

CORPORATION OF THE TOWN OF COPPER CLIFF

Report and Financial Statements

Year Ended December 31, 1944

ARTHUR A. CRAWLEY & COMPANY

Chartered Accountants

Arthur A. Crawley & Co.
Chartered Accountants
Ottawa, Sudbury, North Bay and Brockville

Northern Ontario Building
Sudbury, Ontario

March 21, 1945

The Council, Ratepayers and Inhabitants,
Corporation of the Town of Copper Cliff,
Copper Cliff, Ontario

Gentlemen:

In accordance with the direction of your Council, we have made an audit of the financial records of the Corporation of the Town of Copper Cliff for the year ended December 31, 1944. The results of our audit are presented in this report, which includes:

- (1) text of comments, explanatory detail and recommendations and
- (2) exhibits as undernoted:

Exhibit A - Capital balance sheet at December 31, 1944.

Exhibit B - Current balance sheet at December 31, 1944.

Exhibit C - Statement of surplus and allocation thereof between capital and current for the year ended December 31, 1944.

Exhibit D - Statement of revenue and expenditure for the year ended December 31, 1944.

Schedule B-1-Reconciliation of taxes receivable at January 1, 1944 and December 31, 1944.

We have audited also the accounts of the Copper Cliff Public School Board and the Copper Cliff High School Board and our reports

ARTHUR A. CRAWLEY, F.C.A.
WILLIAM S. PIRIE, C.A.
F. STANLEY JAMES, C.A.
F. RADFORD CRAWLEY, C.A.
ALFRED S. MERRIKIN, C.A.
DAVID P. CRAWLEY, C.A.
DONALD L. JAMES, C.A.

Arthur A. Crawley & Co.
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Northern Ontario Building
Hudson, Ontario

March 31, 1944

ARTHUR A. CRAWLEY, F.C.A.
WILLIAM S. PIRIE, C.A.
STANLEY JAMES, C.A.
RAYMOND CRAWLEY, C.A.
ALFRED S. MERRIKIN, C.A.
DAVID P. CRAWLEY, C.A.
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The Council, Ratepayers and Inspectors,
Corporation of the Town of Copper Cliff,
Copper Cliff, Ontario

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- (1) text of comments, explanatory details and recommendations and
- (2) exhibits as undernoted:

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Exhibit C - Statement of surplus and allocations thereof between capital and current for the year ended December 31, 1944.

Exhibit D - Statement of revenue and expenditure for the year ended December 31, 1944.

Schedule B-1-Reconciliation of taxes receivable at January 1, 1944 and December 31, 1944.

We have audited also the accounts of the Copper Cliff Public School Board and the Copper Cliff High School Board and our reports

in this connection were dated March 15, 1945. We have not audited the accounts of the Copper Cliff Public Library Board as the records of this Board had not been written up for 1944 at the date of this report.

SCOPE OF AUDIT

Our audit comprised the verification, as hereinafter described, of the assets and liabilities of the corporation at December 31, 1944, together with an examination of the operating accounts for the year ended on that date. In the latter connection, we made a detailed audit of the transactions relating to cash receipts and disbursements, with the exception that, in view of the volume of transactions, police payroll cheques were examined in connection with only two payrolls during the year and other detailed police payroll records were examined in connection with only one payroll.

COMMENTS RESPECTING CAPITAL BALANCE SHEET

The capital balance sheet at December 31, 1944 is presented in detail in exhibit A.

The following comments are made with respect to the items on exhibit A:

CAPITAL ASSETS - \$178,682.90:

With the exception of the high school capital assets, which are valued at the amount of the debenture debt in connection therewith, and the Poplar Street hall, which is valued at its cost in 1944, we were unable to determine the basis of valuation of the capital assets.

We did not attempt to determine the composition of the reserve for depreciation, except to note that the only change during the year under review was to add depreciation at 10% on the dump truck in the amount of \$138.95.

The unexpended debenture funds with respect to the high school, in the amount of \$103.95, have been confirmed by certificate from the

in this connection were dated March 15, 1944. We have not audited the accounts of the Copper Cliff Public Library Board as the records of this Board had not been written up for 1944 at the date of this report.

SCOPE OF AUDIT

Our audit comprised the verification, as hereinafter described, of the assets and liabilities of the corporation at December 31, 1944, together with an examination of the operating accounts for the year ended on that date. In the latter connection, we made a detailed audit of the transactions relating to cash receipts and disbursements, with the exception that, in view of the volume of transactions, police payroll cheques were examined in connection with only two payrolls during the year and other detailed police payroll records were examined in connection with only one payroll.

COMMENTS RELATING TO CAPITAL BALANCE SHEET

The capital balance sheet at December 31, 1944 is presented in detail in exhibit A.

