>

Cash on hand and on deposit as at December 31, 1923, \$176.06

Corporation of the Town of Sydney

Library Report

January 1, 1938, to December 31st, 1938

Receipts and Disbursements

Receipts:

Good received as at Jan. 1, 1938	417.44
Gifts from 1938	22.12
Provincial Grant	104.52
Municipal Grant	2,300.00
Fines, etc.	121.42
Interest	5.88
	<u>2,561.38</u>
	2,561.38

Disbursements:

Adult Class Books	121.12
Adult Station	21.00
Juvenile Class Books	25.47
Juvenile Station	20.88
Periodicals, Magazines, Papers	122.47
Binding and repair books	22.92
Repairs to building	28.00
Electric Heating	122.20
Insurance	2.87
Laundry - Books	12.00
Librarian and Secretary - salary	1,332.00
Printing and Stationery	42.70
Incidentals	17.22
	<u>2,480.15</u>
	2,480.15

Good on hand and on deposit as at December 31, 1938

417.44

Corporation of the Town of Sudbury,

Public School Board,

Year ending December 31, 1923.

Receipts and Disbursements.

Balance on deposit Jan. 1, 1923, 8,323.16

Receipts.

Fees	12.00
Government Grant	460.51
Township Grant	353.26
Town of Sudbury	47,000.00
Debentures (College)	29,600.00
Sundries	57.57
College St. addition	100.00

Total receipts

77,583.34

85,906.50

Disbursements.

Teacher's Salaries	34,442.26
Other Salaries	7,642.95
Fuel, Supplies, Light etc.	4,573.81
Repairs	1,850.80
Printing Stationery etc.	1,429.37
Equipment, Maps, Furniture,	3,329.18
Insurance	1,101.90
School Bldg. and site	300.80
Sundries	1,138.84
Library	256.63
College St. addition	27,005.00
College St. addition (Contractors deposit returned)	100.00
Elm St.,	27.30

Total Disbursements

83,198.84

Balance on deposit as at December 31, 1923,

\$2,707.66

Corporation of the Town of Sudbury,

High School Board,

December 31, 1923,

High School,

Receipts and Disbursements.

Receipts:

Cash deposit as at Jan. 1, 1923,	6,147.63
General Receipts	28,320.13
Total Receipts	<u>34,467.76</u>

Disbursements.

General	6,305.58
Salaries	20,544.17
Repairs	1,382.76
Equip. and Library	<u>1,840.26</u>
Total Disbursements	30,072.77

Cash deposit as at December 31st, 1923,	<u><u>\$4,394.99</u></u>
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Corporation of the Town of Sudbury,

Technical School,

December 31st, 1923,

Receipts and Disbursements.

Receipts.

Cash deposit as at Jan. 1, 1923, 589.98

Town	19,000.00
Government	15,327.21
Equipment (A/c of 1922)	1,726.82
N. C. Fees	816.00
Sale Material	111.90
Insurance	17.75
Bank Interest	<u>150.08</u>

Total Receipts

37,149.76

\$ 37,739.74

Disbursements:

General	7,288.49
Salaries	20,025.89
N. C. Salaries	3,985.00
N. C. Extension	160.03
Repairs	221.55
Equipment	<u>353.66</u>

Total Disbursements

32,034.62

Cash deposit as at December 31st, 1923,

\$5,705.12

