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# SESSIONAL PAPERS

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VOL. LV—PART VIII

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FOURTH SESSION

OF THE

## FIFTEENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

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SESSION 1923

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- No. 19 Report of the Secretary and Registrar of the Province for the year 1922. Presented to the Legislature, March 26th, 1923. *Printed.*

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No. 36 Report of the Entomological Society for the year 1922. Presented to the Legislature, May 1st, 1923. *Printed.*

No. 37 Report of the Beekeepers' Association for the year 1922. Presented to the Legislature, May 1st, 1923. *Printed.*

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- No. 54 Auditors' Report 1921-22, pursuant to provision of Order-in-Council dated October 28th, 1909. Presented to the Legislature, February 26th, 1923. *Printed.*
- No. 55 Report of Workmen's Compensation Board for the year 1922. Presented to the Legislature, May 4th, 1922. *Printed.*
- No. 56 Report of the Commission to conduct inquiry into the truth or falsity of certain charges, etc., reflecting on the Administration of the Attorney-General's Department in respect of the investigation into the death of Captain Orville Huston, at Fort Frances, December 16th, 1921, etc., etc., etc. Presented to the Legislature, January 25th, 1923. *Not Printed.*

- No. 57 Report on Osgoode Hall of the Commission to Inquire, Consider and Report upon the best mode of selecting, appointing and remunerating Sheriffs, etc., etc., etc. Presented to the Legislature, January 24th, 1923. *Not Printed.*
- No. 58 Copy of agreement and contract with the United Press, Limited, in connection with printing for the Legislative Assembly. Presented to the Legislature, February 7th, 1923. *Printed.*
- No. 59 Copy of agreement and contract with the United Press, Limited, in connection with binding for the Legislative Assembly. Presented to the Legislature, February 7th, 1923. *Printed.*
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- No. 61 Final Report of the Representative of the Province of Ontario, respecting the Lake Disaster Fund of Canada. Presented to the Legislature, January 24th, 1923. *Not Printed.*
- No. 62 Return to an Order of the House, dated 9th February, 1923, That there be laid before this House, a Return of all correspondence between any Minister of the Government, the Civil Service Commissioner or any Officer of the Government and any other person or persons regarding the appointment of Allan MacDonald, formerly Assistant Crown Timber Agent at Fort Frances, in the Rainy River District. Presented to the Legislature, March 5th, 1923. Mr. McCrea. *Not Printed.*
- No. 63 Report of Commission to investigate and report upon the accuracy or otherwise of all returns made pursuant to the Crown Timber Act, etc., etc., etc. Presented to the Legislature, January 24th, 1923. *Not Printed.*
- No. 64 Return to an Order of the House of June 8th, 1922, That there be laid before this House, a Return of copies of all papers, documents, correspondence, cablegrams, reports and memoranda between any person or persons, companies or corporations, and any member of the Government in reference to the re-purchase or refunding of the loan or loans in connection with which A. H. Pepall was sent to England by the Government in 1920. Presented to the Legislature, January 24th, 1923. Mr. Ferguson. *Not Printed.*
- No. 65 Return to an Order of the House of the 6th June, 1922, That there be laid before the House, a Return of copies of all documents, agreements, memoranda, correspondence and papers relating to the Rockefeller Foundation Gift to Toronto University, between the Minister of Education or any other Minister of the Government, or the President, or any other of the University

- authorities, and any person or persons whomsoever, with reference to the said gift. Presented to the Legislature, January 24th, 1923. Mr. Marshall. *Not Printed.*
- No. 66 Regulations and Orders-in-Council passed since the last Session of the Legislature under the authority of The Department of Education Act or of the Acts respecting Public Schools, Separate Schools or High Schools. Presented to the Legislature, January 25th; February 7th; February 23rd; March 7th; April 6th and May 4th, 1923. *Not Printed.*
- No. 67 Return to an Order of the House, dated 16th February, 1923, That there be laid before this House, a Return of copies of all letters, telegrams, papers and documents, evidence and reports in connection with the alleged accident of W. W. Calhoun of Sault Ste. Marie, together with the reports, recommendations, findings, rulings and decision of the Workmen's Compensation Board or any officials under their control or in their employ, and the same be laid upon the table of the House. Presented to the Legislature, March 19th, 1923. Mr. Dewart. *Not Printed.*
- No. 68 Return to an Order of the House of the 10th March, 1922, That there be laid before the House, a Return of all correspondence, telegrams or communications between the Attorney-General, the Prime Minister or any member of the Government, N. W. Rowell or R. T. Harding, representing the Attorney-General, and E. W. Backus or any official of the International Lumber Company of Minnesota in connection with the action against the Shevlin-Clarke Company, relative to Berths 45, 49 and 51. Presented to the Legislature, January 26th, 1923. Mr. Ferguson. *Not Printed.*
- No. 69 Report of the Agricultural Development Board for the year ending October 31st, 1922. Presented to the Legislature, January 26th, 1923. *Not Printed.*
- No. 70 Supplementary Return to an Order of the House of the 25th May, 1922, That there be laid before this House, a Return of the Legislative grants for the year 1922 paid to the Rural, Public and Separate Schools, in the Counties and Districts and to the Urban, Public and Separate Schools in the Counties and Districts which, in accordance with the Provisions of the Amendment to the Schools Act, passed in 1922, were classed as Rural Schools, and received grants as such. Presented to the Legislature, February 1st, 1923. Mr. Cooke. *Not Printed.*
- No. 71 Return to an Order of the House, dated 31st January, 1923, That there be laid before this House, a Return showing copies of all correspondence between George Bell, K.C., and the Honourable the Attorney-General in reference to the moving of the Ontario Government Dispensaries to premises adjoining the property of St. Andrew's Church, in the City of Toronto. Presented to the House, February 5th, 1923. Mr. Dewart. *Not Printed.*

- No. 72 Report relative to the situation in the Thunder Bay District of Commission to inquire into and report on estimates submitted from time to time to the Hydro-Electric Power Commission of Ontario for the Queenston-Chippawa Power Development and also all estimates for the said work submitted by the said Commission to the Government of Ontario, etc., etc., etc. Presented to the Legislature, February 7th, 1923. *Not Printed.*
- No. 73 Return to an Order of the House of the 26th April, 1922, That there be laid before the House a Return showing: (a) the total amount received by the Honourable the Provincial Treasurer or his Department, or any department or sub-department of the Government, during the months of August, September and October during each of the years 1919, 1920 and 1921, under the heading of Ordinary Revenue in regard to items mentioned. Presented to the Legislature, February 7th, 1923. Mr. Sinclair. *Not Printed.*
- No. 74 Statement showing all sums credited to the Highway Improvement Fund and all payments chargeable thereto for the fiscal year ending 31st October, 1922. Presented to the Legislature, February 8th, 1923. *Not Printed.*
- No. 75 Reports of Clarkson, Gordon and Dilworth upon the accounts of the Hydro-Electric Power Commission of Ontario for the year ending 31st October, 1920 and 1921. Presented to the Legislature, April 13th, 1923. *Printed.*
- No. 76 Statement and Report of the Ontario Athletic Commission and of the Auditor thereof, for the year ending October 31st, 1922. Presented to the Legislature, February 23rd, 1923. *Not Printed.*
- No. 77 Return to an Order of the House of the 7th February, 1923, for a Return of copies of all letters, telegrams, and all other evidence of investigation in connection with the alleged accident to one Mansford H. Clement, deceased, formerly of Orillia, Ont., and that a copy of the discussion of the Workmen's Compensation Board on same be also returned and laid on the table of the Legislature for inspection by the House. Presented to the Legislature, February 26th, 1923. Mr. Johnston (Simcoe). *Not Printed.*
- No. 78 Report of the Board of Visitors, respecting the Homewood Sanatorium, Guelph. Presented to the Legislature, February 26th, 1923. *Not Printed.*
- No. 79 Report on the Central Ontario System of the Commission to enquire into and report upon (1) all estimates submitted from time to time for the Queenston-Chippawa Power Development, etc., etc., etc. Presented to the Legislature, March 5th, 1923. *Not Printed.*

- No. 80 Return to an Order of the House, dated 9th of February, 1923, That there be laid before this House, a Return showing the names of members of the permanent staff of the Hydro-Electric Commission of Ontario, who have been granted an increase in salary since January 1st, 1923, also showing the amount of increase in each case. Presented to the Legislature, March 21st, 1923. Mr. McLeod. *Not Printed.*
- No. 81 Return to an Order of the House, dated 12th of March, 1923, That there be laid before this House, a Return (a) of all evidence and proceedings, including all exhibits and documents, as taken in the Northern Ontario Fire Investigation before the Fire Marshal of Ontario. (b) Copies of all correspondence carried on by the Fire Marshal of Ontario, counsel employed in investigation, and officials of Fire Marshal's Department with all persons, including the Government and the members of the Fire Relief Committee. (c) Copies of all correspondence carried on by the Premier, or any member of his Government, or his Department, relating to the said fire, and regarding the appointment of a Fire Relief Committee, including the appointment of said Committee. Presented to the Legislature, March 21st, 1923. Mr. Ferguson. *Not Printed.*
- No. 82 Return to an Order of the House, dated 14th of March, 1923, That there be laid before this House, a Return showing in detail the estates from which succession duties came in 1921 and 1922, similar to the particulars published theretofore in the Public Accounts, and that hereafter such particulars be published yearly in the Public Accounts as has been customary. Presented to the Legislature, March 21st, 1923. Mr. J. W. Curry. *Not Printed.*
- No. 83 Return to an Order of the House dated 14th March, 1923, That there be laid before this House, a Return of a copy of the report made by Harbinger & Allen, chartered accountants, of their investigation into the Department of Lands and Forests, and same to be laid upon the Table of the House. Presented to the Legislature, March 27th, 1923. Mr. Marceau. *Not Printed.*
- No. 84 Report of the Ontario Provincial Police for the year 1922. Presented to the Legislature, April 6th, 1923. *Printed.*
- No. 85 Return to an Order of the House dated 16th March, 1923, That there be laid before this House, a Return of copies of all estimates, cruises, explorations, maps and reports of every description in connection with the area north of Cochrane, received by the Government prior to and since the commencement of construction work on the T. & N. O. Railway. Presented to the Legislature, April 6th, 1923. Mr. MacBride. *Not Printed.*



- No. 86 Return to an Order of the House dated 14th March, 1923, That there be laid before this House, a Return of dates of meetings held by the Board of Governors, Toronto University, since 1915, with the names of those attending such meetings. Presented to the Legislature, April 6th, 1923. Mr. Watson. *Not Printed.*
- No. 87 Return to an Order of the House dated 16th March, 1923, That there be laid before this House, a Return of all applications for licenses to spear or net fish in Hamilton Bay for the years 1920, 1921, 1922. 2. List of names of those who secured licenses to spear or net fish in Hamilton Bay for the years 1920, 1921 and 1922. 3. List of names of those who applied for, and the names of those who secured special permission or licenses to spear or net fish in the spring in Hamilton Bay, during each of the above mentioned years, and the authority under which such special permission was given. Presented to the Legislature, April 6th, 1923. Mr. Halcrow. *Not Printed.*
- No. 88 Report of the Public Service Superannuation Board for the year 1922. Presented to the Legislature, April 9th, 1923. *Printed.*
- No. 89 Report of the Minimum Wage Board for the year 1922. Presented to the Legislature, April 12th, 1923. *Printed.*
- No. 90 Report on Sandwich, Windsor and Amherstburg Railway and Windsor and Tecumseh Electric Railway of the Commission to enquire into and report upon: 1. All estimates submitted from time to time to the Hydro-Electric Power Commission of Ontario for the Queenston-Chippawa power development, and also all estimates for the said work submitted by the said Commission to the Government of Ontario. 2. The reason for increases from time to time in the estimates for the Queenston-Chippawa power development, etc. Presented to the Legislature, April 16th, 1923. *Not Printed.*
- No. 91 Report of the Civil Service Commissioner of Ontario for the year ending 31st October, 1922. Presented to the Legislature, April 26th, 1923. *Printed.*
- No. 92 Return to an Order of the House of the Nineteenth day of April, for a Return of copies of all letters, telegrams, papers, documents and reports in connection with the accident of James F. Devine, Cochrane, Ontario, together with reports, recommendations, findings, rulings, and decisions of the Workmen's Compensation Board or any officials under their control or in their employ and the same be laid upon the table of the House. Presented to the Legislature, April 20th, 1923. Mr. Marceau. *Not Printed.*
- No. 93 Return to an Order of the House of the Nineteenth day of April, for a Return of all letters, telegrams, papers, documents, and reports in connection with an accident to Eugene Seguin, North Bay, working with his father for Michael Dweyer, who is a sub-con-

tractor of Mr. Satchell, contractor for the Spanish River Pulp and Paper Company, together with reports, recommendations, findings, rulings, and decisions of the Workmen's Compensation Board, or any officials under their control or in their employ. Presented to the Legislature, April 20th, 1923. Mr. Marceau. *Not Printed.*

- No. 94 Return to an Order of the House of the Nineteenth day of April, for a Return of (1) all copies of documents, papers, letters and correspondence in connection with the proposal of the Government that Spadina House should be used as the offices for the Workmen's Compensation Board; (2) of all documents, papers, letters, correspondence and minutes concerning the refusal of the Chairman of the Workmen's Compensation Board or the Board to have the staff under the Workmen's Compensation Board placed under the Civil Service Act; (3) of a report setting out the number of pay roll auditors in 1915 and 1916, and of the number of contributing firms in each of these years respectively; and also of the number of auditors in 1922 and the number of firms contributing in that year. Presented to the Legislature, April 20th, 1923. Mr. Dewart. *Not Printed.*
- No. 95 Return to an Order of the House of the Nineteenth day of April, for a Return showing all the different tables used by the Workmen's Compensation Board for computing Pension Reserves, with the dates during which each table was in force and copy of the minute or resolution adopting new tables at any time with the date of such minute. Presented to the Legislature, April 20th, 1923. Mr. Dewart. *Not Printed.*
- No. 96 Return to an Order of the House of the Nineteenth day of April, for a Return showing copies of all correspondence, telegrams, reports of investigation relating to the claim 264,504, made to the Workmen's Compensation Board for injuries received by C. J. Halliday whilst employed as foreman carpenter by W. J. Fletcher, as well as all correspondence, reports, etc., dealing with the subsequent demand by the said Board for fees from the said Halliday as an employer of labour. Presented to the Legislature, April 20th, 1923. Mr. Tolmie. *Not Printed.*
- No. 97 Return to an Order of the House, showing copies of all correspondence, telegrams, reports or recommendations relating to the removal from office of Fortunat Cadieux, Bailiff of the First Divisional Court, County of Prescott (county town of L'Orignal), and the appointment of Albert Rochau in his place. Presented to the Legislature, April 20th, 1923. Mr. Evanturel. *Not Printed.*
- No. 98 Report of Mothers' Allowances Commission for the year 1922. Presented to the Legislature, April 30th, 1923. *Printed.*

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- No. 99      Return to an Order of April 19th, 1923, for a Return of copies of all correspondence, reports, documents and papers between the Workmen's Compensation Board and the Public Works Department, or any other Department of the Government or persons, and between any Department of the Government and the Workmen's Compensation Board or any person or persons, in connection with the death of Harry S. Scott, and payment of any moneys to the widow of the said Harry S. Scott of Orillia, and any ruling of the Treasury Department. Presented to the Legislature, April 30th, 1923. Mr. John A. Currie. *Not Printed.*
- No. 100     Statement on distribution of Statutes. Presented to the Legislature, May 1st, 1923. *Not Printed.*
- No. 101     Return to an Order of the House of 16th March, 1923, That there be laid before this House, a Return of all applications, recommendations, letters, telegrams, papers and other correspondence having reference to the appointment to positions in the Algonquin Park, of the following:—E. C. Brewer, G. A. Holmberg, F. Lovesey, M. Newell, C. Ryan, T. Saraza, D. Stringer, A. Grant, W. A. Mooney, J. P. Foran, P. J. Gervais. Presented to the Legislature, May 2nd, 1923. Mr. Marceau. *Not Printed.*
- No. 102     Return to an Order of the House of the 14th March, 1923, for a Return of copies of all letters, telegrams, recommendations and other correspondence having reference to the appointment of Mark Robinson as temporary park superintendent of Algonquin Park, and to the proposed appointment of the same person as permanent superintendent of Algonquin Park. Presented to the Legislature, May 3rd, 1923. Mr. Marceau. *Not Printed.*
- No. 103     Report of the Soldiers' Aid Commission for the year ending 31st October, 1923. Presented to the Legislature, May 4th, 1923. *Not Printed.*
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RETURN FROM THE RECORDS  
OF THE  
**BY-ELECTIONS**  
TO THE  
**LEGISLATIVE ASSEMBLY IN 1922**

HELD ON THE 23rd DAY OF OCTOBER, A.D. 1922

SHEWING:

- (1) The number of Votes Polled for each Candidate in each Electoral District in which there was a contest;
- (2) The majority whereby each successful Candidate was returned;
- (3) The total number of Votes Polled;
- (4) The number of Votes remaining Unpolled;
- (5) The number of names on the Polling Lists;
- (6) The number of Ballot Papers sent out to each Polling Place;
- (7) The Used Ballot Papers;
- (8) The Unused Ballot Papers;
- (9) The Rejected Ballot Papers;
- (10) The Cancelled Ballot Papers;
- (11) The Declined Ballot Papers; and
- (12) The Ballot Papers taken from Polling Places.

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PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1923

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LIST OF RETURNING OFFICERS AT BY-ELECTIONS, 1922

Constituency	Returning Officer	Post Office
1. Russell.....	P. Lafèche.....	Casselman.
2. Toronto, S.E., Seat "A"...	D. W. Markham.....	Toronto.

STATEMENT of Votes Polled, number of Polling Booths, and the number of names on Voters' Lists at By-Elections held on the 23rd day of October, A.D., 1922.

Constituency	No. of Polling Booths	No. of Votes Polled	No. of Names on Voters' Lists
Russell.....	106	6,689	Not given
Toronto, S.E., Seat "A".....	153	7,305	30,858

SUMMARY of votes cast at the By-Elections held on 23rd day of October, A.D., 1922, shewing the number of votes polled for each candidate and the majority accorded to the one elected in each constituency in which there was a contest.

Constituency	Candidates	Votes Polled
Russell.....	Philius Blanchard.....	2,123
	James Robert Bowen.....	238
	Alfred Goulet.....	4,266
	Majority for Goulet.....	1,905
Toronto, S.E., Seat "A"...	John Callahan.....	1,123
	John A. Currie.....	4,913
	T. Maguire.....	506
	Claude Pearce.....	763
	Majority for Currie.....	2,521

C. F. BULMER,  
Clerk of the Crown in Chancery.

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of S.E. Toronto, Seat "A", at the Election held on the Twenty-third day of October, 1922.

Electoral District	Number of Polling Places	Names of Candidates and Number of Votes Polled for each				Voters at each Polling Place			Ballot Papers sent out, and how disposed of in each Polling Place						
		John Callahan	John A. Currie	T. MacGuire	Claude Pearce	Total Number of Votes Polled	Number of Votes remaining Unpolled	Number of Names on the Polling Lists	Number of Ballot Papers sent out to each Polling Place	Used Ballot Papers	Unused Ballot Papers	Rejected Ballot Papers	Cancelled Ballot Papers	Declined Ballot Papers	Ballot Papers taken from Polling Places
S.E. Toronto, "A"	Ward 1	No. 1	32	7	6	60	125	185	150	60	90	.....	.....	.....	.....
	"	" 2	52	10	1	73	163	236	200	75	125	.....	.....	.....	.....
	"	" 3	77	13	6	103	195	298	250	104	146	.....	.....	.....	.....
	"	" 4	88	22	2	122	250	372	300	122	178	.....	.....	.....	.....
	"	" 5	138	20	17	187	265	452	350	192	158	.....	.....	.....	.....
	"	" 14	58	9	7	82	203	285	250	84	166	.....	.....	.....	.....
	"	" 15	42	6	13	73	168	241	200	73	127	.....	.....	.....	.....
	"	" 16	41	4	1	59	190	249	200	61	139	.....	.....	.....	.....
	"	" 17	80	6	8	107	263	370	350	111	239	.....	.....	.....	.....
	"	" 18	76	2	6	91	205	296	250	83	217	.....	.....	.....	.....
	"	" 19	66	2	4	83	262	345	300	83	217	.....	.....	.....	.....
	"	" 20	55	5	11	78	316	394	300	79	221	.....	.....	.....	.....
	"	" 21	86	10	10	110	240	350	300	110	190	.....	.....	.....	.....
	"	" 22	76	6	1	97	297	394	350	97	253	.....	.....	.....	.....
	"	" 23	70	7	21	111	247	358	300	113	187	.....	.....	.....	.....
	"	" 24	62	12	5	98	264	362	350	99	251	.....	.....	.....	.....
	"	" 25	91	7	6	119	253	372	351	121	230	.....	.....	.....	.....
	"	" 26	76	10	14	114	233	347	301	114	187	.....	.....	.....	.....
	"	" 27	61	12	12	89	197	286	250	89	161	.....	.....	.....	.....
	"	" 28	77	4	3	100	307	407	350	102	248	.....	.....	.....	.....
	"	" 29	52	5	0	77	206	283	250	78	172	.....	.....	.....	.....
	"	" 30	62	6	1	76	139	215	150	76	74	.....	.....	.....	.....
	"	" 31	68	11	1	94	192	286	250	96	154	.....	.....	.....	.....
	Ward 2	" 1	6	19	1	28	55	83	50	28	22	.....	.....	.....	.....
	"	" 2	50	12	2	68	232	300	250	69	181	.....	.....	.....	.....
	"	" 3	32	25	4	63	233	296	250	64	186	.....	.....	.....	.....



"	No. 4	12	54	9	0	75	244	319	250	75	175	.....
"	" 5	21	19	2	2	44	117	161	150	44	106	.....
"	" 6	9	23	9	9	50	149	199	150	50	100	.....
"	" 7	10	32	5	6	53	125	178	150	53	97	.....
"	" 8	4	40	5	4	53	247	300	250	55	195	.....
"	" 9	13	40	7	9	69	279	348	300	76	224	.....
"	" 10	22	30	2	2	56	244	300	300	56	194	.....
"	" 11	35	44	16	21	116	274	390	301	119	182	.....
"	" 12	9	27	10	10	48	309	357	300	52	248	.....
"	" 13	21	51	16	9	97	258	355	300	98	202	.....
"	" 14 (2)	19	126	12	21	178	501	679	549	182	367	.....
"	" 15	7	38	12	3	60	303	363	300	61	239	.....
"	" 16 (2)	20	104	7	21	152	631	783	700	154	546	.....
"	" 17 (2)	21	67	8	9	105	528	633	500	105	395	.....
"	" 18	20	65	12	27	124	351	475	400	127	273	.....
"	" 19	22	42	9	1	74	226	300	250	75	175	.....
"	" 20 (2)	19	61	0	4	84	504	488	400	85	315	.....
"	" 21	7	44	9	5	65	185	250	250	67	183	.....
"	" 22	20	58	4	4	86	283	369	350	86	264	.....
"	" 23 (2)	18	45	7	22	92	342	434	400	94	306	.....
"	" 24	9	57	0	5	71	227	298	250	72	178	.....
"	" 25	14	62	6	17	99	254	353	300	102	198	.....
"	" 26	8	69	2	21	100	261	361	300	101	199	.....
"	" 27 (2)	9	138	7	10	164	258	422	350	166	184	.....
"	" 28 (2)	19	67	9	14	109	376	485	450	110	340	.....
"	" 29 (3)	12	62	3	17	94	657	751	650	95	555	.....
"	" 30 (2)	14	60	1	26	101	601	702	600	105	495	.....
"	" 31 (2)	4	103	13	13	133	420	553	500	135	365	.....
"	" 32 (2)	13	74	0	20	107	367	474	400	109	291	.....
"	" 33 (2)	14	79	3	10	106	386	492	400	106	294	.....
"	" 34 (2)	21	94	3	3	121	395	516	499	124	375	.....
"	" 35 (2)	18	94	4	10	126	364	490	400	129	271	.....
"	" 36 (2)	14	82	17	1	114	424	538	450	115	335	.....
"	" 37	16	46	2	8	72	281	353	300	72	228	.....
"	" 38	6	61	5	5	77	297	374	350	78	272	.....
"	" 39	2	36	5	3	46	173	219	150	46	104	.....
"	" 40	9	43	1	1	54	225	279	200	54	146	.....
Ward 3	No. 1 & 2	11	16	0	0	27	43	70	100	27	73	.....
"	" 3 & 4	0	5	1	0	6	30	36	50	6	44	.....
"	No. 5, 6, 7 & 8	0	9	0	1	10	30	40	50	10	40	.....
"	" 9, 10, 11 & 12	0	6	0	1	7	20	27	50	7	43	.....
"	" 13, 14 & 15	0	4	0	0	4	9	13	50	4	46	.....
"	" 16 & 17	10	11	0	0	22	30	52	50	22	28	.....
"	No. 18	3	9	3	4	19	72	91	50	19	31	.....
"	" 19	2	11	0	6	19	77	96	100	20	80	.....

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of S.E. Toronto, Seat "A", at the Election held on the Twenty-third day of October, 1922.

Electoral District	Number of Polling Places	Names of Candidates and Number of Votes Polled for each			Voters at each Polling Place				Ballot Papers sent out, and how disposed of in each Polling Place						
		John Callahan	John A. Currie	T. MaGuire	Claude Pearce	Total Number of Votes Polled	Number of Votes remaining Unpolled	Number of Names on the Polling Lists	Number of Ballot Papers sent out to each Polling Place	Used Ballot Papers	Unused Ballot Papers	Rejected Ballot Papers	Cancelled Ballot Papers	Declined Ballot Papers	Ballot Papers taken from Polling Places
S.E. Toronto, "A" ..	Ward 3 ... No. 20, 24, 25, 26, 27, 28, 29	3	7	0	0	10	20	30	50	10	40	...	...	...	...
"	" " 21, 22, 23	0	0	0	0	0	32	32	50	0	50	...	...	...	...
"	" " 30 to 37 in.	2	11	0	0	13	17	30	50	13	37	...	...	...	...
"	" " 38 & 39	3	4	1	1	9	7	16	50	41	41	...	...	...	...
"	" " 40 & 41	4	9	0	0	13	80	93	100	13	87	...	...	...	...
"	" " 42, 54 & 55	17	20	0	3	40	207	247	200	40	160	...	...	...	...
"	" " ..... No. 43	11	54	7	13	85	312	397	350	88	262	...	...	3	...
"	" " " 44	1	3	0	1	5	21	26	50	5	45	...	...	...	...
"	" " " 45	8	23	0	2	33	84	117	101	33	68	...	...	...	...
"	" " " 46 (2)	19	64	6	16	105	337	442	350	109	241	...	...	...	...
"	" " " 47	3	11	3	3	20	69	89	100	20	80	...	...	...	...
"	" " " 48 (2)	18	70	3	5	96	342	438	400	100	300	...	...	3	...
"	" " " 49 (2)	19	98	7	11	135	532	667	600	136	464	...	...	1	...
"	" " " 50 (2)	18	87	5	16	126	591	717	600	126	474	...	...	...	...
"	" " " 51 (2)	11	101	4	11	127	321	448	400	129	271	...	...	2	...
"	" " " 52 (2)	21	100	13	18	152	575	727	650	153	497	...	...	1	...
"	" " " 53	0	6	0	2	8	33	41	50	8	42	...	...	...	...
"	" " " 56	10	39	4	8	61	94	155	100	61	39	...	...	...	...
"	" " " 57	8	14	1	3	26	38	64	50	27	23	...	...	1	...
"	" " " 58	5	7	1	0	13	84	97	100	13	87	...	...	...	...
"	" " " 59	1	11	2	1	15	103	118	100	15	85	...	...	...	...
"	" " " 60	17	17	7	6	47	154	201	150	49	101	...	...	1	...
"	" " " 61	2	31	5	4	42	182	224	200	42	158	...	...	...	...
"	" " " 62	17	24	3	7	51	152	203	200	54	146	...	...	2	...

"	" 63 (2)	26	39	(	4	69	461	530	500	73	427	3	1	.....	
"	" 64	13	9	4	5	31	67	98	100	32	68	1	.....	.....	
"	" 65	13	21	5	8	47	247	294	300	47	253	.....	.....	.....	
"	" 66	5	19	2	6	32	243	275	200	35	165	3	.....	.....	
"	" 67	1	32	2	8	43	171	214	200	43	157	.....	.....	.....	
Totals.....		1,123	4,913	506	763	7,305	23,553	30,858	26,752	7,422	19,330	70	38	9	.....

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of Russell, at the Election held on the Twenty-third day of October, 1922.

Electoral District	Number of Polling Places	Names of Candidates and Number of Votes Polled for each			Voters at each Polling Place			Ballot Papers sent out, and how disposed of in each Polling Place						
		Philias Blanchard	Jas. Robt. Bowen	Alfred Goulet	Total Number of Votes Polled	Number of Votes remaining Unpolled	Number of Names on the Polling Lists	Number of Ballot Papers sent out to each Polling Place	Used Ballot Papers	Unused Ballot Papers	Rejected Ballot Papers	Cancelled Ballot Papers	Declined Ballot Papers	Ballot Papers taken from Polling Places
Russell.....	Cambridge.....No. 1A	67	0	39	106	0	299	106	193	0	0	0	0	0
	"....." 1B	31	0	34	65	0	302	65	237	0	0	0	0	0
	"....." 2A	89	1	50	140	1	250	140	110	0	0	0	0	0
	"....." 2B	39	0	29	68	0	250	68	182	0	0	0	0	0
	"....." 3A	19	2	70	91	1	275	91	184	0	0	0	0	0
	"....." 4B	27	1	34	62	1	175	62	113	0	0	0	0	0
	"....." 5	16	0	51	67	0	225	67	158	0	0	0	0	0
	"....." 5	63	0	17	80	0	225	80	145	0	0	0	0	0
	"....." 6	20	0	30	50	0	125	51	74	0	0	0	0	0
	Casselman....." 1A	36	1	95	132	1	275	132	143	0	1	0	0	0
	"....." 1B	33	2	107	142	2	253	143	132	0	1	0	0	0
	Clarence....." 1A	44	2	72	118	2	275	118	135	0	0	0	0	0
"....." 1B	36	0	58	94	0	250	94	156	0	0	0	0	0	
"....." 2A	24	0	70	94	0	225	94	131	0	0	0	0	0	
"....." 2B	22	0	104	128	0	250	128	22	0	2	0	0	0	
"....." 3	19	1	20	40	1	250	40	210	0	0	0	0	0	
"....." 4	54	0	50	104	0	225	104	121	0	0	0	0	0	
"....." 5A	48	2	31	83	2	225	84	141	0	2	0	0	0	
"....." 5B	43	0	34	77	0	225	77	148	0	0	0	0	0	
"....." 6	28	0	100	130	0	225	130	95	0	2	0	0	0	
"....." 7	12	0	20	34	0	125	34	91	0	2	0	0	0	
"....." 8	18	1	85	104	1	200	104	96	0	0	0	0	0	
"....." 9	8	8	58	67	1	175	67	108	0	0	0	0	0	
"....." 10	35	0	22	57	0	175	57	118	0	0	0	0	0	
"....." 11	38	0	28	69	0	150	69	81	0	3	0	0	0	
"....." 12	27	0	35	62	0	175	62	112	0	1	0	0	0	

Cumberland	1A	23	5	17	46	200	46	154	1	.....
"	1B	23	1	29	53	200	53	147	.....	.....
"	2	30	0	10	40	150	40	110	.....	.....
"	3	38	0	25	63	175	63	112	.....	.....
"	4A	34	3	13	50	176	50	126	.....	.....
"	4B	48	10	16	75	200	76	124	1	.....
"	5	22	0	15	37	75	37	38	.....	.....
"	6A	20	3	10	33	200	33	167	.....	.....
"	6B	21	8	13	43	200	43	157	1	.....
"	7	27	2	5	38	175	38	137	4	.....
"	8	39	15	31	85	300	85	215	.....	.....
"	9	41	1	36	78	250	78	172	.....	.....
"	10	6	0	11	17	75	17	58	.....	.....
Eastview	1A	0	2	26	31	275	31	244	3	.....
"	1B	1	1	12	15	150	15	135	1	.....
"	2A	3	8	96	110	350	110	240	3	.....
"	2B	3	5	41	49	175	49	126	.....	.....
"	3A	3	3	43	50	175	50	125	1	.....
"	3B	1	4	50	55	175	55	120	.....	.....
"	4A	0	11	59	70	200	70	140	.....	.....
"	4B	2	8	38	52	175	52	123	4	.....
"	5A	5	3	87	98	250	98	152	3	.....
"	5B	1	0	58	60	125	60	65	1	.....
"	5C	2	0	36	39	125	40	85	.....	.....
"	6A	4	10	105	119	275	119	156	.....	.....
"	6B	3	9	75	88	300	88	212	1	.....
"	6C	0	5	46	51	150	51	99	.....	.....
Gloucester	1A	4	2	49	55	125	55	70	.....	.....
"	1B	8	1	38	47	125	47	78	.....	.....
"	2A	8	3	18	29	75	29	40	.....	.....
"	2B	12	0	29	41	125	41	84	.....	.....
"	3A	1	3	9	13	95	13	82	.....	.....
"	3B	4	1	8	13	100	13	87	.....	.....
"	4A	7	2	24	24	175	24	151	.....	.....
"	4B	9	4	15	20	200	20	180	.....	.....
"	5	27	0	11	38	275	38	237	.....	.....
"	6	37	2	21	61	325	61	264	1	.....
"	7	12	1	15	176	176	15	161	.....	.....
"	8	12	4	11	27	275	28	247	.....	.....
"	9	27	3	36	66	250	68	182	2	.....
"	10A	9	1	50	64	250	64	186	2	.....
"	10B	3	1	3	7	50	7	43	.....	.....
"	11	8	3	36	47	225	47	177	.....	.....
"	12A	17	1	11	29	150	29	120	.....	.....



Russell.....	1	17	0	10	27	.....	250	27	223	.....	.....	.....
".....	2	12	0	14	26	.....	304	26	278	.....	.....	.....
".....	3A	3	6	22	31	.....	250	31	219	.....	.....	.....
".....	3B	3	9	17	29	.....	250	29	221	.....	.....	.....
".....	4	2	6	5	13	.....	200	13	187	.....	.....	.....
".....	5	67	0	3	70	.....	150	70	80	.....	.....	.....
".....	6	43	0	21	64	.....	150	64	86	.....	.....	.....
".....	7	80	0	49	129	.....	200	129	71	.....	.....	.....
".....	8A	65	1	81	149	.....	300	150	150	.....	2	.....
".....	8B	62	1	79	142	.....	300	142	158	.....	.....	.....
".....	9	50	0	12	62	.....	201	62	139	.....	.....	.....
Totals.....		2,123	238	4,266	6,689	.....	22,635	6,699	15,950	62	9	1





# AUDITOR'S REPORT

1921-22

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Prepared pursuant to the provisions of an Order-in-Council dated the 28th day of  
October, 1909

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TO HIS HONOUR HENRY COCKSHUTT,  
*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour statements of the Auditor pursuant to the provisions of R.S.O., 1914, chap. 23, sec. 14, sub-sec. 2 of the Audit Act.

Respectfully submitted,

PETER SMITH,  
*Treasurer of Ontario.*

Treasury Department, Ontario,  
Toronto, February 6th, 1923.

AUDIT OFFICE,  
TORONTO, FEBRUARY 6TH, 1923.

SIR,—I have the honour to submit for the information of the Legislative Assembly pursuant to the provisions of an Order-in-Council dated 28th October, 1909, as provided by R.S.O., 1914, chap. 23, sub-section 2 of section 32, and pursuant to the provisions of sub-section 2 of section 14 and sections 28 and 29 of the Audit Act:—

- (A) Legal opinions.
- (B) Treasury Board Over-rulings.
- (C) Statement of Special Warrants issued.
- (D) Statement of expenditures in excess of appropriations.

Respectfully submitted,

G. A. BROWN,  
*Provincial Auditor.*

HON. PETER SMITH,  
*Treasurer of Ontario.*

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A  
LEGAL OPINIONS

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A

LEGAL OPINIONS.

Re Law Enforcement Fund Accounts.

Provincial Auditor's Office,  
Toronto, Ontario, June 26th, 1922.

DEAR MR. BAYLY:

Having regard to the provisions of 6 Geo. V, chap. 50, sec. 117—(1) and (2) of the Ontario Temperance Act and section 6 (4a) and (4b) of the Constables Act, 1922, wherein provision is made for a fund known as the Law Enforcement Fund out of which payments may be made under direction of the Attorney-General to such officers and persons and for such purposes as he may think proper, to be expended for the purpose of enforcing or preventing the contravention of the laws of the Province of Ontario or the Dominion of Canada or any regulation made thereunder and any monies required to be paid out of said fund to such officers and other persons must be accounted for to the Attorney-General for the proper disbursement of the amount received and whose approval of same shall be final. I respectfully submit that in my opinion the words "whose approval of same shall be final" does not preclude the Auditor from performing certain duties imposed upon him under section 17 of the Audit Act, which reads in part as follows:

"No payment shall be authorized by the Auditor in respect of work performed or materials supplied by any person in connection with any part of the Public Service unless *in addition* to any other voucher or certificate which may be required the officer under whose special charge such part of the Public Service *certifies*, etc., etc."

The question has arisen bearing on certain requisitions from the Law Enforcement Office which have been forwarded to the Treasury Department for payment requesting that cheques issue for the amounts named in the requisitions without even submitting the accounts or having complied with section 17 of the Audit Act.

May I ask you, therefore, to be good enough to let me have your written opinion pursuant to section 14—sub-section 1 (a) of the Audit Act dealing with all payments to be made from the fund heretofore mentioned.

I would appreciate an early reply as there are several requisitions awaiting payment.

Yours truly,

G. A. BROWN,  
*Provincial Auditor.*

EDWARD BAYLY, ESQ.,  
*Deputy Attorney General,*  
Bui'dings.

Department of Attorney General,  
Toronto, 29th June, 1922.

*Re Law Enforcement Fund Accounts.*

DEAR MR. BROWN:

I beg to acknowledge the receipt of your letter of the 26th instant requesting my opinion pursuant to clause (a) of sub-section 1 of section 14 of The Audit Act.

Subsection 4 (a) and 4 (b) of section 17 of The Constables Act, as enacted in section 6 of The Constables Act, 1922, in my opinion over-ride the provisions of The Audit Act with regard to all payments out of the Law Enforcement Fund.

Under subsection 4 (a) above referred to, it is provided that payments are to be made out of the Law Enforcement Fund under the direction of the Attorney General to such officers and persons and for such purposes as he may think proper, etc. Under subsection 4 (b) it is provided that the certificate or order of the Attorney General that any sum of money is required to be paid out of the said fund shall be sufficient authority for the issue of a cheque. The said subsection goes on to provide that the officer or other person to whom such cheque is issued shall account to the Attorney General for the proper disbursement of the amount received by such officer or other person whose approval of same shall be final.

In my opinion under these two subsections, the duty of the Provincial Auditor is completed when he is satisfied that the Attorney General has given a certificate or order for the payment of any amount out of this fund, that the Attorney General is under no obligation to submit the accounts to the Provincial Auditor and that the latter has no authority to scrutinize these accounts, that duty being cast upon the Attorney General.

Yours faithfully,

E. BAYLY,

*Deputy Attorney General.*

G. A. BROWN, ESQ.,  
*Provincial Auditor.*  
Buildings.

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**Re Shipments of Live Stock.**

Provincial Auditor's Office,  
Toronto, October 26th, 1921.

*Re Treasury Vouchers 31329 and 31330.*

DEAR MR. ROADHOUSE:

I beg to return herewith accounts covering the expenses of a shipment of Jersey cattle from Brampton to St. Paul, Minn., as a Provincial herd at the National Dairymen's Show. Vote 57, item 6:

"To defray services, travelling and other expenses in connection with shipments of live stock."

would not appear to cover the accounts for expenses in connection with shipments of live stock for exhibition purposes. Therefore, I submit there is no legislative authority for the issuing of the cheques.

If you are still of the opinion there is legislative authority and that the

accounts above referred to are properly chargeable to vote 57, item 6, I would suggest that you submit the accounts to the Deputy Attorney General for his written opinion in pursuance to section 14 (1a) of The Audit Act.

Yours truly,

G. A. BROWN,  
*Provincial Auditor.*

W. B. ROADHOUSE, ESQ.,  
*Deputy Minister of Agriculture,*  
Buildings.

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Department of Attorney General,  
Toronto, 28th November, 1921.

*Re Treasury Vouchers 3822 and 3823.*

DEAR SIR:

The Deputy Minister of Agriculture having applied for my written opinion in pursuance of The Audit Act, section 14 (1) (a) I beg to say that upon the facts as stated by you in your letter to Mr. Roadhouse of the 26th of October, I am of opinion that the payment requested is authorized by law.

My reason for coming to this conclusion is that vote 57, item 6, quoted in your said letter, namely: "To defray services, travelling and other expenses in connection with shipments of live stock," is sufficient to cover travelling and other expenses in connection with all shipments of live stock whether these shipments are for exhibition or for other purposes.

Yours faithfully,

E. BAYLY,  
*Deputy Attorney General.*

G. A. BROWN, ESQ.,  
*Provincial Auditor.*

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**Re Payment of Grants to Local Live Stock Improvement Associations.**

Provincial Auditor's Office,  
Toronto, November 13th, 1922.

DEAR SIR:

Under the provisions of an Order-in-Council dated October 27th, 1922, which sets forth how the appropriations under vote 58, item 19, and supplemented by vote 160, item 6, shall be expended. The Order-in-Council would appear to be far broader than what the votes would imply, and there would appear to be no provision made for the payment of grants to local Live Stock Improvement Associations or bonuses to farmers purchasing pure bred sires for the first time.

I am, therefore, returning you herewith the two vouchers for the Dundas County Live Stock Improvement Association, and the Oxford County Live Stock Improvement Association, there being no legislative provision for the payment to these associations.

Yours truly,

G. A. BROWN,  
*Provincial Auditor.*

R. W. WADE, ESQ.,  
*Director of Live Stock Branch,*  
Buildings.

Department of Agriculture,  
Office of the Deputy Minister.

*Memorandum for the Auditor:*

Reverting to your letter of the 13th instant addressed to the Director of the Live Stock Branch and to our conversation of yesterday, I beg to say that I have discussed with the Deputy Attorney General the interpretation of vote 160, item 6, in reference to the work to improve live stock. The view of the Deputy Attorney General is that where the Legislature makes an appropriation conditional upon the order of the Lieutenant-Governor-in-Council, it thereby turns over the amount so provided to be spent at the discretion of the Government. Anything which the Government feels is calculated to promote the work for which the appropriation is intended, is, therefore, in order so long as, of course, it is anything within reason. The Deputy Attorney General feels that the payment of a bonus or making a grant to bring about the use of pure-bred stock is clearly in accordance with the work intended by the vote. He points out that appropriations are subject to broader interpretation than statutes because the responsibility rests with the Government. I trust this will be sufficient to enable you to pass the accounts in question without going to the trouble of securing a formal ruling under section 14 (a).

W. BERT ROADHOUSE,  
*Deputy Minister.*

November 16th, 1922.

Provincial Auditor's Office,  
Toronto, November 17th, 1922.

DEAR SIR:

Referring to your memorandum of the 16th instant in reference to the interpretation of vote 160, item 6, "Campaign to improve live stock by bringing about the use of pure bred sires, services, expenses and equipment, to be paid out as directed by the Lieutenant-Governor in Council." You state that you have discussed the matter with the Deputy Attorney General, and that he feels the payment of a bonus or making a grant to bring about the use of pure bred stock is clearly in accordance with the work intended by the vote, and that this will be sufficient to enable the passing of the accounts without going to the trouble of securing a formal ruling under section 14 (a).

I regret that I am unable to take this view as section 14 (a) of The Audit Act makes it imperative that when the Auditor has reported there is no Legislative authority, or that the expenditure is not authorized by law, then upon the written opinion of the Attorney General or the Deputy Attorney General that there is Legislative authority, *citing it*, the payment is authorized by law, the Treasurer may direct the issue of the cheque, and the Auditor shall countersign it. I am, therefore, returning you Treasury vouchers number 38736 and number 38737 in order that you may get the written opinion of the Deputy Attorney General

Yours truly,  
G. A. BROWN,  
*Provincial Auditor.*

W. B. ROADHOUSE, Esq.,  
*Deputy Minister,*  
Dept. of Agriculture,  
Buildings.

Department of Agriculture,  
Office of the Deputy Minister,  
Toronto, November 17th, 1922.

DEAR SIR:

Vote 58, item 19, of the Estimates for the current fiscal year reads as follows:

“Campaign to improve live stock by bringing about the use of pure bred sires to be paid as directed by the Lieutenant-Governor in Council.”

Under authority of this vote which is a continuation of vote 16<sup>1</sup>, item 6, with slight variations of last year's estimates, an Order-in-Council has been passed, copy of which is attached. In accordance with this Order-in-Council, the department recommended the payment of grants to certain Live Stock Improvement Associations to enable them to pay a bonus as a means of “bringing about the use of pure bred sires.” The Auditor has taken exception to the payment of these accounts, and I also enclose copy of his letter of the 13th instant. His objection, as I understand it, is, that the Lieutenant-Governor in Council has no power to authorize grants and bonuses. The contention of the department is that the Lieutenant-Governor in Council has such authority, as the payment of grants and bonuses is calculated “to improve live stock by bringing about the use of pure bred sires” as required by the Legislature in their appropriation. I, therefore, beg to make application for your ruling under section 14 (a) of The Audit Act.

This is the matter which I brought to your attention, verbally, a few days ago. I reported the effect of our conversation to the Auditor, and suggested that a formal ruling under section 14 (a) might be found unnecessary. He replies, however, that he would like to have such a ruling, and I am, therefore, submitting this formal application.

Yours very truly,

W BERT ROADHOUSE,  
*Deputy Minister.*

EDWARD BAYLY, Esq., K.C.,  
*Deputy Attorney General,*  
Parliament Buildings.

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Department of Attorney General,  
Toronto, 20th November, 1922.

MY DEAR SIR:

I have your letter of the 17th instant and may say that in my opinion the Lieutenant-Governor in Council has power to authorize grants and bonuses if there is a proper appropriation out of which these can be paid.

In my opinion the words of vote 58, item 19, which reads as follows;

“Campaign to improve live stock by bringing about the use of pure bred sires to be paid as directed by the Lieutenant-Governor in Council”

are so wide that they would cover a grant to Live Stock Improvement Associations to enable them to pay a bonus as a means of bringing about the use of pure bred sires. In reality I would not consider this a bonus in the ordinary sense at all, but a part payment of the purchase money of the sire. In any case the payment appears to me to be covered by the appropriation and that being so it does not in my opinion make any difference whether the payment is called

a grant, bonus, payment of part purchase money or otherwise. I may add I do not make rulings, but only give opinions which in this particular case under The Audit Act, section 14 (a) has, I suppose, the same effect.

Yours very truly,

E. BAYLY,

*Deputy Attorney General.*

W. B. ROADHOUSE, ESQ.,

*Deputy Minister of Agriculture.*

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Department of Agriculture,  
Office of the Deputy Minister.

*Memorandum for the Auditor:*

In further reference to your letter of the 17th instant in regard to the interpretation of vote 160, item 6, I beg to enclose copy of my letter to the Deputy Attorney General, and also of his reply.

W. BERT ROADHOUSE,

*Deputy Minister.*

November 24th, 1922.

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Provincial Auditor's Office,  
Toronto, November 27th, 1922.

DEAR SIR:

I beg to acknowledge receipt of your letter of 24th instant, enclosing therewith a copy of the opinion as given by the Deputy Attorney General pursuant to section 14 (a) of The Audit Act in reference to certain accounts recommended for payment by the Department of Agriculture.

Cheques to the Dundas and Oxford County Live Stock Improvement Associations in payment of grants will be issued without further delay.

Yours truly,

G. A. BROWN,

*Provincial Auditor.*

W. BERT ROADHOUSE, ESQ.,

*Deputy Minister of Agriculture,*  
Buildings.

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B

TREASURY BOARD OVER-RULINGS

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B  
TREASURY BOARD OVER-RULINGS.

Re Payment to J. O. L. Spracklin.

Provincial Auditor's Office,  
Toronto, November 28th, 1921.

DEAR MR. RANEY:

Having regard to the requisition from the Board of License Commissioners for a cheque in favour of Mr. J. O. L. Spracklin for \$2,000 pursuant to an Order-in-Council of June 2nd, 1921, as a reimbursement on account of legal costs re manslaughter charge, I beg to state that to make a payment to Mr. Spracklin as above requested, would, I respectfully submit, be in the nature of a grant, payable only by a vote of the Legislature.

The amount of \$2,000 represents Mr. Brackin's legal bill as taxed by the Taxing Officer for defending Mr. Spracklin on the charge of manslaughter.

It is quite true the Jury acquitted Mr. Spracklin, but the expenses incurred by him would not appear to form part of the administration of the Ontario Temperance Act as coming under the provisions of 6 Geo. V, chapter 50, section 117.

Under the circumstances, in order to have the cheque for \$2,000 issued to Mr. Spracklin it will be necessary for the Legislature to provide the proper means. I am, therefore, returning herewith Treasury Voucher number 1834 as I am unable to issue the cheque for Mr. Spracklin.

I am,

Yours very truly,

HON. W. E. RANEY,  
*Attorney General,*  
Buildings.

G. A. BROWN,  
*Provincial Auditor.*

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Department of Attorney General,  
Toronto, December 8th, 1921

*Re Reimbursement, J. O. L. Spracklin.*

DEAR MR. BROWN:

With reference to your letter of the 28th ult., in which you refuse to issue the cheque to Mr. Spracklin for \$2,000 to reimburse Mr. Spracklin for his costs of defense re manslaughter charge, the amount representing Mr. Brackin's legal bill as taxed by the Taxing Officer, I beg to say that I am directed by the Honourable the Attorney General to inform you that this matter will be referred to the Treasury Board for a ruling under clause "C" of subsection 1 of section 14 of The Audit Act, chapter 23, R.S.O. 1914. I enclose you a copy of the memorandum being submitted to the Treasury Board as required by said clause "C."

Yours very truly,

A. N. MIDDLETON,  
*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,  
*Provincial Auditor,*  
Buildings.

*Memorandum for Treasury Board.**Re Reimbursement, J. O. L. Spracklin.*

On the 2nd of June, 1921, an Order-in-Council was made directing that Mr. J. O. L. Spracklin, formerly a license inspector under The Ontario Temperance Act, be reimbursed his costs of defense on his recent trial for manslaughter, and that a cheque should be issued to the said J. O. L. Spracklin for the amount of such costs as taxed by the proper Taxing Officer at Toronto.

The legal bill of R. L. Brackin, K.C., one of the counsel for Mr. Spracklin has been taxed and allowed by Mr. J. T. MacGillivray, Taxing Officer at Toronto, at the sum of \$2,000, as appears by his certificate dated the 30th November, 1921. A requisition for payment of said amount to Mr. Spracklin was forwarded by the Board of License Commissioners for Ontario on the 11th November to the Honourable the Provincial Treasurer, said requisition being certified by the Attorney General under subsection 2 of section 117 of The Ontario Temperance Act. The Provincial Auditor by his letter of the 28th November to the Attorney General refuses to issue the cheque.

1. The purpose for which the expenditure is required is for the reimbursement of Mr. J. O. L. Spracklin on account of the legal bill of Mr. R. L. Brackin, one of his counsel in his recent trial for manslaughter, as provided in the Order-in-Council above-mentioned, a copy of which is attached.

2. The appropriation to which the expenditure is chargeable is vote 101, item 10, "Enforcing Ontario Temperance Act, including salaries and travelling expenses of the commissioners and officers of the Board, and inspectors."

3. The objections taken by the Auditor are as stated in his letter of the 28th November and would appear to be that the payment to Mr. Spracklin is submitted to be in the nature of a grant and, as such, payable only by special vote of the Legislature and is not part of the administration of The Ontario Temperance Act.

4. The answer to the said objections is that by the provisions of section 117 of The Ontario Temperance Act the certificate of the Minister shall be sufficient authority for the issue of a cheque and that the approval of the Minister as to disbursements under this section shall be final and that, therefore, the Provincial Auditor in assuming to audit this account has exceeded his jurisdiction. In the event of the Treasury Board finding against the answer first above made, it is submitted that the Provincial Auditor's contention that this payment is in the nature of a grant is clearly incorrect, and that the same is no more of a grant than the reimbursement of such an officer of railway expenses or expenses in connection with additional officers employed for protection in making a raid under the Act. The jury by acquitting Mr. Spracklin have found that the acts he did on the occasion in question were within the discharge of his duties. They are, therefore, part of the enforcement of The Ontario Temperance Act and Mr. Spracklin should be reimbursed for same by the Government.

Toronto, December 8th, 1921.

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Provincial Auditor's Office,  
Toronto, December 13th, 1921.

*Memorandum for the Treasury Board*

*Re Payment of \$2,000.00 to J. O. L. Spracklin.*

I have just received notice from Mr. Middleton, solicitor to the Attorney General, of an appeal to the Treasury Board against the exception taken by the Auditor to the issue of a cheque in favour of Mr. J. O. L. Spracklin for \$2,000, and to which I beg leave to reply:

To state the case briefly, Mr. Spracklin was a Government License Inspector, and while searching a public house for liquor, the proprietor was shot, and subsequently died from the effects of the wound.

Mr. Spracklin was arrested, charged with manslaughter, tried and acquitted.

Mr. R. L. Brackin, M.P.P., was engaged by Mr. Spracklin as counsel for his defense.

An Order-in-Council was passed directing that Mr. Spracklin be reimbursed for his legal costs, when properly taxed by the Taxing Officer at Toronto.

Having stated the case as briefly as possible, my objections to the issue of a cheque to Mr. Spracklin are as follows:

1. No evidence is furnished by Mr. Spracklin of having made any disbursements for legal costs.

2. To reimburse Mr. Spracklin for legal costs incurred in his own defense would not appear to be the expenses contemplated under section 117 of The Ontario Temperance Act.

3. If Mr. Brackin was engaged as counsel to defend Mr. Spracklin, I respectfully submit that Mr. Brackin, and not Mr. Spracklin, should receive the payment of \$2,000, to do otherwise would be so at variance with the well-established principle of making payments direct.

4. The payment as directed by the Order-in-Council of \$2,000 to Mr. Spracklin appears to be in the nature of a grant or a gift and would be payable only when provided for by the Legislature appropriating the necessary amount.

5. Mr. Middleton's answers as set forth in clause 4 of his report, to the objections taken by the Auditor are based on two points: First, that the Auditor exceeded his jurisdiction in assuming to audit the account; second, that the payment is not in the nature of a grant any more than the reimbursement to an officer for railway expenses.

In answer to these points may I say that as far as assuming to audit the account I was merely drawing attention to the fact that payment of the \$2,000 to Mr. Spracklin would not appear to be expenses coming within the meaning of section 117 of the Liquor License Act, and secondly, I am still of the opinion that the payment to Mr. Spracklin would be in the nature of a grant.

A reimbursement for travelling expenses is always supported by evidence of money having been disbursed, and which is entirely absent in this case.

Respectfully submitted,

G. A. BROWN,

*Provincial Auditor.*

C. F. BULMER, ESQ.,  
*Clerk Treasury Board,*  
Buildings.

*Copy of a Minute of the Treasury Board, dated the 21st day of December, A.D. 1921.*

A difference having arisen between the Provincial Auditor and the Department of the Attorney General, as to the issue of a cheque to Mr. J. O. L. Spracklin, formerly License Inspector under the Ontario Temperance Act, to reimburse his costs of defence on his recent trial for manslaughter, as authorized by Order-in-Council dated 2nd June, 1921, and requisitioned by Board of License Commissioners for Ontario on the 11th November, 1921, to the Honourable the Provincial Treasurer; said requisition being certified by the Attorney General under subsection 2 of section 119 of The Ontario Temperance Act, the matter is referred for the determination of the Treasury Board in accordance with clause (c) subsection 1, section 14, of The Audit Act, chapter 23, R.S.O. 1914.

Upon consideration of the correspondence submitted, the objections of the Auditor and the answer of the Attorney General thereto as set out in his memorandum of 8th December, 1921, the Board considers that the Provincial Auditor in assuming to audit this account has exceeded his jurisdiction, and under the circumstances directs that the said cheque be issued accordingly.

Certified,

C. F. BULMER,  
*Clerk, Treasury Board.*

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Re Commutation of Fees of Crown Attorneys, G. A. Urquhart, and Geo. W. Ballard.

Provincial Auditor's Office,  
Toronto, March 20th, 1922.

DEAR MR. MIDDLETON:

In regard to the Order-in-Council of February 24th commuting the fees of Mr. George Alexander Urquhart, Crown Attorney and Clerk of the Peace in and for the County of Essex at the annual sum of \$5,000, and the Order-in-Council of February 28th commuting the fees of George W. Ballard, Crown Attorney and Clerk of the Peace in and for the County of Wentworth at the annual sum of \$5,000; will you be good enough to attach a statement in each case, showing the average income derived from fees from each of these offices during the next preceding three years, pursuant to the provisions of 11 Geo. V, chapter 43, section 2, being an amendment to subsection 1 of section 16 of the Crown Attorneys Act.

Yours truly,

G. A. BROWN,  
*Provincial Auditor.*

MR. A. N. MIDDLETON,  
*Solicitor, Attorney General's Dept.,  
Buildings.*

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Department of Attorney General,  
Toronto, March, 22nd, 1922.

DEAR MR. BROWN:

I am in receipt of yours of the 20th instant, asking for a statement showing the average income of Crown Attorney Urquhart and Crown Attorney Ballard for the last three years.

You will remember that I discussed the whole matter of the payment of these commutations with you, in the presence of Mr. Fitch, the Auditor of Criminal Justice Accounts, and I was under the impression that the question had been settled at that interview.

The fees of a Crown Attorney are undoubtedly payable out of the administration of Justice fund and are audited under the provisions of the Administration of Justice Expenses Act. It seems quite clear to me that the commutation of these fees is exactly in the same position as the payment of the different accounts for the fees in particular. What is done now is, that instead of paying a large number of items of small amounts to the Crown Attorney, these items are commuted into one lump sum and must be paid out of the administration of Justice fund.

If this is so, then I submit that you as Provincial Auditor, have no authority to investigate or audit the amount of these payments as certified to by the Auditor of Criminal Justice Accounts.

I may add that I am of the view that the Auditor, whether he is the Provincial Auditor or the Auditor of Criminal Justice Accounts, has no right to go behind the Order-in-Council fixing the commutation. However, I may say that there is no difficulty about the question of the figures and I have shown these figures to Mr. Fitch and have satisfied him as to the regularity of the order.

Your request, however, raises a broader question, viz., the right of the Provincial Auditor to interfere with the auditing of Criminal Justice Accounts, and in this view I must say that I cannot see my way clear to comply with the request you make.

Yours truly,

A. N. MIDDLETON,

*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,  
*Provincial Auditor,*  
Buildings.

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Provincial Auditor's Office,  
Toronto, March 28th, 1922.

*Re Commutation, Crown Attorneys' Fees.*

DEAR MR. MIDDLETON:

I beg to acknowledge receipt of your letter of the 22nd instant.

As you do not see your way clear to furnish me with the statement asked for in my letter to you of the 20th instant, I will await your pleasure.

Yours truly,

G. A. BROWN,  
*Provincial Auditor.*

A. N. MIDDLETON, ESQ.,  
*Solicitor to the Attorney General,*  
Buildings.

Department of Attorney General,  
Toronto, March 29th, 1922.

*Re Commutation of Certain Crown Attorneys' Fees.*

DEAR MR. BROWN:

I am in receipt of your letter of the 28th instant, with regard to the requisitions for payment of the commutation of the fees of Crown Attorney Urquhart of Windsor and Crown Attorney Ballard of Hamilton. I presume that you intend this letter as a refusal to issue a cheque unless the statement that you ask for is furnished.

In view of this I beg to say that I have been directed by the Honourable the Attorney General to inform you that this matter will be referred to the Treasury Board for a ruling under clause (c) of subsection 1 of section 14 of The Audit Act, chapter 23, R.S.O. 1914. I am enclosing you, for your information a copy of the memorandum to the Treasury Board.

Yours truly,

A. N. MIDDLETON,  
*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,  
*Auditor,*  
Buildings.

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*Memorandum for the Treasury Board*

*Re Commutation of Certain Crown Attorneys' Fees.*

1. Subsection 1 of section 16 of The Crown Attorneys' Act contains a provision allowing the commutation of the fees payable to a Crown Attorney. This subsection as amended by section 2 of The Crown Attorneys' Amendment Act, 1921, chapter 43 of the Ontario Statutes for 1921, is as follows:

"16 (1) The Lieutenant-Governor in Council may commute the fees payable to a Crown Attorney for a fixed annual sum not exceeding the average income derived from fees during the next preceding three years."

Under the provisions of the above section the fees payable to George Alexander Urquhart, Crown Attorney and Clerk of the Peace in and for the County of Essex were commuted by Order-in-Council bearing date the 24th February, 1922, at the annual sum of \$5,000, payable in monthly instalments, such commutation to take effect as and from the 1st January, 1922, and the fees payable to George W. Ballard, Crown Attorney and Clerk of the Peace in and for the County of Wentworth, were commuted by Order-in-Council bearing date the 28th February, 1922, at the annual sum of \$5,000, payable in monthly instalments, such commutation to take effect as and from the 26th January, 1922.

Under the provision of these Orders-in-Council a requisition was forwarded to the Provincial Treasurer on the 10th March, 1922, for the payment to George A. Urquhart, Crown Attorney at Windsor, of the sum of \$833.33 and on the 16th March for the payment to Crown Attorney G. W. Ballard, of Hamilton, for the payment of \$500, said requisitions being forwarded by Mr. C. A. Fitch, Auditor of Criminal Justice Accounts and being approved by the Deputy Attorney General.

The purpose for which the expenditure is required is for the payment of these accounts in connection with the administration of Justice.

2. The appropriation to which the expenditure is chargeable is General Administration of Justice in counties. Vote 18, item 36.

3. The Provincial Auditor has requested a statement in each case showing the average income derived from fees from each of these offices during the next preceding three years and has declined to issue a cheque until this request has been complied with.

4. The answer to the position taken by the Provincial Auditor is that the accounts in question are accounts in connection with the General Administration of Justice and as such are properly audited by the Auditor of Criminal Justice Accounts and under the provisions of subsection 2 of section 43 of The Administration of Justice Expenses Act, chap. 96, R.S.O., 1914, as enacted by section 5 of chap. 29 of The Ontario Statutes for 1917, these accounts having been audited and certified to by the Auditor of Criminal Justice Accounts, are not subject to further examination or audit by the Provincial Auditor.

March 29, 1922.

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Provincial Auditor's Office,  
Toronto, April 1st, 1922.

*Memorandum to the Honourable the Prime Minister,  
Chairman of the Treasury Board.*

I have just received notice from Mr. Middleton, Solicitor to the Attorney-General of an appeal by the Department to the Honourable the Treasury Board for a ruling, against what is purported to be a refusal of the Auditor to the issue of two cheques.

To state the case briefly, the Auditor is precluded from auditing the Administration of Justice Accounts (see 7 Geo. V, chap. 29, sec. 5) and it has never been any intention of mine to attempt to audit any of the accounts as audited by the Auditor of Criminal Justice Accounts.

The case to be presented to the Board for a ruling is in connection with the commutation of Crown Attorneys' fees.

Under the provisions of 11 Geo. V, chap. 43, the Lieutenant-Governor in Council may commute the fees of a Crown Attorney at an annual fixed sum not to exceed the average fees for the preceding three years.

Crown Attorneys at Hamilton and Windsor have had their fees commuted at \$5,000 each.

The Orders-in-Council fixing the commutation in each case contained no statement as to the average fees for the preceding three years.

The requisitions for payment when received by the Audit Department simply bore the certificate of the Auditor of Criminal Justice Accounts that the amounts were correct and duly audited under provisions of 7 Geo. V, chap. 29, sec. 5.

I enquired of the auditor of Criminal Justice Accounts if he had a statement of the fees and he informed me that he had not, but had made enquiry himself and was told by Mr. Middleton that he had no right to go behind the Order-in-Council, but that Mr. Middleton had satisfied him that the amount as commuted was in accordance with the provisions of the Act.

I wrote Mr. Middleton for a statement of the fees from each of the said offices and was also informed that he was sorry but he could not comply with my request.

I am well aware that I am precluded from auditing the accounts above mentioned, but I submit, the information which I have requested could not be construed as an attempt to audit the Criminal Justice Accounts.

The attached list of Acts and amendments thereto, together with expenditures made thereunder during the last fiscal year, will give the Treasury Board some idea of the expenditures made which are not audited by the Provincial Auditor.

I also enclose herewith all correspondence in the above case between Mr. Middleton and myself.

G. A. BROWN,  
*Provincial Auditor.*

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Provincial Auditor's Office,  
Toronto, April 1st, 1922.

*Memorandum for the Hon. Mr. Drury, Prime Minister.*

During the fiscal year ended October 31st, 1921, payments have been made pursuant to the provisions of certain Acts without any audit whatever by the Provincial Auditor:

General Administration of Justice—

In Counties.....	\$448,627 19
In Districts.....	154,357 79
Criminal Investigations.....	7,388 88
Mothers' Allowances.....	774,605 00
Ontario Election Act.....	13,767 77
Ontario Temperance Act.....	482,084 28
Ontario Voters' Lists.....	2,546 06
Railway Distribution Act.....	68,381 52
Wolf Bounty.....	36,955 00
	\$1,988,713 49

G. A. BROWN,  
*Provincial Auditor.*

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Provincial Auditor's Office,  
Toronto, April 1st, 1922.

*Memorandum for the Hon. Mr. Drury, Prime Minister.*

I beg to submit herewith a list of several Acts that have been passed within the last few years, whereby the Auditor is precluded from making an Audit of any of the Accounts pertaining to the said Acts.

1. Administration of Justice Expenses Act, 7 Geo. V, chap. 29, sec. 5.
2. Civil Service Superannuation Act, 10-11 Geo. V, chap. 4, sec. 28 (2).
3. Criminal Investigations, R.S.O., 1914, chap. 23, sec. 118.
4. Hydro-Electric Power Commission, 6 Geo. V, chap. 19.
5. Mothers' Allowances, 10-11 Geo. V, chap. 89.
6. Ontario Election Act, Geo. V, chap. 27, sec. 3.
7. Ontario Temperance Act, 6 Geo. V, chap. 50, sec. 117.
8. Ontario Voters' List, 7 Geo. V, chap. 27, sec. 2.
9. Railway Distribution Act, R.S.O., 1914, chap. 27, sec. 23 (4).
10. Wolf Bounty Act, R.S.O., 1914, chap. 264, sec. 9.

G. A. BROWN,  
*Provincial Auditor.*

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*Copy of a Minute of the Treasury Board*

*Dated the 3rd day of April, A.D. 1922.*

A difference having arisen between the Provincial Auditor and the Department of Attorney General as to the payment of certain installments of the commutation of fees of County Crown Attorneys, George A. Urquhart of Windsor, and G. W. Ballard of Hamilton, as provided by Orders-in-Council of 28th February, 1922, and 24th February, 1922, respectively, and the matter having been referred to the Treasury Board under the provisions of clause (c), subsec. 1 of sec. 14 of The Audit Act, chap. 23, R.S.O., 1914, for determination.

Upon consideration of the correspondence submitted and the objections of the Auditor and the answer of the Attorney General as set out in his memorandum, dated March 29th, 1922, the Board is of the opinion that these installments are payable out of the General Administration of Justice and as such are properly audited by the Auditor of Criminal Justice Accounts, and under the provisions of subsec. 2 of sec. 43 of The Administration of Justice Expenses Act, chap. 96, R.S.O., 1914, as enacted by sec. 5 of chap. 29 of The Ontario Statutes for 1917, these accounts having been audited and certified to by the Auditor of Criminal Justice Accounts, are not subject to further examination or audit by the Provincial Auditor, and the Board hereby directs that the cheques for said installments be issued forthwith.

Certified.

C. F. BULMER,  
*Clerk, Treasury Board.*

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C

SPECIAL WARRANTS

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## C

## SPECIAL WARRANTS.

STATEMENT OF SPECIAL WARRANTS ISSUED DURING THE FISCAL YEAR ENDED OCTOBER 31ST, 1922.

Date of Warrant.	SERVICE.	Warrants.	Expended 1921-22.	Unexpended.
	<b>Department of the Prime Minister.</b>			
	Sundry Investigations:			
July 5th, 1921.....	Balance unexpended, 1920-21.....	44,471 35		
July 6th, 1922.....	Warrant.....	100,000 00		
Sep. 19th, 1922.....	".....	25,000 00		
Oct. 19th, 1922.....	".....	25,000 00	194,471 35	3,229 26
Oct. 30th, 1922.....	Hydro-Electric Power Commission.....		1,172,200 00	
Aug. 11th, 1921.....	Entertaining representatives from the New England States for the inspection of the proposed Deep Waterways of Canada. Balance unexpended, 1920-21.....		368 30	307 80
	<b>Department of Education.</b>			
Nov. 9th, 1921.....	Western University, grant.....		159,000 00	
Nov. 16th, 1921.....	Reception to teachers attending Imperial Conference of Teachers' Association.....		317 00	317 00
Dec. 21st, 1921.....	Commission investigating certain alleged irregularities in con- nection with the departmental examinations held in June, 1921.....	500 00		
Feb. 13th, 1922.....	".....	1,200 00	1,700	85 38
Dec. 21st, 1921.....	Mounting Maps of the Province of Ontario, C. Tarling Map Co. .....		1,250 00	1,250 00
Dec. 21st, 1921.....	Messrs. Green, Hill & Hill, for legal services in connection with Ottawa Separate School litigation.....		313 30	313 30
Jan. 18th, 1922	Redemption of debentures, P.S. No. 4, Robillard and Truax.....		130 78	130 78
Jan. 18th, 1922.....	Separate School Board of Sturgeon Falls for use of Separate School as English-French Training School.....		5,000 00	5,000 00

Jan. 11th, 1922.....	Royal Commission appointed for inquiring into and reporting upon a basis for determining the financial obligation of the Province towards the University of Toronto and the financial aid which the Province may give to Queen's University, Kingston, and the Western University of London.....	4,800 00	4,800 00	
Feb. 13th, 1922.....	Rebuilding Matheson Public School, destroyed by fire.....	2,500 00	2,265 02	234 98
<b>Department of Lands and Forests.</b>				
Nov. 9th, 1921.....	Clearing up and improving such lands in O'Brien Township for the Kaptaskasing Townsite and to purchase any other land for inclusion within townsite.....	25,000 00	15,409 11	9,590 89
July 5th, 1921.....	Legal Fees and Expenses in the Department of Lands and Forests:			
Nov. 17th, 1921.....	Balance unexpended, 1920-21.....	4,852 33		
Feb. 7th, 1922.....	Warrant.....	25,000 00	54,793 72	58 61
Aug. 18th, 1922.....	Dr. Judson F. Clark, Pasadena, California, in connection with making a survey of the Department of Lands and Forests and expenses.....	1,019 05	1,019 05	
<b>Department of Public Works.</b>				
Nov. 24th, 1921.....	Purchase of certain land necessary for the rounding out of the holdings of the Province for the Ontario Reformatory, Guelph, said lands being composed of part of lots 1 and 2 in the second concession, division "C," in the Township of Guelph.....	2,500 00	2,500 00	
Aug. 11th, 1921.....	Rebuilding certain bridges in the Townships of Oro and Tecumseh, in the County of Simcoe, which were destroyed by a severe storm.	1,394 89	394 61	1,000 28
Nov. 16th, 1921.....	Balance unexpended, 1920-21.....			
	Expenses of building a dam on the Magnetawan River at the outlet of Deer Lake, in the Township of MacKenzie, District of Parry Sound.....	10,000 00	8,329 20	1,670 80



Feb. 13th, 1922.....	Experimental Farm, Ridgctown, services, expenses and equipment.....	5,000 00	4,746 28	253 72
July 28th, 1921.....	Purchase, equipment and maintenance of a warehouse for cold storage purposes at Brighton. Balance unexpended, 1920-21.....	6,702 63	6,690 33	12 30
Feb. 22nd, 1919.....	Purchase and operation of Stone Crusher in order to demonstrate the value of lime in application to certain soils. Balance unexpended, 1920-21.....	4,402 70	446 49	3,956 21
Feb. 22nd, 1919.....	Purchase of stock, services, expenses and equipment necessary for the carrying on of experiments and investigations in connection with the possibilities of ranching in Northern Ontario. Balance unexpended, 1920-21.....	1,005 73	63 50	942 23
Aug. 27th, 1921.....	Preparation and presentation to the Dominion Railway Board of a case in favour of the reduction of freight rates on live stock and other agricultural products. Balance unexpended, 1920-21.....	1,508 36	535 00	973 36
	<b>General Miscellaneous.</b>			
Nov. 10th, 1920.....	Payment of bonuses to civil servants. Balance unexpended, 1920-21.....	38,872 75	1,179 61	37,693 14
	Total Special Warrants.....	1,874,869 01	1,751,812 58	123,056 43





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D

TREASURY BOARD MINUTES

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**D**

**TREASURY BOARD MINUTES.**

STATEMENT OF TREASURY BOARD MINUTES ISSUED FOR EXPENDITURES  
IN EXCESS OF APPROPRIATIONS DURING THE FISCAL YEAR  
ENDED OCTOBER 31st, 1922.