The following comments are made with respect to the items on exhibit A:

CAPITAL ASSETS - \$178,322.90:

With the exception of the high school capital assets, which are valued at the amount of the debenture debt in connection therewith, and the Poplar Street Hall, which is valued at its cost in 1944, we were unable to determine the basis of valuation of the capital assets.

We did not attempt to determine the composition of the reserves for depreciation, except to note that the only change during the year under review was to add depreciation at 10% on the dump truck in the amount of \$128.95.

The unexpended debenture funds with respect to the high school, in the amount of \$103.85, have been confirmed by certificate from the

depository.

DEBENTURE DEBT - \$162,069.28:

The debenture debt was with respect to the issue of \$200,000.00 of 4% debentures in 1937 for constructing and equipping the high school. The debentures are repayable in equal annual principal and interest instalments of \$12,802.39 for twenty-five years, the final payment being in 1962.

In accordance with the usual practice, accrued interest payable on unmatured debentures has not been set up as a liability of the corporation at December 31, 1944.

CAPITAL SURPLUS - \$16,613.62:

A statement showing the portion of surplus account allocated to capital surplus at January 1, 1944 and the changes in capital surplus during the year ended December 31, 1944 is shown in exhibit C.

COMMENTS RESPECTING CURRENT BALANCE SHEET

The current balance sheet at December 31, 1944 is presented in detail in exhibit B.

The following comments are made with respect to the items on exhibit B:

ASSETS:

CASH IN BANK - \$68,648.26:

The cash in bank was verified by letter from the depository and reconciled to the book figures.

ACCOUNTS RECEIVABLE - \$33,167.80:

The following is a summary of the accounts receivable at December 31, 1944:

depository.

DEBTURE DEBT - \$152,000.00

The debture debt was with respect to the issue of \$200,000.00 of 4 1/2 percent in 1937 for constructing and equipping the high school. The debtures are repayable in equal annual principal and interest installments of \$12,802.32 for twenty-five years, the final payment being in 1962.

In accordance with the usual practice, accrued interest payable on unamortized debtures has not been set up as a liability of the corporation at December 31, 1944.

CAPITAL SURPLUS - \$18,812.82

A statement showing the portion of surplus account allocated to capital surplus at January 1, 1944 and the changes in capital surplus during the year ended December 31, 1944 is shown in exhibit C.

COMMENTS RESPECTING CURRENT BALANCE SHEET

The current balance sheet at December 31, 1944 is presented in detail in exhibit B.

The following comments are made with respect to the items on exhibit B:

ASSETS:

CASH IN BANK - \$28,848.26

The cash in bank was verified by letter from the depository and reconciled to the book figures.

ACCOUNTS RECEIVABLE - \$25,187.80

The following is a summary of the accounts receivable at December 31, 1944:

| | |
|--|--------------------------------|
| International Nickel Company of Canada Limited - December account | \$32,606.16 |
| Town of Coniston - December account | 244.87 |
| Town of Levack - December account | 304.77 |
| Police magistrate - December fines | <u>12.00</u> |
| Total | <u><u>33,167.80</u></u> |

The above amounts were received in full in January, 1945.

DUE FROM PROVINCE OF ONTARIO - \$80.00:

The amount due from the Province of Ontario at December 31, 1944 was as follows:

| | |
|--------------------------|----------------------------|
| Railway tax distribution | 19.40 |
| Gas tax refund | 39.60 |
| Department of Health | <u>21.00</u> |
| Total | <u><u>80.00</u></u> |

With the exception of the item owing by the Department of Health, payment was received from the Province early in 1945.

TAXES RECEIVABLE - \$261.09:

A reconciliation of taxes receivable at January 1, 1944 and December 31, 1944 is presented in exhibit B-1.

Arrears of one taxpayer, amounting to \$141.63, were collected early in 1945, and the tax collector stated that he considered the balance of the outstanding items fully collectible.

LIABILITIES:

ACCOUNTS PAYABLE - \$929.23:

WAGES PAYABLE - \$523.21:

We made a scrutiny of the accounts paid in the early part of the current year and set up such accounts payable as came to our attention, with the exception that the liability for the Corporation's share of the accrued police payroll from December 25 to December 31, 1944, in the amount of approximately \$80.00, has not been set up.

We held a certificate signed by the Clerk-Treasurer to the effect that, with the above exception, all known liabilities were recorded on

| | |
|------------------|--|
| \$22,808.18 | International Wicket Company of Canada Limited - |
| 844.87 | December account |
| 804.77 | Town of Ontario - December account |
| 12.00 | Town of Levesh - December account |
| 12.00 | Police Magistrate - December fines |
| <u>23,187.82</u> | Total |

The above amounts were received in full in January, 1945.

DUE FROM PROVINCE OF ONTARIO - \$80.00:

The amount due from the Province of Ontario at December 31, 1944

was as follows:

| | |
|--------------|--------------------------|
| 12.40 | Railway tax distribution |
| 32.60 | Gas tax refund |
| 31.00 | Department of Health |
| <u>80.00</u> | Total |

With the exception of the item owing by the Department of Health, payment was received from the Province early in 1945.

