

Report No. 3

COPPER CLIFF PUBLIC LIBRARY BOARD

Report and Financial Statements

Year Ended December 31, 1945

ARTHUR A. CRAWLEY & COMPANY
Chartered Accountants



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

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WILLIAM S. PIRIE, C.A.
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ALFRED S. MERRIKIN, C.A.
DAVID P. CRAWLEY, C.A.
DONALD L. JAMES, C.A.

Northern Ontario Building,
Sudbury, Ontario

March 21, 1946

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

Gentlemen:

In accordance with the requirements of the Municipal Act, R.S.O. 1937, we have made an audit of the financial records of the Copper Cliff Public Library Board for the year ended December 31, 1945. The results of our audit are presented in this report, which includes: (1) text of comments and explanatory detail and (2) exhibit A - statement of receipts and disbursements for the year ended December 31, 1945.

SCOPE OF AUDIT

Our audit comprised a detailed examination of the accounting records and vouchers submitted for audit but we did not verify the items of revenue beyond ascertaining that the receipts recorded had been deposited in the bank account.

COMMENTS RESPECTING STATEMENT OF RECEIPTS AND DISBURSEMENTS

The following comments are made with respect to certain items on exhibit A.

of the Standard & Poor's
Financial Analysts
Division, New York City

Yankee Gasoline Company
Yankee Gasoline
Market SI, page

ARTHUR A. CRAWFORD, F.C.A.
WILLIAM S. BIRK, C.A.
EDWARD JAMES, C.A.
ALFRED E. MERRICK, C.A.
DAVID P. CRAWFORD, C.A.
CHARLES F. JAMES, C.A.

The Company has implemented
a policy of two or three Copper
Outlets, one in
Copper City, Ontario

Geoffrey:

As I said in my previous letter to you concerning the
advice of the Commission in connection with the
issuance of the license to mine copper in the
Copper City area, we have been advised by the
Commission that it is not necessary to obtain a
license to mine copper in the area to which (1) mining
operations are limited to the mining of copper - A prefix (S)
was issued by the Commission on December 31, 1942.

Best regards December 31, 1942.

SCOTT OF YORK

It is my understanding that the
Commission has issued a license to mine copper in
the area to which (1) mining operations are limited
to the mining of copper - A prefix (S) was issued
by the Commission on December 31, 1942.

COMMISSIONER REPRESENTING STATEMENT OF RECEIPTS AND DISBURSEMENTS
The following comments on

A prefix no

TOWN OF COPPER CLIFF - LEVY - \$600.00:

The amount shown as having been received from the Town of Copper Cliff was in agreement with the corporation's records.

FINES AND FEES - \$32.94:

We were unable to verify the fines beyond ascertaining that the net amount of receipts entered in the cash book had been turned over to the secretary-treasurer of the Board and deposited in the bank.

DISBURSEMENTS:

All items of disbursements were supported by vouchers other than cancelled cheques but it does not appear to have been the custom to have the disbursements authorized at meetings of the board.

CASH ON HAND, DECEMBER 31, 1945 - \$14.40:

The cash on hand at December 31, 1945, which was deposited in the bank on February 8, 1946, was not verified by actual count.

CASH IN BANK AT DECEMBER 31, 1945 - \$300.63:

We verified the cash in bank by certificate from the depositary and reconciled it with the amount as shown by the books.

Yours very truly,

Arthur A. Crawley & Co.

JM.

Chartered Accountants

TOWN OF COPPER CITY - LHA - \$800.00:

The amount shown as owing to the Town of Copper City was in settlement with the contractors.

LINES AND LEADS - \$25.00:

We were unable to settle with the contractor for the cost of labor and need to let him know that we have been doing our best to get paid.

DISTRIBUTIONS:

All items of disbursement were supplied by the contractor to the company for the cost of labor and supplies. But it goes for the cost of labor and supplies. We believe the contractor is entitled to the cost of labor and supplies.

CASH ON HAND, DECEMBER 31, 1942 - \$14.40:

The cash on hand at December 31, 1942, which was deposited in the bank on December 8, 1942, was not available for security count.

CASH IN BANK AT DECEMBER 31, 1942 - \$200.00:

We carried the cash in the bank from the contractor to the bank on December 8, 1942, as shown by the amount of money to be received by the contractor.

John A. Gramley

Gramley Accounting Associates

JW

COPPER CLIFF PUBLIC LIBRARY BOARDStatement of Receipts and DisbursementsYear Ended December 31, 1945RECEIPTS

Grant - Province of Ontario	\$ 56.51
Town of Copper Cliff - levy	600.00
Fines and fees	32.94
Miscellaneous	2.22
Total receipts	691.67
Cash in bank, January 1, 1945	287.48
	979.15

DISBURSEMENTS

Salary - librarian	480.00
- relief assistant	20.00
Books purchased:	
Adult - classified	85.15
- fiction	46.98
Juvenile - classified	3.33
- fiction	26.50
Miscellaneous	2.16
Total disbursements	664.12
Cash on hand, December 31, 1945	\$ 14.40
Cash in bank, December 31, 1945	300.63
	315.03
	979.15

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COPPER CITY PUBLIC LIBRARY BOARD

Statement of Receipts and Disbursements

West End Decemper 31, 1942

RECEIPTS

11	\$6.21
600.00	
35.34	
55.55	
601.68	
284.48	
346.12	

Giant - Province of Ontario
Town of Copper City - Tax
Taxes and fees
Miscellaneous
Total receipts
Cash in bank, January 1, 1942

DISBURSEMENTS

480.00	
30.00	
82.12	
46.38	
3.33	
56.20	
3.18	
664.15	
312.03	¶ 14.40
300.63	
346.12	

Sister - Missions
- Refund association
Books purchased:
Anft - circulation
- fiction
Traveling - circulation
- fiction
- fiction
Miscellaneous
Total disbursements
Cash in bank, December 31, 1942