**Department of the Prime Minister.**

Date	Service	Warrant	Expended
Civil Government:			
Aug. 8th, 1922..	Prime Minister's Office, contingencies.....	2,500 00	2,390 00

**Legislation.**

Aug. 22nd, 1922..	Stationery, distributing statutes, etc.....	4,000 00	3,627 26
Aug. 4th, 1922}	Contingencies, including stationery and equip- ment for reporters.....	10,000 00	8,405 29
Aug. 22nd, 1922}			
Dec. 29th, 1921}	Legislative Committee for art purposes.....	1,750 00	1,079 00
June 29th, 1922}			
July 4th, 1922..	Library, books, contingencies, etc.....	2,500 00	2,470 73
Oct. 30th, 1922..	Archives, purchase of documents, relics, etc.....	500 00	331 46
Oct. 30th, 1922..	Law Office salaries.....	300 00	300 00

**Department of the Attorney General.**

Civil Government:			
Aug. 9th, 1922..	Attorney General's Office..... Contingencies	1,500 00	1,459 62
Oct. 4th, 1922..	Insurance Inspection.....	2,000 00	1,054 68
Oct. 4th, 1922..	“ “ Printing Annual Report, 1920.....	355 88	338 26
Oct. 30th, 1922..	Ontario Railway and Municipal Board, salaries.....	325 00	332 72
Administration of Justice:			
Oct. 30th, 1922..	High Court Division, Registrar's Office, Con- tingencies.....	300 00	170 75
July 18th, 1922..	Central Office, contingencies.....	1,500 00	869 39
Oct. 30th, 1922..	Land Titles Office, salaries.....	1,800 00	1,775 65
Oct. 4th, 1922..	Board of License Commissioners, contingen- cies.....	500 00	214 49
June 14th, 1922..	Crown Counsel prosecutions.....	4,000 00	3,983 10
Oct. 30th, 1922..	General Administration of Justice in Counties	40,000 00	39,796 11
Oct. 30th, 1922..	Forms, etc., Registrars, in Districts.....	300 00	286 41
Oct. 30th, 1922..	District of Nipissing, fuel, light, etc.....	500 00	335 58
Oct. 30th, 1922..	“ Sudbury, salaries of goalers, etc..	500 00	476 50
Oct. 30th, 1922..	Districts, General, salaries of Police Magis- trates.....	2,500 00	2,322 33
Miscellaneous:			
Aug. 15th, 1922..	Commissions and sundry investigations.....	5,000 00	3,406 20
Refunds:			
Oct. 4th, 1922..	Miscellaneous.....	5,000 00	4,715 51
Feb. 13th, 1922..	R.S.O., 1914, chap. 126, sec. 148.....	62,000 00	51,064 05

**Department of Education.**

Education:			
Aug. 8th, 1922..	Rural, Public, and Separate Schools, Coun- ties.....	350,000 00	340,313 85
Sept. 8th, 1922..	Rural, Public, and Separate Schools, Dis- tricts.....	113,000 00	104,947 51
Oct. 30th, 1922..	Special lectures.....	150 00	150 00
Oct. 30th, 1922..	Inspectors of Continuation Schools.....	800 00	800 00
Oct. 24th, 1922..	General Inspection, travelling expenses, etc..	6,000 00	3,581 89

## TREASURY BOARD MINUTES.—Continued

## Department of Education.—Continued

Date	Service	Warrant	Expended
	Departmental Examinations:		
Oct. 30th, 1922..	Paper, printing, contingencies, etc.....	3,000 00	2,896 93
Aug. 8th, 1922..	Services and travelling expenses.....	100,000 00	96,394 54
Aug. 8th, 1922..	Assistants.....	8,000 00	6,671 70
Oct. 30th, 1922..	Preparation of text books, salaries.....	100 00	100 00
Jan. 25th, 1922..	Subventions to publishers.....	70,000 00	5,545 77
Oct. 30th, 1922..	Director of Professional Training Schools.....	200 00	200 00
Aug. 22nd, 1922}	Medical and dental inspection, grants, contin-		
Oct. 30th, 1922}	gencies, etc.....	11,500 00	2,797 06
Oct. 30th, 1922..	Normal and Model Schools, Toronto:		
	Reference books, contingencies, etc.....	1,000 00	612 36
Feb. 9th, 1922..	Kindergarten supplies.....	200 00	150 21
Oct. 30th, 1922..	Domestic Science and Manual Training, sup-		
	plies.....	300 00	225 17
Oct. 24th, 1922..	Water.....	250 00	230 86
Oct. 30th, 1922..	Normal School, London:		
	Reference books, contingencies, etc.....	400 00	184 21
Oct. 30th, 1922..	Normal School, Hamilton:		
	Salaries.....	1,200 00	325 00
Oct. 30th, 1922..	Normal School, Peterborough:		
	Salaries.....	1,250 00	1,162 77
Oct. 24th, 1922..	Normal School, Stratford:		
	Domestic Science and Manual Training, supplies.....	300 00	275 94
Oct. 12th, 1922..	Normal School, North Bay:		
	Reference books, contingencies, etc.....	500 00	123 08
Oct. 30th, 1922..	English-French Training School, Ottawa:		
	Reference books, contingencies, etc.....	200 00	197 01
Oct. 24th, 1922..	English-French Training School, Sturgeon Falls:		
	Water.....	50 00	8 00
Oct. 30th, 1922..	English-French Training School, Vankleek Hill:		
	Salaries.....	150 00	150 00
Oct. 30th, 1922..	English-French Training School, Sandwich:		
	Salaries.....	150 00	150 00
Oct. 19th, 1922..	High Schools and Collegiate Institutes:		
	Grants.....	61,500 00	52,992 51
Oct. 30th, 1922..	Salaries of Inspectors.....	400 00	400 00
Oct. 24th, 1922..	Departmental Library and Museum:		
	Contingencies, etc.....	200 00	137 81
	Miscellaneous:		
Oct. 12th, 1922..	Advertising.....	2,000 00	1,504 89
July 4th, 1922..	Travelling expenses.....	400 00	105 47
Oct. 18th, 1922..	Refunds.....	1,000 00	614 02

## Department of Lands and Forests

## Civil Government:

July 18th, 1922..	Contingencies, etc.....	15,000 00	13,543 33
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## Crown Lands:

Oct. 24th, 1922..	Agents salaries and disbursements.....	10,000 00	9,959 13
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## Department of Mines

## Civil Government:

Sept. 28th, 1922..	Printing, advertising, etc.....	9,000 00	5,138 89
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## Miscellaneous:

Oct. 12th, 1922..	Gas and Oil Well Inspectors.....	3,000 00	2,849 50
Oct. 12th, 1922..	Mineral Collections.....	1,500 00	1,190 95
Aug. 30th, 1922}	Temiskaming Testing Laboratories, mainten-		
Oct. 12th, 1922}	ance and operations.....	9,200 00	9,182 88
Dec. 21st, 1921}	Peat Fuel Investigation.....	7,000 00	236 39
Sept. 8th, 1922}			

## TREASURY BOARD MINUTES.—Continued

## Department of Game and Fisheries

	Date	Service	Warrant	Expended
		Civil Government:		
Sept.	7th, 1922..	Contingencies.....	5,500 00	5,148 96
		Miscellaneous:		
Oct.	30th, 1922..	Enforcement of Game and Fisheries Act.....	1,660 00	523 66
Sept.	7th, 1922..	Game Animals and Birds.....	300 00	297 70
July	4th, 1922..	Adjustment of Claims.....	500 00	454 00
July	4th, 1922..	Refunds.....	5,000 00	4,980 13

## Department of Public Works

	Date	Service	Warrant	Expended
		Civil Government:		
Oct.	30th, 1922..	Salaries.....	2,800 00	222 30
		Maintenance and Repairs of Government Bldgs.		
Oct.	30th, 1922..	Government House, salaries.....	400 00	400 00
Aug.	8th, 1922..	Gardeners, firemen, repairs to grounds, etc...	3,200 00	3,400 27
July	18th, 1922..	Water, fuel, light and power.....	1,800 00	1,534 74
July	12th, 1922..	Repairs, contingencies, etc.....	1,500 00	1,430 20
July	18th, 1922..	Telephone service.....	180 00	178 00
July	25th, 1922..	Parliament and Departmental Buildings, Water and fuel.....	2,500 00	2,408 00
Aug.	8th, 1922..	Electric power and light current and gas....	3,000 00	2,576 62
Sept.	5th, 1922}	Repairs and cleaning of buildings, etc.....	19,500 00	18,122 22
Oct.	30th, 1922}			
Feb.	9th, 1922..	Vault fittings and shelving.....	12,000 00	8,605 70
Aug.	1st, 1922..	Furniture and furnishings.....	1,500 00	1,455 88
Feb.	9th, 1922}	Painting, outside and inside work.....	7,500 00	6,694 48
June	29th, 1922}			
Aug.	22nd, 1922}	Telephone service.....	8,000 00	7,713 67
Oct.	12th, 1922}			
Oct.	12th, 1922..	Osgoode Hall, fuel, light, water and power.....	1,000 00	994 43
		Public Buildings:		
Aug.	11th, 1922..	Osgoode Hall, general repairs and alterations.	1,000 00	938 54
July	4th, 1922}	" " painting interior and exterior..	1,400 00	1,086 35
Aug.	11th, 1922}			
Feb.	9th, 1922..	Ontario Hospital, Brockville, additions and alterations.....	10,000 00	9,613 50
Apr.	21st, 1922}	Ontario Hospital, Kingston, electric light system.....	1,900 00	1,515 23
June	29th, 1922}			
Feb.	13th, 1922}	Ontario Hospital, Whitby, construction of works and buildings, etc.....	60,200 00	55,310 75
Oct.	30th, 1922}			
July	4th, 1922..	Normal and Model Schools, Ottawa, City of Ottawa taxes, 1922.....	31 00	28 23
Jan.	25th, 1922..	Normal School, Peterboro, repairs and incidentals.....	600 00	114 38
Feb.	9th, 1922..	Ontario School for the Deaf, Belleville, reconstruction of main building, etc.....	25,000 00	23,548 18
Sept.	5th, 1922..	Roads, walks and grounds.....	10,000 00	9,894 30
Feb.	9th, 1922..	Ontario Agricultural College, students residence	15 00	15 00
Sept.	5th, 1922..	" " Sewage disposal for new bldg.	1,550 00	1,545 36
July	4th, 1922..	" " Additional water mains.....	324 75	200 00
Jan.	31st, 1922..	Ontario Veterinary College, alterations, additions and repairs.....	8,000 00	7,847 76
Jan.	25th, 1922}	District of Nipissing, repairs and alterations to court house, etc.....	3,000 00	512 87
Feb.	9th, 1922}			
Feb.	9th, 1922..	" Parry Sound, additions to court house.....	8,950 00	5,295 53
July	12th, 1922..	" Temiskaming, furniture and furnishings.....	100 00	35 11
Feb.	9th, 1922..	" Thunder Bay, repairs and alterations to court house.....	400 00	337 44
Feb.	9th, 1922..	" Furniture and furnishings.....	150 00	131 80
Sept.	7th, 1922..	" Improvement in heating of court house, Port Arthur.....	446 64	446 64

TREASURY BOARD MINUTES.—Continued

Department of Public Works.—Continued

Date	Service	Warrant	Expended
Public Works:			
Oct. 30th, 1922.	Surveys and inspections.....	800 00	785 80
Feb. 3rd, 1922.	Port Carling Works.....	12,000 00	10,335 45
July 4th, 1922.	Antoine Creek Bridge, Mattawa.....	25	25
Feb. 9th, 1922.	Beaumaris Bridge, Monck.....	210 00	208 34
Feb. 9th, 1922.	Cascade Bridge, Parry Sound.....	3,124 62	3,082 32
Feb. 9th, 1922.	Clyde River Bridge, Trout Creek, Canoto..	93 37	93 37
Feb. 9th, 1922.	Cummings Creek Bridge, Gould.....	750 00	716 33
July 4th, 1922.	Filetrault Bridge, Hagar St. Charles Rd....	200 00	176 38
Aug. 1st, 1922.	Five Sideline Bridge, Lindsay.....	450 00	438 27
Oct. 12th, 1922.	Garson Road Bridges.....	1,300 00	1,132 38
Oct. 30th, 1922.	Hog Creek Bridge, 5 and 6 Sidelines, Tay. ...	202 40	199 79
Feb. 9th, 1922.	Hurd Creek Bridge, Con. 21, Gratton.....	448 85	448 85
Oct. 12th, 1922.	Larchwood South Bridge.....	1,850 00	1,638 11
Feb. 9th, 1922.	Mattawin Bridge, Dawson Road.....	1,160 00	1,152 50
Oct. 30th, 1922.	Middle Branch Bridge, Dysart.....	600 00	137 63
Feb. 9th, 1922.	Minden Mills Bridge.....	294 00	289 28
May 23rd, 1922.	Norman Dam.....	117 27	117 27
June 8th, 1922.	Red Pine Lake Bridge, Redvers.....	50 00	36 93
July 4th, 1922.	Seventh Con. Bridge, Sebastopol.....	71 00	71 00
Oct. 12th, 1922.	Sideline Bridge, Tiny.....	826 33	805 52
Aug. 1st, 1922.	White Oak Ridge, Humphrey.....	13 20	13 20
Feb. 9th, 1922.	White Stone Bridge.....	1,900 00	1,892 58
Oct. 12th, 1922.	Rama Drains.....	10	10
Feb. 9th, 1922.	Sudbury District Drainage.....	24 50	24 18

Department of Public Highways

Civil Government:			
Oct. 12th, 1922.	Contingencies.....	30,000 00	27,389 85
Miscellaneous:			
Oct. 30th, 1922.	Special Constables.....	100 00	100 00

Department of Labour and Health

Civil Government:			
Oct. 30th, 1922.	Division of Maternal and Child Welfare, salaries.....	350 00	350 00
Oct. 30th, 1922.	" Industrial Hygiene, salaries.....	250 00	183 33
Oct. 30th, 1922.	" Public Health Education, salaries.....	100 00	100 00
Health:			
Oct. 18th, 1922.	Annual Conference of Health Officers.....	25 00	4 17

Department of Provincial Treasurer

Civil Government:			
Oct. 30th, 1922.	King's Printer Office, contingencies.....	500 00	450 81
Aug. 8th, 1922.	Cartage of Stationery.....	200 00	158 25
Sept. 28th, 1922.	Cost of Official Gazette.....	5,000 00	4,980 80
Miscellaneous:			
Sept. 8th, 1922.	Amusement Tax Branch, contingencies.....	9,000 00	8,993 89
Oct. 30th, 1922.	Board of Censors, salaries.....	275 00	275 00
Aug. 9th, 1922.	Fire Marshal, contingencies.....	15,000 00	14,396 29
Aug. 15th, 1922.	Wolf Bounty.....	10,000 00	4,794 00
Feb. 3rd, 1922.	Tanning Wolf Skins.....	2,800 00	1,083 37
June 29th, 1922.	Refunds:		
Jan. 11th, 1922.	Amusement Tax Act.....	13,000 00	12,350 40
July 13th, 1922.			
Sept. 19th, 1922.			

## TREASURY BOARD MINUTES.—Continued

## Department of Provincial Secretary

Date	Service	Warrant	Expended
Civil Government:			
Oct. 18th, 1922..	Contingencies.....	600 00	599 36
July, 25th, 1922..	Public Institutions Branch, contingencies.....	6,500 00	6,454 32
Oct. 24th, 1922..	Neglected Childrens' Branch, contingencies..	1,800 00	1,224 47
Public Institutions:			
Oct. 13th, 1922..	Ontario Hospital, London, expenses.....	10,000 00	7,968 95
Feb. 13th, 1922..	Ontario Reformatory, Guelph, expenses.....	50,000 00	8,662 46
Jan. 18th, 1922..	Ontario Reformatory Industries, expenses..	65,000 00	64,079 91
Oct. 13th, 1922..			
Aug. 15th, 1922..	Ontario Brick and Tile plant expenses.....	20,000 00	14,572 43
Sept. 19th, 1922..	" " " repairs to prison camp	17,000 00	9,514 32
Aug. 15th, 1922..	Mercer Reformatory, repairs to buildings, etc.	3,500 00	1,286 16
Nov. 30th, 1921..	" " Industries, salaries and expenses.....	70,000 00	62,526 91
Aug. 15th, 1922..			
Oct. 13th, 1922..	Industrial Farm, Burwash, repairs to bldgs, etc.	5,000 00	4,040 40
Aug. 15th, 1922..	" " Fort William, expenses.....	4,000 00	659 91
Jan. 31st, 1922..	" " " " repairs to bldgs, etc.	2,000 00	1,881 70
Aug. 15th, 1922..	Miscellaneous, stationery and printing.....	5,000 00	4,148 40
Hospitals and Charities:			
Jan. 31st, 1922..	General Hospitals.....	225,652 00	225,652 00
Jan. 31st, 1922..	Refuges.....	30,961 00	20,961 00
Jan. 31st, 1922..	Orphanages.....	18,849 60	18,849 60

## Department of Agriculture

Civil Government:			
July 12th, 1922..	Contingencies.....	1,100 00	1,022 36
Oct. 30th, 1922..			
Oct. 30th, 1922..	Agricultural and Horticultural Societies Branch, contingencies.....	500 00	426 31
Live Stock Branch:			
Oct. 19th, 1922..	Shipments of live stock, services and expenses	1,400 00	1,058 12
Fruit Branch:			
Oct. 30th, 1922..	Precooling Station, Brighton, expenses.....	1,500 00	1,378 82
Oct. 30th, 1922..	Horticultural Experiment Station, expenses..	2,200 00	2,038 48
Miscellaneous:			
Oct. 30th, 1922..	Demonstration Farm in Northern Ontario ..	1,000 00	815 38
July 12th, 1922..	Expenses re Agricultural Development Act..	8,500 00	8,114 17
Oct. 30th, 1922..			
Total Treasury Board Minutes. ....		1,814,586 76	1,550,153 88





REPORT FOR 1922

OF

# The Workmen's Compensation Board

ONTARIO

PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



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## THE WORKMEN'S COMPENSATION BOARD

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SAMUEL PRICE, Chairman

H. J. HALFORD, Vice-Chairman

GEO. A. KINGSTON, Commissioner

N. B. WORMITH, Secretary



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REPORT FOR 1922  
OF  
The Workmen's Compensation Board  
ONTARIO

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*To His Honour the Lieutenant-Governor:*

The Workmen's Compensation Board begs to submit its Report for the year 1922, being the eighth year of the operation of the Act.

**GENERAL REVIEW**

**Benefits Under Act**

The total benefits awarded during the year 1922 amounted to \$5,692,896.61, as compared with \$6,189,263.49 during 1921. The amount of compensation varies with the average wages of the workmen and the number and severity of the accidents.

During the eight years the present Act has been in operation the total benefits amounted to \$33,640,550.06.

The total number of accidents reported during the year 1922 was 50,411, as against 45,191 during 1921, and 54,851 during 1920. The fatal accidents reported during 1922, 1921, and 1920 numbered respectively 418, 386, and 452.

The total number of accidents reported from the commencement of the Act to the end of 1922 was 322,218.

Though the total number of accidents reported during 1922 exceeded the number reported during 1921 by 5,220, the number of permanent disability awards was considerably less during 1922 than during 1921, the numbers being respectively 1,887 and 2,251. Though the permanent disability cases comprise only a small percentage of all the accidents reported, they represent nearly half the total amount of compensation awarded, death cases costing a little less than one-quarter, and temporary disability cases a little more than one-quarter of the total compensation.

The amount paid for medical aid, including doctor, hospital and skilled nursing bills, during 1922 was \$692,819.94, as against \$662,793.89 during 1921. It is to be remembered, however, that it is only in Schedule 1 cases that the Board deals with medical aid; in Schedule 2 cases, where the employer is individually liable, medical aid is provided by the employer.

During 1922 the number of accidents reported daily averaged 168, the number of cheques issued per day averaged 496, and the benefits awarded averaged \$18,976 per day. About 3,000 pieces of mail are handled by the Board each day.

**Assessments**

Under the Ontario Act most of the industries covered, including all those enumerated in Schedule 1, are upon the collective liability principle, but a smaller number, enumerated in Schedule 2 of the Act, including railways, navigation companies, municipal corporations, etc., are under individual liability,

paying for accidents as they occur instead of, as in the case of Schedule 1 industries, being assessed to provide a general fund out of which the Board pays the cost of accidents.

Though the Ontario Act is now providing, it is believed, the most liberal benefits of any compensation law upon the continent, it is very far from being the most expensive upon employers. This is largely because very little of what the employers pay goes for administration or other expenses, and because the immense overhead and profit loading which are inevitable in ordinary insurance are absent. Apart from the cost of accident prevention or safety associations, nearly \$98 out of every \$100 which employers pay goes directly for the benefit of injured workmen or their dependants. And there is no litigation and a minimum of trouble and expense for both workmen and employers.

By contrast compare, for instance, the State of Pennsylvania, where it cost the employers \$80,290,028 in premiums to provide \$35,506,041 benefits. These are the official figures for the five years ending with 1920 (U. S. Government Labour Review, April, 1922). In Great Britain statistics show that for the year 1920 it cost £8,851,607 in insurance premiums to pay benefits amounting to £2,980,755.

If the Pennsylvania system were in operation in Ontario it would mean that the Ontario rates of assessment would be about two and one-quarter times what they now are—that is to say, for every \$1.00 of assessment that is now being paid, employers, in order to give workmen the same benefits they are now receiving, would pay about \$2.24.

The success of the Ontario system depends upon clean, efficient, and impartial administration. The danger in this, as in public administration of any kind, is the intrusion of influences and considerations other than the best interests of the work and the merits of the cases with which the administering body has to deal. Absolute integrity, in the widest sense of the term, must be maintained at all hazards.

### Contents of Report

In Chapter I of the Report will be found a statement of the assessments and compensation and other income and expenditure for the industries included in Schedule 1 for the year 1922, showing the standing of each class of industry and the number of employers in each class and group. These industries are under the collective liability system.

This statement is necessarily provisional, being in part made up of estimates, until the actual cost of all accidents happening during the year has been determined and adjustment of assessments made. The total assessments and other income for 1922 amount to \$4,139,858.90, the compensation and other expenditure to \$4,483,535.96; the net balance from prior years was \$1,221,204.56, and the provisional balance at the end of the year was \$877,527.50. The final figures for 1922 and the actual balance will be shown in the next annual report.

Chapter II shows the awards of compensation and the receipts and expenditures during the year and the standing of the funds for the industries in Schedule 2, which are upon the individual liability basis. Crown cases, including accidents to employees of the Dominion Government brought under the Act by legislation of the Parliament of Canada, and employees of the Government of Ontario whose cases are referred to the Board, are included.

The total amount of compensation awarded in Schedule 2 cases during the year was \$1,582,975.06, of which \$594,957.88 was for steam railroad companies,



\$124,159.35 for electric railways, \$402,424.96 for municipal corporations, and \$398,306.24 for Crown cases. The railways operated by the Dominion Government are now included in Crown cases.

Chapter III deals with the work handled for both schedules of industries during 1922, without regard to the year in which the accidents happened, showing the amount of compensation awarded and the number of accidents reported and compensated during each year since the commencement of the Act, the estimated wage expenditure in each class of industry in Schedule 1, and statement of receipts and payments and balance sheet certified by the auditor. A statement of payments to the various accident prevention or safety associations, an analysis of the Board's administration expenses, and the names, positions, and salaries of the staff, are also given in this chapter.

The payments to the accident prevention and safety associations during the year amounted to \$69,225.98, as against \$46,696.93 in 1921, and the Board's total administration expenses amounted to \$223,442.03, as against \$226,660.63 in 1921. The grant of \$100,000 received from the Province and the amount charged the Dominion of Canada and Schedule 2 employers reduced the cost to Schedule 1 employers to \$97,150.82, as compared with \$98,469.27 in 1921.

Chapter IV shows the condition of the various funds held by the Board, and gives details of investments. The investments are for the purpose of meeting future payments of pension awards for accidents that have already happened. The Pension Fund, or Pension Reserve, or Reserve as it is sometimes called, is made up of the capitalized values of pensions already actually awarded, and out of this fund all pension payments in Schedule 1 are made. There is no reserve properly so-called except the Disaster Reserve, which at the end of the year amounted to \$269,390.32.

The Pension Fund in Schedule 1 at the end of 1922 amounted to \$9,986,980.43. A large proportion of the pensions for accidents happening in 1922 remains still to be awarded, the extent of permanent disability to an injured workman often not being ascertainable until long after the accident happens, and this with the Disaster Reserve, the compensation deferred in the case of minors and others, and the balance or surplus as shown in Chapter I, increases the amount of the Board's investments. The investments in Schedule 1 at the end of 1922 amounted to \$11,778,828.38.

Chapter V gives the final financial statement for Schedule 1 industries for the year 1921, superseding the provisional statement appearing in Chapter I of the last prior report. This is shown both by class and by group of industry. The chapter also contains much very interesting and valuable information regarding accidents, including the kinds of injuries, the causes of accidents, and the accident frequencies for the various years since the commencement of the Act; also the time loss and the total and average compensation and medical aid cost for each kind of case. The average age, average wage, nationality, sex and marital condition of injured workmen are also shown.

The average weekly wage of injured workmen in 1921 (the last year for which complete data is available) was \$25.07, as compared with \$25.57 for 1920. The average age for 1921 was 35.03 years. A little more than two per cent. of the injured employees were females, about 60 per cent. were married, and 86½ per cent. were British subjects. The percentage of workmen of foreign allegiance has decreased in recent years; it was 24 per cent. in 1918, 18 per cent. in 1919, 15 per cent. in 1920, and 13½ per cent. in 1921.

In the Appendix are contained the actuarial tables now being used by the

Board for the fixing of capitalized values for pension awards to workmen, widows, and children, and the annuity table used for fixing deposits in Schedule 2 permanent disability cases; also the permanent partial disability rating schedule used by the Board as a guide in making permanent partial disability awards.

The three first-mentioned tables have been adopted after consultation with Mr. M. A. Mackenzie, F.I.A., of Toronto, under whose advice also revaluations of the Board's pensions, as a test of the sufficiency of the Pension Fund, are being made.

## CHAPTER I

### SCHEDULE 1 INDUSTRIES FOR 1922

A provisional statement of income and expenditure for Schedule 1 industries for 1922 appears as Table 1. Details of income received and estimated to be received, and of expenditures made and estimated to be made are given for each class. The estimates are necessary by reason of the fact that at the close of the year all claims are not yet finally disposed of nor are all assessment matters for the year fully dealt with. Full and final figures for the year 1922 will appear in the next subsequent report in the same manner as Table 15 of this report contains the final financial figures for 1921, which appeared provisionally as Table 1 in the Report for 1921.

A statement for Schedule 2 industries is given in Chapter II.

The total income, actual and estimated, for all classes of Schedule 1 for the year 1922 was \$4,139,858.90; the total expenditure, actual and estimated, for all purposes and including the amounts set aside for pensions, disaster reserve, and compensation deferred, and the amounts paid for administration expenses and safety associations was \$4,483,535.96, leaving a net provisional deficit for the year of \$343,677.06. This deducted from the balance of \$1,221,204.56 at the end of 1921 makes a net provisional balance of \$877,527.50 at the end of 1922.

The provisional balance of \$877,527.50 at the end of 1922 compares with a provisional balance of \$943,938.01 and an actual balance of \$1,221,204.56 at the end of 1921.

#### Assessments

Table 2 shows the number of firms in Schedule 1 at the end of 1922, there being 20,141, as compared with 17,917 at the end of 1921. The number in each group and class is given. The assessments, actual and estimated, represent a total pay roll of \$361,520,512.08, the provisional rate of assessment being \$1.08 for each \$100 of pay roll.

The assessments in Schedule 1 industries for 1922 were:

Collected on Estimated Pay Rolls.....	\$3,752,724.85
Estimated Adjustment.....	164,515.65
Total.....	\$3,917,240.50

#### Other Income

The other income for the year included interest on current funds, payments under sections 9, 93a, and 99 (3), making a total of \$222,618.40.

**Balance Forward**

The balance forward from 1921 is made up as follows:

1915 Surplus.....	\$657,015.88
1916 Surplus.....	394,699.83
1917 Deficit.....	—19,348.26
1918 Surplus.....	59,148.03
1919 Deficit.....	—650,203.70
1920 Surplus.....	487,731.96
1921 Surplus.....	292,160.82
	<hr/>
	\$1,890,756.52
	—669,551.96
	<hr/>
Balance Forward from 1921.....	\$1,221,204.56

**Compensation**

The compensation for all accidents occurring in 1922, including estimates for outstanding compensation, is as follows:

Compensation paid other than pensions.....	\$1,267,309.53
Transferred for pensions awarded.....	956,273.05
Compensation—payments deferred.....	22,235.00
Compensation estimated for continuing disabilities.....	741,066.21
Compensation estimated for outstanding accidents.....	597,374.57
	<hr/>
Total Compensation for the year.....	\$3,584,258.36

**Medical Aid**

Payments made and estimated to be made for medical aid amounted to \$695,157.30, of which \$514,861.02 was paid and \$180,296.28 is estimated to be paid.

**Other Expenditures**

The other expenditures for the year were:

Paid to Safety Associations.....	\$69,225.98
Balance of administration expense.....	97,150.82
Disaster Reserve.....	37,743.50
	<hr/>
Total.....	\$204,120.30

**Further Particulars**

Further particulars and explanations as to payments and expenses and as to the condition of the several funds will be found in Chapters III and IV and Tables 8 to 14.

Class	Assessments Collected on Estimated Pay Rolls	
	\$	c.
1	393,561	87
2	200,952	58
3	88,677	82
4	169,116	52
5	225,015	69
6	168,733	54
7	137,658	42
8	112,584	35
9	181,977	51
10	254,022	64
11	198,283	95
12	156,713	32
13	82,994	56
14	59,615	69
15	192,995	58
16	93,455	74
17	102,955	03
18	31,791	60
19	90,306	30
20	93,195	02
21	108,055	68
22	88,773	23
23	147,848	10
24	373,440	11
All	3,752,724	85

1. Lumber
2. Pulp an
3. Furnitu
4. Planing
5. Mining
6. Brick n  
wo





## CHAPTER II

### SCHEDULE 2 INDUSTRIES DURING 1922

Particulars of Schedule 2 matters during 1922 are contained in Table 3. Therein is set out the total amount of compensation awarded and particulars of the funds handled. Cases referred by the Crown, Dominion and Provincial, to the Board for adjustment are included.

During the year there was awarded in Schedule 2 industries and for Crown cases, \$1,582,975.06, of which \$1,070,050.11 was for pension awards and \$512,924.95 for awards not pensions. Included in these amounts is \$398,306.24, made up of \$283,613.00 pension awards and \$114,693.24 not pension awards, in Crown cases.

In pension cases, except in the case of municipal or Government bodies, or departments thereof, not so desiring, deposits must be made by employers in Schedule 2 industries. Particulars of these are given under "Deposits for Pensions." Under "Claimants' Monies" are included monies held by the Board under awards in which in the interest of the claimant, or for other reason, payment of the amounts held is deferred to a later date, as in the case of minors. "Deposits for Temporary Payments" are amounts deposited with the Board under section 31a to enable the Board to make prompt current payments, and in some cases pension payments, without waiting for receipt of cheque from employer.

Employers in Schedule 2 are assessed a proportionate share of the expense of administration, other than the amount provided by the Province and by the Dominion of Canada, as set out in Table 9. For 1922 that share amounted to \$20,051.20 as compared with \$22,469.45 in 1921, and \$20,363.16 in 1920. Proportionate to the amount of compensation awarded, expenses in Schedule 2 and Crown cases were 1.73 per cent. in 1922, as compared with 1.79 per cent. in 1921, and 1.31 per cent. in 1920.

The net rate of interest during 1922 earned by and credited to Schedule 2 funds was 6.04 per cent. per annum, as compared with 5.67 per cent. per annum during 1921 and 5.33 per cent. per annum during 1920.

**TABLE 3**  
**STATEMENT FOR SCHEDULE 2 DURING 1922**  
**SCHEDULE 2 AWARDS**

	Awards		Pensions		Totals	
	Not Pensions	Pensions	Not Pensions	Pensions	Not Pensions	Pensions
	\$	c.	\$	c.	\$	c.
Municipal Corporations, etc.....	65,425	32	336,999	64	402,424	96
Steam Railroads.....	245,970	41	348,987	47	594,957	88
Electric Railways.....	55,835	35	68,324	00	124,159	35
Navigation Companies.....	15,489	59	15,467	00	30,956	59
Express and Sleeping Car Companies.....	5,030	18	4,000	00	9,030	18
Telephone and Telegraph Companies.....	10,071	34	12,659	00	22,730	34
Under Section 6.....	276	74	.....	.....	276	74
All Others.....	132	78	.....	.....	132	78
Referred to Board by Crown.....	114,693	24	283,613	00	398,306	24
Totals.....	\$512,924	95	\$1,070,050	11	\$1,582,975	06



### SCHEDULE 2 FUNDS

#### Deposits for Pensions

Cash in bank and invested, January 1, 1922.....	\$2,645,981 21	
Deposits received from employers.....	391,700 12	
Interest received.....	165,018 49	
Paid to pensioners.....		\$250,488 95
Cash in bank and invested, December 31, 1922.....		\$2,952,210 87
	<u>\$3,202,699 82</u>	<u>\$3,202,699 82</u>

#### Claimants' Monies

Cash in bank and invested, January 1, 1922.....	\$86,214 47	
Deposits received from employers.....	4,685 00	
Interest received.....	4,291 61	
Paid to claimants—as principal.....		\$18,148 00
Paid to claimants—as interest.....		778 22
Cash in bank and invested, December 31, 1922.....		76,264 86
	<u>\$95,191 08</u>	<u>\$95,191 08</u>

#### Deposits for Temporary Payments

Cash in bank, January 1, 1922.....	\$22,369 16	
Deposits received from employers.....	511,254 55	
Payments made.....		511,197 66
Cash in bank, December 31, 1922.....		22,426 05
	<u>\$533,623 71</u>	<u>\$533,623 71</u>

#### TOTALS OF FUNDS

Cash in bank and invested, January 1, 1922 (including unap- portioned interest, \$66.44).....	\$2,754,631 28	
Deposits received from employers.....	907,639 67	
Interest received.....	169,243 66	
Payments made.....		\$780,612 83
Cash in bank and invested, December 31, 1922.....		3,050,901 78
	<u>\$3,831,514 61</u>	<u>\$3,831,514 61</u>

## CHAPTER III

### WORK HANDLED DURING 1922

Tables 4 to 10 contain particulars in regard to the work handled during 1922, without regard to the year to which they relate, and also give other information in respect to the administration of the Act during the year.

#### Compensation Awarded During the Year

The total amount of compensation awarded during 1922 was \$5,000,076.67, of which amount \$3,417,101.61 was in Schedule 1 industries, \$1,184,668.82 was in Schedule 2 industries, and \$398,306.24 in Crown industries.

The amount of compensation awarded each year, and the total amount awarded since the inception of the Act, January 1, 1915, is shown following:

Year	Schedule 1 Industries	Schedule 2 and Crown Industries	Totals
1922.....	\$3,417,101 61	\$1,582,975 06	\$5,000,076 67
1921.....	3,858,017 50	1,668,452 10	5,526,469 60
1920.....	5,113,049 77	1,963,389 82	7,076,439 59
1919.....	2,808,638 65	997,922 77	3,806,561 42
1918.....	2,751,137 45	763,511 02	3,514,648 47
1917.....	2,289,529 44	623,556 37	2,913,085 81
1916.....	1,559,759 01	451,709 93	2,011,468 94
1915.....	692,389 09	200,932 03	893,321 12
Totals.....	\$22,489,622 52	\$8,252,449 10	\$30,742,071 62

#### Medical Aid Paid During the Year

In Schedule 1 industries during 1922 there was paid \$692,819.94 in medical aid; in Schedule 2 and Crown industries medical aid was furnished by the employers. The payments for medical aid in Schedule 1 for each year have been:

Year	Amount of Medical Aid
1922.....	\$692,819 94
1921.....	662,793 89
1920.....	703,705 66
1919.....	386,298 51
1918.....	369,346 37
1917.....	*83,514 07
Total.....	\$2,898,478 44

\*Half-year only.

#### Accidents Reported During the Year

During 1922 reports were received of 50,411 accidents. These included some accidents not serious enough to involve payment of either compensation or medical aid, and for which no claim was made. At the close of the year there were 1,726 claims in assembly, 1,276 in Schedule 1, and 450 Schedule 2 and Crown cases, notice of the accident, but not the necessary forms to complete claim record, having been received. In 2,870 compensation and medical aid only cases, 2,639 in Schedule 1 and 231 Schedule 2 and Crown cases, the claims were proceeding to payment or were in process of adjustment.

The number of accidents reported each year, and the total since the inception of the Act, January 1, 1915, follows:

Year	Schedule 1	Schedule 2	Crown	Total
1922.....	42,139	7,124	1,148	50,411
1921.....	36,272	7,666	1,253	45,191
1920.....	46,177	7,222	1,452	54,851
1919.....	36,236	7,918	106	44,260
1918.....	40,662	7,113	73	47,848
1917.....	30,701	5,813	18	36,532
1916.....	21,269	4,806	17	26,092
1915.....	13,878	3,144	11	17,033
Totals.....	267,334	50,806	4,078	322,218

#### Accidents Compensated During the Year

Table 14 shows the number of accidents in which compensation or medical aid was paid during 1922. The total number was 42,509, as compared with 40,266 in 1921. Of the 42,509, 37,172 were in Schedule 1, 4,572 in Schedule 2, and 765 were Crown cases. There were included 331 death cases, 25 cases of permanent total disability, 1,862 cases of permanent partial disability, 25,955 of temporary disability, and 14,336 cases of medical aid only.

Of the total 42,509 accidents in which some compensation was paid during the year, 4,723 occurred in 1921 and 37,786 in 1922.

The number of accidents in which compensation or medical aid was awarded each year since the commencement of the Act is as follows:

Year	Schedule 1	Schedule 2	Crown	Totals
1922.....	37,172	4,572	765	42,509
1921.....	34,271	5,161	834	40,266
1920.....	42,693	4,444	714	47,851
1919.....	34,400	4,517	153	39,070
1918.....	36,565	4,335	30	40,930
1917.....	25,277	3,406	19	28,702
1916.....	15,370	2,825	3	18,208
1915.....	8,328	1,494	7	9,829

#### Claims Re-opened

In addition to claims compensated as shown in Table 4, the Board in 1922 re-opened 211 claims for further action. Of these seven were cases of death ensuing after temporary disability, or permanent disability awards were presumably complete, 14 were cases of foreign-born pensioners returning to their native land, commutation being made of their pension, and 190 were cases of other awards previously made being changed in form or amount.

#### Assessments and Compensation Cheques Issued

During 1922 there were issued 23,613 assessments, including refunds, as compared with 23,677 in 1921. In all 163,529 compensation cheques were issued during the year, an average of 496 daily. The average number of office callers was 67, and about 3,000 pieces of mail daily were handled.

### Wage Expenditure in Schedule 1

An estimate of the total payroll for each class in Schedule 1 is shown in Table 5.

The total wage expenditure for the various years is as follows:

Year	Wage Expenditure
1915 (final figures).....	\$147,602,561 67
1916 (final figures).....	220,839,658 19
1917 (final figures).....	286,902,695 73
1918 (final figures).....	310,450,067 17
1919 (final figures).....	325,225,970 37
1920 (final figures).....	464,589,210 57
1921 (final figures).....	355,259,287 31
1922 (provisional figures).....	361,520,512 08

Totals in Schedule 1..... \$2,472,389,963 09

The Board has no similar data for Schedule 2 and Crown industries as, compensation and medical aid forming an individual liability, payrolls are not required to be filed; the pay roll is probably one-third of that of Schedule 1.

### Average Rates of Assessment

The total wage expenditure in Schedule 1 industries for 1921 was \$355,259,287.31 and the net income \$4,760,474.45. The average charge for each \$100.00 of payroll was, therefore, \$1.34, as compared with \$1.23 for 1920, \$1.22 for 1919, \$1.09 for 1918, 99 cents for 1917, \$1.09 for 1916, and \$1.27 for 1915. The estimated average rate of assessment for 1922, based on provisional figures, is \$1.08, as compared with \$1.34 for 1921.

### Receipts and Payments and Balance

Receipts and payments during 1922 are shown in Table 6. The cash in bank, December 31, 1922, totalled \$84,186.48, of which amount \$44,461.53 was on account of Schedule 1 Current Fund, \$4,038.21 on account of Schedule 1 Pension Fund, and \$35,686.74 on account of Schedule 2.

Table 7 is the balance sheet as at December 31, 1922. Assets totalled \$15,870,977.09, and liabilities \$14,993,449.59. The balance to the credit of the classes in Schedule 1 at the end of the year was \$877,527.50.

To Table 7 is appended the Auditor's Certificate.

### Payments to Safety Associations

Table 8 shows the payments to the Safety or Accident Prevention Associations established under authority of the Act, and includes the names of the associations, the names and salaries of the inspectors, and the amounts paid for salaries and travelling expenses and granted for other expenses during 1922.

### Administration Expenses

In Table 9 appears the amount of administration expenses for 1922 analyzed by expenditure. Details of all disbursements of administration expenses appear from year to year in the Public Accounts of the Province. The total amount of administration expenses paid by the Board during 1922 was \$223,442.03, as compared with \$226,660.63 in 1921. Of this amount \$6,240.01 was charged to the Dominion of Canada and \$1,144.44 to the Province of Ontario. Under Section 68 of the Act, the Province contributed \$98,855.56 (being \$100,000 less its share of administration expenses, \$1,144.44) to the administration expenses

as well as paying the salaries of the members of the Board. Of the balance of \$117,202.02, \$20,051.20 was charged to Schedule 2 employers, and \$97,150.82 to Schedule 1 employers.

The ratio of administration expenses charged to Schedule 1 employers in 1922 to the compensation and medical aid awarded during the year was 2.36 per cent., as compared to 2.18 per cent. in 1921; and to net assessments received during the year 2.52 per cent., as compared with 1.78 per cent. in 1921.

The names, positions and salaries of the staff of the Board are given in Table 10.

TABLE 4

### COMPENSATION, MEDICAL AID, AND ACCIDENTS PAID FOR, DURING 1922

#### Compensation Awarded During 1922

Schedule 1.....	\$3,417,101	61
Schedule 2.....	1,184,668	82
Crown Cases.....	398,306	24
Total.....	\$5,000,076	67

#### Medical Aid Paid During 1922

Schedule 1.....	\$692,819	94
Schedule 2.....	furnished by employer	
Crown Cases.....	furnished by employer	

#### Accidents Paid for During 1922

Year of Occurrence		Temp. Dis.	Perm. Partial Dis.	Perm. Total Dis.	Death	Totals
Schedule 1—						
1921	Finally disposed of.....	2,088	570	13	32	2,703
1922	Finally disposed of.....	17,483	959	1	167	18,610
1922	Partially disposed of.....	1,515	.....	.....	8	1,523
1921	Medical Aid only.....	1,144	.....	.....	.....	1,144
1922	Medical Aid only.....	13,192	.....	.....	.....	13,192
Totals.....		35,422	1,529	14	207	37,172
Schedule 2—						
1921	Finally disposed of.....	567	149	9	17	742
1922	Finally disposed of.....	3,328	132	.....	70	3,530
1922	Partially disposed of.....	299	.....	.....	1	300
Totals.....		4,194	281	9	88	4,572
Crown Cases—						
1921	Finally disposed of.....	99	28	1	6	134
1922	Finally disposed of.....	509	24	1	29	563
1922	Partially disposed of.....	67	.....	.....	1	68
1921	Medical Aid only.....	.....	.....	.....	.....	.....
1922	Medical Aid only.....	.....	.....	.....	.....	.....
Totals.....		675	52	2	36	765
Grand Totals.....		40,291	1,862	25	331	42,509

TABLE 5

## ESTIMATE OF WAGE EXPENDITURE, SCHEDULE 1 BY CLASSES, FOR 1922

Class	Wage Expenditure	Class	Wage Expenditure
1.....	\$16,212,939 74	14.....	\$6,595,152 64
2.....	13,310,233 61	15.....	29,729,885 52
3.....	10,498,904 33	16.....	18,838,199 55
4.....	11,210,049 21	17.....	18,734,207 98
5.....	13,688,990 80	18.....	21,573,869 31
6.....	10,774,347 45	19.....	20,367,854 32
7.....	5,954,691 07	20.....	7,065,477 77
8.....	10,399,328 14	21.....	7,301,997 53
9.....	14,569,432 93	22.....	4,502,544 39
10.....	36,347,758 39	23.....	7,255,424 08
11.....	26,024,993 93	24.....	28,470,174 00
12.....	15,770,221 24		
13.....	6,323,834 15		
		Total.....	<u>\$361,520,512 08</u>

TABLE 6

## STATEMENT OF RECEIPTS AND PAYMENTS DURING 1922

## Current Fund

RECEIPTS		PAYMENTS	
From Consolidated Revenue Fund under Section 68 for 1921 (received Jan. 10, 1922, credited in 1921)....	\$100,000 00	Compensation paid other than Pensions and Compensation Deferred.....	\$1,718,608 59
Cash in Banks, Jan. 1, 1922:		Deferred Compensation Paid:	
Dominion Bank.....	\$76,985 68	Principal ....	\$43,014 21
Standard Bank.....	2,868 40	Interest.....	6,512 82
	79,854 08		49,527 03
Net Assessments, Penalties, etc., collected:		Transferred for Pensions awarded.....	1,665,872 06
Gross Assessments, Penalties, etc.....	\$3,955,654 30	Administration expenses (of which \$6,240.01 was apportioned to Dominion of Canada, \$1,144.44 to Province of Ontario; \$98,855.56 was received from Consolidated Revenue Fund under Section 68; \$97,150.82 was charged against Schedule 1 employers and \$20,051.20 to Schedule 2 employers).....	223,442 03
Under Section 9.....	13,983 67	Medical aid paid.....	692,819 94
Under Section 93a ..	14,243 10	Paid to Safety Associations..	69,225 98
Under Section 99 (3)	533 46	Cash in Bank, Dec. 31, 1922:	
Merit Rating Charges...	10,356 30	Dominion Bank.....	\$42,663 95
	3,994,770 83	Standard Bank.....	1,797 58
Less:			44,461 53
Assessments and Penalties refunded....	96,491 43		
Merit Rating Refunds ..	11,066 97		
	107,558 40		
	<u>3,887,212 43</u>		

TABLE 6—Continued

Interest on Funds.....	\$221,188 47	
Under Section 68 from Consolidated Revenue Fund, being \$98,855.56 Provincial contribution to administration expenses and \$1,144.44 for administering Provincial Crown Claims..	100,000 00	
From Schedule 2 employers and Dominion Crown for administration expenses account of prior years paid out of Schedule 1 in 1921..	29,814 37	
From Pension Fund for Debentures transferred.....	45,887 81	
	<u>\$4,463,957 16</u>	<u>\$4,463,957 16</u>

## Pension Fund

RECEIPTS		PAYMENTS	
Jan. 1, 1922:			
Cash in Bank of Montreal.	\$2,322 82	Pensions paid.....	\$753,284 61
Transferred from Current Fund for Pensions awarded.....	1,665,872 06	Invested in debentures.....	1,364,718 76
Interest received.....	453,846 70	Dec. 31, 1922:	
	<u>\$2,122,041 58</u>	Cash in Bank of Montreal.	4,038 21
			<u>\$2,122,041 58</u>

## Schedule 2 Funds

RECEIPTS		PAYMENTS	
Jan. 1, 1922:			
Cash in Imperial Bank....	\$2,171 19	Claimants' Monies—	
Deposits by employers on order of Board—		Paid as Principal.....	\$18,148 00
For Claimants' monies	4,685 00	Paid as Interest.....	778 22
For Pensions.....	391,700 12		\$18,926 22
Under Section 31a....	511,254 55	Paid on Pensions.....	250,488 95
Interest received.....	169,243 66	Paid out of Deposits under Sec. 31a—	
	<u>\$1,079,054 52</u>	For Medical Aid... ..	2,667 19
		For Compensation....	508,530 47
			511,197 66
		Permanent Investments.....	262,754 95
		Dec. 31, 1922—	
		Cash in Imperial Bank... ..	35,686 74
			<u>\$1,079,054 52</u>

**TABLE 7**  
**BALANCE SHEET AS AT DECEMBER 31, 1922**

**Schedule 1**

ASSETS	LIABILITIES
Cash in Banks:	Deferred payments accruing under awards made. . . . .
Dominion Bank. . . . .	\$163,889 17
\$42,663 95	Compensation estimated for continuing disabilities. . . . .
Standard Bank. . . . .	741,066 21
1,797 58	Compensation estimated for outstanding accidents. . . . .
Bank of Montreal. . . . .	597,374 57
4,038 21	Medical aid estimated. . . . .
\$48,499 74	180,296 28
Short Date Deposits. . . . .	800,000 00
800,000 00	Disaster Reserve. . . . .
Municipal Debentures. . . . .	269,390 32
9,042,716 11	Pension Liability. . . . .
Dominion of Canada Victory Loan. . . . .	9,986,980 43
2,736,112 27	Due Dominion Crown over-payment administration expenses. . . . .
Due by Schedule 2 employers for administration expenses paid out of Schedule 1 Funds. . . . .	3,550 83
21,991 53	Balance at credit of Classes (Table 1). . . . .
Due by Dominion of Canada for administration expenses paid out of Schedule 1 Funds. . . . .	877,527 50
6,240 01	
Assessments estimated to be due on adjustment of 1922 payrolls. . . . .	
164,515 65	
\$12,820,075 31	\$12,820,075 31

**Schedule 2 Funds**

ASSETS	LIABILITIES
Cash in Imperial Bank. . . . .	Employers' Deposits for Pensions and interest earned. . . . .
\$35,686 74	\$2,952,210 87
Dominion of Canada, Victory Bonds. . . . .	Employers' Deposits for temporary payments. . . . .
2,407,097 35	22,426 05
Toronto Harbour Commissioners Debentures. . . . .	Claimants' monies held by Board and interest earned. . . . .
249,122 65	76,264 86
Municipal Debentures (City of Toronto). . . . .	
358,995 04	
\$3,050,901 78	\$3,050,901 78

**Auditor's Certificate**

I have conducted a continuous audit of the books and accounts of the Workmen's Compensation Board, Ontario, to the 31st December, 1922, including the examination of the receipts from Assessments; from Interest on Investments, and receipts from all other sources; I have examined the orders of the Board for disbursements; the bank cheques, and other vouchers; verified the bank transactions and balances; examined the debentures and other securities, and hereby certify that the books have been carefully and correctly kept, and that the Provisional Statement of Income and Expenditure, Schedule 1 by Classes, for the year 1922 (Table 1), the Financial Statement for 1921, Schedule 1 by Classes (Table 15), the Statement of Disaster Reserve (Table 12), of Compensation Deferred (Table 13), of Receipts and Payments, Current Fund, Pension Fund, and Schedule 2 Funds, during 1922 (Table 6), and the Balance Sheet, Schedule 1 and Schedule 2, as at December 31, 1922 (Table 7), in my opinion carry into effect the rulings of the Board and correctly set forth the financial transactions of the Board, and are in accordance with the Books.

(Signed) ALBERT J. WALKER,  
Chartered Accountant,  
Auditor.

Toronto, May 2, 1923.



TABLE 8  
PAYMENTS TO SAFETY OR ACCIDENT PREVENTION ASSOCIATIONS, 1922

Association	Class	Inspectors	Salaries	Paid for Salaries	Travelling Expenses	Grants for Expenses	Total Paid
Lumbermen's Safety Association.....	1	R. F. Milne.....	\$ c. 2,400 00 a year	\$ c. 2,400 00	Included in grants	\$ c. 3,000 00	\$ c. 5,400 00
The Ontario Pulp and Paper Makers' Safety Association.....	2	A. P. Costigane...	250 00 a month	3,000 00	Included in grants	2,400 00	5,400 00
Industrial Accident Prevention Associations.....	3	F. G. Lovett.....	} 2,240 00 a year to June 1, 190 00 a month thereafter 1,600 00 a year	2,263 32	1,198 20	32,800 00	53,575 98
	4	A. E. Hawker.....		2,263 32	761 50		
	6	D. J. Hay.....		2,263 32	720 70		
	7	S. Twist.....		2,263 32	1,016 73		
	8	A. Duncan.....		2,263 32	510 36		
	9	V. L. Munimery.....		2,263 32	922 75		
	10	J. W. MacFarlane		1,186 67	879 15		
	11						
	14						
	15						
	16						
	17						
	18						
	19						
Electrical Employers' Association of Ontario.....	22	Wills MacIachlan	2,500 00 a year	2,500 00	Included in grants less \$100. account-able warrant re-turned Jan. 24, 1922	2,450 00	4,850 00
				\$22,666 59	\$5,909 39	\$40,650 00	\$69,225 98

TABLE 9

## ANALYSIS OF ADMINISTRATION EXPENSES DURING 1922

Salaries of Staff.....	\$151,035 91
Travelling expenses of Board and Staff.....	6,256 01
Printing, stationery, and office supplies.....	15,644 10
Postage and War Tax.....	21,345 75
Telephone, telegrams and express.....	656 18
Legal expenses, witness fees, etc.....	1,548 28
Medical examinations, X-ray plates, etc.....	1,049 90
Workmen's travelling expenses.....	818 85
Assessors' returns.....	1,157 75
Insurance and security service.....	654 76
Rent of premises and caretaking.....	20,057 33
Permanent office equipment.....	3,202 73
Sundry expenses.....	14 48
Total Administration Expenses, 1922.....	\$223,442 03
Less Charged to Dominion of Canada.....	6,240 01
	<hr/>
	\$217,202 02
Contributed by Province under Section 68, being \$100,000, less \$1,144.44, proportionate share of administration expenses for Provincial Government cases.....	98,855 56
Balance to be provided for.....	\$118,346 46
Charged to Province of Ontario.....	1,144 44
Charged to Schedule 2 employers.....	20,051 20
Charged to Schedule 1 employers.....	97,150 82
	<hr/>
	\$118,346 46

TABLE 10

SALARIES OF STAFF, WITH NAMES AND POSITIONS,  
31st DECEMBER, 1922

Name	Position	Salary
Dr. W. E. Struthers.....	Medical Officer.....	\$5,050 00 per year.
N. B. Wormith.....	Secretary.....	4,800 00 " "
W. N. Hancock.....	Claims Officer.....	4,800 00 " "
Dr. D. E. Bell.....	Medical Officer.....	4,550 00 " "
T. N. Dean.....	Statistician.....	4,550 00 " "
Dr. J. M. Bremner.....	Medical Officer.....	4,000 00 " "
A. J. Walker.....	Auditor.....	3,700 00 " "
L. M. Miller.....	Medical Aid Officer.....	3,050 00 " "
R. W. Dance.....	Assistant Secretary.....	3,050 00 " "
H. R. Polson.....	Pay Roll Auditor.....	2,820 00 " "
H. F. Hall.....	" " Auditor.....	2,620 00 " "
F. W. Graham.....	" " Officer.....	2,520 00 " "
W. C. Bayly.....	" " Auditor.....	2,520 00 " "
G. N. Whiteside.....	" " ".....	2,520 00 " "
E. E. Starr.....	" " ".....	2,420 00 " "
Harold Pryce.....	Assessment Clerk.....	2,420 00 " "
F. A. McNamara.....	Pay Roll Auditor.....	2,420 00 " "
J. W. Tucker.....	Assistant Claims Officer.....	2,420 00 " "
John Scott.....	Collector.....	2,370 00 " "
John J. Hayward.....	Assistant to Medical Officer.....	2,370 00 " "
W. B. Terry.....	Cashier.....	2,370 00 " "
E. P. Dowdall.....	Claims Clerk.....	2,320 00 " "
Samuel Holland.....	Assistant to Medical Aid Officer.....	2,320 00 " "
O. L. Redfern.....	Bookkeeper.....	2,220 00 " "
J. D. Hunter.....	".....	2,120 00 " "
Geo. E. Heal.....	".....	2,120 00 " "
Chas. G. Cameron.....	Clerk.....	2,070 00 " "
W. B. Cross.....	Assistant Statistician.....	1,970 00 " "

TABLE 10—Continued

Name	Position	Salary
F. G. Waters.....	Clerk.....	\$160 00 per month
W. G. Perry.....	Messenger and Clerk.....	155 00 " "
L. K. Knowles.....	Claims Clerk.....	150 00 " "
Ethel McFarlane.....	Commissioner's Stenographer and Clerk.....	126 75 " "
Edna Pack.....	Chairman's Stenographer and Clerk.....	123 50 " "
Sara MacPherson.....	Stenographer and Clerk.....	110 50 " "
Alice E. Smith.....	".....	110 50 " "
Amy Heywood.....	Assistant Cashier.....	110 50 " "
Mrs. E. McKinnon.....	Stenographer and Clerk.....	107 25 " "
Mrs. A. Somers.....	Switchboard Operator.....	107 25 " "
Marjorie Covey.....	Stenographer.....	104 00 " "
Rita O'Halloran.....	Clerk.....	104 00 " "
Mary J. Day.....	Stenographer.....	100 75 " "
Mrs. L. Emack.....	".....	97 50 " "
Naomi Stevens.....	".....	97 50 " "
Anne Fyfe.....	".....	97 50 " "
Mary Stull.....	Clerk.....	97 50 " "
I. F. Acheson.....	".....	91 00 " "
Beulah Stewart.....	".....	91 00 " "
Mary L. Clark.....	".....	91 00 " "
Kathleen Gordon.....	".....	91 00 " "
Kathleen Murray.....	Stenographer.....	91 00 " "
Hilda Lewis.....	".....	91 00 " "
Pauline Flint.....	Clerk.....	91 00 " "
Cora Fetherston.....	".....	87 75 " "
Violet Miles.....	".....	84 50 " "
Margaret Nicholl.....	".....	84 50 " "
Ethel Christopher.....	".....	84 50 " "
Olive MacDonald.....	".....	84 50 " "
Nellie Stewart.....	".....	84 50 " "
Mabel Thompson.....	Stenographer.....	84 50 " "
Ellen Johnson.....	".....	84 50 " "
Elizabeth Rowland.....	".....	84 50 " "
Lillian McMurray.....	".....	84 50 " "
Margaret Torry.....	".....	81 25 " "
Dorothy Hamnett.....	".....	78 00 " "
Valeria Johnston.....	".....	78 00 " "
Mary G. Davis.....	".....	78 00 " "
May Scott.....	".....	78 00 " "
Ivy Norman.....	".....	78 00 " "
Mary Brady.....	".....	78 00 " "
Frances Rickey.....	".....	78 00 " "
Eileen McClure.....	".....	78 00 " "
Bessie Covey.....	Clerk.....	78 00 " "
Eva Holland.....	".....	78 00 " "
Isabel Pim.....	".....	78 00 " "
Florence Lindsay.....	Typist.....	78 00 " "
Winnifred Brabant.....	Clerk.....	78 00 " "
Fred Fincham.....	Office Boy.....	61 75 " "

## CHAPTER IV

### CONDITION OF FUNDS

Tables 11, 12, and 13 show the condition of the various funds necessary to the administration of the Act. Table 14 contains particulars of investments as of date December 31, 1922.

#### Pension Fund

The purpose of the Pension Fund is to take care of future payments of pensions which already have been awarded. Actuarial tables, embodying the contingencies of death and re-marriage, have been constructed in such manner as to show for each age and kind of pension the average amount necessary to complete pension payments. When a pension is awarded this average amount is transferred from current funds to the Pension Fund, regard being had to the year and class in which the accident occurred. All payments of pensions are made from the Pension Fund. Since the amount transferred in any one instance is the average amount required, any residue at expiry of pension payments remains in the Pension Fund. The actuarial tables used in determining capitalized values appear as an appendix to this report.

Particulars of the Pension Fund for each class are contained in Table 11. The balance shown at the beginning of 1922 was \$8,620,546.28. The amount added during 1922 was \$2,119,718.76, of which \$1,665,872.06 was comprised of capitalized values and \$453,846.70 interest. Pension payments during 1922 amounted to \$753,284.61. The balance in the Pension Fund as at December 31, 1922, was, therefore, \$9,986,980.43.

The following are the awards and payments of pensions each year, beginning 1915, and the total amount to December 31, 1922:

Year	Pension Awards	Pension Payments
1915.....	\$349,939 33	\$16,650 84
1916.....	730,991 06	61,121 49
1917.....	1,020,305 15	148,943 80
1918.....	1,264,250 54	226,128 20
1919.....	1,315,551 56	314,964 93
1920.....	2,966,589 72	474,093 93
1921.....	1,767,795 91	636,107 17
1922.....	1,665,872 06	753,284 61
Totals.....	\$11,081,295 33	\$2,631,294 97

#### Disaster Reserve

Table 12 contains particulars of the Disaster Reserve. This is a reserve established under the authority of section 88 (2) of the Act, and is intended to be used in case of disaster or other special circumstance, which, in the opinion of the Board, would unfairly burden the employers of any one class.

The amounts comprised in this reserve, namely, one per cent. of the gross assessments, and interest earned thereon, are the only monies set aside by the Board which do not directly cover liabilities incurred by reason of accidents which have happened already.

The amount of the Disaster Reserve at the end of 1922 was \$269,390.32, and was comprised of \$218,615.62, balance at the end of 1921, \$38,872.12 placed to the credit of the Disaster Reserve in 1922, and \$11,902.58 interest added in 1922. No payments were made from the Disaster Reserve during 1922.

### Compensation Deferred

Table 13 comprises the amounts of compensation awarded but where payments are deferred, except pensions. The total amount accruing during 1922 was \$213,416.20, of which \$32,620.96 was deferred during 1922, \$172,502.49 had accrued prior to January 1, 1922, and \$8,292.75 was added as interest for interest-bearing awards. Payments during 1922 amounted to \$49,527.03, leaving \$163,889.17 accruing December 31, 1922.

### Investments

Particulars of the Board's investments are listed in Table 14. Kind of investment, particular security, yield of interest, term, par value, and cost value are shown. With the exception of short-date deposits of current funds, intended for use before the current year's assessments are received, all investments consist of municipal or municipally guaranteed debentures and Dominion of Canada War Loans. The average rate of interest received on permanent investments during 1922 was approximately 5.75 per cent. as compared with 5.57 per cent. received during 1921. Three per cent. is received on current bank balances.

TABLE 11  
PENSION FUND, SCHEDULE 1 BY CLASSES,  
DECEMBER 31, 1922

Class	Balance at Jan. 1, 1922		Pension Awards during 1922		Interest Received		Pension Payments		Balance at Dec. 31, 1922		Class
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
1	922,094	04	268,558	30	50,656	28	86,495	32	1,154,813	30	1
2	439,730	45	112,712	00	23,841	99	38,493	14	537,791	30	2
3	134,798	40	22,070	00	6,979	74	12,477	24	151,370	90	3
4	376,738	88	48,789	37	19,222	73	33,357	84	411,393	14	4
5	969,360	52	103,506	70	49,142	24	76,527	99	1,045,481	47	5
6	366,919	32	100,634	38	20,027	40	33,376	81	454,204	29	6
7	460,198	21	35,143	80	22,977	11	36,455	65	481,863	47	7
8	182,852	87	63,120	20	10,260	35	18,412	01	237,821	41	8
9	535,076	54	50,156	83	26,844	28	46,538	51	565,539	14	9
10	713,446	08	55,354	17	35,634	41	56,869	63	747,565	03	10
11	407,418	51	42,126	16	20,570	27	34,152	38	435,962	56	11
12	281,709	25	80,691	00	15,461	53	25,648	32	352,213	46	12
13	258,701	96	33,455	57	13,209	74	22,469	84	282,897	43	13
14	96,228	84	44,583	00	5,682	12	9,755	67	136,738	29	14
15	356,710	11	85,736	00	19,160	17	32,749	36	428,856	92	15
16	187,992	69	23,646	00	9,623	00	14,711	25	206,550	44	16
17	260,045	42	36,391	10	13,350	17	22,475	19	287,311	50	17
18	46,090	32	.....	.....	2,217	67	3,474	00	44,833	99	18
19	115,915	55	37,794	00	6,503	46	9,486	75	150,726	26	19
20	119,363	22	56,313	00	7,095	65	11,213	23	171,558	64	20
21	116,778	08	41,164	78	6,576	92	11,644	01	152,875	77	21
22	138,586	40	53,909	00	7,949	02	13,120	78	187,323	64	22
23	308,219	02	53,865	70	16,119	40	25,527	73	352,676	39	23
24	825,571	60	216,151	00	44,741	05	77,851	96	1,008,611	69	24
All	8,620,546	28	1,665,872	06	453,846	70	753,284	61	9,986,980	43	

**TABLE 12**  
**DISASTER RESERVE, DECEMBER 31, 1922**

Disaster Reserve as at December 31, 1921.....	\$218,615 62
Amount placed at credit of Disaster Reserve in 1922.....	38,872 12
Interest added in 1922.....	11,902 58
<hr/>	
Amount as at December 31, 1922.....	\$269,390 32

**TABLE 13**  
**COMPENSATION DEFERRED, DECEMBER 31, 1922**

Total amount accruing, December 31, 1921.....	\$172,502 49
Compensation deferred, 1922.....	32,620 96
Interest added, 1922.....	8,292 75
<hr/>	
Amounts paid in 1922 on compensation deferred:	213,416 20
As Principal.....	\$43,014 21
As Interest.....	6,512 82
<hr/>	
Total amount accruing, December 31, 1922.....	\$163,889 17

**TABLE 14**  
**PARTICULARS OF INVESTMENTS, DECEMBER 31, 1922**

**SCHEDULE 1 FUNDS**

**Municipal Debentures**

Security	Yield Rate	Term	Par Value	Cost Value
Amherstburg, Town of.....	5.50%	1923-1938	\$22,026 92	\$22,803 43
Arthur, Village of.....	5.50%	1923-1928	1,080 36	1,063 30
Arthur, Village of.....	5.50%	1923-1930	1,926 79	1,850 45
Belleville, City of.....	6.25%	May 15, 1941	65,000 00	63,232 77
Belleville, City of.....	5.35%	Jan. 2, 1942	14,000 00	15,077 16
Belleville, City of.....	5.35%	Apr. 5, 1942	13,000 00	14,015 31
Belleville, City of.....	5.30%	May 1, 1952	120,000 00	123,560 56
Brampton, Town of.....	5.50%	1923-1934	15,031 89	15,452 66
Brampton, Town of.....	5.50%	1923-1944	3,070 48	2,802 90
Brantford, City of.....	6.25%	Dec. 31, 1942	10,000 00	8,017 71
Brantford, City of.....	6.20%	1924-1939	100,000 00	95,284 28
Brantford, City of.....	5.95%	1937-1947	52,200 00	52,504 95
Brantford Industrial Realty Co., guaranteed by City of Brant- ford.....	5.50%	Oct. 15, 1924	40,000 00	40,000 00
Carleton Place, Town of.....	5.50%	1930-1941	14,659 99	14,659 99
Cobourg, Town of.....	5.30%	Jan. 1, 1934	6,000 00	5,851 41
Creemore, Village of.....	5.375%	1923-1934	4,751 04	4,918 16
Dundas, Town of.....	5.375%	1923-1946	22,622 63	22,886 34
Essex, Village of.....	5.50%	1923-1934	6,034 63	5,868 01
Fort William, City of.....	5.75%	Feb. 1, 1944	25,000 00	22,702 98
Fort William, City of.....	6.40%	May, 1, 1950	10,000 00	9,485 53
Galt, City of.....	5.20%	June 6, 1924	20,500 00	20,149 38
Galt, City of.....	5.60%	Oct. 30, 1940	42,000 00	36,802 82
Galt, City of.....	5.65%	Dec. 6, 1961	19,284 69	18,348 08
Glencoe, Village of.....	6.75%	1923-1940	16,939 17	15,428 54
Guelph, City of.....	5.18%	June 22, 1935	30,000 00	28,140 02
Guelph, City of.....	6%	1940-1944	13,287 11	12,523 89
Guelph, City of.....	5.40%	Dec. 31, 1936	62,431 10	63,038 91
Hamilton, City of.....	5.20%	Apr. 1, 1934	40,000 00	37,599 16
Hamilton, City of.....	5.875%	1935-1937	8,740 84	8,034 58
Hamilton, City of.....	5.875%	1935-1937	93,496 15	85,940 70

TABLE 14—Continued  
Municipal Debentures—Continued

Security	Yield Rate	Term	Par Value	Cost Value
Hamilton, City of.....	6%	1928-1929	\$24,000 00	\$22,827 48
Hamilton, City of.....	6%	May 1, 1934	35,000 00	30,683 54
Hamilton, City of.....	6.05%	1927-1928	82,198 33	82,023 80
Hamilton, City of.....	5.30%	1923-1927	99,904 55	101,760 35
Hamilton, City of.....	5.30%	1926-1931	100,784 03	101,830 97
Hamilton, City of.....	5.375%	1923-1939	24,530 01	24,622 42
Hamilton, City of.....	5.875%	1934-1939	101,821 65	93,184 05
Hamilton, City of.....	6%	1932-1940	93,849 28	93,849 28
Hamilton, City of.....	6.50%	Apr. 1, 1930	19,000 00	16,215 34
Hamilton, City of.....	5.90%	1931-1941	200,237 75	202,152 98
Hamilton, City of.....	5.45%	1937-1938	40,000 00	42,281 92
Hamilton, City of.....	5.50%	Dec. 1, 1935	19,163 69	20,045 33
Hamilton, City of.....	5.50%	Feb. 1, 1936	7,000 00	7,330 45
Hamilton, City of.....	5.50%	Feb. 1, 1935	23,247 78	24,288 60
Hastings, County of.....	5.50%	1931-1935	4,948 17	4,738 65
Hawkesbury, Town of.....	7.25%	1928-1940	73,322 59	66,015 06
Hawkesbury, Town of.....	7.25%	1928-1931	4,935 73	4,591 83
Hespeler, Town of.....	5.50%	1925-1934	15,768 59	15,768 59
Kingston, City of.....	6.10%	1923-1948	4,600 00	4,541 45
Kingston, City of.....	6.125%	Jan. 1, 1930	50,000 00	49,648 55
Kingston, City of.....	6.125%	1931-1945	52,400 00	51,732 43
Kingston, City of.....	5.30%	Jan. 1, 1942	35,000 00	35,867 96
Kingsville, Town of.....	6.625%	1930-1941	44,427 40	43,912 13
Kitchener, City of.....	5.75%	1923-1934	10,994 75	10,891 88
Kitchener, City of.....	5.75%	1923-1926	1,763 11	1,772 85
Kitchener, City of.....	5.75%	1923-1946	1,182 21	1,154 69
Kitchener, City of.....	6.125%	1923-1932	9,464 57	8,970 85
Leamington, Town of.....	5.875%	1923-1932	14,005 37	14,086 36
Lincoln, County of.....	5.50%	June 10, 1936	36,000 00	36,000 00
Lincoln, County of.....	6.10%	June 30, 1927	11,000 00	10,723 45
Lindsay, Town of.....	5.40%	1925-1935	19,904 78	20,043 16
Listowel, Town of.....	5.875%	1923-1946	18,098 97	17,472 74
London, City of.....	5.50%	Aug. 3, 1939	24,000 00	20,056 85
London, City of.....	5.40%	Aug. 1, 1939	39,000 00	32,975 88
London, City of.....	5.50%	1937-1938	11,000 00	9,875 69
London, City of.....	6.55%	June 30, 1942	25,000 00	18,719 50
London, City of.....	6.30%	1932-1939	200,618 93	195,436 55
London, City of.....	5.85%	June 30, 1942	50,000 00	40,767 25
London, City of.....	5.85%	Jan. 1, 1944	50,000 00	44,899 54
London, City of.....	5.35%	1940-1941	15,000 00	15,263 54
London, City of.....	5.40%	1934-1936	28,040 29	28,300 05
London, City of.....	5.35%	1937-1941	75,000 00	76,234 57
Newmarket, Town of.....	5.50%	1823-1926	4,915 86	4,859 29
Niagara Falls, City of.....	5.50%	1923-1926	4,937 43	4,891 52
Niagara Falls, City of.....	6.25%	1930-1936	33,290 44	30,158 42
Niagara Falls, City of.....	6.60%	1938-1945	50,548 31	41,936 43
Niagara Falls, City of.....	6.50%	1934-1941	59,553 78	56,688 65
North Bay, Town of.....	6%	1924-1942	6,529 95	6,207 98
North Bay, Town of.....	5.70%	1937-1942	76,276 50	79,752 90
North Toronto (City of Toronto).....	6.05%	1935-1942	20,246 58	17,049 67
Oakville, Town of.....	5.50%	1923-1935	5,709 89	5,880 43
Oakville, Town of.....	6.625%	1923-1928	5,075 12	4,976 98
Oakville, Town of.....	6.625%	1923-1932	11,298 55	10,971 39
Orillia, Town of.....	5.40%	1926-1934	25,523 59	24,882 14
Oshawa, Town of.....	6.75%	1923-1935	71,774 83	68,731 88
Oshawa, Town of.....	6.375%	1945-1951	45,133 48	43,021 48
Oshawa, Town of.....	6.375%	May 1, 1930	5,000 00	4,885 25
Oshawa, Town of.....	7%	1927-1932	20,279 31	19,250 83
Ottawa, City of.....	5.05%	Jan. 1, 1934	100,000 00	95,401 31
Ottawa, City of.....	5.50%	1931-1941	39,906 66	33,607 62
Ottawa, City of.....	6%	1923-1937	74,619 10	71,819 80
Ottawa, City of.....	5.25%	1932-1945	118,766 39	122,010 33
Ottawa, City of.....	5.25%	July 1, 1929	15,000 00	14,795 73
Ottawa, City of.....	6.12%	July 1, 1939	10,800 00	8,442 54

TABLE 14—Continued

## Municipal Debentures—Continued

Security	Yield Rate	Term	Par Value	Cost Value
Ottawa, City of	6.13%	Jan. 9, 1933	\$25,000 00	\$21,878 82
Ottawa, City of	6.10%	1937-1938	66,762 58	59,605 82
Oxford, County of	6.25%	1933-1936	9,963 03	8,902 94
Parry Sound, Town of	6.50%	1931-1944	30,690 22	29,379 17
Parry Sound, Town of	7.125%	1937-1950	50,235 30	44,009 97
Peel, County of	5.50%	1923-1927	24,326 44	24,326 44
Penetanguishene, Town of	5.50%	1923-1924	1,204 12	1,195 64
Penetanguishene, Town of	5.50%	1923-1928	4,073 24	4,008 91
Perth, Town of	5.50%	1923-1934	3,966 50	3,966 50
Perth, Town of	5.50%	1923-1943	3,484 92	3,336 53
Perth, Town of	5.50%	1923-1944	433 33	414 24
Perth, Town of	5.50%	1923-1934	459 83	447 13
Perth, Town of	5.50%	1923-1933	1,154 09	1,124 34
Peterborough, City of	5.40%	Dec. 1, 1935	12,000 00	12,111 06
Peterborough, City of	5.18%	June 30, 1946	50,000 00	48,785 33
Peterborough, City of	6.25%	Dec. 31, 1940	50,000 00	50,000 00
Peterborough, City of	6.10%	Dec. 31, 1946	15,000 00	12,934 60
Peterborough, City of	6.205%	June 30, 1950	155,000 00	150,833 56
Port Arthur, City of	5.75%	Jan. 1, 1934	25,000 00	23,487 03
Port Arthur, City of	6.60%	June 1, 1940	100,000 00	93,827 16
Port Arthur, City of	6.80%	Jan. 1, 1943	17,520 00	14,099 87
Port Arthur, City of	6.95%	Jan. 1, 1932	9,246 66	7,749 54
Port Arthur, City of	7.05%	July 1, 1932	7,786 66	6,694 80
Port Arthur, City of	6.625%	Jan. 1, 1942	11,193 32	9,243 44
Preston, Town of	5.30%	1923-1928	7,437 23	7,581 59
Preston, Town of	6.50%	1928-1937	14,760 66	13,679 04
Renfrew, Town of	5.75%	1925-1935	9,884 49	10,043 91
Renfrew, Town of	5.85%	1923-1947	10,529 50	10,674 05
Richmond Hill, Village of	5.50%	1923-1944	8,657 98	8,657 98
St. Catharines, City of	5.50%	July 13, 1929	25,000 00	24,281 81
St. Catharines, City of	5.385%	Dec. 29, 1945	50,000 00	47,478 71
St. Catharines, City of	5.50%	1925-1936	52,460 47	50,672 37
St. Catharines, City of	6.375%	1923-1927	40,129 65	39,422 57
St. Catharines, City of	6.33%	1923-1940	45,000 00	45,571 73
St. Catharines, City of	6.33%	1923-1940	52,200 00	51,980 81
St. Catharines, City of	5.45%	1934-1942	24,750 00	26,174 85
St. Marys, Town of	5.50%	Oct. 31, 1943	4,870 30	4,579 30
St. Marys, Town of	5.50%	Jan. 1, 1944	2,500 00	2,346 55
St. Marys, Town of	5.50%	May 1, 1933	17,000 00	16,312 18
St. Thomas, City of	6.38%	1937-1951	129,562 40	123,780 51
St. Thomas, City of	6.375%	1938-1939	3,387 15	3,083 52
St. Thomas, City of	5.40%	1934-1937	70,000 00	73,895 03
Sandwich, Town of	5.625%	1925-1935	10,261 51	10,452 61
Sandwich, Town of	6.625%	1928-1943	21,580 60	20,345 29
Sandwich, Town of	6.50%	1938-1940	6,774 32	6,431 68
Sandwich, Town of	6.50%	1931-1949	43,418 33	41,127 73
Sarnia, City of	5.40%	1923-1926	4,611 33	4,568 81
Sarnia, City of	5.375%	1923-1926	28,074 79	28,540 74
Sarnia, City of	6.50%	1924-1939	15,378 21	14,480 24
Sarnia, City of	6.50%	1923-1924	2,312 79	2,296 45
Sarnia, City of	6.60%	1932-1935	35,000 00	31,968 41
Sault Ste. Marie, City of	5.50%	Mar. 25, 1949	24,771 50	26,488 74
Sault Ste. Marie, City of	6.40%	Apr. 1, 1950	45,000 00	39,791 03
Sault Ste. Marie, City of	6.55%	Mar. 1, 1935	100,000 00	95,354 87
Simcoe, Town of	5.50%	1923-1945	15,265 00	15,844 10
Smith's Falls, Town of	5.50%	1926-1944	13,457 01	13,457 01
Smith's Falls, Town of	5.50%	1926-1931	10,326 48	10,326 48
Smith's Falls, Town of	5.50%	1923-1946	17,323 64	18,153 69
Smith's Falls, Town of	5.50%	1923-1936	1,843 56	1,902 01
Smith's Falls, Town of	5.75%	1923-1937	4,866 72	4,786 87
Smith's Falls, Town of	5.75%	1923-1947	14,101 98	13,715 89
Stamford, Village of	5.25%	1923-1925	2,905 40	2,946 19
Stratford, City of	5.50%	Jan. 1, 1934	3,000 00	2,878 62



TABLE 14—Continued  
Municipal Debentures—Continued

Security.	Yield Rate	Term	Par Value	Cost Value
Stratford, City of.....	5.50%	Jan. 1, 1945	\$25,000 00	\$23,427 00
Stratford, City of.....	5.50%	Jan. 1, 1945	15,000 00	14,056 20
Stratford, City of.....	5.50%	Jan. 1, 1945	10,000 00	9,370 80
Stratford, City of.....	5.625%	1925-1945	36,000 00	34,724 06
Stratford, City of.....	6.25%	Jan. 6, 1951	40,000 00	38,685 59
Stratford, City of.....	5.40%	Jan. 1, 1942	124,000 00	132,771 65
Stratford, City of.....	5.40%	Jan. 1, 1942	50,000 00	50,586 27
Stratford, City of.....	5.40%	1937-1952	83,000 00	84,056 55
Sudbury, Town of.....	5.75%	1933-1935	25,263 80	23,748 65
Sudbury, Town of.....	7%	1930-1937	32,897 38	27,774 39
Tillsonburg, Town of.....	5.50%	Mar. 20, 1945	975 00	975 00
Tillsonburg, Town of.....	5.50%	1923-1944	1,328 83	1,298 71
Tillsonburg, Town of.....	5.50%	1923-1935	3,932 04	3,738 27
Tillsonburg, Town of.....	5.50%	1923-1935	1,965 97	1,869 11
Toronto, City of.....	6%	1925-1933	50,000 00	46,277 21
Toronto, City of.....	6%	1927-1938	32,000 00	29,698 56
Toronto, City of.....	6%	July 1, 1930	28,000 00	26,328 69
Toronto, City of.....	6%	July 1, 1931	30,000 00	28,025 08
Toronto, City of.....	6%	1932-1937	41,000 00	39,260 29
Toronto, City of.....	6%	1940-1943	60,000 00	53,259 36
Toronto, City of.....	5.30%	1935-1937	100,000 00	101,876 71
Toronto, City of.....	5.30%	July 1, 1948	4,866 66	3,987 43
Toronto, City of.....	5.25%	July 1, 1942	10,000 00	9,697 15
Toronto, City of.....	6.25%	1926-1927	31,000 00	30,192 50
Toronto, City of.....	6.25%	1926-1927	11,000 00	10,678 36
Toronto, City of.....	6.25%	Dec. 1, 1926	3,000 00	2,921 44
Toronto, City of.....	6.25%	1926-1927	10,000 00	9,744 08
Toronto, City of.....	6%	1937-1939	16,000 00	15,206 36
Toronto, City of.....	6%	Apr. 1, 1938	4,000 00	3,799 99
Toronto, City of.....	6%	1937-1938	7,000 00	6,659 09
Toronto, City of.....	6.08%	July 1, 1948	29,200 00	21,379 68
Toronto, City of.....	6.08%	July 1, 1945	7,000 00	6,079 73
Toronto, City of.....	6.08%	July 1, 1948	4,000 00	3,186 25
Toronto, City of.....	6.05%	July 1, 1948	6,326 66	4,651 84
Toronto, City of.....	6.05%	Apr. 1, 1936	24,000 00	22,793 99
Toronto, City of.....	6.06%	July 1, 1936	3,000 00	2,709 63
Toronto, City of.....	6%	Jan. 1, 1955	19,000 00	14,966 33
Toronto, City of.....	6%	1931-1937	40,000 00	38,331 67
Toronto, City of.....	6.44%	1941-1948	269,000 00	255,023 82
Toronto, City of.....	6.44%	1940-1948	231,000 00	219,220 99
Toronto, City of.....	6.20%	1930-1935	200,000 00	197,060 09
Toronto, City of.....	6.20%	1930-1939	230,000 00	226,529 11
Toronto, City of.....	6.20%	1935-1940	50,000 00	49,063 43
Toronto, City of.....	6.25%	June 1, 1951	100,000 00	96,692 33
Toronto, City of.....	6.40%	June 1, 1948	59,000 00	56,052 22
Toronto, City of.....	6.35%	1943-1944	147,000 00	141,105 27
Toronto, City of.....	6.35%	1942-1944	53,000 00	50,920 99
Toronto, City of.....	6%	1937-1940	44,000 00	41,754 29
Toronto, City of.....	6%	1936-1949	61,000 00	61,000 00
Toronto, City of.....	6%	1937-1947	17,000 00	16,011 33
Toronto, City of.....	6%	1942-1951	52,000 00	52,000 00
Toronto, City of.....	6%	1935-1940	50,000 00	47,527 58
Toronto, City of.....	6%	1937-1941	28,000 00	28,000 00
Toronto, City of.....	6%	1937-1939	9,000 00	9,000 00
Toronto, City of.....	6%	1937-1939	7,000 00	7,000 00
Toronto, City of.....	6%	1937-1939	10,000 00	10,000 00
Toronto, City of.....	6%	1937-1939	14,000 00	13,300 57
Toronto, City of.....	6%	1938-1939	9,000 00	8,540 42
Toronto, City of.....	5.50%	May 1, 1932	50,000 00	51,830 75
Toronto, City of.....	5.40%	1939-1941	150,000 00	151,691 58
Toronto, City of.....	5.35%	Mar. 1, 1951	83,000 00	90,844 62
Toronto, City of.....	5.35%	Jan. 1, 1951	15,000 00	16,428 52
Toronto, City of.....	5.56%	Dec. 1, 1940	175,000 00	184,406 61
Toronto, City of.....	5.56%	Dec. 1, 1940	100,000 00	105,490 27

TABLE 14—Continued  
Municipal Debentures—Continued

Security	Yield Rate	Term	Par Value	Cost Value
Toronto Harbour Commissioners.....	5.30%	Sept. 1, 1953	\$100,000 00	\$87,888 01
Toronto Harbour Commissioners.....	5.30%	Sept. 1, 1953	200,000 00	175,776 02
Toronto Harbour Commissioners.....	5.30%	Sept. 1, 1953	25,000 00	21,972 00
Toronto Junction, Town of (City of Toronto).....	6.187%	Jan. 2, 1943	33,000 00	26,018 15
Wallaceburg, Town of.....	5.625%	1923-1930	5,489 76	5,572 18
Walkerville, Town of.....	6.60%	1923-1942	34,095 71	32,495 64
Walkerville, Town of.....	6.25%	1942-1948	17,531 70	15,940 67
Welland, City of.....	5.40%	Sept. 1, 1934	25,000 00	25,218 71
Welland, City of.....	5.60%	July 1, 1925	24,035 50	23,703 38
Welland, City of.....	5.40%	Apr. 1, 1939	42,000 00	44,729 44
Welland, County of.....	5.375%	Dec. 15, 1945	10,000 00	9,511 60
Weston, Town of.....	5.43%	1924-1929	22,783 57	23,299 72
Weston, Town of.....	5.50%	1923-1930	3,835 60	3,912 67
Whitby, Town of.....	5.375%	1924-1946	13,813 25	13,979 77
Whitby, Town of.....	5.375%	1923-1946	3,940 59	3,989 29
Whitby, Town of.....	5.375%	1923-1946	6,334 38	6,410 15
Windsor, City of.....	5.563%	1925-1935	14,623 19	14,552 87
Windsor, City of.....	5.50%	Dec. 15, 1923	7,000 00	6,966 39
Windsor, City of.....	5.75%	June 1, 1923	3,000 00	2,989 05
Windsor, City of.....	6.50%	1923-1924	19,000 00	18,723 49
Windsor, City of.....	6.40%	1942-1950	200,257 35	190,480 03
Windsor, City of.....	6.20%	1929-1932	30,000 00	29,626 60
Windsor, City of.....	6.10%	Sept. 15, 1941	12,337 43	12,199 75
Windsor, City of.....	6.05%	1938-1940	32,977 61	32,803 86
Windsor, City of.....	6.05%	June 1, 1940	13,000 00	12,930 42
Woodstock, City of.....	5.625%	Dec. 31, 1936	7,045 32	6,291 19
Woodstock, City of.....	5.625%	Dec. 31, 1925	6,060 97	5,877 24
Woodstock, City of.....	5.625%	Nov. 1, 1938	10,000 00	8,833 20
Woodstock, City of.....	5.625%	Nov. 30, 1937	6,000 00	5,328 06
Woodstock, City of.....	5.625%	Dec. 31, 1924	1,549 79	1,517 66
York, Township of.....	5.40%	1923-1936	27,464 75	27,628 52
			<u>9,347,318 14</u>	<u>9,042,716 11</u>

Other Permanent Investments

Dominion of Canada Victory Loan...	5.50%	Nov. 1, 1934	725,252 34	703,583 20
Dominion of Canada Victory Loan...	5.50%	Nov. 1, 1934	200,000 00	200,000 00
Dominion of Canada Victory Loan...	5.56%	Nov. 1, 1934	500,000 00	500,000 00
Dominion of Canada Victory Loan...	5.91%	Nov. 1, 1934	50,000 00	48,255 55
Dominion of Canada Victory Loan...	5.95%	Nov. 1, 1934	50,000 00	48,089 61
Dominion of Canada Victory Loan...	6.26%	Nov. 1, 1934	100,000 00	93,653 88
Dominion of Canada Victory Loan...	6.30%	Nov. 1, 1934	50,000 00	46,666 98
Dominion of Canada Victory Loan...	6.315%	Nov. 1, 1934	100,000 00	93,214 68
Dominion of Canada Victory Loan...	6.315%	Nov. 1, 1934	50,000 00	46,607 33
Dominion of Canada Victory Loan...	6.065%	Nov. 1, 1934	933,750 00	889,234 85
Dominion of Canada Victory Loan...	6.04%	Nov. 1, 1934	70,000 00	66,806 19
			<u>2,829,002 34</u>	<u>2,736,112 27</u>
<b>Total Permanent Investments, Schedule 1.....</b>			<u><u>12,176,320 48</u></u>	<u><u>11,778,828 38</u></u>

SCHEDULE 2 FUNDS

Security	Yield Rate	Term	Par Value	Cost Value
Dominion of Canada Victory Loan...	5.50%	Nov. 1, 1934	\$383,347 66	\$371,893 97
Dominion of Canada Victory Loan...	5.50%	Nov. 1, 1934	100,000 00	100,000 00
Dominion of Canada Victory Loan...	5.50%	Nov. 1, 1934	100,000 00	100,000 00
Dominion of Canada Victory Loan...	5.91%	Nov. 1, 1934	50,000 00	48,255 55
Dominion of Canada Victory Loan...	5.91%	Nov. 1, 1934	50,000 00	48,255 55
Dominion of Canada Victory Loan...	5.91%	Nov. 1, 1934	50,000 00	48,255 55
Dominion of Canada Victory Loan...	6.26%	Nov. 1, 1934	200,000 00	187,307 67
Dominion of Canada Victory Loan...	6.26%	Nov. 1, 1934	50,000 00	46,826 90
Dominion of Canada Victory Loan...	6.26%	Nov. 1, 1934	50,000 00	46,834 44
Dominion of Canada Victory Loan...	6.26%	Nov. 1, 1934	100,000 00	93,653 84

## Schedule 2 Funds—Continued

Security	Yield Rate	Term	Par Value	Cost Value
Dominion of Canada Victory Loan . . .	6.315%	Nov. 1, 1934	\$100,000 00	\$93,214 68
Dominion of Canada Victory Loan . . .	5.99%	Nov. 1, 1934	100,000 00	95,848 76
Dominion of Canada Victory Loan . . .	5.99%	Nov. 1, 1934	100,000 00	95,848 76
Dominion of Canada Victory Loan . . .	5.925%	Nov. 1, 1934	50,000 00	48,193 45
Dominion of Canada Victory Loan . . .	6.065%	Nov. 1, 1934	643,250 00	612,584 01
Dominion of Canada Victory Loan . . .	6.04%	Nov. 1, 1934	130,000 00	124,068 64
Dominion of Canada Victory Loan . . .	6.125%	Nov. 1, 1934	100,000 00	94,743 37
Dominion of Canada Victory Loan . . .	5.40%	Nov. 1, 1934	50,000 00	50,437 40
Dominion of Canada Victory Loan . . .	5.40%	Nov. 1, 1934	100,000 00	100,874 81
Toronto, City of . . . . .	6.325%	June 1, 1940	4,000 00	3,863 61
Toronto, City of . . . . .	6.33%	June 1, 1939	75,000 00	72,488 68
Toronto, City of . . . . .	6.34%	June 1, 1942	21,000 00	20,207 34
Toronto, City of . . . . .	6.25%	1937-1940	130,000 00	126,812 52
Toronto, City of . . . . .	5.875%	June 1, 1937	30,000 00	30,362 75
Toronto, City of . . . . .	5.56%	Dec. 1, 1940	105,000 00	105,260 14
Toronto Harbour Commissioners . . . .	5.70%	Sept. 1, 1953	51,000 00	42,143 38
Toronto Harbour Commissioners . . . .	5.30%	Sept. 1, 1953	18,000 00	15,819 83
Toronto Harbour Commissioners . . . .	5.30%	Sept. 1, 1953	25,000 00	21,971 99
Toronto Harbour Commissioners . . . .	5.25%	Sept. 1, 1953	141,000 00	124,897 54
Toronto Harbour Commissioners . . . .	5.25%	Sept. 1, 1953	50,000 00	44,289 91
<b>Total Permanent Investments, Schedule 2 . . . . .</b>			<u>3,156,597 66</u>	<u>3,015,215 04</u>

## SHORT DATE DEPOSITS, SCHEDULE 1

Canada Permanent Mortgage Corporation, Special Deposit . . . . .	5.50%	Withdrawable as required . . .	350,000 00
Central Canada Loan & Investment Company, Guaranteed Investment Receipt . . . . .	5.25% & 5.50%	Withdrawable on short notice .	200,000 00
Huron & Erie Loan & Savings Company, Short Date Debenture . . . . .	5.50%	Withdrawable on short notice .	250,000 00
<b>Total Short Date Deposits, Schedule 1 . . . . .</b>			<u>\$800,000 00</u>

## CHAPTER V

### 1921 OPERATIONS

The final financial statement for 1921 is given as Table 15. Tables 16 to 27 contain accident statistics for 1921, statistics for Schedule 2 and Crown industries being included. All accidents which occurred during 1921 are included, irrespective of the year in which they were reported or compensated.