TAXES RECEIVABLE - \$281.02:

A reconciliation of taxes receivable at January 1, 1944 and

December 31, 1944 is presented in exhibit B-1.

Arrears of one taxpayer, amounting to \$141.83, were collected early in 1945, and the tax collector stated that he considered the balance of the outstanding items fully collectible.

LIABILITIES:

| |
|----------------------------------|
| <u>WAGES PAYABLE - \$223.21:</u> |
| ACCOUNTS PAYABLE - \$623.23: |

We made a scrutiny of the accounts paid in the early part of the current year and set up such accounts payable as came to our attention with the exception that the liability for the Corporation's share of the accrued police payroll from December 25 to December 31, 1944, in the amount of approximately \$80.00, has not been set up.

We hold a certificate signed by the Clerk-Treasurer to the effect that, with the above exception, all known liabilities were recorded on

the books at December 31, 1944.

DUE TO SCHOOL BOARDS - \$49,186.40:

We have checked the credits to the school boards with respect to levies and the payments to the boards for the year under review.

CURRENT SURPLUS - \$51,518.31:

A statement showing the portion of surplus account allocated to current surplus at January 1, 1944 and the changes in current surplus during the year ended December 31, 1944 is shown in exhibit C.

It will be noted that there is a net credit to the prior year's surplus of \$14,577.76 arising from the setting up of accounts and taxes receivable, less accounts and wages payable at December 31, 1943. This adjustment has been made in order that the transactions for the year under review might be presented on a basis that would indicate the revenue and expenditure applicable thereto.

COMMENTS RESPECTING STATEMENT OF REVENUE AND EXPENDITURE

The statement of revenue and expenditure for the year ended December 31, 1944 is presented in exhibit D.

We have the following comments to make with respect to certain items on exhibit D.

REVENUE FROM TAXATION - \$126,550.09:

The following is an analysis of the revenue from taxation for the year ended December 31, 1944:

| | <u>Assessment</u> | <u>Mill Rate</u> | <u>Taxes Levied</u> |
|---------------------------|-------------------|------------------|---------------------|
| General rate | \$5,681,916.00 | 8.61 | \$48,927.70 |
| Poll taxes | | | 1,500.00 |
| Public school maintenance | 5,683,032.00 | 5.82 | 33,100.00 |
| High school maintenance | 5,683,032.00 | 5.32 | 30,220.00 |
| High school debenture | 5,683,032.00 | 2.25 | 12,802.39 |
| Total | | <u>22.00</u> | <u>126,550.09</u> |

We noted that a 5% discount was allowed on taxes paid on or before August 15, 1944 and a 4% penalty was added to taxes unpaid on

the books at December 31, 1944.

DUE TO SCHOOL BOARD - \$42,188.40:

We have checked the credits to the school boards with respect to
levies and the payments to the boards for the year under review.

CURRENT SURPLUS - \$21,212.21:

A statement showing the portion of surplus account allocated to
current surplus at January 1, 1944 and the changes in current surplus
during the year ended December 31, 1944 is shown in exhibit C.
It will be noted that there is a net credit to the prior year's
surplus of \$16,247.76 arising from the setting up of accounts and taxes
receivable, less accounts and wages payable at December 31, 1943.
This adjustment has been made in order that the transactions for the
year under review might be presented on a basis that would indicate the
revenue and expenditure applicable thereto.

COMMENTS RESPECTING STATEMENT OF REVENUE AND EXPENDITURE

The statement of revenue and expenditure for the year ended
December 31, 1944 is presented in exhibit D.
We have the following comments to make with respect to certain
items on exhibit D.

REVENUE FROM TAXATION - \$128,550.00:

The following is an analysis of the revenue from taxation for
the year ended December 31, 1944:

| <u>Taxes Levied</u> | <u>Mill Rate</u> | <u>Assessment</u> | |
|---------------------|------------------|---------------------|---------------------------|
| \$42,927.70 | 2.61 | \$2,621,918.00 | General rate |
| 1,500.00 | | | Poll taxes |
| 22,100.00 | 2.22 | 2,222,022.00 | Public school maintenance |
| 20,220.00 | 2.22 | 2,222,022.00 | High school maintenance |
| <u>12,802.30</u> | <u>2.22</u> | <u>2,622,022.00</u> | High school departure |
| <u>128,550.00</u> | <u>22.00</u> | | Total |

We noted that a 2% discount was allowed on taxes paid on or before
August 15, 1944 and a 2% penalty was added to taxes unpaid on

November 15, 1944 in accordance with information printed on the 1944 tax notices, but that no mention of discount or penalty was made in the by-law setting the tax rate.