#### Final Financial Figures, Schedule 1, 1921

In Table 15 are contained the final financial figures for 1921, and thus this table shows the actual results for the year which were provisionally stated in Table 1 of the Report for 1921. The net income for the year was \$4,760,474.45, and the net expenditure, \$4,468,313.63. The balance for the year was \$292,160.82, which, added to the balance forward from 1920, \$929,043.74, produced a balance as at the end of 1921 of \$1,221,204.56, as compared with a provisional balance of \$943,938.01.

Following are the final financial figures for Schedule 1 for each year of operation of the Act, and the total to the end of 1921.

Year	Income	Expenditure
1915.....	\$1,868,983 21	\$1,211,967 33
1916.....	2,413,879 16	2,019,179 33
1917.....	2,832,208 25	2,851,556 51
1918.....	3,392,573 62	3,333,425 59
1919.....	3,959,930 32	4,610,134 02
1920.....	5,714,447 29	5,226,715 33
1921.....	4,760,474 45	4,468,313 63
Totals.....	\$24,942,496 30	\$23,721,291 74

#### Per Centum of Pay Roll Charged Schedule 1 Employers

In order to determine the average rate charged Schedule 1 employers income must be proportioned to pay roll. The resultant ratio will express the charge, which ratio includes any balance standing to the credit of the classes at the end of the particular year dealt with. The ratios for the various years since the commencement of the Act, and the average rate over those years, are as follows:

Year	Total Pay Roll	Income	Per Centum Charged
1915.....	\$147,602,561 67	\$1,868,983 21	.0127
1916.....	220,839,658 19	2,413,879 16	.0109
1917.....	286,902,695 73	2,832,208 25	.0099
1918.....	310,450,067 17	3,392,573 62	.0109
1919.....	325,225,970 37	3,959,930 32	.0122
1920.....	464,589,210 57	5,714,447 29	.0123
1921.....	355,259,287 31	4,760,474 45	.0134
All years.....	\$2,110,869,451 01	\$24,942,496 30	.0118

Deducting the balance forward at the end of 1921 of \$1,221,204.56, the average cost rate over the seven years of operation was \$1.12 for each \$100 of pay roll.

### Final Accident Figures, Schedule 1, 1921

In Table 16 is found the number of accidents in Schedule 1, which occurring in 1921 have necessitated payment of compensation or medical aid. Complete figures for each year beginning 1915 are as follows:

Year	Temporary Medical Aid Only	Disability Compen- sation	Permanent Disability	Death	Totals
1915.....	.....	7,783	1,237	219	9,239
1916.....	.....	13,547	2,143	281	15,971
1917.....	*4,267	18,468	2,297	233	25,265
1918.....	12,822	20,349	2,303	239	35,713
1919.....	11,769	18,476	2,157	227	32,629
1920.....	15,565	22,746	2,439	247	40,997
1921.....	12,136	17,861	1,723	176	31,896
Totals.....	56,559	119,230	14,299	1,622	191,710

\*Half year only.

### Accident Frequencies, Schedule 1

A basis for the comparison of the frequency of accidents is to be found in correlating the number of accidents with the total number of full-year workers. Eliminating accidents in which medical aid only was paid, the rates for each 100 full-year workers for the different years are:

Year	Temporary Disability	Permanent Disability	Death	Totals
1915.....	3.63	.58	.12	4.32
1916.....	4.99	.79	.10	5.88
1917.....	5.78	.72	.07	6.57
1918.....	5.81	.66	.07	6.54
1919.....	5.81	.68	.07	6.56
1920.....	6.23	.67	.07	6.97
1921.....	6.25	.60	.05	6.90

On the same basis of calculation, the frequency of medical aid only cases has been: 1918, 3.66; 1919, 3.70; 1920, 4.26; and 1921, 4.24.

### Statistical Distributions

Tables 17 to 27 follow the form of similar tables in previous reports, but include details of Schedule 2 and Crown as well as Schedule 1 accidents. Limitations of space preclude more extensive tabulations but original material by classes has been retained, so that full results accruing from the Board's statistical work may be utilized to the fullest possible degree.

### Month of Occurrence

The month of occurrence of all accidents is shown in Table 17. The month in 1921 in which the greatest number of accidents occurred was July with 3,392 and the low month was December with 2,814. In July, 1921, more deaths occurred than in any other month, there being 36, March being low month with 22.

### Accidents According to Locality

In Table 18 is shown the distribution of accidents according to the county in which they occurred. In York, 7,849 accidents occurred. The next high five counties were Wentworth, Temiskaming, Welland, Essex, and Thunder Bay.

### Time Loss, Age, and Wage

In Table 19 is contained the average age and wage of injured workers and the total and average time losses for each class and for each category of disability. The average age for 1921 was 35.03 years, and the average weekly wages, \$25.07. The total time loss in all temporary disability cases, exclusive of cases in which medical aid only was paid, was 478,564 days, or an average of 20.94 days; in permanent disability cases, 190,756 days were lost, an average of 91.49 days, and in death cases, 2,522 days were lost. The average time loss for each case was 26.59 days, and the total time loss, 671,842 days.

### Compensation and Medical Aid Costs, Schedule 1

Table 20 gives the total and average cost of compensation and medical aid by classes in Schedule 1 for each category of disability, according to the nature of the benefit.

The total cost of all accidents was \$4,277,034.67, of which \$3,630,730.94 was for compensation and \$646,303.73 was for medical aid.

Of the \$3,630,730.94 compensation costs, \$1,062,194.95 was for temporary disability, \$1,811,078.65 was for permanent disability, and \$757,457.34 was for death.

The average cost of a temporary disability was \$80.77, of which \$59.47 was for compensation and \$21.30 for medical aid. The average cost of a permanent disability was \$1,163.90, of which \$215.66 was for temporary disability, \$835.46 for permanent disability, and \$112.78 for medical aid. The average cost of a death was \$4,352.43, of which \$22.74 was for temporary disability, \$112.69 for burial expenses, \$48.69 for medical aid, and \$4,168.31 for death benefits. The average cost of medical aid in medical aid only cases was \$5.19.

### Allegiance of Injured

The allegiance of injured workmen, as taken from their own reports is shown in Table 21. There were 21,850 of British allegiance and 3,415 of foreign allegiance. There were 1,118 Italians, 389 Americans, 384 Russians, and 366 Austrians injured.

### Sex and Marital Condition of Injured

The sex and marital condition of injured workers is given in Table 22. There were 531 females and 24,734 males injured. Of the males 14,880 were married and of the females 66. There were 471 widowers and 37 widows. One single female was killed.

### Duration of Disability

Table 23 shows the week of termination of temporary disabilities. Of a total of 22,849 cases, in 10,287, or 45.0 per cent. of cases, the disability terminated in from one to two weeks; in 4,381 cases, or 19.2 per cent. of cases, in from two to three weeks. There were nine cases which did not terminate within a year.

### Nature of Injuries

Table 24 is divided into three parts: The first part gives nature of temporary disability by classes; the second, the per cent. impairment (groups of ten per cent.) by region of body impaired in permanent disability cases; and the third part contains particulars of industrial disease cases classified by the nature of the disease.

During 1921 there were 7,854 cuts, lacerations and punctures, 5,979 bruises, contusions and abrasions, 2,206 crushing injuries, 2,059 fractures, 2,183 sprains, strains, twistings and wrenchings, 1,181 burns and scalds, 726 eye injuries, 207 dislocations, 125 herniae, 89 cases of concussions, 22 of internal injuries, 12 industrial diseases, and 206 cases of other injuries causing temporary disability.

Of the 2,085 cases of permanent disability, there were 343 cases of disability exceeding ten per cent. of total earning capacity. There were 32 cases of permanent total disability.

There were 12 cases of lead poisoning causing temporary disability.

#### Causes of Accidents

Table 25 shows the prime cause of all accidents in 1921. Mechanical causes were responsible for 9,140 cases, or 24.4 per cent. of cases.

#### Blood Poisoning Cases

The number of cases in which the seriousness of the accident was due to concurrent or subsequent infection rather than to the agency causing the wound is given in Table 26. There were 2,380 cases, or 9.4 per cent. of cases, so caused, including 12 deaths and 77 cases of permanent disability.

#### Death Cases

The nature of awards, the number, relationship, and residence of dependants, as well as time between injury and death, are shown in Table 27.

TABLE 15

### FINAL FINANCIAL STATEMENT FOR 1921, SCHEDULE 1 BY CLASSES

Class	Income	Expenditure	Balance for 1921	Balance forward from 1920	Balance at Dec. 31, 1921	Class
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
1	717,898 93	678,977 04	38,921 89	—19,158 73	19,763 16	1
2	292,784 72	297,952 16	—5,167 44	—46,665 95	—51,833 39	2
3	96,208 56	85,374 72	10,833 84	53,495 97	64,329 81	3
4	215,736 69	195,611 19	20,125 50	43,950 83	64,076 33	4
5	265,062 06	265,800 33	—738 27	53,776 80	53,038 53	5
6	221,234 64	181,864 50	39,370 14	20,855 53	60,225 67	6
7	171,780 69	158,778 13	13,002 56	82,172 88	95,175 44	7
8	135,000 67	178,679 17	—43,678 50	18,457 76	—25,220 74	8
9	274,876 08	238,963 76	35,912 32	8,155 13	44,067 45	9
10	250,205 29	207,971 52	42,233 77	124,015 52	166,249 29	10
11	255,992 46	260,818 31	—4,825 85	92,748 39	87,922 54	11
12	169,174 98	124,904 35	44,270 63	2,866 39	47,137 02	12
13	90,999 86	85,488 61	5,511 25	—1,940 61	3,570 64	13
14	74,007 75	74,431 60	—423 85	23,159 59	22,735 74	14
15	207,338 25	177,343 69	29,994 56	—1,156 98	28,837 58	15
16	69,067 57	67,900 07	1,167 50	72,834 10	74,001 60	16
17	111,030 29	119,218 26	—8,187 97	18,255 33	10,067 36	17
18	38,223 02	28,232 90	9,990 12	23,717 83	33,707 95	18
19	97,797 37	90,866 92	6,930 45	22,882 93	29,813 38	19
20	106,744 68	106,632 32	112 36	—7,645 34	—7,532 98	20
21	143,849 81	106,926 47	36,923 34	56,949 70	93,873 04	21
22	86,253 87	92,873 18	—6,619 31	3,132 92	—3,486 39	22
23	187,970 21	163,150 74	24,819 47	66,268 39	91,087 86	23
24	481,236 00	479,553 69	1,682 31	217,915 36	219,597 67	24
	4,760,474 45	4,468,313 63	361,802 01	1,005,611 35	1,309,278 06	
			—69,641 19	—76,567 61	—88,073 50	
			\$292,160 82	\$929,043 74	\$1,221,204 56	

TABLE 15—Continued.

## BY GROUPS

Assessments and Compensation				Other Receipts and Charges			
Group and Class	Assessments	Compensation and Medical Aid	Penalties and Interest	Disaster Reserve, Administration Expenses and Payments to Safety Assns.	Balance from 1920	Balance as at December 31, 1921	
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
Group 010	331,786 47	326,008 10	.....	.....	.....	.....	
“ 011	332,918 16	285,599 58	.....	.....	.....	.....	
“ 012	43,979 81	43,086 70	.....	.....	.....	.....	
Class 1	708,684 44	654,694 38	9,214 49	24,282 66	-19,158 73	19,763 16	
Group 020	234,423 28	208,856 10	.....	.....	.....	.....	
“ 021	27,805 94	41,008 89	.....	.....	.....	.....	
“ 022	26,591 81	33,408 67	.....	.....	.....	.....	
Class 2	288,821 03	283,273 66	3,963 69	14,678 50	-46,665 95	-51,833 39	
Group 030	49,175 32	42,457 53	.....	.....	.....	.....	
“ 031	12,984 25	18,976 24	.....	.....	.....	.....	
“ 032	14,555 70	7,775 94	.....	.....	.....	.....	
“ 033	13,063 58	11,423 51	.....	.....	.....	.....	
Class 3	89,778 85	80,633 22	6,429 71	4,741 50	53,495 97	64,329 81	
Group 040	119,442 32	108,236 49	.....	.....	.....	.....	
“ 041	32,324 95	33,735 06	.....	.....	.....	.....	
“ 042	23,955 69	21,283 08	.....	.....	.....	.....	
“ 043	9,301 87	6,269 91	.....	.....	.....	.....	
“ 044	23,649 74	15,457 55	.....	.....	.....	.....	
Class 4	208,674 57	184,982 09	7,062 12	10,629 10	43,950 83	64,076 33	
Group 050	33,046 42	39,211 28	.....	.....	.....	.....	
“ 051	119,524 21	111,159 61	.....	.....	.....	.....	
“ 052	38,128 17	13,971 37	.....	.....	.....	.....	
“ 053	16,378 75	6,802 88	.....	.....	.....	.....	
“ 054	4,096 98	3,528 77	.....	.....	.....	.....	
“ 055	16,070 87	44,101 98	.....	.....	.....	.....	
“ 056	21,068 43	24,901 32	.....	.....	.....	.....	
“ 057	7,844 02	14,520 04	.....	.....	.....	.....	
Class 5	256,157 85	258,197 25	8,904 21	7,603 08	53,776 80	53,038 53	
Group 060	11,810 97	2,885 58	.....	.....	.....	.....	
“ 061	49,089 15	39,936 54	.....	.....	.....	.....	
“ 062	68,274 96	45,831 47	.....	.....	.....	.....	
“ 063	39,313 48	38,460 81	.....	.....	.....	.....	
“ 064	24,699 14	20,900 74	.....	.....	.....	.....	
“ 065	9,681 42	5,764 18	.....	.....	.....	.....	
“ 066	14,758 95	18,790 62	.....	.....	.....	.....	
Class 6	217,628 07	172,569 94	3,606 57	9,294 56	20,855 53	60,225 67	
Group 070	113,534 10	102,925 63	.....	.....	.....	.....	
“ 071	45,155 48	45,941 92	.....	.....	.....	.....	
“ 072	775 12	1,077 18	.....	.....	.....	.....	
Class 7	159,464 70	149,944 73	12,315 99	8,833 40	82,172 88	95,175 44	



TABLE 15—Continued

Assessments and Compensation			Other Receipts and Charges.			
Group and Class	Assessments	Compensation and Medical Aid	Penalties and Interest	Disaster Reserve, Administration Expenses and Payments to Safety Assns.	Balance from 1920	Balance as at December 31, 1921
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Group 080	52,382 05	83,060 48				
" 081	19,472 35	32,612 60				
" 082	41,532 45	35,896 24				
" 083	18,968 80	19,979 73				
Class 8	132,355 65	171,549 05	2,645 02	7,130 12	18,457 76	-25,220 74
Group 090	28,101 40	18,759 85				
" 091	42,017 62	25,278 74				
" 092	12,671 49	16,827 10				
" 093	44,174 51	86,479 69				
" 094	127,505 11	32,149 05				
" 095	13,770 01	46,418 22				
Class 9	268,240 14	225,912 65	6,635 94	13,051 11	8,155 13	44,067 45
Group 100	23,450 07	20,861 24				
" 101	75,825 67	69,827 05				
" 102	22,862 66	20,401 09				
" 103	41,690 44	27,964 14				
" 104	25,704 56	22,559 65				
" 105	17,839 27	15,016 73				
" 106	16,023 79	13,784 62				
" 107	7,243 38	3,839 97				
Class 10	230,639 84	194,254 49	19,565 45	13,717 03	124,015 52	166,249 29
Group 110	76,166 28	69,443 01				
" 111	99,058 35	99,400 02				
" 112	22,912 86	30,427 21				
" 113	45,185 00	50,621 42				
Class 11	243,322 49	249,891 66	12,669 97	10,926 65	92,748 39	87,922 54
Group 120	37,296 86	22,200 15				
" 121	61,074 47	47,155 99				
" 122	31,316 82	24,048 28				
" 123	15,089 85	17,297 00				
" 124	17,906 98	8,722 75				
Class 12	162,684 98	119,424 17	6,490 00	5,480 18	2,866 39	47,137 02
Group 130	67,503 36	64,354 80				
" 131	22,478 20	18,969 86				
Class 13	89,981 56	83,324 66	1,018 30	2,163 95	-1,940 61	3,570 64
Group 140	70,024 07	71,171 40				
Class 14	70,024 07	71,171 40	3,983 68	3,260 20	23,159 59	22,735 74
Group 150	41,387 72	39,189 98				
" 151	31,286 36	25,043 34				
" 152	42,927 37	26,387 04				
" 153	18,303 09	16,859 66				

TABLE 15—Continued

Assessments and Compensation			Other Receipts and Charges			
Group and Class	Assessments	Compensation and Medical Aid	Penalties and Interest	Disaster Reserve, Administration Expenses, and Payments to Safety Assns.	Balance from 1920	Balance as at December 31, 1921
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Group 154	36,758 57	40,988 52				
“ 155	24,693 96	12,674 36				
“ 156	4,562 82	5,773 57				
Class 15	199,919 89	166,916 47	7,418 36	10,427 22	-1,156 98	28,837 58
Group 160	8,487 75	12,628 31				
“ 161	11,817 73	9,474 49				
“ 162	4,499 26	4,754 73				
“ 163	25,649 02	27,283 65				
“ 164	9,339 57	10,945 85				
Class 16	59,793 33	65,087 03	9,274 24	2,813 04	72,834 10	74,001 60
Group 170	59,915 09	69,620 24				
“ 171	26,866 13	23,577 49				
“ 172	22,466 19	22,159 44				
Class 17	109,247 41	115,357 17	1,782 88	3,861 09	18,255 33	10,067 36
Group 180	24,337 00	15,673 13				
“ 181	11,681 61	11,089 29				
Class 18	36,018 61	26,762 42	2,204 41	1,470 48	23,717 83	33,707 95
Group 190	27,847 62	17,991 77				
“ 191	37,707 94	35,085 32				
“ 192	15,448 11	22,838 11				
“ 193	12,515 10	10,610 75				
Class 19	93,518 77	86,525 95	4,278 60	4,340 97	22,882 93	29,813 38
Group 200	59,877 92	75,312 90				
“ 201	42,364 21	28,234 12				
Class 20	102,242 13	103,547 02	4,502 55	3,085 30	-7,645 34	-7,532 98
Group 210	100,536 53	89,793 26				
“ 211	40,025 06	14,124 25				
Class 21	140,561 59	103,917 51	3,288 22	3,008 96	56,949 70	93,873 04
Group 220	86,253 87	86,783 16				
Class 22	86,253 87	86,783 16		6,090 02	3,132 92	-3,486 39
Group 230	21,059 53	25,665 25				
“ 231	125,539 15	105,476 56				
“ 232	32,471 81	26,884 63				
Class 23	179,070 49	158,026 44	8,899 72	5,124 30	66,268 39	91,087 86

TABLE 15—Continued.

Assessments and Compensation			Other Receipts and Charges			
Group and Class	Assessments	Compensation and Medical Aid	Penalties and Interest	Disaster Reserve, Administration Expenses, and Payments to Safety Assns.	Balance from 1920	Balance as at December 31, 1921
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Group 240	70,486 25	98,335 32				
“ 241	17,701 68	37,469 02				
“ 242	63,372 86	48,593 46				
“ 243	11,959 68	10,842 65				
“ 244	57,376 31	48,002 99				
“ 245	39,364 63	64,507 23				
“ 246	21,866 25	14,142 40				
“ 247	12,278 57	17,915 48				
“ 248	159,714 65	123,478 98				
“ 249	7,247 16	1,000 62				
Class 24	461,368 04	464,288 15	19,867 96	15,265 54	217,915 36	219,597 67
Schedule 1	4,594,452 37	4,277,034 67	166,022 08	191,278 96	929,043 74	1,221,204 56

**TABLE 16**  
**NUMBER OF ACCIDENTS IN 1921 INVOLVING PAYMENT**

Class	Temporary Disability		Permanent Disability	Death	Totals
	Medical Aid only	Compensation			
1.....	374	2,256	242	39	2,911
2.....	578	1,156	68	13	1,815
3.....	259	451	61	2	773
4.....	341	741	151	1	1,234
5.....	1,323	930	78	14	2,345
6.....	414	737	48	11	1,210
7.....	205	599	41	5	850
8.....	776	854	48	5	1,683
9.....	1,299	1,085	101	6	2,491
10.....	1,448	1,175	160	4	2,787
11.....	1,539	1,169	122	6	2,836
12.....	471	597	47	7	1,122
13.....	86	243	26	7	362
14.....	237	381	27	1	646
15.....	465	855	74	8	1,402
16.....	404	603	44	..	1,051
17.....	344	501	52	4	901
18.....	161	201	17	1	380
19.....	191	306	49	1	547
20.....	66	400	34	6	506
21.....	165	489	40	6	700
22.....	49	88	10	8	155
23.....	356	584	65	4	1,009
24.....	585	1,460	118	17	2,180
Schedule 2.....	.....	4,359	296	126	4,781
Crown Cases.....	5	629	66	29	729
Totals.....	12,141	22,849	2,085	331	37,406

**TABLE 17**  
**MONTH OF OCCURRENCE OF ACCIDENTS, 1921**

Month of Occurrence	Temporary Disability		Permanent Disability	Death	Totals
	Medical Aid only	Compensation			
January.....	990	2,092	169	31	3,282
February.....	955	1,833	172	27	2,987
March.....	1,007	1,823	165	22	3,017
April.....	1,083	1,619	172	29	2,903
May.....	1,121	1,908	159	27	3,215
June.....	1,078	1,985	204	30	3,297
July.....	1,085	2,096	175	36	3,392
August.....	1,055	1,852	173	25	3,105
September.....	956	1,880	187	25	3,048
October.....	1,031	2,047	178	25	3,281
November.....	919	1,931	189	26	3,065
December.....	861	1,783	142	28	2,814
Totals.....	12,141	22,849	2,085	331	37,406

TABLE 18  
LOCALITY OF ACCIDENTS, 1921

County or District	Temporary Disability		Permanent Disability	Death	Totals
	Medical Aid only	Compensation			
Algoma.....	191	759	55	14	1,019
Brant.....	340	527	40	2	909
Bruce.....	19	125	22	1	167
Carleton.....	120	586	56	11	773
Dufferin.....	.....	19	..	..	19
Dundas.....	8	43	5	1	57
Durham.....	59	107	12	1	179
Elgin.....	35	261	19	4	319
Essex.....	844	654	75	6	1,579
Frontenac.....	138	181	20	4	343
Glengarry.....	6	43	2	..	51
Grenville.....	46	41	5	1	93
Grey.....	169	247	21	2	439
Haldimand.....	65	71	6	..	142
Haliburton.....	12	68	11	1	92
Halton.....	60	152	13	2	227
Hastings.....	122	415	47	8	592
Huron.....	34	112	14	1	161
Kenora.....	51	213	16	6	286
Kent.....	220	249	23	1	493
Lambton.....	306	365	26	1	698
Lanark.....	61	176	9	2	248
Leeds.....	78	101	7	3	189
Lennox and Addington	17	53	5	1	76
Lincoln.....	264	568	49	9	890
Manitoulin.....	1	18	5	..	24
Middlesex.....	197	695	67	10	969
Muskoka.....	17	132	18	..	167
Nipissing.....	53	446	23	10	532
Norfolk.....	16	76	13	3	108
Northumberland.....	16	104	19	..	139
Ontario.....	189	245	30	5	469
Oxford.....	94	191	20	7	312
Parry Sound.....	44	329	28	6	407
Patricia.....	..	1	..	..	1
Peel.....	47	89	6	2	144
Perth.....	141	267	27	6	441
Peterborough.....	302	383	47	4	736
Prescott.....	18	49	3	3	73
Prince Edward.....	..	9	3	..	12
Rainy River.....	37	165	15	6	223
Renfrew.....	102	265	33	8	408
Russell.....	51	87	13	2	153
Simcoe.....	254	477	50	4	785
Stormont.....	96	174	33	1	304
Sudbury.....	88	574	51	14	727
Temiskaming.....	1,505	1,158	95	20	2,778
Thunder Bay.....	487	814	53	18	1,372
Victoria.....	58	150	9	3	220
Waterloo.....	430	720	59	7	1,216
Welland.....	592	1,864	165	52	2,673
Wellington.....	178	391	30	8	607
Wentworth.....	1,277	2,000	165	14	3,456
York.....	2,584	4,788	442	35	7,849
Not in Ontario.....	2	52	5	1	60
Totals.....	12,141	22,849	2,085	331	37,406

TABLE 19  
TIME LOSS, AVERAGE AGE, AND AVERAGE WAGE, 1921

Class	TIME LOSS*				Death Cases		AGE	WAGE
	Temporary Disability		Permanent Disability				All Cases	All Cases
	Total Days	Average Days	Total Days	Average Days	Total Days	Average Days	Average Age (Years)	Average Weekly Wage
1	57,853	25.64	22,340	92.31	4	00.10	33.60	S c. 20.29
2	22,841	19.75	7,629	112.19	0	0	33.54	27.13
3	8,449	18.73	2,791	45.75	0	0	36.64	19.93
4	13,914	18.78	9,512	62.99	0	0	38.73	20.88
5	17,364	18.67	7,534	96.59	0	0	34.43	28.73
6	13,492	18.31	4,727	98.48	9	00.82	34.36	24.72
7	12,608	21.05	3,323	81.05	0	0	34.41	25.92
8	16,522	19.35	4,082	85.25	32	06.40	36.54	24.90
9	21,123	19.47	7,463	73.89	20	03.33	36.42	24.38
10	19,860	16.90	8,094	50.03	0	0	31.45	21.92
11	20,696	17.70	7,826	64.15	371	61.83	34.93	25.82
12	11,564	19.37	5,338	113.57	128	18.29	35.78	25.62
13	5,131	21.12	2,519	96.88	0	0	36.99	25.00
14	5,661	14.86	3,032	112.29	23	23.00	34.13	23.89
15	17,233	20.16	5,160	69.73	397	49.63	33.97	21.88
16	10,936	18.14	2,538	57.68	.....	.....	33.38	21.83
17	9,250	18.46	3,517	67.63	250	62.50	31.65	17.34
18	3,836	19.08	1,285	75.59	0	0	30.86	19.83
19	5,703	18.64	2,997	61.16	0	0	26.41	20.65
20	9,629	24.07	2,727	80.21	18	03.60	38.40	22.72
21	12,787	26.17	3,125	79.13	101	16.83	37.15	23.81
22	2,557	19.06	1,134	113.40	0	0	34.74	27.91
23	12,081	20.69	6,082	93.57	0	0	33.41	28.43
24	34,459	16.75	13,645	115.64	84	04.94	37.56	27.42
Schedule 2	96,803	22.21	43,309	146.31	1,056	08.38	36.23	29.73
Crown....	16,212	25.77	9,117	138.14	29	01.00	36.18	27.28
All.....	478,564	20.94	190,756	91.49	2,522	07.62	35.03	25.07

\*This does not include loss of man power by permanent impairment or death.



TABLE 20—Continued  
Medical Aid Costs

Class	When Medical Aid Only		In Temporary Disability Cases		In Permanent Disability Cases		In Death Cases		For All Cases	
	Total	Average	Total	Average	Total	Average	Total	Average	Total	Average
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1	3,898 49	10 42	73,777 34	32 70	32,854 49	135 76	1,237 90	31 74	111,768 22	38 40
2	3,553 00	6 15	27,361 31	23 67	10,416 76	153 19	242 35	18 64	41,573 42	22 91
3	1,399 30	5 40	7,782 16	17 26	3,131 55	51 34	118 35	59 18	12,431 36	16 08
4	2,028 10	5 95	14,433 17	19 48	10,306 05	68 25	6 00	6 00	26,773 32	21 70
5	5,221 35	3 95	20,449 74	21 99	13,275 15	170 19	264 20	18 87	39,210 44	16 72
6	2,168 35	5 24	11,422 94	15 50	7,419 82	154 58	123 30	11 21	21,134 41	17 47
7	917 70	4 48	11,965 69	19 98	6,272 34	152 98	62 80	12 56	19,218 53	22 61
8	3,433 75	4 42	16,876 45	19 76	6,054 47	126 13	774 00	154 80	27,138 67	16 13
9	5,275 00	4 06	24,188 20	22 29	8,761 06	86 74	269 95	44 99	38,494 21	15 45
10	7,025 52	4 85	18,738 95	15 95	9,609 79	60 06	39 60	9 90	35,413 86	12 71
11	7,182 25	4 67	21,394 23	18 30	11,747 60	96 29	1,529 30	254 88	41,853 38	14 76
12	2,846 86	6 04	9,813 72	16 44	5,924 66	126 06	548 70	78 39	19,133 94	17 05
13	527 80	6 14	5,266 95	21 67	4,365 36	167 90	155 55	22 22	10,315 66	28 50
14	1,521 80	6 42	4,484 25	11 77	5,120 85	189 66	95 00	95 00	11,221 90	17 37
15	3,115 10	6 70	16,298 25	19 06	6,793 30	91 80	1,526 40	190 80	27,733 05	19 78
16	2,216 85	5 49	10,015 35	16 61	3,478 80	79 06	.....	.....	15,711 00	14 95
17	2,065 00	6 00	8,510 65	16 99	3,817 63	73 42	170 60	42 65	14,563 88	16 16
18	1,009 05	6 27	3,861 45	19 21	2,161 90	127 17	2 00	2 00	7,034 40	18 51
19	1,138 75	5 96	5,768 55	18 85	4,428 54	90 38	.....	.....	11,335 84	20 72
20	419 20	6 35	8,751 05	21 88	4,083 34	120 10	262 00	43 67	13,515 59	26 71
21	1,163 85	7 05	10,589 00	21 65	4,170 82	104 27	492 90	82 15	16,416 57	23 45
22	438 65	8 95	3,243 63	36 86	2,411 30	241 13	120 90	15 11	6,214 48	40 09
23	1,118 60	3 14	15,940 72	27 30	8,202 82	126 20	21 40	5 35	25,283 54	25 06
24	3,305 70	5 65	29,488 52	20 20	19,512 94	165 36	506 90	29 82	52,814 06	24 23
All	62,990 02	5 19	380,422 27	21 30	194,321 34	112 78	8,570 10	48 69	646,303 73	20 26



TABLE 21  
ALLEGIANCE OF INJURED WORKERS, 1921

Allegiance to	Temporary Disability	Permanent Disability	Death	Totals
Albania.....	1			1
Armenia.....	28	4		32
Austria.....	342	14	10	366
Belgium.....	27		1	28
Brazil.....	3			3
Bulgaria.....	36	2	1	39
Chile.....	1			1
China.....	11			11
Czecho-Slovenia.....	37	1	1	39
Denmark.....	13	2	1	16
Finland.....	135	8	3	146
France.....	82	4	1	87
Germany.....	20	2		22
Great Britain.....	19,676	1,890	284	21,850
Greece.....	24			24
Holland.....	10		1	11
Italy.....	1,052	56	10	1,118
Japan.....	3			3
Jugo-Slavia.....	24	2	1	27
Lithuania.....	13			13
Mexico.....	1			1
Norway.....	18		2	20
Persia.....	2			2
Poland.....	301	20	4	325
Portugal.....	6	1		7
Roumania.....	138	17		155
Russia.....	364	14	6	384
Spain.....	13	1		14
Sweden.....	58	2	1	61
Switzerland.....	5			5
Syria.....	2			2
Turkey.....	5	1		6
Ukraine.....	53	3	1	57
United States.....	345	41	3	389
Totals.....	22,849	2,085	331	25,265

**TABLE 22**  
**SEX AND MARITAL CONDITION OF INJURED WORKERS, 1921**

Sex and Marital Condition	Temporary Disability	Permanent Disability	Death	Totals
Males—				
Married.....	13,395	1,284	201	14,880
Single.....	8,245	667	103	9,015
Widowed.....	408	50	13	471
Not specified.....	335	20	13	368
Totals.....	22,383	2,021	330	24,734
Females—				
Married.....	57	9		66
Single.....	375	52	1	428
Widowed.....	34	3		37
Not specified.....				
Totals.....	466	64	1	531
Grand Totals.....	22,849	2,085	331	25,265

**TABLE 23**  
**WEEK OF TERMINATION OF TEMPORARY DISABILITIES, 1921**

In 10,287 cases the disability terminated in 1 to 2 weeks after the accident.				
4,381	"	"	2	3
2,682	"	"	3	4
1,621	"	"	4	5
1,024	"	"	5	6
723	"	"	6	7
516	"	"	7	8
353	"	"	8	9
274	"	"	9	10
203	"	"	10	11
158	"	"	11	12
105	"	"	12	13
85	"	"	13	14
62	"	"	14	15
57	"	"	15	16
30	"	"	16	17
39	"	"	17	18
27	"	"	18	19
32	"	"	19	20
22	"	"	20	21
27	"	"	21	22
21	"	"	22	23
15	"	"	23	24
13	"	"	24	25
5	"	"	25	26
11	"	"	26	27
10	"	"	27	28
5	"	"	28	29
6	"	"	29	30
2	"	"	30	31
9	"	"	31	32
6	"	"	32	33
3	"	"	33	34
2	"	"	34	35
5	"	"	35	36
3	"	"	36	37
2	"	"	37	38
14	"	"	38	52
9	"	"	did not terminate in	52
22,849 Total Cases.				

TABLE 24  
NATURE OF INJURIES, 1921

Temporary Disability Cases

Class.	Bruises, Contusions and Abrasions.	Cuts, Lacerations and Punctures.	Fractures.	Crushes.	Sprains, Strains, Twistings, and Wrenchings.	Burns and Scalds.	Eye Injuries.	Herniae.	Internal Injuries.	Concussions, (brain, spine, etc.)	Dislocations.	All other injuries.	Industrial Diseases (Schedule 3).	Totals.
1	619	894	262	172	168	28	44	7	3	5	30	24	.....	2,256
2	330	404	73	148	106	46	21	1	.....	3	16	8	.....	1,156
3	73	271	25	31	22	12	11	1	1	1	3	.....	.....	451
4	132	411	51	57	39	21	15	2	1	3	7	2	.....	741
5	259	246	55	162	87	45	63	3	1	1	3	4	1	930
6	193	235	74	73	68	43	33	3	1	3	7	4	.....	737
7	173	170	40	47	57	76	27	.....	.....	2	1	6	.....	599
8	179	209	43	113	53	194	48	6	.....	1	2	2	4	854
9	276	332	105	131	83	58	71	8	1	3	9	8	.....	1,085
10	166	550	58	131	78	96	71	7	.....	3	6	6	3	1,175
11	257	473	83	99	81	95	61	2	.....	4	5	8	1	1,169
12	149	162	54	57	67	62	20	6	.....	4	4	11	1	597
13	64	85	28	18	26	4	5	4	1	4	4	.....	.....	243
14	54	235	25	16	26	13	3	3	.....	2	1	3	.....	381
15	169	337	85	70	86	57	16	6	2	7	10	10	.....	855
16	114	249	55	64	45	42	9	3	.....	.....	5	17	.....	603
17	72	257	35	65	33	16	8	3	1	1	7	3	.....	501
18	35	111	11	10	11	14	2	3	1	.....	1	2	.....	201
19	46	131	20	67	24	7	3	2	.....	1	1	3	1	306
20	151	78	64	43	46	2	4	1	.....	3	7	1	.....	400
21	156	130	57	65	37	15	7	3	1	2	8	8	.....	489
22	23	21	12	4	7	10	2	2	.....	2	3	2	.....	88
23	172	189	53	55	82	11	13	.....	1	4	1	3	.....	584
24	396	480	177	91	175	48	42	5	1	6	13	25	1	1,460
Schedule 2	1,521	1,042	433	357	600	145	114	36	5	19	50	37	.....	4,359
Crown	200	152	81	60	76	21	13	8	1	5	3	9	.....	629
All...	5,979	7,854	2,059	2,206	2,183	1,181	726	125	22	89	207	206	12	22,849

TABLE 24—Continued  
Permanent Disability Cases

## PER CENT. IMPAIRMENT OF TOTAL EARNING CAPACITY

Part of Body Affected	0.0-9.9	10.0-19.9	20.0-29.9	30.0-39.9	40.0-49.9	50.0-59.9	60.0-69.9	70.0-79.9	80.0-89.9	90.0-99.9	100.	Totals
One or more toes.....	39											39
Foot.....	95	6	4	4	1							110
Leg.....	147	4	3	5	9	12	5	1			9	195
Head.....	13			1				2				19
Face.....	1											1
Eye.....	69	103	4		1	1					3	181
Ear.....	7			1								8
Nose.....	1											1
Teeth.....	100											100
Arm.....	129	4	4	9	10	4	8	4			3	175
Hand.....	75	15	15	17	3		1				1	127
Thumb and 4 fingers.....												2
Thumb and 3 fingers.....	1		1									4
Thumb and 2 fingers.....		4										15
Thumb and 1 finger.....	12	3										171
Thumb.....	171											639
One finger.....	638	1										130
Two fingers.....	128			2								50
Three fingers.....	45	3	2									31
Four fingers.....	16	8	7									7
Internal organs.....	7											13
All other.....	48	3	4		1	6	3	1	1		13	80
Totals.....	1,742	154	44	39	25	23	17	8	1		32	2,085

## Industrial Diseases

Description of Disease	Temporary Disability	Permanent Disability	Death	Totals
Lead poisoning or its sequelæ.....	12			12
Totals.....	12			12

TABLE 25  
CAUSES OF ACCIDENTS, 1921

Cause	Temp. Dis.		Perm. Dis.	Death	Totals
	Med. Aid Only.	Compen-sation.			
<i>A. Prime Movers:</i>					
1. Motors, engines, fans, pumps, and automatic stokers.....	58	104	30	2	194
2. Shafting, coupling, collars, set screws, and keys.....	24	41	7	5	77
3. Belts, lines, pulleys, chains, and sprockets..	166	283	53	3	505
4. Gears, cogs, cams, and friction wheels.....	46	95	54	1	196
Totals.....	294	523	144	11	972
<i>B. Working Machines:</i>					
1. Brick-making machines.....	2	7	2		11
2. Glass-making machines.....	5	4			9
3. Pottery-making machines.....		5			5
4. Stone-working machines.....	2	1			3
5. Mining machines, n.e.s.....	12	22	4	1	39
6. Mine drills.....	129	114	12		255
7. Contracting machines.....	39	93	17	5	154
8. Metal-working machines, n.e.s.....	300	309	65	2	676
9. Abrasive wheels.....	1,307	229	19	1	1,556
10. Lathes.....	199	132	17		348
11. Pneumatic tools.....	360	179	20		559
12. Presses.....	126	223	105		454
13. Wire-working machines.....	98	29	5		132
14. Welding and heat-cutting machines.....	36	23			59
15. Wood-working machines, n.e.s.....	91	157	35		283
16. Planers, jointers, and edgers.....	57	139	76	2	274
17. Saws.....	244	614	208	2	1,068
18. Shapers, molders, and headers.....	28	35	13		76
19. Pulp and paper-making machines, n.e.s.....	17	45	1	1	64
20. Barkers.....	22	37	6		65
21. In-running rolls.....	31	85	10		126
22. Paper products and printing machines, n.e.s.	11	14	3		28
23. Cutting machines.....	10	15	5		30
24. Presses.....	37	79	26		142
25. Stayers.....	9	28	3		40
26. Tanning machines.....	5	14	3		22
27. Leather-working machines.....	25	31	9		65
28. Rubber-working machines.....	9	24	2		35
29. Textile machines, n.e.s.....	12	18	9		39
30. Carders.....	7	24	4		35
31. Pickers.....	4	12	4		20
32. Sewers.....	39	51	1		91
33. Finishers and Launderers.....	3	12	6		21
34. Knitters.....	9	19	4		32
35. Cutters.....	14	22	4		40
36. Weavers.....	28	41	3		72
37. Spinners.....	6	6	1		13
38. Flax-working machines.....	4	38	1	1	44
39. Food products, laboratory, and tobacco machines.....	50	68	21	1	140
40. Bakery machines.....	3	16	7		26
41. Bottling machines.....	15	21	2		38
42. Office machines.....	2	1			3
Totals.....	3,407	3,036	733	16	7,192

TABLE 25—Continued

Cause	Temp. Dis.		Perm. Dis.	Death	Totals
	Med. Aid Only	Compensation			
<i>C. Hoisting Apparatus:</i>					
1. Elevators.....	26	84	8	5	123
2. Cranes.....	40	94	7	2	143
3. Conveyors.....	54	122	13	2	191
4. Other hoisting apparatus.....	82	373	54	10	519
Totals.....	202	673	82	19	976
<i>D. Dangerous Substances:</i>					
1. Steam escapes.....	42	131	5	3	181
2. Explosives.....	24	105	20	13	162
3. Electric Currents.....	38	100	25	27	190
4. Conflagrations.....		4	1	1	6
5. Hot and inflammable substances and flames.....	360	773	18	6	1,157
6. Corrosive substances.....	125	155	11		291
7. Poisonous substances.....	15	61	1		77
Totals.....	604	1,329	81	50	2,064
<i>E. Stepping on or Striking Against Objects:</i>					
1. Stepping on objects.....	211	457	2		670
2. Striking against objects.....	613	1,081	40	4	1,738
Totals.....	824	1,538	42	4	2,408
<i>F. Falling Objects:</i>					
1. Falling objects—from collapse of structures.....	5	30	3	2	40
2. Falling objects—from elevations.....	175	357	18	8	558
3. Falling objects—into excavations.....	4	9			13
4. Falling objects—in mines and quarries.....	185	286	23	11	505
5. Falling objects—other.....	42	265	27	15	349
Totals.....	411	947	71	36	1,465
<i>G. Handling Objects:</i>					
1. Heavy objects—loading, carrying, rolling or piling.....	2,207	5,713	235	10	8,165
2. Sharp objects.....	355	458	9		822
3. Hand trucks, carts, and wheelbarrows.....	146	474	7	3	630
Totals.....	2,708	6,645	251	13	9,617
<i>H. Tools.....</i>	944	2,287	131	1	3,363
<i>I. Runaways and Animals:</i>					
1. Runaways.....	5	60	7	3	75
2. Animals.....	33	176	10	1	220
Totals.....	38	236	17	4	295

TABLE 25—Continued

Cause	Temp. Dis.		Perm. Dis.	Death	Totals
	Med. Aid Only	Compensation			
<i>J. Moving Trains, Vehicles, etc.:</i>					
1. Train wrecks.....	1	51	8	11	71
2. Caught in switch or hit fixed objects.....		35	5	2	42
3. Struck by or caught between cars and engines.....	6	94	34	38	172
4. Other causes, cars and engines.....	4	47	8	2	61
5. Mine and quarry cars.....	44	83	17	4	148
6. Automobiles and other power vehicles.....	61	262	21	10	354
7. Animal drawn vehicles.....	20	181	8	4	213
8. Boats—power driven.....	2	17	2		21
9. All other.....	1		1		2
Totals.....	139	770	104	71	1,084
<i>K. Falls of Persons:</i>					
1. Fall—from elevations.....	59	481	58	15	613
2. Fall—from ladders.....	63	280	27	5	375
3. Fall—into excavations, pits, and shafts.....	17	151	12	5	185
4. Fall—on level.....	404	1,803	57	3	2,267
5. Fall—into elevator shafts.....	4	9	3	3	19
6. Fall—from vehicles.....	40	547	49	19	655
7. Fall—from collapse of support.....	33	260	42	10	345
8. Fall—on steps or stairways.....	44	156	11	1	212
9. Fall—into tanks and vats.....		4			4
10. Fall—from tool slipping.....	19	127	5		151
Totals.....	683	3,818	264	61	4,826
<i>L. All Other Causes:</i>					
1. Flying fragments.....	1,739	667	140	2	2,548
2. Doors, gates, windows, and covers.....	86	189	12	1	288
3. Inhalation of gases, fumes, etc.....	17	23		1	41
4. Immersion in water and drenchings.....	1	4		25	30
5. Exposure to elements.....	24	70	3	5	102
6. Violence.....	9	19	1	1	30
7. Cave-ins.....	6	69	7	9	91
8. Not elsewhere specified.....	5	6	2	1	14
Totals.....	1,887	1,047	165	45	3,144
Grand Totals.....	12,141	22,849	2,085	331	37,406

**TABLE 26**  
**BLOOD-POISONING CASES, 1921**

Ascribed to time of injury.....	243
Developed 1 day after injury.....	458
“ 2 days “ “ .....	360
“ 3 “ “ “ .....	292
“ 4 “ “ “ .....	246
“ 5 “ “ “ .....	168
“ 6 “ “ “ .....	115
“ 7 “ “ “ .....	113
“ 8 “ “ “ .....	44
“ 9 “ “ “ .....	37
“ 10 “ “ “ .....	43
“ 11 “ “ “ .....	28
“ 12 “ “ “ .....	17
“ 13 “ “ “ .....	20
“ 14 “ “ “ .....	23
“ 15 “ “ “ .....	8
“ 16 “ “ “ .....	11
“ 17 “ “ “ .....	5
“ 18 “ “ “ .....	8
“ 19 “ “ “ .....	2
“ 20 “ “ “ .....	5
“ 21 “ “ “ .....	7
“ 22 “ “ “ .....	3
“ 23 “ “ “ .....	4
“ 24 “ “ “ .....	4
“ 25 “ “ “ .....	1
“ 26 “ “ “ .....	2
“ 27 “ “ “ .....	2
“ 28 “ “ “ .....	5
“ 29 “ “ “ .....	1
“ 30 “ “ “ .....	1
“ 31 “ “ “ .....	2
“ 32 “ “ “ .....	1
“ 33 “ “ “ .....	1
“ 34 “ “ “ .....	1
“ 36 “ “ “ .....	1
“ 40 “ “ “ .....	1
“ 51 “ “ “ .....	2
“ 55 “ “ “ .....	1
“ 56 “ “ “ .....	1
“ 62 “ “ “ .....	1
“ 84 “ “ “ .....	1
“ 102 “ “ “ .....	1
“ 159 “ “ “ .....	1
Immobilized joints due to infections.....	37
Amputations due to infections.....	37
Permanent eye injuries due to infections.....	3
Deaths due to infections.....	12
Total Cases Infections.....	2,380



**TABLE 27**  
**DEATH CASES, 1921**

**Number of Cases**

Pension Awards.....	187
Limited Pension Awards.....	3
Lump Sums.....	52
Funeral Expenses, Medical Aid only.....	36
Medical Aid only.....	1
Funeral Expenses only.....	52
Total.....	331

**Number, Dependency, Relationship and Residence of Dependants**

Relationship of Dependants	Totally Dependent	Partially Dependent	Resident in in Ontario	Not Resident in Ontario
Widow.....	173	5	168	10
Child.....	301	8	282	27
Mother.....	3	45	35	13
Foster Mother of Child.....	1	..	1	..
Father.....	2	29	23	8
Other.....	2	5	7	..
Totals.....	482	92	516	58

**Time between Injury and Death**

4 workmen survived	1 day after accident
4 " " "	2 days " "
4 " " "	3 " " "
5 " " "	4 " " "
3 " " "	6 " " "
1 " " "	7 " " "
1 " " "	8 " " "
1 " " "	9 " " "
2 " " "	10 " " "
3 " " "	11 " " "
3 " " "	12 " " "
1 " " "	13 " " "
1 " " "	17 " " "
1 " " "	18 " " "
1 " " "	19 " " "
3 " " "	20 " " "
1 " " "	22 " " "
1 " " "	24 " " "
1 " " "	29 " " "
1 " " "	32 " " "
1 " " "	44 " " "
1 " " "	52 " " "
1 " " "	56 " " "
1 " " "	103 " " "
1 " " "	114 " " "
1 " " "	179 " " "
1 " " "	206 " " "
1 " " "	250 " " "
1 " " "	309 " " "

## APPENDIX

### WORKMEN'S PENSION TABLE: VALUE OF \$1.00 A MONTH FOR LIFE

United States Census Life Table, 1910: 5% compounded half-yearly.

AGE	EVALUATION	AGE	EVALUATION	AGE	EVALUATION
		36	\$174.01	61	\$108.78
12	\$208.75	37	172.13	62	105.67
13	207.54	38	170.20	63	102.55
14	206.29	39	168.22	64	99.43
15	205.02	40	166.16	65	96.33
16	203.74	41	164.04	66	93.22
17	202.43	42	161.84	67	90.11
18	201.14	43	159.59	68	86.99
19	199.87	44	157.28	69	83.89
20	198.63	45	154.90	70	80.79
21	197.41	46	152.46	71	77.70
22	196.21	47	149.96	72	74.64
23	194.96	48	147.40	73	71.63
24	193.64	49	144.75	74	68.68
25	192.26	50	142.03	75	65.80
26	190.82	51	139.19	76	63.05
27	189.31	52	136.26	77	60.40
28	187.76	53	133.27	78	57.81
29	186.18	54	130.25	79	55.28
30	184.55	55	127.20	80	52.84
31	182.87	56	124.15		
32	181.16	57	121.11		
33	179.42	58	118.06		
34	177.64	59	114.99		
35	175.85	60	111.90		

**WIDOWS' PENSION TABLE: VALUE OF \$40 A MONTH TO DEATH OR  
RE-MARRIAGE WITH A BONUS OF TWO YEARS' COMPENSATION  
IN A LUMP SUM ON RE-MARRIAGE**

Rate 5% per annum compounded half-yearly. Re-marriage, Dutch  
State Insurance Fund: Mortality, United States Life  
Tables, 1910. Life Tables for white females.

AGE	EVALUATION	AGE	EVALUATION	AGE	EVALUATION
20	\$4,152.02	45	\$6,103.06	70	\$3,380.73
21	4,243.44	46	6,059.74	71	3,255.28
22	4,341.30	47	6,006.24	72	3,132.24
23	4,455.58	48	5,942.77	73	3,010.81
24	4,559.68	49	5,870.57	74	2,890.16
25	4,676.60	50	5,789.36	75	2,770.52
26	4,798.06	51	5,699.93	76	2,651.83
27	4,922.85	52	5,603.12	77	2,534.28
28	5,049.55	53	5,499.96	78	2,418.73
29	5,176.55	54	5,392.01	79	2,306.59
30	5,302.20	55	5,280.07	80	2,199.68
31	5,425.50	56	5,165.16	81	2,101.71
32	5,542.85	57	5,048.24	82	2,013.40
33	5,654.60	58	4,928.75	83	1,931.02
34	5,758.29	59	4,806.46	84	1,849.79
35	5,852.73	60	4,681.26		
36	5,936.48	61	4,553.66		
37	6,008.41	62	4,424.04		
38	6,066.90	63	4,293.43		
39	6,144.41	64	4,162.95		
40	6,144.15	65	4,032.32		
41	6,161.58	66	3,900.58		
42	6,165.90	67	3,768.85		
43	6,157.07	68	3,637.82		
44	6,135.91	69	3,508.60		

### CHILDREN'S PENSION TABLE: VALUE OF \$10 A MONTH TO DEATH OR AGE 16

United States Life Table, 1916: 5% compounded half-yearly

AGE	EVALUATION	AGE	EVALUATION
0-0	\$1,116.24	1	\$1,197.78
0-1	1,162.15	2	1,168.32
0-2	1,170.92	3	1,119.53
0-3	1,177.60	4	1,062.43
0-4	1,182.68	5	999.51
0-5	1,186.65	6	932.07
0-6	1,189.83	7	860.20
0-7	1,192.34	8	783.88
0-8	1,194.34	9	703.06
0-9	1,195.84	10	617.64
0-10	1,196.91	11	527.53
0-11	1,197.55	12	432.57
		13	332.64
		14	227.44
		15	116.66
		16	0

### ANNUITY TABLE USED IN SCHEDULE 2 PERMANENT DISABILITY CASES

Used in commutations under Section 26 of the Act and based on  
the Imperial Life Table.

Age	\$100 Annuity, Payable Monthly	Age	\$100 Annuity, Payable Monthly	Age	\$100 Annuity, Payable Monthly
20	\$2,170	40	\$1,737	60	\$1,141
21	2,153	41	1,710	61	1,109
22	2,137	42	1,681	62	1,077
23	2,120	43	1,652	63	1,045
24	2,102	44	1,622	64	1,014
25	2,083	45	1,591	65	981
26	2,064	46	1,560	66	950
27	2,043	47	1,528	67	919
28	2,023	48	1,496	68	888
29	2,002	49	1,464	69	857
30	1,980	50	1,431	70	826
31	1,958	51	1,401	71	795
32	1,936	52	1,374	72	764
33	1,913	53	1,348	73	734
34	1,890	54	1,322	74	705
35	1,866	55	1,294	75	677
36	1,841	56	1,266	76	650
37	1,816	57	1,236	77	623
38	1,790	58	1,205	78	598
39	1,764	59	1,173	79	573
				80	549

## PERMANENT PARTIAL DISABILITY RATING SCHEDULE

## Used as a Guide

<i>Loss of</i>	Permanent Injury	Per Cent. of Earning Capacity
<i>Loss of</i>	ARM —at shoulder.....	70
	—between elbow and shoulder.....	60 to 70
	—at elbow.....	60
	—between wrist and elbow.....	37.5 to 60
	HAND —at wrist.....	37.5
	FOUR FINGERS.....	27.5
	THUMB—both phalanges.....	6
	—one phalange.....	3.5
	INDEX FINGER:	
	—three phalanges.....	3.5
	—two phalanges.....	2.5
	—one phalange.....	1
	MIDDLE FINGER:	
	—three phalanges.....	2.5
	—two phalanges.....	1.5
	—one phalange.....	.7
	RING FINGER:	
	—three phalanges.....	2
	—two phalanges.....	1
	—one phalange.....	.5
LITTLE FINGER:		
—three phalanges.....	1.5	
—two phalanges.....	.7	
—one phalange.....	.5	
METACARPALS:		
—first or second..... (additional)	4	
—third, fourth, or fifth..... (additional)	3	
LEG —at hip.....	85	
—between knee and hip.....	50 to 85	
—at knee.....	50	
—between ankle and knee.....	30 to 50	
FOOT —at ankle.....	30	
—forepart.....	25	
TOES —all.....	5	
—great, both phalanges.....	2.5	
—one phalange.....	1	
—other than great, if more than one toe lost..... each	.5	
<i>Loss of Movement of</i>		
ELBOW—at right angles.....	20	
WRIST.....	10	
THUMB—at both joints.....	4	
—distal joint.....	1.5	
FINGERS—distal and second joints as loss of two phalanges.		
—second joint as one-half value of finger.		
<i>Loss of Movement of</i>		
KNEE.....	15 to 50	
ANKLE.....	10	
GREAT TOE—two phalanges.....	1	
<i>Loss of</i>		
EYE—eye out.....	18	
—sight of.....	16	
—lens of.....	12	
—sight of, except perception of light.....	15	
HEARING—both ears.....	30	
—one ear.....	3	

Loss of use of member to be treated as loss of member.

Injuries to left arm or hand, except distal phalange of thumb, to be rated at 90 per cent. of above ratings.

Workmen under 21 years of age to be rated on basis of not less than average wages.

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AGREEMENT AND CONTRACT WITH THE UNITED PRESS,  
LIMITED, IN CONNECTION WITH THE PRINTING AND  
BINDING FOR THE LEGISLATIVE ASSEMBLY OF ONTARIO.

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This Agreement, made the first day of December, 1922, between The United Press, Limited, of the City of Toronto, of the First Part; and the Hon. Peter Smith, Provincial Treasurer, on behalf of His Majesty the King, of the Second Part.

Witnesseth, that the party of the First Part has agreed and does hereby agree with the party of the Second Part, and his successors and assigns that the party of the First Part will do and perform in a proper and workmanlike manner all the printing and binding for the service of the several departments connected with the Government of Ontario, including all the printing and binding (except as hereinafter mentioned, and except ruling, printing and binding blank books, binding newspapers and Gazettes, and rebinding for libraries, the printing of envelopes, the printing and binding for the Province of Ontario Savings Office, binding done in Government libraries and binding done outside of Toronto for the Government libraries) required by the Legislative Assembly, and the publication and issue of the Ontario Gazette, and will furnish all materials required therefor, except the paper on which impressions are to be printed and the necessary engravings, at the times and within the periods and upon the terms and conditions stated in the annexed specifications for and during the period of five years, to be computed from the first day of December, 1922. Provided, and it is hereby agreed, that publication in a foreign language, examination papers required by the Department of Education, and ten thousand dollars worth annually of local printing and binding required for the Government Institutions outside the City of Toronto are not to be deemed within the contract or the specifications hereunto annexed.

The party of the first part agrees in all things to conform to, fulfil and abide by the said specifications to the full and entire satisfaction of the King's Printer for Ontario for the time being.

The party of the second part, for himself and his successors, has promised and agreed, and does hereby promise and agree to cause all the said work at the respective departments and all other the printing and binding hereinbefore mentioned, saving and excepting the exceptions hereinbefore particularly mentioned, to be given to the party of the first part, and to pay for the same at the prices and in the manner and at the times as near as conveniently may be, and according to the terms and conditions in the said specifications mentioned. Provided, that where a large amount of work is to be done within a limited period, and it is in the opinion of the King's Printer impracticable for the party of the first part to accomplish such work within such period, the party of the second part may cause to be done elsewhere so much of the said work as the King's Printer shall after due enquiry report, that on account of such inability the public interest requires that it should be done elsewhere.

It is hereby further agreed that if the Lieutenant-Governor-in-Council shall be of opinion that the work to be performed under this contract is not

being performed or there is danger that it may not be performed in a proper manner, and with due despatch, and that it is expedient in the public interest that this contract shall be cancelled, he may by Order-in-Council terminate the same, and from the day named in such Order-in-Council this agreement shall, so far as any provision therein contained binds the party of the second part, be determined, but such determination shall not bar the right of His Majesty, or of the party of the second part, to recover damages for any breach thereof theretofore committed by the party of the first part or for any expense beyond such contract prices which His Majesty or the party of the second part may be put to in having the work covered by the said contract thereafter done and performed.

It is also distinctly understood and agreed that in order to have any work done at the time at which it is required the party of the first part shall whenever necessary keep a proper and sufficient staff at work at night.

The party of the first part also agrees to establish and keep up convenient means of telephonic communication between their printing and binding establishment or establishments and the departments of the Government by means of the central office at Toronto.

It is further distinctly agreed that no work shall be paid for until proper vouchers and accounts in the forms settled by the King's Printer are furnished, but these provisions shall not prevent the party of the first part receiving part payment on estimates of work performed where a large order is being filled, and the King's Printer deems it reasonable that such part payment should be made, but in every such case if the portion of the work done should be lost, destroyed or injured through fire, accident or other cause, His Majesty, or the party of the second part, shall not suffer on this account, but the portion lost or destroyed or injured shall be made good, and the order shall be fully performed and completed by the party of the first part, and the amount paid credited on account of such work when completed.

It is also expressly agreed that the party of the first part shall not in any way without the express consent in writing of the party of the second part or his successors assign any rights conferred upon the party of the first part by this contract, and in case the party of the first part or any other person entitled to any right by virtue of this contract shall assign the same to any other person without the said consent, the right of the party of the first part or such other person under this contract, shall at the discretion of the party of the second part and his successors thereupon cease and become forfeit and absolutely at an end.

It is also expressly agreed that if the party of the first part takes the benefit of any Act in force respecting bankrupts or insolvents, or shall make a general assignment for the benefit of his creditors, or if the printing plant of the party of the first part, or any considerable part thereof is taken in execution, the Lieutenant-Governor-in-Council may terminate this contract, and re-let the work to be done thereunder, or any part thereunder, and the party of the first part and his sureties shall remain liable for any increased price occasioned thereby.

It is hereby further agreed that this contract is subject to ratification by vote of the Legislative Assembly, and that the same and everything therein

contained shall be void and of no effect unless the same is approved by resolution of the Assembly at its next session.

In witness whereof the parties hereunto have to these presents set their hand and seals at the City of Toronto, on the day and year first above written.

Signed, sealed and delivered  
in the presence of

THE UNITED PRESS, LIMITED,

Sgd. C. W. JAMES.

Sgd. E. PALTER, Pres.

Sgd. C. GARFUNKEL, Sec.-Treas.

(SEAL)

Sgd. J. T. WHITE.

Sgd. P. SMITH,

Treasurer of Ontario.

(SEAL)

FOR THE PRINTING AND BINDING IN PART I., COMPOSED OF  
"ORDERS OF THE DAY," "VOTES AND PROCEEDINGS," BILLS  
AND STATUTES, AND THE BINDING OF SAME.

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PART I.

COMPOSITION, ETC.

1.—Book work composition shall include Orders of the Day, Votes and Proceedings, Bills, Statutes (except Revised Statutes).

2.—A page of printed matter, unless otherwise specified, shall be 30 x 50 ems 12 pt. measurement. As for the Statutes, the width of the matter shall be 23 ems 12 pt. measurement, and the side notes 4 ems 12 pt.; depth, 50 ems. Each size of type shall be measured separately on each page and no charge to be made for blank space in any case.

3.—Composition shall be classed under two heads; plain work, catalogue and tabular work. Plain work shall be understood as the matter usually contained in books and pamphlets, and shall be charged one price. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use.

4.—Statutes and Bills will usually be in 11 point; the Orders of the Day and Votes and Proceedings in 10 point; Schedules and Forms at the end of Bills shall be in 8 point, or in such type as the King's Printer may order.

5.—Side notes shall be printed in 6 point type, or in any other type approved by the King's Printer. Side notes will not be more than 4 ems wide, 12 pt. measurement, unless specially ordered.

6.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor and two galley proofs of same after corrections are made, and also of a further revised proof if necessary shall be promptly furnished to the King's Printer free of charge.

7.—Composition for Bills shall be charged once only, but the matter shall be kept standing until permission to distribute is given by the King's Printer. In the case of alterations in Bills, the proof of the Bill showing the alterations made, with the time spent thereon marked in red ink, shall be returned to the King's Printer along with the proof as corrected. The time to be allowed for alterations shall in each case be certified by the King's Printer. Every reprint of the Bills, and the recasting of the Bills for Statutes, shall be charged one-quarter of the price of new matter, which shall include making-up, etc., and alterations to the extent of 10 per cent. Two galley proofs, etc., to be furnished free of charge as in Section 6. No charge will be allowed for night work.



8.—Composition per 1,000 ems, 55c.

9.—Alterations per hour, \$1.00.

10.—Proofs per galley in excess of number required free under Sections 6 and 7, 10 cents.

PRESS WORK.

11.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge will be allowed for night work, locking-up, making ready, or for keeping presses standing for return of proof. Good book ink shall be used.

12.—Two, three, five, six or seven pages of matter, being a section of any volume of the Statutes, Votes, etc., shall be worked—two or three as a section of four—and five, six or seven as a section of eight pages, unless otherwise ordered.

13.—Press work, per token, black ink, 52 cents.

14.—Allowance for waste including proof paper to be 2 per cent.

BINDING STATUTES, VOTES, ETC.

15.—Binding shall include cutting, folding, stitching, trimming, pressing and lettering in ink or gold on the back or sides, or both, as may be shown by the sample submitted or as may be ordered by the King's Printer. A volume of 40 sections shall be considered a standard volume. Volumes over 40 sections to be charged pro rata according to number of sections.

16.—All books shall be bound in Case Binding, viz.: Case Binding shall mean books strongly sewn on two cords with mull and paper lining down the inside of the back. Any books imperfectly bound or deficient in material shall be perfected at the expense of the Contractor.

17.—Cutting, folding, stitching, sewing, trimming in quantities of:—

Stitching With no paper covers	Per vol. of 1 sec.	Per vol. of 2 secs.	Per vol. of 3 to 5 secs.	Per vol. of 6 to 9 secs.	Per vol. of 10 to 14 secs.	Per vol. of 15 to 20 secs.	Per vol. of 21 to 30 secs.	Per vol. of 31 to 40 secs.	
(a) 250 to 500, . . . . .	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c	Per vol. of
(b) 501 to 1,000, . . . . .	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c	41 to 50 secs.
(c) 1,001 to 2,000, . . . . .	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c	Per vol. of
(d) 2,001 to 5,000, . . . . .	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c	51 to 57 secs.
Sewing									
Per 500 copies, . . . . .									11 <sup>1</sup> / <sub>2</sub> c
									14 <sup>1</sup> / <sub>2</sub> c

18.—Five copies of Bills, after third reading, for Royal Assent printed on one side of half sheet of 16 lb. white foolscap, the top fastened with parchment and ribbon. Charge to include composition, making-up, etc. Paper, press work, parchment, ribbon, etc., per half sheet, 27 cents.

19.—Royal Octavo, full Buckram, Stiff boards, Lettered in Gold on back, per volume, 24 cents.

20.—Punching holes per 500, 15 cents.

21.—Folding per 1,000, 22 cents.

22.—No charge will be allowed for cutting.

FOR THE PRINTING AND BINDING IN PART II., COMPOSED OF  
DEPARTMENTAL REPORTS, PARLIAMENTARY RETURNS,  
BULLETINS, ETC.

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PART II.

COMPOSITION, ETC.

1.—Book work composition shall include Departmental Reports, Parliamentary Returns, Bulletins, etc.

2.—A page of printed matter, unless otherwise specified, shall be 30 x 50 ems 12 pt. measurement. Each size of type shall be measured separately on each page and no charge to be made for blank space in any case.

3.—Composition shall be classed under two heads; plain work, catalogue and tabular work. Plain work shall be understood as the matter usually contained in books and pamphlets, and shall be charged single price. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use. All cuts inserted and worked off in the printed forms shall be reckoned as plain matter.

4.—Departmental Reports and Returns, Bulletins, etc., will be printed in 10 point type, or in such other type as the King's Printer may order; extracts and figure work in Reports and Returns, etc., will be printed in 8 point type, or in such type as the King's Printer may order.

5.—Fifteen hundred pages of type shall, if required, be kept standing during the pleasure of the King's Printer, without charge. Type either in galley or page form shall not be distributed until ordered by the King's Printer. No charge shall be made for type so kept standing, but if used again on the order of the King's Printer, one-quarter of the price of new matter shall be paid for each using, which shall include making-up, etc., and alterations to the extent of 10 per cent. No charge will be allowed for night work.

6.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor and two galley proofs of same after corrections are made, and also of a further revised proof if necessary shall be promptly furnished to the King's Printer free of charge. Two copies of a revised proof made up in page form shall be furnished free of charge, if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections shall not be charged for. Additions made after first setting shall be measured as for original matter. No charge will be allowed for night work.

7.—Composition per 1,000 ems, 53 cents.

8.—Alterations per hour, \$1.00.

9.—Proofs per galley in excess of number required free under Section 6  
10 cents.

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### PRESS WORK.

10.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge will be allowed for night work, locking-up, making ready, or for keeping presses standing for return of proof. Good book ink shall be used.

11.—Two, three, five, six or seven pages of matter, being a section of any volume of any Report, Book or Pamphlet, etc., shall be worked—two or three as a section of four—and five, six or seven as a section of eight pages, unless otherwise ordered.

12.—Press work, per token, black ink, 34½ cents.

13.—Press work, per token, coloured ink, 39 cents.

14.—Press work, per token, coated paper, 44 cents.

15.—Allowance for waste including proof paper to be 2 per cent.

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### BINDING JOURNALS, DEPARTMENTAL REPORTS, ETC.

16.—Binding shall include cutting, folding, stitching, trimming, pressing and lettering in ink or gold on the back or sides, or both, as may be shown by the sample submitted or as may be ordered by the King's Printer. A volume of 40 sections shall be considered a standard volume. Volumes over 40 sections to be charged pro rata according to number of sections. Inserting single leaves, tables, plates or unfolded maps to be charged each as a section.

17.—All books shall be bound in one or two styles, viz.:—Case Binding or Library Binding. Case Binding shall mean books strongly sewn on two cords with mull and paper lining down the inside of the back. Library Binding shall mean books strongly sewn on three cords and laced in through the boards, with headband and triple hollow lining as preparation for cover. Any books imperfectly bound or deficient in material shall be perfected at the expense of the Contractor.

18.—Folding, stitching, sewing, trimming and binding in paper covers (the covers being printed), Books, Pamphlets, Departmental Reports, or any other printed matter, per volume, in quantities of.—

	Per vol. of 1 sec.	Per vol. of 2 secs.	Per vol. of 3 to 5 secs.	Per vol. of 6 to 9 secs.	Per vol. of 10 to 14 secs.	Per vol. of 15 to 20 secs.	Per vol. of 21 to 30 secs.	Per vol. of 31 to 40 secs.		
Stitching										
(a) 250 to 500..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c	Per vol. of 41 to 50 secs.	Per vol. of 51 to 75 secs.
(b) 501 to 1,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
(c) 1,001 to 2,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
(d) 2,001 to 5,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
(e) 5,001 to 10,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
(f) 10,001 to 25,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
(g) 25,001 to 35,000..	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	1 <sup>1</sup> / <sub>2</sub> c	2 <sup>1</sup> / <sub>2</sub> c	3 <sup>1</sup> / <sub>2</sub> c	4 <sup>1</sup> / <sub>2</sub> c		
Sewing										
(h) Per 500 copies..									11 <sup>1</sup> / <sub>2</sub> c	14 <sup>1</sup> / <sub>2</sub> c

19.—Stitched pamphlets where there is no paper cover, 85 per cent. of the above scale.

20.—A section shall consist of sixteen pages, except as to clauses 11 and 16.

21.—Pasting on single leaves, per leaf, 1/5 cent.

22.—Cutting out part of a section and inserting a new leaf or leaves in lieu thereof, per section 2/5 cent.

23.—Tables and Maps which require folding, each insertion, 2/5 cent.

24.—Cutting, per ream, 15 cents.

25.—Royal Octavo, Full Cloth, Stiff boards, Lettered in Gold on back or side, per vol., 21 cents.

26.—Royal Octavo, half Roan (Coloured), Cloth sides, Lettered in Gold on back or side, per vol., 37 cents.

27.—Royal Octavo, full Morocco, complete, per vol., \$2.75.

28.—Limp, flush, edges turned over, stamped or lettered on side in ink or gold, with blind border, in books of 144 pages:—

	Ink.	Gold.
Royal Octavo, full Cloth, per volume.....	16 cents.	19 cents.
Royal Octavo, full Skiver, per volume.....	42 cents.	45 cents.
Royal Octavo, full Roan, per volume.....	41 cents.	44 cents.
Royal Octavo, full Buckram, per volume.....	18 cents.	21 cents.

## PART III.—THE ONTARIO OFFICIAL GAZETTE.

1.—The Ontario Official Gazette to be printed on quad cap paper, in 8 point type, and to measure 5,000 ems to page. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use. The King's Printer to supply the paper.

2.—Where matter is used more than once, composition to be charged once only. No allowance to be made for night work, making up, locking up, making ready, etc., or for keeping the press standing for return of proof.

3.—The Contractor will keep a register of all the advertisements, indicating the date when received, the party from whom received, the date of first insertion, the number of lines and the number of times inserted, and will carefully preserve the vouchers for each transaction.

4.—The Contractor to collect in advance all charges for advertisements and subscriptions according to the scale which will be furnished him, and the Contractor will render a monthly account of his cash receipts to the King's Printer. When the said account is checked by the King's Printer the Contractor shall pay over the amount due from him forthwith by accepted cheque in favour of the Treasurer of Ontario. The Contractor will be held liable for any loss by departure from the rule to collect in advance.

5.—The Contractor shall complete the Gazette, whatever size it shall be, every Saturday, and have it delivered or posted not later than the following Monday, except under special instructions.

6.—"Fair Copy" shall be furnished and shall be set up and proof-read and corrected by the Contractor, and ten galley proofs of a revised proof shall be promptly furnished to the King's Printer free of charge. Two copies of a revised proof made up in page form shall be furnished free of charge, if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections, shall not be charged for. Additions made after first setting shall be measured as for original matter. No charge will be allowed for standing matter. No charge will be allowed for night work.

7.—Composition—Changes, standing matter, etc., to be subject to the same rules as above prescribed—per one thousand ems, 48 cents.

8.—Press work, per token of 250 impressions, good black ink, 42½ cents.

9.—Proofs—per galley in excess of number required free, 10 cents.

10.—Binding to include cutting, folding and stitching, per section of eight pages or under, per thousand copies, \$1.80.

11.—Wrapping, addressing, mailing or delivering, as may be directed by the King's Printer, per thousand copies, \$2.25.

12.—Allowance for keeping accounts, advertisements and subscriptions in Official Gazette, percentage on money collected, 3 per cent.

13.—Allowance for waste including proof paper, 2 per cent.

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FOR THE PRINTING AND BINDING IN PART IV., COMPOSED OF  
JOB WORK, DEPARTMENTAL CIRCULARS, PAMPHLETS,  
FORMS, ETC.

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PART IV.—JOB WORK.—DEPARTMENTAL CIRCULARS,  
PAMPHLETS, FORMS, ETC.

1.—Any order for Printing that would come under the general category of job printing rather than book printing, shall be included under this head.

2.—The Contractor shall select the style of type to be used and arrange the matter in size of type, etc., to the satisfaction of the King's Printer. No type smaller than 8 point shall be used in any circular or form without the written approval of the King's Printer. Where a specific article is mentioned the price shall mean the price for the finished article, including paper, etc., as School Registers, Poll<sup>l</sup> Books, etc. The King's Printer will supply the stock where not otherwise sp<sup>c</sup>ified.

3.—The total charge for composition, making up, locking up forms, etc., to be for a minimum of 1,000 ems. If the total measurement of all the type used in any form is more than 1,000 ems, each size type is to be measured and to be paid for at the contract rate per 1,000 ems.

4.—Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use.

5.—All Circulars shall be stitched with one or two stitches as may be ordered.

6.—Where specific articles are to be printed or old forms followed, the Contractor shall be guided with respect to the character of the work by the samples submitted by the King's Printer, subject to such variations as the King's Printer may order.

7.—Where electros, stereos, or other plates, are supplied by the King's Printer, no charges shall be allowed except for locking up and press work, unless when used with type matter, when plates will measure as plain matter in largest size of type used in forms.

8.—“Fair Copy” shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor, and two galley proofs of a revised proof shall be promptly furnished to the King's Printer free of charge. Two copies of a further revised proof in page form shall be furnished free of charge if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections shall not be charged for. Additions or alterations made after first setting shall be measured as for original matter. No charge will be allowed for night work.



9.—Cutting, stitching, trimming, and binding in paper covers, the covers being printed, Departmental Circulars, Pamphlets, Forms, etc., or any other printed matter not otherwise specified, per copy, in quantities of:—

	Per copy of 1 sec.	Per copy of 2 secs.	Per copy of 3 to 5 secs.	Per copy of 6 to 9 secs.
(a) 250 to 500 . . . . .	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c
(b) 501 to 1,000 . . . . .	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c
(c) 1,001 to 2,000 . . . . .	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c
(d) 2,001 to 5,000 . . . . .	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c	$\frac{1}{10}$ c

10.—Where there is no paper cover, 85 per cent. of the above scale.

11.—Note.—A section shall consist of sixteen pages, except as to Clauses 13 and 16.

12.—Cutting out part of Section and inserting a new leaf or leaves in lieu thereof, per section,  $2\frac{1}{5}$  cent.