GENERAL COMMENTS

INSURANCE IN FORCE:

Fire insurance was carried as follows at December 31, 1944:

| | <u>Building</u> | <u>Contents</u> |
|---------------------|-------------------------|-------------------------|
| Town hall | \$19,000.00 | \$ 2,000.00 |
| Library | | 4,000.00 |
| Fire hall | 10,000.00 | 1,260.00 |
| Shed at fire hall | 1,500.00 | 500.00 |
| Garage at town hall | 500.00 | |
| Market building | 400.00 | |
| Poplar Street hall | 1,500.00 | |
| Cadet equipment | | 4,000.00 |
| Total | <u><u>32,900.00</u></u> | <u><u>11,760.00</u></u> |

In addition, insurance was carried with respect to the operation of the fire truck and dump truck.

The clerk-treasurer and tax collector were bonded for \$7,500.00 and \$5,000.00 respectively.

We saw no evidence of public liability coverage.

DISBURSEMENT VOUCHING:

The following items of disbursements were not supported by vouchers other than cancelled cheques, and did not appear to be authorized by the minutes:

| | |
|--|----------|
| Sudbury District Municipal Association - 1944 fee | \$ 25.00 |
| Copper Cliff Athletic Association - Field day prizes | 25.00 |
| Sudbury District Children's Aid Society - grant | 500.00 |
| Christmas bonus to employees | 350.00 |
| Canadian Pacific Railway Company - various payments for fares of hospital patients to Toronto and return | |

There did not appear to be any authority in the minutes for remittances totalling \$57.94 made to the Receiver General of Canada and the International Nickel Company of Canada Limited for payroll deduction

items which were not deducted from the final salary cheque issued to your former Chief of Police in July, 1944.

ACCOUNTING RECORDS:

It appears to us that some improvements could be made in the accounting records and we would be pleased to assist your clerk-treasurer in this respect, if desired.

CERTIFICATE:

Subject to the foregoing, we report that, in our opinion, the accompanying balance sheets are properly drawn up so as to exhibit a true and correct view of the financial position of the Corporation of the Town of Copper Cliff as at December 31, 1944, according to the best of our information, the explanations given us, and as shown by the books of the municipality.

In our opinion, the transactions of the municipality which have come under our notice during the year ended December 31, 1944 have been within the powers of the municipality.

We have checked the additions of the assessment and tax roll for 1944 and proved the extensions of taxes in total.

In view of the small amount of arrears, we did not attempt to verify the outstanding taxes at December 31, 1944 by personally mailing notices of arrears to ratepayers.

We have endeavoured to perform the audit and prepare the report in connection therewith in accordance with the regulations of the Department of Municipal Affairs.

We have secured all explanations and information required by us.

Yours very truly,

ARTHUR A. CRAWLEY & COMPANY
Chartered Accountants

J. Stanley James

C.A.

JM.

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your former Chief of Police in July, 1944.

ACCOUNTING RECORDS:

It appears to us that some improvements could be made in the
accounting records and we would be pleased to assist your chief-
treasurer in this respect, if desired.

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accompanying balance sheets are properly drawn up so as to exhibit a
true and correct view of the financial position of the Corporation of
the Town of Copper Cliff as at December 31, 1944, according to the
best of our information, the explanations given us, and as shown by
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come under our notice during the year ended December 31, 1944 have
been within the powers of the municipality.

We have checked the additions of the assessment and tax roll for
1944 and proved the extensions of taxes in total.

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verify the outstanding taxes at December 31, 1944 by personally
mailing notices of arrears to ratepayers.

We have endeavored to perform the audit and prepare the report in
connection therewith in accordance with the regulations of the
Department of Municipal Affairs.

We have secured all explanations and information required by us.

Yours very truly,

ARTHUR A. CRAWLEY & COMPANY
Chartered Accountants



C.A.

14.

CORPORATION OF THE TOWN OF COPPER CLIFFCapital Balance Sheet

At December 31, 1944

ASSETSGENERAL:

| | | | |
|------------------------------------|---------------|-----------------|-------------|
| Municipal Buildings and Equipment: | | | |
| Town hall and equipment | \$7,761.00 | | |
| Fire halls and equipment | 8,208.78 | | |
| Poplar Street hall | 800.00 | | |
| Market building | 598.48 | | |
| Street cleaning equipment | 1,483.66 | | |
| Garbage equipment | 1,462.50 | | |
| Police equipment | <u>298.95</u> | \$20,613.33 | |
| Less: Reserve for depreciation | | <u>8,399.71</u> | \$12,213.62 |

SCHOOLS:

| | | | |
|----------------------------|-------------------|-------------------|------------|
| Public School - residences | | 3,600.00 | |
| High School: | | | |
| Unexpended debenture funds | 103.95 | | |
| Building | <u>161,965.33</u> | <u>162,069.28</u> | 165,669.23 |

LIBRARY

800.00

178,582.90LIABILITIESDEBENTURE DEBT:

High school \$162,069.28

CAPITAL SURPLUS - exhibit C 16,613.62178,682.90

CORPORATION OF THE TOWN OF COPPIN BLISS

Capital Balance Sheet

As December 31, 1934

LIABILITIES

DEFERRED DEBT:

High school

CAPITAL RESERVE - Exhibit B

\$178,688.90
18,618.81

ASSETS

GENERAL:

Municipal Building and Equipment:
Town hall and equipment
Fire halls and equipment
Police street rail
Market building
Street cleaning equipment
Garage equipment
Police equipment
Less: Reserve for depreciation

\$7,781.00
8,808.78
80.00
88.48
1,488.88
1,488.88
888.88

SCHOOL:

Public School - residence
High School:
Unexpended balance funds
Building

5,000.00
103.98
181,888.81

\$20,818.88
18,618.81

188,688.88
800.00

LIBRARY

178,688.90

178,688.90

COMMISSION OF THE TOWN OF GORHAM CLINT

Current Balance Sheet
at December 31, 1964

LIABILITIES

ASSETS

\$ 222.22
222.22

ACCOUNTS PAYABLE

\$22,167.92

CASH IN BANK

PAID TO SCHOOL BOARD

20.00

ACCOUNTS RECEIVABLE

Public School Board - maintenance levy

221.00

DUE FROM PROVINCE OF ONTARIO

\$19,100.00
18,280.00
48,188.40

High School Board - maintenance levy
High School Board - debt service levy

TAXES RECEIVABLE - exhibit B-1

\$1,218.21

CURRENT SURPLUS - exhibit C

108,127.12

108,127.12

CORPORATION OF THE TOWN OF COPPER CLIFFStatement of Surplus and Allocation Thereof between Capital and Current
Year Ended December 31, 1944

SURPLUS AT JANUARY 1, 1944 - per books \$45,418.94

ADD: ADJUSTMENTS APPLICABLE TO PRIOR PERIOD (NET):

| | | |
|---|-------------|-----------|
| Setting up accounts receivable at December 31, 1943 | \$26,852.08 | |
| Setting up tax arrears at December 31, 1943 | 54.91 | |
| | 26,906.99 | |
| Less: Setting up accounts and wages payable at December 31, 1943 | 12,529.23 | 14,377.76 |

ADJUSTED SURPLUS AT JANUARY 1, 1944 ALLOCATED
BELOW 59,796.70

| | <u>Total</u> | <u>Capital Surplus</u> | <u>Current Surplus</u> |
|--|--------------|----------------------------|----------------------------|
| <u>ALLOCATION OF ADJUSTED SURPLUS</u> <u>AT JANUARY 1, 1944</u> | \$59,796.70 | 15,952.57 | 43,844.13 |
| Excess of revenue over expenditure - exhibit D | 8,335.23 | | 8,335.23 |
| Poplar Street hall purchased with current funds | | 800.00 | 800.00 |
| Depreciation of dump truck | | 138.95 | 138.95 |
| <u>SURPLUS AT DECEMBER 31, 1944 -</u> <u>exhibits A and B</u> | 68,131.93 | 16,613.62 | 51,518.31 |

CORPORATION OF THE TOWN OF GORHAM GLETT

Statement of Surplus and Allocation thereof between Capital and Current

Year Ended December 31, 1944

\$43,418.24

SURPLUS AT JANUARY 1, 1944 - per books

ADJUSTMENTS APPLICABLE TO PRIOR PERIOD (NET):

Settling up accounts receivable at

December 31, 1943

Getting up tax arrears at December 31, 1943

828,828.08
24.91
28,906.99

Less: Settling up accounts and wages payable

at December 31, 1943

12,529.23

14,277.76

ADJUSTED SURPLUS AT JANUARY 1, 1944 ALLOCATED

BELOW

59,798.70

Current
Surplus

Capital
Surplus

Total

ALLOCATION OF ADJUSTED SURPLUS

AT JANUARY 1, 1944

43,444.13

12,529.23

59,798.70

Excess of revenue over expenditures -

Exhibit D

Poplar Street Hall purchased with

current funds

Depreciation of dump truck

8,325.23

8,325.23

800.00

800.00

128.23

128.23

SURPLUS AT DECEMBER 31, 1944 -

Exhibits A and B

21,218.21

16,618.23

38,137.32

CORPORATION OF THE TOWN OF COPPER CLIFFStatement of Revenue and ExpenditureYear Ended December 31, 1944REVENUE

TAXATION:

Municipal Purposes:

| | | | |
|---------------|-----------------|--------------|--|
| Real property | \$ 48,927.70 | | |
| Poll taxes | <u>1,500.00</u> | \$ 50,427.70 | |

School Purposes:

| | | | |
|---------------------------|------------------|------------------|---------------|
| Public school maintenance | 33,100.00 | | |
| High school maintenance | 30,220.00 | | |
| High school debenture | <u>12,802.39</u> | <u>76,122.39</u> | \$ 126,550.09 |