13.—Inserting single leaves, tables, plates, or unfolded maps, to be charged each as a section.

14.—Tables and Maps which require folding, each insertion,  $2\frac{1}{5}$  cent.

### PRESS WORK, ETC.

15.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge shall be allowed for night work, making-up, locking-up, making ready, or for keeping the press standing for return of proofs. Stock may be run two-on, four-on, or in any way ordered by the King's Printer. Good book ink shall be used.

16.—Two, three, five, six or seven pages of matter, being a section of any circular, pamphlet, etc., shall be worked, two or three as a section of four pages, and five, six or seven as a section of eight pages, unless otherwise ordered.

17.—Press work, per token, black ink on paper, cotton or parchment,  $25\frac{2}{3}$  cents.

18.—Press work, per token, coloured ink,  $28\frac{1}{2}$  cents

19.—Press work, per token, on coated paper,  $28\frac{1}{2}$  cents.

20.—Allowance for waste including proof paper to be 2 per cent.

- 21.—Composition, per 1,000 ems, 46 cents.
- 22.—Proofs per galley in excess of number required free, 10 cents.
- 23.—Locking-up plates or blocks per form of 16 pages, \$1.90.
- 24.—Public School Registers, complete, including paper, etc., per 1,000, \$115.00.
- 25.—High School Registers, complete, including paper, etc., per 1,000, \$75.00.
- 26.—Poll Books, complete, including paper, etc., per 500, \$63.00.
- 27.—Folding (other than binding), per 1,000 folds, 22 cents.
- 28.—Numbering, per 500, 15 cents.
- 29.—Perforating, per 500, 17 cents.
- 30.—Scoring, per 500, 25 cents.
- 31.—Padding, with stiffback, stitched at head, cloth over back and perforated, per pad, 5 cents.
- 32.—Padding, with stiffback, gummed at head or side, per pad, 2½ cents.
- 33.—Cutting to size, per ream, 15 cents.
- 34.—Putting on seals, per 500, 90 cents.
- 35.—Eyeleting, per 500 eyelets, 65 cents.
- 36.—Eyeleting and reinforcing with cloth or card, per 500 eyelets, \$1.80.
- 37.—Punching per hole, per 500, 15 cents.
- 38.—Gathering, per 500, 30 cents.
- 39.—Gumming wrappers, and cutting corners, etc., of same, per 500, \$1.25.
- 40.—Wrapping pamphlets, etc. (no charge for gumming or tying), per 500, 65 cents.
- 41.—Bronzing, any colour, per 1,000, \$2.25.
- 42.—Embossing on printed form or heading, any colour, per 1,000, \$3.10.

## RULING.

43.—Down-lining and double heads with not more than 1 inch space between, and without lift, to be considered one run; and cross lines in alignment, one run to sheet; stock may be run 2-on, or in any way ordered by the King's Printer. For each run of the machine in any number of colours required on the page and in one direction, both sides if necessary, per run, per ream of 500 sheets, \$1.00.

## GENERAL CONDITIONS.

1.—The Contractors will do press work in respect of stereotypes, engravings, or other plates supplied by the King's Printer, or on his behalf, charging only for time occupied in imposing such plates and press work at the rate herein tendered for.

2.—Paper will be supplied by the King's Printer, except where otherwise mentioned.

3.—The Contractors shall without charge for conveyance or messengers send to the order of the King's Printer for copy, proofs, material, books, etc., twice daily, or as often as the King's Printer may require—except in the case of Bills, etc., required for the session of the Legislative Assembly—and shall give receipts, and thereafter be responsible for same except through loss by fire.

4.—The Journals and Sessional papers shall be completed and placed in the office of the King's Printer within two months after the close of each session. The Statutes to take precedence and be finished for distribution within thirty days of the close of the Session.

5.—All proofs, books and printed matter shall be delivered at the several offices in such a manner as may be directed by the King's Printer, without charge for parcelling or delivery. One sample of all work shall be rendered to the King's Printer with a receipted delivery slip, and an endorsement of charges detailed on the sample, and he shall examine and approve of such before he certifies payment thereof.

6.—Accounts shall be rendered fortnightly to the King's Printer, and payment made monthly from the Provincial Treasury for all work, excepting that pertaining to the Sessional work of the Legislative Assembly, from which 20 per cent. shall be withheld till the work pertaining to the Session has been satisfactorily completed.

7.—The Contractors shall perform the work in a workmanlike manner, to the satisfaction of the King's Printer, and should the work fall short of the requirements of the King's Printer, the right is reserved to have it performed elsewhere, deducting from the account the difference, if any, in cost. No extra charge will be allowed for night work, pressure of work, or for delay of copy or proofs.

8.—Should any Contractor fail to carry on his contract satisfactorily, the King's Printer may give him written notice of the defects and failures which have been made and require said Contractor forthwith to remedy the same. In the event of such defects and failures not being remedied within seven days from date of notice, the Government may cancel the contract.

9.—In all matters relating to the contracts, the Contractors shall be subject to the direction of the King's Printer. Provided, however, that the Contractors may appeal from any ruling of the King's Printer to the Executive Council whose decision on the points of dispute shall be final.

10.—Any work required by the Government or Departments, the character of which is not closely defined in these specifications, must be submitted to the King's Printer, and a price settled in writing before the work is commenced. When the price cannot be agreed upon, the King's Printer may order the work done elsewhere if a lower charge is obtainable.

11.—Tenderers may ascertain the approximate quantities of composition and press work for the Votes and Proceedings, the Journals of the House, the Bills, Statutes, Reports, etc., by a perusal of the aforesaid documents at the office of the King's Printer, who shall submit the same for their investigation, covering the last preceding three years, if required.

12.—Approximate quantities of all work can also be ascertained from the King's Printer, who will exhibit forms, etc., of last year. The Government does not guarantee that a similar number of forms, etc., will be printed under any contract which may be made with the tenderer. The forms, etc., submitted to indicate the style of work to be done, and as far as practicable for the tenderer to ascertain from such forms, etc., an estimate of the amount required by the Government and Legislature.

13.—These specifications are meant and understood to cover all of the public printing, binding, etc., of the Government and Legislature of the Province of Ontario, as well as the Departments thereof; excepting the printing of envelopes, publication in a foreign language, examination papers required by the Education Department, the Province of Ontario Savings office, repairing done in Government Libraries; and also binding done in Government Libraries, and binding done outside of Toronto for the Government Libraries; and also ten thousand dollars' worth annually of local printing and binding required for Government Institutions outside of Toronto.

14.—Good and sufficient security in the sum of five thousand dollars (\$5,000) must be furnished by the Contractors for the due fulfilment of the contracts under Parts I. and II.; and in the sum of two thousand five hundred dollars (\$2,500), for the due fulfilment of the contracts under Parts III. and IV. The contract must not be sub-let, assigned or sold.

15.—In case of a dispute between the Contractor and his Employees, the question in dispute shall be referred to a board of three Arbitrators, one of whom shall be appointed by the Contractor, another by the Employees, and such two to appoint a third. In case of their inability to agree on such appointment the third arbitrator shall be appointed by the Executive Council. The decision of this Board of Arbitrators on all matters referred to them shall be binding upon all parties concerned.

16.—The Contractor must pay the rate of wages generally accepted as prevailing from time to time in the district in which the work is being done.

Know all men by these presents, that Joseph Schwartz, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of \$5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain printing and binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered  
in the presence of

J. T. WHITE.

Signature:

JOSEPH SCHWARTZ.

[SEAL]

Know all men by these presents, that Charles Drainin, Toronto, Merchant, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of \$5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

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Signed, sealed and delivered  
in the presence of

J. T. WHITE.

Signature:

CHARLES DRAININ.

[SEAL]

Know all men by these presents, that Moses Gelber, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of \$5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain printing and binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered  
in the presence of

J. T. WHITE

Signature:

MOSES GELBER.

[SEAL]

# AGREEMENT AND CONTRACT

WITH

THE UNITED PRESS, LIMITED

in connection with the Binding, etc., for the  
LEGISLATIVE ASSEMBLY OF ONTARIO

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PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:

Published by CLARKSON W. JAMES, Printer to the King's Most Excellent Majesty

1 9 2 2

Printed by  
THE UNITED PRESS LIMITED  
400 Richmond St. W.  
TORONTO



AGREEMENT AND CONTRACT  
WITH  
**THE UNITED PRESS LIMITED**

In connection with the Binding, etc., for the  
Legislative Assembly of Ontario

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This Agreement made the 1st day of December, 1922,  
BETWEEN:  
THE UNITED PRESS, LIMITED, of the City of Toronto,  
OF THE FIRST PART,  
and  
THE HONOURABLE PETER SMITH, Treasurer of Ontario, on behalf  
of HIS MAJESTY THE KING,  
OF THE SECOND PART.

Witnesseth that the party of the First Part has agreed and does hereby agree with the party of the Second Part, his successors and assigns that the party of the First Part will do and perform in a proper and workmanlike manner all the ruling, printing and binding, and binding blank books, newspapers and Gazettes, and rebinding for libraries for the service of the several Departments connected with the Government of Ontario (except as hereinafter mentioned) required by the Legislative Assembly, and will furnish all materials required therefor, except the paper on which impressions are to be printed, at the times and within the periods and at the prices and upon the terms and conditions stated in the annexed specifications for and during the period of five years, to be computed from the first day of December, 1922. Provided, and it is hereby agreed that ten thousand dollars worth annually of local printing and binding required for the Government institutions outside of the City of Toronto, binding for the Province of Ontario Savings Office, binding done in Government Libraries and binding done outside of Toronto for the Government Libraries are not to be deemed within the contract or the specifications hereunto annexed.

The party of the First Part agrees in all things to conform to, fulfil and abide by the said specifications to the full and entire satisfaction of the King's Printer for Ontario for the time being.

The party of the Second Part for himself and his successors has promised and agreed and does hereby promise and agree to cause all the said work at the respective Departments, saving and excepting the exceptions hereinbefore mentioned, to be given to the party of the First Part, and to pay for the same at the prices and in the manner and at the times as near as conveniently may be, and according to the terms and conditions in the said specifications mentioned. Provided that where a large amount of work is to be done within a limited period, and it is in the opinion of the King's Printer impracticable for the party of the First Part to accomplish such work within such period, the party of the Second Part or his successors may cause to be done elsewhere so much of the said work as the King's Printer shall, after due enquiry, report that on account of such inability the public interest requires that it should be done elsewhere.

It is hereby agreed that if the Lieutenant-Governor-in-Council shall be of opinion that the work to be performed is not being performed or there is danger that it may not be performed in a proper manner and with due despatch,

and that it is expedient in the public interest that this contract shall be cancelled, he may, by Order-in-Council, terminate the same; and from the day named in such Order-in-Council, this agreement shall so far as any provision therein contained binds His Majesty, be determined; but such determination shall not bar the right of His Majesty of the party of the Second Part and his successors to recover damages for any breach thereof theretofore committed by the party of the First Part, or for any expense beyond such contract prices which His Majesty or the party of the Second Part and his successors may be put to in having the work covered by the said contract thereafter done and performed.

The party of the First Part also agrees to establish and keep up convenient means of telephonic communication between their printing and binding establishment or establishments and the Departments of the Government by means of the central office at Toronto.

It is further distinctly agreed that no work shall be paid for until the proper vouchers and accounts in the forms settled by the King's Printer are furnished.

It is also expressly agreed that the party of the First Part shall not in any way without the express consent in writing of the party of the Second Part or his successors assign any rights conferred upon the party of the First Part by this contract, and in case the party of the First Part or any other person entitled to any right by virtue of this contract shall assign the same to any other person without the said consent the right of the party of the First Part or such other person under this Contract, shall at the discretion of the party of the Second Part and his successors thereupon cease and become forfeit and absolutely at an end, and if the said party of the First Part takes the benefit of any Act in force respecting bankrupts or insolvents, or shall make a general assignment for the benefit of creditors, or an order for winding up of the party of the First Part is made, or if the printing or binding plant of the party of the First Part, or any considerable part thereof, is taken in execution, the Lieutenant-Governor-in-Council may terminate this contract and re-let the work to be done thereunder or any part thereof, and the party of the First Part and their sureties shall remain liable for any increased price occasioned thereby.

It is further agreed that this contract is subject to ratification by vote of the Legislative Assembly, and that the same and everything therein contained shall be void and of no effect unless the same is approved by resolution of the Assembly at its next Session.

In witness whereof the parties hereto have to these presents set their hand and seals at the City of Toronto, on the day and year first above written.

SIGNED, SEALED AND DELIVERED

in the presence of

(Sgd.) C. W. James.

THE UNITED PRESS, LIMITED,

(Sgd.) E. PALTER,

President.

(Sgd.) C. GARFUNKEL,

Secretary-Treasurer.

(Seal.)

(Sgd.) J. T. White.

(Sgd.) P. SMITH,

Treasurer of Ontario.

(Seal.)

## SPECIFICATIONS FOR BINDING

For the Government and the Legislature of the Province of Ontario

### PART V.

#### BINDER'S CONTRACT.

- A.—Books such as indexes, minute books, etc., usually carried in general stock, and books with manilla covers shall not be included in this tender.
- B.—All guards shall be supplied free of cost and shall harmonize in colour with the paper of the book in which they are inserted.
- C.—All books to be properly finished in a workmanlike manner, in accordance with the style of binding or with the sample copy submitted, if any.
- D.—Composition shall be measured according to the scale of the International Typographical Union now in use.
- E.—Where there is more than one book ordered, composition shall be paid only on the first book; the balance of the order shall be paid for on press work only, at per 100 impressions.
- F.—The binding contract shall not include any right on the part of the Contractor to supply the paper stock unless he is specially ordered to do so by the King's Printer.
- G.—All paper stock sent to the Contractor must be properly accounted for on completion of each job, before the account is passed.
- H.—All books under Sec. 1, 2, 3, and 4 shall be hand sewn and have marbled edges; and the boards shall be seasoned split millboards. All other books shall have coloured edges, and the boards used shall be millboards.

## LIST OF PRICES SUBMITTED FOR BLANK BOOKS, Etc.

Section.	Footscap	Footscap 4to	Deny	Deny 4to	Post or Medium	Post or Medium 4to	Royal	Royal 4to	Double Footscap	Super Royal	Super Royal 4to	Imperial	Double Deny	Double or Double Royal
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1—Full Russia Cowhide or Full Rough English Calf, plain loose back, patent flat opening, boards, round cornered, neatly finished, with one or two labels with up to four lines of lettering on each label as required—5 up to 12 quires, inclusive	7 70	+	8 25	+	15 40	+	15 40	+	19 50	19 50	+	19 50	19 50	19 50
2—Half Russia Cowhide or Half Rough English Calf, plain loose back, boards, round cornered, neatly finished, with one or two labels with up to four lines of lettering on each label as required—5 up to 12 quires, inclusive	6 90	+	8 10	+	13 65	+	14 55	+	20 20	20 20	+	20 70	20 70	20 70
3—Half Russia Cowhide, or Half Rough English Calf, plain loose back, boards, round cornered, neatly finished, with one or two labels up to four lines of lettering on each label as required, under 5 quires	6 25	+	6 75	+	6 75	3 75	6 75	1 75	8 75	8 75	2 25	9 40	9 40	9 40
4—Half Roan, cloth sides, boards, round cornered, neatly finished with lettering in gold—under 4 quires	2 51		3 00		75	3 15	85	3 15	80	+	80	+	+	+
5—Half Skiver, marble paper sides, turned in, lettering on back or label on side as required—3 quires and under For each quire over 3, per quire	2 25	18	+	75	+	18	+	75	+	18	+	80	+	+
6—Quarter bound, Buffing, cloth sides, neatly finished, with lettering on back or sides as required—3 quires and under For each quire over 3, per quire	30	18	+	30	+	18	+	35	+	18	+	35	+	+
7—Quarto Cloth, marble paper sides, turned in, lettering on side as required—3 quires and under For each quire over 3, per quire	67	18	+	23	+	18	+	23	+	18	+	25	+	+
8—Stitched Cloth backs and cloth lining, marble paper sides, cut flush, labels on side if required	17	10	+	10	+	10	+	10	+	10	+	10	+	+
9—Quarto Bound Leather in Boards, marble paper sides, turned in, labels on side if required	76	30	+	30	+	30	+	30	+	30	+	30	+	+
10—Quarto Bound Leather in Boards, marble paper sides, cut flush, labels on side if required	76	30	+	30	+	30	+	30	+	30	+	30	+	+
11—Full Cloth, cut flush, labels on side if required	35	18	+	18	+	18	+	18	+	18	+	18	+	+
12—Full Limp Cloth, turned in, labels on side if required	40	20	+	20	+	20	+	20	+	20	+	20	+	+
13—Indexing, cutting and lettering, cloth tabs per set per single book More than 1 book and up to 10 books, inclusive, per book, with one set of tabs For each additional set of tabs	1 25	+	1 25	+	1 40	+	1 25	+	1 40	1 40	+	1 40	1 40	1 40
	1 20	+	1 20	+	1 35	+	1 20	+	1 35	1 35	+	1 35	1 35	1 35
	1 20	+	1 20	+	1 35	+	1 20	+	1 35	1 35	+	1 35	1 35	1 35



- 20.—Shanty books according to sample, paper supplied by King's Printer.  
Price per 1,000 ..... \$100 00
- 21.—Composition—Plain, per thousand ems, ..... 46c.  
—Catalogue, per thousand ems, ..... 69c.  
—Tabular, per thousand ems ..... 92c.

22.—“Fair Copy” shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor, and two galley proofs of the revised proof, and a proof of the ruling shall be promptly furnished to the King's Printer, free of charge. Two copies of a further revised proof shall be furnished free of charge, if required. Subsequent proofs rendered necessary by the failure of the Contractor to make the proper corrections as marked, shall not be charged for. Additions made after the first setting shall be measured as for original matter. Copy for all extras in correction, and for overcharges, must be marked on copy and sent in with invoice for same.

- 23.—Proofs per galley in excess of number required, free, ..... 10c.

24.—Where specific articles are to be printed or old forms followed, the Contractor shall be guided by the samples submitted by the King's Printer, subject to such variations as the King's Printer may order.

- 25.—Presswork per 100 impressions, each, ..... 20c.

26.—Ruling, down-lining and double heads with not more than one inch space between and without lift, to be considered one run; and cross-lines in alignment, one run to sheet. Stock may be run two-on, or in any way ordered by the King's Printer; for each run of the machine in any number of colours required on the page and in one direction, per run, per ream of 500 sheets, both sides, ..... \$1 00

If ruling be on one side only, 1,000 sheets will be counted as one ream.

27.—Where there is more than one book ordered, ruling will be paid for as per ream run.

- 28.—Allowance made for waste including proof paper to be 2 per cent.

29.—Repairing at Departments, per hour, ..... \$1 40  
Time going and coming allowed for at half an hour each way.

#### BINDING NEWSPAPERS AND GAZETTES

30.—Binding Gazettes, half English law Calf, marbled paper sides, sewn on three cords and laced in through the boards, head-bands, and triple hollow lining, lettered on back in gold, without regard to number of pages or sections, per vol., ..... \$4 00

31.—Newspapers without regard to number of pages or sections, half heavy canvas, marble paper sides, loop on back, extra thick boards, loose or tight back, six cords, lettered in black ink, per vol., ..... \$5 50

## BINDING OR REBINDING FOR LIBRARIES

(Law Reports for Departments not to be included)

32.—A volume of 1,000 pages consisting of reports, pamphlets, or magazines, shall be the standard on which estimates shall be based.

Full cloth, stiff boards, lettered in gold on back—

Below 10 inches in height (or length), octavo, per vol.,	\$1 25
10 inches and up to 12 inches in height, quarto, per vol.,	\$1 80
12 inches and over in height, folio, per vol.,	\$2 10

Full Buckram, stiff boards, lettered in gold on back—

Octavo, per vol.,	\$1 35
Quarto, per vol.,	\$1 90
Folio, per vol.,	\$2 25

Half Roan (coloured), cloth sides, lettered in gold on back—

Octavo, per vol.,	\$2 75
Quarto, per vol.,	\$3 10
Folio, per vol.,	\$3 45

English Calf, Library style, marbled paper sides, lettered in gold on back—

Octavo, per vol.,	\$6 00
Quarto, per vol.,	\$6 60
Folio, per vol.,	\$7 10

Half Morocco, Library style, marbled paper sides, lettered in gold on back—

Octavo, per vol.,	\$6 00
Quarto, per vol.,	\$6 60
Folio, per vol.,	\$7 10

33.—Examination Papers: Library style, Half Buffing, marbled paper sides, lettered in gold complete.

Octavo, per vol.,	\$4 25
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34.—Additional charge, where the number of pages exceeds 1,000, per hundred pages, 40c.

35.—No additional charge to be made for lettering or labels.

## GENERAL CONDITIONS.

1.—Paper will be supplied by the King's Printer except where otherwise mentioned. The Contractor must give a receipt for paper when received, and must account for what remains unused when the job is completed.

2.—The Contractor shall without charge for conveyance or messenger send, on the order of the King's Printer, for copy, proofs, material, books, etc., twice daily, or as often as the King's Printer may require, shall give receipts therefor, and thereafter shall be responsible for the same, except through loss by fire.

3.—All proofs, books, and printed matter shall be delivered at the several offices without charge for parcelling or delivery, in such manner as may be directed by the King's Printer. One sample of all work shall be rendered to the King's Printer with a receipted delivery slip, and an endorsement of charges detailed on the sample, and he shall examine and approve of such before he certifies payment thereof.

4.—Accounts shall be rendered fortnightly to the King's Printer, and payment made monthly from the Provincial Treasurer for all work.

5.—The Contractor shall perform the work in a workmanlike manner, to the satisfaction of the King's Printer, and should the work fall short of the requirements of the King's Printer, the right is reserved to have it performed elsewhere deducting from the account the difference, if any, in cost. No extra charge will be allowed for night work, pressure of work, or for delay of copy or proofs.

6.—Should any Contractor fail to carry on his contract satisfactorily, the King's Printer may give him written notice of the defects and failures which have been made, and require said Contractor forthwith to remedy the same. In the event of such defects and failures not being remedied within seven days from date of notice, the Government may cancel the contract.

7.—In all matters relating to the contract, the Contractor shall be subject to the direction of the King's Printer. Provided, however, that the Contractor may appeal from any ruling of the King's Printer to the Executive Council, whose decision on the points of dispute shall be final.

8.—Any work required by the Government or Departments, the character of which is not closely defined in these specifications, must be submitted to the King's Printer, and a price settled in writing before the work is commenced. When the price cannot be agreed upon, the King's Printer may order the work done elsewhere if a lower charge is obtainable.

9.—Approximate quantities of all work can be ascertained from the King's Printer, who will exhibit books, and samples of cloth, leather, boards, etc. The Government does not guarantee that a similar amount of work will be given under any contract which may be made with the tenderer. The books, etc., are submitted to indicate the style of work to be done, and to allow the



tenderer to ascertain as far as practicable from such books, etc., an estimate of the amount required by the Government and the Legislature.

10.—These specifications are meant and understood to cover all of the public binding, etc., of the Government and Legislature of the Province of Ontario, as well as the Departments thereof; excepting the manuals, text books, dictation books, work books, composition books, etc., required by the Department of Education, the Province of Ontario Savings Offices, the Inspector of Legal and Registry Office, Local Master of Titles; repairing done in Government Libraries, and binding done outside of Toronto for the Government Libraries; and also ten thousand dollars' worth annually of local binding required for Government Institutions outside of Toronto.

11.—Good and sufficient security must be furnished by the contractors in the sum of five thousand dollars (\$5,000), for the due fulfilment of the contract. The contract must not be sub-let, assigned or sold.

12.—In case of a dispute between the Contractor and his Employees, the question in dispute shall be referred to a board of three Arbitrators, one of whom shall be appointed by the Contractor, another by the Employees, and such two to appoint a third. In case of their inability to agree on such appointment the third arbitrator shall be appointed by the Executive Council. The decision of this Board of Arbitrators on all matters referred to them shall be binding upon all parties concerned.

13.—The Contractor must pay the rate of wages generally accepted as prevailing from time to time in the district in which the work is being done.

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Know all men by these presents, that Ephraim Palter, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of \$5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered  
in the presence of

Sgd. J. T. WHITE.

Sgd. EPHRAIM PALTER.

(SEAL)

ANNUAL REPORT  
OF THE  
COMMISSIONER

FOR

The Extra Mural Employment of Sentenced Persons  
for the Year ending October 31st

1922

PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



TORONTO:

Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty

1923

Printed by  
**THE UNITED PRESS LIMITED**  
400 Richmond St. W., Toronto

TO HIS HONOUR HENRY COCKSHUTT,  
*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

The undersigned begs respectfully to present to Your Honour the second annual report of the Commissioner for the Extra Mural Employment of Sentenced Persons, for the year ending October 31, 1922.

Respectfully submitted,

H. C. NIXON,  
*Provincial Secretary.*

Toronto, January 10, 1923.

HONOURABLE H. C. NIXON, M.P.P.,  
*Provincial Secretary and Registrar, Ontario.*

SIR,

I have the honour to present herewith the second annual report of the Commissioner for the Extra Mural Employment of Sentenced Persons, for the year ending October 31, 1922.

I have the honour to be, Sir,

Your obedient servant,

ALFRED E. LAVELL,  
*Commissioner.*

Toronto, January 9, 1923.

# REPORT OF THE COMMISSIONER FOR THE EXTRA MURAL EMPLOYMENT OF SENTENCED PERSONS

When last year's report was presented to you, there was some uncertainty in regard to the exact legal status of the operations under which prisoners are allowed beyond the limits of an institution on Extra Mural Permit. These have now been fully established. Offenders against Provincial law are dealt with under the Provincial Act for the Extra Mural Employment of Sentenced Persons. Offenders against Dominion law, who have been given a definite sentence of less than two years, are dealt with under sections 13 to 16, 47, or 59 of the Dominion Prisons and Reformatories Act, R.S.C. 148. The rules and regulations, as approved by the Lieutenant-Governor of Ontario in Council, for permits for Dominion offenders, necessarily differ from those which apply to permits for Provincial offenders, but are essentially the same in principle. They set forth the necessity of employment, the certainty and nature of custody, etc.

When the late Rev. W. B. Findlay was Superintendent of the Langstaff Industrial Farm, and the late Honourable W. J. Hanna was Provincial Secretary of Ontario, the very conditions under which the Industrial Farm was being established at Langstaff, and the reasons for its foundation, led Rev. Mr. Findlay to lay before the Honourable Mr. Hanna proposals for enabling men while at the Farm to be employed near by for the benefit of their dependents. Certain legislation was then enacted by the Dominion and Provincial Parliaments, and for some years after that time many families of prisoners were assisted under this arrangement. It was, however, found to be too limited, and other difficulties arose which eventually led to the institution of this present experiment, which operates on a much broader scale, and makes full use of the Ottawa legislation and also of the new Provincial legislation of 1921.

During this second year of the present operations, their experimental nature and the need of extreme caution have been as carefully borne in mind as during the first year. Certain principles of policy have been confirmed and followed. The law to be strictly observed by the Commissioner and no liberties whatever taken with it. The prisoner to remain under the rules, regulations and discipline of the institution where he had been sent by the Inspector of Prisons, so far as applicable. The sentence of the court to be in no way changed nor interfered with. No Extra Mural Permit to be granted against the protest of the local chief constable. The best interests of the family, the prisoner and the public to be conserved in every way. The custody of the prisoner to be adequately provided for. Specific employment to be assured and guaranteed as an essential condition before an Extra Mural Permit was made effective. It has been found possible, however, to increase the number of persons granted permits, and I am glad to say that the results have justified the action taken.

	1921	1922
Permits Granted.....	120	276
Committed Crime.....	..	1
Broke O.T.A.....	..	1
Escaped .....	2	2
Escaped Persons Captured.....	1	1
Aggregate Days on Permit in 1922.....		17 000
Wages Earned on Permit in 1922.....		\$40,000.00

From October 31, 1921, till October 31, 1922, about 400 cases have been investigated on the application of the prisoners, or friends, or on the recommendation of the Ontario Board of Parole, magistrates, chief constables, or other official parties. Of these, about 100 had to be rejected. In some of these rejected cases the insuperable obstacle lay in the prisoner himself. He was defective, or had too strong a thirst, or was a drug addict, or had a record and personality which showed him to be too unreliable. In some cases, it was not found possible to arrange adequate custody. In a few instances, no satisfactory guarantee of employment could be secured.

It has not been considered advisable to lay down any hard and fast rule as to custody except that it must be adequate to insure the holding of the prisoner and the protection of the public. The general policy has been to have the prisoner go into a place of close custody every evening at eight o'clock. But with most young offenders, and some others, "confinement to barracks," i.e., going home and remaining there after eight o'clock has been with advantage substituted for this. An important point in most cases was to be sure that the prisoner was adequately protected from temptation in the evening. It was also felt to be of prime importance that since he was under sentence after a proper trial, he should, without interference with his proper duties and without needlessly vexatious or irritating conditions, be reminded daily (for his own good, as well as that of the public) that he was not at liberty but was in custody under certain specific conduct regulations.

As has been indicated above, it has been invariably taken for granted that the decision of the Court as to guilt and sentence was just and no impression has been given that the Commissioner was a kind of court of criminal appeal; nor that the granting of an Extra Mural Permit was an act of legal clemency. For example, if a year's sentence was given, the full year was served, less such good conduct remission as had been earned and was legally provided for.

No permit was granted to any person convicted of a vicious crime, or to a drug addict, or to anyone who was given a short sentence under circumstances which clearly showed that the intention and desire of the court was that the person should be actually incarcerated during his whole sentence behind the bars. For example, it has been taken for granted that when a person was sentenced to a seven or a thirty day term for being in charge of a motor vehicle when intoxicated, it was not the intention of the court nor was it in accordance with public opinion that such a person should be removed from the limits of the gaol on permit.

No specific rule has been made, or is possible, as to what proportion of a person's sentence should be served before he is granted a permit. This would be too mechanical, and would not allow the individual urgent circumstances of certain cases to be taken into account. Furthermore, such a rule would seem to indicate that the granting of a permit was an act of clemency, which, as is pointed out elsewhere in this report, is not the case. However, except in cases that have been especially brought to my attention by magistrates (sometimes before sentence was pronounced), a fair portion of the sentence has elapsed before a permit was granted.

The course followed in the granting of an Extra Mural Permit has been as follows:

1. My attention is called to a certain case by the prisoner or his superintendent or some other person or board.
2. Investigation is then made to get all the available facts concerning the prisoner's record, home, family, behaviour, characteristics, possibilities, etc.



3. A decision is then made, favourable or unfavourable, on the basis of these facts. If these are such as do not make it clear what action should be taken, the counsel of the Ontario Board of Parole is sought. This board, with all the facts before it, including the report of the trial judge or magistrate, interviews the prisoner and makes a recommendation.

4. If a favourable decision is reached—based solely on the interest of the public, the prisoner and his family—application is made by me to the Lieutenant-Governor-in-Council for authority to grant an Extra Mural Permit.

5. On receipt of this authority adequate custody is finally arranged and satisfactory definite employment is specifically assured. The permit is not put into effect until all arrangements are made in the interest of all concerned, and in accordance with the law and regulations.

6. Instructions are then given to the superintendent of the institution that the prisoner is to be sent out on Extra Mural Permit on conditions which are made clear to him before he leaves the limits of the institution and which he accepts.

The following is a fair sample of the essential conditions which are laid down in each case, though there are often some modifications or some additions:

1. He remains on the books of the institution until he is discharged, transferred, or paroled, and is subject to its rules, regulations, and discipline so far as applicable. His behaviour must, therefore, in every respect be as good as would be demanded of him if he were within the limits of that institution.

2. He shall be in the custody of the local person, usually the chief constable, designated by the Commissioner to act as his custodian, and must obey whatever instructions are given him by this deputy custodian. If at any time he considers that he has a cause of complaint he may communicate direct with the Commissioner, but meantime must obey instructions.

3. He must not leave the municipality to which he was sent without the permission of the Commissioner.

4. At eight o'clock each evening he must be inside the county gaol, his home, or whatever other place is decided by the Commissioner, and remain there for the night.

5. Each day he shall proceed to the employment which has been secured before the granting of the permit, and shall devote his wages to the support of his dependants, or to other objects authorized by the Commissioner in consultation with the local deputy custodian. He may take his meals at home, or at any other place authorized by the deputy custodian, and must bear the expense of these.

6. If he in any way misbehaves, or breaks the instructions given him, he is liable to be immediately placed behind the bars pending his return within the limits of the institution to which he belongs to serve the full balance of his maximum sentence, and also to receive any additional legal penalty which the superintendent of that institution thinks it advisable to administer for the offence on account of which the Extra Mural Permit has been revoked.

I cannot too strongly commend superintendents, gaolers, and chief constables for the intelligent and hearty assistance given by them during the year. Some chief constables of larger cities prefer to accept my judgment as to the granting of a permit without any consultation previously with them. When I notify them that action has been taken, they then give me every possible counsel and co-operation. Many other chiefs, including especially those of smaller jurisdiction, prefer that I ask their opinion beforehand, as they are often

personally acquainted with the prisoner and his family conditions. I willingly accept whatever of these courses is desired by a chief constable and often receive from the chiefs valuable advice and information. Without this co-operation, the success of the Extra Mural Permit operations would be far more difficult of attainment. In nearly every case the prisoner on permit is placed in the care of the chief, acting on my behalf, though often a Salvation Army officer, a clergyman, or other good citizen or citizens, are associated with the chief in this and sometimes accept full custody, the chief standing by to render assistance if necessary. The municipalities of Ontario are to be congratulated that they have constables who, though appointed chiefly to detect, apprehend and hold law breakers, have the humanity and intelligence to co-operate in making this Extra Mural experiment a success. So far there is only one exception to the above, and only one. One chief constable declined even to reply to my communications. It seemed unfair to make the municipality suffer for his action, or inaction, and I therefore carried on there as in other cities, except that the chief constable has had no official knowledge of the permit prisoners who were in that city; and though, of course, I have always had the courteous and efficient co-operation of the provincial police, I have not had the advantage of information which, as city chief, he might have to give me in the public interest. I had no power to compel him to reply to my communications, but can only hope that when the time comes for me to make my next annual report, this chief will see the propriety and advisability of giving me the same courtesy and co-operation as is given by all other chiefs of the Province.

In carrying out this experiment I have also had the valuable co-operation of the Commissioner of Provincial Police and of the Board of Parole and its staff. I must also acknowledge the very great assistance of the Salvation Army, which has more than any other outside organization put at my disposal its fine and wide machinery. "A man may be down, but he is never out" is its motto, and Protestants, Jews, and Roman Catholics have been freely, equally, and effectively dealt with through its officers and equipment.

In all cases of offenders against the Ontario Temperance Act, I continue to have the discriminating co-operation of the Board of License Commissioners, and recommend to His Honour the Lieutenant-Governor no offender against the Ontario Temperance Act without the advice and approval of that Board, which before acting has the approval of the Commissioner of Provincial Police. During the year 170 offenders against the Ontario Temperance Act were granted permits.

Offenders against the Inland Revenue Act present a special problem. Most of these are of a poor type and have probably offended many times before being detected, convicted and sentenced. Therefore, even though the family of such an offender was in destitute circumstances, it seemed to me to be inadvisable to take action without getting the counsel of the Dominion Commissioner of Customs and Excise. All such cases have therefore been taken up with that Commissioner and since the granting of a permit does not involve clemency to the prisoner, nor a remission of any part of his sentence, that Commissioner and his staff are now co-operating with me, not only in cases which I bring to his attention but also in recommending to me certain cases in which appeals have been made for clemency and have been refused. The offender in these as in all other cases is thus penalized according to the law and the sentence, but the innocent dependants are relieved from needless suffering.

When a person has been given an indeterminate sentence in addition to the definite term, I bring the offender before the Ontario Board of Parole and

ask that if a permit be granted I be authorized to promise him a parole at the end of his definite sentence, provided that his behaviour while on permit has been satisfactory. Thirty-two such cases were recommended to me by the Board of Parole during the year. Of these, only two had to be disciplined. One of these, while committing no crime, broke the regulations and had to be returned to the institution, where he remained for his full maximum sentence. The other, a returned soldier, was serving a three to twelve months' term. His wife and child were destitute. One month after the permit was granted, he became drunk. I returned him to the Reformatory, where he received a spanking for having become intoxicated while a prisoner of the Reformatory. I then continued his permit, thus penalizing him but in no way causing his wife and child added suffering. He was not paroled, but for his full time remained on permit and during all the remaining time he gave no cause for complaint whatever. It would take too long to tell the very encouraging and gratifying story of the 30 who made good on permit and who were afterwards paroled.

The leverage of the possibility of a parole or its denial for the indeterminate period seems to be very effective as an argument and stimulus to the strict keeping of permit regulations. The greatest number of permits were granted to prisoners who had been given definite fixed sentences without the indeterminate sentence. Of the 106 offenders against the code who were granted permits, 74 had no indeterminate sentence added. That there was so large a number without indeterminate sentences is regrettable from every point of view. The annual report of the Board of Parole which is presented to you this year gives strong arguments in favour of a long indeterminate sentence in all cases. These arguments seem unanswerable, and certainly such sentences strengthen the Extra Mural Permit operations to a marked degree.

A total of 276 persons were granted Extra Mural Permits during the year, 170 of these being offenders against Provincial law and 106 offenders against the code. The former were dealt with under the Act for the Extra Mural Employment for Sentenced Persons, the latter under the provisions of the Prisons and Reformatories Act. Out of these 276, two broke the law, and but two attempted to escape. One of these latter, a six months' case and a returned soldier with a family, was sleeping each night in the gaol, and one day suddenly disappeared with his wife, family and furniture. He has not been heard of since. The other, a young Italian, deliberately disappeared four days before his time was up. Later he was discovered, and was brought before a magistrate on a charge of escaping custody. The all-important point was to establish the precedent of a conviction. This was done; but I must say I was not satisfied with the lightness of the sentence, namely, four days. I think it would hardly have been given had the prisoner escaped over the walls of a gaol; much less, therefore, does such a short sentence seem fitting for one who had been given the privilege of a permit to be employed beyond the limits of an institution. My only hold on permit prisoners is the certainty of adequate penalty if the Extra Mural rules, regulations and discipline are broken or if he breaks the law by an escape or in any other way.

The question has been asked as to whether the granting of an Extra Mural Permit takes from the deterrent effect of the sentence by softening its punishment. The following letter from a magistrate seems to put the matter in a fair way:

"The Extra Mural Permit which you suggest for the above named man might be a good thing to try in his case. If he is to come to———

I would think it would be increasing his punishment; to work all day among his fellow men, and then not go home to his wife but to the county gaol to sleep, looks to me like rubbing it in. However, I suppose it is optional with him as to whether he takes this freedom or not."

Modern criminology increasingly minimizes the emphasis on mere punishment in the treatment of criminals, especially non-professional criminals as most of our prisoners are; but the above letter very properly implies that in many cases the punishment is really increased rather than diminished by a permit. There is no doubt that it is lightened by the consciousness of the prisoner that his dependants are not suffering physically through his misdeed. This seems wholly right and beneficial. But to come back as a prisoner in custody to his old surroundings and remain there daily at work as a prisoner is surely a greater hardship to many than merely to disappear from the community for a time and then return to it as a free man who has in a way expiated his crime. For this reason no one is granted an Extra Mural Permit against his will. The acceptance of the additional hardship by practically all to whom it has been offered in order that suffering may be saved his innocent family is a sure sign that the prisoner, though a law-breaker, has that in his character which promises well for his future as a worthy member of society. To younger criminals there is no doubt that the Extra Mural Permit in many cases softens and decreases punishment, but all these have been sobered by the actual incarceration and the Extra Mural Permit with its strict supervision is in every respect more beneficial to both him and society than to continue him within the limits of an institution, no matter how well conducted.

As has been indicated, the operations have been conducted with extreme caution, and only such prisoners have been selected for permits as seemed, after careful examination, to be worthy of the action of the Lieutenant-Governor. Possibly I have been over-cautious and could have granted permits and easier conditions in some cases where these would have been justified but have not been granted. So it may be that the future may justify a broader policy and I intend to broaden out a little further next year, but in these initial years of this experiment it has seemed wiser to err, if erring were unavoidable, on the side of caution rather than on the other side. Sentimentality has to be guarded against. Scores of cases have been dealt with where the pathos and tragedy as well as the urging of friends have caused me much concern and have aroused my deepest sympathies, but in which it was necessary to make an adverse decision. The law, the action of the criminal, and the sentence were beyond my control and the insuperable obstacles mentioned above seemed to give no option in the interest of all concerned. The decision of the Commissioner for the Extra Mural Employment of Sentenced Persons will always appear arbitrary to many in rejected cases, but it is the seeming arbitrariness of the judge or the surgeon. This work, in fact, is much like that of a physician. Without sympathy and kindness no Commissioner could do his work, but steadiness and good judgment are absolutely necessary and I have honestly tried to balance fairly all facts and then to act in the manner which I believed would carry intelligent public opinion in the Province of Ontario, and would give the utmost possible proper assistance to those in need.

Rarely, if ever, has an offender been given a second chance when he has broken regulations, except when these offences have been merely thoughtless and not of a serious nature.

The results of the Extra Mural Permit operations for the year have been financial, disciplinary and benevolent. The 106 offenders against the code

granted permits served a total of 7,352 days on permit. This is an average of about 75 days per man. The 170 Breach of the Ontario Temperance Act offenders served an average of about 60 days; thus the 276 on permit served an aggregate, while on permit, of some 17,000 days. The feeding and the guarding of these permit men and women in reformatories, etc., would have cost the province a very large net sum.

But while this is of importance to the taxpayer, the disciplinary and benevolent results of our operations have been far greater. Most of our prisoners have got into trouble because they lacked firm and wise control and had not awakened to the serious consequences of breaking the law. While on permit it is confidently believed that at least the vast majority have learned such a lesson and have been given such discipline and guidance as will profit them throughout their lives.

Over 200 of these granted permits were married men. Many innocent wives and families were suffering. They were a charge on the municipality, or the Salvation Army, or other philanthropic agency. From the time that the bread-winner was granted a permit, these families ceased to be a charge on the community, and though the bread-winner himself continued to lose his liberty for the time specified by the court, his dependants suffered no longer.

These two points call for some emphasis. The earnings of those out on permit during the year total nearly \$40,000. Thus not only was the Province saved many thousands of dollars by not having to guard and feed permit prisoners, but the municipalities profited to the extent of the above sum which was added to the economic resources of the country, and out of which the dependents were supported. But the most valuable result has been the saving of innocent persons from punishment. From time immemorial, governments have penalized law-breakers in just or unjust ways, utterly careless for the most part of the fact that when the mallet of the law hit the guilty party, it also struck down his dependants with even greater force than the criminal. Multitudes of dependent wives and children have been brought to destitution and despair without the slightest wrongdoing on their part. It was hard enough to have to bear the stigma of one of the clan in prison, but he was the bread-winner, and when he was taken away, the prop of the roof-tree was gone. Those of us who have to deal with the families of prisoners have seen misery and suffering undergone by delicate women and little children of which the public is little aware. Our sympathy is not irrational and foolish sentimentality. It is just and well-founded. These innocent people are punished unjustly, if it be in the power of the nation to discriminate between the wrongdoer and his dependants so that in the treatment accorded him avoidable suffering (some is admittedly unavoidable) may be saved them.

There are, therefore, experiments being conducted in various countries under which a certain wage is earned by prisoners and made payable to their families. This is not yet a proven success, nor are the details of any system as yet satisfactorily adjusted, but it is bound to succeed eventually, especially in the cases of prisoners with long sentences, and others whom it may be unwise to allow beyond the limits of an institution. The difficulties are great. In most penal institutions the overhead expenses are so high as to make more than a very small wage economically impossible. Other perplexing considerations and facts vex the souls of those making, or administering, the laws and regulations.

But so far, at least, as the Province of Ontario is concerned, the great majority of our prisoners are not of the kind for whom actual detention within the

walls of an institution is necessary in the public interest. It is believed that they can be kept in safe custody while not *intra muros*, and can be wage-earners supporting dependants, and adding to the economic wealth of the country instead of being a drag upon it. The Extra Mural operations of this Province thus seem to offer a solution of the problem which eventually, I believe, will apply to fully seventy-five per cent. of prisoners in Ontario institutions.

During the past year, fully 200 wives and many hundreds of children have been given their right to sustenance, and this has meant the saving of scores of these children, future citizens, from intense, undeserved suffering, bitterness and temptation to crime, to physical strength, hope and useful, happy careers. That the person under sentence who lost his liberty was himself given an opportunity while in custody to co-operate with the Province in this just and good arrangement was, too, the surest road to his own rehabilitation.

As the experiment widens (it will always be an experiment; criminology is an experimental science as much as biology and chemistry) there will need to be a larger staff and better facilities. But if the operations for another year or two be attended with anything like the same results as have been attained during these first two years, there will be no reason for not applying the system to three-quarters of the prisoners sentenced in Ontario, up even to some persons given a five years' sentence.

# REPORT

OF

CLARKSON, GORDON & DILWORTH

Upon the Accounts of

# The Hydro-Electric Power Commission of Ontario

For Year Ending Oct. 31, 1920

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PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



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## REPORT

### TO THE HONOURABLE, THE PROVINCIAL TREASURER OF THE PROVINCE OF ONTARIO, UPON THE ACCOUNTS OF THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO, FOR YEAR ENDING 31st OCTOBER, 1920

Toronto, 17th October, 1921

The Honourable Peter Smith,  
Treasurer of the Province of Ontario,  
Toronto, Ont.

Sir:

#### **Hydro-Electric Power Commission of Ontario.**

I beg to report that I have audited the accounts of the Hydro-Electric Power Commission of Ontario for the fiscal year ending October 31st, 1920, and in connection therewith I attach hereto—

#### **General**

- (a) General Balance Sheets, condensed and in detail as of date October 31st, 1920, of the Hydro-Electric Power Commission of Ontario (Schedules 1 and 2).
- (b) Statement of money advances made by the Province of Ontario to the Hydro-Electric Power Commission of Ontario within the fiscal year ending October 31st, 1920, and details of the expenditure of such moneys by the Commission —(See Schedules 3 to 17 hereto).

#### **Re Niagara and Other Systems**

- (c) Statements covering the costs of operation and revenue received in respect of each of the systems controlled and operated by the Commission to October 31st, 1920, including as Schedules 18 to 73 hereto—
  1. General Statements in respect of each system of the costs of operation and revenue received in the year ending October 31st, 1920.
  2. Statements of the proportion of operating costs to be assumed by each municipality, the amounts paid by it to the Commission and the under-payments or over-payments for power delivered to it in the year ending October 31st, 1920.
  3. Statements of the accumulated overpayments or underpayments by each municipality in respect of the costs of all power supplied to it up to October 31st, 1920.
  4. Statement of the sinking fund requirements chargeable to each municipality for the period to October 31st, 1920, with the proportions thereof which have been included in the cost of power, or payment of which has been deferred under the provisions of Section 23 of the Power Commission Act.
  5. Statement of accumulated amounts provided in respect of each system as reserves for renewals of plant and equipment, with additions to and charges made against such amounts in the fiscal year ending October 31st, 1920.
  6. Statement of accumulated amounts provided in respect of each system as reserves against contingencies with additions thereto and charges against such amounts in the fiscal year ending October 31st, 1920.

**Re Essex System**

- (d) Balance Sheet of the Essex system, which is presently owned and operated by the Commission at its own risk, as of date October 31st, 1920. (Schedule 74.)
- (e) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1920. (Schedule 75.)

**Re Thorold System**

- (f) Balance Sheet of the Thorold system, which is presently owned and operated by the Commission at its own risk, as of date October 31st, 1920. (Schedule 76.)
- (g) Statement showing costs of operation and revenue received for the year ending October 31st, 1920. (Schedule 77.)

**Re Central Ontario System**

- (h) Balance Sheet of the Central Ontario System owned by the Province of Ontario and operated by the Hydro-Electric Power Commission of Ontario, as of date October 31st, 1920. (Schedule 78.)
- (i) General statement indicating costs of operation and revenue in respect of the whole system (Schedule 79) and in respect of the pulp mill (Schedule 80) for the fiscal year ending October 31st, 1920.
- (j) Statement of accumulated amounts provided as a reserve for renewals of plant and equipment with additions to and charges made against such amount in the fiscal year ending October 31st, 1920. (Schedule 81.)
- (k) Statement of accumulated amounts provided as a reserve against contingencies with additions thereto and charges against such amount in the fiscal year ending October 31st, 1920. (Schedule 81.)

**Re Sandwich, Windsor and Amherstburg Railway**

- (l) Balance Sheet of the Sandwich, Windsor and Amherstburg Railway (and its subsidiary the Windsor and Tecumseh Radial Railway Company) the capital stock of which is owned by, and the operations of which are conducted by, the Hydro-Electric Power Commission of Ontario. (Schedule 82.)
- (m) Statement showing costs of operation and revenue received for the period April 1st, 1920 to October 31st, 1920. (Schedule 83.)

**Re Service and Office Buildings**

- (n) Statement of the net results of operations for the period to October 31st, 1920. (Schedule 84.)

**Re Insurance Department**

- (o) Statement covering receipts and disbursements by the Commission for the fiscal year ending October 31st, 1920, with claims outstanding and surplus of Insurance fund. (Schedule 85.)

**Statement of Accounts with the Province of Ontario**

- (p) Statement of account with the Province of Ontario to October 31st, 1920. (Schedules 86A, 86B, 86C and 86D.)

**Accounts Receivable**

- (q) Statement of amounts due to the Commission as of date October 31st, 1920, in respect of—
  - (1) Construction of works undertaken, for services rendered, and in respect of the sale of electrical equipment, apparatus and supplies. (Schedule 87.)
  - (2) Power bills owing. (Schedule 88.)
  - (3) Debts of other nature, including items due in respect of rural lines. (Schedules 89 and 90.)

Re Ontario Power Company of Niagara Falls

The Ontario Power Company, and its subsidiary, the Ontario Transmission Company, Limited, are controlled and operated by the Hydro-Electric Power Commission of Ontario. I have accordingly audited the accounts of both Companies for the fiscal year ending October 31st, 1920, and a separate report in respect thereto is submitted.

GENERAL BALANCE SHEET

Condensed and Detailed Statements showing the Assets and Liabilities of the Commission as on October 31st, 1920, are attached hereto as Schedules 1 and 2, while a report upon such assets and liabilities is included later herein.

ADVANCES OF THE PROVINCE OF ONTARIO

To October 31st, 1920, the cash advances by the Province of Ontario to the Hydro-Electric Power Commission of Ontario amounted to—

(A) Advances to the Commission for the purposes of the Niagara and other power distribution systems.....	\$31,779,316.10
(B) Advances to the Commission for the purposes of the Ontario Niagara Development Works (Chippawa).....	22,360,000.00
(C) Advances to the Central Ontario System, which were applied to the use of the Niagara and other systems.....	1,719,472.22
(D) Unexpended portion of sums appropriated to cover expenditures to be made on behalf of the Province in the year ending October 31st, 1920.....	10,449.00

A total of.....\$55,869,237.32

While in addition the Province had at that date also guaranteed payment of the following obligations assumed and securities issued by the Commission:

In respect of Power Undertakings:

Re the Ontario Power Company, the capital stock of which is owned by the Commission—

1. Advances of the Bank of Montreal to the Commission in connection with the construction of a third pipe line to the works of the Ontario Power Company.....	\$1,200,000.00
2. 40-Year 4% bonds of the Hydro-Electric Power Commission due August 1st, 1957, and given in purchase of the capital stock of the Ontario Power Company .....	8,000,000.00
3. First Mortgage 5% bonds of the Ontario Power Company due February 1st, 1943.....	9,375,000.00
4. Second Mortgage 6% debentures of the Ontario Power Company due July 1st, 1921.....	2,753,000.00
5. First Mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945.....	1,678,000.00
	<u>\$23,006,000.00</u>

Re the "Essex System" owned and operated by the Commission—

1. 40-Year 4% debentures of the Commission due June 1st, 1958.....	\$ 200,000.00
2. 10-Year 5% debentures of the Commission due June 1st, 1928.....	26,000.00
	<u>\$ 226,000.00</u>

Re the "Thorold System" owned and operated by the Commission—

1. 40-Year 4% debentures of the Commission due December 1st, 1958.....	100,000.00
--	------------

Total.....\$23,332,000.00

## Re Hydro Electric Radial Railways

Re Sandwich, Windsor and Amherstburg Railway—

- |   |                |
|---|----------------|
| 1. 40-Year 4½% bonds of the Commission due<br>April 1st, 1960 ..... | \$2,100,000.00 |
|---|----------------|

Re Port Credit and St. Catharines Railway—

- |   |              |
|---|--------------|
| 1. 50-Year 5% bonds of the Commission due<br>November 1st, 1969 ..... | 1,200,000.00 |
|---|--------------|

(Memo: Further similar bonds of the Commission to the amount of \$10,160,363.00 stand guaranteed by the Province but remained on October 31st, 1920, unsealed and unsigned by the Secretary of the Commission) .....	\$ 3,300,000.00
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The total amount of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario on October 31st, 1920, being .....	<u>\$26,632,000.00</u>
---	------------------------

## Re Central Ontario System

In respect of the Central Ontario System, owned by the Province of Ontario, and operated at the risk of the Province, by the Commission, the Province had also invested—

- |   |                     |
|---|---------------------|
| 1. By the issue of 10-Year 4% debentures of the Province, due March 1st, 1926, and given in purchase of the System.....               | \$ 8,350,000.00     |
| 2. By the issue of 10-Year 5% debentures of the Province, due July 1st, 1927, and given in purchase of the Bruton pulpwood limit..... | 225,000.00          |
| 3. Cash advances of the Province to the System...\$3,598,185.00<br>Less—applied to the use of the Niagara and other Systems .....     | 1,719,472.22        |
|   | <u>1,878,712.78</u> |

A total of.....	<u>\$10,453,712.78</u>
-----------------	------------------------

Works Under Construction  
and Proposed new Works

To complete works in course of construction it is estimated by Engineers of the Commission that the following amounts will require to be expended out of moneys to be advanced by the Province of Ontario in the fiscal years ending October 31st, 1921 and 1922.

- |   |                        |
|---|------------------------|
| (a) Upon the Ontario Niagara Development Works (Chippawa) with generating units installed to produce 275,000 h.p..... | \$27,576,798.00        |
| (b) Upon Transformer Stations for Chippawa Works and for betterments and additions to Niagara System.....             | 3,956,129.00           |
| (c) Upon Thunder Bay (Nipissing System).....  | 2,334,968.00           |
| (d) Upon Severn System .....  | 41,681.00              |
| (e) Upon Eugenia System .....   | 147,409.00             |
| (f) Upon St. Lawrence System .....  | 401,607.00             |
| (g) Upon Central Ontario System .....   | 1,565,220.00           |
| A total of.....   | <u>\$36,023,812.00</u> |

while in addition expenditures to be made in such fiscal periods upon works proposed to be constructed, betterments and extensions are estimated—according to statements rendered by the Commission to the Province—at

- |  |            |                   |
|--|------------|-------------------|
| Re Niagara System—extensions of lines and stations..\$4,655,304.00<br>On Rural lines ..... | 950,000.00 | \$5,605,304.00    |
| Re Severn System—betterments to lines and stations..\$ 98,319.00<br>On Rural lines .....   | 65,000.00  | <u>163,319.00</u> |

Re Eugenia System—betterments and extensions.....	\$ 142,591.00	
On Rural lines .....	70,000.00	
		\$ 212,591.00
Re Muskoka System—betterments to lines and stations .....		15,000.00
Re Wasdell System—for betterments.....	30,000.00	
On Rural lines .....	105,000.00	
		135,000.00
Re St. Lawrence System—for betterments.....	54,393.00	
On Rural lines .....	80,000.00	
		134,393.00
Re Rideau System—for betterments.....	80,000.00	
On Rural lines .....	50,000.00	
		130,000.00
Re Thunder Bay System—for extensions and betterments .....		395,000.00
Re Central Ontario System—for betterments and extensions .....		225,780.00
Re Essex System—for extensions and betterments....		25,000.00
Miscellaneous .....		305,000.00
		<u>                    </u>
A total of.....		\$7,346,387.00

### Re Appropriations

For the fiscal year ending October 31st, 1920, the following Appropriations were made by the Legislature and by Special Warrants and by Treasury Board minutes for the purposes of the Hydro-Electric Power Commission of Ontario, namely:—

1. For the Niagara Power Development (Chippawa):		
Appropriation .....	\$10,500,000.00	
Special Warrant .....	4,000,000.00	
		\$14,500,000.00
2. For Niagara System:		
Appropriation .....	1,250,000.00	
Special Warrant .....	700,000.00	
		1,950,000.00
3. For Thunder Bay System:		
Appropriation .....	2,500,000.00	
Special Warrant .....	700,000.00	
Treasury Board Minute .....	114,500.00	
		3,314,500.00
4. For Severn System:		
Appropriation .....	50,000.00	
Treasury Board Minute .....	7,000.00	
		57,000.00
5. For St. Lawrence System:		
Appropriation .....	500,000.00	
Special Warrant .....	50,000.00	
		550,000.00
6. For Wasdell System:		
Appropriation .....		90,000.00
7. For Eugenia System:		
Appropriation .....		175,000.00
8. For Muskoka System:		
Appropriation .....	40,000.00	
Special Warrant .....	50,000.00	
		90,000.00
9. For Rideau System:		
Appropriation .....	250,000.00	
Special Warrant .....	200,000.00	
		450,000.00
10. For Central Ontario and Nipissing Systems:		
Appropriation .....	925,000.00	
Special Warrant .....	300,000.00	
		<u>                    </u>
		1,225,000.00

11. For Miscellaneous Construction:		
Appropriation .....		\$500,000.00
12. For Expenditures on account of the Province:		
Appropriation .....	\$177,000.00	
Treasury Board Minute .....	60,000.00	
		237,000.00

Total..... \$23,438,500.00

of which there was paid over in the year to the Commission:

1. For Niagara Power Development .....		\$11,285,000.00
2. " Niagara System .....		1,200,000.00
3. " Thunder Bay System .....		3,314,500.00
4. " Severn System .....		57,000.00
5. " St. Lawrence System .....		397,000.00
6. " Wasdell System .....		50,000.00
7. " Eugenia System .....		440,000.00
8. " Muskoka System .....		60,000.00
9. " Rideau System .....		363,000.00
10. " Central Ontario and Nipissing Systems .....		530,000.00
11. " Miscellaneous .....		380,000.00
12. " Expenditures on account of Province.....		237,000.00

A total of..... \$18,313,500.00

which was expended by the Commission, in the year, in manner following:

1. On Niagara Power Development .....		\$12,132,926.00
2. " Niagara System .....		662,646.00
3. " Thunder Bay System .....		3,182,327.00
4. " Severn System .....		31,641.00
5. " St. Lawrence System .....		127,767.00
6. " Wasdell System .....		59,483.00
7. " Eugenia System .....		250,942.00
8. " Muskoka System .....		8,981.00
9. " Rideau System .....		350,920.00
10. " Central Ontario and Nipissing Systems .....		195,316.00
11. " Hydro Electric Radial Railways .....		1,079,373.00
12. " Expenditures on account of the Province.....		226,551.00
13. " Miscellaneous construction .....		4,627.00

A total of..... \$18,313,500.00

details of which expenditure are set out in Schedules 3 to 17 hereto.

### REPORT UPON SYSTEMS

The following Systems and undertakings are controlled and operated by the Commission, namely:

- (1) Systems for the transmission of electric power, operated at the cost of the municipalities taking power therefrom:
  - (a) Niagara System.
  - (b) Thunder Bay System.
  - (c) Severn System.
  - (d) St. Lawrence System.
  - (e) Wasdell System.
  - (f) Eugenia System.
  - (g) Ottawa System.
  - (h) Muskoka System.
  - (i) Rideau System.
- (2) Systems for the transmission and distribution of electric power, operated at the risk of the Commission:
  - (j) Essex System.
  - (k) Thorold System.
- (3) Systems owned by the Province of Ontario and operated by the Commission at the risk of the Province:
  - (l) Central Ontario and Nipissing System.
- (4) Water storage system operated at the cost of consumers taking supply of water therefrom:
  - (m) Bonnechere River Storage System.



## (5) Hydro-Electric Railway Undertakings:

**In Operation**

(n) Sandwich, Windsor &amp; Amherstburg Railway.

**In respect of which certain rights of way have been acquired, but construction of the railway stands deferred.**

(o) Port Credit to St. Catharines Railway.

(p) Toronto to Port Credit Railway.

**In regard to which expenditures have been made for surveys, engineering or in investigations.**

(q) Toronto &amp; Eastern Railway.

(r) Hamilton, Galt, Elmira &amp; Guelph Railway.

(s) Hamilton, Brantford, Woodstock &amp; London Railway.

(t) St. Catharines &amp; Niagara Falls Railway.

(u) Niagara, St. Catharines &amp; Toronto Railway.

(v) Toronto Suburban Railway.

With respect of the investments in such Systems and undertakings and the operation thereof—where completed and in operation—I report as follows:

POWER SYSTEM AND UNDERTAKINGS  
NIAGARA SYSTEM

**Scope of System**

The Niagara System furnishes power to municipalities and private corporations between Niagara Falls and Dundas, Dundas and Toronto and Dundas and Windsor. The System controls a right-of-way almost entirely held under easement privileges from Niagara Falls to Dundas, Dundas to Toronto, Dundas to London (two lines), London to St. Thomas, and a right-of-way held in fee simple from St. Thomas to Windsor. It also holds in fee simple another right-of-way from Niagara Falls to Dundas and Dundas to Toronto. Steel tower lines are erected along the rights-of-way and transformer stations built at various points thereon. From the transformer stations wood pole (low tension) lines branch out and on these lines distributing stations are erected, from which municipalities and companies not situated on the high tension lines are served. The system also includes certain groups of rural lines adjacent to various municipalities, some of which are operated by municipalities and others by the Commission.

The Niagara System obtains its supply of power principally from the Ontario Power Company (owned by the Commission) which delivered approximately 117,000 horse power to such system in the fiscal year ending 31st October, 1920. Of such supply 100,000 horse power was delivered, under the terms of a contract entered into bearing date 19th March, 1908, while the remainder was provided as required and available under the terms of an understanding and arrangement. The System also obtained in addition approximately 56,000 horse power from the Canadian Niagara Power Company under the terms of an arrangement, while further minor amounts of power were provided for the use of the System from other sources.

Construction of the Chippawa canal and works has been undertaken by the Commission with the intention of providing a further supply of power to the Niagara System. With operation of the works and delivery of power from such works to the Niagara System the municipalities receiving Chippawa power are required under the terms of the Ontario Niagara Development Act to pay such prices therefor as shall be sufficient "to meet interest on the sums expended by the Commission upon the construction and equipment of the works and to form a Sinking Fund sufficient for the repayment of such amounts and to provide renewals and such other charges as the Commission may deem necessary and proper."

### Investments in Works.

The amount of capital invested in the transmission and distribution works of the Niagara System to 31st October, 1920, was as follows:

In right-of-way .....	\$ 1,482,884.06
In steel tower lines .....	4,161,395.25
In transformer stations .....	6,295,832.83
In wood pole lines .....	2,553,240.55
	\$14,493,352.69
In rural lines .....	475,665.96
a total of .....	\$14,969,018.65

For the fiscal year ending October 31st, 1920, the sum of \$1,250,000 was appropriated by the Legislature for the purposes of the Niagara System and out of such appropriation and Treasury warrants issued to the amount of \$700,000 sums aggregating \$1,200,000 were advanced by the Province to the Commission. Of such advances there was expended upon the System in the year by the Commission—

#### Upon Niagara Transmission System:

Right-of-way .....	\$ 23,070.91
Steel tower lines .....	36,770.57
Transformer stations .....	504,962.05
Wood pole lines .....	95,262.51
	\$660,066.04
Upon Niagara Rural Lines .....	2,580.11
a total of .....	\$662,646.15

as per details set out in Schedule "5" hereto—leaving a balance available for the purposes of the system of \$537,353.85, which with other amounts in the hands of the Commission was expended by it in manner set out in Schedule "3" attached.

According to estimates furnished by the Commission to the Province amounts aggregating \$3,956,129 will require to be advanced by the Province to the Commission in the fiscal years ending October 31st, 1921 and 1922 to permit the completion of works of the System in course of construction, including those made necessary with construction of the Chippawa Canal. Additional works, betterments and extensions to the System proposed to be gone on with in those periods are—according to such estimates—expected to cost \$5,605,304.

The Ontario Power Company and its subsidiary, the Ontario Transmission Company, are owned by the Hydro-Electric Power Commission of Ontario, and the whole of the power generated and delivered by the works and lines of such Companies is sold to the Niagara System and other contract customers. With the capital stock of the Companies now owned in entirety by the Commission question arises as to whether such capital stock does or does not now form "works" of the Niagara System within the meaning of the Power Commission Act. The price paid by the Commission for the capital stock of the Ontario Power Company, including the Ontario Transmission Company was \$8,000,000 in 40 year 4% bonds of the Commission guaranteed by the Province of Ontario, while in addition, the Commission has advanced to the Ontario Power Company \$3,344,494.33 in connection with the construction of the third pipe line to its works, which was completed in 1919. Of the \$3,344,494.33 so advanced \$1,200,000 stands borrowed by the Commission—subject to guarantee by the Province of Ontario—from the Bank of Montreal, while the balance represents moneys supplied by the Province of Ontario to the Commission. With the Ontario

Power Company and the Ontario Transmission Company maintained as corporations separate and distinct and their assets and liabilities not combined with those of the Niagara System on the books of the Commission, a separate report in respect of their affairs is submitted herewith. During the year ending October 31st, 1920, capital expenditures made upon the undertakings of the Companies amounted to \$82,303.51 as against which realizations from sales of capital assets produced \$100,409.01.

Under the Ontario Niagara Development Act passed in 1916, the Commission is authorized to construct, maintain and operate works for the purpose of diverting the waters of the Niagara River, the Welland River and tributary waters, and conveying the same by aqueduct, conduit or canal to a point in the Niagara River and at the place where it is discharged to construct, maintain and operate works for the production of electrical energy, the costs of the construction and maintenance of such works to be defrayed out of such moneys as may from time to time be appropriated by the Legislature and paid over to the Commission for such purpose. To October 31st, 1920 the Commission had expended \$26,846,896.22 upon the undertaking as follows:—

In the fiscal year ending October 31st, 1916 .....	\$ 33,512.91
In the fiscal year ending October 31st, 1917 .....	2,343,276.59
In the fiscal year ending October 31st, 1918 .....	5,174,181.45
In the fiscal year ending October 31st, 1919 .....	7,162,999.24
In the fiscal year ending October 31st, 1920 .....	12,132,926.03

Total to 31st October, 1920 .....\$26,846,896.22

such expenditures being chargeable:

For surveying before and during construction .....	\$ 99,097.52
For right-of-way .....	1,183,552.16
For operating and upkeep of portions of right-of-way purchased....	73,197.34
For construction plant and machinery .....	5,564,584.86
For temporary buildings .....	922,975.60
For power sub-stations .....	253,078.51
For generating equipment in Queenston development.....	713,870.67
For construction (material and labor) .....	12,236,243.13
For engineering and superintendence .....	835,244.68
For materials and supplies .....	2,072,651.39
For interest during construction .....	2,016,918.06
For overhead expenses (including insurance, taxes, rentals, legal expenses, administration and office expenses).....	833,548.93
For stone quarry at Walkerton, Ont. ....	41,933.37

Total .....\$26,846,896.22

Of the \$26,846,896.22 so expended upon the works, sums aggregating \$22,360,000 were appropriated by the Province and paid over—to October 31st, 1920—for such purposes, the balance of \$4,486,896.22 having been applied out of moneys advanced by the Province to the Commission for the purposes of other Systems.

For the fiscal year ending October 31st, 1920, the sum of \$10,500,000. was appropriated by the Legislature towards construction of the Chippawa Works out of which appropriations and special warrants for \$4,000,000, sums aggregating \$11,285,000 were paid over to the Commission. Expenditures in the year upon the Works amounted to \$12,132,926.03, details of which are set out in Schedule "4" hereto. The excess of the expenditures over moneys advanced by the Province for the purposes of the Works was obtained out of advances for the purposes of other Systems as is shown on Schedule "3" hereto.

As of date October 31st, 1920, it was estimated by Engineers of the Commission that the cost of the Chippawa Works with a productive capacity of 275,000 horse power would be approximately \$54,000,000 to

\$55,000,000, and that such works would be completed to an extent permitting generation of power by September, 1921. Costs—in addition thereto—of extensions to transformer stations and lines of the Niagara System made necessary with construction of the Chippawa Works are included in \$8,611,433 proposed to be expended upon works and lines of the Niagara System in the fiscal years ending October 31st, 1921, and 1922.

On 29th July, 1920, the Commission entered into an agreement with the Hanover Portland Cement Company Limited whereby that Company agreed to convey to the Commission an option which it held on a stone quarry in the vicinity of Walkerton. Under the option so conveyed the Commission purchased the quarry on 15th September, 1920, paying therefor the sum of \$15,000 and to 31st October, 1920, the Commission had expended \$26,933.37 in improvements to the property, constructing a railway spur to it and in the purchase of quarry equipment, thereby increasing its investment to \$41,933.37.

The expenditures upon such quarry are included in the above as part of the expenditures made in respect of the Niagara Power Development, for the reason that for the time being practically all the stone taken from the quarry is consumed in the manufacture of cement which is being used on the construction of the Chippawa Canal.

The agreement between the Commission and the Hanover Portland Cement Company, Limited, is to remain in force for a period of two years from 29th July, 1920, and is renewable by the Commission as it may require. Under its terms the Company agrees to purchase stone from the Commission at Specified rates and to sell its output of cement to the Commission at cost plus an operating profit calculated at so much per barrel. Upon the termination of the agreement the Company agrees to purchase the stone quarry and equipment at cost to the Commission less fair allowance for depreciation. According to the agreement the Commission agrees to use cement only for the purpose of the Commission, the municipalities under contract with it, its subsidiary companies and the Central Ontario System.

### Reserves for Renewal of Works:

Reserves for the renewal of the works of the Niagara System are provided by an annual charge of  $2\frac{1}{2}\%$  upon the capital invested in transmission and distribution works, not including right-of-way, with interest added thereto at the rate of  $4\%$  per annum on the balance remaining from time to time to the credit of the account, such provision being equivalent to a renewal rate of approximately  $4\%$  per annum on a straight line basis. The charge so made is included as part of the cost of power to the municipalities receiving the same. Reserves for renewals on lines serving companies under contract with the Commission have also been provided from the date of commencement of the use and operation of such lines.

To October 31st, 1920, the accumulated amounts so set aside for such reserves amounted, with interest thereupon, to \$1,993,802.41, as against which there had been expended upon renewals made to that date \$156,539.54, leaving a balance to the credit of the account of \$1,837,262.87. A statement showing the total provisions up to October 31st, 1920, and the expenditures to cover renewals to that date—also the amount provided in the fiscal year ending October 31st, 1920, and expenditures made to meet renewals within the same period appears as Schedule "22" attached hereto.

For the year ending October 31st, 1920, reserves to the amount of \$385,498.44 were set aside out of the income of such companies to provide for renewals to the works of the Ontario Power and Transmission Com-

panies, as against which there was expended upon renewals in that year \$35,230.66, all of which is shown in the separate report covering the accounts of such companies.

### **Sinking Funds for the Repayment of the Advances made by the Province in Respect of the Cost of the Works:**

Under Section 23 of the Power Commission Act the cost of power to each municipality under contract with the Commission must in each year include its proportion of an annual sum sufficient to form in thirty years, with interest at 4% per annum, a Sinking Fund for the repayment of the advances made by Ontario under the Act to meet the costs of works. Under the same section, 23, the Commission is authorized to defer collection—as part of the costs to be paid for power—of any sums payable on Sinking Fund account for the first five years during which a municipality shall take power from the Commission. Exercising this latter right the Commission has deferred collection from all municipalities on the Niagara System of the amounts to be contributed by them on Sinking Fund account for the period of five years during which they shall first take or have taken power from the Commission.

The investments of the Commission in respect of the Ontario Power Company consist of \$8,000,000. 40-year 4% bonds of the Commission, guaranteed by the Province and given in purchase of the capital stock of the Power Company, and \$3,344,494.33—contributed by the Commission to meet the cost of a third pipe line to the Company's works—\$1,200,000 of which was obtained by way of advance to the Commission by the Bank of Montreal (on the guarantee of the Province) and the balance of \$2,144,494.33 out of moneys advanced by the Province to the Commission. The \$3,344,494.33 appears upon the accounts of the Commission as a loan to the Power Company to be repaid from time to time as the revenues of that Company shall permit. With respect to the \$8,000,000 40-year 4% bonds given in purchase of the capital stock of the Power Company, advice of legal Counsel is that the guarantee of such bonds by the Province does not constitute an advance by the Province within the meaning of Section 23 of the Act and that therefore Sinking funds in respect of such bonds do not require to be provided. It is stated to be the intention of the Commission, however, to establish such Sinking Funds when and so soon as the revenues of the Power Company shall permit.

The provisions of the Ontario Niagara Development Works Acts under the terms of which construction of the Chippawa canal and works is authorized, provide that with the delivery of power from such works the municipalities receiving the same shall pay such a price for power delivered to them as shall be sufficient to provide, with other costs, a Sinking Fund for repayment of the costs of the works. The Chippawa canal being in course of construction, no such Sinking Fund is as yet contributable.

Having regard to the above, the Sinking Funds contributed by the municipalities on the Niagara System for the period to October 31st, 1920—except to the extents that collection thereof has been deferred by the Commission under the terms of Section 23 of the Act—have been those necessary to make repayment of the costs of the transmission lines and stations of the System only, capital invested in which amounted to October 31st, 1920 to \$14,969,018.65.

Of 120 municipalities on the Niagara system taking power from the Commission, 59 of them had to October 31st, 1920, been operating for a full period of five years or more, and were required to make payment in respect of Sinking funds to meet the cost of transmission lines and stations. Sink-

ing Funds had also been collected from the dates when power was first delivered, with their use, in respect of works and equipment serving Companies under contract with the Commission. The total Sinking Funds thus accumulated to October 31st, 1920, in respect of the Niagara system amounted to \$715,912.36 as shown in detail on Schedule 21 attached hereto. Such Schedule also indicates the amount chargeable to each municipality on Sinking Fund account for the period during which it has taken power from the Commission and the proportion of such amount, collection of which has been deferred by the Commission under the provisions of Section 23 of the Act; in addition the Schedule shows the amount of Sinking Funds paid by or charged as part of the cost of power to each municipality which has been operating for five years or more, together with the interest credited upon such payments and the accumulated amount of Sinking Fund and interest in respect thereof to October 31st, 1920.

The amount of Sinking Funds collected in the year ending October 31st, 1920, from the municipalities which had been operating for five years or more was \$195,569.61 and the proportion thereof which was included in the cost of power for the year to each of such municipalities is shown on Schedule 19 attached hereto.

#### **Apportionment of the Capital Cost of the Works between Municipalities.**

An apportionment of the capital cost of the Works so as to determine the amount which has to be supported by each municipality and company has, with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 19 attached hereto.

#### **Results of Operations:**

A combined operating and revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 18.

Revenue amounted to .....	\$3,638,384.67
as against which the costs of power, including provisions for renewals, sinking funds payable (excluding those, collection of which stands deferred) and reserves for contingencies, were .....	3,751,065.68
leaving an excess of costs over the amounts billed—monthly—in the year to municipalities and companies for power of	112,681.01

To recoup the Commission for such excess costs, 42 municipalities were charged at the end of the year with \$224,258.63, being the amount necessary to be paid by them—in excess of sums collected monthly—to meet the actual cost of power supplied to them. As against the \$224,258.63 so to be paid to the Commission, 79 municipalities contributed—by way of payment of monthly power bills rendered—\$111,577.62 in excess of the actual costs of power chargeable to them. The extent to which each municipality on the System overpaid or underpaid for power in the year is set out on Schedule 19 attached hereto. Since October 31st, 1920, a large portion of the \$224,258.63 owing to the Commission has been paid.

Prices charged to the Niagara system for power delivered to it by the Ontario Power Company in the fiscal year ending October 31st, 1920, were with the other income of that Company, sufficient to meet interest payable.

all operating costs, and to provide a reserve for the renewal and depreciation of the Works of the Company. The balance of income remaining, with other reserves available, was employed to meet interest upon the purchase price paid by the Commission for the undertaking and upon the advances made by the Commission to the Company as hereinbefore referred to.

During the fiscal year ending October 31st, 1920, the Commission acquired a certain few shares of the capital stock of the Ontario Power Company outstanding in the hands of private holders, and with such purchase became the owner of the entire capital stock of the Company. With the entire capital stock of the Ontario Power Company now held and vested in the Commission under the terms of the power Commission Act—the consent given by the municipalities on the Niagara System (prior to purchase of the Ontario Power Company) to the acquisition and construction by the Commission of development plants for the purpose of affording further supplies of power to the Niagara system, and having regard to the terms and provisions of the Power Commission Act, it is the opinion of legal Counsel that there is now serious question as to whether the shares of the Ontario Power Company are not now so held and vested in the Commission as to require that the municipalities on the Niagara system hereafter pay such prices for power as would be required had the shares of the Company been acquired out of moneys advanced by the Province of Ontario for such purpose. Had such prices been paid to the Commission by the Municipalities on the Niagara system in the fiscal year ending October 31st, 1920, the cost of power would have stood increased by approximately \$140,000 or by the amounts necessary to provide sinking funds to repay the costs to the Commission of the shares of the Ontario Power Company and its advances for construction of the third pipe line to the works of such Company.

Under the provisions of the Ontario Niagara Development Act 1917, the Municipalities on the Niagara System will, with delivery of Chippawa power to such system, be required to pay cost thereof as defined by such provisions. To October 31st, 1920, construction of the Chippawa works had not been completed and no costs or charges in respect thereof stood included in the costs of power to the Municipalities on the Niagara System for such fiscal year.

On October 31st, 1919, the sum of \$518,938.34 remained in the hands of the Commission in respect of overpayments for power made to that date by 64 Municipalities on the Niagara System. On October 31st, 1920, such overpayments amounted to \$519,504.72 contributed by 76 Municipalities, which sum was held by the Commission as security for the payment of future Sinking Fund charges or available to permit moderation in the arbitrary rates charged monthly for power.

On October 31st, 1919, 53 Municipalities were indebted to the Commission in the sum of \$141,747.84, being the amounts by which they had under-paid for power supplied to them to that date. On October 31st, 1920, the indebtedness stood increased to \$209,049.51 with 45 Municipalities liable for the same.

Details of the net amount in the hands of the Commission to the credit of Municipalities which have overpaid and the amounts remaining payable to the Commission by Municipalities which had underpaid for power delivered to them during their periods of operation to October 31st, 1920, are set out in Schedule 20 hereto attached, which also shows:

- (1) Receipts in the year by the Commission in respect of amounts due by Municipalities which had underpaid for power, and payments in the year by the Commission to Municipalities which had overpaid for power; also adjustments in power accounts between certain Municipalities and the Commission.

- (2) Interest credited and charged in the year on balances due to or by Municipalities in respect of power accounts.
- (3) The net amounts credited as overpayments or charged as underpayments to Municipalities in respect of power supplied to them in the year.
- (4) The accumulated overpayments standing to the credit of, and the accumulated underpayments for power standing charged against the municipalities on the system as on October 31st, 1920.

Under Section 23-A of the Power Commission Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by such municipality or of any part thereof. Of 120 municipalities taking power from the Niagara system 9 of them, which had been operating for more than 3 years had underpaid for power supplied to them up to October 31st, 1919, and also underpaid for power delivered to them in the fiscal year ending October 31st, 1920 (See Schedule 20).

During the year the following adjustments were made and items given effect to in accounts between municipalities and the Commission:

- (a) The Town of Dunnville was credited with \$2,062.26 in cancellation of certain charges made against it in 1918 in respect of the re-installation of the Dunnville wood pole line, the first insulators upon which were found to be defective and necessary to be replaced by those of another type. Such costs of replacement have been accepted as of a contingent nature and written off to reserves established to meet the costs of such a character.
- (b) Cash to the amount of \$52,589.15 was received by the Commission from 29 municipalities and applied in discharge or reduction of amounts due by such municipalities in respect of underpayments for power to October 31st, 1919.
- (c) Amounts to the credit of 5 municipalities in respect of over-payments for power supplied to October 31st, 1919, and aggregating \$1,740.08 were transferred by the Commission and applied in part payment of 1919-20 power bills and other current accounts.

### Reserves for Contingencies:

Balance at the credit of Contingency Reserves of the System amounted on 31st October, 1919, to ..... \$15,762.48

and to this was added in the fiscal year ending October 31st, 1920—

(a) Amounts charged to Municipalities and against Company contracts as part of the cost of power to them	\$37,500.00	
(b) Net Profits for year on power sold by the System to private companies	11,214.61	
(c) Net profits to October 31st, 1919 on contracts with sundry power customers not previously applied to the Contingencies Reserve	16,104.00	
(d) Interest at 4% on the monthly balances at the credit of the account	1,510.10	66,328.71

against which there was charged in the year:—

(a) Expenditures incidental to the restringing with aluminum cable of the high tension line between Kitchener and Stratford and the wood pole lines between Tilbury and Comber	\$21,352.14	
(b) The cost of replacing or repairing power lines and equipment damaged by storms	22,224.50	43,576.64

leaving a balance at the credit of the account as at 31st October, 1920 of .....

\$38,514.55

### Rural Lines:

Capital invested in Rural Lines of the Niagara system amounted to October 31st, 1920, to \$475,665.96, of which \$442,415.08 represented the cost of primary or main lines owned by the Commission but operated and



maintained by municipalities owning secondary or service lines tributary thereto, which municipalities pay interest and Sinking Fund charges on the cost of the primary lines to the Commission. To October 31st, 1920, \$13,189.39 stood expended on other rural lines which were under construction and incomplete.

During the fiscal year ending October 31st, 1920, the following expenditures were made upon Rural Lines of the system:

In the vicinity of Walkerville.....	\$2,708.14	
In the vicinity of St. Catharines.....	8,133.01	
In the vicinity of Agincourt.....	7,740.46	
In the Township of West Flamboro.....	4,745.25	
In the Township of South Dorchester.....	1,299.30	
Sundry small extensions.....	194.26	
		\$24,820.42

As an offset against which expenditures, and with the Village of Markham taking power over such line in 1920, the cost of the Toronto to Markham primary line was in the year transferred from Rural Lines Account to that of the Wood Pole Lines of the Niagara system: such cost amounted to..... \$22,240.31 leaving a net increase in the Niagara Rural Lines Account for the year of ..... \$ 2,580.11

Lines in which \$20,061.49 stood invested on October 31st, 1920 are operated by the Commission at its own risk.

An Operating and Revenue statement of the Rural lines of the Niagara System for the year ending October 31st, 1920, is attached hereto as Schedule 24. In the period, income amounted to \$95,292.49 as against which costs of power including provisions for renewals and Sinking Funds, were \$95,767.44, a loss of \$474.95 having been made in connection with lines operated by the Commission on its own behalf.

Statement of the detailed costs of operation of each rural line for the year appears as Schedule 25 hereto, while a statement of the accumulated surpluses or operating shortages of each line to October 31st, 1920, appears as Schedule 26. Accumulated Sinking Funds paid in respect of rural lines of the system amounted to \$46,809.11 to October 31st, 1920, as is shown on Schedule 27 hereto.

Amounts due to the Commission by rural Townships in respect of sums payable for Sinking Funds and interest was to October 31st, 1920, \$13,114.45, of which \$3,718.82, representing amounts due by three Townships, was three months or more overdue. (See Schedule 89).

Reserves for renewals on the lines operated by the Commission at its own risk are provided by an annual charge of 4% on capital invested, with interest added thereto at the rate of 4% per annum on balances to the credit of the account, and this provision is equivalent to a renewal rate of 5 $\frac{3}{4}$ % per annum on a straight line basis, which is held to be adequate by Engineers of the Commission. The total reserves provided and the expenditures on account of renewals to October 31st, 1920, are shown on Schedule 28, also the balance to the credit of the account which amounted on that date to \$5,249.79.

Renewals on the Rural Lines constructed at the cost of the Commission and operated by municipalities—(in respect of the cost of which the municipalities are required to pay Sinking Funds and interest to the Commission)—have, under the contracts with such municipalities, to be provided at the rate of 5% per annum—and such renewal funds are retained by the municipalities for expenditure by them in renewal of such lines.

Sums due to the Commission by customers in respect of lines operated by the Commission at its own risk amounted on October 31st, 1920, to \$771.56, of which \$14.07 only was three months or more overdue.

## THUNDER BAY SYSTEM

## Scope of the System:

The Thunder Bay System in operation on October 31st, 1920, was comprised of a wood pole line constructed from the development works of the Kaministiquia Light, Heat & Power Company on the Kaministiquia River to the City of Port Arthur and a transformer station erected in connection therewith. Up to 31st October 1920 the supply of power to the System was obtained under a contract with the Kaministiquia Light, Heat and Power Company, which contract expired in December 1920.

In December 1918 the Commission commenced construction of power development works on the Nipigon River which, when complete, are expected by engineers of the Commission to cost about \$6,731,830, and are looked to to provide a supply of power to the Cities of Port Arthur and Fort William. The supply of power which will be provided by the works is expected to be in excess of the requirements of the Cities mentioned, which have executed contracts to pay cost for power delivered to them, and the Commission contemplates the sale to pulp and paper mills of the excess power so to be developed. On October 1st, 1920, a contract was executed for a supply by the System to the Nipigon Pulp and Paper Company of from 4,000 to 10,000 horse power. The term of this contract is ten years, with the right of renewal for a further ten years.

## Investment in Works:

Capital invested in the works of the System then in operation and affording a supply of Kaministiquia power to the City of Port Arthur amounted on October 31st, 1920, to

Investment in transmission line from plant of Kaministiquia Company to City of Port Arthur.....	\$ 29,476.46
Investment in transformer station at Port Arthur.....	89,082.43
	\$118,558.89
a total of.....	
of which there was expended in the fiscal year under review—	
Upon transmission line .....	\$705.37
Upon transformer station .....	171.64
	\$877.01

for details of which latter expenditures see Schedule 6.

Expenditures upon the development works in course of construction on the Nipigon River amounted to October 31st, 1920, to—

On Generating Plant .....	\$3,514,270.78
Transmission lines .....	452,129.34
New Transformer station .....	35,461.68
	\$4,001,861.80

in respect of which there was disbursed in the year ending October 31st, 1920—

On generating plant .....	\$2,892,940.13
On transmission line .....	253,048.11
On new transformer station .....	35,461.68
	\$3,181,449.92

Details of these disbursements are shown on Schedule 6 hereto.

Completion of works in course of construction will, in the opinion of engineers of the Commission, require expenditure of \$2,334,968. in the fiscal years ending October 31st, 1921 and 1922, while additional works proposed to be constructed and betterments to be made in those periods are expected to cost \$395,000.

For the fiscal year ending October 31st, 1920, the sum of \$2,500,000 was appropriated by the Legislature for the purposes of the Thunder Bay system, while in addition special warrants to the amount of \$700,000, were issued and \$114,500, appropriated by Treasury Board minutes. Sums to the total amount thereof, or \$3,314,500, were paid over to the Commission for the purposes of the System, of which there was expended upon the System \$3,182,326.93, as above mentioned. The balance of \$132,173.07 with other moneys in the hands of the Commission was expended in manner set out in Schedule 3 attached hereto.

#### **Reserves for the Renewal of Works:**

Reserves for renewals to the System in operation on October 31st, 1920, are provided by an annual charge of 3½% on the capital invested in such works, with interest added thereto at the rate of 4% per annum on the balance to the credit of the account. This provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

The City of Port Arthur has been charged with renewals from the date when it first began to take power and on Schedule 33 is shown the total provisions set aside to October 31st, 1920, with the expenditures made on account of renewals to such date. The amount to the credit of the account on October 31st, 1920, was \$39,713.67.

#### **Reserves for Contingencies:**

The sum of \$4,254.48 remained to the credit of Reserves for Contingencies account of the system in operation on October 31st, 1920 (See Schedule 34 attached) as a provision against unforeseen expenditures and losses.

#### **Reserves for Sinking Funds:**

The City of Port Arthur has paid Sinking Fund charges as part of the cost of power delivered to it in every year since December 1910, and the amount accumulated on Sinking Fund account in respect of the System in operation was to October 31st, 1920, \$20,446.98, as shown on Schedule 32 attached.

#### **Results of Operations for Year:**

Operating and Revenue account of the System in operation for the year ending October 31st, 1920, is attached hereto as Schedule 29. Revenue amounted to \$114,199.64 as against which costs of power delivered to the City of Port Arthur, including provisions for renewals, sinking funds and contingencies, were \$103,948.05. Receipts exceeded costs, therefore, by the sum of \$10,251.59, which amount was attributable to overpayments for power supplied to it by the City of Port Arthur in the year. (See Schedules 29 and 30 hereto attached)

On October 31st, 1919, the sum of \$17,621.72 remained in the hands of the Commission to the credit of the City of Port Arthur, and on October 31st, 1920, the amount stood increased to \$28,578.18. (See Schedule 31).

### **SEVERN SYSTEM**

#### **Scope of System:**

The Severn system supplies power to Midland, Penetang, Collingwood and certain other municipalities and private corporations operating in that vicinity, and is comprised of a development plant situated on the Big Chute on the Severn River, together with wood pole (low tension) lines and dis-

tributing stations connected therewith. The power generated by the development works of the System at Big Chute amounted for the year ending October 31st, 1920, to approximately 5,180 horse power, while, in addition, in the year the system purchased upwards of 497 horse power from the Wasdell system and 17 horse power from the Eugenia system.

### Investment in Works:

Capital invested in the works of the system to October 31st, 1920, was as follows:

In power development .....	\$ 649,767.39
In wood pole lines .....	552,256.60
In distributing stations .....	179,250.45
Total.....	<u>\$1,381,274.44</u>

Expenditures in respect of the same during the year ending October 31st, 1920, amounted to

Upon power development .....	\$15,877.48
Upon wood pole lines .....	4,852.49
Upon distributing stations .....	10,910.90
or a total of.....	<u>\$31,640.87</u>

details of which are set out in Schedule 7 attached hereto.

Works in course of construction will, it is estimated, cost \$41,681. to complete, while expenditures on betterments and extensions proposed to be made with Rural Lines to be constructed—are expected for the fiscal years ending October 31st, 1921 and 1922 to cost \$163,319.

For the fiscal year ending October 31st, 1920, the sum of \$50,000. was appropriated by the Legislature for the purposes of the system, and an additional \$7,000. under Special Warrant, making a total of \$57,000., the whole of which was paid over to the Commission. Expenditures on the works of the System for the year amounting, as above shown, to \$31,640.87, \$25,359.13 remained in the hands of the Commission for the purposes of the System, and this with other amounts in the hands of the Commission was expended by it in manner set out in Schedule 3 attached hereto.

### Reserves for the Renewal of Works:

Reserves for the renewal of the works of the Severn System are provided by an annual charge of 2 $\frac{3}{4}$ % on the capital invested in the works, with interest added thereto at the rate of 4% per annum on the balances remaining from time to time to the credit of the account; this provision being equivalent to a renewal rate of approximately 4 $\frac{1}{4}$ % on a straight line basis.

All municipalities upon the System have been charged with their share of the provision for renewals from the dates when they first began to take power and reserves for renewals in respect of lines serving Companies under contract with the system have also been provided from the commencement of the operations of such lines. The amount of reserves provided and expenditures charged there-against to October 31st, 1919, also the provision made by charges included in the cost of power and expenditures on account of renewals for the year ending October 31st, 1920, are shown on Schedule 39 hereto attached. The net balance to the credit of the account on October 31st, 1920, was \$185,297.02.

### **Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they began to take power from the system. Collection of payments to be made on Sinking Fund account by 6 municipalities remained thus deferred on October 31st, 1920, while costs of power charged to 11 municipalities which had been operating for five years or more include Sinking Fund instalments. Sinking Funds have also been accumulated in respect of works and equipment serving companies under contract with the Commission since the date when such companies began taking power.

The total of the Sinking Funds collected from and charged—in the costs of power—to municipalities on the System amounted on October 31st, 1920, to \$26,526.71, while the amount collected, with interest thereon, in respect of works and equipment serving companies amounted at the same date to \$12,814.81, a total of \$39,341.52. (See Schedule 38 attached hereto.)

### **Distribution of Capital Cost between Municipalities:**

An apportionment of the capital cost of the works of the system to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 36 attached.

### **Results of Operations:**

A combined Operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 35. Revenue amounted to \$179,884.27, as against which costs of power, including provisions for renewals, sinking funds and contingencies were \$191,292.95. Costs exceeded receipts, therefore, by the sum of \$11,408.68, which amount was attributable to underpayments for power to the extent of \$17,637.29 by 8 municipalities, and over-payments for power to the extent of \$6,228.61 by 9 municipalities. (See Schedules 35 and 36 hereto.)

To October 31st, 1920, 7 municipalities on the System had overpaid for power delivered to them to that date to the extent of \$23,961.91, while 10 municipalities were indebted to the Commission in the sum of \$40,713.72 in respect of power supplied but not fully paid for. (See Schedule 37 hereto.) During the year the municipalities of Alliston and Midland paid to the Commission the sums of \$44.92 and \$162.28 respectively to apply on amounts owing by them in respect of power underpaid for to October 31st, 1919.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by it or any part thereof. Of the 17 municipalities taking power from the system 4 of them which had been operating for more than three years, underpaid for power supplied to them up to October 31st, 1919. In the fiscal year ending October 31st, 1920, however, all of such municipalities fully paid for power supplied to them in that period. (See Schedule 37 hereto.)

### **Reserves for Contingencies:**

The amount to the credit of the Reserves for Contingencies account of the System as a provision against unexpected costs and losses amounted on October 31st, 1920, to \$5,674.94, such sum having been accumulated out

of amounts charged to municipalities on the system as part of the costs of power delivered to them. Details of the account, including amounts provided and expended in the year, are set out in Schedule 40 attached hereto.

### ST. LAWRENCE SYSTEM

#### Scope of System:

The St. Lawrence system consists of wood pole (low tension) lines and distribution stations constructed to provide Brockville, Prescott and certain smaller municipalities in that vicinity with power, a supply of which is purchased by the System from the Cedar Rapids Power Company and from the town of Morrisburg. The Toronto Paper Company at Cornwall purchases power from the System at a flat rate per horse power. The amount of power distributed by the System in the fiscal year ending October 31st, 1920, was approximately 2.124 horse power.

#### Investment in Works:

Capital invested in the works of the system to October 31st, 1920, was as follows:

In wood pole lines .....	\$363,732.43
In distributing stations .....	277,401.16
a total of.....	\$641,133.59

of which there was expended during the year ending October 31st, 1920,

Upon wood pole lines .....	\$ 98,190.96
Upon distribution stations .....	29,576.16
a total of.....	\$127,767.12

details of which are set out in Schedule 8 attached hereto.

Costs to complete works in course of construction are estimated by Engineers of the Commission at \$401,607, while extensions and betterments proposed to be made—with Rural Lines to be constructed—in the fiscal years ending October 31st, 1921 and 1922 are expected to cost \$134,393.

For the fiscal year ending October 31st, 1920, the sum of \$500,000. was appropriated by the Legislature for the purposes of the System and a further \$50,000. by special warrant, making a total of \$550,000. Of these appropriations sums aggregating \$397,000 were paid over by the Province to the Commission and with expenditures made thereout for the purposes of the System of \$127,767.12, there remained \$269,232.88, which with other amounts in the hands of the Commission was disbursed by it in manner set out in Schedule 3 hereto attached.

#### Reserves for the Renewal of Works:

Reserves for renewal of the lines and stations of the St. Lawrence System are provided by an annual charge of 4% on the capital invested in the same, with interest added thereto at the rate of 4% per annum on balances remaining from time to time to the credit of the account. This provision is equivalent to a renewal rate of approximately 5<sup>3</sup>/<sub>4</sub>% per annum on a straight line basis.

On Schedule 45 hereto is shown the amount of the reserves provided and the expenditures charged there-against to October 31st, 1919; also the provision made—by charges included in the cost of power—and expenditures on account of renewals for the year ending October 31st, 1920.

The balance to the credit of the account on October 31st, 1920, was \$68,910.67.

### **Sinking Funds:**

Under Section 23 of the Act the Commission has deferred collection from all municipalities on the System of amounts payable by them in respect of Sinking Funds for the first five years of their operation. 2 Municipalities on the System stood thus relieved of having to make payment of Sinking Fund instalments in the year ending October 31st, 1920, while Sinking Fund charges were included in the cost of power (in the year) to the remaining 3 municipalities on the System which had been operating for a period of five years or more. Sinking Fund instalments charged to such 3 municipalities amounted to \$2,722.76 as per Schedule 44 attached.

Sinking Funds have also been provided in respect of works and equipment serving companies under contract with the Commission since the date when such companies began to take power and the amounts collected in respect of such Sinking Funds to October 31st, 1920, amounted to \$1,916.91. (See Schedule 44.)

The total of the Sinking Funds collected and charged in respect of the System amounted, therefore, on October 31st, 1920, to \$4,639.67.

### **Distribution of Capital Cost:**

An apportionment of the capital cost of the works of the System so as to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such distribution for the year ending October 31st, 1920, are contained in Schedule 42 hereto.

### **Results of Operations:**

Operating and Revenue account of the system for the year ending October 31st, 1920, is attached hereto as Schedule 41. Revenue amounted to \$95,314.04 as against which the costs of power—including provision for renewals, sinking funds collectible and contingencies—were \$104,536.26. The excess of cost over receipts of \$9,222.22 was attributable to underpayments for power by all of the municipalities on the System to the extent of \$6,055. and losses met with on the sale of power to companies of \$3,167.22.

A statement of the amounts underpaid by each municipality on the System for power supplied to it in the year is set out in Schedule 42 attached, while a statement of the accumulated underpayments for power (and interest charged thereupon) owing by each municipality on the System to October 31st, 1920, is attached as Schedule 43.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall begin to take power from the Commission extend the time for payment of the sums payable by it or any part thereof. All of the 5 municipalities taking power from the System have been operating for more than three years, had underpaid for power supplied to them up to October 31st, 1919, and continued to do so for the fiscal year ending October 31st, 1920. (See Schedule 43.)

### **Reserves for Contingencies:**

The amount to the credit of the Contingency reserve account of the System to October 31st, 1919, was \$1,555.24 and in the year ending October 31st, 1920, this amount was augmented by \$3,247.72 out of interest credits and sums charged to municipalities and companies as part of the costs

of power delivered to them in that period. Against a total credit of \$4,802.96 thus accumulated, there was charged in the year \$543.07 expended on costs of a contingent nature and \$3,167.22 losses met with on sale of power to companies, leaving a balance of \$1,092.67 to the credit of the account. (See Schedule 46.)

### WASDELL SYSTEM

#### Scope of System:

The Wasdell system furnishes power to a small group of municipalities in the vicinity of the Commission's development plant at Wasdell Falls on the Severn River. The system is comprised of the development plant, together with wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the System in the year ending October 31st, 1920, was approximately 910 horse power, of which upwards of 497 horse power was delivered to the Severn system over connecting lines.

#### Investment in Works:

Capital invested in the works of the System on October 31st, 1920, was as follows:

In power development .....	\$141,760.06
In wood pole lines .....	153,690.29
In transformer stations .....	26,215.08
a total of.....	\$321,665.43

of which there was expended during the year ending October 31st, 1920

On power development .....	\$ 972.66
On wood pole lines .....	43,447.28
On transformer stations .....	11,479.44
a total of.....	\$55,899.38

details of which are set out on Schedule 9 hereto attached.

Capital invested in Rural Lines of the system amounted on October 31st, 1920, to \$11,281.72, of which there was expended in the year ending October 31st, 1920, \$3,583.56 as per details set out on Schedule 9 hereto.

Betterments and extensions proposed to be effected in the fiscal years ending October 31st, 1921 and 1922 are expected to cost \$30,000., while Rural Lines proposed to be constructed in those periods are estimated to cost \$105,000.

For the fiscal year ending October 31st, 1920, the sum of \$90,000. was appropriated by the Legislature for the purposes of the system, and of such appropriation sums aggregating \$50,000 were paid over to the Commission for the purposes of the system, as against which there was expended—

Upon works, proper, of the system .....	\$55,899.38
Upon rural lines .....	3,583.56
a total of.....	\$59,482.94

the excess of expenditures over receipts of \$9,482.94 having been provided out of amounts in the hands of the Commission available for other Systems. (See Schedule 3 hereto.)

#### Reserves for the Renewal of Works:

To October 31st, 1919, reserves for the renewal of works of the Wasdell system amounted to \$47,143.15, which sum had been provided by an annual charge of 3½% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent



to a renewal rate of approximately 5% per annum on a straight line basis. The reserves thus provided were included in the costs of power delivered to municipalities to that date.

On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1920, reduced the renewals charge from 3½% per annum to 2% per annum on the capital invested in the works, which rate with interest added thereto at 4% per annum is equivalent to approximately 3% per annum on a straight line basis. The accounts of the Commission were also revised so as to make the latter rate effective as from the commencement of operations in 1914, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1920, was \$34,416.69 as against which expenditures to that date of \$3,143.18 had been made, leaving a credit to the account of \$31,273.51 as shown on Schedule 51 hereto.

### **Sinking Funds:**

Under Section 23 of the Act the Commission has deferred collection from all municipalities on the System of Sinking Fund instalments to be paid over a period of five years from the date when they first began to take power from the Commission. One municipality remained thus relieved from payment of Sinking Fund charges as part of the cost of power delivered to it in the year ending October 31st, 1920, while 5 municipalities which had been operating for more than five years stood charged with Sinking Fund instalments included in the cost of power to them. Sinking Funds so payable by such municipalities amounted to \$2,656.27 as shown on Schedule 50 attached hereto.

Sinking Funds have also been accumulated in respect of the works and equipment serving companies under contract with the System since the dates when such companies began to take power and the sums collected from such companies on Sinking Fund account to October 31st, 1920, amounted to \$2,640.25 as shown on Schedule 50 hereto. The total of Sinking Funds charged in the costs of power to municipalities and companies amounted to \$5,296.52 on October 31st, 1920.

### **Distribution of Capital Cost:**

An apportionment of the capital cost of the works so as to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such distribution for the year ending October 31st, 1920, are contained in Schedule 48.

### **Results of Operations:**

Operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 47. Revenue amounted to \$38,077.01, as against which costs of power, including provisions for renewals, (at the amended rates before mentioned) sinking funds and contingencies, were \$39,746.74. Costs exceeded receipts and amounts charged to municipalities by way of monthly power bills by \$1,669.73 attributable to underpayments for power by 3 municipalities to the extent of \$1,303.65, and losses on sale of power to companies of \$582.70, as against which 3 municipalities overpaid for power to the extent of \$216.62. (See Schedule 48.)

Under Section 23 of the Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by it or any part thereof. All of the municipalities on the System had underpaid for power to October 31st, 1919, and 2 of such municipalities, which had been operating for more than three years, underpaid for power supplied to them in the fiscal year ending October 31st, 1920. (See Schedule 49.)

### Contingency Reserves:

To October 31st, 1919, the sum of \$14,277.43 had been accumulated to the credit of Contingency Reserves, partly out of provisions included in the cost of power to the municipalities but to the greatest extent out of profits realized on the sale of aluminum cable and sundry equipment originally installed and later taken from the System. To this \$14,277.43 was added \$824.34 provided in the year ending October 31st, 1920, out of the cost of power charged to municipalities and companies, making a total of \$15,101.77. This whole amount was expended in the year in manner following, namely:

Applied against the cost of stringing aluminum cable on a large portion of the system .....	\$14,519.07
To meet losses in the year on power sold to private companies .....	582.70
	\$15,101.77

which absorbed the total of the credit to the account and left the System without contingency reserves at the end of the year. (See Schedule 52.)

### Rural Lines:

Capital invested in Rural Lines of the System to October 31st, 1920, was \$11,281.72 (See Schedule 53) of which \$3,583.56 was expended in the year, as per details set out on Schedule 9 hereto. The Rural Lines of the System are operated by municipalities which supply power to such lines through their local commissions. The operating costs of the lines are met by such municipalities which collect and expend amounts necessary for the maintenance and renewal thereof, but pay to the Commission interest and Sinking Funds on the capital cost of the Lines. The amount of interest and sinking funds so paid to the Commission in the fiscal year ending October 31st, 1920, was \$782.68 of which \$583.29 was for interest and \$199.39 for Sinking Funds. The accumulated Sinking Funds contributed in respect of the lines to October 31st, 1920, amounted to \$376.71, as is shown on Schedule 53 attached hereto.

## EUGENIA SYSTEM

### Scope of System:

The Eugenia System supplies power to Owen Sound, Chesley, Orangeville and other municipalities in the vicinity of the Commission's development plant at Eugenia Falls on the Beaver River. The system is comprised of the development plant together with wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the system in the year ending October 31st, 1920, was approximately 3,355 horse power of which upwards of 17 horse power was delivered to the Severn system over connecting lines.

**Investment in works:**

The capital invested in the works of the system on October 31st, 1920, was as follows:

In Power Development .....	\$ 979,424.83
In Wood Pole Lines .....	727,460.81
In Distributing Stations .....	206,879.86
Total.....	<u>\$1,913,765.50</u>

of which there was expended during the year ending October 31st, 1920—

Upon Power Development .....	\$ 22,655.79
Upon Wood Pole Lines .....	183,401.39
Upon Distributing Stations .....	44,885.18
Total.....	<u>\$ 250,942.36</u>

Expenditures upon the power development were made in connection with completion of a new unit, construction of which was commenced in the fall of 1918, while expenditures upon wood pole lines were made in construction of lines to serve sundry municipalities including Walkerton, Teeswater, Wingham, Holyrood, Lucknow, Ripley and Kincardine, none of which lines were fully completed or in operation on October 31st, 1920. Expenditures upon stations were represented to the extent of \$34,908.97 by the cost to October 31st, 1920, of new distributing stations in the vicinity of Teeswater, Wingham, Holyrood and Kincardine; to the extent of \$9,976.21 by additional equipment installed in the Hanover station and by sundry small installations in other stations. Details of such expenditures are set out in Schedule 10 hereto. Costs of completion of works in course of construction are estimated by Engineers of the Commission at \$147,409 while betterments and extensions proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected to cost \$142,591.

Capital invested in Rural Lines of the System amounted on October 31st, 1920, to \$1,694.61, no part of which was expended in the year ending on that date. Costs of rural lines proposed to be constructed in the fiscal years ending October 31st, 1921 and 1922 are estimated at \$70,000.

For the fiscal year ending October 31st, 1920, the sum of \$475,000 was appropriated by the Legislature for the purposes of the System and of such appropriation moneys aggregating in amount \$440,000 were paid over to the Commission for the purposes of the System. Of the sums so paid over \$250,942.36 was expended upon the System by the Commission, as above set out, the balance remaining of \$189,057.64 being with other amounts in its hands, disbursed in manner set out in Schedule 3 hereto attached.

**Reserves for the Renewal of Works:**

Of \$1,913,765.50 invested in works of the Eugenia System \$324,988 represents the cost of—

Properties acquired for flooded areas .....	\$112,220
Reinforced concrete dam .....	188,857
Earth filled dam .....	23,911
Total.....	<u>\$324,988</u>

which investments are of such a character that reserves for renewals thereof are not necessary to be set up in the opinion of Engineers of the Commission.

On the balance of the moneys invested in works, reserves for renewals are provided by an annual charge of  $2\frac{3}{4}\%$ , with interest added thereto at the rate of  $4\%$  per annum on balances to the credit of the account—which provision is equivalent to a rate of approximately  $4\frac{1}{4}\%$  per annum on a straight line basis. All municipalities have been charged with their shares of the provision for renewals from the dates when they first began to take power from the System. Reserves for renewals in respect of the lines serving Companies have also been provided as from the date of commencement of operations of such lines.

On Schedule 57 hereto annexed is shown the amount of the reserves provided and the expenditures charged there against up to October 31st, 1919; also the amount set aside for renewals and expenditures on account thereof for the year ending October 31st, 1920, on which latter date there was to the credit of the account \$135,762.20.

### **Sinking Funds:**

As empowered under the provisions of Section 23 of the Act the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they first began to take power from the System. As none of the municipalities on this System have been operating for a full period of five years to October 31st, 1920, no charge was included in the cost of power to the municipalities to that date for Sinking Fund instalments payable by them.

### **Distribution of Capital Cost between Municipalities:**

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are set out in Schedule 55 attached.

### **Results of Operations:**

A combined operating and revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 54. Revenue amounted to \$125,943.31 as against which costs of power, including provisions for renewals and contingencies were \$169,875.52. Costs exceeded receipts therefor by the sum of \$43,932.21 represented by underpayments for power in the year by all the municipalities on the System to the extent of \$40,840.36 and losses sustained on the sale of power to private companies to the amount of \$3,091.85. The extent of the underpayments for power in the year by each municipality is shown on Schedule 55 hereto attached, while the accumulated amount due by the municipalities on the System in respect of underpayments for power during their periods of operation, amounting in all to \$76,877.72 is set out in Schedule 56. During the year the Village of Shelburne made payment of \$74.10 to the Commission which was applied on account of amounts due by it in respect of such underpayments.

Under Section 23-A of the Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by such municipality or any part thereof. Of 18 municipalities taking power from the Eugenia System, 12 of them had to October 31st, 1920, been operating for more than three years, had underpaid for power supplied to them in the period up to October 31st, 1919, and continued to do so for the fiscal year ending October 31st, 1920. (See Schedule 56.)

**Reserve for Contingencies:**

The balance to the credit of Reserves for Contingencies Account as a provision against unexpected costs and losses amounted on October 31st, 1919, to \$19,488.48 and to this there was added in the fiscal year ending October 31st, 1920, the sum of \$1,618.29 arising from interest credits and amounts charged to the municipalities in the costs of power. As against a credit balance of \$21,106.77 so obtained there was charged against the account within the fiscal year the following amounts:—

(a) Cost of repairing and replacing equipment and lines which had been damaged by storms .....	\$3,711.47
(b) Costs incidental to the transfer of equipment .....	872.51
(c) Net loss sustained by the System for the year on sales of power to private companies .....	3,091.85
	a total of.....\$7,675.83

leaving to the credit of the account as a provision against future contingencies the sum of \$13,403.94 as shown on Schedule 58 attached.

**Rural Lines:**

Capital invested in the Rural Lines of the System amounted to \$1,694.61 (See Schedule 59), no portion of which was expended in the year ending October 31st, 1920. The Rural Lines of the System are operated by municipalities which supply power to the same through their local commissions. The operating costs of the lines are met by such municipalities which collect and expend amounts necessary for the maintenance and renewal thereof but pay to the Commission interest and sinking funds on the capital cost of the Lines. The amount of interest and sinking fund so paid to the Commission in the fiscal year ending October 31st, 1920, was \$124.64, of which \$94.12 represented interest and \$30.52 provisions for sinking funds. The accumulated sinking funds contributed in respect of the lines to October 31st, 1920, amounted to \$105.83 as is shown on Schedule 59 attached.

**OTTAWA SYSTEM****Scope of System:**

The Ottawa System furnishes power to the City of Ottawa, a supply whereof is obtained by the Commission under contract with the Ottawa and Hull Power and Manufacturing Company, Limited.

**Investments in Works:**

Capital invested in the works of the System to October 31st, 1920, amounted to \$1,009.57, no part of which was expended in the fiscal year ending on that date. Such capital investment was represented largely by the cost of metering equipment.

**Reserves for the Renewal of Works:**

No reserves are provided for the renewal of the works of the Ottawa system, such provision being unnecessary in the opinion of Engineers of the Commission.

**Sinking Funds:**

Sinking Fund provisions charged in the costs of power to the Ottawa System in the year ending October 31st, 1920, amounted to \$18.18 which with instalments paid to October 31st, 1919, and interest accretions, left a balance to the credit of the account on October 31st, 1920, of \$67.73.

## Results of Operations:

A combined Operating and Revenue statement for the year ending October 31st, 1920, is attached hereto as Schedule 60. The total costs of power including provisions for interest and Sinking Fund, amounted to \$95,622.27, the exact amount of which was paid by the City of Ottawa to the Commission in the year.

### MUSKOKA SYSTEM

#### Scope of System:

The Muskoka System furnishes power to Huntsville and Gravenhurst and to sundry customers at Muskoka Falls. The System is comprised of a development plant situated at South Falls on the south branch of the Muskoka River, together with wood pole lines and distributing stations connected therewith. The amount of power generated by the development works of the System in the year ending October 31st, 1920, was approximately 1,350 horse power.

#### Investment in Works:

Capital invested in the works of the System on October 31st, 1920, was as follows—

In Power development .....	\$148,018.13
In wood pole lines .....	54,313.44
In distributing stations .....	9,785.70
a total of.....	\$212,117.27

of which there was expended during the year ending October 31st, 1920—

On power development in connection with the South Falls dam and additional equipment .....	\$ 8,828.56
On Huntsville distributing station .....	152.14
a total of.....	\$ 8,980.70

details of which are set out in Schedule 11 hereto.

Costs of betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922, are estimated by Engineers of the Commission at \$15,000.

For the fiscal year ending October 31st, 1920, the sum of \$40,000. was appropriated by the Legislature for the purposes of the System, and a further \$50,000. by special warrant, making a total of \$90,000. Of these appropriations and warrants sums aggregating \$60,000. were paid over by the Province to the Commission and with expenditures made thereout for the purposes of the System of \$8,980.70 as above mentioned, there remained \$51,019.30 which with other amounts in the hands of the Commission was disbursed by it in manner set out in Schedule 3.

#### Reserves for the Renewal of Works:

Reserves for the renewal of the works of the Muskoka System are provided by an annual charge of 3½% on the capital invested in such works, with interest added thereto at the rate of 4% per annum on the balance to the credit of the account, which provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

Both municipalities served by the System have been charged with their share of the provisions for renewals from the dates when they first began to take power. On Schedule 64 hereto is shown the amount of the reserves

provided and expenditures charged there against to October 31st, 1919; also the provision made (by charging the costs of power) and the expenditures for renewals in the fiscal year ending October 31st, 1920, when the balance remaining to the credit of the account amounted to \$27,646.18.

### **Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has deferred collection from both municipalities of Sinking Fund instalments for a period of five years from the date when they first began to take power from the System. As neither of the municipalities had to October 31st, 1920, been operating for a full period of five years Sinking Fund instalments payable by them were not included in or collected as part of the costs of power.

### **Distribution of Capital Cost:**

An apportionment of the capital cost to determine the amount thereof to be supported by each municipality has, with variations in the amount of power supplied, to be made in each year. Statement covering such distribution for the year ending October 31st, 1920, is contained in Schedule 62.

### **Results of Operations:**

Operating and Revenue account for the year ending October 31st, 1920, is attached hereto as Schedule 61. Revenue amounted to \$23,541.84 as against which costs of power, including provision for renewals and contingencies were \$27,238.25. Receipts and amounts charged for power, therefore, exceeded expenditures by \$1,303.59, attributable to the fact that the municipality of Huntsville overpaid for power in the year to the extent of \$1,987.85, while the municipality of Gravenhurst underpaid for power in the year by \$684.26. A statement of underpayments and overpayments by the municipalities for power supplied in the year ending October 31st, 1920, is set out in Schedule 62 hereto, while the accumulated underpayments for power by both of the municipalities to October 31st, 1920, are set out in Schedule 63.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power extend the time for payment of the sums payable by such municipality or any part thereof. Both of the municipalities had been operating for a period of more than three years to October 31st, 1919, and had underpaid for power to that date. For the fiscal year ending October 31st, 1920, the municipality of Huntsville overpaid for power supplied to it and the municipality of Gravenhurst continued to underpay for power delivered to it.

### **Reserves for Contingencies:**

The reserves to the credit of Contingency Account amounted to \$1,096.18 on October 31st, 1919, and during the fiscal year ending October 31st, 1920, such amount was increased by \$412.62 representing interest credits, profits on the sale of power to private customers and sums charged to the municipalities as part of the costs of power,—making a total credit balance of \$1,508.80 on October 31st, 1920. No expenditures of a contingent nature were incurred or met with in the year.

## RIDEAU SYSTEM

**Scope of System:**

The Rideau System supplies power to Smith's Falls, Perth and Carleton Place, and is comprised of development plants at High Falls and at Carleton Place on the Mississippi River in the County of Lanark, with wood pole (low tension) lines and transformer stations connected therewith.

Under a contract bearing date January 25th, 1918, the System is obligated to purchase certain power from the Rideau Power Company, if available at that plant after the requirements of the Town of Merrickville have been taken care of. The initial supply to be taken by the system was 500 horse power per annum, while the term of the contract is twenty years, and the price to be paid \$14.00 per horse power. In the fiscal year ending October 31st, 1920, the System took and paid for approximately 479 horse power.

The supply of power to the System over and above that obtained under contract with the Rideau Power Company was to May 1st, 1920, provided by the development plant owned by the System at Carleton Place, but with completion in May, 1920, of the High Falls development plant, the power for the System was thereafter obtained with its use, the Carleton Place development plant being left available for operation when and so soon as the demands for power upon the System shall require it. The generating capacity of the High Falls plant is stated to be approximately 3,000 horse power and that of Carleton Place development 470 horse power. The average horse power supplied in the year by the System to municipalities, after correction of power factor, was 1637 horse power.

**Investment in Works:**

Capital invested in the works of the System to October 31st, 1920, amounted to—

In power development .....	\$748,941.41
In wood pole lines .....	233,602.24
In distributing stations .....	49,844.27

a total of..... \$1,032,387.92

in respect of which there was expended in the year ending October 31st, 1920

Upon power development .....	\$318,425.74
Upon wood pole lines .....	14,885.19
Upon distributing stations .....	17,610.01

a total of..... \$ 350,920.94

details of which are set out on Schedule 12 attached hereto.

Extensions and betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected by Engineers of the Commission to cost \$80,000, and Rural Lines proposed to be constructed in those periods \$50,000.

For the fiscal year ending October 31st, 1920, the sum of \$250,000.00 was appropriated by the Legislature for the purposes of the System, and an additional \$200,000.00 by special warrant, making a total of \$450,000.00, of which sums aggregating \$363,000.00 were advanced by the Province to the Commission. Expenditures on the works of the System in the year amounting, as above shown, to \$350,920.94, there remained in the hands of the Commission for the purposes of the System \$12,079.06, which, with other amounts in the hands of the Commission were expended in manner set out in Schedule 3 attached hereto.



**Reserves for the Renewal of Works:**

Reserves for the renewal of the works of the Rideau System are provided by an annual charge of  $2\frac{1}{4}\%$  on the capital invested in works, with interest added thereto at the rate of  $4\%$  per annum on the balance to the credit of the account which provision is equivalent to a renewal rate of approximately  $3\frac{1}{2}\%$  per annum on a straight line basis.

With the High Falls plant costing upwards of \$659,000.00 not completed until May, 1920, reserves for renewals were not necessary to be provided in respect of the same until the date of inception of its operation. Statement of the Reserves for Renewals account of the System showing a balance to the credit thereof on October 31st, 1920, of \$21,822.21 is attached hereto as Schedule 69.

**Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has deferred collection from all municipalities on the System of sums payable by them on Sinking Fund account for a period of five years from the date when they first began to take power from the System. To October 31st, 1920, none of the municipalities on the System had been operating for a period of five years, and Sinking Fund instalments to be paid by them were to that date not included in the cost of power.

**Distribution of Capital Cost:**

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 67 attached.

**Results of Operations:**

Operating and Revenue Account for the year ending October 31st, 1920, is attached hereto as Schedule 66. Revenue collected amounted to \$62,379.78 as against which the costs of power, including provisions for renewals and contingencies, were \$65,523.01. Costs exceeded receipts, therefore, by \$3,143.23 represented by underpayments for power by two municipalities of \$5,307.53 and overpayments for power by one municipality to the extent of \$2,164.30 (See Schedules 66 and 67). Accumulated underpayments or overpayments for power in the whole operating period to October 31st, 1920, are shown on Schedule 68. Collection of such underpayments has been deferred by the Commission under the provisions of Section 23-A of the Act.

**Reserves for Contingencies:**

The amount to the credit of the Reserves for Contingencies Account of the System, with a provision against unexpected costs and losses, amounted on October 31st, 1920, to \$625.39, such sum having accumulated out of amounts charged to the municipalities on the System as part of the costs of the power delivered to them, and from interest credits.

### BONNECHERE RIVER STORAGE SYSTEM

#### Scope of System:

The Bonnechere River Storage System is comprised of a water storage system on the Bonnechere River, near the Town of Renfrew, from which water is supplied to customers who take the same for use in the generation of power.

#### Investment in Works:

Capital invested in the works of the System was on October 31st, 1920, represented by—

Cost of storage dam at Round Lake.....	\$20,292.68
Cost of storage dam at Golden Lake.....	11,092.81
Interest on the above expenditures to October 31st, 1916.....	2,780.25
<b>Total.....</b>	<b>\$34,165.74</b>

as against \$34,270.74 invested therein on October 31st, 1919. The reduction of \$105.00 in the investment arose from the sale of certain small parcels of land on the shores of Round Lake.

No reserves for renewals or contingencies are set up in respect of the undertaking, but Sinking Funds to the amount of \$2,480.06 stood established on October 31st, 1920, out of charges (to provide the same) which were included in the costs of operation to that date. (See Schedule 73.)

Costs of operation in the fiscal year ending October 31st, 1920, were as follows:

Operating and maintenance expenses.....	\$ 411.95
Interest on Investment .....	1,478.75
Provision for Sinking Funds .....	615.76
<b>Total.....</b>	<b>\$2,506.46</b>

the whole amount of which was assessed against the users of water for power purposes (See Schedule 72).

To October 31st, 1920, there was owing in connection with such assessments the sum of \$6,252.05 as is shown on Schedule 90 ( a list of Accounts Receivable) hereto. Since that date the Town of Renfrew has paid \$2,135.44, leaving \$4,116.61 owing and overdue by the other users of water from the System, who have either neglected or refused to pay the assessments made against them. The Commission claims that under the terms of an agreement with it the Town of Renfrew is liable for such unpaid assessments, payment of which had since been demanded of it.

### ESSEX SYSTEM

#### Scope of System:

The Essex System comprises certain transmission lines and transformer stations in the County of Essex, and local distribution systems in the municipalities of Leamington, Kingsville, Essex, Amherstburg, Harrow, Cottam and Canard River, which with a limited amount of equipment, furniture and stores were purchased by the Hydro Electric Power Commission of Ontario under agreement dated May the 22nd, 1918, from the Essex County Light & Power Company, Ltd.

The purchase price paid for such System, as of date June 1st, 1918, was

In 4% 40-year debentures of the Hydro Electric Power Commission of Ontario .....	\$200,000.00
In 5% 10-year debentures of the Hydro Electric Power Commission of Ontario .....	26,000.00
	<b>\$226,000.00</b>

The debentures so given in purchase are guaranteed by the Province of Ontario, and with no municipality or municipalities under contract with the Commission to take power from the System and pay cost for the same under the provisions of Section 23 of the Power Commission Act, the System is owned by the Commission and operated at its own risk. The supply of power to the Essex System (which, while characterized as such, is not a "System" within the meaning of the Power Commission Act) is obtained from the Niagara System.

### Statement of Assets and Liabilities of System:

Statement of the assets and liabilities of the Essex System as of date October 31st, 1920, is attached hereto as Schedule 74.

### Investment in Transmission lines, stations, local distributing systems and other assets of Essex System.

To October 31st, 1920, capital invested in the Essex System amounted to \$375,516.68, represented by—

Transmission lines .....	\$133,099.97
Transformer Stations .....	70,135.49
Local distributing systems .....	135,952.84
Spare equipment .....	18,264.77
Furniture and other equipment .....	1,943.59
Materials and Supplies .....	9,412.29
Accounts receivable .....	3,207.36
Deficit on operations .....	41,316.86
	\$413,333.17

### Less:

Due to Creditors .....	\$ 305.29
Reserves for renewals of Works and for Sinking Funds (included in and forming part of operating deficit) .....	37,511.20
	37,816.49
or net amount of .....	\$375,516.68
which was provided by	
Issue of Bonds—given in purchase of the System.....	\$226,000.00
Advances by the Hydro Electric Power Commission of Ontario to the System.....	149,516.68
a total of.....	\$375,516.68

Expenditures in respect of the lines and works of the System amounted for the year ending October 31st, 1920, to:

Upon small extensions to existing transmission lines.....	\$ 449.45
Upon the conversion of old steam plant building into office and storehouse building and for minor installa- tions of equipment.....	6,497.27
Upon extensions to seven local distributing systems.....	19,672.75
a total of.....	\$ 26,619.47

details of which are set out in Schedule 13 hereto.

No appropriations were made by the Legislature for the purposes of the System in the fiscal year ending October 31st, 1920, but expenditures by the Commission upon the System and the advances of the Commission to it were made out of the general funds of the Commission.

Costs of extensions proposed to be made to the System in the fiscal years ending October 31st, 1921 and 1922, are estimated by Engineers of the Commission at \$25,000.

### Reserves for the Renewal of Works:

Reserves for the renewals of the works and lines of the Essex System are provided by an annual charge of 4% on the capital invested therein to which is added interest at the rate of 4% per annum on the balances remaining from time to time to the credit of the account, making the provision equivalent to a rate of approximately 5¾% per annum on a straight line basis.

To October 31st, 1920, the amount to the credits of renewals account of the System was \$26,877.21.

### Sinking Fund Account:

With the purchase price of the Essex System paid by the issue of Bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require that Sinking Funds be established to meet the same—this for the reason as I am advised by legal counsel, that the guarantee of such bonds by the Province does not constitute an “advance” within the meaning of Section 23 of the Act. With the advances of \$149,516.68 made by the Commission to the System, also loaned out of general funds of the Commission and not from moneys obtained from the Province, there would appear to be no provision in the Act requiring the establishment of Sinking Funds for the repayment of such advances.

While not apparently required by the Power Commission Act so to do, the Commission has for the period of operation to October 31st, 1920, included Sinking Fund instalments—sufficient to meet the Bonds given in purchase of the System at maturity—in the costs of power to the System, and the sums so placed to the credit of Sinking Fund Account to October 31st, 1920, amounted to \$10,633.99. With a deficit of \$41,316.86 met with in operation of the System to that date, however, actual collection of such Sinking Funds had not been effected by the Commission, but stood included in and comprising part of such deficit. Accordingly, the Commission was not, and will not be required, under the provisions of Section 15 of the Act, to invest such Sinking Funds in securities of the Province of Ontario for delivery to the Treasurer of Ontario until such time as the earnings of the System shall have repaid the deficit.

### Results of Operations:

The combined revenue and operating account of the System is attached hereto as Schedule 75.

Revenue amounted to.....	\$89,025.25
As against which costs of operation, including provisions for the renewal of lines and \$4,269.64 set up for Sink- ing Fund purposes amounted to.....	98,360.31
Leaving a deficit for the year of.....	\$ 9,335.06

No municipalities or customers are under contract or other liability to make good such deficit.

The accumulated operating deficit of the System to October 31st, 1920, amounted to \$41,316.86, included in which was \$26,877.21 set aside as reserves for renewals of the works of the System and \$10,633.99 placed to the credit of Sinking Fund account; the actual loss in money which the Commission contributed to the System to that date having been \$3,805.66. To a large extent this deficit has arisen from the costs to the System of steam power, the use of which has been done away with, a supply of hydro electric power being now obtained from the Niagara System. For the fiscal year to October 31st, 1921, improved conditions are looked to be met when the System is expected to earn a profit.

### THOROLD SYSTEM

The Thorold System comprises a small group of transmission lines over which power (purchased from the Ontario Power Company) is transmitted to customers on what was formerly known as the "Battle" System in the vicinity of Thorold.

The System was purchased by the Hydro Electric Power Commission of Ontario on December 1st, 1918, at the price of \$100,000.00 paid in 4% 40-year bonds of the Commission guaranteed by the Province, when the lines and stations belonging to it were accepted as having a physical value of \$25,872.41, \$57,500.00 was paid as the then present value of commissions (or royalties) receivable, which will become due from the Ontario Power Company on contracts for the supply of power customers in the Thorold district, and \$16,627.59 was adopted as the value of existing power contracts, and the value placed on the supply of power available under contracts with the Ontario Power Company. The total of these items amounted to \$100,000.00.

The System is owned by the Hydro Electric Power Commission of Ontario and operated at its risk with no municipality or municipalities under direct responsibility for its cost of operation.

#### Statement of Assets and Liabilities of System:

A statement of the Assets and Liabilities of the Thorold System as of date October 31st, 1920, is attached hereto as Schedule 76.

#### Investments in System:

To October 31st, 1920, capital invested in the Thorold System amounted to \$119,144.84, comprised of—

(a) Value of lines, stations and distribution system.....	\$26,644.98	
(b) Value of commissions or royalties receivable (being amortized over 24 years—See Sinking Fund).....	57,500.00	
(c) Capitalized value of power sale contracts and the value placed upon power available under contracts to purchase .....	16,627.59	
		\$100,772.57
(d) Due by consumers in respect of power accounts.....	7,555.26	
(e) Moneys held by the Hydro Electric Power Commission of Ontario to the credit of System.....	10,817.01	
		\$119,144.84

which was provided—

(1) By issue of bonds given in purchase of the System....	\$100,000.00
(2) Out of operating receipts—	
(a) Sinking Funds .....	\$3,746.97
(b) Reserves for Renewals.....	1,795.84
(c) Operating Surplus .....	13,602.03
	19,144.84

Total of..... \$119,144.84

During the fiscal year ending October 31st, 1920, the sum of \$390.71 was expended upon lines out of resources of the System.

#### Reserves for Renewals:

Reserves for renewals on the Thorold System are provided by an annual charge of 3½% on the capital invested on lines and stations to which is added interest at the rate of 4% per annum on the balance re-

maining to the credit of the account from time to time. This provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

To October 31st, 1920, the balance to the credit of renewals account was \$1,795.94.

### Sinking Funds:

With the purchase price of the System paid in bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require the Sinking Funds for repayment thereof to be set up—this in the view that the guarantee given by the Province does not appear to be an “advance” within the meaning of Section 23 of the Act.

Disregarding the above conditions the Commission has required that the revenue of the System be charged in each year with amounts sufficient—

- (a) To repay \$57,500.00 of the purchase price, representing “royalties”—acquired—over a period of 24 years, and
- (b) To repay \$42,500.00 of the purchase price—representing lines and stations and the value of power contracts—within 40 years.

in respect of which there has been set aside to October 31st, 1920, \$3,746.97 of which \$1,918.25 was provided in the year ending on that date.

Under Section 15 of the Act, all sums received by the Commission from municipal corporations and others on Sinking Fund account shall be invested by the Commission in securities of the Province of Ontario and all interest accruing thereon; and such securities shall be delivered by the Commission to the Treasurer of Ontario as security for repayment of the advances made by the Province to the Commission. As no part of the revenue of the Thorold System was paid to the Commission by municipalities or others for the purpose of meeting Sinking Fund instalments, the Commission has not invested the Sinking Funds of the System in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

### Results of Operations:

Combined operating and revenue account of the System for the fiscal year ending October 31st, 1920, is attached hereto as Schedule 77.

The revenue for the period amounted to.....\$33,317.04  
as against which costs of operations, including provisions for  
renewal and Sinking Fund set aside by the Commission were.... 24,107.33

leaving a profit for the year of.....\$ 9,209.71

### CENTRAL ONTARIO SYSTEM

Under agreement dated March 10th, 1916, the Central Ontario System was acquired by the Province of Ontario from the Electric Power Co., Ltd., the purchase price paid therefor being \$8,350,000.00 of 10 year 4% bonds of the Province due March 1st, 1926. By Order in Council dated May 5th, 1916, administration and management of the System was vested in the Hydro Electric Power Commission of Ontario.

The Central Ontario System is divided into two sections, one known as the Central Ontario Section, and the other as the Northern or Nipissing Section.

The Central Ontario Section comprises certain power development plants on the Trent River, transmission lines and transformer stations connected therewith and local electric distributing Systems including those in Belleville, Bowmanville, Cobourg, Deseronto, Lindsay, Napanee, Oshawa, Port Hope, Trenton, Tweed, Newcastle, Orono, Brighton, Millbrook and Newburgh. Power is also sold by the System to other municipalities and customers. The System in addition owns Gas Works at Cobourg, Napanee, Oshawa and Peterboro, Waterworks at Cobourg and the Peterboro Street Railway. A pulp mill at Campbellford is operated by the System and pulpwood areas in Bruton Township were purchased by the Province in 1917 to provide a supply of wood for such pulp mill.

The Northern Section (generally known as Nipissing Section) consists of a power development plant at Nipissing near North Bay, with transmission lines and transformer stations connected therewith and local distributing systems in North Bay, Powassan, Nipissing and Calendar.

### Statement of Assets and Liabilities:

A statement of Assets and Liabilities of the System to October 31st, 1920, is attached hereto as Schedule 78.

### Investments in Works and Assets of the System:

Capital invested in the works and assets of the System amounted on October 31st, 1920, to:

#### Invested in

#### CENTRAL ONTARIO SECTION:

(a) Power developments and Hydraulic rights.....	\$4,508,528.73	
(b) Transformer Stations .....	1,084,472.00	
(c) Transmission lines .....	1,714,513.37	
(d) Local utilities including Electric, Gas and Water Works and Peterboro Street Railway.....	2,199,508.38	
	<u>                    </u>	\$9,507,022.48

#### NIPISSING SECTION:

(e) Power development and Steam plant.....	363,297.90	
(f) Transmission lines .....	43,322.00	
(g) Transformer Stations .....	35,492.22	
(h) Local utilities—electric .....	170,678.73	
	<u>                    </u>	\$ 612,790.85

RURAL LINES .....

30,812.16

PULP MILL AND WOOD AREAS .....

454,227.79

                      
\$10,604,853.28

#### And

Investments—debentures of the Town of Trenton given on purchase of waterworks sold to it.....	\$ 20,352.04	
Cash in Bank .....	4,590.32	
Accounts Receivable less reserves for doubtful ac- counts .....	222,155.61	
Advances on pulpwood contracts .....	11,904.42	
Due by the Hydro Electric Power Commission of Ontario—moneys borrowed .....	1,719,472.22	
	<u>                    </u>	\$ 1,978,474.61

#### INVENTORIES:

Tools and equipment.....	50,631.09	
Materials and supplies .....	380,749.49	
	<u>                    </u>	\$ 431,380.58

## OPERATING ITEMS:

Prepaid expenses and insurance .....	\$ 8,116.89	
Deferred maintenance costs .....	54,123.85	
Deficit—operating .....	167,530.90	
		<u>\$ 229,771.64</u>
	A total of.....	\$13,244,480.11
less liabilities of—		
1. Accounts and bills payable owing by the system	226,805.10	
2. Reserves for renewals of works set aside out of revenue of the System .....	812,509.75	
3. Reserves to meet contingencies set aside out of revenue of the System.....	10,763.90	
4. Reserves for Sinking Funds set aside out of revenue of the System .....	21,216.36	
		<u>\$ 1,071,295.11</u>
Leaving capital invested therein by the Province of which was provided by the Province in manner following:		\$12,173,185.00
5. By purchase price paid by Province for System in 10 year 4% bonds due March 1, 1926.....	8,350,000.00	
6. By 5% debentures due July 1, 1927, issued by Province in purchase of Bruton Township pulpwood area .....	225,000.00	
7. By cash advances of the Province to Oct. 31, 1920 .....	3,598,185.00	
		<u>\$12,173,185.00</u>

For the fiscal year ending October 31st, 1920, the sum of \$925,000.00 was appropriated by the Legislature for the purposes of the System, and \$300,000.00 by special warrants, or a total of \$1,225,000. Of such appropriations and as against such warrants sums aggregating \$530,000.00 were paid over to the Commission by the Province in the year, \$195,315.25 of which was expended for the purposes of the System, while the balance of \$334,684.75 was, with other funds in its hands, expended by the Commission in manner set out in Schedule 3 hereto.

In the year ending October 31st, 1920, the following amounts were expended on Capital account on works and assets of the System:

## ON THE CENTRAL ONTARIO SECTION:

(a) Upon power developments principally at Ranney's Falls .....	\$ 117,441.51	
(b) Upon transmission lines .....	192,974.06	
(c) Upon transformer stations .....	50,796.59	
(d) Upon local utilities .....	177,198.22	
(e) Upon rural lines .....	1,133.72	
		<u>\$ 539,550.10</u>

## ON THE NIPISSING SECTION:

(f) Upon power developments .....	47,299.57	
(g) Upon local utilities .....	5,545.70	
		<u>\$ 52,845.27</u>
On the Bruton Township Pulpwood areas.....		2,853.75
		<u>\$ 595,249.12</u>

of which \$399,933.87 was disbursed out of renewals, reserves and other funds belonging to the System and \$195,315.25 out of advances made by the Province for the purposes of the System.

Costs of completion of works in course of construction are estimated by Engineers of the Commission at \$1,565,220.00, while extensions and betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected to cost \$225,730.00.



### Reserves for the Renewal of Works:

Reserves for the renewal of power developments, stations and lines of the System are provided by an annual charge included in the costs of Operations of 2½% on the amount of capital employed, exclusive of that invested in undeveloped hydraulic rights, franchises, etc. Reserves for the renewal of works of the various local utilities owned by the System and the pulp mill are provided at the rate of 3½% per annum on capital invested. Such reserves are augmented by interest allowed at the rate of 4% per annum on balances standing from time to time to the credit of the account. A statement of the Renewals Account is attached hereto as Schedule 81, and it indicates that after deduction of the costs of the renewals to that date, the amount to the credit of the account on October 31st, 1920, was \$812,509.75, an increase of \$207,350.82 for the year.

### Sinking Funds:

With the Central Ontario System owned by the Province of Ontario and the municipalities taking power therefrom under no responsibility to pay the same, Sinking Funds in respect of the cost of the works of the System are not required to be provided.

Sinking Funds have been created, however, with respect to repayment of the cost of certain specific investments of the System, namely:—

(a) In respect of the cost of Brooklin Rural Lines .....	\$ 1,235.31
(b) For redemption of Bonds issued in purchase of the Bruton Township timber limit.....	18,803.52
(c) In respect of the Bancroft Mill operated in connection with the pulp mill .....	1,177.53
Total.....	\$ 21,216.36

the amount of which stands included in the operating deficit to October 31st, 1920.

The Brooklin Rural Lines were constructed by the Commission under certain contracts with the Townships of East and West Whitby, which require that the Townships operate the lines at their own expense, paying interest on the costs of construction and Sinking Funds in connection therewith to the Commission. With such lines not self-supporting, the Commission took over their operation in the year ending October 31st, 1920, when losses sustained to October 31st, 1919, of \$5,229.90 were charged to the Central Ontario System, while additional losses of \$3,305.76 met with in the fiscal year ending October 31st, 1920, stand included in the costs of operation of the Central Ontario System to that date. To the extent of \$1,235.31 these operating deficits were comprised of amounts set aside for Sinking Funds to meet the costs of construction of such lines.

Amounts aggregating \$18,803.52 have been set aside in respect of the Bruton Township pulpwood limit as Sinking Funds to meet \$225,000 00 debentures issued in purchase thereof, and a further sum of \$1,177.53 in respect of investments in a Mill at Bancroft employed in connection with the pulp mill operations. Both of these amounts were included in costs of operation of the pulp mill at Campbellford, which to October 31st, 1920, had earned substantial profits.

The Sinking Funds above mentioned have been retained by the Commission on behalf of the System as the terms of Section 15 of the Power Commission Act do not require that those collected in connection with the

Pulp-wood limits, pulp-mill and rural lines on the Central Ontario System, be invested in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

### Distribution of Capital Cost:

With the System owned by the Province of Ontario no municipalities or corporations are responsible for repayment of the cost thereof, or to contribute in respect thereto.

### Results of Operations:

An operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 79. The revenues of the Central Ontario System are derived from—

- (a) Sales of power to Companies and certain municipalities.
- (b) Electric light, gas and water rates collected from consumers who are customers of local utilities owned by the System.
- (c) Receipts from operation of the Peterboro Street Railway.
- (d) Moneys received on the re-sale of electrical appliances, supplies, etc.
- (e) Receipts from operation of the pulp mill at Campbellford.

Receipts for the year from the sales of power, electric light, gas and water rates, and from the Peterboro Street Railway amounted to .....	\$1,266,203.83
as against which costs of operations, including costs of maintenance and reserves for renewals, but excluding interest paid to Province on the purchase price of the System and its advances thereto, were.....	954,421.69
leaving a surplus of.....	\$ 311,782.14
Profits on the sales of equipment and supplies for the year were .....	45,144.72
and	
Profits on operation of the Pulp mill and Bruton Township pulpwood areas were .....	200,364.45
A total of.....	\$ 557,291.31

Out of sums paid in the year to the Province as interest upon its investments in and advances to the System, there was charged direct to the costs of operation of the System (exclusive of interest charged direct to the costs of operation of the pulp mill and Bruton timber limit) the sum of.....	420,575.18
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leaving a net operating profit to the System for the year of....	\$ 136,716.13
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Attached hereto as Schedule 80 is statement covering the operations of the Pulp Mill and Bruton Township pulpwood areas for the fiscal year ending October 31st, 1920, during which period profits of \$200,354.45 were earned—after the setting aside of \$37,830.00 to meet deflation in value of inventories.

The amount of interest paid to the Province in the year was \$530,733.30 and with ownership of the Central Ontario System vested in the Province such amount may fairly be regarded as the return received by the Province on its investment in and advances to the System.

To October 31st, 1919, the accumulated deficit to the debit of Operating account of the System was.....\$ 191,389.34 and this amount was increased in the fiscal year ending October 31st, 1920, by

- |  |                   |
|--|-------------------|
| (a) Deficit to October 31st, 1919, as recorded on the books of the Hydro-Electric Power Commission of Ontario and those of the local Oshawa Commission in respect of operation of the Brooklin Rural Lines—assumed by the System ..... | 5,229.90          |
| (b) Further provision for water rentals accrued (and since paid to the Department of Railways and Canals) for the period between March 1st, 1916, and October 31st, 1919....   | <u>107,627.79</u> |

a total of..... 304,247.03

as against which the System earned an operating profit for the year, as hereinbefore shown, of..... 136,716.13

Leaving a deficit for the whole operating period between March 1st, 1916, the date of purchase of the System by the Province, and October 31st, 1920, of ..... \$167,530.90

The deficit of \$5,229.90 assumed by the Central Ontario System in respect of the Brooklin Rural Lines is that mentioned hereinbefore under the heading of "Sinking Funds."

In the costs of operation of the System for the period between March 1st, 1916, and October 31st, 1919, certain charges were included for rentals, payable to the Department of Railways and Canals, in respect of water powers on the Trent River, and these charges were calculated and based upon the amounts paid by the Electric Power Company, Limited, in respect of such water powers for the periods prior to the date of purchase, namely March 1st, 1916. Subsequent to purchase of the System by the Province the Department of Railways and Canals made an investigation of the water powers and developments in use, with the result that in 1920 it put forward a claim for additional rentals which it contended were owing to it for periods both prior to and subsequent to the purchase of the System by the Province. After investigation and negotiation the Commission admitted the claim of the Department to the extent of \$107,627.79 in respect of rentals for the period between March 1st, 1916, and October 31st, 1919, increasing the costs of operations for such periods to that extent. Water rentals at the increased rates have been charged in the costs of operations for the fiscal year ending October 31st, 1920.

Prior to October 31st, 1919, the municipalities of Picton, Omeme, Wellington, Peterboro and Bloomfield and the Townships of East and West Whitby entered into contracts with the Commission whereunder they agreed to take power from the System and to pay for the same at cost. Calculations of the cost of power to such municipalities to October 31st, 1920, had been made but had not on that date been formally approved or put in force by the Commission. Accordingly and until so approved, interim rates only have been charged for power sold to such municipalities and such rates are included in the revenue of the System to October 31st, 1920. Operation of the Brooklin Rural Lines covered by the contracts with the Townships of East and West Whitby was as before mentioned taken over by the Commission in the fiscal year ending October 31st, 1920, when the deficits in the operation of such lines to that date were assumed by and charged to the Central Ontario System. In the fiscal year ending October 31st, 1919, contracts were entered into with the municipalities of Lakefield, Norwood, Marmora and Havelock, whereunder such municipalities agreed to take power from the System and pay cost for the same. To October 31st, 1920, no power had been furnished to such municipalities by the System.

## HYDRO RADIAL RAILWAY UNDERTAKINGS

### Sandwich, Windsor & Amherstburg Railway:

The Sandwich & Windsor Passenger Railway Company was incorporated by an Act of the Ontario Legislature on March 2nd, 1872, and empowered to construct a railway from the Town of Sandwich to the City of Windsor and continue the same to the Town of Walkerville. By an amending Act dated April 23rd, 1887, the name of the Company was changed to the Sandwich, Windsor & Amherstburg Railway, and it was authorized and empowered to extend its railway from Sandwich to the Town of Amherstburg. The authority given to the Company to construct and operate a railway on the streets of the municipalities was conditional upon its obtaining the permissions of their Municipal Councils, and such permissions were obtained by agreements which have been renewed from time to time. On December 30th, 1893, the Company purchased from the People's Electric Company of Windsor all of the property, assets, rights and franchises of that Company, and on June 20th, 1904, it acquired all the rights, franchises and property of the City Railway Company of Windsor.

On October 17th, 1906, the Sandwich, Windsor & Amherstburg Railway Company purchased the whole of the share capital of the Windsor and Tecumseh Electric Railway Company, which had been incorporated by an Act of the Ontario Legislature of date December 23rd, 1903, with authority to construct and operate an electric railway from some point in or near the City of Windsor through the Town of Walkerville and the Township of Sandwich East to a point in or near the Village of Tecumseh. Under an agreement dated December 3rd, 1907, the Windsor and Tecumseh Railway was leased to the Sandwich, Windsor & Amherstburg Railway for a period of ninety-nine years.

The railway properties thus constructed and acquired, together with subsequent extensions thereof, form the present radial railway system of the Company.

### Scope of Undertaking:

The Sandwich, Windsor & Amherstburg Railway owns and operates the following Electric Railway lines:—

- (1) In the City of Windsor, through the Towns of Sandwich and Ojibway to the Town of Amherstburg.
- (2) From the City of Windsor to the Town of Walkerville.
- (3) Certain Street Railway lines in the City of Windsor and the Town of Walkerville.

while the Windsor and Tecumseh Electric Railway Company owns

- (4) A line of railway from the Town of Walkerville to the Village of Tecumseh, and
- (5) Certain Railway lines in the Town of Walkerville,

all of which latter are operated by the Sandwich, Windsor & Amherstburg Railway which owns the rolling stock and conducts the operations in conjunction with its own properties.

### Purchase of the Plant, Assets and Capital Stock of the Sandwich, Windsor & Amherstburg Railway Company by the Hydro-Electric Power Commission of Ontario:

Under agreement dated January 14th, 1920, the Hydro-Electric Power Commission of Ontario purchased from the Detroit United Railway—

- (1) All of the outstanding shares of the capital stock of the Sandwich, Windsor & Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company—fully paid up—and all shares and other securities of or in any subsidiary company or companies belonging to either and both of them.
- (2) All freehold and leasehold lands, easements, and interests in lands, of said companies.
- (3) All plant, machinery, rolling stock, works, buildings, fixtures, equipment, apparatus, furniture, stock in trade, goods, chattels and effects other than supplies as hereinafter defined of said companies.
- (4) All franchises, patents, licenses, agreements and rights, and all documents including title deeds, contracts, books of account, plans, records and specifications of said companies.
- (5) All other property to which the said Companies or either of them were entitled in connection with their businesses excepting cash, promissory notes, book accounts and other bills and accounts receivable as of the date of completion of sale.

the purchase price paid therefor being \$2,039,000.00 in 40 year 4½% bonds of the Hydro-Electric Power Commission of Ontario dated April 1st, 1920, and guaranteed as to interest and principal by the Province of Ontario. The Commission further purchased for cash and at their market values the materials and supplies on hand at the date when the purchase was completed.

Under the terms of the purchase it was stipulated that the Hydro-Electric Power Commission of Ontario did not and was not to assume bonds to the amount of \$600,000.00 outstanding against the properties of the Sandwich, Windsor & Amherstburg Railway and to the amount of \$189,000.00 against the properties of the Windsor & Tecumseh Electric Railway Company, but it was provided that such obligations should be paid at their maturity by the Detroit United Railways as security for which payment \$789,000.00 par value of the bonds issued by the Hydro-Electric Power Commission and guaranteed by the Province of Ontario (forming part of the \$2,039,000.00 of bonds given in purchase) were delivered to the National Trust Company, Limited, to be held in escrow and handed over to the Detroit United Railway Company upon the payment and retirement of such \$789,000.00 outstanding bond issues of the Companies. It was further provided that until such times as full payment and retirement of the \$789,000.00 of the bonds issued by the Railway Companies should be effected interest upon such bonds was to be paid by the Detroit United Railway Company, the Hydro-Electric Power Commission of Ontario agreeing on its part to meet interest on the full \$2,039,000.00 of bonds issued by it as the purchase price before mentioned.

To provide the purchase price to be paid by the Commission for the shares and assets above mentioned \$2,100,000.00 of 40-year 4½% bonds bearing date April 1st, 1920, were issued by the Commission and guaranteed under the provisions of the Hydro Electric Railway Act by the Province of Ontario, and of such \$2,100,000.00 of bonds \$1,250,000.00 par value were handed over to the Vendors, the Detroit United Electric Railway Company, and \$789,000.00 par value were deposited with the National Trust Company, Limited, as security for the payment of obligations outstanding against the properties of the Railway Companies, while \$61,000.00 of bonds remained in the hands of the Commission for the purposes of the undertaking and have since been hypothecated with the Bank of Montreal as security for advances obtained to provide for improvements and extensions.

### Deposit of Bonds by Municipalities:

Under Section 11 of the Hydro-Electric Railway Act it is provided that, when, with the approval of the Lieutenant-Governor in Council, any corporations shall enter into an agreement with the Hydro-Electric Power Commission of Ontario for the acquisition and operation of an electric railway to be operated by electrical power or energy supplied by the Commission, they shall issue and deposit with the Commission debentures to the amounts respectively apportioned as their shares of the cost and equipment of such railway and that the debentures so issued shall be held by the Commission as collateral security for the bonds, which may be issued by it under Section 6 of the Hydro-Electric Railway Act for the acquisition, construction and equipment of such Railway.

By Order-in-Council dated October 16th, 1919, the Lieutenant-Governor in Council approved of the agreement for purchase of the Sandwich, Windsor and Amherstburg Railway by the Commission and by-laws having been carried by municipalities participating therein, debentures were deposited by them with the Commission to the following extents:

Township of Sandwich East.....	\$ 260,685.00
Township of Sandwich West .....	251,570.00
Windsor .....	745,132.00
Ford City .....	64,582.00
Walkerville .....	200,940 00
Sandwich .....	262,173.00
Amherstburg .....	126,867.00
Ojibway .....	44,515.00
Total.....	\$1,956,464.00

A by-law submitted in the Township of Anderdon—through which the Railway runs—having been defeated, the above mentioned municipalities were, under the provisions of Section 12, subsection 1, of the Hydro-Electric Railway Act, required to issue and deposit with the Commission further debentures to the amount of \$143,536 to provide the guarantee which otherwise with passage of the by-law would have had to be given by the Township of Anderdon. Such further debentures have been issued and stand deposited with the Commission to these extents:—

Township of Sandwich East .....	\$ 19,125.00
Township of Sandwich West.....	18,456.00
Windsor .....	54,667.00
Ford City .....	4,738.00
Walkerville .....	14,742.00
Sandwich .....	19,234.00
Amherstburg .....	9,308.00
Ojibway .....	3,266.00
Total .....	\$143,536.00

The total of the debentures thus authorized, issued and deposited (by the municipalities mentioned) with the Commission is \$2,100,000, of which \$2,039,000 stand as guarantees behind bonds to a like amount issued by the Commission in purchase of the Sandwich, Windsor & Amherstburg Railway. The remaining \$61,000 of such bonds form a guarantee behind bonds of a like amount issued by the Commission against the costs of extensions and improvements to the undertaking. The debentures bear date April 1st 1920, carry interest at the rate of 4½% and mature in 40 years.

### Operation of Companies by the Commission:

In the operation of the undertakings of the Sandwich, Windsor & Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, the entities of such corporations have been maintained subject to direction of their affairs by Boards of Directors elected with the approval of the Hydro-Electric Power Commission of Ontario, owners of the whole of the capital stock of both of such Companies. On October 31st, 1920, the Board of Directors of the Sandwich, Windsor & Amherstburg Railway consisted of:—

Sir Adam Beck .....	President
Hon. I. B. Lucas .....	Vice-President
Hon. D. Carmichael .....	Director
Mr. W. W. Pope .....	Director & Secretary
Mr. F. A. Gaby .....	Director
Mr. J. W. Gilmour .....	Director & Treasurer
Mr. W. G. Pierdon .....	Director
Mr. E. A. Hugill .....	Director & Asst. Secretary

while the Directors and Officers of the Windsor and Tecumseh Electric Railway Company were—

Sir Adam Beck .....	President
Hon. I. B. Lucas .....	Vice-President
Hon. D. Carmichael .....	Director
Mr. W. W. Pope .....	Director & Secretary
Mr. F. A. Gaby .....	Director
Mr. J. W. Gilmour .....	Director & Treasurer
Mr. W. G. Pierdon .....	Director
Mr. E. A. Hugill .....	Director & Asst. Secretary

all of whom are members or employees of the Hydro-Electric Power Commission of Ontario. No remuneration is paid to the Directors of the Companies for their services as such but charged in the operating expenses of the Railway Companies is a proportionate amount of the administrative expenses of the Commission. All operating expenses of the Railway Companies are paid by the Commission, while revenue from freight and passenger traffic is received direct by the Railway Companies and handed over to the Commission for deposit with the funds of the Commission.

The whole tenor of the Hydro-Electric Railway Act is to the effect that the Hydro-Electric Power Commission of Ontario shall possess direct title to and ownership of all railways acquired and operated by it under the terms of the Act and no provisions are included in the Act which permit of the acquisition or purchase by the Commission of shares of a railway company. In the purchase of the Sandwich, Windsor and Amherstburg Railway and of the Windsor and Tecumseh Electric Railway Company, the Commission did acquire direct title to all the assets of such railway companies but at the same time, as provided by the agreement of purchase approved by the Legislature, it also acquired the whole of the shares of the capital stock of such companies. With control of such shares the Commission is enabled to operate the railways, through the medium of the companies which own them, a course not contemplated by the Hydro-Electric Railway Act, but one which the Commission has been compelled to follow by reason of the fact that bonds to the amount of \$789,000 issued by such Railway Companies are still outstanding and unpaid. So far as can be seen, no difficulties have yet arisen from the course adopted but there is no certainty that complications may not ensue if a course not contemplated by the Hydro-Electric Railway Act be followed, when such Act

forms the basis of the authority granted to the Commission, whereby it is empowered to operate electric railways; accordingly it would appear to be advisable that just and so soon as the \$789,000 of bonds of the Railway Companies outstanding be liquidated and paid, the Sandwich, Windsor & Amherstburg Railway and the Windsor & Tecumseh Electric Railway Company cease to operate as separate entities directed by Boards of Directors and that direct control be assumed by the Commission over the properties and assets without the intervention of such companies.

### Balance Sheet

Attached hereto as Schedule 82 is a combined statement of Assets and Liabilities of the Sandwich, Windsor & Amherstburg Railway and its subsidiary, the Windsor & Tecumseh Electric Railway Company as of date October 31st, 1920. Dealing with the items contained in such Balance Sheet I report as follows:

#### Assets

**Railroad, Equipment, Rights, Franchises and Goodwill \$1,867,451.88.**

The railroad, equipment, rights, franchises and goodwill of the Sandwich, Windsor & Amherstburg Railway amounted, on October 31st, 1920 and according to its books, to .....	\$1,564,333.05
while the railroad, equipment, rights, franchises and goodwill of the Windsor & Tecumseh Electric Railway Company amounted, as of the same date, to.....	303,118.83
	<u>303,118.83</u>
a total of.....	\$1,867,451.88

comprised of as follows:

#### (a) Re Sandwich, Windsor & Amherstburg Railway:

Book value at the date of purchase (April 1st, 1920) of the roadbed, tracks and overhead lines, rolling stock, buildings, real estate and other plant and equipment; also the electric power and light distribution system in the City of Windsor.....	\$1,529,398.29
Less the electric power and light distribution system sold to the City of Windsor for .....	190 000.00
	<u>\$1,339,398.29</u>

Plus capital expenditures made by the Commission between April 1st and October 31st, 1920, and consisting of—

6 new passenger cars and trailers.....	\$132,760.50
Rehabilitation of all cars.....	34,476.82
Improvements to car barns .....	14,073.03
Improvements to track and roadbed.....	3,919.59
Double tracking London Street .....	42,989.31
New tools and fare boxes.....	7,010.08
Office furniture .....	751.23
	<u>\$235,980.56</u>
Less old cars and equipment sold.....	755.15
Spare parts and equipment transferred to stores .....	10,290.65
	<u>\$ 11,045.80</u>
	<u>\$ 224,934.76</u>

Making a total investment as at October 31st, 1920, of..... \$1,564,333.05



**(b) Re Windsor & Tecumseh Electric Railway Company:**

Book value of the roadbed, overhead lines, right-of-way and buildings, as at the date of purchase (April 1st, 1920).....	\$300,441.29	
Plus the capital expenditures made by the Commission between April 1st, 1920, and October 31st, 1920, and consisting of extensions and improvements to roadbed.....	2,677.54	
A total investment as at October 31st, 1920, of.....		\$ 303,118.83
Total.....		\$ 1,867,451.88

Information is not available in the records of the Companies permitting determination as to what amounts are included in the above as the cost or value of franchises, rights and goodwill.

**Investments—\$190,000.00**

These consisted on October 31st, 1920, of bonds of the City of Windsor, issued April 1st, 1920, bearing interest at the rate of 4½% per annum and maturing on April 1st, 1960, which said bonds were issued to the Commission (for the Sandwich, Windsor and Amherstburg Railway) for a power and light distribution system in the City of Windsor, which was included in the assets sold to the Commission under the purchase agreement dated January 14th, 1920. The assets so sold still remain subject to the \$789,000.00 of bonds of the Railway Companies outstanding and unpaid.

The \$190,000.00 of City of Windsor bonds stood pledged on October 31st, 1920, as part of the security lodged by the Commission with the Bank of Montreal in connection with a loan of \$200,000.00 obtained by the Commission from it and the proceeds of such loan were expended upon extensions and improvements to the Railway properties.

**Materia's and Spare Equipment \$56,917.02  
Stationery, Tickets and Other Supplies \$1,641.91**

The amounts of these assets were confirmed by physical inventory of date October 31st, 1920. The Superintendent of the Railways has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable \$1,712.05**

This represents amounts due to the Commission, and losses in connection therewith are not anticipated.

**Cash in Bank \$5,857.28**

Cash on deposit to the credit of the Commission in the Bank of Montreal, Windsor, amounted on October 31st, 1920, to \$5,857.28.

**Detroit United Railway \$12,825.00**

This represents an amount due by the Detroit United Railway in respect of interest on \$789,000.00 of bonds of the Railway Companies outstanding which the Detroit United Railway undertook to pay under the terms of the purchase agreement. The amount is offset by interest payable by the Commission and accrued to October 31st, 1920, in respect of \$789,000.00 of bonds of the Commission (being part of the purchase price paid for the Railway Companies) held by the National Trust Company as security for the payment of bonds of the Railway Companies to be met by the Detroit United Railway.

### Deferred Proportion of Expenses re Purchase of Assets of the Railway Companies by the Commission \$14,184.94

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the Railways, and for the printing of bonds issued by the Commission and Guarantee Bonds issued by municipalities, amounted to \$15,761.04, which amount is being written off at the rate of 10% per annum. The sum so written off in the fiscal year ending October 31st, 1920, amounted to \$1,576.10, leaving a balance of deferred expenses of \$14,184.94.

### Deferred Maintenance Costs \$2,507.10

This item represents certain expenditures on Maintenance account chargeable to operations for the period immediately following October 31st, 1920.

### Insurance Unexpired \$2,800.24

The proportion of insurance premiums prepaid to October 31st, 1920 amounted to \$2,800.24.