LICENSES AND PERMITS:

| | | | |
|---------------|--|---------------|--------|
| Taxi licenses | | 60.00 | |
| Dog tax | | <u>240.00</u> | 300.00 |

LAW ENFORCEMENT:

| | | | |
|----------------|--|--|--------|
| Fines and fees | | | 908.70 |
|----------------|--|--|--------|

INVESTMENT EARNINGS:

| | | | |
|-------------------------------|--|--------------|--------|
| Interest on bank balance | | 371.15 | |
| Interest and penalty on taxes | | <u>24.01</u> | 395.16 |

GRANTS AND SUBSIDIES:

| | | | |
|-----------------------------|--|--------------|-----------|
| Provincial two mill subsidy | | 11,363.83 | |
| Railway tax distribution | | <u>19.40</u> | 11,383.23 |

MISCELLANEOUS:

| | | | |
|--------------------------|--|--|---------------|
| Sale of band instruments | | | <u>200.00</u> |
|--------------------------|--|--|---------------|

TOTAL REVENUE139,737.18EXPENDITURE

GENERAL GOVERNMENT:

Executive and Legislative:

| | | | |
|-------------|--|---------------|--------|
| Mayor | | 500.00 | |
| Councillors | | <u>450.00</u> | 950.00 |

Administrative:

Clerk-treasurer:

| | | | |
|-------------------------|--------------|----------|--|
| Salary | 2,436.36 | | |
| Stationery and printing | 222.93 | | |
| Postage | 118.00 | | |
| Advertising | 66.00 | | |
| Telephone | <u>37.20</u> | 2,930.49 | |

Assessor:

| | | | |
|---------|--------------|--------|--|
| Salary | 400.00 | | |
| Postage | <u>24.50</u> | 424.50 | |

Auditor

125.00

Solicitor

87.803,567.79

GENERAL GOVERNMENT - forward

4,517.79

INCORPORATION OF THE TOWN OF GOFFER OLIVE
Statement of Revenue and Expenditure
Year Ended December 31, 1924

REVENUE

TAXATION:

| | | | |
|--|-------------------|-------------------|-------------------------------|
| | | | Municipal Purposes: |
| | | \$ 48,927.70 | Real property |
| | | 1,200.00 | Poll taxes |
| | \$ 50,127.70 | <u>50,127.70</u> | School Purposes: |
| | | 25,100.00 | Public school maintenance |
| | | 30,320.00 | High school maintenance |
| | | 12,802.32 | High school debtors |
| | \$ 128,280.00 | <u>128,280.00</u> | LICENSERS AND FEES: |
| | | 80.00 | Taxi licenses |
| | | 240.00 | Dog tax |
| | 300.00 | <u>300.00</u> | LAW ENFORCEMENT: |
| | | | Fines and fees |
| | | | INVESTMENT EARNINGS: |
| | | 24.01 | Interest on bank balance |
| | | 271.12 | Interest and penalty on taxes |
| | 295.12 | <u>295.12</u> | GRANTS AND SUBSIDIES: |
| | | | Provincial two mill subsidy |
| | | 11,283.22 | Railway tax distribution |
| | 11,283.22 | <u>11,283.22</u> | MISCELLANEOUS: |
| | | | Sale of bond investments |
| | | 200.00 | |
| | <u>132,727.12</u> | | <u>TOTAL REVENUE</u> |

EXPENDITURE

| | | | |
|--|-----------------|-----------------|-----------------------------------|
| | | | GENERAL GOVERNMENT: |
| | | | Executive and Legislative: |
| | | 500.00 | Mayor |
| | | 400.00 | Councilors |
| | 900.00 | <u>900.00</u> | Administrative: |
| | | | Clerk-treasurer: |
| | | 2,422.22 | Salary |
| | | 222.22 | Stationery and printing |
| | | 112.00 | Postage |
| | | 22.00 | Advertising |
| | | 27.20 | Telephone |
| | 2,920.42 | <u>2,920.42</u> | Assessor: |
| | | | Salary |
| | | 400.00 | Postage |
| | 424.20 | <u>424.20</u> | Auditor |
| | | 122.00 | Collector |
| | | 27.20 | |
| | <u>2,527.72</u> | | <u>GENERAL GOVERNMENT - TOTAL</u> |
| | 4,217.72 | | |

CORPORATION OF THE TOWN OF COPPER CLIFFStatement of Revenue and ExpenditureYear Ended December 31, 1944EXPENDITURE

| | | | |
|---|-----------------|---------------|------------------|
| GENERAL GOVERNMENT - forward | | | \$ 4,517.79 |
| Other General Government Expenditures: | | | |
| Town Hall Building: | | | |
| Janitor | \$ 186.50 | | |
| Telephone | 69.36 | | |
| Light | 139.92 | | |
| Maintenance and supplies | <u>1,142.65</u> | \$ 1,538.33 | |
| Pension | | 225.00 | |
| Jury selectors' fees | | 12.00 | |
| Grants: | | | |
| H.M.C.S. Copper Cliff Comforts Committee | 250.00 | | |
| Sudbury District Municipal Association | 25.00 | | |
| Copper Cliff Athletic Assoc- iation | <u>25.00</u> | 300.00 | |
| Insurance and bonds - all depart- ments | | 570.21 | |
| Unemployment insurance - all departments | | 186.72 | |
| Miscellaneous | | <u>29.45</u> | <u>2,861.71</u> |
| GENERAL GOVERNMENT - total | | | 7,379.50 |
| PROTECTION TO PERSONS AND PROPERTY: | | | |
| Fire Protection: | | | |
| Salaries | 1,919.36 | | |
| Telephone | 787.20 | | |
| Fire fighting force | 556.00 | | |
| Fire stations and buildings | <u>1,136.05</u> | 4,398.61 | |
| Police Protection: | | | |
| Share of salaries | 4,759.93 | | |
| Telephone and telegraph | 305.44 | | |
| Uniforms and supplies | 196.71 | | |
| Extra police duty | 37.00 | | |
| Meals for prisoners | 11.60 | | |
| Patrol wagon | 696.66 | | |
| Miscellaneous | <u>94.99</u> | 6,102.33 | |
| Street Lighting | | 950.40 | |
| Railway Crossing Maintenance | | <u>147.50</u> | 11,598.64 |
| PUBLIC WORKS: | | | |
| Wages | | 6,161.82 | |
| Materials and supplies | | 4,568.37 | |
| Street surfacing contract | | 11,235.36 | |
| Depreciation of dump truck | | <u>138.95</u> | <u>22,104.50</u> |
| Forward | | | 41,082.64 |

Forward

41,032.84

32,104.20

138.98

11,328.36

4,268.27

8,181.82

11,528.84

147.30

750.40

8,102.32

24.22

222.88

11.60

37.00

192.71

302.44

4,702.92

1,126.92

4,228.61

528.00

727.20

1,212.32

1,212.32

787.20

1,212.32

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1,212.32

1,212.32

4,217.72

2,281.71

7,272.20

STATEMENT OF REVENUE AND EXPENDITURE
 YEAR ENDED DECEMBER 31, 1944
 CORPORATION OF THE TOWN OF COPPER CLIFF

EXPENDITURE

GENERAL GOVERNMENT - Forward

Other General Government Expenditures:

Town Hall Building:

Janitor

\$ 122.20

Telephone

22.22

Light

122.22

Maintenance and supplies

1,122.22

\$ 1,212.32

Janitor

222.00

Tax collector's fees

12.00

Grants:

H.M.C.S. Copper Cliff Cemetery

200.00

Committee

Suburban District Municipal

22.00

Association

Copper Cliff Athletic Assoc-

22.00

lation

300.00

Insurance and bonds - all depart-

270.21

ments

Unemployment insurance - all

122.72

departments

Miscellaneous

22.42

GENERAL GOVERNMENT - Total

PROTECTION TO PERSONS AND PROPERTY:

Fire Protection:

Salaries

1,212.32

Telephone

727.20

Fire fighting force

222.00

Fire stations and buildings

1,122.92

4,228.61

Police Protection:

Share of salaries

4,702.92

Telephone and telegraph

302.44

Uniforms and supplies

192.71

Extra police duty

37.00

Meals for prisoners

11.60

Patrol wagon

222.88

Miscellaneous

24.22

8,102.32

Street lighting

750.40

Railway Crossing Maintenance

147.30

PUBLIC WORKS:

Wages

8,181.82

Materials and supplies

4,268.27

Street surfacing contract

11,328.36

Depreciation of dump truck

138.98

11,528.84

41,032.84

CORPORATION OF THE TOWN OF COPPER CLIFFStatement of Revenue and ExpenditureYear Ended December 31, 1944EXPENDITURE

| | | |
|---|------------------|--------------------------|
| Forward | | \$ 41,082.64 |
| SANITATION AND WASTE REMOVAL: | | |
| Sanitary inspector | \$ 240.00 | |
| Garbage disposal | <u>5,300.00</u> | 5,540.00 |
| CONSERVATION OF HEALTH: | | |
| Medical Officer of Health | 500.00 | |
| Convention | 50.00 | |
| Miscellaneous | 142.64 | |
| Vital statistics | <u>22.75</u> | 715.39 |
| PUBLIC WELFARE: | | |
| Charity and Miscellaneous Welfare | 120.06 | |
| Child Welfare - grant to Sudbury District Childrens' Aid Society | 500.00 | |
| Hospitalization and Medical Services | <u>216.91</u> | 836.97 |
| EDUCATION: | | |
| Public School - maintenance | 33,100.00 | |
| High School - maintenance | <u>30,220.00</u> | 63,320.00 |
| RECREATION AND COMMUNITY SERVICES: | | |
| Community Services: | | |
| Public library | 600.00 | |
| Cadet instructor | <u>300.00</u> | 900.00 |
| DEBENTURE DEBT CHARGES: | | |
| High School - principal and interest | | 12,802.39 |
| DISCOUNT ON CURRENT TAXES | | <u>6,204.56</u> |
| <u>TOTAL EXPENDITURE</u> | | 131,401.95 |
| <u>EXCESS OF REVENUE OVER EXPENDITURE - exhibit C</u> | | <u>8,335.23</u> |
| | | <u><u>139,737.18</u></u> |