## Liabilities

### Capital Stock and General Reserves \$1,040,839.58

The interest of the Detroit United Railways in the Sandwich, Windsor & Amherstburg Railway and the Windsor & Tecumseh Electric Railway Company, which said interest was purchased by the Commission, stood represented on April 1st, 1920, by the following:

(a) Capital stock issued and paid up of the Sandwich, Windsor & Amherstburg Railway, 2,970 shares of a par value of \$100 each .....	\$ 297,000.00
(b) Capital stock issued and paid up of the Windsor & Tecumseh Electric Railway Company, 1,000 shares of a par value of \$100 each .....	100,000.00
(c) General reserves of the above companies .....	643,839.58
Total .....	\$1,040,839.58

In purchase of such interest, representing the book surplus of the assets of the Railway Companies over their liabilities, bonds of the Commission to the amount of \$1,250,000.00 bearing interest at 4½%, payable in 40 years and guaranteed by the Province of Ontario, were issued, while an additional amount of \$789,000.00 of such bonds were deposited with the National Trust Company to be held as security for payment by the Detroit United Railway of bonded indebtednesses of the Railway Companies outstanding to a similar extent, as below mentioned.

### Bonded Indebtedness \$801,825.00

Bonded indebtednesses representing direct obligations of the Railway Companies, secured upon the properties purchased, consisted on October 31st, 1920, of the following:

(a) Sandwich, Windsor & Amherstburg Railway, 1st Mortgage 4½% bonds due December 1st, 1922.....	\$600,000.00
(b) Windsor & Tecumseh Electric Railway Company, 1st Mortgage 5% bonds, due December 21st, 1927....	189,000.00
(c) Interest accrued on the above to October 31st, 1920	12,825.00
Total .....	\$801,825.00

Under the agreement of purchase dated January 14th, 1920, the Detroit United Railway obligated itself to pay principal and interest of the above bonds and as security for such payment, \$789,000.00 4½% 40 year bonds of the Commission, dated April 1st, 1920, and guaranteed by the Province of Ontario, were lodged with the National Trust Company to be held by them and delivered only upon payment from time to time of the obligations mentioned by the Detroit United Railway. Interest upon such \$789,000.00 of bonds of the Commission is payable to the Detroit United Railway in partial offset against interest payable by such Company in respect of the \$789,000.00 of bonds of the Railway Companies outstanding.

#### Hydro-Electric Power Commission of Ontario \$216,500.96.

This consisted as of date October 31st, 1920, of moneys advanced by the Commission to the Railway Companies to the extent of \$200,000.00 and balances due on current account to the Commission of \$16,500.96.

The \$200,000.00 advanced by the Commission was borrowed by it from the Bank of Montreal upon the security of

- (a) \$61,000.00 of bonds of the Commission guaranteed by the Province of Ontario, being the difference between the total amount of such bonds issued, \$2,100,000.00 and \$2,039,000.00 thereof paid over as the purchase price of the undertakings of the Detroit United Railway.
- (b) \$190,000.00 of debentures of the City of Windsor, bearing interest at the rate of 4½% and payable in 40 years from April 1st, 1920.

#### Accounts Payable \$63,572.59

This consists of sundry accounts payable and accrued charges \$53,572.59 and provision for unredeemed tickets \$5,000.00. The Accountant of the Company certifies that all liabilities chargeable to or affecting the operations of the Railway to October 31st, 1920, were included in the above amounts.

#### Reserves for Renewals \$16,068.50.

#### Surplus \$22,078.29

These represent amounts to the credit of Renewals and Surplus Account which are more particularly explained in the paragraph following.

#### Results of Operations

Attached hereto as Schedule 83 is a combined revenue and expenditure account for the 7 months between April 1st, 1920, and October 31st, 1920. In that period operating revenue amounted to .....\$302,413.97 as against which the following costs of operations were incurred—

Transportation Expenses .....	\$98,960.25	
Maintenance of way and structures .....	23,174.91	
Maintenance of equipment .....	28,058.52	
Power .....	27,600.03	
Administration and general expenses .....	16,527.43	
Taxes .....	3,888.33	
Insurance .....	14,495.52	
Interest on borrowings .....	1,449.84	
Written off expenses incurred in connection with purchase of roads .....	1,576.10	
Provision for renewal of road and equipment ....	16,068.50	
		\$231,799.43
Leaving a gross operating surplus of.....		<u>\$70,614.54</u>

In addition to the operating surplus as above earned of....	\$70,614.54
the Commission received interest on \$190,000.00 of bonds of the City of Windsor (the purchase price of a power and light distribution system sold to such City) amounting to.....	4,987.50
Making a total of.....	<u>\$75,602.04</u>

out of which there was appropriated—

(a) An amount paid by the Railway Companies to the Hydro Electric Power Commission as a dividend to permit the Commission to pay a half year's interest on the \$2,039,000.00 of bonds issued to cover the purchase price of the railways .....	\$45,877.50	
(b) The accrued portion to October 31st, 1920, of a dividend paid by the Railway Companies to the Commission on April 1st, 1921.....	7,646.25	<u>\$53,523.75</u>
Leaving a surplus as shown on the Company's Balance Sheet of .....		\$22,078.29

In the operating expenses as above shown provision for the renewal of the physical assets of the Railways (excepting real estate which is not depreciable and certain classes of construction which are renewed by regular maintenance) has been made at the rate of 3 1-3% per annum, with interest added at the rate of 4% on the balances to the credit of Renewal account from time to time. The classes of construction which are not covered by the annual provision for renewals but which are renewed and kept up as a matter of regular maintenance include grading, ballasting, ties, paving and general overhead engineering.

No provision has been made in the above costs of operation in respect of Sinking Fund instalments to repay the cost of the road, Sub-section 2 of Section 6 of the Act providing that it shall not be necessary for the Commission to raise or provide any Sinking Funds until after the expiration of a period of ten years from the inception of operations within its control.

#### PORT CREDIT TO ST. CATHARINES RAILWAY

The Port Credit to St. Catharines Railway is projected to run from the Village of Port Credit, in the Township of Toronto westward through Oakville, Burlington, Hamilton, Grimsby and St. Catharines.

Costs of construction and equipment of the Port Credit to St. Catharines Railway were estimated by Engineers of the Commission at \$11,360,363.00 and with the approval of by-laws submitted in respect thereto, 15 municipalities entered into agreement in the year 1919 for the construction and operation of the proposed railway under the terms of the Hydro-Electric Railway Act. This agreement was approved by Order in Council dated 28th September, 1916. By further Order in Council dated 8th August, 1919, the Treasurer of Ontario was authorized to guarantee bonds of the Commission to the extent of \$11,360,363.00 for the purposes of providing funds for the construction and equipment of the road. Bonds of the Commission bearing date November 1st, 1919, with interest at 5%, and payable on November 1st, 1969 were prepared and guaranteed by the Province of Ontario to the extent of \$11,360,363.00 and of such bonds \$1,200,000.00 have been executed by the Commission and deposited with the Bank of Montreal as collateral security for certain loans hereinafter mentioned. The balance of the bonds amounting to \$10,160,363.00 had not been issued but remained on October 31st, 1920, in the possession of the Commission signed by the Chairman but not executed by the Secretary of the Commission, while the seal of the Commission was not attached to them.

Under Section 11, Sub-section 1, of the Hydro Electric Railway Act, it is provided that with execution of an agreement for the construction of a hydro electric railway the corporation's signatory thereto shall deposit with the Commission debentures to the amounts apportioned as their respective shares of the cost of the construction and equipment of the proposed railway, and under the provisions of such section there has been lodged with the Commission debentures to the amounts set opposite their respective names by the following municipalities.

Township of Louth .....	\$ 621,935.00
Township of Nelson .....	413,744.00
Township of Clinton .....	522,954.00
Township of Trafalgar .....	594,690.00
Township of Granthon .....	141,604.00
Township of North Grimsby .....	468,126.00
Township of North Beamsville .....	56,815.00
Town of Oakville .....	224,194.00
Town of Burlington .....	159,549.00
Township of Barton .....	314,033.00
Township of East Flamboro .....	294,320.00
Village of Grimsby .....	112,393.00
City of St. Catharines .....	688,539.00
Township of Toronto .....	268,336.00
City of Hamilton .....	6,478,928.00
Total .....	<u>\$11,360,160.00</u>

These debentures bear date of November 1st, 1919 and are payable in 50 years, with interest at 5% per annum.

To October 31st, 1920, the amounts expended by the Commission on the undertaking were as follows:

Expended upon the purchase of right-of-way .....	\$ 72,386.77
Construction materials purchased .....	263,472.46
Surveying, engineering, administrative expenses and interest .....	77,761.62
	<u>\$413,620.85</u>

of which \$7,111.19 had been expended to October 31st, 1919, while \$406,509.66 as per details set out in Schedule 15 hereto, was expended in the fiscal year ending October 31st, 1920.

To provide the funds out of which such expenditures of \$413,620.85 were made the Commission to October 31st, 1920, had borrowed the sum of \$100,000.00 from the Bank of Montreal upon the security of \$1,200,000.00 of bonds of the Commission guaranteed by the Government as above mentioned. The remaining \$313,620.85 was obtained with the use of appropriations and funds held by the Commission for the benefit and purposes of Hydro Electric power systems, \$7,111.19 of such moneys having been expended in the fiscal year ending October 31st, 1919 and \$306,509.66 in the fiscal year ending October 31st, 1920, as is more particularly shown in Schedule 3 attached hereto. Since October 31st, 1920, and on December 28th, 1920, the Commission borrowed a further \$400,000.00 from the Bank of Montreal upon the security of the \$1,200,000.00 of bonds before mentioned, thus repaying to the Hydro Electric Power Systems the moneys withdrawn out of appropriations held for their benefit and leaving in the hands of the Commission for the purposes of the Port Credit and St. Catharines Railway the sum of \$86,379.15.

### TORONTO TO PORT CREDIT RAILWAY

The Toronto to Port Credit Railway is projected to run from the City of Toronto westward through the Town of Mimico, the Townships of Toronto, Etobicoke and New Toronto, to connect at the Village of Port Credit with the Port Credit to St. Catharines Railway. The cost of constructing and equipping the Railway was estimated by Engineers of the Hydro-Electric Power Commission at \$5,109,573.00 and under agreements entered into in 1920 the following municipalities had to October 31st, 1920, deposited debentures of their own issue with the Commission to the extents set opposite their respective names:—namely—

Township of Toronto .....	\$ 220,542.00
Township of Etobicoke .....	401,335.00
Township of New Toronto .....	82,250.00
Village of Port Credit .....	54,050.00
Town of Mimico .....	111,200.00
City of Toronto .....	4,240,196.00
	a total of .....\$5,109,573.00

Such debentures bear date July 2nd, 1920 and are payable in 50 years with interest at 5% per annum.

To October 31st, 1920 no bonds had been issued by the Hydro-Electric Power Commission of Ontario in respect of the costs of construction and equipment of the Toronto and Port Credit Railway, but expenditures to the amount of \$683,286.74 had been made by the Commission in connection therewith under the following circumstances.

The Commission states that in the latter part of the fiscal year ending October 31st, 1919, it received assurances from Sir William Hearst, the then Premier of the Province of Ontario, that if it would obtain resolutions from the municipalities interested requesting the Government to introduce and pass all amendments to existing legislation that might be necessary to validate the building of an electric railway line between Toronto and St. Catharines as a part of the proposed Toronto to St. Catharines Hydro Electric railway—so as to make the same legal, valid and binding upon the municipalities—that the Government would with the presentation to it of such resolutions support legislation to that effect. On the basis of these assurances and with the resolutions by the municipalities in its possession the Commission states that it felt justified in acquiring rights-of-way and later making further expenditures thereon out of funds held by it under the terms of the Power Commission Act in the belief that by so doing it would make a saving in the cost of the proposed Port Credit to Toronto Railway line. To October 31st, 1920, the amounts so expended by the Commission upon the undertaking were as follows:

(a) Expended upon the purchase of rights-of-way .....	\$624,996.92
(b) Expenditures upon surveying, engineering, administrative expenses and interest .....	58,289.82
	\$683,286.74

of which \$55,311.57 was expended in the fiscal year ending October 31st, 1919, while the sum of \$627,975.17 (as per details set out in Schedule 15 attached hereto) was disbursed in the fiscal year ending October 31st, 1920.

Attached hereto as Schedule 3 is a statement indicating the sources of the funds expended by the Commission upon this railway in the fiscal year ending October 31st, 1920.

## TORONTO AND EASTERN RAILWAY

The Toronto and Eastern Railway is projected to run eastward from the City of Toronto towards the Town of Bowmanville. The corporations of the municipalities and townships through which it is projected to run have passed the by-laws required to be approved under the provisions of the Hydro-Electric Railway Act and certain but not all of them have executed agreements in respect of the construction and operation of the proposed line by the Commission. No debentures have been deposited by any of the municipalities or corporations interested with the Commission, neither has the Commission issued any bonds for the purposes of construction and operation of the proposed railroad. To October 31st, 1920, the sum of \$43,946.40 had been expended upon the proposed undertaking, \$7,049.42 thereof having been expended in the fiscal year ending October 31st, 1919, while the balance of \$36,896.98 was disbursed in the fiscal year ending October 31st, 1920, as per details set out in Schedule 15 attached hereto.

In both of the fiscal years ending October 31st, 1919, and October 31st, 1920, moneys expended by the Commission upon the Toronto and Eastern Railway were provided out of appropriations and funds held by it for the benefit of Hydro Electric power systems.

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

## HAMILTON, GALT, ELMIRA AND GUELPH RAILWAY

The Hamilton, Galt, Elmira and Guelph railway is projected to run from the City of Hamilton through intervening townships and municipalities and to connect with the City of Galt, the Town of Elmira and the City of Guelph. By-laws relative to the construction and operation of such railroad were carried by certain but not all of the municipalities interested and no agreements appear to have been executed between any of the municipalities interested and the Commission. No bonds have been issued by the Commission for the purposes of construction and equipment of the road. To October 31st, 1920, the sum of \$36,482.06 had been expended by the Commission in respect of the projected railroad and of this amount \$10,324.90 stood invested on October 31st, 1919, while \$26,157.16 was disbursed in the fiscal year ending October 31st, 1920, as per details set out in Schedule 15 hereto. Moneys to meet all expenditures so made by the Commission in both of such fiscal years were provided out of funds held by it for the benefit of Hydro-Electric power systems.

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### HAMILTON, BRANTFORD, WOODSTOCK AND LONDON RAILWAY

The Hamilton, Brantford, Woodstock and London Railway is projected to connect the City of Hamilton with the Cities of Brantford, Woodstock and London. By-laws with respect to the construction, equipment and operation of such railroad had to October 31st, 1920, not been submitted, neither had any agreements been executed between the Commission and the municipalities interested. No bonds had been issued by the Commission for the purposes of construction, equipment and operation of the projected railroad. To October 31st, 1920, the sum of \$17,674.34 had been expended upon the undertaking, the whole amount of such expenditures having been disbursed in the fiscal year ending on that date, as per details set out in Schedule 15 hereto. Moneys to meet the expenditures so made were provided out of funds and appropriations paid to and held by the Commission for the use of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### ST. CATHARINES AND NIAGARA FALLS RAILWAY

In the fiscal years ending October 31st, 1919, and 1920, the Commission expended the sums of \$12,031.02 and \$13,953.27 respectively, or a total of \$25,984.29 for preliminary engineering and for surveys of a proposed railroad designated as the "St. Catharines and Niagara Falls Railway." To October 31st, 1920, no by-laws had been passed by the municipalities through which it was proposed that such railway should be projected, neither had any agreements been entered into between such municipalities and the Commission; no bonds have been issued by the Commission in respect of the costs of construction and operation of the road.

Details of the expenditures of \$13,953.27 for the fiscal year ending October 31st, 1920, are set out in Schedule 15 attached hereto, while the moneys so disbursed by the Commission were provided from the use by it of appropriations and funds paid to and held by the Commission for the benefit of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### NIAGARA, ST. CATHARINES AND TORONTO RAILWAY. TORONTO SUBURBAN RAILWAY

During the fiscal year ending October 31st, 1920, certain negotiations obtained between the Hydro-Electric Power Commission of Ontario and the Dominion Government with respect to purchase by the Commission of the Niagara, St. Catharines and Toronto Railway and the Toronto Suburban Railway owned by the Canadian National Railways. In con-



nection with such negotiations the Commission had valuations of the properties made at costs of \$1,005.27, in connection with the Niagara, St. Catharines and Toronto Railway, and \$5,604.86 in connection with the Toronto Suburban Railway, as per details set out in Schedule 15 attached hereto. The moneys necessary to meet such costs were provided from the use of funds held by and appropriations paid to the Commission for the benefit and purposes of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that purchase of the railway would be proceeded with, when with the issue of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of purchase of such railway.

### Expenditures made in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways

Expenditures made by the Hydro-Electric Power Commission in the fiscal year ending October 31st, 1920, in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial railways amounted to \$44,704.09, and were comprised of:

Engineers' salaries .....	\$25,764.90
Engineers' expenses .....	2,514.72
Other employees' salaries .....	774.45
Paid to outside expert engineers.....	10,889.23
Blue prints, photographs and sundry supplies .....	2,837.42
Proportion of the administrative and accounting expenses of the Commission .....	1,731.16
Interest on all expenditures from the dates of payment to the end of the fiscal year.....	192.21
Total.....	\$44,704.09

The Commission states that the costs so incurred are re-payable to it by the Province of Ontario. Pending such repayment by the Province the \$44,704.09 mentioned was disbursed by the Commission out of funds held and appropriations paid to it for the benefit of Hydro-Electric Power Systems as is more particularly shown by Schedule 3 attached hereto.

### GENERAL BALANCE SHEET

The reports hereinbefore contained indicate the amounts of the investments made by the Commission in the works of each System and the results of operation of each System or undertaking where construction had been completed. Beyond such investments, however, the Commission owns and controls assets of a fixed and personal nature which are employed by it for the benefit of all Systems and undertakings in common, while it is also under liabilities and holds certain reserves in respect thereof. The amount of these liabilities and reserves are all set out in the General Balance Sheet of the Commission which is attached hereto as Schedules 1 and 2, and in order that an understanding of them may be gained and the aggregate of the assets and liabilities of the Commission be understood it is necessary to report upon the Balance Sheet, which I do as follows:

## Assets

## Amounts Invested in Hydro-Electric Power and Hydro-Electric Railway Undertakings \$67,056,039.24

The amounts invested by the Commission to October 31st, 1920, in Hydro-Electric Power Systems and Hydro-Electric Railway undertakings were as follows:

In the Niagara System .....	\$14,969,018.65	
“ “ Thunder Bay System .....	4,120,420.69	
“ “ Severn System .....	1,381,274.44	
“ “ St. Lawrence System .....	641,133.59	
“ “ Wasdell System .....	332,947.15	
“ “ Eugenia System .....	1,915,460.11	
“ “ Ottawa System .....	1,009.57	
“ “ Muskoka System .....	212,117.27	
“ “ Rideau System .....	1,032,387.92	
	<hr/>	
Total		\$24,605,769.39

In systems owned and operated by the Commission apparently at its own risk:—

Essex System .....	\$375,516.68	
Thorold System .....	89,182.99	
	<hr/>	
		464,699.67

In the Ontario Power Company:—

Purchase price paid in 40-Year 4% bonds of the Commission.....	8,000,000.00	
Advances by the Commission for the construction of third pipe line.....	3,344,494.33	
On current account .....	173,178.55	
	<hr/>	
		11,517,672.88
In the Niagara Development Works (Chippawa) .....		26,846,896.22
In the Bonnechere River Storage System .....		34,165.74
In works in progress and in the course of construction .....		83,729.57
		<hr/>
		\$63,552,933.47

Amounts invested in or expended upon Radial Railways, or disbursed in connection therewith and capitalized on the books of the Commission to such date were:

In respect of railways in operation—		
Re The Sandwich, Windsor & Amherstburg Railway .....		2,255,500.96
In respect of railways, construction of which stood deferred, but in respect of which certain rights-of-way had been purchased and expenditures made for engineering, surveying, etc.:		
Port Credit to St. Catharines Radial Railway .....	413,620.85	
Toronto to Port Credit Radial Railway .....	683,286.74	
	<hr/>	
		1,096,907.59

In respect of the costs of surveying, engineering and investigations in connection with the following projected radial railways—

Toronto and Eastern Railway.....	\$43,946.40
St. Catharines and Niagara Falls Railway .....	25,984.29
Hamilton, Galt, Elmira and Guelph Railway .....	36,482.06
Hamilton, Brantford, Woodstock and London Railway .....	17,674.34

\$124,087.09

In respect of the costs of valuation of:—

Niagara, St. Catharines and Toronto Railway .....	\$1,005.27	
Toronto and Suburban Railway	5,604.86	6,610.13

\$3,483,105.77

A total of

\$67,036,039.24

In addition to the \$63,552,933.47 invested in and due to the Commission with respect to works relating to the development and distribution of electric power, the Commission had to October 31st, 1920, assumed and guaranteed payment of bonds and debentures outstanding against the properties of the Ontario Power Company to the extent of \$13,806,000, and to the extent of \$50,573.26 in respect of other undertakings. The costs of completion of works for the development and distribution of electric power in course of construction were estimated as of date October 31st, 1920, by Engineers of the Commission at approximately \$36,023,812, included in which was \$5,096,926.28 of contracts entered into.

With respect to the investments of the Commission in Hydro Radial Railways, debentures of municipalities interested therein stood deposited with the Commission on October 31st, 1920, in the instances and to the extents mentioned in the separate reports hereto preceding. The investments of \$124,087.09 in respect of projected railways represented expenditures over and above sums appropriated by the Province (and expended by the Commission) for the purposes of the same, while the \$6,610.13 disbursed in connection with the valuation of the Niagara, St. Catharines and Toronto Railway and the Toronto and Suburban Railway represents expenses and costs incurred by the Commission in making such valuations.

#### Expended in Preparing Information for and Submission of Evidence to the Royal Commission Investigating Hydro-Electric Railways \$44,704.09

Moneys expended in connection with the above to October 31st, 1920, amounted to \$44,704.09 (as per details set out in Schedule 15 attached hereto) and the Commission states that such amounts are repayable by the Province of Ontario.

#### Service Building and Equipment \$466,307.57

Capital invested by the Commission in—

- (a) Service building and equipment on Strachan Ave., Toronto,
- (b) Equipment installed in leased storehouse and garage at Hamilton,
- (c) Temporary garage at Niagara Falls, Ontario,
- (d) Pole yard at Cobourg, Ontario,

amounted on October 31st, 1920, to \$466,307.59, of which \$51,316.59 was expended in the fiscal year ending October 31st, 1920, as is more particularly shown in Schedule 16 attached hereto.

Provisions for depreciations and amounts to form a Sinking Fund sufficient to return such capital investments within thirty years are set aside annually and charged as part of the costs of administration and operation of all systems.

### Office Buildings \$601,943.70

Capital invested in office buildings at the Commission amounted on October 31st, 1920, to \$601,943.70, allocatable to:

(a) The purchase price of land on University Ave., Toronto, and the cost of erecting an office building thereon; also the purchase price of certain properties on Murray Street, in the rear of such office building .....	\$497,713.49
(b) The purchase price \$115,000, less mortgage assumed \$40,000, of an office building at the corner of Elm Street and Centre Avenue, Toronto, and improvements and alterations \$29,230.21, made thereto .....	104,230.21
Total .....	<u>\$601,943.70</u>

During the fiscal year ending October 31st, 1920, the sum of \$105,815.21 was expended on the purchase and improvement of the above mentioned building at Elm Street and Centre Avenue, Toronto, and on certain minor additions to the building on University Avenue, Toronto. Details of such expenditures are set out on Schedule 16 attached hereto.

Provisions for depreciation and an amount to form a Sinking Fund sufficient in thirty years to return the cost of the buildings and lands are annually charged as part of the costs of operations to all systems.

### Office Furniture and Equipment \$129,036.73

Capital invested in furniture and equipment installed in the office Buildings of the Commission in Toronto and in various Electrical Inspection offices amounted on October 31st, 1920, to \$129,036.73, after deduction of allowances for depreciation which are written off annually and charged to costs of operation. During the fiscal year ending October 31st, 1920, \$49,588.92 was expended by the Commission in the purchase of new furniture and equipment principally for the office building newly purchased, as against which \$18,431.24 was written off for depreciations, leaving the account increased by \$31,157.68 for the period. For particulars of such expenditures, see Schedule 16.

### Automobiles and Trucks \$194,187.47

Capital invested in automobiles and trucks amounted on October 31st, 1920, to \$194,187.47. During the fiscal year ending on that date \$126,480.64 was expended in the purchase of new automobiles and trucks and in the reconstruction of old cars and trucks (See particulars in Schedule 16), as against which \$81,441.84 was written off for depreciation (being at the rate of 25% per annum) and \$13,889.26 was realized on the sales of old automobiles, leaving the account increased by \$31,149.54 for the year. The depreciations so written off were included in the costs of operation of all systems.

**Tools and Equipment \$256,399.08**

Tools and equipment owned by the Commission are inventoried and re-valued from time to time when the differences between cost and re-valuations are written off and charged to construction and maintenance operations in connection with which they have been used. A physical inventory was taken of such tools and equipment on hand on October 31st, 1920. During the fiscal year ending on that date and after revaluation and the writing off of depreciation the account stood increased by \$158,481.65, due largely to the transfer from Construction account to Tools and Equipment account of sundry equipment originally charged as part of the costs of works of various systems under construction.

**Materials and Supplies \$1,005,117.57**

These consisted on October 31st, 1920, of:—

(a) construction materials and sundry supplies on hand .....	\$783,402.99
(b) maintenance materials and supplies on hand.....	221,712.58
a total of.....	<u>\$1,005,115.57</u>

The amount of \$783,402.99 standing charged to construction materials and supplies on hand represented the value at current market prices of materials and supplies on hand on October 31st, 1920 (according to physical inventory then taken) in storehouses at Toronto, Hamilton and Niagara Falls. With construction materials and sundry supplies on hand on October 31st, 1919, amounting to \$720,305.79, inventories increased in the fiscal year ending October 31st, 1920, by \$63,097.20. A surplus or profit of \$40,107.09 arising out of the operations of the Service building of the Commission to October 31st, 1920, was held as of such date as a reserve against possible depreciations in the value of these assets.

Capital invested in maintenance materials and supplies amounted, as per running inventory confirmed from time to time by physical inventory taken, to \$221,712.58 on October 31st, 1920. With the inventory on hand on October 31st, 1919, amounting to \$204,588.84, as compared with \$221,712.58 on October 31st, 1920, inventories increased to the extent of \$17,123.74 in the year, attributable to additional stores purchased.

**Farm Equipment, Produce, etc., \$38,623.61**

Investments of the Commission in the above amounted on October 31st, 1920, to:

Invested in farm equipment and supplies.....	\$18,508.47
In improvements to farm properties .....	2,498.14
In live stock and produce .....	15,724 00
In expenditures on account of 1921 crop .....	1,893.00
Total.....	<u>\$38,623.61</u>

which were employed in connection with farming operations carried on by the Commission on lands purchased for the Chippawa Development Works and not presently required for purposes of excavation and construction; also upon certain other lands owned by the Ontario Power Company. In the fiscal year ending October 31st, 1920, such operations produced losses of \$19,788.71 which, with the view of the Commission that they represent the cost of maintenance of the properties for the purpose of permitting re-sale of them to advantage, were added to and charged as part of the capital cost of the Chippawa Development Works. Upon com-

pletion of the Development Works and with re-sale of such of the lands as are then no longer required the amounts realized therefrom will be applied in reduction of the amounts expended upon the Development Works.

### Sinking Funds on Deposit with the Provincial Treasurer \$594,567.73

To October 31st, 1920, moneys and securities deposited by the Commission with the Provincial Treasurer in respect of Sinking Funds to be established under Sections 15 and 23 of the Power Commission Act—towards repayment of advances made by the Province of Ontario—amounted to \$594,567.73, and consisted of

(a) Moneys deposited with the Provincial Treasurer, with interest thereupon to October 31st, 1920.....	\$557,122.63
(b) Securities of the Province of Ontario delivered to the Treasurer of Ontario (par value \$38,500).....	37,445.10
Total.....	<u>\$594,567.73</u>

Under the provisions of Section 15 of the Act the \$557,122.63 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 31st, 1920 this had not been done. Calculation of the amount of Sinking Funds to be paid to the Province in any fiscal year can only be effected after the accounts of the Commission for such year have been completed—as a consequence such Sinking Funds cannot be invested by the Commission and paid over to the Treasurer of Ontario until after the close of the fiscal year involved. With completion of the accounts of the Commission to October 31st, 1920, it has been ascertained that the sum of \$907,621.19 should stand deposited—as of that date—with the Treasurer of Ontario. Purchase of securities of the Province is accordingly being effected by the Commission to meet the \$313,053.46 remaining to be paid as of date October 31st, 1920.

The Sinking Funds of \$907,621.19 mentioned include

(a) Sinking Funds collected from municipalities, taking power from various systems in operation, as part of the cost of power so delivered to such municipalities (See Schedule 2 and Schedules 21, 27, 32, 38, 44, 50, 53, 59 and 73) .....	\$835,476.49
(b) Sinking Funds collected in respect of Service and Office Buildings held by the Commission for the benefit of all Systems .....	72,144.70
Total.....	<u>\$907,621.19</u>

but do not include Sinking Funds (the collection of which had been deferred by the Commission) payable by municipalities which had to October 31st, 1920, taken power from the Commission for a period of less than five years.

The purchase price paid by the Commission for the Ontario Power Company, the Essex System and the Thorold System having been paid in bonds of the Commission, guaranteed by the Province of Ontario, no Sinking Funds in respect of the same are required to be established under the provisions of the Act.

Sinking Funds in respect of the investment of the Commission in the Sandwich, Windsor and Amherstburg Railway do not require to be established until 1930, or ten years after the operation of such railroad was taken over by the Commission.

Certain minor Sinking Funds collected and set aside in respect of the Central Ontario System have been retained by that System in view of the fact that the Power Commission Act does not require the setting aside of such Sinking Funds nor payment of the same over to the Province in respect of the Central Ontario System.

### Investments \$79,844.50

As of date October 31st, 1920, the Commission held \$115,000 par value of bonds of the Commission guaranteed by the Province of Ontario, which were issued and given in part purchase of the shares of the capital stock of the Ontario Power Company. These bonds are held by the Commission as investments, pending payment to it by the Ontario Power Company of amounts for Sinking Fund purposes, when it is contemplated that they will form part of the investments to be made in connection therewith.

### Cash on Hand \$564,840.83

Cash in the hands of the Commission on October 31st, 1920 amounted to \$564,840.83, consisting of:

Cash on deposit with Bankers of the Commission.....	\$317,856.14
Moneys in the hands of employees as advances on account of expenses and costs.....	217,506.69
Cash in the Bank of Montreal to pay Bond Interest on coupons overdue but not presented.....	29,478.00
Total.....	<u>\$564,840.83</u>

The amount of moneys on hand to the credit of the Commission with its Bankers on October 31st, 1920, was confirmed to us by certificates from such Bankers.

Moneys in the hands of engineers, foremen and other employees of the Commission on October 31st, 1920, for the purposes of the payment of expenses, amounted to \$217,506.69. Written acknowledgements with respect to the advances to such engineers, foremen, inspectors and other employees are in the hands of the Commission and were inspected by us.

Moneys on deposit with the Bank of Montreal for payment of coupons overdue on bonds issued by the Commission for the purchase of the capital stock of the Ontario Power Company amounted on October 31st, 1920, to \$29,478.

### Accounts Receivable \$1,460,568.64

These consisted, as on October 31st, 1920, of

(a) Amounts due by municipalities in respect of construction work and supply sales .....	\$316,267.56
(b) Amounts due by municipalities in respect of power accounts .....	725,930.46
(c) "Sinking Fund and Interest" and "Consumers" accounts owing in respect of Rural Lines.....	13,886.01
(d) Due by users of water supplied by the Bonnechere Water Storage System for power purposes.....	6,252.05
(e) Balance due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act.....	398,232.56
Total.....	<u>\$1,460,568.64</u>

Dealing with them in order:—

**(a) Amounts due by municipalities in respect of construction work and supply sales \$316,267.56**

The sum of \$320,556.21 was on October 31st, 1920, due to the Commission in respect of municipal construction and supply sale accounts, as against which a reserve for doubtful accounts of \$4,288.65 has been set up. Of such accounts \$50,951.52 were three months or more overdue. A list of all such accounts outstanding is attached hereto as Schedule 87. With the above reserve provided it is not anticipated by the Commission that any further losses will be met with.

**(b) Amounts due by municipalities in respect of power accounts \$725,930.46**

This item consists of power accounts due by municipalities and companies to the amount of \$725,930.46, of which \$22,732.55 were overdue for three months or more. It is not anticipated by the Commission that any loss will be sustained in respect of these accounts. A complete list is attached hereto as Schedule 88.

**(c) "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines \$13,886.01**

A list of these accounts is attached as Schedule 89 hereto, and of such accounts \$3,732.89 were three months or more overdue.

**(d) Due by users of water supplied by the Bonnechere Water Storage System for power purposes \$6,252.05**

A list of these accounts is attached hereto as Schedule 90. With the exception of payments made by the Town of Renfrew and a small payment made on account by E. C. Childerhouse, Eganville, nothing has been paid by the users of water for power purposes since January 1st, 1917, the date of commencement of operations of the Storage System. The Commission is experiencing difficulty in collection of the accounts.

**(e) Balances due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act \$398,232.56**

These represent amounts which have to be paid by certain municipalities to make good the difference between amounts paid monthly to the Commission—to meet power bills rendered—and the actual costs to be paid by them for power supplied up to October 31st, 1920. The amounts due by the municipalities of each system are as follows:

Niagara System .....	\$209,049.51
Severn System .....	40,713.72
St. Lawrence System .....	34,270.21
Wasdell System .....	20,483.54
Eugenia System .....	76,877.72
Muskoka System .....	10,843.51
Rideau System .....	5,994.35
Total .....	\$398,232.56

The amount due by each municipality within each of the above systems is set out in Schedules 20, 37, 43, 49, 56, 63 and 68 hereto.



### Net Deficit on Rural Lines Owned and Operated by the Commission \$2,493.54

To October 31st, 1920, deficits aggregating \$2,493.54 have been met with in respect of Rural Lines on the Niagara System owned and operated by the Commission. Amounts set aside as Sinking Funds to that date were included as charges serving to make up such deficits, statement of which is attached hereto as Schedule 11. With deficits to October 31st, 1919, amounting to \$2,124.89, the accumulated losses in operation increased during the fiscal year ending October 31st, 1920, by \$368.65.

### Unexpired Insurance \$40,539.24

This represents the prepaid portion of premiums on fire and other insurance in force on October 31st, 1920.

### LIABILITIES

#### Advances of the Province of Ontario

Advances of the Province of Ontario for the purposes of the Niagara and other Systems (but excluding those made in respect of the Central Ontario System, which has been dealt with separately), amounted on October 31st, 1919, to	\$25,517,816.10
while amounts advanced in the fiscal year ending October 31st, 1920, for the purposes of such systems, were.....	6,261,500.00
	<hr/>
Leaving a balance due to the Province on General Account to October 31st, 1920, of	\$31,779,316.10

(Memo—

Schedule 86A attached hereto is a statement of the general account between the Commission and the Province. This account shows the advances made by the Province to the Commission—interest payable by the Commission in respect of the same and items chargeable by the Commission against the Province.)

Moneys advanced by the Province in connection with the Ontario Niagara Development Works (Chippawa) amounted to October 31st, 1919, to .....	\$11,075,000.00
while those advanced in the fiscal year ending October 31st, 1920, in respect of such works were in the aggregate	11,285,000.00
	<hr/>

making the total advances by the Province for the purposes of such work to October 31st, 1920 .....	22,360,000.00
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(Memo—

Amounts expended upon the works to October 31st, 1920, were in the aggregate \$26,846,896.22—the excess of \$4,486,896.22 having been applied out of appropriations paid to the Commission for the purposes of other systems and works.)

Of amounts advanced by the Province to the Central Ontario System (owned by the Province) sums aggregating .....	\$1,719,472.22
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stood borrowed by the Commission for the purposes of other works and systems as on October 31st, 1920.

In the fiscal year ending October 31st, 1920, sums aggregating \$237,000 were paid to the Commission (against appropriations by the Legislature and special warrants issued) in respect of amounts to be expended

by the Commission on account of the Province. Actual expenditures on such accounts in the year amounted to \$226,551, leaving a balance of ..... \$ 10,449.00 to the credit of the Province and in the hands of the Commission in respect thereto. Details of the expenditures of \$226,551 are set out in Schedule 17 hereto.

Making the total of advances of the Province to October 31st, 1920—and otherwise than for the Central Ontario System—of ..... \$55,869,237.32

In addition to the cash advances made to the Commission by Ontario the Province had to October 31st, 1920, guaranteed payment of the following bonds, debentures or obligations assumed or owing by the Commission:

#### Re Ontario Power Company:

(a) Advances of the Bank of Montreal to the Commission in respect of construction of the third pipe line to the works of the Ontario Power Company .....	\$1,200,000	
(b) 40-Year 4% bonds of the Hydro Electric Power Commission due August 1st, 1957, given in purchase of the capital stock of the Ontario Power Company.....	8,000,000	
(c) First Mortgage 5% bonds of the Ontario Power Company, due February 1st, 1943 .....	9,375,000	
(d) Second Mortgage 6% debentures of the Ontario Power Company, due July 1st, 1921 .....	2,753,000	
(e) First Mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945.....	1,678,000	
		<u>\$23,006,000</u>

#### Re Essex System:

(a) 40-Year 4% debentures of the Commission, due June 1st, 1958 ....	\$200,000	
(b) 10-Year 5% debentures of the Commission, due June 1st, 1928....	26,000	
		<u>226,000</u>

#### Re Thorold System:

(a) 40-Year 4% debentures of the Commission, due December 1st, 1958 .....		100,000
Total .....		<u>\$23,332,000</u>

while in respect of Hydro Radials it has given the following guarantees—

#### Re Sandwich, Windsor and Amherstburg Railway:

40-Year 4% bonds of the Commission, due April 1st, 1960 .....	2,100,000
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**Re Port Credit and St. Catharines Railway:**

50-Year 5% bonds of the Commission, due November 1st, 1969 .....	\$1,200,000
(Memo— Further similar bonds of the Commission to the amount of \$10,160,363 stand guaranteed by the Province but remained, on October 31st, 1920, unsealed and unsigned by the Secretary of the Commission).	\$3,300,000
The total of the guarantees so given by the Province amounting, on October 31st, 1920, to .....	\$26,632,000

**Debentures of the Commission Outstanding and Debentures in respect of payment of which liability has been assumed by the Commission.**

To October 31st, 1920, debentures of the Commission outstanding amounted to—

(a) Debentures given in purchase of the capital stock of the Ontario Power Company, as above mentioned .....	\$8,000,000.00
(b) Debentures given in purchase of the Essex System, as above mentioned .....	226,000.00
(c) Debentures given in purchase of Thorold System, as above mentioned .....	100,000.00
(d) Debentures issued in respect of the Sandwich, Windsor and Amherstburg Railway, as hereinbefore mentioned .....	2,039,000.00
(e) Debentures issued in connection with Port Credit to St. Catharines Radial Railway amounting to \$1,200,000 stood hypothecated on October 31st, 1920, to the Bank of Montreal, for advances of \$100,000. Liability is included under next item covering "moneys borrowed by the Commission")	
(f) In addition to the above the Commission had on October 31st, 1920, assumed payments of debentures outstanding against the Niagara System and other works to the amount of .....	50,573.26
(g) Accrued interest to October 31st, 1920, upon the Essex and Thorold debentures, amounted to .....	5,538.62
Leaving a total of debentures issued and assumed by the Commission (excluding those covering the properties of the Ontario Power Company payment only of which by the Power Company is guaranteed) of .....	\$10,421,111.88

### Moneys borrowed by the Commission.

To October 31st, 1920, the following amounts stood advanced to the Commission and repayable by it:

(a) Advanced by the Bank of Montreal in respect of construction of the third pipe line to the works of the Ontario Power Company.....	\$1,200,000.00
(b) Advanced by the Central Ontario System—amounts borrowed therefrom .....	\$1,719,472.22
(c) Advanced by the Bank of Montreal in respect of the Sandwich, Windsor and Amherstburg Railway.....	200,000.00
(d) Advanced by the Bank of Montreal in respect of the Port Credit to St. Catharines Railway.....	100,000.00
Total.....	\$1,500,000.00

The loan of \$1,200,000.00 was made to the Commission for the purposes of the Ontario Power Company and is secured by the demand notes of the Commission and First Mortgage 5% bonds of the Ontario Power Company to the amount of \$1,400,000.00, of which \$900,000.00 had been signed and handed to the Bank of Montreal to October 31st, 1919; the balance, \$500,000.00, of the bonds remaining to be executed. Payment of these advances is guaranteed by the Province of Ontario.

The \$1,719,472.22 owing to the Central Ontario System, represented amounts borrowed by the Commission from that System, which is owned by the Province of Ontario. In the year ending October 31st, 1920, the indebtedness of the Commission to the Central Ontario System increased by \$334,684.75.

The \$200,000.00 advanced by the Bank of Montreal to the Commission for the purposes of the Sandwich, Windsor and Amherstburg Railway, is secured to the Bank by hypothecation of \$61,000.00 40-Year 4½% Hydro Radial debentures issued by the Commission and guaranteed by the Province, and \$190,000.00 par value of 40-Year 4½% debentures of the City of Windsor given in purchase of an electric distribution system formerly owned by the Railway Company and sold, subsequent to its purchase by the Commission, to the City of Windsor.

The \$100,000.00 advanced by the Bank of Montreal to the Commission in respect of the Port Credit to St. Catharines Radial Railway stood secured on October 31st, 1920, by \$1,200,000.00 of Hydro Radial debentures, being part of an issue of \$11,360,363.00 guaranteed by the Province of Ontario for the purposes of such railway.

### Accounts Payable by the Commission \$398,735.88

These represented liabilities of \$369,257.88 due by the Commission as on October 31st, 1920, in respect of current accounts chargeable to operation and maintenance of the various systems; also \$29,478.00 being the amount of coupons overdue but not presented in respect of the bonds issued in purchase of the capital stock of the Ontario Power Company, which said coupons were offset by the sum of \$29,478.00 standing deposited with the Commission's Bankers on October 31st, 1920, to meet the same.

**Insurance Department \$267,103.85**

In preference to insuring with Workmen's Compensation Board and Insurance Companies, the Commission has adopted—since the 1st November, 1917—the policy of carrying its own liability in connection with accidents to employees of all Systems, those engaged on development works in the course of construction, and of the Ontario Power Company; also its liability in connection with accidents or damages to or caused by automobiles of the Commission. The Commission also carries public liability insurance and risk of damages by fire to the properties of the Central Ontario System. Provision against loss by reason of accidents to employees is met by applying the rates used by the Workmen's Compensation Board against the amounts of the respective payrolls in each month. Provision against automobile and fire loss is met by applying the rates used by Insurance Companies (after deducting percentages equivalent to agents' commissions) on the values of automobiles and buildings, etc., insured, and provision for public liability, where carried by the Commission, is met by applying the rates used by Accident Insurance Companies (after deducting percentages equivalent to agents' commissions) against payrolls. These allowances are then charges as part of the costs of operation and construction of the works of the Commission.

Statement of receipts, expenditures and outstanding claims of the Insurance Department for the year ending October 31st, 1920, is attached hereto as Schedule 85. All outstanding awards on record in the books of the Commission have been valued by the Workmen's Compensation Board, and all other claims on record in the Department, representing minor claims, have been considered by us, while Officers in charge of the Department have certified that all liabilities of the Department to October 31st, 1920, are on record therein and fully covered by the allowances made therefor.

On the above bases liability for outstanding claims and awards amounted on October 31st, 1920, to \$244,154.60, while the surplus to the credit of the Department amounted on that date to \$22,949.25, as compared with \$36,602.71 on October 31st, 1919. The reduction in such surplus was attributable to increase in the liability on outstanding claims due to amendments made to the Workmen's Compensation Act in 1920.

**Balances due to Municipalities in respect of sums paid by them in excess of the Costs of Power supplied to them \$577,258.94**

Accumulated amounts (and interest thereon) collected by the Commission from certain municipalities (by way of monthly bills for power supplied) exceeded the costs required to be paid by such municipalities under Section 23 of the Act, to October 31st, 1920, by \$577,258.94, attributable to—

(a) Overpayments by municipalities on the Niagara System.....	\$519,504.72
(b) Overpayments by municipalities on the Thunder Bay System....	28,578.18
(c) Overpayments by municipalities on the Severn System .....	23,961.91
(d) Overpayments by municipalities on the Rideau System .....	5,214.13
Total .....	<u>\$577,258.94</u>

The amount to the credit of each of the municipalities on the systems mentioned, which had so overpaid, is shown in Schedules 20, 31, 37 and 68 hereto.

To October 31st, 1919, the accumulated balances to the credit of the municipalities mentioned was \$586,249.34, as compared with \$577,258.94 as on October 31st 1920.

**Reserves for Sinking Funds \$907,621.19.**

Amounts collected by the Commission to October 31st, 1920, in respect of Sinking Funds payable by municipalities as part of the cost of power supplied to them were as follows:

In respect of the	Niagara System .....	\$715,912.36	
" "	" Niagara Rural Lines .....	46,809.11	
" "	" Thunder Bay System .....	20,446.98	
" "	" Severn System .....	39,341.52	
" "	" St. Lawrence System .....	4,639.67	
" "	" Wasdell System .....	5,296.52	
" "	" Wasdell Rural Lines .....	376.71	
" "	" Eugenia Rural Lines .....	105.83	
" "	" Ottawa System .....	67.73	
" "	" Bonnechere Storage System .....	2,480.06	
	Total .....		\$835,476.49

while Sinking Funds collected by the Commission as expenses of administration and operation and included in the costs of power to municipalities amounted, on October 31st, 1920—

(1) In respect of service buildings, to .....	\$32,046.61	
(2) In respect of Office buildings, to .....	40,098.09	
		\$ 72,144.70
Total .....		\$907,621.19

To October 31st, 1920, Sinking Funds and interest to the amount of \$557,122.63 stood deposited with the Treasurer of the Province of Ontario awaiting investment in securities of the Province. In addition, securities of the Province to the amount of \$37,445.10 stood delivered to the Treasurer of Ontario. With completion of the accounts of the Commission to October 31st, 1920, the total of the Sinking Funds to be deposited to that date was ascertained to be \$907,621.19 as above set out, and purchase of securities is being effected by the Commission for delivery to the Treasurer of Ontario in respect of the balance of \$313,053.46 to be paid over as of October 31st, 1920.

**Reserves for Renewals \$2,428,116.68**

Reserves for renewals in respect of the works and buildings of the Commission amounted on October 31st, 1920 to

(a) Reserves for renewals of the works of various Systems .....	\$2,352,938.12	
(b) Reserves for the renewal of Service and Office buildings .....	75,178.56	
Total .....		\$2,428,116.68

Reserves for the renewal of the works of the Systems operated by the Commission have been provided by charges included in the cost of power to the municipalities at the rates mentioned in respect of each System in the separate reports thereupon. Particulars of the amounts credited to and charged against these funds (held for each System) in the fiscal year ending October 31st, 1920, are set out in Schedules 22, 28, 33, 39, 45, 51, 57, 64 and 69 attached hereto.

The reserves established for the renewal of Service and Office buildings have been provided by way of charges included annually as part of the costs of operation thereof. (See Schedule 84 attached hereto.)

**Reserves for Contingencies \$65,101.77.**

The aggregate of the reserves to the credit of all Systems as a provision against unexpected costs and losses amounted on October 31st, 1920, to \$65,101.77. Particulars of the amounts credited to and charged against the Contingent Reserve Fund of each System in the fiscal year ending October 31st, 1920, are set out in Schedules 23, 34, 40, 46, 52, 58, 65 and 70 attached hereto.

**Surpluses \$55,525.28.**

Surpluses in the hands of the Commission on October 31st, 1920, consisted of:—

Surplus on Interest account .....	\$15,418.19
Surplus on Departmental operation in Service building .....	40,107.09
Total.....	\$55,525.28

Interest on moneys advanced by the Province—or borrowed by the Commission—for the purposes of the larger undertakings controlled by the Commission, such as the Chippawa and Nipigon developments, is being charged against the same at exact rates payable on such borrowings. In respect of the other moneys advanced by the Province or borrowed by the Commission at varying rates of interest, it is utterly impossible to follow application of each advance in such manner as will permit of the charging of interest thereupon, with complete exactitude, to the accounts of the municipalities and Systems benefitting from its use. Accordingly a computation has to be made in each year as to the closest average rate which must be charged against the municipalities to recoup the Commission in the interest payable by it. For the year ending October 31st, 1920, this rate was calculated at 4.555%, and with its charge in costs of operation a surplus of \$15,418.19 remained to the credit of Interest account on October 31st, 1920, as compared with \$18,854.89 on October 31st, 1919.

The accumulated surplus to October 31st, 1920, arising out of Departmental operations of the Service building and sale of equipment and supplies to municipalities and others amounted to \$40,107.09 as against \$31,039.47 on October 31st, 1919, the increase for the year being \$9,067.62, attributable to:—

Profit on the purchase and sale of equipment .....	\$17,513.45
Profit on machine shop operations .....	2,053.61
Interest credits .....	1,241.58
Total.....	\$20,808.64
Less	
Net cost of operation of laboratory .....	11,741.02
Leaving a net profit of .....	\$ 9,067.62

Income from the operation of the laboratory has been less than the expense of such operations in all periods from the date of its commencement. The surplus of \$40,107.09 to the credit of the account is held as a reserve against possible deflation in the value of materials and supplies owned by the Commission.

**Expenditures on Account of the Province of Ontario**

For the fiscal year ending October 31st, 1920, sums aggregating \$237,000.00 were paid to the Commission against appropriations by the Legislature and special warrants issued in respect of amounts to be expended by the Commission for account of the Province. Out of the sums so paid over to it the Commission expended, and charged the Province with the following:—

(a) Engineering assistance to non-operating municipalities and districts, and the gathering of data for statistical purposes and estimates for the supply of power; also rate investigations .....		\$ 31,071.81
(b) General hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports .....		11,001.96
(c) Preliminary surveys on the St. Lawrence River between Morrisburg and the head of Galops Rapids, covering both hydrographic and topographic features .....		121,916.91
(d) Engineering investigations and reports under the Water Powers Regulations Act, 1906 .....		9,135.77
(e) Electric railway engineering investigations, surveys and report under the Hydro-Electric Railway Act, 1914 .....		13,121.96
(f) Estimates, surveys and demonstrations in rural districts .....		20,879.99
(g) Electric inspection salaries and expenses of Inspectors, expenses of local offices and administration .....	208,453.48	
Less revenue from inspection fees .....	189,030.88	19,422.60
		<hr/>
Making a total of .....		\$226,551.00

details of which are set out in Schedule 17 hereto attached. The balance, being the difference, between the \$237,000.00 paid over to the Commission and the expenditures as above, of \$226,551.00 or \$10,449.00, stood to the credit of the Province in the books of the Commission on October 31st, 1920.

The amount of \$31,071.81 (item "a" above) charged to the Province in respect of engineering and other assistance rendered to non-operating municipalities, etc., was so charged under the authority of Section 18, subsections 1 and 3 of the Power Commission Act, which provides that upon application of any municipal corporation to the Commission it shall supply such corporation with information and estimates relative to a supply of power to such corporation.

Under Section 13 of the Power Commission Act, it is provided that whenever required by the Lieutenant-Governor in Council so to do, the Commission shall inquire into, examine and investigate water powers and water privileges in Ontario and report to the Lieutenant-Governor in Council in respect to same. In fiscal years preceding that ending October 31st, 1920, certain investigations were made by the Commission relative to water powers and water privileges in the Province of Ontario, including those at Niagara, Nipigon and on the St. Lawrence River and while reports were made to the Government in respect of certain of them formal requests were not obtained from the Lieutenant-Governor in Council requiring the making by the Commission of such investigations. Following its custom so established and relying on the provisions of Section 7 of the Act, the Commission in the fiscal year ending October 31st, 1920, made general hydrographic and storage surveys, and investigations on stream flow and power sites in various localities in the Province of Ontario at a cost of \$11,001.96 (Item "b" above). It also made preliminary surveys on the St. Lawrence River between Morrisburg and the head of Gallop's Rapids and expended in connection therewith the sum of \$121,916.91 (Item "c" above). The aggregate of these expenditures on hydrographic surveys and stream flow investigations for the fiscal year ending October 31st, 1920, was \$132,918.87, which amount was charged to the Province as part of the \$226,551.00 disbursed by the Commission on its behalf out of the appropri-



ations and special warrants of \$237,000.00 paid over to the Commission in the year. The estimates furnished by the Commission to the Government for the fiscal year (and upon which the appropriations and special warrants of \$237,000.00 were based) contained \$120,000.00 as appropriations asked for to be expended on hydrographic surveys, stream flows, investigations, etc.

The Water Powers Regulation Act, 1916, provides for the appointment of an Inspector by the Province of Ontario and the Commission having been appointed such Inspector, it expended in the fiscal year ending October 31st, 1920, sums aggregating \$9,135.77 (item "d" above) in the performance of its duties and charged such expenditures against the Province.

Moneys expended by the Commission in respect of electric railway investigations amounted in the year to \$13,121.96 (item "e" above). With certain few exceptions, authorities for the making of such investigations were granted to the Commission by the Lieutenant-Governor in Council in the years 1918 and 1919.

Sums expended by the Commission for salaries and expenses of engineers, preparing estimates on the cost of power to rural districts; making surveys and demonstrations therein, and the formation of general plans for the construction and operation of rural lines on an extended scale, amounted in the aggregate to \$20,879.99 (See item "f" above) for the fiscal year ending October 31st, 1920, and such sums have been charged to the Province under the provisions of Section 18 of the Power Commission Act.

During the fiscal year ending October 31st, 1920, costs of Electrical inspection, as provided for under the Power Commission Act, amounted to \$208,453.48, as against which revenue from inspection fees was \$189,030.88. As the Electrical Inspection department is in reality a department of the Government, conducted on its behalf by the Commission, the excess of expenditures over receipts, amounting to \$19,422.60 (See item "g" above) was under the provision of section 6, subsection 3 of the Act, charged to the Province. Details of receipts and expenditures of such department are attached as Schedule 17 hereto.

### GENERAL REMARKS

With the purchase during the year by the Commission of a certain few outstanding shares of the capital stock of the Ontario Power Company the Commission became the owner of the entire capital stock of the Ontario Power Company, under which conditions and having regard to the circumstances surrounding the purchase of shares of the Company and to the provisions of the Power Commission Act, it is the opinion of legal Counsel that there is now serious question as to whether the shares of the Ontario Power Company are not now so vested in the Commission as to require that the municipalities on the Niagara System make payment for power received from the Ontario Power Company on the same basis as is required under section 23 of the Power Commission Act with respect to works constructed with the use of moneys advanced by the Province of Ontario; in other words that the municipalities pay such a price for power as will provide (with other costs) sinking funds for repayment of the \$8,000,000.00 of bonds issued in purchase of the shares of the Ontario Power Company and the \$3,344,494.33 advanced by the Commission towards construction of the third pipe line—which said sinking funds would amount to approximately \$140,000.00 per annum. It is of importance that the question be determined so that the Commission may be assured that such basis as it shall adopt in regulating the accounts of the Company and the Niagara System for the future is one proper to be adopted; also for the reason

that if purchase of the properties of the Toronto Power Company shall be effected the same question is likely to arise in reference to conduct of the accounts of such undertakings.

Under Section 6 of the Act the Commission is empowered to appoint a Chief Engineer, Accountant and Secretary, and to fix the remuneration of such persons subject to ratification by the Lieutenant-Governor in Council. To October 31st, 1920, salaries of such officers had not been submitted to the Lieutenant-Governor in Council for ratification.

Under the provisions of Section 5 of the Power Commission Act the Chairman of the Commission is entitled to an annual salary of \$6,000.00, to be paid to him out of the Consolidated Revenue Fund of Ontario—in addition thereto a further salary of \$6,000.00 per annum is payable to him out of \$15,000.00 set aside for remuneration of the members of the Commission and chargeable as costs of administration of the Commission under the provisions of Sub-section 3 of Section 23 of the Act. In the fiscal year ending October 31st, 1920, sums aggregating \$12,000.00 were paid to the Chairman of the Commission as the salaries allowed to him under the provisions of the Act mentioned, but the whole of such amount was charged in the accounts of the Commission as costs of administration of the Commission. Amounts charged to the municipalities in the year in respect of the costs of administration of the Commission stood, under these conditions, increased by \$6,000.00 over amounts authorized by the Act, while requisition was not made upon the Consolidated Revenue Fund of Ontario for the \$6,000.00 provided to be paid thereout under the provisions of Section 5 of the Act.

During the fiscal year ending October 31st, 1920, the Commission paid \$4,008.64 to the Ontario Municipal Electric Commission and the Ontario Hydro Radial Association—in respect of the salary and expenses of their Secretary, Mr. T. J. Hannigan of which \$727.50 was charged to the administrative expenses of the Commission and included in the cost of power to the municipalities on the various Systems, while \$3,281.14 was charged to Hydro Radial railway construction and stood included in the amounts disbursed in connection therewith and capitalized in the accounts of the Commission as of date October 31st, 1920. The authority of the Commission to make the disbursements of \$727.50 charged to the administrative expenses of the Commission is open to question. The expenditures of \$3,281.14 charged to Hydro Radial construction out of funds held by it for the benefit of Power Systems was beyond its powers.

During the fiscal year ending October 31st, 1920, the Commission expended sums aggregating \$4,085.47 in connection with the printing and distribution of certain reports in respect to Hydro Electric Radial Railways. Payment of such sums was made out of funds held by the Commission for the benefit of Hydro Electric Power Systems and the use by the Commission of such funds for such purposes was in excess of the powers of the Commission.

All information and explanations required by me in connection with audit of the accounts of the Commission was freely given to me and I desire to acknowledge the courtesies and facilities afforded to me in connection therewith by the Officers of the Commission.

I have the honour to be,

Sir

Your obedient servant,

G. T. Clarkson, F.C.A.

of Clarkson, Gordon & Dilworth,  
Chartered Accountants.

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# **SCHEDULES 1 TO 90**

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- 49.—Wasdell System—Statement showing the net Charges to each Municipality in respect of Power supplied to it to 31st October, 1919; adjustments made and interest added during the year; also the net amount credited or charged to each Municipality in respect of power supplied in the year ending 31st October, 1920, and the accumulated amount standing as a Charge to each Municipality at 31st October, 1920.
- 50.—Wasdell System—Statement showing the total Sinking Fund requirements to be met by each Municipality; Sinking Fund requirements, the payment of which has been deferred by the Commission under section 23 of the Act; Sinking Fund payments made by certain Municipalities which have been operating more than five years; and the total of such Sinking Fund payments to 31st October, 1920.
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- 90.—Accounts due by users of water power from Bonnechere Storage System as at 31st October, 1920.





Sinking Fund:		
On Deposit With Provincial Treasurer .....	\$ 557,122.63	
Invested in Securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value \$38,500	<u>37,445.10</u>	398,735.88
Investments:		267,103.85
Debentures of the Hydro-Electric Power Commission purchased (par value \$115,000.00) .....		577,258.94
Cash:		
In Banks .....	\$ 317,856.14	
In hands of Employees as advances on account of expenses	217,506.69	
In Bank of Montreal to pay Bond Interest Coupons overdue but not presented .....	<u>29,478.00</u>	907,621.19
Accounts Receivable:		
Due by Municipalities in respect of Construction Work and Supply Sales .....	\$ 316,267.56	
Due by Municipalities in respect of Power Accounts .....	725,930.46	
"Sinking Fund and Interest" and "Consumers Accounts" owing in respect of Rural Lines.....	13,886.01	
Due by users of Water Power from Bonnechere Storage System .....	6,252.05	
Due by Municipalities in respect of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act .....	<u>398,232.56</u>	55,525.28
		1,460,568.64
Accounts Payable .....	\$ 369,257.88	
Bond Interest Coupons overdue but not presented .....	29,478.00	
Insurance Department:		
Outstanding Claims and Awards..	244,154.60	
Surplus .....	<u>22,949.25</u>	267,103.85
Balance due to Municipalities in respect of sums paid by them to 31st October, 1920, in excess of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act .....		577,258.94
Reserves for Sinking Fund:		
Municipalities .....	\$ 835,476.49	
Service and Office Buildings .....	<u>72,144.70</u>	907,621.19
Reserves for Renewals:		
Contributed by Municipalities .....	\$ 2,352,938.12	
In respect of Service and Office Buildings .....	<u>75,178.56</u>	2,428,116.68
Reserves for Contingencies .....		65,101.77
Surpluses:		
On Interest Account .....	\$ 15,418.19	
From Departmental Operations in Service Building .....	<u>40,107.09</u>	55,525.28
Contingent Liability:		
In respect of Contracts entered into for works under construction \$5,096,926.28		
In respect of outstanding bonds of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company, Limited, \$13,806,000.00		

SCHEDULE "F"—Continued  
CONDENSED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920—Continued

<p>Net Deficit in respect of Rural Lines operated by the Commission....</p> <p>Work in Progress:</p> <p style="padding-left: 20px;">Expenditures on account of various systems chargeable upon completion to Sundry Municipalities, Capital Construction and Operating Accounts .....</p> <p>Insurance Unexpired .....</p>	<p>\$2,493.54</p> <p>83,729.57</p> <p>40,539.24</p> <hr style="width: 100%;"/> <p>\$68,987,401.68</p>	<p style="text-align: center;">RADIAL RAILWAY UNDERTAKINGS</p> <p>Assets.</p> <p>Sandwich, Windsor and Amherstburg Railway:</p> <p style="padding-left: 20px;">Cost of Capital Stock and Plant Assets of Company .....</p> <p style="padding-left: 20px;">Advances for Construction, Extensions and Operations .....</p> <p>Port Credit to St. Catharines Radial Railway:</p> <p style="padding-left: 20px;">Expended upon purchase of Right-of-Way and construction materials and for surveying and engineering .....</p> <p>Toronto to Port Credit Radial Railway:</p> <p style="padding-left: 20px;">Expended upon purchase of Right-of-Way and for surveying and engineering .....</p>	<p>\$ 2,039,000.00</p> <p>216,500.96</p> <hr style="width: 100%;"/> <p>\$ 413,620.85</p> <p>683,286.74</p>
<p>In respect of the Sandwich, Windsor and Amherstburg Railway:</p> <p style="padding-left: 20px;">Debentures issued to cover purchase price of Capital Stock and Plant Assets .....</p> <p style="padding-left: 20px;">Interest due and accrued thereon .....</p> <p style="padding-left: 20px;">Bank of Montreal—Advances.....</p> <p style="padding-left: 40px;">(Secured by hypothecation of \$61,000 Hydro Radial debentures issued by Commission and \$190,000 debentures of City of Windsor) .....</p>	<p style="text-align: right;">\$ 2,255,500.96</p>	<p style="text-align: center;">LIABILITIES.</p> <p>In respect of the Sandwich, Windsor and Amherstburg Railway:</p> <p style="padding-left: 20px;">Bank of Montreal—Advances.....</p> <p style="padding-left: 20px;">(Secured by hypothecation of \$1,200,000 Hydro Radial debentures being part of issue of \$11,360,363 guaranteed by Province of Ontario)</p>	<p style="text-align: right;">\$ 2,039,000.00</p> <p style="text-align: right;">25,398.75</p> <p style="text-align: right;">200,000.00</p> <hr style="width: 100%;"/> <p style="text-align: right;">\$ 2,264,398.75</p>
		<p>In respect of the Port Credit to St. Catharines Radial Railway:</p> <p style="padding-left: 20px;">Bank of Montreal—Advances.....</p> <p style="padding-left: 20px;">(Secured by hypothecation of \$1,200,000 Hydro Radial debentures being part of issue of \$11,360,363 guaranteed by Province of Ontario)</p>	<p style="text-align: right;">\$ 100,000.00</p> <p style="text-align: right;">100,000.00</p>
		<p>Toronto to Port Credit Radial Railway:</p> <p style="padding-left: 20px;">Expended upon purchase of Right-of-Way and for surveying and engineering .....</p>	<p style="text-align: right;">413,620.85</p> <p style="text-align: right;">683,286.74</p>
			<p style="text-align: right;">100,000.00</p>

Expended for Surveying and Engineering in respect of projected Radial Railways as follows:	
Toronto and Eastern Railway....\$	43,946.40
St. Catharines and Niagara Falls Railway .....	25,984.29
Hamilton-Galt-Elmira and Guelph Railway .....	36,482.06
Hamilton-Brantford-Woodstock and London Railway .....	17,674.34
	<hr/>
	124,087.09
Expended in respect of valuations made of:	
Niagara, St. Catharines and Toronto Railway .....	1,005.27
Toronto and Suburban Railway....	5,604.86
	<hr/>
	6,610.13

Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways.—Cost thereof to be reimbursed by the Province of Ontario .....

44,704.09

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\$72,515,211.54

Contingent Liability:  
In respect of contracts entered into for construction materials \$53,513.15

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\$72,515,211.54

SCHEDULE "2"  
HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.

POWER UNDERTAKINGS	
Assets.	Liabilities.
Niagara System:	
Right-of-Way .....	\$31,779,316.10
Steel Tower Lines .....	
Transformer Stations .....	
Wood Pole Lines .....	22,360,000.00
Rural Lines .....	
\$14,493,352.69	
475,665.96	
\$14,969,018.65	
Thunder Bay System:	
Power Development (Nipigon River) .....	10,449.00
Transmission Lines (Nipigon River, Port Arthur) .....	
Transformer Station (Nipigon River, Port Arthur) .....	1,200,000.00
Transformer Station (Port Arthur) .....	
Transmission Line (Port Arthur) .....	8,000,000.00
4,120,420.69	
Severn System:	
Power Development .....	226,000.00
Wood Pole Lines .....	3,872.87
Transformer Stations .....	229,872.87
1,381,274.44	
St. Lawrence System:	
Wood Pole Lines .....	100,000.00
Transformer Stations .....	1,665.75
4,765.76	
Provincial Treasurer:	
Cash Advances for Niagara and Other Systems .....	
Cash Advances for Niagara Power Development Works.....	
Unexpended portion of the sum appropriated by the Legislature to cover Expenditures by the Commission on account of the Province in the year ending 31st October, 1920 .....	10,449.00
Bank of Montreal:	
Cash Advances re Construction of Third Pipe Line on Ontario Power Company's Property.....	1,200,000.00
Debentures issued to cover purchase of Capital Stock of Ontario Power Company of Niagara Falls.....	8,000,000.00
Debentures issued to cover purchase price of Essex System .....	226,000.00
Interest accrued thereon .....	3,872.87
229,872.87	
Debentures issued to cover purchase price of Thorold System.....	
Interest accrued thereon.....	1,665.75
1,665.75	
Debentures Assumed:	
Line to Brick Companies at Streetsville .....	4,765.76

Wasdell System:					
Power Development .....	\$ 141,760.06				43,907.47
Wood Pole Lines .....	153,690.29			\$ 48,673.23	
Transformer Stations .....	26,215.08			1,900.03	
					50,573.26
Rural Lines .....	\$ 321,665.43				
	11,281.72				
					332,947.15
Eugenia System:					
Power Development .....	\$ 979,424.83			\$ 369,257.88	
Wood Pole Lines .....	727,460.81			29,478.00	
Transformer Stations .....	206,879.86				398,735.88
Rural Lines .....	\$ 1,913,765.50				
	1,694.61				
					1,915,460.11
Ottawa System:					
Meters, etc. ....					1,009.57
Muskoka System:					
Power Development .....	\$ 148,018.13				
Wood Pole Lines .....	54,313.44				
Transformer Stations .....	9,785.70				
					212,117.27
Rideau System:					
Power Development .....	\$ 748,941.41			\$ 519,504.72	
Wood Pole Lines .....	233,602.24			28,578.18	
Transformer Stations .....	49,844.27			23,961.91	
				5,214.13	
					577,258.94
Bonnechere River Storage System:					
Round Lake Dam .....	\$ 20,292.68			\$ 715,912.36	
Golden Lake Dam .....	11,092.81			46,809.11	
Interest on above to 31st Decem- ber, 1916 .....	2,780.25			20,446.98	
				39,341.52	
				4,639.67	
				5,296.52	
				376.71	
				105.83	
				67.73	
				2,480.06	
					835,476.49
Essex System:					
Purchase Price of System .....	\$ 226,000.00				
Additional Expenditure to date...	149,516.68				
					375,516.68
Muskoka Power Development...					43,907.47
Interest accrued thereon.....				\$	48,673.23
					1,900.03
					50,573.26
Central Ontario System — due thereto .....					1,719,472.22
Accounts Payable .....				\$	369,257.88
Bond Interest Coupons overdue but not presented .....					29,478.00
Insurance Department:					
Outstanding Claims and Awards..\$				244,154.60	
Surplus .....				22,949.25	
Balances due to Municipalities in respect of amounts paid to them to 31st October, 1920, in excess of the cost of power supplied to them as provided to be paid under Sec- tion 23 of the Act:					
Niagara System .....				\$	519,504.72
Thunder Bay System .....					28,578.18
Severn System .....					23,961.91
Rideau System .....					5,214.13
Reserves for Sinking Fund:					
Municipalities—					
Niagara System .....				\$	715,912.36
Niagara Rural Lines .....					46,809.11
Thunder Bay System .....					20,446.98
Severn System .....					39,341.52
St. Lawrence System .....					4,639.67
Wasdell System .....					5,296.52
Wasdell Rural Lines .....					376.71
Eugenia Rural Lines .....					105.83
Ottawa System .....					67.73
Bonnechere Storage System.....					2,480.06

SCHEDULE "2" — *Continued*DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31st OCTOBER, 1920.—*Continued*

<b>Assets.</b>		<b>Liabilities.</b>	
Thorold System:		Service and Office Buildings—	
Purchase price of system .....	\$ 100,000.00	Service Buildings .....	\$ 32,046.61
Less: Credit Balance on Current Account .....	10,817.01	Office Buildings .....	40,098.09
	<u>89,182.99</u>		<u>\$72,144.70</u>
Niagara Power Development Works:		Reserves for Renewals:	
Expenditure to date on construction work at Niagara Falls.....	\$26,804,962.85	Contributed by Municipalities—	
Purchase and Equipment of Stone Quarry at Walkerton .....	41,933.37	Niagara System .....	\$ 1,837,262.87
	<u>26,846,896.22</u>	Niagara Rural Lines (Operated by the Commission).....	5,249.79
Service Buildings:		Thunder Bay System .....	39,713.67
Service Building and Equipment, Toronto .....	421,602.55	Severn System .....	185,207.02
Garage Building and Equipment, Niagara Falls .....	15,790.92	St. Lawrence System .....	68,910.67
Equipment of Storehouse and Garage, Hamilton .....	9,356.19	Wasdell System .....	31,273.51
Pole Yard and Equipment, Cobourg .....	19,557.91	Eugenia System .....	135,762.20
	<u>466,307.57</u>	Muskoka System .....	27,646.18
Office Buildings:		Rideau System .....	21,822.21
On University Avenue, Toronto.....	497,713.49		<u>2,352,938.12</u>
Corner of Elm Street and Centre Avenue, Toronto (Less Mortgage \$40,000.00) .....	104,230.21	In respect of Service and Office Buildings—	
	<u>601,943.70</u>	Service Buildings .....	\$ 67,929.23
Office Furniture and Equipment:		Office Buildings .....	7,249.33
At Toronto Office .....	\$ 92,484.92	Reserves for Contingencies:	
At Hamilton Office .....	1,314.59	Niagara System .....	\$ 38,514.55
At Electrical Inspection Offices .....	4,767.90	Thunder Bay System .....	4,254.48
Library .....	3,871.61	Severn System .....	5,674.94
Stationery and Office Supplies.....	26,597.71	St. Lawrence System .....	1,092.67
	<u>129,036.73</u>	Eugenia System .....	13,430.94
		Muskoka System .....	1,508.80
		Rideau System .....	625.39
		Surplus of Interest Account .....	<u>15,418.19</u>

Automobiles and Trucks .....	194,187.47
Inventories:	
Construction and Maintenance,	
Tools and Equipment .....	256,399.08
Construction Material and Sundry	
Supplies .....	783,402.99
Maintenance Material and Sup-	
plies .....	221,712.58
Farm Equipment, Produce, etc.:	
Equipment and Supplies .....	\$ 18,508.47
Improvements to Property .....	2,498.14
Live Stock and Produce .....	15,724.00
Expenditures on account 1921	
crops .....	1,893.00
Capital Stock of Ontario Power Com-	
pany of Niagara Falls .....	8,000,000.00
Ontario Power Company of Niagara	
Falls:	
Expenditure in connection with	
construction of Third Pipe	
Line .....	3,344,494.33
Current Account .....	173,178.55
Sinking Fund:	
Provincial Treasurer .....	\$ 475,000.00
Interest allowed thereon to date	82,122.63
Invested in Securities of the	
Province of Ontario, which	
are deposited with the Pro-	
vincial Treasurer—par value	
\$38,500.00 .....	\$ 37,415.10

Surplus arising from Departmental	
Operations in Service Buildings:	
Storehouse Surplus .....	\$ 40,922.74
Less: Laboratory Deficit for	
year written off .....	11,741.02
Machine Shop Surplus .....	\$ 29,181.72
	10,925.37
	<u>40,107.09</u>

Contingent Liability:	
In respect of Contracts entered	
into for works under con-	
struction .....	\$ 5,096,926.28
In respect of outstanding bonds	
of the Ontario Power Com-	
pany of Niagara Falls and	
the Ontario Transmission	
Company Limited .....	\$13,806,000.00

Carried forward ..... \$70,150,812.79

SCHEDULE "2" — *Continued*  
 DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.—*Continued*

Assets.	Liabilities.
<b>Investments:</b>  Debentures of the Hydro-Electric Power Commission purchased (issued in connection with the purchase of capital stock of the Ontario Power Company), par value \$115,000.00 .....	Brought forward ..... \$70,150,812.79
<b>Cash:</b>  In Banks ..... \$ 317,856.14 In hands of employees as advances on account of expenses ..... 217,506.69 In bank to pay Bond Interest Coupons overdue but not presented ..... 29,478.00	
<b>Accounts Receivable:</b>  Due by Municipalities in respect of Construction Work and Supply Sales ..... \$320,556.21 Less: Reserve for doubtful accounts 4,288.65	564,840.83
Due by municipalities in respect of Power Accounts..... "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines ..... Due by Users of Water Power from Bonnechere Storage System .....	316,267.56 725,930.46 13,886.01 6,252.05
	<b>\$ 79,844.50</b>



Balances due by Municipalities in respect of the Costs of Power supplies to them as provided to be paid under Section 23 of the Act:

Niagara System .....	\$209,049.51
Severn System .....	40,713.72
St. Lawrence System .....	34,270.21
Waddell System .....	20,483.54
Eugenia System .....	76,877.72
Muskoka System .....	10,843.51
Rideau System .....	5,994.35
	<hr/>
	398,232.56
	<hr/>
	1,460,568.64

Net Deficit on Rural Lines operated by the Commission .....

2,493.54

Work in Progress:

Expenditures on account of various Systems chargeable upon completion to—

Sundry Municipalities .....\$ 1,264.88  
 Capital Construction ..... 74,872.08  
 Operating and Maintenance Expenses ..... 7,592.61

83,729.57

Insurance Unexpired .....

40,539.24

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Carried forward ..... \$68,987,401.68

Carried forward .....

\$70,150,812.79

SCHEDULE 2<sup>d</sup>—Continued  
 DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31st OCTOBER, 1920—Continued  
 RADIAL RAILWAY UNDERTAKINGS

Assets.	Liabilities.
<p>Sandwich, Windsor and Amherstburg Railway:</p> <p>Cost of Capital Stock and Plant Assets of Company .....\$ 2,039,000.00</p> <p>Advances for Construction and Extensions ..... 200,000.00</p> <p>Current Account ..... 16,500.96</p> <hr/> <p>Port Credit to St. Catharines Radial Railway:</p> <p>Expended upon purchase of Right-of-Way .....\$ 72,386.77</p> <p>Construction Materials purchased ..... 263,472.46</p> <p>Surveying, Engineering, Administrative Expenses and Interest ..... 77,761.62</p> <hr/> <p>Toronto to Port Credit Radial Railway:</p> <p>Expended upon purchase of Right-of-Way .....\$ 624,996.92</p> <p>Surveying, Engineering, Administrative Expenses and Interest ..... 58,289.82</p> <hr/>	<p>In respect of the Sandwich, Windsor and Amherstburg Railway:</p> <p>Debentures issued to cover purchase price of capital stock and plant assets .....\$ 2,039,000.00</p> <p>Interest due and accrued thereon ..... 25,398.75</p> <p>Bank of Montreal—Advances (Secured by hypothecation of \$61,000.00 Hydro Radial Debentures issued by Commission and \$190,000.00 Debentures of City of Windsor) ..... 200,000.00</p> <hr/> <p>In respect of the Port Credit to St. Catharines Radial Railway:</p> <p>Bank of Montreal—Advances (Secured by hypothecation of \$1,200,000 Hydro Radial Debentures, being part of issue of \$11,360,363 guaranteed by Province of Ontario) .....\$ 100,000.00</p> <p>Contingent Liability—In respect of contracts entered into for construction materials \$53,513.15.....</p> <hr/> <p style="text-align: right;">100,000.00</p>
<p>\$ 2,255,500.96</p> <hr/> <p>413,620.85</p> <hr/> <p>683,286.74</p>	

Expended for Surveying and Engineering in respect of projected Radial Railways, as follows:	
Toronto and Eastern Railway...\$	43,946.40
St. Catharines and Niagara Falls Railway .....	25,984.29
Hamilton - Galt - Elmira and Guelph Railway .....	36,482.06
Hamilton - Brantford - Woodstock and London Railway....	17,674.34
	<u>124,087.09</u>

Expended in respect of valuations made of:

Niagara, St. Catharines and Toronto Railway .....	\$ 1,005.27
Toronto and Suburban Railway .....	5,604.86
	<u>6,610.13</u>

Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways—cost thereof to be reimbursed by the Province of Ontario .....