CORPORATION OF THE TOWN OF GORHAM CITY

Statement of Revenue and Expenditure

Year Ended December 31, 1944

EXPENDITURE

| | | | |
|--|--|--|---|
| | | | Forward |
| | | | SANITATION AND WASTE REMOVAL: |
| | | | Sanitary Inspector |
| | | | Garbage disposal |
| | | | CONSERVATION OF HEALTH: |
| | | | Medical Officer of Health |
| | | | Conventor |
| | | | Miscellaneous |
| | | | Vital statistics |
| | | | PUBLIC WELFARE: |
| | | | Charity and Miscellaneous Welfare |
| | | | Child Welfare - grant to Sundry District |
| | | | Children's Aid Society |
| | | | Hospitalization and Medical Services |
| | | | EDUCATION: |
| | | | Public School - maintenance |
| | | | High School - maintenance |
| | | | RECREATION AND COMMUNITY SERVICES: |
| | | | Community Services: |
| | | | Public Library |
| | | | Cadet Instructor |
| | | | DEFERRED DEBT CHARGES: |
| | | | High School - principal and interest |
| | | | DISCOUNT ON CURRENT TAXES |
| | | | <u>TOTAL EXPENDITURE</u> |
| | | | <u>EXCESS OF REVENUE OVER EXPENDITURE - exhibit D</u> |

CORPORATION OF THE TOWN OF COPPER CLIFFReconciliation of Taxes ReceivableAt January 1, 1944 and December 31, 1944

| | <u>Total</u> | <u>Current Year 1944</u> | <u>Prior Years</u> | | |
|--|-------------------|----------------------------------|--------------------|--------------|--------------|
| | | | <u>1943</u> | <u>1942</u> | <u>1941</u> |
| <u>BALANCE AT JANUARY 1, 1944</u> | 137.86 | | 82.95 | 44.00 | 10.91 |
| Current year's levy: | | | | | |
| Real property | 48,927.70 | 48,927.70 | | | |
| School taxes | 76,122.39 | 76,122.39 | | | |
| | <u>125,050.09</u> | <u>125,050.09</u> | | | |
| Penalties or interest added | 24.01 | 6.03 | 8.22 | 7.04 | 2.72 |
| | <u>125,211.96</u> | <u>125,056.12</u> | <u>91.17</u> | <u>51.04</u> | <u>13.63</u> |
| <u>DEDUCT:</u> | | | | | |
| Tax collections | 118,746.31 | 118,746.31 | | | |
| Discounts allowed | 6,204.56 | 6,204.56 | | | |
| | <u>124,950.87</u> | <u>124,950.87</u> | | | |
| <u>BALANCE AT DECEMBER 31, 1944</u> - exhibit A | <u>261.09</u> | <u>105.25</u> | <u>91.17</u> | <u>51.04</u> | <u>13.63</u> |

CORPORATION OF THE TOWN OF GORPER CLIFF
Reconciliation of Taxes Receivable
At January 1, 1944 and December 31, 1944

| <u>Prior Years</u> | | | <u>Current Year</u> | <u>Total</u> | |
|--------------------|-------------|-------------|---------------------|--------------|-------------------------------------|
| <u>1941</u> | <u>1942</u> | <u>1943</u> | <u>1944</u> | | |
| \$10.91 | \$44.00 | \$8.93 | \$137.88 | \$137.88 | <u>BALANCE AT JANUARY 1, 1944</u> |
| | | | \$48,927.70 | \$48,927.70 | Current year's levy: |
| | | | \$6,122.32 | \$6,122.32 | Real property |
| | | | \$122,000.00 | \$122,000.00 | School taxes |
| \$7.8 | \$7.04 | \$8.22 | \$24.01 | \$24.01 | Penalties or interest added |
| \$13.83 | \$21.04 | \$17.17 | \$122,026.12 | \$122,211.92 | |
| | | | \$118,746.21 | \$118,746.21 | <u>DEBIT:</u> |
| | | | \$2,204.28 | \$2,204.28 | Tax collectors |
| | | | \$124,250.87 | \$124,250.87 | Discounts allowed |
| \$13.83 | \$21.04 | \$17.17 | \$102.22 | \$201.99 | <u>BALANCE AT DECEMBER 31, 1944</u> |
| | | | | | Exhibit A |