44,704.09

\$72,515,211.54

\$72,515,211.54

SCHEDULE "C"

APPROPRIATIONS MADE BY THE LEGISLATURE FOR THE PURPOSES OF THE COMMISSION; CASH ADVANCES BY THE PROVINCE TO THE COMMISSION ON ACCOUNT OF SUCH APPROPRIATIONS; AND THE CAPITAL EXPENDITURES MADE ON EACH UNDERTAKING AND SYSTEM BY THE COMMISSION OUT OF SUCH CASH ADVANCES IN THE YEAR ENDING

31st OCTOBER, 1920

NIAGARA SYSTEM

Appropriation by Legislature .....	\$ 1,250,000.00
Special Warrant .....	700,000.00
	<hr/>
	\$ 1,950,000.00

Cash advances to Commission out of such Appropriation and Special Warrant .....	\$ 1,200,000.00
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Capital Expenditure by the Commission as set out in detail in Schedule 5 following:—

On Right-of-Way .....	\$ 23,070.91
On Steel Tower Lines .....	36,770.57
On Transformer Stations .....	501,962.05
On Wood Pole Lines .....	95,262.51
On Rural Lines .....	2,580.11
	<hr/>
	662,646.15

Leaving a balance of..... \$ 537,353.85  
—which was expended in the manner hereinbelow set out—

THUNDER BAY SYSTEM

Appropriation by Legislature .....	\$ 2,500,000.00
Special Warrant .....	700,000.00
Treasury Board Minute .....	114,500.00
	<hr/>
	\$ 3,314,500.00

Cash Advances to Commission out of such Appropriations, Special Warrant and Treasury Board Minute .....	\$ 3,314,500.00
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Capital Expenditure by the Commission set out in detail in Schedule 6 following:—

On the new Nipigon Development—	
Generating Plant .....	\$ 2,892,940.13
Transmission Lines .....	253,048.11
Transformer Station) .....	35,461.68
	<hr/>
	\$ 3,181,449.92

On (old) Transmission Line .....	705.37	
On (old) Transformer Station .....	171.64	
		3,182,326.93
<hr/>		
Leaving a balance of.....		
—which was expended in the manner hereinbelow set out—		132,173.07

SEVERN SYSTEM

Appropriation by Legislature .....	\$ 50,000.00	
Special Warrant .....	7,000.00	
		\$ 57,000.00
<hr/>		
Cash Advances to Commission out of such Appropriation and Special Warrant .....		\$ 57,000.00
Capital Expenditure by the Commission as set out in detail in Schedule 7 following:—		
On Power Development .....	\$ 15,877.48	
On Wood Pole Lines .....	4,852.49	
On Transformer Stations .....	10,910.90	
		31,640.87
<hr/>		
Leaving a balance of.....		
—which was expended in the manner hereinbelow set out—		25,359.13

ST. LAWRENCE SYSTEM

Appropriation by Legislature .....	\$ 500,000.00	
Special Warrant .....	50,000.00	
		\$ 550,000.00
<hr/>		
Cash Advances to Commission out of such Appropriation and Special Warrant .....		\$ 397,000.00
Capital Expenditure by the Commission as set out in detail in Schedule 8 following:—		
On Wood Pole Lines .....	\$ 98,190.96	
On Transformer Stations .....	29,576.16	
		127,767.12
<hr/>		
Leaving a balance of.....		
—which was expended in the manner hereinbelow set out—		269,232.88

## SCHEDULE "3." Continued

## EUGENIA SYSTEM

Appropriation by Legislature .....	\$ 475,000.00	
Cash Advances to Commission out of such Appropriation .....		\$ 440,000.00
Capital Expenditure by the Commission as set out in detail in Schedule 10 following:—		
On Power Developments .....	22,655.79	
On Wood Pole Lines .....	183,401.39	
On Transformer Stations .....	44,885.18	
Leaving a balance of.....		\$ 189,057.64
—which was expended in the manner hereinbelow set out—		

## MUSKOKA SYSTEM

Appropriation by Legislature .....	\$ 10,000.00	
Special Warrant .....	50,000.00	
Cash Advances to Commission out of such Appropriation and Special Warrant .....		\$ 60,000.00
Capital Expenditure by the Commission as set out in detail in Schedule 11 following:—		
On Power Development .....	8,828.56	
On Transformer Stations .....	152.14	
Leaving a balance of.....		\$ 8,980.70
—which was expended in the manner hereinbelow set out—		

## RIDEAU SYSTEM

Appropriation by Legislature .....	\$ 250,000.00	
Special Warrant .....	200,000.00	
Cash Advances by Commission out of such Appropriation and Special Warrant .....		\$ 363,000.00
Capital Expenditure by the Commission as set out in detail in Schedule 12 following:—		
On Power Development .....	450,000.00	
Leaving a balance of.....		\$ 51,019.30
—which was expended in the manner hereinbelow set out—		

On Power Development .....	\$ 318,425.74	
On Wood Pole Lines .....	14,885.19	
On Transformer Stations .....	17,610.01	350,920.94
<hr/>		
Leaving a balance of .....		12,979.06
—which was expended in the manner hereinbelow set out—		

CENTRAL ONTARIO AND NIPISSING SYSTEM

Appropriation by Legislature .....	\$ 925,000.00	
Special Warrants .....	300,000.00	
	<hr/>	\$ 1,225,000.00
		<hr/>
		\$ 530,000.00

Cash Advances to the Commission out of such Appropriations.....  
 Capital Expenditure by the Commission as set out in detail in  
 Schedule 14 following:—

On Power Developments, Central Ontario Division.....	\$ 117,441.51
On Transmission Lines, Central Ontario Division.....	192,974.06
On Transformer Stations, Central Ontario Division.....	50,796.59
On Local Utilities, Central Ontario Division .....	177,198.22
On Rural Lines, Central Ontario Division .....	1,139.72
On Power Development, Nipissing Division .....	47,299.57
On Local Utilities, Nipissing Division .....	5,545.70
On Bruton Township Pulpwood Areas.....	2,853.75
	<hr/>
Less: Expended thereon out of the Renewals Reserve and other funds belonging to the System.....	\$ 595,249.12
	399,933.87
	<hr/>
Capital Expenditures out of Cash Advances from the Province.....	195,315.25

Leaving a balance of.....		334,684.75
—which was expended in the manner hereinbelow set out—		
(Memo—This amount was repaid to the Central Ontario System in 1921)		

MISCELLANEOUS CONSTRUCTION

Appropriation by the Legislature .....	\$ 500,000.00	
Cash Advances to Commission out of such Appropriation.....		
Capital Expenditures by the Commission on the purchase of an office building, office equipment, storehouse equipment, etc.— less funds provided therefor out of Renewal and other Re- serves (see Schedule 16).....	\$ 380,000.00	
		<hr/>
Leaving a balance of .....		4,627.23

Leaving a balance of .....		375,372.77
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## SCHEDULE "B."—Continued

## EXPENDITURES ON ACCOUNT OF THE PROVINCE

Appropriation by the Legislature .....	\$ 177,000.00
Treasury Board Minute .....	60,000.00
Cash Advances to Commission out of such Appropriation and Treasury Board Minute.....	237,000.00
Expenditures by the Commission as set out in detail in Schedule 17 following .....	\$ 237,000.00
Leaving a balance of .....	226,551.00
—which was expended in the manner hereinbelow set out—	
Excess of Cash Advances to the Commission in respect of the above mentioned Systems and Undertakings, over Expenditures made thereon .....	\$10,449.00
Which amount was expended on the following Systems and Undertakings:—	
Appropriation by Legislature .....	\$10,500,000.00
Special Warrant .....	4,000,000.00
	\$14,500,000.00
	\$11,285,000.00
	\$ 1,936,781.45

## NIAGARA POWER DEVELOPMENT

Appropriation by Legislature .....	\$ 16,033.22
Special Warrant .....	131,695.17
Cash Advances to the Commission on account of such Appropriation and Special Warrant .....	73,197.34
Capital Expenditures by the Commission as set out in detail in Schedule 4 following:—	
For Surveying during Construction .....	\$ 204,892.51
For Right-of-Way .....	1,705,594.76
For net cost of Operation and upkeep of farms adjoining the Canal for the two years ending 31st October, 1920 .....	381,774.92
For Construction Plant and Machinery .....	40,915.77
For Temporary Buildings .....	589,651.93
For Power Substation .....	6,484,543.02
For Generating Equipment .....	300,552.46
For Construction (material and labor) .....	810,935.19
For Engineering and Superintendence .....	1,114,882.54
For Materials and Supplies .....	
For Interest during construction .....	



For Overhead Expenses (including Insurance, Taxes, Rentals, Legal Expenses, Administration and Office Expenses) ..... 441,216.34  
 For purchase of Stone Quarry at Walkerton ..... 41,933.37

12,132,926.03  
 \$ 847,926.03

WASDELL SYSTEM

Appropriation by Legislature ..... \$ 90,000.00  
 Cash Advances to Commission out of such Appropriation ..... \$ 50,000.00  
 Capital Expenditures by the Commission as set out in detail in Schedule 9 following:—  
     On Power Development ..... \$ 972.66  
     On Wood Pole Lines ..... 43,447.28  
     On Transformer Stations ..... 11,479.44  
     On Rural Lines ..... 3,583.56  
 Excess of expenditures over Cash Advances..... 59,482.94

\$ 857,408.97

HYDRO RADIAL RAILWAYS

Capital Expenditures by the Commission as set out in detail in Schedule 15 following:—  
     On Sandwich, Windsor and Amherstburg Railway..... \$ 227,612.30  
 Borrowed from the Bank of Montreal in connection there-  
 with ..... \$ 200,000.00  
 Expended out of Renewal and Other Reserve Funds be-  
 longing to the railway ..... 27,612.30  
 On Port Credit to St. Catharines Railway ..... 406,509.66  
 Less: Amount borrowed from the Bank of Mont-  
 real in connection therewith ..... 100,000.00

\$ 306,509.66

(Memo—This amount was repaid to Power Sys-  
 tems in December, 1920, out of borrowings against  
 bonds of the Commission guaranteed by the  
 Province)

## SCHEDULE "3."—Continued

## HYDRO RADIAL RAILWAYS—Continued

On Toronto to Port Credit Railway ..... \$ 627,975.17

(This amount was expended by Commission following receipt of letter from Sir William Hearst as hereinbefore referred to)

For Surveying and Engineering in respect of projected Radial Railways:—

(a) Toronto and Eastern Railway .....	\$ 36,896.98
(b) St. Catharines and Niagara Falls Railway .....	13,953.27
(c) Hamilton, Galt, Elmira and Guelph Railways .....	26,157.16
(d) Hamilton, Brantford, Woodstock and London Railway .....	17,674.34
	<hr/>
	94,681.75

For Valuations made of:—

(a) Niagara, St. Catharines and Toronto Railway.....	\$ 1,005.27
(b) Toronto and Suburban Railway .....	5,604.86
	<hr/>
	6,610.13

---

\$ 1,035,776.71

1,108.32

---

\$ 1,034,668.39

---

44,704.09

\$ 1,079,372.48

---

\$ 1,936,781.45

Less: Certain items capitalized in 1919 but charged to the Province in 1920 in connection with proposed lines which have since been abandoned .....

In connection with the Preparation of Information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways—cost thereof to be re-imbursed by the Province of Ontario .....

Total Expenditures on Radial Railways out of funds advanced to the Commission by the Province .....

Total Expenditures on the Niagara Power Development, the Wasdell System and the Hydro Radial Railways in excess of the Cash Advances by the Province in connection therewith .....

## NOTE:

The cash advances by the Province included herein are in accordance with those shown in the Public Accounts of the Province. The Commission states, however, that it furnished to the Province in October, 1920, two revised detailed requisitions for \$1,000,000, each to take the place of two detailed requisitions for like amounts furnished in September, 1920. Had the revised requisitions been used in the Public Accounts instead of those first furnished the effect would have been to reduce the cash advances in respect of some of the smaller systems and increase the advances in respect of the Niagara Power Development by \$190,000, thereby reducing the excess of Expenditures over Cash Advances on the Development to \$657,926.03.

SCHEDULE "L"  
 NIAGARA POWER DEVELOPMENT

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
 31ST OCTOBER, 1920

For surveying during construction .....	\$ 15,406.49
For Right-of-Way (including cost of operating and upkeep of farms adjoining the Canal) .....	205,496.77
Construction Plant and Machinery .....	1,705,594.76
Temporary buildings for construction purposes .....	381,774.92
Power Station Equipment for construction purposes .....	40,915.77
Generating Equipment .....	589,651.93
Construction—Material and Labour .....	6,586,196.21
Material and Supplies .....	581,853.48
Interest during construction .....	1,114,882.54
Engineering and Superintendence .....	462,948.53
Overhead Expenses—including Administrative, Executive, and Accounting Salaries and Expenses, Insurance, Taxes, Fire Protection, etc. ....	406,271.26
Purchase and Equipment of stone quarry at Walkerton .....	41,933.37
	<u>\$12,132,926.03</u>

SURVEYING DURING CONSTRUCTION

Salaries and Expenses of Engineers and Staffs .....	\$ 15,406.49
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RIGHT-OF-WAY

Lands purchased, including expenses incidental thereto .....	\$ 118,871.00
Easements and Rentals .....	10,850.47
Miscellaneous, including Crop and Property Damages, legal and general expenses .....	2,577.96
Cost of operating and upkeep of farms adjoining the canal for the two years ending October 31st 1920 .....	73,197.34

CONSTRUCTION PLANT AND MACHINERY

Steam and Electric Shovels .....	\$ 176,662.52
Rock Channellers and Drills .....	94,724.31
Air Compressors .....	93,726.43
Small Tools for general construction and work shops .....	100,888.70
Electric Locomotives .....	105,748.32
Steam Locomotives .....	36,648.83
Dump Cars .....	378,398.76

Hoists and Derricks .....	71,033.19
Locomotive Cranes .....	25,416.29
Rock Crushers, Conveyors and Accessories .....	10,364.52
Concrete Mixers .....	201,028.57
Transformers .....	16,484.45
Water Pumps, including Motor Drive .....	38,256.14
Rentals paid for plant operated on rental basis .....	46,552.11
Sundry construction equipment, Tools and Apparatus, including Water Piping and Tanks, Piling and Caissons, Motors, Dump Wagons, Automobiles and Motor Trucks .....	309,661.62
	<hr/>
	\$ 1,705,594.76

TEMPORARY BUILDINGS FOR CONSTRUCTION PURPOSES

Storehouses: Machine, Carpenter, Blacksmith and other work-shops; Transformer Stations; and bunk houses for employees .....	\$ 381,774.92
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POWER STATIONS EQUIPMENT FOR CONSTRUCTION PURPOSES

At the Montrose Station .....	40,280.95
At the Whirlpool Station .....	634.82
	<hr/>
	\$ 40,915.77

GENERATING EQUIPMENT

Generating Equipment, purchased for the new Generating Station at Queenston, including Engineering Expenses in connection therewith .....	\$ 589,651.93
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CONSTRUCTION—MATERIAL AND LABOUR

In-take works .....	\$ 79,595.62
River improvements .....	94,718.97
Ice and Log Chutes .....	2,096.47
Penstocks .....	31,295.20
Power House at Queenston .....	289,277.42
Turbines and Governors .....	87,353.04
Power and Telephone Lines—permanent .....	477.53
Bridges, Trestles, Culverts and Roadways—permanent .....	555,382.22
Railways for construction purposes .....	857,464.23
Roadways for construction purposes .....	16,643.94
Power, Light and Telephone Systems for construction purposes .....	160,927.25
Water and Sanitary Systems for construction purposes .....	19,643.67
Maintenance, Repairs and Up-keep of Construction Plant and Machinery .....	1,092,082.04

SCHEDULE "4."—Continued  
CONSTRUCTION—MATERIAL AND LABOUR—Continued.

Operation of Auxiliary Plants:—		
Construction Railways .....	\$ 330,460.45	
Power Stations .....	32,429.86	
Machine Shop .....	194,033.50	
Carpenter Shop .....	8,229.65	
Garage .....	87,998.53	
Stables .....	22,947.60	
Power, Light and Telephone .....	209,088.34	
Water and Sanitary Systems .....	19,584.33	
Compressed Air Systems .....	40,360.48	
Dressing Stations and Hospital .....	28,576.02	
Earth and Rock Disposal .....	485,667.46	
	\$ 1,459,378.22	
Less: Net Credit on Stone Crusher Operations .....	89,800.48	\$ 1,369,577.74
Tests and Inspections .....		4,959.42
Forebay .....		10,484.31
Headworks .....		73,673.02
Canal:—		
Earth excavation .....	\$ 616,954.14	
Rock excavation .....	1,010,714.29	
Concrete work .....	33,729.85	
Culverts .....	3,282.49	
Pumping .....	141,243.60	
Rock-fill and Rip-rap .....	13,705.32	
Clearing and Fencing .....	13,055.80	
Miscellaneous material and labour .....	7,858.63	
	\$ 1,840,544.12	
	\$ 6,586,196.21	

MATERIALS AND SUPPLIES

Materials and Supplies purchased but not yet put into construction—including Lumber, Timber, Steel, Cement, Sand, Gravel, Stone and Spare Parts for the Equipment .....	\$ 581,853.48
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## INTEREST DURING CONSTRUCTION

On investment to 31st October, 1917, \$2,376,688.25 at 5% per annum.....	118,834.41
On investment in the fiscal year ending 31st October, 1918, \$5,174,282.70 at 6.2% per annum.....	320,805.53
On investment in the fiscal year ending 31st October, 1919, \$7,162,999.24 at 5.33% per annum.....	382,026.62
On investment in the fiscal year ending 31st October, 1920, \$12,090,992.66 from the exact dates of the expenditures at 6.2% per annum.....	293,215.98
	<hr/>
	\$ 1,114,882.54

## ENGINEERING AND SUPERINTENDENCE

Head Office Engineering and Superintendence—including special reports obtained from Expert Engineers.....	\$ 85,903.01
Field Office Engineering and Superintendence.....	240,372.49
Head Office and Field Designing.....	52,224.67
Field Office Accounting and Time-Keeping.....	62,194.77
Field Office Equipment and Maintenance.....	12,488.03
Field Office Stationery and Blueprints.....	9,765.56
	<hr/>
	\$ 462,948.53

## OVERHEAD EXPENSES

Proportion of Head Office Administrative, Executive, and Accounting Salaries and Expenses.....	\$ 333,555.08
Other expenses chargeable direct to the Development.....	5,393.15
Insurance and Taxes.....	45,634.63
Expenses securing labour—including travelling.....	15,324.90
Fire Protection.....	6,363.50
	<hr/>
	\$ 406,271.26

## PURCHASE AND EQUIPMENT OF STONE QUARRY AT WALKERTON

Purchase price of Quarry and Expenses incidental thereto.....	\$ 16,795.65
Clearing of Quarry and Right-of-Way, including drainage.....	5,062.77
Construction of Railways.....	4,357.15
Purchase and installation of excavating, crushing and screening equipment.....	3,102.42
Purchase of Tools, Tents, Camps and Camp Equipment.....	7,205.42
Overhead Expenses during construction, including Engineering and Superintendence, Accounting, Insurance and Interest.....	5,409.96
	<hr/>
	\$ 41,933.37





Toronto Condenser Station—		
Windings for No. 2 condenser .....	15,469.74	
London Station—		
New transformers .....	2,237.35	
London Condenser Station—		
Expenditures on construction and equipment of new condenser station .....	56,628.27	
Guelph Station—		
Transformers and Oil Breaker .....	1,694.39	
Preston Station—		
Metering equipment .....	69.72	
Kitchener Station—		
Four new transformers and meter equipment .....	48,375.64	
Stratford Station—		
New high tension feeders; installation of differential relays, etc. ....	17,880.10	
St. Mary's Station—		
Totalizing and feeder metering equipment, etc. ....	2,016.57	
Woodstock Station—		
Installing three new transformers, also switching extension .....	27,380.53	
St. Thomas Station—		
Spare transformer, metering equipment, water supply, etc.....	8,546.76	
Brant Station—		
Increasing capacity of transformers, building operator's cottage, switching extension, etc.....	17,987.72	
Cooksville Station—		
Differential relay protection, wattmeters, and switching structure .....	3,134.65	
Kent Station—		
Increasing capacity of transformers .....	8,281.78	
Essex Station—		
Basement entrance to station, asbestos barriers, etc. ....	3,212.09	
York Station—		
Temporary station and installation of equipment .....	35,200.94	
Windsor Station—		
Rotary converter equipment .....	5,593.10	
	\$	370,167.26
		7,333.55
	\$	362,833.71
		7,243.77
		223.84
		386.75
		1,327.43
		582.26
		552.43
		447.20
		\$
Construction and Equipment of new distributing station at Ailsa Craig .....		
Extensions to and additional equipment installed in existing distributing stations as follows:		
Norwich .....		
Beachville .....		
Baden .....		
Dominion Sewer Pipe Company .....		
Port Credit Brick Company .....		
Mitchell .....		

SCHEDULE "5."—Continued.  
 TRANSFORMER STATIONS—Continued

Mimico .....	346.62
Tillsonburg .....	366.67
Port Credit .....	538.53
Caledonia .....	338.31
Lythamore .....	1,093.40
Acton .....	669.91
Milton .....	244.18
New Hamburg .....	332.02
Georgetown .....	581.24
Hagersville .....	217.42
Rockwood .....	211.27
Goderich .....	625.61
Clinton .....	595.70
Elmira .....	4,089.24
Paris .....	722.22
Streetsville .....	324.02
Cheltenham .....	403.31
Fergus .....	363.69
Elora .....	372.68
Tilbury .....	139.25
Embro .....	24.84
Drumbo .....	49.88
Ayr .....	53.33
Woodbridge .....	765.78
Wallaceburg .....	233.05
Lucan .....	587.99
Waterford .....	375.06
Dresden .....	582.96
Delaware .....	26.00
Burford .....	25.73
Dutton .....	372.05
Bothwell .....	2,033.21
Thamesville .....	27.00
Ridgetown .....	535.23
Blenheim .....	343.05
St. George .....	6.60
Lynden .....	389.45
Harriston .....	204.77
Listowel .....	7,331.07
Palmerston .....	202.91
Milverton .....	647.26

Exeter .....	1,216.72
Petrolia .....	1,139.49
Tavistock .....	549.70
Forest .....	453.24
West Lorne .....	49.96
Seaforth .....	677.97
Etobicoke—Construction of operator's cottage and spare transformers .....	10,313.83
Burgessville .....	227.83
Otterville .....	224.76
Canadian Salt Company .....	73.80
Oil Springs .....	383.21
Aylmer .....	446.68
St. Catharines .....	28.05
Deller Bros. ....	126.45
Waterloo .....	408.82
Springfield .....	6.62
Plattsville .....	183.61
Wolverton Milling Company .....	328.89
	\$ 47,752.05
Extensions to and additional equipment installed in existing distributing stations:—	
Thorndale .....	337.20
Chippawa .....	82
Guelph Agricultural College .....	554.97
Capetown .....	71.38
Simcoe .....	590.87
Guelph Military Hospital .....	720.51
Niagara-on-the-lake .....	454.21
Markham .....	175.75
St. Jacobs .....	143.94
	\$ 50,801.70

Less: Equipment transferred to other stations from the following:—

Port Stanley .....	\$ 218.42
St. Mary's Portland Cement Co. ....	129.66
Dorchester .....	115.15
Niagara Falls .....	3.25
Watford .....	55.28
Welland .....	325.02
Drayton .....	194.06
American Cyanamid Co. ....	876.22

Spare Transformers:—

	\$ 48,884.64
	85,999.93
	<u>504,962.05</u>

Twenty-one transformers of various capacity for use on the whole system .....

Total expenditures in the year on transformer stations.....

## SCHEDULE "5," — Continued

## WOOD POLE LINES

## CONSTRUCTION OF NEW TRANSMISSION LINES

Elginfield to Ailsa Craig—13,200 Volt Line.....	\$ 12,557.61
Ailsa Craig to Parkhill — 4,000 Volt Line.....	14,161.31
Bothwell to Newbury — 4,000 Volt Line.....	11,880.18
Newbury to Glencoe — 4,000 Volt Line.....	10,732.96
Junction Pole (on Streets- ville-Toronto Milling Co. line) to W. D. Reid & Son — 4,000 Volt Line.....	2,278.23
Toronto City Limits to Unouville and Mark- ham .....	35,454.86

## Extensions to and additional equipment on existing lines:

Stratford to Goderich.....	\$ 10,188.60
Installation of Storm Guys.....	202.34
Woodstock to Ingersoll and Woodstock to Tillsonburg: Tree trimming rights .....	22.90
Guelph Sub-station to Ontario Agricultural College: Right-of-way .....	179.32
Port Credit to Mimico: Insulators, wire, etc. ....	2.98
Port Credit to New Toronto: Part cost of second circuit .....	50.75
St. Thomas to Port Stanley: Brackets, wire, etc. ....	15.29
St. Mary's Station to St. Mary's Portland Cement Company: Aluminum Cable Sleeves .....	360.09
Baden, St. Petersburg and St. Agatha: Installation of additional services to customers.....	13.10
Ontario Agricultural College to Guelph Prison Farm: Right-of-way .....	3.01
Guelph Prison Farm to Rockwood: Right-of-Way .....	182.77
Junction Pole (on Streetsville Brampton Line) to Milton: Installing air brake switches .....	444.51
Brant Station to Brantford: Poles and Wiring .....	885.22
Junction Pole (near Brantford) to Lake Erie Northern Railway Sub-Station: Second air brake switch .....	

\$ 87,065.1:

Breslau:		
Installation of additional services to customers.....	299.88	
Streetsville:		
Installation of ground wire protectors .....	38.30	
Niagara Station to Junction Pole (on Niagara-Welland Line):		
Right-of-way .....	50.00	
Chatham to Wallaceburg:		
Right-of-way .....	24.31	
Burford Junction to Burford:		
Freight on equipment .....	.70	
Tilbury to Comber:		
Aluminum cable to replace steel cable .....	1,224.36	
Dundas to Lynden:		
Freight on cable .....	2.63	
Etobicoke Station to New Toronto Substation:		
Line extension and tree trimming rights .....	1,199.97	
Welland to Dunnville:		
Rearranging telephone circuits .....	81.59	
Essex Substation to Windsor Salt Company:		
Installation of storm guys .....	412.21	
Toronto Milling Company:		
Extensions on primary and secondary lines .....	41.62	
Stanley Street, Niagara Falls:		
Connections with Stamford Township lines.....	3.15	
Niagara-on-the-Lake to St. Davids:		
Engineering expenses re purchase of line.....	120.96	
American Cyanamid Company:		
Preliminary expenses re line construction .....	7.84	
Dundas to Capetown:		
Completing construction .....	28.55	
		\$ 16,086.95
Less:		
Equipment transferred to other lines from the following:		
Port Credit to Port Credit Brick Company .....	225.00	
Junction Pole (on Stratford-Goderich line) to Mitchell.....	549.60	
Preston to Breslau .....	494.40	
Junction Pole (on Niagara-Union Carbide line) to Welland.....	103.27	
Drumbo to Plattsville .....	1.14	
Beachville to Embro .....	28.78	
Lucan to Ailsa Craig .....	22.50	
Stratford .....		
Niagara Falls to Ontario Power Company line .....	11.48	
Junction pole (on Sarnia-Forest line) to Watford .....	66.85	

## SCHEDULE "5."—Continued.

## CONSTRUCTION OF NEW TRANSMISSION LINES—Continued

Essex station to Windsor Salt Company .....	76.02
Niagara Falls to St. Catharines .....	6,024.72
Niagara Falls to Toronto Power Company .....	285.83
Total expenditures for the year on Wood Pole Lines.....	\$ 95,262.51

## RURAL LINES

New lines and extensions to existing lines as follows:—In vicinity of Walkerville .....	\$ 2,708.14
Merriton to St. Catharines .....	8,133.01
Agincourt to Iroquois Sand and Gravel Company .....	7,740.46
In Township of West Flamboro .....	4,745.25
In Township of South Dorchester .....	1,299.30
In vicinity of Sandwich .....	315.94
In vicinity of Port Robinson .....	27.94
In Grantham Township .....	65.40
In Biddulph Township .....	333.26
In Scarboro Township .....	996.67
In York Township .....	40.87
In North Norwich Township .....	554.04
In North Yarmouth Township .....	9.89
	26,970.17

## Less:

Lines in Scarboro Township transferred to and included in the expenditures on wood pole lines .....	\$ 22,230.41
Equipment transferred to other lines from:—	
The Port Dathouse Line .....	53.77
The Bothwell Line .....	1.75
The Vaughan Township lines .....	829.71
The Dereham Township lines .....	2.60
Lines sold:—	
In Townscond Township .....	236.36
In South Norwich Township .....	1,035.46
Net increase in expenditures on rural lines .....	\$ 24,390.06
	\$ 2,580.11

SCHEDULE "G."  
**T H U N D E R B A Y S Y S T E M**  
 CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
 31ST OCTOBER 1920

Upon Power Development (Nipigon) .....	\$ 2,892,940.13
Upon Transformer Station (on Nipigon Line) .....	35,461.68
Upon Transmission Line (Nipigon-Port Arthur) .....	253,048.11
Upon Transformer Station (Port Arthur) .....	171.64
Upon Transmission Line (Kaministiquia-Port Arthur) .....	705.37
	\$ 3,182,326.93

P O W E R D E V E L O P M E N T ( N I P I G O N )

Surveying during construction .....	\$ 2,879.70
Depreciation and Maintenance of Construction Plant and small tools purchased:—	
Depreciation on Construction Plant owned by the Commission.....	80,818.09
Maintenance of Construction Plant owned by the Commission.....	79,103.93
Small construction tools and equipment purchased.....	16,813.66
Temporary buildings constructed .....	176,735.68
Generating Equipment purchased and installation costs .....	77,715.33
	314,524.72

Construction—Material and Labour:—

Power House substructure .....	\$ 558,109.66
Turbines and Governors .....	100,285.84
Tailrace .....	254,734.01
Bridges, Trestles, Culverts and Permanent Roadways.....	3,536.08
Construction of Temporary Railways .....	26,130.40
Construction of Temporary Roadways.....	261.26
Power, Light and Telephone Equipment for construction .....	62,148.77
Water and Sanitary Systems for construction purposes.....	21,531.06
Compressed Air Systems for construction purposes.....	17,018.18
Operation of Auxiliary Plants including Power and Light, Air Compressors, and Camps.....	123,422.25
Reservoirs .....	54,199.42
Primary Power Dams and Spillways .....	8,104.28
Forebay .....	107,361.87

## SCHEDULE "G."—Continued.

## POWER DEVELOPMENT (NIPIGON)—Continued

Headworks .....	\$	33,291.78
Permanent Railways .....		25,516.23
Heating Systems in Construction Camps .....		11,305.62
Blacksmith Shop, Construction and Equipment .....		3,398.92
Carpenter Shop, Construction and Equipment .....		2,813.51
Machine Shop, Construction and Equipment .....		3,776.99
Concrete Mixer and Distributor .....		55,737.22
Stone Crusher, Washer and Screener .....		65,500.11
Sand production and cleaning .....		13,022.35
Gravel production and cleaning .....		18,808.20
	\$	1,630,014.01
Materials and Supplies:—		
Spare Materials and Supplies purchased, but not yet used on construction .....	\$	312,461.73
Provisions, clothing and other supplies carried in stores for the convenience of the employees .....		12,864.19
Interest during Construction:—		
Interest on the investment from 1st November 1919 to 31st October, 1920, charged to the Development as part of the capital cost .....		106,260.31
Engineering and Superintendence:—		
Head Office Engineering and Superintendence .....	\$	18,674.98
Field Office Engineering and Superintendence .....		42,906.37
Head Office and Field Designing .....		15,008.32
Field-Office Accounting and Timekeeping .....		25,736.43
Field-Office Equipment and Maintenance .....		4,146.46
Field-Office Stationery and Blueprints .....		1,881.97
Police protection and Sundries .....		4,761.25
		113,115.78
Overhead Expenses:		
Proportion of the Head Office Administrative Executive and Accounting Salaries and Expenses .....	\$	101,301.25
Insurance and Taxes .....		37,137.45
Expenses securing labour, including travelling .....		4,952.10
Miscellaneous .....		2,977.85
		146,368.65
Total Expenditures in the year on the Nipigon Development .....	\$	2,892,940.13



TRANSFORMER STATION (ON NIPIGON LINE)	
Expenditures to date on construction and equipment of new station .....	\$ 35,461.68
TRANSMISSION LINE (NIPIGON TO PORT ARTHUR)	
Expenditures in the year on the construction of a new line.....	253,048.11
TRANSFORMER STATION (PORT ARTHUR)	
Additional equipment installed in the old station on the Kaminstiqua--Port Arthur Line .....	171.64
TRANSMISSION LINE (KAMINISTIQUE TO PORT ARTHUR)	
Stringing Aluminum Cable on a portion of the old transmission line between the Kaminstiqua River and Port Arthur .....	705.37

## SCHEDULE "7."

## SEVERN SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Power Development .....	\$ 15,877.48
Upon Wood Pole Lines .....	4,852.49
Upon Transformer Stations .....	10,910.90
Total.....	\$ 31,640.87

## POWER DEVELOPMENT

Station extension, construction of road between station and C. P. R. erection of Machine Shop and equipment for same .....	\$ 15,877.48
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## WOOD POLE LINES

Junction pole on Waubaushene-Coldwater line to Junction Pole on Barrie-Elmhvale line Right-of-Way .....	\$ 32.58
Fergusonvale: Installation of three 22,000 volt disconnecting switches.....	210.79
Fergusonvale to Camp Borden: Right-of-Way .....	35.68
Fergusonvale to Stayner: Installation of storm guys.....	6.30
Junction Pole on Waubaushene-Stayner line to Collingwood: Installation of storm guys.....	90.90
Big Chute Generating Station to Waubaushene: Right-of-Way .....	173.32
Waubaushene Crossing Towers: Additional safety devices and improvements thereto.....	1,043.65
Waubaushene to Victoria Harbour: Replacing side blocks with 2 pin telephone cross arms.....	476.03
Victoria Harbour to Port McNicoll: Replacing side blocks with 2 pin telephone cross arms.....	525.98
Port McNicoll to Midland: Replacing side blocks with 2 pin telephone cross arms.....	490.42
Junction Pole on Barrie-Thornton line to Junction Pole on Bradford-Alliston Line: Right-of-Way .....	2.25

Junction Pole on Bradford-Thornton line to Cookstown:	14.25
Cartage on poles .....	
Junction Pole on Barrie-Bradford line to Thornton:	60.77
Tree trimming rights .....	
Waubaushene to Bradford:	1,689.57
Installation of storm guys .....	
Total expenditures in the year on Wood Pole lines.....	\$ 4,852.49

## TRANSFORMER STATIONS

Extensions to and additional equipment installed in existing stations, as follows:—

Midland .....	\$ 636.90
Penetanguishene .....	182.75
Barrie .....	246.53
Collingwood .....	301.72
Coldwater .....	175.50
Elmvale .....	571.88
Waubaushene, (including operators' office and quarters) .....	1,593.35
Stayner .....	626.35
Port McNicholl .....	152.54
Port McNicholl (C. F. Railway Station) .....	460.35
Victoria Harbour .....	147.03
Alliston .....	3,334.44
Beeton .....	1,655.36
Cookstown .....	65.85
Thornton .....	476.25
Bradford .....	174.42

Less:—Supplies returned from Tottenham.....

\$ 10,801.22
9.61

Spare Transformers:—

Two transformers for use on whole system.....

\$ 10,791.61
119.29

Total expenditures in the year on Transformer Stations.....

\$ 10,910.90
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## SCHEDULE "S."

## S. T. LAWRENCE SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Wood Pole Lines .....	\$ 98,190.96
Upon Transformer Stations .....	29,576.16

	<u>\$ 127,767.12</u>
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## WOOD POLE LINES

Construction of new transmission lines as follows:—

Brockville to St. Mary's College—2,300 volt line.....	\$ 10,563.14
Cornwall Station to Grant's Corners—4,000 volt line.....	28,292.88
Grant's Corners to Martintown—4,000 volt line.....	15,294.81
Martintown to Apple Hill—4,000 volt line.....	13,544.34
Apple Hill to Dominionville—4,000 volt line.....	1,284.68
Dominionville to Maxville—4,000 volt line.....	1,651.21
Dominionville to Alexandria—4,000 volt line.....	17,088.98
Martintown to Lancaster—4,000 volt line.....	3,274.22

	\$ 93,950.26
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Extensions to and additional equipment on existing lines:—

Morrisburg to Prescott .....	\$ 9.14
Morrisburg to Winchester .....	36.38
Winchester to Chesterville .....	52.79
Morrisburg to Williamsburg .....	25.00
Cornwall to Morrisburg.....	1,311.91
Cornwall Station Tap connections.....	1,694.26
Cornwall to Toronto Paper Company .....	1,111.22

	\$ 4,240.70
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	<u>\$ 98,190.96</u>
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Total expenditures in the year on Wood Pole Lines.....

## TRANSFORMER STATIONS

Construction and equipment of new stations, as follows:

Alexandria .....	\$ 2,444.79
Martintown .....	46.30
Chesterville .....	1,607.37
Williamsburg .....	1,483.54

	\$ 5,552.00
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## Extensions to and additional equipment installed in existing stations as follows:

Cornwall—		
Electrical Equipment .....	\$ 14,011.65	
Operators' Cottages .....	11,996.16	
	<hr/>	
Toronto Paper Company .....	\$ 26,007.81	
Prescott .....	3,343.89	
Winchester .....	553.29	
Brockville .....	21.95	
	269.11	
	<hr/>	
Less:—Equipment transferred from Iroquois to other stations.....	\$ 30,196.05	
	6,171.89	
	<hr/>	
Total expenditures in the year on Transformer Stations.....	\$ 24,024.16	
	<hr/>	
	\$ 29,576.16	
	<hr/>	
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## SCHEDULE '9.'

## W A S D E L L S Y S T E M

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Power Development .....	\$	972.66
“ Wood Pole Lines .....		43,447.28
“ Transformer Stations .....		11,479.44
“ Rural Lines .....	\$	55,899.38
		3,583.56
Total .....	\$	59,482.94
POWER DEVELOPMENT		
Extension to Operator's Cottage .....	\$	972.66
WOOD POLE LINES		
Construction of new transmission lines as follows:—		
Kirkfield Station to Kirkfield—4,000 Volt Line .....	\$	1,077.04
Junction pole on Wasdell-Beaverton Line to Stone Quarry near Kirkfield—22,000 Volt Line....		35,476.04
Extensions to and additional equipment on existing lines:—		
Wasdell Falls to Junction Pole near Beaverton—stringing aluminum cable to replace steel cable .....	\$	5,038.43
Junction Pole on Wasdell-Cannington Line to Beaverton—Tree trimming rights .....		5.32
Junction Pole near Beaverton to Cannington—stringing aluminum cable to replace steel cable		559.94
Wasdell to Fawkham Junction—Installation of second telephone circuit .....		1,290.51
Total expenditures in the year on Wood Pole Lines .....	\$	6,894.20
		<u>43,447.28</u>
TRANSFORMER STATIONS		
Construction and equipment of new station at Kirkfield .....	\$	11,201.86

Extensions to and additional equipment installed in existing distributing stations, as follows:—

Beaverton .....	149.15
Cannington .....	128.43
	277.58

\$ 11,479.44

Total expenditures in the year on Transformer Stations .....

R U R A L

Extensions to existing lines as follows:—

Beaverton to Cedarhurst, Maple Beach and Lovers' Lane.....	550.35
Gamebridge distributing equipment .....	30.48
Woodville to Lorneville .....	2,109.37
Sunderland to six customers in Brock Township .....	893.36

\$ 3,583.56

Total expenditures in the year on rural lines .....

## SCHEDULE "10."

## E U G E N I A S Y S T E M

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31st October, 1920

Upon Power Development .....	\$ 22,655.79
.. Wood Pole Lines .....	183,401.39
.. Transformer Stations .....	44,885.18
Total .....	<u>\$ 250,942.36</u>
POWER DEVELOPMENT	
Angenia Falls—	
Balance of Hydraulic Construction re unit installed in 1919.....	\$ 13,182.95
Final payments on Generating Equipment .....	9,472.84
Total expenditures in the year on Power Development .....	<u>\$ 22,655.79</u>
WOOD POLE LINES	
Construction of New Transmission Lines as follows:—	
Hanover to Walkerton—26,000 Volt Line .....	\$ 30,456.39
Teeswater to Wingham Junction—Pole 40,000 Volt Line.....	22,684.86
Wingham Junction—Pole to Wingham—40,000 Volt Line .....	11,422.96
Walkerton to Teeswater—26,000 Volt Line .....	31,005.36
Teeswater Junction—Pole to Teeswater, 40,000 Volt Line.....	24,801.76
Teeswater Junction—Pole to Kinloss—40,000 Volt Line.....	18,771.79
Kinloss Junction—Pole to Holyrood—40,000 Volt Line.....	9,447.91
Kinloss Junction—Pole to Kincardine—40,000 Volt Line.....	26,780.56
Holyrood to Lucknow—4,000 Volt Line .....	3,307.30
Holyrood to Ripley—24,000 Volt Line .....	4,345.52
Extensions to and additional equipment on existing lines:—	
Chatsworth to Owen Sound .....	\$ 1.95
Eugenia Falls to Flesheron .....	12.78
Flesheron—Disconnecting switch .....	186.50
Hanover to Chesley—Installation of storm guys .....	773.83
Flesheron to Dundalk—Additional engineering expenses.....	34.17
Hanover to Carlsruhe—Right-of-Way.....	10.00
Total .....	<u>\$ 1,019.23</u>



Loss: Equipment transferred to other lines from the following:	
Eugenia Falls to Chatsworth .....	87.00
Rockwood to Kilsythe .....	255.25
	<hr/>
	342.25

\$ 676.98

\$ 183,401.39

Total expenditures in the year on Wood Pole Lines .....

TRANSFORMER STATIONS

Construction and equipment of new stations as follows:—

Priceville .....	\$ 1,720.81
Arthur .....	827.08
Teeswater .....	7,479.86
Wingham .....	11,475.58
Holyrood .....	7,809.79
Kincairdine .....	5,595.85
	<hr/>
	\$ 34,908.97

EUGENIA SYSTEM.

Extensions to and additional equipment installed in existing stations as follows:—

Hanover—Increased capacity .....	10,281.85
Owen Sound .....	86.22
Chatsworth .....	172.74
Chesley .....	517.78
Dundalk .....	580.83
Mount Forest .....	1,507.43
Shelburne .....	405.36
Durham .....	98.91
Orangeville .....	483.57
Grand Valley .....	97.65
Shelburne .....	8.94
Kilsythe .....	15.54
Elmwood .....	13.91
	<hr/>
	\$ 14,270.73

Less: Equipment transferred to other stations from the following:—

Durham .....	\$ 4,247.85
Grand Valley .....	46.67
	<hr/>
	4,294.52

9,976.21

\$ 44,885.18

Total expenditures in the year on Transformer Stations .....

SCHEDULE "11."  
M U S K O K A S Y S T E M  
CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Power Development .....	\$	8,828.56
“ Transformer Stations .....		152.14
	\$	<u>8,980.70</u>
Power Development—		
Reinforcing foundations of dam .....		
Equipment for Machine Shop .....	\$	7,861.23
Spare bearings for Unit No. 2 .....		214.07
		753.26
Total expenditures in the year on Power Development .....	\$	<u>8,828.56</u>
Transformer Stations—		
Additional equipment for Huntsville Station .....	\$	<u>152.14</u>

SCHEDULE "12."  
R I D E A U S Y S T E M  
CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Power Development .....	\$	318,425.74
“ Wood Pole Lines .....		14,885.19
“ Transformer Stations .....		17,610.01
	\$	<u>350,920.94</u>
POWER DEVELOPMENT		
Hydraulic construction at High Falls .....		
Generating Station and equipment and operators' cottages .....	\$	230,385.20
Total expenditures in the year on Power Development .....		<u>88,040.54</u>
	\$	<u>318,425.74</u>

## WOOD POLE LINES

Construction of (new) transmission line from Junction Pole on Perth-Smith's Falls line to Carleton Place .....	13,587.32	
Central Junction Pole and switching structures for Perth, Smith Falls and Carleton Place .....	599.18	\$ 14,186.50
Extensions to and additional equipment on existing lines:		
High Falls to Perth .....	488.75	
Smith's Falls to Merrickville .....	91.18	
Perth Station to Junction Pole near Carleton Place .....	74.07	
Carleton Place Junction Pole to Smith's Falls .....	44.69	698.69
Total expenditures in the year on Wood Pole Lines .....	\$ 14,885.19	

## TRANSFORMER STATIONS

Construction and equipment of (new) station at Carleton Place .....		\$ 17,320.15
Extensions to and additional equipment installed in existing stations, as follows:—		
Smith's Falls .....	617.35	
Merrickville .....	5.58	
Less: Equipment transferred from Perth to other stations .....	\$ 622.93	
	333.07	289.86
Total expenditures in the year on Transformer Stations .....	\$ 17,610.01	

SCHEDULE "B."

E S S E X S Y S T E M

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Transmission Lines .....	\$	449.45
“ Transformer Stations and Office Building .....		6,497.27
“ Local Distribution Systems .....		19,672.75
Total .....	\$	<u>26,619.47</u>

Note: The above expenditures were made out of the following funds:—

(a) Renewal and other Reserves belonging to the System .....	\$	24,824.09
(b) The General Funds of the Commission .....		<u>1,795.38</u>

TRANSMISSION LINES

Extensions to and additional equipment on the following lines:—

4,000 volt line on First Concession .....	\$	1,538.96
Canard River to Amherstburg .....		135.93
Amherstburg to Harrow .....		81.50
Harrow to Kingsville .....		839.10
Main line to Leamington .....		104.43
Main line to Cottam .....		193.24
Cottam to Essex .....		<u>13.50</u>

Less: Materials and Equipment Sold .....	\$	2,906.66
Total .....		<u>2,457.21</u>

Total .....	\$	<u>449.45</u>
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TRANSFORMER STATIONS AND OFFICE BUILDING

Converting the building which formerly housed the steam plant into an office and store house building .....		
Additional equipment installed in the following stations:		
Leamington .....	\$	82.64
Kingsville .....		83.86
Essex .....		<u>155.42</u>
Total .....	\$	5,314.47

Amherstburg .....	193.14
Harrow .....	217.93
Cottam .....	125.35
Canard River .....	324.46
	<hr/>
Total .....	\$ 1,182.80
	<hr/>
	\$ 6,497.27
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## LOCAL DISTRIBUTION SYSTEMS

Extensions to the local distribution systems as follows:

Leamington .....	\$
Kingsville .....	5,848.95
Essex .....	3,731.28
Amherstburg .....	2,972.06
Harrow .....	5,046.17
Cottam .....	818.77
Canard River .....	953.35
	<hr/>
Total .....	\$ 19,672.75
	<hr/>

SCHEDULE "11."  
CENTRAL ONTARIO AND NIPISSING SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

Upon Power Developments, Central Ontario Division .....	\$ 117,441.51
" Transmission Lines, Central Ontario Division .....	192,974.06
" Transformer Stations, Central Ontario Division .....	50,796.59
" Local Utilities, Central Ontario Division .....	177,198.22
" Rural Lines, Central Ontario Division .....	1,139.72
" Power Development, Nipissing Division .....	47,299.57
" Local Utilities, Nipissing Division .....	5,545.70
" Pulp Mill and Bruton Township Pulp-wood Areas.....	2,853.75
	<u>\$ 595,249.12</u>

Expended thereon out of the Renewal Reserve and other funds belonging to the System .....	\$ 399,933.87
Out of cash advances from the Province .....	195,315.25

POWER DEVELOPMENTS—CENTRAL ONTARIO DIVISION

At Healy Falls—	
Installations of Equipment, including new feeder .....	\$ 5,425.63
At Auburn—	
Extension to dam and certain small installations of Equipment .....	3,822.95

At Ranney's Falls—	
Expenditures on new generating plant, including cost to date of:—	
Buildings .....	\$ 6,901.00
Head race, tail race, and penstocks .....	18,908.00
Hydraulic Plant and Equipment .....	20,528.00
Construction materials .....	42,557.00
Engineering, administrative and other overhead expenses.....	18,578.96

At Fenelon Falls—	
Balance of cost of installation of Transformer, Lightning Arresters and metering equipment	706.39
At Trenton—	
Brakes on Generator .....	13.58

Total expenditures in the year on Power Development in the Central Ontario Division.....	<u>\$ 117,441.51</u>
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TRANSMISSION LINES—CENTRAL ONTARIO DIVISION	
Re-installation of High Tension Lines (Correct proportion charged to operations and balance capitalized)	\$ 58,913.78
Construction of New Lines:—	
Healy Falls to Norwood	40,691.42
Norwood to Peterboro	58,317.13
Norwood to Havelock	1,781.06
Healy Falls to Ontario Rock Co.	14,629.98
Auburn to Lakefield	18,276.86
Additional Equipment on line:—	
Campbellford to Hoards	363.83
Total expenditures in the year on Transmission Lines in the Central Ontario Division	<u>\$ 192,974.06</u>
TRANSFORMER STATIONS—CENTRAL ONTARIO DIVISION	
Construction of New Stations at:—	
Lakefield	6,672.96
Auburn (switching station)	9,554.26
Norwood	2,965.90
Marmora	2,057.12
Extensions to and additional equipment installed in stations at:—	
Bowmanville	5,865.37
Cobourg	1,229.22
Lindsay	6,960.07
Oshawa	9,096.18
Peterboro	125.75
Auburn (Transformer Stations)	2,081.95
Campbellford Pulp Mill	398.54
Belleville	1,674.31
Madoc	659.19
Spare equipment purchased	1,455.77
Total expenditures in the year on Transformer Stations in the Central Ontario Division	<u>\$ 50,796.59</u>

## SCHEDULE "H" Continued

## LOCAL UTILITIES—CENTRAL ONTARIO DIVISION

Extensions to the following local utilities:—	
Belleville.....Electric.....	\$ 15,988.09
Bowmanville .....	5,218.31
Newcastle .....	418.32
Orono .....	422.25
Brighton .....	1,310.27
Cobourg .....	7,225.49
Cobourg .....	201.24
Cobourg .....	7,200.66
Lindsay.....Water.....	6,992.16
Lindsay.....Electric.....	454.55
Millbrook .....	4,000.83
Napanee .....	29.03
Napanee .....	1,886.52
Deseronto.....Gas.....	718.51
Deseronto.....Electric.....	45,082.48
Newburgh .....	30,866.32
Oshawa .....	4,264.40
Oshawa .....	18,843.87
Port Hope.....Electric.....	22,544.35*
Peterboro.....Gas.....	2,827.67
Peterboro.....Street Railway.....	802.90
Trenton.....Electric.....	
Tweed .....	
Total expenditures in the year on local utilities in the Central Ontario Division .....	\$ 177,198.22

## RURAL LINES—CENTRAL ONTARIO DIVISION

Extensions to rural lines as follows:—	
In West Whitby Township .....	\$ 12.90
In East Whitby Township .....	412.14
In Pickering Township .....	714.68
	\$ 1,139.72

## POWER DEVELOPMENT—NIPISSING DIVISION

Construction of and improvements to storage dams .....	\$ 44,616.00
New Generating Equipment .....	2,683.57
Total Expenditures in the year on the Power Development in the Nipissing Division .....	\$ 47,299.57



## LOCAL UTILITIES—NIPISSING DIVISION

Extensions to the following Electric Utilities:—

North Bay .....	\$ 5,235.48
Powassan .....	135.01
Callander .....	145.23
Nipissing .....	29.98
Total Expenditures in the year on local electric utilities in the Nipissing Division .....	<u>\$ 5,545.70</u>

## PULP MILL AND BRUTON TOWNSHIP PULP-WOOD AREAS

Additional equipment for the Pulp Mill .....	\$ 59.49
Construction of a Slasher and Barking Mill in Bruton Township.....	1,336.53
Construction of Dams at Castor Oil Chute and at Outlet at Headlake .....	1,457.73
Total Expenditures in year on Pulp Mill and Pulp-Wood areas .....	<u>\$ 2,853.75</u>

## SCHEDULE "15."

## HYDRO RADIAL RAILWAYS

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING  
31ST OCTOBER, 1920

On the Sandwich, Windsor and Amherstburg Railway .....	\$	227,612.30	
Borrowed from the Bank of Montreal in connection therewith .....	\$	200,000.00	
Furnished out of Renewal and other Reserve Funds belonging to the rail- way .....		27,612.30	
		<hr/>	
On Port Credit to St. Catharines Railway .....	\$	406,509.66	
Borrowed from the Bank of Montreal in connection therewith .....		100,000.00	
		<hr/>	
On Toronto to Port Credit Railway .....	\$	306,509.66	
		627,975.17	
		<hr/>	
For surveying and engineering in respect of projected Radial Railways:			
(a) Toronto and Eastern Railway .....	\$	36,896.98	
(b) St. Catharines and Niagara Falls Railway .....		13,953.27	
(c) Hamilton, Galt, Elmira and Guelph Railway .....		26,157.16	
(d) Hamilton, Brantford, Woodstock and London Railway .....		17,674.34	
		<hr/>	
For valuations made of:—		94,681.75	
(a) Niagara, St. Catharines and Toronto Railway .....	\$	1,005.27	
(b) Toronto and Suburban Railway .....		5,604.86	
		<hr/>	
		6,610.13	
		<hr/>	
Less: Certain items capitalized in 1919 but charged to the Province in 1920 in con- nection with proposed lines which were subsequently abandoned.....	\$	1,035,776.71	
		<hr/>	
		1,108.32	
		<hr/>	
In connection with the preparation of information for and the submission of evi- dence to the Royal Commission investigating Hydro Radial Railways— cost thereof to be reimbursed by the Province of Ontario.....	\$	1,034,668.39	
		<hr/>	
		44,704.09	
		<hr/>	
		1,079,372.48	
		<hr/>	

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

Six new Passenger Cars and Trailers .....	\$ 132,760.50
Rehabilitation of old cars .....	34,476.82
Improvements to car barns .....	14,073.03
Improvements to Track and Roadbed .....	6,597.13
Double-tracking London Street .....	42,989.31
New Tools and Fare Boxes .....	7,010.08
Office Furniture .....	751.23
	<hr/>
Less: Old cars and equipment sold .....	\$ 238,658.10
Spare parts and equipment transferred to stores .....	755.15
	<hr/>
	10,290.65

Total capital expenditures in the year on the Sandwich, Windsor and Amherstburg Railway .....

\$ 227,612.30

PORT CREDIT TO ST. CATHARINES RAILWAY

Preliminary Engineering and Surveying .....	\$ 45,946.56
Right-of-Way purchased and expenses incidental thereto .....	72,386.77
Engineering in connection with proposed construction of:—	
Bridges, Trestles and Culverts .....	\$ 1,927.55
Crossings, Fences and Signs .....	30.24
Passenger and Combination Cars .....	141.23
	<hr/>

Engineers' Materials purchased (Ties) .....

Tools and Equipment .....

Miscellaneous Expenditure, including a proportion of the Administrative and Accounting Expenses of the Commission .....

Interest on all Expenditures from the dates of payments to the end of the fiscal year .....

Total Expenditures in the year on the Port Credit to St. Catharines Railway .....

\$ 406,509.66

TORONTO TO PORT CREDIT RAILWAY

Preliminary Engineering and Surveying .....	\$ 14,962.86
Right-of-Way purchased and Expenses incidental thereto .....	572,550.66
Engineering in connection with proposed construction of:—	
Elevated Structures and Foundations .....	\$ 11.75
Bridges, Trestles and Culverts .....	724.17
Crossings, Fences and Signs .....	62.27
Passenger and Combination Cars .....	369.86
Shop Equipment .....	100.00
	<hr/>

1,268.05

SCHEDULE "15."—Continued.  
 TORONTO TO PORT CREDIT RAILWAY—Continued.

Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission .....	7,058.14
Interest on all expenditures from the dates of payments to the end of the fiscal year .....	32,135.46
	<hr/>
Total Expenditure in the year on the Toronto to Port Credit Railway .....	\$ 627,975.17

SURVEYING AND ENGINEERING IN RESPECT OF PROJECTED RADIAL RAILWAYS

Toronto and Eastern Railway:—	
Preliminary Engineering and Surveys .....	\$ 26,149.46
Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission .....	9,652.65
Interest on all Expenditures from the dates of payments to the end of the fiscal year .....	1,094.87
	<hr/>
St. Catharines and Niagara Falls Railway:—	
Preliminary Engineering and Surveys .....	\$ 11,280.77
Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission .....	1,634.59
Interest on all Expenditures from the dates of payments to the end of the fiscal year .....	1,037.91
	<hr/>
Hamilton, Galt, Elmira and Guelph Railway:—	
Preliminary Engineering and Surveys .....	\$ 21,512.87
Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission .....	3,440.20
Interest on all Expenditures from the dates of payments to the end of the fiscal year .....	1,204.09
	<hr/>
Hamilton, Brantford, Woodstock and London Railway:—	
Preliminary Engineering and Surveys .....	\$ 16,030.18
Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission .....	1,156.14
Interest on all Expenditures from the dates of payments to the end of the fiscal year .....	488.02
	<hr/>
	17,674.34
	<hr/>
	\$ 94,681.75

## VALUATIONS MADE

## The Niagara, St. Catharines and Toronto Railway:—

Engineers' Salaries and Expenses.....	\$ 922.91
Miscellaneous Expenses .....	64.82
Interest on the Expenditures .....	17.54
	<hr/>
	\$ 1,005.27

## The Toronto and Suburban Railway:—

Engineers' Salaries and Expenses .....	\$ 5,225.51
Miscellaneous Expenses .....	305.95
Interest on the Expenditures .....	73.40
	<hr/>
	5,604.86
	<hr/>
	\$ 6,610.13
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IN CONNECTION WITH THE PREPARATION OF INFORMATION FOR AND THE  
SUBMISSION OF EVIDENCE TO THE ROYAL COMMISSION INVESTIGATING  
HYDRO RADIAL RAILWAYS

Engineers' Salaries .....	\$ 25,764.90
Engineers' Expenses .....	2,514.72
Other Employees' Salaries .....	774.45
Paid to outside Expert Engineers .....	10,889.23
Blueprints, Photographs and Sundry Supplies.....	2,837.42
Proportion of the Administrative and Accounting Expenses of the Commission .....	1,731.16
Interest on all Expenditures from the dates of payments to the end of the fiscal year.....	192.21
	<hr/>
	\$ 44,704.09

## SCHEDULE "16."

MISCELLANEOUS CAPITAL EXPENDITURES  
IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

On Service Buildings and Equipment .....	\$ 51,316.59
On Office Buildings .....	105,815.21
On Office Furniture and Equipment .....	31,157.68
On Automobiles and Trucks .....	31,149.54
	<hr/>
	\$ 219,439.02
Note:—	
Expended out of the advances from the Province.....	\$ 4,627.23
Expended out of the reserve funds of the Commission.....	\$ 214,811.79

## ON SERVICE BUILDINGS AND EQUIPMENT

Erection of storage sheds at Toronto .....	\$ 9,487.60
Partitions, etc., in main building, Toronto.....	2,237.01
New Storehouse Equipment at Toronto .....	301.06
New Machine Shop Equipment at Toronto .....	12,426.39
New Laboratory Equipment at Toronto .....	20,284.55
New Garage Equipment at Toronto .....	4,876.55
New Storehouse and Garage Equipment at Niagara Falls.....	1,124.98
New Storehouse and Garage Equipment at Hamilton.....	457.29
New Pole Yard Equipment at Cobourg.....	121.16
	<hr/>
	\$ 51,316.59

## ON OFFICE BUILDINGS

Purchase of Warehouse Buildings at Elm Street and Centre Avenue.....	\$ 115,000.00
Less: Mortgage assumed .....	40,000.00
	<hr/>
	\$ 75,000.00
Paid to Lessees in order to obtain immediate possession (less one-fifth written off to operating expenses) .....	5,600.00
Converting same into an Office Building and installing lighting system, heating system, etc.....	23,630.21
	<hr/>
	\$ 1,486.94
Partitions, etc. in main office building .....	2,000.00
Paid off mortgage against No. 55 Murray Street.....	
	<hr/>
	\$ 104,230.21

Converting Murray Street Houses into Office Buildings.....	3,235.90
Less: Amounts written off to operating expenses.....	\$ 6,722.84
	<u>5,137.84</u>

1,585.00

\$ 105,815.21

ON OFFICE FURNITURE AND EQUIPMENT

Installed in the Main Office, Toronto (less depreciation written off to operating expenses) .....	\$ 22,413.16
Installed in the Hamilton Office (less depreciation written off to operating expenses) .....	426.87
Installed in the Electrical Inspection Offices (less depreciation written off to operating expenses) .....	1,194.61
Additional Library Equipment (less depreciation written off to operating expenses) .....	150.77
Additional Office Supplies (less depreciation written off to operating expenses) .....	6,972.27
	<u>\$ 31,157.68</u>

ON AUTOMOBILES AND TRUCKS

New Automobiles and Trucks purchased .....	\$ 102,886.82
Cost of re-constructing old automobiles and trucks .....	23,593.82
Less:	
Old Automobiles and Trucks sold .....	\$ 13,889.26
Depreciation on all Automobiles and Trucks written off to operating expenses .....	81,441.84

\$ 126,480.64

95,331.10

\$ 31,149.54

Net Increase in investment .....

## SCHEDULE "17."

EXPENDITURES ON ACCOUNT OF THE PROVINCE  
IN THE FISCAL YEAR ENDING  
31st OCTOBER, 1920

Engineering assistance to non-operating Municipalities and Districts, and gathering data for statistical purposes and estimates for the supply of power; also rate investigations .....	\$	31,071.81
General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and stream flow, and special hydrographic investigations and reports .....		11,001.96
Engineering Investigations, Surveys and Reports under Water Powers Regulation Act, 1916 .....		9,135.77
Preliminary Surveys on the St. Lawrence River between Morrisburg and the head of the Galops Rapids, covering both Hydrographic and Topographic features .....		121,916.91
Electric Railway Engineering Investigations, Surveys, and Reports under Hydro Electric Railway Act, 1914 .....		13,121.96
Estimates, Surveys and Demonstrations in Rural Districts .....		20,879.99

## ELECTRICAL INSPECTION:

Salaries and expenses of Inspectors; expenses of local offices, and Administration .....	\$	208,453.48
Revenue from Inspection Fees .....		189,030.88
		<hr/>
		19,422.60

Total.....\$ 226,551.00

## Engineering assistance to the following non-operating Municipalities and Districts and gathering data, etc.:—

Eastern Power Union .....	\$	33.56	Conestago District .....	\$	16.69
Smith's Falls .....		15.05	Police Village .....		3.29
Markham Village .....		562.36	Lakefield Village .....		101.70
Warton .....		2.08	Uxbridge Village .....		259.71
Walkerton .....		55.75	Ontario County .....		5.70
Marmora .....		8.47	Glencoe Village .....		594.60
Huron County .....		106.55	Wingham .....		345.35
Kemptville Village .....		304.57	South Ontario County .....		29.35
Havelock .....		32.97	Lacknow Village .....		369.02
Kent County District .....		77.22	Perth .....		23.92
Iroquois Village .....		126.54	Sturgeon Falls .....		44.90
Kenora .....		197.06	Fort William .....		8.30
Almonte .....		94.99	Kincardine .....		306.07
Bruce County .....		279.16	Westport .....		8.85
Rates .....		1,219.29	Lanark .....		368.96
Bracebridge .....		6.25	Jarvis .....		73.66
Burk's Falls .....		28.91	Lambton County District ..		28.29
Stormont County .....		28.03	Cochrane .....		31.67



Simcoe County District .....	6.86	Alexandria .....	753.30
Dundas County .....	40.49	Priceville .....	210.05
Carleton County .....	35.17	Haliburton County .....	41.52
Leeds County .....	44.90	Hastings .....	229.14
Meaford .....	285.11	Athens .....	163.02
Thornbury .....	145.41	Middlesex County .....	8.97
Frontenac County .....	7.25	Parry Sound .....	42.88
Casselman Village .....	221.12	Mountain Township .....	192.10
Cornwall Village .....	217.80	East Gwillimbury Twp.....	1.31
Norwood Village .....	273.79	Mount Albert Village.....	23.26
Port Perry .....	184.13	Kenyon Township .....	2.78
Bloomfield Village .....	17.69	Unionville Village .....	15.53
Wellington Village .....	1.62	Elm Township .....	10.01
Finch Village .....	132.94	Ripley .....	92.38
Kirkfield Police Village .....	65.66	Pakenham Township .....	5.00
Mattawa Village .....	392.44	Hillsdale .....	33.29
South River Village .....	35.72	Elvinston .....	25.98
Ayton Village .....	118.60	Gloucester Township .....	118.92
Trout Creek Village .....	2.08	West Gwillimbury Twp.....	76.19
Montreal Light, Heat and Power Co. Rates, etc. ....	8.35	Wroxeter Village .....	248.71
Lansdowne Township .....	4.78	Paisley Village .....	63.23
Escott Township .....	9.59	Gorrie Police Village .....	28.01
Yonge Township .....	23.17	Fordwich Police Village.....	20.68
Osnabrock Township .....	44.84	Theodford Village .....	22.66
Himsworth Township .....	3.93	St. Isadore de Prescott.....	6.12
Souhampton .....	55.76	Stanley Township .....	50.11
Port Elgin .....	74.25	Tuckersville Township .....	33.62
Nepean and Carleton .....	444.97	Cargill .....	29.87
Emburn Police Village .....	2.21	Charlottenburg Township.....	208.76
Lancaster Village .....	347.52	Osborne Township .....	4.08
Maxville Village .....	138.16	Erin Township .....	18.19
Martintown Hamlet .....	204.38	Chatham Township .....	9.20
Williamstown Hamlet .....	30.00	Woodhouse Township .....	12.27
Applehill Hamlet .....	346.35	Oakland Township .....	7.97
Vespra Township .....	22.67	West Oxford Township .....	21.83
Spencerville Village .....	104.49	Trafalgar Township .....	7.12
Cornwall Township .....	10.01	London Township .....	27.97
Rama Township .....	4.48	Southwold Township .....	6.73
Capreol Township .....	27.28	York Township .....	117.45
South Mountain Police Vil- lage .....	76.41	Ancaster .....	19.01
Avonmore .....	69.72	Blandford Township .....	22.10
Port Dover .....	112.75		

## SCHEDULE "17"—Continued

Teeswater Village .....	164.72	Floss Township .....	2.14
Albion .....	56.07	North Norwich Township..	87.89
Augusta Township .....	79.22	Downie Township .....	57.12
Elizabethtown Township...	112.17	Reverley Township .....	36.34
Finch-Stormont County .....	12.72	Puslinch Township .....	10.63
Roxborough Township.....	31.12	South Norwich Township..	38.31
Lochiel Township .....	10.44	Thorold Township .....	38.15
Newington Village .....	47.25	Barford Township .....	3.06
Newbury .....	139.28	Waterloo Township .....	134.39
Wardsville .....	138.65	Vaughan Township .....	51.04
Merlin .....	199.82	South Dorchester Twp.....	20.62
Queenston Village .....	3.61	North Dorchester Twp.....	8.90
Deveham Township .....	13.39	Pelham Township .....	37.94
East Zorra Township .....	7.87	Investigation of Water	
Chinguacousy Township....	10.34	Powers in New Ontario	24.73
Westminster .....	6.70	General Niagara System..	170.21
Southwold .....	18.84	Newmarket District .....	115.10
Esquesing Township .....	13.03	Booth Lumber Co. ....	58.44
Townsend Township .....	37.11	Winchester & Russel Dis-	
Artemesia Township .....	4.77	trict .....	168.90
Essa Township .....	18.20	Streetsville .....	124.59
Missouri Township East....	172.49	Credit Fords .....	4.78
Biddulph Township .....	7.88	Port Perry .....	31.38
Niagara Township .....	177.96	Uxbridge .....	26.69
Derby Township .....	230.61	Ontario County .....	4.49
Eldon Township .....	435.53	Hillsdale, Waverley, PHELP-	
Winchester Township .....	521.25	ston .....	46.77
Amabel Township .....	.93	Severn District .....	42.15
Hope Township .....	.88	Chaudiere Falls District..	467.80
Brock Township .....	44.78	Eugenia Falls .....	52.06
Thorah Township .....	5.23	Williamsburg .....	18.07
Innisfail Township .....	2.09	General Office Standard	
ferin Co.) .....		Costs, etc. ....	688.19
Edwardsburg Township ..	202.70	Burlington .....	3.40
Nassagaweya Township .....	2.24	Lakefield .....	49.96
Hallowell Township .....	6.48	Glencoe .....	34.79
		Alexandria .....	30.19
		Havelock and Norwood .....	30.19
		Meaford, Clarksburg, Rock-	
		lyn .....	48.75
		Crediton .....	31.60

Wolford Township .....	6.68	Brockville .....	27.20
Mississauga Township .....	43.22	Athens .....	40.15
Mathilda Township .....	200.22	Cornwall .....	38.00
Williamsburg Township .....	142.64	Cobalt District .....	11.37
Caledon Township .....	2.79	Port Dover .....	26.69
Mariposa Township .....	299.70	Kemptville .....	85.62
Scott Township .....	370.96	Winchester Springs .....	56.41
Reach Township .....	212.66	Belmont .....	36.40
Uxbridge Township .....	.47	Angus .....	76.83
Markham Township .....	5.12	Paisley .....	29.28
Sherbrooke South Twp. ....	21.65	South Falls District .....	23.88
Aultsville Police Village ..	32.85	Fort William .....	10.32
Lancaster Township .....	118.65	Crookston .....	3.49
Winchester Spring Village ..	51.24	Saugeen District .....	403.02
Coboconk .....	2.66	Merlin .....	99.32
Tecumseh Township .....	200.98	Nipigon Development .....	587.47
New Ontario District .....	21.23	Utterson .....	15.65
Toronto Power Co. Rates of Dep. ....	26.14	Ayton .....	11.82
Darlington Township .....	5.90	Rideau System .....	29.02
Ontario Rock Co. ....	7.78	Unionville .....	30.36
Tyendinaga Township .....	100.51	Lyn .....	45.39
Allenford .....	15.58	Canadian Cotton Co. ....	22.51
Brighton Township .....	2.45	Wardsville .....	21.75
North Augusta Police Vil- lage .....	14.78	Finch .....	70.10
Angus .....	15.04	Queenston .....	183.88
Dominion Flour Mills .....	72.42	Martintown District .....	95.69
Rep. on Rules & Regula- tions for Overhead Work ..	2,793.94	Florence .....	216.58
Apple Hill .....	56.39	Biddulph .....	45.03
Maxville .....	3.49	Eldon .....	8.83
Brucefield .....	23.07	London Township .....	114.12
Russell .....	3.49	Thurlon Township .....	4.29
Jenckes Textile Co. ....	37.79	Whitby Township .....	22.05
Indian River Station .....	77.43	Derby Township .....	34.55
Lancaster .....	28.64	East Williams Township ..	55.72
Prescott Rock Crushing Plant .....	27.20	Pickering .....	12.27
Brussels Police Village .....	53.46	Caradoc .....	7.42
Belgrave Police Village ..	28.76	Amaranth .....	23.22
Blyth Police Village .....	58.29	Darlington .....	47.25
Lanark Police Village .....	108.50		97.43

SCHEDULE "17." *Continued*

Standard Smelting & Refining Co. ....	25.36	Fenelon .....	74.29
Teeswater Village .....	30.09	Eramosa .....	4.78
South Mountain .....	22.45	Camden .....	4.29
Sombra .....	50.71	Woodhouse .....	7.41
Laurel .....	20.57	Vespra .....	16.89
Waldemar .....	33.89	Hallowell .....	6.62
Mount Albert Police Village	67.07	Scott Township .....	59.47
The Tivani Elect. Steel Co.	21.42	Williamsburg .....	73.87
Everett .....	27.34	Walsingham .....	19.53
Eugenia Village .....	22.31	Ameliasburg .....	6.68
Roxeter .....	40.06	Huntingdon .....	5.84
Newington .....	26.83	Tyendinaga .....	43.88
Avonmore .....	27.46	Easthope .....	16.33
Frankville .....	7.56	Sombra Township .....	55.20
Toledo .....	7.56	Himsworth Township .....	7.42
North Augusta .....	7.56	Gwillimbury West Twp. ..	25.28
Hillsdale .....	35.42	Reach Township .....	43.24
Thornbury .....	6.80	Scugog Township .....	29.06
Utopia Mills .....	14.95	Gloucester Township .....	38.66
Cataract System .....	112.58	Tecumseh Township .....	22.29
Rideau System Quarries..	100.22	Drummond .....	37.37
Aultsville .....	49.25	Nepean .....	3.87
Feldspar Milling Company	17.20	Barton .....	6.29
Walton .....	26.94	Dereham .....	4.13
Fletcher .....	56.46	Vaughan .....	95.10
South River .....	14.47	Tay .....	26.95
Coboconk .....	29.28	Chenquatuzy .....	3.49
Frontenac Lead Mines .....	62.67	Trafalgar .....	5.84
Iroquois Village .....	57.39	Nottawasaga .....	54.28
Walkerton Stone Quarry..	17.14	Derby .....	9.07
Canada Cement Company..		Edwardsburg .....	27.33
Lakefield .....	28.17	Mountain .....	46.26
Cornwall Pulp and Paper Company .....	31.64	Winchester .....	66.56
Spencerville .....	8.55	Augusta .....	29.06
Nassagaweya .....	18.44	Artemesia .....	41.01
York (Don Mills Rd.) .....	288.36	Flat Rate Investigations...	184.16
Southwold .....	10.87	Legal Expenses incidental to the above .....	783.03

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 \$ 31,071.81

GENERAL HYDROGRAPHIC SURVEYS, STORAGE SURVEYS,  
REPORTS AND INVESTIGATIONS ON POWER SITES, ETC.

HYDRAULIC SURVEYS:

Saugeen River .....	23.40
James Bay Water Shed .....	4.20
Big Head River .....	3.13
South River .....	96.24
Thames River .....	31.21
Credit River .....	7.80
Beaver River .....	83.33
Grand River .....	63.26
Sturgeon River .....	44.97
Mississauga River .....	62.81
Vermilion River .....	27.05
Spanish River .....	82.22
Aux Sables River .....	19.28
Sydenham River—at Owen Sound .....	6.23
Rock-Saugeen River .....	6.23
Mississippi River .....	11.49
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	\$ 572.85

Less: Expenditures in 1919 for which the Commission was reimbursed in 1920 by  
the Dominion Government .....

191.09

SPECIAL SURVEYS:

Southampton—Preliminary Investigations for power sites Saugeen River .....	381.76
Nipigon River Power Surveys .....	146.07
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	2,759.17

MUNICIPAL REPORTS:

Mississippi River Improvement Co. Arbitration .....	31.16
Niagara Falls Water Works Investigation .....	9.77

STORAGE REPORTS:

Severn River Investigations .....	286.85
Trent River Investigations .....	3,725.04

MISCELLANEOUS:

Miscellaneous Hydraulic Investigations .....	2,336.71
Reports Crown Leases, etc. ....	154.05
(Compilation of existing and procurable data regarding the developed water powers and in- vestigation re undeveloped water powers.....)	1,035.87

## SCHEDULE "17."—Continued

## SUPPLIES GENERAL:

Hydraulic Apparatus and Supplies .....	\$ 37.90
Exhaustible Hydraulic Supplies .....	47.72
At Ottawa, Brantford and North Bay Offices.....	49.89
Total .....	\$ 11,001.96

ENGINEERING INVESTIGATIONS, SURVEYS AND REPORTS UNDER  
WATER POWERS REGULATION ACT, 1916

Salaries and Expenses of Engineers making examinations, inspections, investigations and surveys under the Water Powers Regulation Act .....	\$ 9,135.77
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## PRELIMINARY SURVEYS ON THE ST. LAWRENCE RIVER

Salaries and Expenses of Engineers of the Commission engaged on the survey .....	\$ 68,253.96
Paid to outside Engineers for services and for data acquired .....	33,020.11
Sundry Expenses, including rentals of local offices, hydraulic instruments, boat rentals, etc.....	9,125.65
Sundry Supplies, including coal, wood, stationery, gasoline and small tools .....	4,655.55
Proportion of head office engineering and administrative expenses.....	4,128.71
Interest on expenditures from dates of payments to end of fiscal year .....	2,732.93
Total .....	\$ 121,916.91

ELECTRIC RAILWAY ENGINEERING INVESTIGATIONS, SURVEYS, AND REPORTS UNDER HYDRO-ELECTRIC  
RAILWAY ACT, 1914

Re London Street Railway .....	\$ 3,057.53
Re Fort William and Port Arthur Street Railway .....	4,930.02
Re Stratford Street Railway .....	415.51
Re Sarnia Street Railway .....	1,432.09
Re Niagara Falls Street Railway .....	878.32
Owen Sound and District .....	101.52
Granton and Arkona Division .....	18.81
Aylmer and Port Burwell Division .....	6.92
Haliburton County .....	83.70
London, Sarnia Division .....	.55
Chatham Division .....	23.54
Toronto-North Eastern .....	91,031.56

Port Credit, Guelph, Kitchener, Stratford and London .....	952.48
Georgian Bay Division .....	99.28
Huron Division .....	4.73
Rowmanville, Cobourg Division .....	13.57
Cobourg-Trenton Division .....	13.57
Trenton-Kingston Division .....	44.67
Kingston-Cornwall Division .....	13.59
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	\$ 13,121.96

ESTIMATES, SURVEYS AND DEMONSTRATIONS IN RURAL DISTRICTS

Salaries and expenses of Engineers preparing estimates on the cost of power to Rural Districts; making surveys and demonstrations therein; and the formation of general plans for the construction and operation of rural lines on an extended scale .....

\$20,879.99

ELECTRICAL INSPECTION

Expenditures—Through Local Offices:	
Windsor District .....	\$ 7,965.90
Chatham District .....	3,804.04
Sarnia District .....	2,738.87
St. Thomas District .....	2,765.66
London District .....	7,669.17
Woodstock District .....	2,336.03
Brantford District .....	5,237.62
Hamilton District .....	18,943.59
St. Catharines District .....	5,405.40
Toronto District .....	51,831.59
Guelph District .....	6,234.80
Kitchener District .....	4,718.88
Stratford District .....	2,653.53
Aurora District .....	2,872.49
Peterboro District .....	2,667.14
Belleville District .....	3,907.70
Kingston District .....	2,444.47
Brockville District .....	3,719.81
Ottawa District .....	8,595.99
Niagara Falls District .....	6,207.58
Oshawa District .....	6,213.05
Thunder Bay District .....	2,806.39
Sudbury District .....	7,239.32
Orangeville District .....	4,256.48
Orillia District .....	3,457.70
Timmins District .....	746.83

## SCHEDULE "I."—Continued.

Sault Ste. Marie District .....	\$	2,480.46
Bancroft District .....		85.63
Kenora District .....		269.92
Port Frances District .....		251.24
Barrie District .....		2,023.20

## Head Office Expenses:

Salaries and expenses of Chief Inspector and Staff .....	\$	6,958.03
Stationery, Sundry Supplies, Insurance, Automobile and General Expenses .....		3,459.76
Office Rent .....		320.00
Interest on the expenditures from dates of payment to the end of the fiscal year .....		165.01

## Work done in the Laboratory of the Commission:

- (a) In connection with the revision of rules and regulations for inside wiring;
- (b) In connection with the preparation of specifications for electrical fixtures;
- (c) In connection with the preparation of specifications and standards for the construction of tests of electrical appliances .....

.....	\$	15,000.00
Total expenditures .....	\$	25,902.80
.....	\$	208,453.48

## Revenue from Inspection Fees:—

Windsor District .....	\$	12,314.50
Chatham District .....		2,744.03
Sarnia District .....		2,903.51
St. Thomas District .....		2,193.58
London District .....		8,485.75
Woodstock District .....		2,432.13
Brantford District .....		6,143.56
Hamilton District .....		16,324.33
St. Catharines District .....		4,523.25
Toronto District .....		67,079.96
Guelph District .....		5,760.22
Kitchener District .....		5,199.05
Stratford District .....		2,925.86
Aurora District .....		1,402.35
Peterboro District .....		2,386.38
Belleville District .....		2,593.17
Kingston District .....		3,043.80
Brookville District .....		3,844.85
Ottawa District .....		8,954.49
Niagara Falls District .....		5,766.58



Oshawa District .....	5,115.92	
Thunder Bay District .....	1,928.79	
Sudbury District .....	4,814.15	
Orangeville District .....	2,465.38	
Orillia District .....	1,755.75	
Timmins District .....	1,118.21	
Sault Ste. Marie District .....	3,013.47	
Bancroft District .....	45.77	
Kenora District .....	274.20	
Port Frances District .....	256.99	
Barrie District .....	1,220.87	
		189,030.88
Expenditures in excess of Revenue .....		\$ 19,422.60

## SCHEDULE "18,"

## N I A G A R A S Y S T E M

 OPERATING ACCOUNT  
 FOR YEAR ENDING 31ST OCTOBER, 1920

Cost of operation as provided for under Sections 6 C & 25 of the Act		Revenue for Period:	
Power Purchased .....	\$ 1,966,304.34	Collected from Municipalities.....	\$ 3,067,479.83
Cost of Operating and Maintaining Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System .....	585,098.63 611,859.37	Power sold to Private Companies....	570,904.84
Interest on Capital Investment.....	310,519.12		\$ 3,638,384.67
Provision for Renewal of Lines, Stations, etc. ....		Add amounts due by certain Muni- cipalities, being the difference between sums paid and the Costs of Power supplied to them in the year .....	224,258.63
Provision for Contingencies:		Deduct amounts collected from cer- tain Municipalities in ex- cess of the sums required to be paid by them for power sup- plied in the year .....	111,577.62
By charges against Municipalities..\$	32,360.68		112,681.01
By Private Companies which pur- chase power .....	5,139.32	REVENUE .....	\$ 3,751,065.68
By appropriating the net profit on power sold to Private Com- panies .....	11,214.61		
Provision for Sinking Fund:			
By certain Municipalities which were charged therewith upon the expiry of their five year exemption period .....	155,794.96		
By charges against Contracts with Private Companies which pur- chased power .....	39,774.65		
	48,714.61		
	195,569.61		
	\$ 3,751,065.68		\$ 3,751,065.68



SCHED-  
NIAGARA

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section  
Commission from Each Municipality on Account of Such Cost—and the  
Ascertainment (By Annual Adjustment) of the Actual Cost of

Municipality	Interim Rates per Horse Power collected by Commission during year.		Share of Capital Costs of System on which interest and Fixed charges are Payable	Average Horse Power Supplied in year after correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1919	To Oct. 31, 1920				Operating Maintenance and Administrative Expenses	Interest
	S. C.	S. C.	S. C.		S. C.	S. C.	S. C.
Acton	35.00	32.00	23,207.86	175.3	1,889.27	1,151.81	1,047.01
Ailsa Craig	49.00	49.00	42,187.45	121.0	1,664.06	1,086.11	1,466.08
Aylmer	38.00	38.00	51,266.47	154.9	1,669.40	1,624.96	2,330.87
Ayr	45.00	50.00	13,922.28	58.7	872.64	771.43	623.30
Baden	32.00	32.00	24,118.85	176.9	1,906.51	1,244.88	1,084.86
Beachville	27.00	27.00	30,839.39	260.8	2,810.73	2,207.97	1,379.02
Blenheim	50.00	50.00	36,793.38	122.6	1,321.30	1,865.21	1,658.12
Bolton	43.00	60.00	39,404.28	103.9	1,119.76	774.10	1,788.04
Bothwell	59.26	60.00	44,020.34	122.0	1,314.84	1,670.42	1,927.07
Brampton	22.00	20.00	74,827.85	911.7	10,125.60	3,595.78	3,409.20
Brantford	18.00	18.00	244,263.66	3,789.2	41,287.56	13,070.46	10,426.63
Breslau District	Consumers' Rates		25,568.88	31.2	336.26	694.69	1,164.51
Brigden	57.50	57.50	32,183.86	81.4	877.28	1,124.27	1,459.03
Burford	60.00	70.00	15,282.34	36.5	393.37	916.13	680.34
Burgessville	48.00	48.00	6,537.21	22.4	241.41	398.25	290.12
Caledonia	24.00	24.00	6,560.37	69.1	744.71	243.08	296.96
Chatham	29.00	29.00	232,912.77	1,911.1	21,196.58	10,259.02	10,446.94
Chippawa	35.00	35.00	975.38	42.5	458.03	174.16	44.43
Clinton	43.00	43.00	46,064.00	171.7	1,850.47	1,667.31	2,072.47
Comber	60.00	60.00	30,880.39	84.9	915.00	1,111.59	1,374.41
Dashwood	56.00	56.00	20,825.02	46.9	505.46	497.32	945.55
Delaware	50.00	85.00	4,122.87	9.5	102.38	170.45	187.66
Dereham Twp.	37.00	37.00	7,842.64	56.7	611.07	785.31	353.02
Dorchester	50.00	50.00	4,839.53	23.2	250.04	316.29	220.07
Drayton	60.00	65.00	26,429.65	45.9	494.68	709.61	1,201.86
Dresden	42.00	38.00	34,771.07	211.9	2,283.72	1,723.56	1,556.21
Drumbo	45.00	60.00	3,576.78	18.1	195.07	183.59	159.58
Dublin	48.00	60.00	8,327.60	24.7	266.20	603.20	378.25
Dundas	14.00	14.00	43,159.62	1,153.3	12,429.51	2,437.64	1,945.79
Dunnville	27.77	35.00	86,519.69	236.9	2,553.15	1,191.24	3,932.52
Dutton	43.00	40.00	19,555.60	99.4	1,071.27	1,024.00	878.54
Elmira	38.00	38.00	38,223.01	199.2	2,746.84	1,334.03	1,662.47
Eldora	40.00	40.00	39,212.62	195.1	2,102.66	1,270.64	1,782.95
Embree	60.00	75.00	18,095.48	42.0	452.65	910.43	821.16
Etobicoke Twp.	27.00	27.00	22,154.18	274.6	2,959.46	1,232.44	994.44
Exeter	41.00	41.00	42,933.46	153.7	1,656.48	1,242.29	1,945.87
Fergus	40.00	40.00	32,391.69	149.1	1,606.90	1,481.96	1,472.38
Forestburg	63.00	63.00	46,584.21	110.00	1,185.51	1,473.78	2,099.87
Galt	20.00	20.00	202,222.10	2,473.6	27,558.83	10,666.70	9,200.32
Georgetown	36.00	35.00	83,173.36	482.7	5,802.21	2,927.74	3,773.40
Glencoe	78.35	26,365.68	10.4	112.08	128.72	245.57	
Goderich	43.00	43.00	145,637.04	417.3	4,797.39	4,006.39	6,601.08
Granton	48.00	55.00	13,039.62	41.0	441.87	629.42	591.01
Guelph	19.00	19.00	189,850.31	3,358.00	38,290.29	13,247.73	8,636.64
Hagersville	34.00	36.00	37,916.76	229.6	2,474.47	1,395.86	1,718.87
Hamilton	14.00	14.00	632,263.87	17,415.5	195,192.93	27,935.34	28,495.66

TABLE "19"

SYSTEM

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality upon Power Supplied to it, in the Year Ending 31st October, 1920.

Costs & Fixed Charges		Sinking Fund	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amount paid to the Commission by each Municipality	Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment		Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920
Renewals	Contingencies				Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
550.23	37.49	441.55	5,117.36	5,691.61	574.25		1918-19
783.70	25.88		5,025.83	6,290.93	1,265.10		
1,247.55	33.13		6,905.91	5,888.73		\$1,017.18	
334.80	12.55	202.38	2,817.10	3,020.66	203.56		1916-17
564.17	37.83	430.73	5,268.98	5,554.74	285.76		1918-19
718.15	55.77	511.76	7,683.40	7,041.31		642.09	1918-19
859.78	26.22		5,730.63	6,048.61	317.98		
952.03	22.22		4,656.15	5,962.70	1,306.55		
1,007.63	26.09		5,946.05	7,013.37	1,067.32		
1,613.74	194.99	1,233.50	20,172.81	20,244.69	71.88		1919-20
5,251.89	810.40	2,781.47	73,628.41	68,656.92		4,971.49	1916-17
634.21	6.67	464.60	3,300.94	2,393.92		907.02	1918-19
767.41	17.41		4,245.40	4,678.20	432.80		
373.81	7.80		2,380.45	2,481.41	100.96		
155.90	4.79		1,090.47	1,074.17		16.30	
158.45	14.78	101.87	1,559.85	1,659.80	99.95		1918-19
4,950.16	408.73		47,261.43	56,234.88	8,973.45		
24.39			701.01	1,488.93	787.92		
1,091.65	36.72	607.48	7,326.10	6,949.18		376.92	1916-17
719.53	18.16		4,138.69	4,846.00	707.31		
510.84	10.03		2,469.20	2,630.59	161.39		
101.35	2.03		563.87	756.82	192.95		
185.34	12.12		1,946.86	1,865.08		81.78	
116.77	4.96	67.33	975.46	1,162.07	186.61		1916-17
647.37	9.81		3,063.33	2,933.44		129.89	
767.23	45.32		6,376.04	7,770.32	1,394.28		
85.33	3.87	122.56	750.00	981.75	231.75		1916-19
201.02	5.28		1,453.95	1,422.61		31.34	
992.30	246.66	768.92	18,820.82	16,227.19		2,593.63	1919-20
2,158.35	50.67		9,885.93	7,951.61		1,934.32	
461.81	21.26		3,456.88	3,934.70	477.82		
877.23	42.60	576.18	7,239.35	8,170.56	931.21		1917-18
951.38	41.73	600.52	6,749.88	7,722.59	972.71		1916-17
444.45	8.98	349.04	2,986.71	2,972.11		14.60	1916-17
451.73	58.73		5,696.80	7,414.64	1,717.84		
1,041.37	32.87		5,918.88	6,301.30	382.42		
787.33	31.89	540.12	5,920.58	5,964.63	44.05		1916-17
1,107.41	23.53		5,890.10	6,890.78	1,000.68		
4,659.01	529.03	3,635.39	56,249.28	54,473.23		1,776.05	1919-20
2,003.75	103.24	1,296.90	15,907.24	17,432.44	1,525.20		1917-18
130.50	2.22		619.09	819.41	200.32		
3,511.62	89.25	1,894.95	20,900.68	17,720.59		3,180.09	1916-17
317.27	8.77		1,988.34	2,210.71	222.37		
4,272.23	718.18	3,412.95	68,578.02	65,903.33		2,674.69	1919-20
928.34	49.10	532.10	7,098.74	7,992.70	893.96		1917-18
14,497.42	3,724.79	11,269.64	281,106.78	256,050.15		25,056.63	1919-20

## SCHEDULE

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section Commission from Each Municipality on Account of Such Cost—and the Ascertainment (by Annual Adjustment) of the Actual Cost of

Municipality	Interim Rates per Horse Power collected by Commission during year.		Share of Capital Costs of System on which interest and Fixed charges are Payable	Average Horse Power Supplied in year after correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1919	To Oct. 31, 1920				Operating Maintenance and Administrative Expenses	Interest
Harriston.....	48.00	52.00	62,801.97	233.5	2,516.51	3,070.03	2,850.33
Hensall.....	47.00	55.00	25,161.37	55.4	597.08	633.74	1,142.58
Hespeler.....	21.00	21.00	34,055.30	379.4	4,088.93	1,802.92	1,549.54
Highgate.....	51.00	51.00	16,808.55	46.4	500.07	724.72	759.85
Ingersoll.....	23.00	21.00	90,732.00	1,057.0	11,391.66	5,343.61	4,054.52
Kitchener.....	19.00	19.00	386,675.68	6,054.9	71,255.74	21,086.70	17,585.61
Lambeth.....	50.00	85.00	8,896.73	20.5	220.94	333.78	404.92
Listowel.....	37.00	37.00	85,752.47	440.4	5,346.34	4,342.89	3,727.50
London.....	19.00	19.00	748,411.80	11,056.3	123,057.64	35,014.22	33,922.78
London Railway Commission (L. & Pt. S. Ry.)	12.00 45c per kwh	15.00 1c per kwh	146,349.08	1,197.5	12,905.87	17,016.96	6,612.17
Lucan.....	40.00	40.00	30,113.88	181.8	1,959.32	1,345.97	1,372.25
Lynden.....	10.00	50.00	23,866.56	92.9	1,001.21	989.22	1,077.29
Markham.....		77.74	21,379.84	20.4	470.51	45.95	568.08
Milton.....	28.00	28.00	81,940.11	720.7	8,247.24	2,690.81	3,727.83
Milverton.....	35.00	35.00	46,794.05	284.3	3,364.00	2,622.54	2,110.32
Mimico.....	25.00	21.00	24,510.01	303.8	3,274.15	1,004.89	1,100.21
Mitchell.....	36.00	36.00	30,589.05	182.6	1,967.94	1,558.38	1,362.60
Moorefield.....	63.00	70.00	13,688.20	26.5	285.60	469.31	622.30
Mount Brydges.....	50.00	70.00	10,632.65	24.5	264.05	410.70	483.92
New Hamburg.....	32.00	32.00	32,027.31	221.4	2,386.10	1,375.41	1,448.66
New Toronto.....	25.00	20.00	345,739.95	3,852.2	43,016.49	17,379.96	15,637.06
Niagara Falls.....	11.50	11.50	27,894.52	3,091.7	33,500.31	2,088.80	1,273.68
Niagara-on-Lake.....	28.00	28.00	7,107.59	165.8	1,786.89	1,895.46	313.58
Norwich.....	35.00	35.00	32,791.25	226.9	2,445.38	2,000.05	1,425.81
Oil Springs.....	38.00	43.00	29,140.11	113.2	1,220.00	981.53	1,317.76
Otterville.....	50.00	50.00	9,007.30	34.8	375.04	470.20	398.91
Palmerston.....	45.00	50.00	29,700.97	129.0	1,390.27	1,623.99	1,347.18
Paris.....	20.00	19.00	48,781.23	660.6	7,119.51	2,700.42	2,100.01
Parkhill.....		75.23	26,912.87	22.2	239.26	262.28	703.96
Petrolia.....	36.00	36.00	78,874.88	463.6	5,296.38	3,596.52	3,553.32
Petersburg & St. Agatha District.....		(Consumer's Rates)	13,710.35	19.5	210.15	622.51	622.99
Plattsville.....	60.00	65.00	26,075.86	79.5	856.80	894.34	1,173.07
Port Credit.....	25.00	23.00	8,496.50	90.4	974.27	491.26	377.69
Port Stanley.....	53.03	53.00	38,117.60	165.4	1,782.58	2,337.44	1,715.06
Preston.....	19.00	19.00	105,765.36	1,418.9	15,291.97	5,769.51	4,811.35
Princeton.....	70.00	85.00	7,779.92	11.8	127.17	216.83	352.21
Ridgetown.....	47.00	47.00	39,694.73	162.6	1,752.39	1,988.40	1,787.81
Rockwood.....	38.00	55.00	12,606.80	50.4	543.18	661.21	568.49
Rodney.....	63.00	63.00	15,342.87	53.2	573.36	659.83	697.39
St. George.....	45.00	45.00	15,699.38	58.1	626.17	476.23	704.37
St. Jacobs.....	32.00	32.00	11,180.95	68.3	736.09	566.71	502.97

"19"—(Continued)

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality Upon Power Supplied to it in the year ending October 31st, 1920.

Costs & Fixed Charges		Sinking Fund	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amount paid to the Commission by each Municipality	Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment		Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920
Renewals	Contingencies				Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
1,502.06	49.94		9,988.87	11,143.62	1,154.75		
617.51	11.85		3,002.76	2,985.65		17.11	
790.56	81.14	612.33	8,925.42	8,370.85		554.57	1919-20
398.01	9.92		2,392.57	2,364.81		27.76	
2,068.38	226.06	1,602.23	24,686.46	23,660.68		1,025.78	1919-20
8,582.13	1,294.98	6,949.31	126,754.47	122,730.47		4,024.00	1919-20
218.69	4.38		1,182.71	1,626.04	443.33		
1,953.00	94.19		15,508.92	16,721.34	1,212.42		
16,703.88	2,364.69	13,405.27	224,468.48	213,970.95		10,497.53	1919-20
3,383.64	256.11	2,546.90	42,721.65	40,919.60		1,802.05	1916-17
721.67	38.88		5,438.09	7,214.96	1,776.87		
585.18	19.87		3,672.77	4,387.22	714.45		
311.81			1,396.35	1,587.82	191.47		
1,842.54	154.14	913.90	17,576.46	20,313.66	2,737.20		1917-18
1,082.37	60.80		9,240.03	9,993.94	753.91		
499.77	64.97	289.77	6,233.76	6,578.41	344.65		1918-19
699.13	39.05	538.46	6,165.56	6,573.90	408.34		1919-20
334.46	5.66		1,717.33	1,820.66	103.33		
261.36	5.24		1,425.27	1,492.82	67.55		
755.98	47.35	572.47	6,585.97	6,840.35	254.38		1919-20
7,273.73	823.88	1,177.75	85,328.87	81,424.41		3,904.46	1916-17
699.06	661.23		38,223.08	35,734.47		2,488.61	
172.11	35.46		4,203.50	4,592.13	388.63		
748.86	48.53	487.48	7,156.11	7,940.76	784.65		1918-19
676.84	24.21		4,220.34	4,504.08	283.74		
213.78	7.44		1,465.37	1,679.22	213.85		
704.96	27.59		5,093.99	6,356.36	1,262.37		
1,070.51	141.28	424.14	13,555.87	12,662.28		893.59	1916-17
382.52	4.75		1,592.77	1,646.30	53.53		
1,760.15	99.15		14,305.52	16,990.96	2,685.44		
338.42	4.17	254.46	2,052.70	1,360.77		691.93	1918-19
633.96	17.00	461.85	4,037.02	5,087.71	1,050.69		1916-17
181.78	19.33	98.21	2,142.54	2,111.55		30.99	1918-19
907.40	35.37	624.20	7,402.05	8,766.11	1,364.06		1918-19
2,416.67	303.46	1,901.30	30,494.26	27,059.16		3,435.10	1919-20
191.84	2.52	186.96	1,077.53	867.73		209.80	1916-17
914.56	34.77		6,477.93	7,515.43	1,037.50		
304.99	10.78	217.11	2,305.76	2,461.24	155.48		1917-18
371.86	11.38		2,313.82	3,348.85	1,035.03		
379.38	12.42		2,198.57	2,321.23	122.66		
263.98	14.60		2,084.35	2,186.39	102.04		

## SCHEDULE

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section Commission from Each Municipality on Account of Such Cost—and the Ascertainment (by Annual Adjustment) of the Actual Cost

Municipality	Interim Rates per Horse Power collected by Commission during year.		Share of Capital Costs of System on which interest and Fixed charges are Payable	Average Horse Power Supplied in year after correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1919	To Oct. 31, 1920				Operating Maintenance and Administrative Expenses	Interest
	\$ c.	\$ c.	\$ c.		\$ c.	\$ c.	\$ c.
St. Mary's.....	28.00	28.00	\$3,744.48	623.8	6,722.91	5,649.87	3,799.43
St. Thomas.....	24.00	24.00	214,019.28	2,373.7	26,482.18	12,816.34	9,682.82
Sarnia.....	38.00	36.00	474,305.52	2,690.0	32,291.04	19,756.08	21,375.47
Seaforth.....	38.00	36.00	67,920.92	336.5	3,626.57	2,793.07	3,063.50
Searboro Twp.....		25.00	15,181.39	48.5	1,118.50	143.19	403.37
Simcoe.....	32.00	28.00	23,659.69	186.7	2,012.13	870.63	1,027.65
Springfield.....	65.00	65.00	11,630.04	30.3	326.56	632.53	527.47
Stamford Twp.....	15.00	15.00	6,004.87	354.2	3,817.34	1,029.47	273.87
Stratford.....	25.00	25.00	190,818.72	1,766.1	19,993.86	11,042.32	8,613.72
Strathroy.....	42.00	40.00	73,335.67	329.0	3,545.75	1,787.31	3,335.45
Streetsville.....	(Consumer's Rates)		35,021.49	220.8	2,464.15	1,516.78	1,557.79
Tavistock.....	36.00	35.00	48,253.68	254.2	2,859.60	2,205.91	2,173.37
Thamesford.....	50.00	55.00	20,477.74	84.1	906.37	946.02	931.46
Thamesville.....	50.00	60.00	15,583.42	54.0	581.98	741.06	705.24
Thorndale.....	50.00	60.00	19,562.31	72.2	778.12	1,150.97	880.03
Tilbury.....	45.00	50.00	21,267.24	91.0	980.74	943.66	982.76
Tillsonburg.....	32.00	30.00	84,358.87	663.5	7,150.76	4,700.46	3,783.66
Toronto.....	14.50	14.50	3,106,915.33	56,620.3	619,216.40	90,080.78	141,683.16
Toronto Twp.....	25.00	25.00	17,738.96	204.2	2,200.73	1,144.84	794.05
Walkerville.....	36.00	36.00	563,080.74	3,327.9	41,865.92	19,127.70	25,550.65
Wallaceburg.....	38.00	38.00	138,733.48	806.6	8,843.00	5,789.89	6,340.95
Waterdown.....	26.00	26.00	15,672.65	107.2	1,155.34	755.59	703.59
Waterford.....	39.00	33.00	18,497.12	132.0	1,422.61	883.88	807.26
Waterloo.....	21.00	20.00	79,498.94	1,185.2	12,773.31	4,351.74	3,615.81
Watford.....	65.00	85.00	39,397.07	57.0	614.30	1,274.37	1,789.66
Welland.....	14.00	14.00	119,945.00	3,077.5	33,167.27	3,438.05	5,466.58
Wellesley.....	39.00	39.00	28,051.31	117.2	1,263.10	1,045.39	1,268.63
Weston.....	25.00	23.00	88,435.79	983.3	10,597.36	3,795.68	4,029.07
West Lorne.....	55.00	55.00	18,128.60	81.7	880.51	964.14	823.52
Windsor.....	36.00	36.00	547,957.18	3,240.8	38,407.21	19,328.98	24,864.23
Woodbridge.....	33.00	31.00	24,667.87	152.7	1,645.70	1,149.63	1,113.58
Woodstock.....	20.00	20.00	100,992.42	1,584.7	17,978.85	7,183.89	4,482.80
Wyoming.....	38.00	60.00	13,115.64	37.2	400.92	509.16	594.32
Zurich.....	69.00	60.00	30,795.46	61.0	637.41	615.38	1,398.88
Totals—Municipalities.....			12,060,529.96		1,684,850.96	504,908.30	543,155.88
Totals—Companies.....			2,244,062.64		281,453.38	80,190.33	101,703.49
Non-Operating Capital.....			188,763.09				
Grand Totals.....			14,493,352.69		1,966,304.34	585,098.63	644,859.37



"19"—Continued

23 of the Act—of Power Supplied to it by the Commission—The Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality Upon of Power Supplied to it in the year ending 31st October, 1920

Costs & Fixed Charges		Sinking Fund	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amount paid to the Commission by each Municipality	Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment		Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920	
Renewals	Contingencies				Credited	Charged		
\$	c.	\$	c.	\$	c.	\$	c.	
1,842.93	133.41	1,501.42	19,649.97	17,467.40		2,182.57		1919-20
4,827.90	507.67	3,826.37	58,143.28	58,224.83	81.55			1919-20
10,628.89	575.31		84,626.79	101,025.29	16,398.50			
1,591.58	71.97	1,210.61	12,357.30	12,242.70		114.60		1919-20
221.37			1,886.43	1,213.32		673.11		
540.83	39.93		4,491.17	5,356.51	865.34			
285.00	6.48		1,778.04	1,857.35	79.31			
150.31	75.75		5,346.74	5,002.85		343.89		
4,256.27	377.72	3,403.88	47,687.77	45,112.34		2,575.43		1919-20
1,773.68	70.36	1,189.60	11,702.15	12,801.35	1,099.20			1916-17
792.67	47.22	588.05	6,966.66	9,593.54	2,626.88			1919-20
1,125.00	54.37		8,418.25	9,065.03	646.78			
496.66	17.98	258.81	3,557.30	4,541.28	983.98			1916-17
364.92	11.55		2,404.75	3,150.99	746.24			
470.50	15.44	517.84	3,812.90	4,199.53	386.63			1916-17
502.07	19.46		4,328.69	4,379.07	950.38			
1,978.14	141.90	1,495.19	19,250.11	19,396.74	146.63			1919-20
58,211.55	12,109.61	46,964.50	968,266.00	829,994.45		138,271.55		1919-20
378.17	43.67	219.13	4,780.59	5,030.40	249.81			1917-18
11,742.86	711.74	13,787.19	112,786.06	126,172.52	13,386.46			1916-17
3,149.48	172.51		24,295.83	30,800.85	6,505.02			
379.13	22.92	278.05	3,294.62	2,745.00		549.62		1919-20
426.66	28.23		3,568.64	4,226.25	657.61			
1,775.15	253.49	1,428.87	24,198.37	23,962.57		235.80		1919-20
958.88	12.19		4,649.40	4,449.16		200.24		
3,000.32	658.19		45,730.41	43,084.92		2,645.49		
675.58	25.06		4,277.76	4,520.63	242.87			
1,933.74	210.30	1,469.48	22,035.63	22,928.48	892.85			1919-20
435.24	17.47		3,120.88	4,280.36	1,159.48			
11,425.82	693.11	10,485.14	105,204.49	120,649.36	15,444.87			1916-17
568.08	32.66	302.32	4,811.97	4,740.81		71.16		1916-17
2,225.09	338.92	1,771.47	33,981.02	32,593.15		1,387.87		1919-20
310.95	7.96		1,823.31	2,100.12	276.81			
757.22	13.04		3,441.93	3,759.68	317.75			
259,090.06	32,360.68	155,794.96	3,180,160.84	3,067,479.83	111,577.62	224,258.63		
51,429.06	5,139.32	39,774.65	559,690.23	570,904.84	*11,214.61			
310,519.12	37,500.00	195,569.61	3,739,851.07	3,638,384.67				

\*Note:—Transferred to Credit of Contingency Reserve.

SCHED-  
NIAGARA

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power  
ments Made and Interest Added During the Year—Also the Net Amount  
in the Year ending 31st October 1920. And the Accumulated Amount Stand-

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919	
		Credit	Charge
		\$ c.	\$ c.
Acton.....	Jan. 1913	2,437 39	
Ailsa Craig.....	Jan. 1916	1,219 01	
Aylmer.....	Mar. 1918		583 68
Ayr.....	Jan. 1915		1,991 28
Baden.....	May 1912	2,268 75	
Beachville.....	Aug. 1912	1,966 45	
Blenheim.....	Nov. 1915		3,230 25
Bolton.....	Feb. 1915		4,785 94
Bothwell.....	Sept. 1915		3,987 14
Brampton.....	Nov. 1911	16,921 43	
Brantford.....	Feb. 1914	8,925 96	
Brigden.....	Jan. 1918		1,382 91
Burford.....	June 1915		3,162 87
Burgessville.....	Nov. 1916	721 12	
Caledonia.....	Oct. 1912	300 04	
Chatham.....	Feb. 1915	1,670 51	
Clinton.....	Mar. 1914		1,096 00
Comber.....	May 1915		4,466 34
Chippawa.....	Sept. 1919		93 42
Dashwood.....	Sept. 1917	247 07	
Delaware.....	Mar. 1915		436 33
Dereham Twp.....	Sept. 1919		224 84
Dorchester.....	Dec. 1914	652 49	
Drayton.....	Mar. 1918		510 46
Dresden.....	April 1915		636 33
Drumbo.....	Dec. 1914		953 79
Dublin.....	Oct. 1917		395 88
Dundas.....	Jan. 1911		1,055 87
Dunnville.....	June 1918		6,788 99
Dutton.....	Sept. 1915		74 66
Elmira.....	Nov. 1913	355 80	
Elora.....	Nov. 1914		1,055 42
Embrow.....	Jan. 1915		3,815 80
Etobicoke.....	Aug. 1917	2,083 36	
Exeter.....	June 1916		2,903 84
Fergus.....	Nov. 1914		1,633 80
Forest.....	Mar. 1917		361 01
Galt.....	May 1911	28,200 74	
Glencoe.....	Aug. 1920		
Georgetown.....	Sept. 1913	1,929 61	
Goderich.....	Feb. 1914		10,336 47
Granton.....	July 1916		347 69
Guelph.....	Dec. 1910	26,066 37	
Hagersville.....	Sept. 1913		1,360 50
Hamilton.....	Feb. 1911	619 02	
Harriston.....	July 1916		4,426 38
Hensall.....	Jan. 1917		1,589 06

TABLE "20"

## SYSTEM

Supplied to it to 31st October 1919. The Cash Receipts and Payments Thereon, Adjusted or Charged to Each Municipality in Respect of Power Supplied as a Credit or Charge to each Municipality at 31st October 1920

Cash Receipts and Payments on account of such credits and charges also adjustments made during the year		Interest at 4% per annum added during the year		Net Amount credited or charged in respect of power supplied in the year ending 31st October, 1920		Accumulated amount standing as a credit or charge on 31st October 1920	
Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
		97 50		574 25		3,109 14	
		48 76		1,265 10		2,532 87	
583 68					1,017 18		1,017 18
723 21			68 38	203 56			1,132 89
		90 75		285 76		2,645 26	
		198 66			642 09	4,523 02	
1,024 00			96 03	317 98			1,984 30
			191 44	1,306 55			3,670 83
1,567 02			140 07	1,067 32			1,492 87
		676 86		71 88		17,670 17	
		357 04			4,971 49	4,311 51	
			55 32	432 80			1,005 43
			126 51	100 96			3,188 42
		28 85			16 30	733 67	
		12 00		99 95		411 99	
1,117 92		66 82		8,973 45		10,710 78	
			21 92		376 92		376 92
			178 65	707 31			3,937 68
			3 74	787 92		690 76	
		9 88		161 39		418 34	
			17 45	192 95			260 83
			8 99		81 78		315 61
		26 10		186 61		865 20	
510 46					129 89		129 89
			25 45	1,394 28		732 50	
100 00			37 08	231 75			659 12
			15 83		31 34		443 05
			42 23		2,593 63		3,691 73
2,062 26			271 56		1,934 32		6,932 61
74 66				477 82		477 82	
		14 23		931 21		1,301 24	
1,068 96			13 54	972 71		972 71	
763 15			138 09		14 60		3,205 34
		83 33		1,717 84		3,884 53	
2,977 15			73 31	382 42		382 42	
			65 35	44 05			1,655 10
			14 44	1,000 68		625 23	
		1,128 03			1,776 05	27,552 79	
				200 32		200 32	
		77 18		1,525 20		3,531 99	
5,335 97			286 69		3,180 09		8,467 28
			13 91	222 37			139 23
		1,042 65			2,674 69	24,434 33	
1,020 00			35 95	893 96		517 51	
		24 76			25,056 63		24,412 85
			177 06	1,154 75			3,448 69
1,149 06			41 65		17 11		498 76

## SCHEDULE "20"—

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power  
ments Made and Interest Added During the Year—Also the Net Amount Credited  
31st October 1920. And the Accumulated Amount Standing as

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919	
		Credit	Charge
Hespeler	Feb. 1911	\$ 5,319	\$ c. 54
Highgate	Dec. 1916		594 88
Ingersoll	May 1911	12,252	82
Kitchener	Jan. 1911	27,942	60
Lambeth	April 1915		873 90
Listowel	June 1916	778	15
London	Jan. 1911	106,334	71
London Railway Com- mission (London & Pt. Stanley Ry.)	Aug. 1914		23,325 11
Lucan	Feb. 1915	2,601	88
Lynden	Nov. 1915		3,205 52
Milton	April 1913		662 97
Milverton	June 1916	977	27
Mimico	May 1912	3,286	33
Mitchell	Sept. 1911	1,708	89
Moorefield	Mar. 1918		205 17
Mount Brydges	Mar. 1915		416 78
Markham	April 1920		
Niagara-on-the-Lake	Aug. 1919	47	72
Niagara Falls	Dec. 1915	7,276	83
New Hamburg	Mar. 1911		2,255 16
New Toronto	Feb. 1914	29,644	64
Norwich	May 1912	2,003	65
Oil Springs	Feb. 1918		514 79
Otterville	Feb. 1916	122	81
Palmerston	July 1916		1,847 78
Paris	Feb. 1914	3,303	56
Parkhill	May 1920		
Petrolia	May 1916		2,707 59
Plattsville	Dec. 1914		4,330 51
Port Credit	Aug. 1912	1,753	99
Port Stanley	April 1912		491 60
Preston	Jan. 1911	15,913	87
Princeton	Jan. 1915		1,528 63
Ridgetown	Dec. 1915	505	69
Rockwood	Sept. 1913		1,543 92
Rodney	Feb. 1917	296	19
St. George	Sept. 1915	58	44
St. Jacobs	Sept. 1917	154	71
St. Marys	May 1911	1,688	37
St. Thomas	April 1911	24,718	14
Sarnia	Dec. 1916	6,317	28
Seaforth	Nov. 1911	7,956	19
Scarboro Township	Aug. 1918		
Simcoe	April 1915	3,479	07
Springfield	Aug. 1917	337	96
Stamford Township	Nov. 1916	3,555	12

Continued.

Supplied to it to 31st October 1919. The Cash Receipts and Payments Thereon, Adjusted or Charged to Each Municipality in Respect of Power Supplied in the Year Ending a Credit or Charge to each Municipality at 31st October, 1920

Cash Receipts and Payments on account of such credits and charges also adjustments made during the year		Interest at 4% per annum added during the year		Net Amount credited or charged in respect of power supplied in the year ending 31st October, 1920		Accumulated amount standing as a credit or charge on 31st October 1920	
Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
594 88		212 78			554 57	4,977 75	
					27 76		27 76
		490 11			1,025 78	11,717 15	
		1,117 70			4,024 00	25,036 30	
			34 96	443 33			465 53
	787 27	20 08		1,212 42		1,223 38	
		4,253 39			10,497 53	100,090 57	
24,013 33			688 22		1,802 05		1,802 05
		104 08		1,776 87		4,482 83	
1,126 80			124 35	714 45			1,488 62
			26 52	2,737 20		2,047 71	
		39 09		753 91		1,770 27	
		131 45		344 65		3,762 43	
		68 36		408 34		2,185 59	
205 17				103 33		103 33	
402 19			9 43	67 55		43 53	
				191 47		191 47	
		1 91		388 63		438 26	
		291 07			2,488 61	5,079 29	
1,089 23			71 23	254 38			982 78
		1,185 79			3,904 46	26,925 97	
		80 15		784 65		2,868 45	
			20 59	283 74			251 64
		4 91		213 85		341 57	
			73 91	1,262 37			659 32
		132 14			893 59	2,542 11	
				53 53		53 53	
			108 30	2,685 44			130 45
2,000 00			137 03	1,050 69			1,416 85
		70 16			30 99	1,793 16	
457 55			11 13	1,364 06		1,318 88	
		636 55			3,435 10	13,115 32	
750 00			57 08		209 80		1,045 51
	505 69			1,037 50		1,037 50	
			61 76	155 48			1,450 20
		11 85		1,035 03		1,343 07	
		2 34		122 66		183 44	
	42 05	5 60		102 04		220 30	
		67 53			2,182 57		426 67
		988 73		81 55		25,788 42	
177 37		255 84		16,398 50		23,148 99	
		318 25			114 60	8,159 84	
					673 11		673 11
		139 16		865 34		4,483 57	
		13 52		79 31		430 79	
		142 20			343 89	3,353 43	

## SCHEDULE "20"—

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power  
 ments Made and Interest Added During the Year—Also the Net Amount Credited  
 31st October, 1920. And the Accumulated Amount Standing as

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919	
		Credit	Charge
Stratford	Jan. 1911	\$ 25,401	\$ c. 19
Strathroy	Dec. 1914	8,664	40
Streetsville			
Tavistock	Nov. 1916	3,666	36
Thamesford	Feb. 1914		1,496 05
Thamesville	Oct. 1915		2,025 13
Thorndale	Mar. 1914		1,288 82
Tilbury	April 1915		5,258 98
Tillsonburg	Aug. 1911	3,129	01
Toronto	June 1911	27,435	97
Toronto Township	Aug. 1913	706	34
Walkerville	Nov. 1914	6,146	63
Wallaceburg	Feb. 1915		2,159 69
Waterdown	Nov. 1911		1,289 17
Waterford	April 1915	2,662	20
Waterloo	Dec. 1910	8,763	88
Watford	Sept. 1917		3,867 35
Welland	Sept. 1917	9,448	82
Wellesley	Nov. 1916	1,074	97
West Lorne	Jan. 1917	381	82
Weston	Aug. 1911	8,986	87
Windsor	Oct. 1914		11,127 54
Woodbridge	Dec. 1914	244	68
Woodstock	Jan. 1911	19,020	65
Wyoming	Nov. 1916		2,107 67
Zurich	Sept. 1917	1,293	03
Breslau District	Dec. 1913		2,425 27
Petersburg and St. Agatha District	Sept. 1913		510 91
		496,948 36	141,747 84

Continued.

Supplied to it to 31st October, 1919. The Cash Receipts and Payments Thereon, Adjusted or Charged to Each Municipality in Respect of Power Supplied in the Year Ending a Credit or Charge to each Municipality at 31st October, 1920

Cash Receipts and Payments on account of such credits and charges also adjustments made during the year		Interest at 4% per annum added during the year		Net Amount credited or charged in respect of power supplied in the year ending 31st October 1920		Accumulated amount standing as a credit or charge on 31st October 1920	
Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
£	s.	£	s.	£	s.	£	s.
		1,016	05			23,841	81
		346	58			10,110	18
				2,626	88	2,626	88
		146	65			4,459	79
750	00			983	98	191	49
75	77			746	24		
				386	63		
619	55			950	38		
				146	63	3,400	80
		1,097	44			138,271	55
		28	25			984	40
		245	86	13,386	46	19,778	95
1,289	17			6,505	02	4,258	94
		106	49			549	62
		350	56	657	61	3,426	30
1,022	90					235	80
						200	24
	282	385	80			2,645	49
		43	00			6,906	54
		15	27	242	87	1,360	84
	122	359	47	1,159	48	1,556	57
				892	85	10,116	71
				15,444	87	3,872	23
		9	79			183	31
		760	83			1,387	87
						18,393	61
				84	31		
		51	72	276	81		
				317	75	1,662	50
				97	01		
				20	44		
						691	93
54,651	41	1,740	08	19,857	06	4,832	69
				111,577	62	224,258	63
						519,504	72
						209,049	51

SCHED-  
NIAGARA

Statement Showing the Total Sinking Fund Requirements to be met by Each Municipality—  
Section 23 of the Act—Sinking Fund Payments made by certain Municipalities which  
Including Interest allowed there-

Municipality	Total Sinking Fund Requirements chargeable to the Municipality under the Act		Sinking Fund Requirements the payment of which has been deferred	
	(a) For Period of	(b) Amount	(a) For Period of	(b) Amount
		\$      c.		\$      c.
Acton	4 yrs. ending 31 Oct., 1920	1,717 15	1 yr. ending 31st Oct., 1920	413 75
Ailsa Craig	4 " " "	1,866 49	" " "	1,866 49
Aylmer	3 " " "	2,398 01	" " "	2,398 01
Ayr	4 " " "	923 72	" " "	721 34
Baden	4 " " "	1,827 92	" " "	428 71
Beachville	4 " " "	1,947 08	" " "	544 95
Blenheim	4 " " "	2,688 72	" " "	2,688 72
Bolton	4 " " "	2,755 29	" " "	2,755 29
Bothwell	4 " " "	2,847 47	" " "	2,847 47
Brampton	4 " " "	4,519 70	" " "	" " "
Brantford	4 " " "	13,065 08	3 yrs. ending 31 Oct., 1920	10,283 61
Breslau District	7 " " "	2,758 46	" " "	460 18
Brigden	3 " " "	1,577 10	" " "	1,577 10
Burford	4 " " "	1,124 86	" " "	1,124 86
Burgessville	4 " " "	410 39	" " "	410 39
Caledonia	4 " " "	442 81	" " "	117 35
Chatham	4 " " "	14,398 18	" " "	14,398 18
Chippawa Vlg.	2 " " "	20 48	" " "	20 48
Clinton	4 " " "	2,734 21	" " "	2,126 73
Comber	4 " " "	1,517 82	" " "	1,517 82
Dashwood	4 " " "	1,351 81	" " "	1,351 81
Delaware	4 " " "	295 88	" " "	295 88
Dereham Twp.	2 " " "	169 07	" " "	169 07
Dorchester	4 " " "	315 00	" " "	247 67
Drayton	3 " " "	1,393 92	" " "	1,393 92
Dresden	4 " " "	1,950 85	" " "	1,950 85
Drumbo	4 " " "	374 41	" " "	251 85
Dublin	4 " " "	488 56	" " "	488 56
Dundas	4 " " "	3,809 96	" " "	" " "
Dumville	3 " " "	3,520 70	3 yrs. ending 31 Oct., 1920	3,520 70
Dutton	4 " " "	1,345 93	" " "	1,345 93
Elmira	4 " " "	2,465 05	" " "	1,281 67
Elora	4 " " "	2,758 97	" " "	2,158 45
Embree	4 " " "	1,292 90	" " "	943 86
Etobicoke Twp.	4 " " "	915 64	" " "	915 64
Exeter	4 " " "	4,851 26	" " "	4,851 26
Fergus	4 " " "	2,177 54	" " "	1,637 42
Forest	4 " " "	3,253 20	" " "	3,253 20
Galt	4 " " "	14,096 61	" " "	" " "
Georgetown	4 " " "	5,501 38	2 yrs. ending 31 Oct., 1920	2,909 51
Glencoe	1 " " "	97 04	" " "	97 04
Goderich	4 " " "	9,225 29	" " "	7,330 34
Granton	4 " " "	901 43	" " "	901 43
Guelph	4 " " "	12,758 87	" " "	" " "



RULE "21,"

SYSTEM

Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under have been Operating more than Five Years and the Total of such Sinking Fund Payments on to 31st October, 1920.

Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power		Interest at 4% per annum allowed on Sinking Fund Re- quirements which have been paid	Total Sinking Fund payments and Ac- cumulated Interest to the credit of the Municipality on 31st October, 1920
(a) For Period of	(b) Amount		
3 yrs. ending 31 Oct. 1919	\$ 1,303 40	\$ 59 72	\$ 1,354 12
1 yr. ending 31 Oct. 1917	202 38		202 38
3 " " 31 Oct. 1919	1,399 21	59 62	1,458 83
3 " " " "	1,402 13	52 04	1,454 17
4 yrs. ending Oct. 31, 1920	4,519 70	273 15	4,792 85
1 " " " 1917	2,781 47		2,781 47
6 " " " 1919	2,298 28	315 70	2,613 98
3 yrs. ending 31 Oct. 1919	325 46	13 31	338 77
1 yr. ending 31 Oct. 1917	607 48		607 48
1 yr. ending 31 Oct. 1917	67 33		67 33
1 yr. ending 31 Oct. 1917	122 56		122 56
4 yrs. ending 31 Oct. 1920	3,809 96	241 06	4,051 02
2 yrs. ending 31 Oct. 1918	1,183 38	24 29	1,207 67
1 " " " 1917	600 52		600 52
1 " " " "	349 04		349 04
1 yr. ending 31 Oct. 1917	540 12		540 12
4 yrs. ending 31 Oct. 1920	14,096 61	825 78	14,922 39
2 " " " 1918	2,591 87	51 89	2,643 67
1 " " 31 Oct. 1917	1,894 95		1,894 95
4 yrs. ending 31 Oct. 1920	12,758 87	754 47	13,513 34

## SCHEDULE "21."—

Statement Showing the Total Sinking Fund Requirements to be met by Each Municipality—  
Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities which  
including Interest Allowed there-

Municipality	Total Sinking Fund Requirements chargeable to the Municipality under the Act		Sinking Fund Requirements the payment of which was been deferred	
	(a) For Period of	(b) Amount	(a) For Period of	(b) Amount
		\$ c.		\$ c.
Hagersville	4 yrs. ending 31., Oct. 1920	2,352 44	2 yrs. ending 31., Oct. 1920	1,321 54
Hamilton	4 " "	36,536 94		
Harriston	4 " "	3,321 48	4 yrs. ending 31 Oct., 1920	3,321 48
Hensall	4 " "	2,285 46	4 " "	2,285 46
Hespeler	4 " "	2,248 22		
Highgate	4 " "	1,306 99	4 yrs. ending 31 Oct., 1920	1,306 99
Ingersoll	4 " "	5,857 72		
Kitchener	4 " "	23,969 69		
Lambeth	4 " "	600 09	4 yrs. ending 31 Oct., 1920	600 09
Listowel	4 " "	4,446 72	4 " "	4,446 72
London	4 " "	48,771 06		
London Railway Commission (L. & P. S. Ry.)	4 " "	10,368 64	3 yrs. ending 31 Oct., 1920	7,821 74
Lucan	4 " "	1,829 90	4 " "	1,829 90
Lynden	4 " "	1,790 48	4 " "	1,790 48
Markham	4 " "	205 61	4 " "	205 61
Milton	4 " "	4,248 07	4 " "	2,390 20
Milverton	4 " "	2,955 33	4 " "	2,955 33
Mimico	4 " "	1,249 57	4 " "	386 35
Mitchell	4 " "	2,090 85		
Moorefield	3 " "	695 75	3 yrs. ending 31 Oct., 1920	695 75
Mount Brydges	4 " "	857 59	4 " "	857 59
New Hamburg	4 " "	2,205 45		
New Toronto	4 " "	15,106 77	3 yrs. ending 31 Oct., 1920	13,929 02
Niagara Falls	4 " "	1,602 28	4 " "	1,602 28
Niagara-on-Lake	2 " "	206 35	2 " "	206 35
Norwich	4 " "	2,151 19	4 " "	563 44
Oil Springs	3 " "	1,292 86	3 " "	1,292 86
Otterville	4 " "	472 86	4 " "	472 86
Palmerston	4 " "	2,177 40	4 " "	2,177 40
Paris	4 " "	2,625 59	4 " "	2,201 45
Parkhill	4 " "	278 18	4 " "	278 18
Petersburg & St. Agatha Dist.	5 " "	956 66	5 " "	246 19
Petrolia	4 " "	6,032 54	4 " "	6,032 54
Plattsville	4 " "	1,834 99	4 " "	1,373 14
Port Credit	4 " "	431 87	4 " "	138 02
Port Stanley	4 " "	2,562 92	4 " "	677 74
Preston	4 " "	6,180 62		
Princeton	4 " "	650 87	3 yrs. ending 31 Oct., 1920	463 91
Ridgetown	4 " "	2,815 72	4 " "	2,815 72
Rockwood	4 " "	829 49	4 " "	443 89
Rodney	4 " "	1,106 98	4 " "	1,106 98
St. George	4 " "	1,033 52	4 " "	1,033 52
St. Jacobs	4 " "	683 76	4 " "	683 76
St. Mary's	4 " "	5,041 73		

Continued

Sinking Fund Requirements the Payment of which has been deferred by the Commission under have been operating more than Five Years and the Total of such Sinking Fund Payments on to 31st October, 1920

Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power		Interest at 4% per annum allowed on Sinking Fund Requirements which have been paid	Total Sinking Fund Payments and Accumulated Interest to the credit of the Municipality on 31st October, 1920
(a) For Period of	(b) Amount		
2 yrs. ending 31 Oct. 1918	1,030 90	19 95	1,050 85
4 " " " 1920	36,536 94	1,885 33	38,422 27
4 yrs. ending 31 Oct. 1920	2,248 22	132 27	2,380 49
4 yrs. ending 31 Oct. 1920	5,857 72	348 00	6,205 72
4 yrs. ending 31 Oct. 1920	23,969 69	1,335 38	25,305 07
4 yrs. ending 31 Oct. 1920	48,771 06	2,863 73	51,634 79
1 " " " 1917	2,546 90		2,546 90
2 yrs. ending 31 Oct. 1918	1,857 87	37 76	1,895 63
3 yrs. ending 31 Oct. 1919	863 22	34 63	897 85
4 " " " 31 Oct. 1920	2,090 85	127 08	2,217 93
4 yrs. ending 31 Oct. 1920	2,205 45	130 84	2,336 29
1 " " " 31 Oct. 1917	1,177 75		1,177 75
3 yrs. ending 31 Oct. 1919	1,587 75	68 74	1,656 49
1 yr. ending 31 Oct. 1917	424 14		424 14
4 yrs. ending 31 Oct. 1919	710 47	50 69	761 16
1 yr. ending 31 Oct. 1917	461 85		461 85
3 yrs. " " 31 Oct. 1919	293 85	11 81	305 66
3 " " " " " "	1,885 18	77 15	1,962 33
4 " " " 31 Oct. 1920	6,180 62	333 80	6,514 42
1 " " " 31 Oct. 1917	186 96		186 96
2 yrs. ending 31 Oct. 1918	385 60	6 74	392 34
4 yrs. ending 31 Oct. 1920	5,041 73	282 78	5,324 51

## SCHEDULE "21."—

Statement Showing the Total Sinking Fund Requirements to be met by each Municipality—  
Section 23 of the Act—Sinking Fund Payments made by certain Municipalities which  
Including Interest allowed there-

Municipality	Total Sinking Fund Requirements chargeable to the Municipality under the Act		Sinking Fund Requirements the payment of which has been deferred		
	(a) For Period of	(b) Amount	(c) For Period of	(b) Amount	
		\$	c.	\$	c.
St. Thomas	4 yrs. ending 31 Oct., 1920	15,014	99		
Sarnia	4 " " "	27,871	00	4 yrs. ending 31 Oct., 1920	27,871 00
Scarboro Twp.	4 " " "	178	28	" "	178 28
Seaforth	4 " " "	6,028	57		
Simcoe	4 " " "	1,335	36	4 yrs. ending 31 Oct., 1920	1,335 36
Springfield	4 " " "	631	43	" "	631 43
Stamford Twp.	4 " " "	478	03	" "	478 03
Stratford	4 " " "	12,727	71		
Strathroy	4 " " "	5,074	80	3 yrs. ending 31 Oct., 1920	3,885 20
Streetsville	4 " " "	588	05		
Tavistock	4 " " "	2,996	78	4 yrs. ending 31 Oct., 1920	2,996 78
Thamesford	4 " " "	1,355	98	" "	1,097 17
Thamesville	4 " " "	1,233	82	" "	1,233 82
Thornedale	4 " " "	1,692	32	" "	1,174 48
Tilbury	4 " " "	1,903	97	" "	1,903 97
Tillsonburg	4 " " "	5,569	10		
Toronto	4 " " "	178,063	50		
Toronto Twp.	4 " " "	962	96	2 yrs. ending 31 Oct., 1920	581 18
Walkerville	4 " " "	43,365	67	" "	29,578 48
Wallaceburg	4 " " "	8,677	11	" "	8,677 11
Waterdown	4 " " "	1,005	62		
Waterford	4 " " "	1,313	00	4 yrs. ending 31 Oct., 1920	1,313 00
Waterloo	4 " " "	5,196	73		
Watford	4 " " "	2,342	38	4 yrs. ending 31 Oct., 1920	2,342 38
Welland	4 " " "	8,141	81	" "	8,141 81
Wellesley	4 " " "	1,961	49	" "	1,961 49
West Lorne	4 " " "	833	35	" "	833 35
Weston	4 " " "	4,930	50		
Windsor	4 " " "	37,319	96	3 yrs. ending 31 Oct., 1920	26,834 82
Woodbridge	4 " " "	1,474	93	" "	1,172 61
Woodstock	4 " " "	6,231	42		
Wyoming	4 " " "	1,019	77	4 yrs. ending 31 Oct., 1920	1,019 77
Zurich	4 " " "	1,786	15	" "	1,786 15
Totals—					
Municipalities		742,427	65		280,979 34
Essex System	2 yrs. ending 31 Oct., 1920	4,741	56	1 yr. ending 31 Oct., 1920	1,821 08
Totals—Companies (from commencement of operations)		204,465	41		
Grand Totals		951,634	62		282,800 42

Continued.

Sinking Fund Requirements the payment of which has been deferred by the Commission under have been Operating more than five years and the Total of such Sinking Fund Payments on to 31st October, 1920

Sinking Fund Requirements Paid (or charged) as part of the Cost of Power		Interest at 4% per annum allowed on Sinking Fund Re- quirements which have been paid	Total Sinking Fund Payments and Ac- cumulated Interest to the credit of the Municipality on 31st October, 1920
(a) For Period of	(b) Amount		
4 yrs. ending 31 Oct., 1920	S. e. 15,014 99	S. e. 905 01	S. e. 15,920 00
4 yrs. ending 31 Oct., 1920	6,028 57	110 38	6,438 95
4 yrs. ending 31 Oct., 1920	12,727 71	775 83	13,503 54
1 " " 31 Oct., 1917	1,189 60		1,189 60
1 yr. " 31 Oct., 1920	588 05		588 05
1 yr. ending 31 Oct., 1917	258 81		258 81
1 yr. ending 31 Oct., 1917	517 84		517 84
4 yrs. ending 31 Oct., 1920	5,569 10	308 10	5,877 20
4 " " " "	178,063 50	10,180 03	188,243 53
2 " " 31 Oct., 1918	381 78	6 51	388 29
1 yr. " 31 Oct., 1917	13,787 19		13,787 19
4 yrs. ending 31 Oct., 1920	1,065 62	58 13	1,063 75
4 yrs. ending 31 Oct., 1920	5,196 73	301 21	5,497 94
4 yrs. ending 31 Oct., 1920	4,930 50	274 59	5,205 09
1 " " 31 Oct., 1917	10,485 14		10,485 14
1 " " " "	302 32		302 32
4 " " 31 Oct., 1920	6,231 42	366 28	6,597 70
1 yr. ending 31 Oct., 1920	461,448 31 2,920 48	23,994 69	485,443 00 2,920 48
(from commencement of operations)	204,465 41	23,083 47	227,548 88
	668,834 20	47,078 16	715,912 36

## SCHEDULE "22."

## NIAGARA SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920.

Total provision for Renewals to 31st October, 1919	\$	1,623,123 16
Deduct:		
Expenditures to 31st October, 1919		130,009 70
Balance brought forward 31st October, 1919	\$	1,493,113 46
Added during the year ending 31st October, 1920:—		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$	259,090 06
Provision against equipment employed in respect of contracts with Sundry Companies		51,429 06
Interest at 4% per annum on the monthly balances to the credit of the account		59,724 54
Renewals Reserve provided on second-hand equipment purchased from other systems		370,679 25
	\$	1,863,792 71
Expenditures during the year ending 31st October, 1920		26,529 84
Balance carried forward 31st October, 1920	\$	<u>1,837,262 87</u>

## SCHEDULE "23."

## NIAGARA SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920.

Balance brought forward 31st October 1919	\$	15,762 48
Added during the year ending 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them	\$	32,360 68
Provision against equipment employed in respect of contracts with sundry Companies		5,139 32
Net profits for year from contracts with sundry companies applied to Reserve for Contingencies		11,214 61
Profits to October 31st 1919 on contracts with Sundry Power Customers,—not previously applied to the Contingencies Reserve		16,104 00
Interest at 4% per annum on monthly balances at the credit of the account		1,510 10
	\$	82,091 19
Deduct:		
Expenditures to cover contingencies met with during the year ending 31st October 1920	\$	43,576 64
Balance carried forward 31st October 1920	\$	<u>38,514 55</u>

SCHEDULE "24"

NIAGARA RURAL LINES

Operating Account for year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C and 23 of the Act		Revenue for Period	
Power Purchased:—		Collected from City of St. Catharines and others for power supplied.....	\$ 59,438 02
To supply Customers on lines operated by the Commission.....	\$ 2,442 94	Deduct: Balances owing to these Municipalities.....	191 30
To supply the City of St. Catharines and others.....	58,804 88	Collected from Sundry Customers on lines operated by the Commission.....	\$ 59,246 72
Costs of operating and maintaining Transmission Lines, etc. including the proportion of Administrative expenses chargeable to the operation of the lines operated by the Commission.....	\$ 61,247 82	Interest collected from Municipalities operating certain lines.....	1,521 96
Interest on Capital Investment.....	23,794 02	Sinking Fund collected from Municipalities operating certain lines.....	22,990 68
Provision for Renewal of lines, etc. (only those operated by the Commission).....	811 76		\$ 8,533 13
Provision for Sinking Fund.....	8,894 24	Net Deficit (on lines operated by Commission).....	\$ 95,292 49
	\$ 95,767 44		474 95
			<u>\$ 95,767 44</u>

SCHED-  
NIAGARA

Statement Showing "Cost of Power," "Operating Expenses," "Fixed Charges"  
Year Ending 31st

Lines Operated By	Capital Cost	Cost of Power to Commis- sion	Operation, Maintenance and Administration Expenses
	\$ c.	\$ c.	\$ c.
Ancaster Township .....	5,159 03		
Bolton .....	2,110 45		
Bothwell .....	6,571 84		
Brampton .....	588 87		
Chatham .....	898 18		
Dereham Township .....	29,243 50		
Elora .....	777 82		
Etobicoke .....	54,608 68		
Georgetown .....	8,889 59		
Goderich .....	2,313 36		
Lucan .....	333 26		
Milton .....	813 82		
Norwich .....	32,978 23		
Preston .....	9,155 08		
St. Thomas .....	1,933 82		
Scarboro Township .....	26,125 24	469 40	186 60
Springfield .....	4,561 39		
Stratford .....	4,058 47		
Toronto .....	41,167 92		
Toronto Township .....	43,309 37		
Vaughan Township .....	21,592 88		
Walkerville .....	41,148 83		
Waterdown .....	11,825 24		
Waterford .....	3,399 87		
Waterloo .....	5,062 60		
Weston .....	5,234 46		
Windsor .....	8,767 56		
Woodstock .....	1,088 20		
Welland .....	30,136 86	4,368 59	
St. Catharines .....	7,500 00	50,327 28	107 44
Grantham Township .....	28,289 47	482 24	17 51
Louth Township .....	2,771 19		
Port Colborne .....		3,157 37	121 87
	442,415 08		
Lines Operated by H. E. P. C.			
Don Mills Road .....	9,861 42	374 87	387 00
Brady and Raymond .....	817 18		1 60
Wm. Pullen .....	74 15		
Imes, Karn and Longworth .....	2,875 20		50 26
W. G. Bailey .....	599 21		
Port Dalhousie .....	5,834 33	2,068 07	147 32
Non-operating capital .....	13,189 39		
Totals .....	475,665 96	61,247 82	1,019 60



ULE "25"

RURAL LINES.

and "Revenue," and the Net "Surplus," or "Deficit" on each Line for the October, 1920.

Fixed Charges			Total Cost of Power, Operating Expenses Fixed Charges and Interest	Revenue from Municipalities	Net Surplus or Deficit for Year	
Interest	Renewals	Sinking Fund			Surplus	Deficit
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
257 96		92 86	350 82	350 82		
105 52		37 98	143 50	143 50		
355 88		547 44	903 32	903 32		
29 44		10 60	40 04	40 04		
44 90		16 16	61 06	61 06		
1,483 42		526 36	2,009 78	2,009 78		
38 90		14 00	52 90	52 90		
2,984 10		982 96	3,967 06	3,967 06		
444 48		160 00	604 48	604 48		
115 66		41 64	157 30	157 30		
16 66		6 00	22 66	22 66		
40 70		14 64	55 34	55 34		
1,673 26		602 38	2,275 64	2,275 64		
457 76		164 80	622 56	622 56		
96 20		34 64	130 84	130 84		
1,928 29	8 42	592 57	3,185 28	3,194 81	9 53	
234 93		105 49	340 42	340 42		
202 92		73 04	275 96	275 96		
2,058 40		741 02	2,799 42	2,799 42		
2,165 46		779 56	2,945 02	2,945 02		
1,209 96		388 68	1,598 64	1,598 64		
1,981 30		723 09	2,704 39	2,704 39		
591 26		212 86	804 12	804 12		
181 82		65 46	247 28	247 28		
230 60		91 14	321 74	321 74		
209 38		94 22	303 60	303 60		
422 58		152 12	574 70	574 70		
54 42		19 58	74 00	74 00		
1,506 83		542 46	6,417 88	6,445 25	27 37	
300 60		135 00	50,869 72	50,896 57	26 85	
1,429 13		514 50	2,443 38	2,449 92	6 54	
138 56		49 88	188 44	188 44		
			3,279 24	3,400 25	121 01	
					191 30	
395 36	395 36	177 51	1,730 10	972 67		757 43
32 67	32 67	14 71	81 65	113 40	31 75	
2 96	2 96	1 33	7 25	96 00	88 75	
115 01	115 01	51 75	332 03	411 80	79 77	
23 97	23 97	10 79	58 73	120 78	62 05	
233 37	233 37	105 02	2,787 15	2,807 31	20 16	
23,794 02	811 76	8,894 24	95,767 44	95,483 79	473 78	757 43

Note: Surpluses placed to credit of Municipalities . . . . . 8191 30  
 Net deficit for year on lines operated by Commission . . . . . 8474 95

SCHED-  
NIAGARA

Statement Showing the Surplus or Deficit on Each Line at 31st October, 1919,  
Ending 31st October 1920, and the Net

Municipality	Date Commenced Operation	Surplus or Deficit at October 31, 1919	
		Surplus	Deficit
Grantham Township	May 1915	\$ c.	\$ c.
St. Catharines	April 1914		8 90
Scarboro Township	Aug. 1918		25 82
Welland	Mar. 1913	27 08	
Port Colborne	Mar. 1920		
Lines Operated by Commission			
Don Mills Road	Nov. 1914		3,474 58
Brady and Raymond	Oct. 1914	237 33	
Wm. Pullen	May 1914	546 80	
Innes, Karu and Longworth	Feb. 1913	373 12	
W. G. Bailey	Oct. 1914	89 83	
Port Dalhousie	Nov. 1912	119 42	
Totals		1,393 58	3,518 47

FILE "26"

## RURAL LINES

and Interest Added During the Year, also the Surplus or Deficit for the Year  
Surplus or Deficit at 31st October, 1920.

Interest on Surplus or Deficit at 4% per annum added during the year		Surplus or Deficit for the year ending October 31, 1920		Net Surplus or Deficit on October 31, 1920	
Credited	Charged	Surplus	Deficit	Surplus	Deficit
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
	36	6 54			2 72
	1 03	26 85			
	36	9 53			
1 08		27 37		55 53	
		121 01		121 01	
				176 54	2 72
	138 98		757 43		4,370 99
9 49		31 75		278 57	
21 87		88 75		657 42	
14 92		79 77		467 81	
3 59		62 05		155 47	
4 78		20 16		144 36	
55 73	140 73	473 78	757 43	1,880 17	4,373 71

NOTE—Balances owing to Municipalities.....	176 54
Balances owing by Municipalities.....	2 72
	<u>173 82</u>
Net deficit to 31st October, 1920, on lines operated by the Commission.....	2,667 36
Debit Balance.....	<u>2,493 54</u>

SCHED-  
NIAGARA

Statement Showing the Total Sinking Fund Requirements on  
Such Sinking Fund Payments with Interest

Lines Operated By	Sinking Fund Requirements	
	Period Covered	Amount
		\$ c.
Ancaster Township.....	7 years ending 31st October, 1920	635 45
Baden.....	8 " " "	157 34
Bolton.....	6 " " "	161 93
Bothwell.....	5 " " "	1,755 05
Brampton.....	3 " " "	33 56
Chatham.....	5 " " "	77 74
Dereham Township.....	3 " " "	1,454 53
Elora.....	7 " " "	83 91
Etobicoke.....	5 " " "	2,857 72
Georgetown.....	7 " " "	944 99
Goderich.....	7 " " "	266 62
Grantham Township.....	6 " " "	2,695 18
London Abattoir.....	7 " " "	60 94
Louth Township.....	2 " " "	99 76
Lucan.....	1 " " "	6 00
Milton.....	7 " " "	88 56
Mimico.....	8 " " "	921 33
New Toronto.....	7 " " "	168 28
Norwich.....	8 " " "	3,175 97
Preston.....	8 " " "	1,241 22
St. Catharines.....	7 " " "	888 75
St. Thomas.....	7 " " "	207 77
Scarboro Township.....	3 " " "	1,466 31
South Dorchester Township.....	4 " " "	100 06
Springfield.....	1 " " "	105 49
Stratford.....	8 " " "	504 73
Thamesford.....	6 " " "	6 32
Thorndale.....	7 " " "	5 57
Toronto.....	8 " " "	4,439 51
Toronto Township.....	8 " " "	4,488 22
Vaughan Township.....	6 " " "	1,063 87
Walkerville.....	6 " " "	3,366 23
Waterdown.....	7 " " "	1,298 94
Waterford.....	6 " " "	219 74
Waterloo.....	7 " " "	422 18
Welland.....	8 " " "	3,539 06
Weston.....	7 " " "	800 42
Windsor.....	5 " " "	646 52
Woodstock.....	8 " " "	124 62
Lines Operated by the Commission		
Don Mills Road.....	7 " " "	1,012 98
Brady and Raymond.....	7 " " "	108 34
W. Pullen.....	7 " " "	8 37
Innes, Karn and Longworth.....	8 " " "	393 29
Bailey's Farm.....	7 " " "	64 71
Port Dalhousie.....	9 " " "	693 36
Total.....		42,861 44

SCHEDULE "27."

## RURAL LINES

Each Line—all of Which Have Been Paid—and the Total of  
Allowed Thereon to 31st October, 1920.

Sinking Fund Paid		Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund Payments and Accumulated Interest to 31st Oct., 1920
Period Covered	Amount		
	\$ c.	\$ c.	\$ c.
Full Period	635 45	92 03	727 48
"	157 34	37 36	194 70
"	161 93	12 72	171 65
"	1,755 05	83 55	1,838 60
"	33 56	1 87	35 43
"	77 74	6 20	83 94
"	1,454 53	55 43	1,509 96
"	83 91	8 84	92 75
"	2,857 72	113 23	2,970 95
"	944 99	102 40	1,047 39
"	266 62	30 01	296 63
"	2,695 18	247 46	2,942 64
"	60 94	10 35	71 29
"	99 76	4 32	104 08
"	6 00	.....	6 00
"	88 56	9 32	97 88
"	921 33	169 89	1,091 22
"	168 28	28 74	197 02
"	3,175 97	294 84	3,470 81
"	1,241 22	171 31	1,412 53
"	888 75	106 34	995 09
"	207 77	21 90	229 67
"	1,466 31	42 10	1,508 41
"	100 06	6 18	106 24
"	105 49	.....	105 49
"	504 73	63 88	568 61
"	6 32	1 21	7 53
"	5 57	90	6 47
"	4,439 51	475 34	4,914 85
"	4,488 22	480 49	4,968 71
"	1,063 87	38 30	1,102 17
"	3,366 23	279 33	3,645 56
"	1,298 94	142 83	1,441 77
"	219 74	10 86	230 60
"	422 18	35 75	457 93
"	3,539 06	380 38	3,919 44
"	800 42	98 35	898 77
"	646 52	42 25	688 77
"	124 62	14 40	139 02
"	1,012 98	94 99	1,107 97
"	108 34	12 03	120 37
"	8 37	84	9 21
"	393 29	44 41	437 70
"	64 71	6 33	71 04
"	693 36	68 41	761 77
	42,861 44	3,947 67	46,809 11

## SCHEDULE "28."

## NIAGARA RURAL LINES.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920.

Total provision for Renewals to 31st October 1919.....	\$	4,946 78
Deduct: Expenditures to 31st October 1919.....		673 10
	\$	<u>4,273 68</u>
Amount added during year ending 31st October 1920:—		
Amounts charged Municipalities on lines operated by the Commission as part of the cost of power delivered to them.....	\$	811 76
Interest at 4% per annum on the monthly balances to the credit of the account.....	170 95	982 71
	\$	<u>5,256 39</u>
Expenditures during the year ending 31st October 1920.....		6 60
Balance carried forward 31st October 1920.....	\$	<u><u>5,249 79</u></u>

## SCHEDULE "29"

## THUNDER BAY SYSTEM

Operating Account for year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C & 23 of the Act		
Power Purchased.....	\$ 81,945 00	
Costs of operating and maintaining the Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System.....	8,963 08	
Interest on Capital Investment.....	5,395 44	
Provision for Renewal of Lines, Stations, etc.....	4,145 32	
Provision for Contingencies.....	1,367 07	
Provision for Sinking Fund.....	2,132 14	
	<u>\$ 103,948 05</u>	
		Revenue for Period
		Collected from City of Port Arthur.....
		\$ 114,199 64
		Less:—amount collected from Port Arthur in excess of the sum required to be paid by it for power sup- plied in the period.....
		10,251 59
		<u>Revenue.....</u>
		\$ 193,948 05





SCHEDULE "31."

THUNDER BAY SYSTEM

Statement Showing the Net Credit to the City of Port Arthur in Respect of Power Supplied to it 31st October, 1919, Interest Added During the Year, Also the Net Amount Credited to Port Arthur in Respect of Power Supplied to it in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit to that Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net Credit at 31st October, 1919	Interest at 4% per annum Credited during the year	Net Amount credited (as an overpayment) in respect of power supplied in year ending 31st October, 1920	Accumulated amount standing as a Credit on 31st October, 1920
Port Arthur .....	Dec. 1910	\$ 17,621 72	\$ 704 87	\$ 10,251 59	\$ 28,578 18

## SCHEDULE "32."

## THUNDER BAY SYSTEM

Statement Showing the Total Sinking Fund Requirements of the City of Port Arthur, Sinking Fund Payments Made by it, and the Total of Such Sinking Fund Payments with Interest Allowed thereon to 31st October, 1920.

Municipality	Sinking Fund Requirements		Sinking Fund Paid		Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund payments and Accumulated Interest to 31st October, 1920
	Period Covered	Amount	Period Covered	Amount		
Port Arthur.....	10 years ending 31st October, 1920	\$ 17,437 40	Full Period	\$ 17,437 40	\$ 3,000 58	\$ 20,446 98

SCHEDULE "33."  
THUNDER BAY SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920

Balance brought forward 31st October 1919.....	\$	34,210 09
Deduct Expenditures to 31st October 1919.....		9 75
	\$	34,200 34
Added during year ending 31st October 1920:—		
Amount charged Port Arthur as part of the Cost of Power delivered to them.....	\$	1,145 32
Interest at 4% per annum on the monthly balances to the credit of the account.....	1,368 01	5,513 33
	\$	39,713 67
Balance carried forward 31st October 1920.....	\$	39,713 67

SCHEDULE "34."  
THUNDER BAY SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

Balance brought forward 31st October 1919.....	\$	2,776 36
Added during the year ending 31st October 1920:—		
Amount charged to Port Arthur as part of the Cost of Power delivered to them.....	\$	1,367 07
Interest at 4% per annum on the monthly balances to the credit of the account.....	111 05	1,478 12
	\$	4,254 48
Balance carried forward 31st October 1920.....	\$	4,254 48

## SCHEDULE "35"

## SEVERN SYSTEM

Operating Account for year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C & 23 of the Act		Revenue for Period	
Power Purchased from Eugenia & Wasdell Systems.....	\$ 12,852 91	Collected from Municipalities.....	\$ 154,538 63
Costs of operation and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System.....	59,439 65	Power sold to Private Companies.....	25,315 64
Interest on Capital Investment.....	62,755 00	Add amounts due by certain Municipalities being the difference between sums paid and the Costs of Power supplied to them in the period.....	\$ 179,884 27
Provision for Renewal of Generating Plant, Lines and Stations, etc.....	57,883 05	Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period.....	\$ 17,637 29
Provision for Contingencies.....	1,423 43	Revenue.....	11,408 68
Provision for Sinking Fund:—			191,292 95
By charges against Municipalities.....	\$ 13,646 42		
By charges against contracts with private Companies which purchase power.....	2,793 09		191,292 95
	\$ 191,292 95		



SCHEDULE "36"  
SEVERN SYSTEM.

Statement Showing the Amount to be Paid by Each Municipality as the Cost—under Section 23 of the Act—of Power Supplied to it by the Commission, the Amount Received by the Commission from Each Municipality on Account of Such Cost and the Amount Remaining to be Credited or Charged to Each Municipality upon Ascertainment (by Annual Adjustment) of the Actual Cost of Power Supplied to it in the Year Ending 31st October, 1920.

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on Which Interest and Fixed Charges are payable	Average Horse Power supplied in year after Correction for power factor	Cost of Power purchased from Engine and Wastell Systems	Share of Operating Costs and Fixed Charges						Total Cost of Power for year as provided to be paid under Section 23 of Act			
	Today, 1, 1920	To Oct. 30, 1920				Operating, Maintenance and Administrative Expenses		Interest		Renewals			Contingencies		Sinking Fund
						£	c.	£	c.	£	c.		£	c.	
Alliston	40 00	50 00	80,482 68	132	298 03	2,642 17	3,614 02	2,181 66	33 00	33 00	1,377 66	8,768 88			
Barrie	29 00	29 00	138,014 41	665 8	1,503 23	6,647 89	6,265 31	3,782 18	166 45	166 45	1,377 66	19,742 75			
Beechton	45 00	85 00	64,702 44	88 3	199 36	1,948 33	2,944 34	1,777 40	22 07	22 07	.....	6,891 50			
Bradford	47 00	75 00	52,992 02	41	92 57	1,364 19	2,411 45	1,455 70	10 25	10 25	.....	5,334 16			
Coldwater	40 00	50 00	16,373 35	56 8	128 24	677 56	745 36	419 95	14 20	14 20	204 36	2,219 67			
Collingwood	28 00	28 00	323,451 85	1,336 9	3,018 47	17,394 53	14,708 85	8,879 24	334 22	334 22	4,978 30	49,313 61			
Cookstown	35 00	60 00	26,538 56	61 1	137 95	1,092 73	1,206 88	728 55	15 27	15 27	.....	3,181 38			
Creemore	60 00	65 00	23,313 03	46 1	104 08	1,084 66	1,058 16	638 96	11 52	11 52	394 12	3,291 80			
Ethvade	31 00	37 00	29,582 69	141 2	318 80	1,491 07	1,340 10	808 97	35 30	35 30	354 55	4,348 79			
Midland	20 00	28 00	208,910 07	1,112 5	2,511 79	8,013 76	9,498 41	5,733 87	278 12	278 12	2,842 84	28,878 79			
Penelung	22 00	32 00	157,890 48	839 9	1,896 31	6,334 57	7,185 65	4,337 74	209 97	209 97	2,839 24	22,803 48			
Port McNicoll	35 00	85 00	9,071 10	33 9	76 54	867 38	412 93	249 27	8 47	8 47	100 61	1,715 20			
Stayner	35 00	40 00	31,149 91	120 0	270 93	1,685 84	1,409 92	851 10	30 00	30 00	320 81	4,568 60			
Thornton	43 00	85 00	10,996 55	11 1	25 06	370 04	500 53	302 15	2 77	2 77	.....	1,200 55			
Tottenham	51 00	85 00	32,050 83	28 4	64 12	1,121 33	1,459 00	880 75	7 10	7 10	.....	3,532 30			
Victoria Harbor	35 00	50 00	13,502 43	48 9	110 40	843 32	614 68	371 06	12 22	12 22	152 22	2,103 90			
Waubaushene	30 00	45 00	6,846 94	24 8	55 99	307 87	310 24	187 28	6 20	6 20	81 41	948 99			
Totals—Municipalities	.....	.....	1,225,869 34	.....	10,811 87	53,887 24	55,686 10	33,615 83	1,197 13	1,197 13	13,646 1	168,844 35			
Totals—Companies	.....	.....	155,361 80	.....	2,041 04	6,052 41	7,068 81	4,267 22	226 00	226 00	2,793 09	22,448 60			
Non-operating Capital	.....	.....	43 30	.....	.....	.....	.....	.....	.....	.....	.....	.....			
Grand Totals	.....	.....	1,381,274 44	.....	12,852 91	59,939 65	62,755 00	37,883 05	1,423 13	1,423 13	16,439 21	191,292 95			

SCHEDULE "36."  
SEVERN SYSTEM—Continued.

Municipality	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amount paid by Municipalities to Commission in respect of power supplied in year	Profit from Sale of Power to Companies credited to the Municipalities in proportion to their maintenance costs	Total Revenue from each Municipality	Amount remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of power by annual adjustment		Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920
					Credited	Charged	
Alliston	8,768 88	6,508 68	195 50	6,704 18	2,064 70		
Barrie	19,742 75	19,309 40	409 92	19,719 32	23 43		1917-18
Beechton	6,891 50	6,542 11	150 30	6,692 41	199 09		
Bradford	5,334 16	2,883 72	110 00	2,993 72	2,340 44		
Coldwater	2,219 67	2,544 75	30 52	2,575 27	355 60		1917-18
Collingwood	49,313 61	37,433 18	812 85	38,246 03	11,067 58		1917-18
Cookstown	3,181 38	3,239 87	75 54	3,315 41	134 03		
Creenore	3,291 80	2,789 49	76 75	2,866 24	425 56		1916-17
Elmvale	4,348 79	4,823 78	60 05	4,883 83	535 04		1917-18
Midland	28,878 79	29,660 39	367 57	30,027 96	1,149 17		1917-18
Penetang	22,803 48	25,127 99	319 20	25,447 19	2,643 71		1919-20
Port McNicoll	1,715 20	2,558 66	44 33	2,602 99	887 79		1916-17
Stayner	1,568 60	4,628 99	90 78	4,719 77	151 17		1917 18
Thornton	1,200 55	867 27	25 04	892 31	308 24		
Tottenham	3,532 30	2,254 16	69 89	2,324 05	1,208 25		1916-17
Victoria Harbor	2,103 90	2,313 58	46 03	2,359 61	255 71		1916-17
Waubesaheuc	948 99	1,052 61	12 77	1,065 38	116 39		1916-17
Totals—Municipalities	168,844 35	154,538 63	2,897 04	157,435 67	6,228 61		17,637 29
Totals—Companies	22,448 60	25,345 64	2,897 04				
Non-operating Capital							
Grand Totals	191,292 95	179,884 27		157,435 67	6,228 61		17,637 29

SCHEDULE "B"  
SEVERN SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919 (the Cash Received and Applied Thereon, Interest Added During the Year, Also the Net Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit or Charge to Each Municipality at 31st October, 1920).

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919 on account of such charges made during the year		Interest at 1% per annum added during the year		Net Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920		Accumulated amount standing at the Credit or Charge on 31st October, 1920	
		Credit	Charge	Credited	Charged	Credited	Charged	Credit	Charge
Alleston	June 1918								
Barrie	April 1913	11,391 55	1,278 27	41 92	170 41	2,064 70	23 45	11,823 78	6,168 46
Beech	Aug. 1918		3,967 16		158 69		199 09		4,321 94
Bradford	Oct. 1918		3,736 10		119 14		2,340 41		6,225 98
Coldwater	Mar. 1913		2,887 21		115 49	355 60			2,647 13
Collingwood	Mar. 1913	16,028 72		614 15	66 68		11,067 58	5,602 29	
Cookstown	May 1918		1,667 11			131 03			1,599 75
Creemore	Nov. 1914	2,398 60		95 94			425 56	2,068 98	
Elmvale	June 1913	132 05		5 28		535 04		672 37	
Midland	July 1911	510 85	14,099 56	162 28	562 55	1,149 17		3,174 99	13,350 66
Penetang	July 1911		2,237 02		89 48	887 79			1,438 71
Port McNicholl	Jan. 1915					151 17		160 73	
Staxner	Oct. 1913	9 19		37					
Thornton	Nov. 1918		885 70		35 43		308 21		1,229 37
Tottenham	Oct. 1918		2,110 11		84 42		1,208 25		3,403 08
Victoria Harbor	July 1914	195 25		7 81		255 71		158 77	
Waukenahe	Dec. 1911		136 56		5 46	116 39			25 63
Totals		30,666 24	56,005 13	207 20	1,438 05	6,228 61	17,637 29	23,961 91	40,713 72



SCHEDULE "38"  
SEVERN SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality, Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Which Have Been Operating More Than Five Years, and the Total of Such Sinking Fund Payments Including Interest Allowed Thereon to 31st October, 1920.

Municipality	Total Sinking Fund Requirements chargeable to the Municipality under the Act		Sinking Fund Requirements the payment of which has been deferred		Sinking Fund Requirements paid for charged as part of the Cost of Power		Interest at 4% per annum allowed on Sinking Fund requirements which have been paid		Total Sinking Fund Payments and Accumulated Interest to the credit of the Municipality on 31st October, 1920	
	(a) for Period of	(b) Amount \$ c.	(a) for Period of	(b) Amount \$ c.	(a) for Period of	(b) Amount \$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Alliston.....	3 yrs. ending 31st Oct. 1920	3,063 75	3 yrs. ending 31st Oct. 1920	3,063 75	2 yrs. ending 31st Oct. 1920	2,685 44	52 31	2,737 75		
Barrie.....	4 " " "	7,060 77 2	" " "	4,375 33	" " "	2,736 38				
Beech.....	3 " " "	2,736 38 3	" " "	1,905 38	" " "	518 78				
Bradford.....	3 " " "	1,905 38 3	" " "	1,144 79	2 yrs. ending 31st Oct. 1920	8,551 35	8 50	425 27		
Coldwater.....	1 " " "	965 55 2	" " "	1,176 13	" " "	391 12		391 12		
Collingwood.....	4 " " "	20,212 40 2	" " "	918 66 2	1 yr. ending 31st Oct. 1920	579 27	8 99	588 21		
Cookstown.....	3 " " "	1,144 79 3	" " "	7,729 75 2	" " "	4,701 47	74 31	4,775 81		
Creemore.....	4 " " "	1,570 25 3	" " "	1,046 02 2	" " "	7,372 57	335 03	7,707 60		
Elmvale.....	4 " " "	1,527 91 2	" " "	396 43 1	" " "	100 61		100 61		
Midland.....	1 " " "	12,431 22 2	" " "	367 58	" " "	515 35	8 98	524 31		
Penetang.....	4 " " "	7,372 57 4	" " "	1,251 08	" " "	152 22		152 22		
Port McNicoll.....	4 " " "	497 04 3	3 yrs. ending 31st Oct. 1920	395 10 1	1 yr. ending 31st Oct. 1920	81 41		81 41		
Stayner.....	4 " " "	1,591 35 2	" " "	303 46 1	" " "					
Thornton.....	2 " " "	367 58 2	" " "		" " "					
Tottenham.....	3 " " "	1,251 08 3	" " "		" " "					
Victoria Harbor.....	4 " " "	747 32 3	" " "		" " "					
Waubesaue.....	1 " " "	381 57 3	" " "		" " "					
Totals—Municipalities.....		64,860 21		38,976 69		25,883 52	643 19	26,526 71		
Totals—Companies (from commencement of operations).....		11,959 94				11,959 94	854 87	12,814 81		
Grand Totals.....		76,820 15		38,976 69		37,843 46	1,498 06	39,341 52		

## SCHEDULE "39."

## SEVERN SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

Total Provision for Renewals to 31st October 1919	\$	146,154 18
Deduct expenditures to 31st Oct., 1919		4,402 37
Balance brought forward 31st October 1919	\$	141,751 81
Added during the year ending 31st October 1920:—		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$	33,615 83
Provision against equipment employed in respect of Contracts with Sundry Companies		4,267 22
Interest at 4% per annum on monthly balances to the credit of the account		5,670 07
Renewals Reserve provided on second hand equipment purchased from other systems		139 50
	\$	43,692 62
Expenditures during the year ending 31st October 1920		147 41
Balance carried forward 31st October 1920	\$	185,297 02

## SCHEDULE "40."

## SEVERN SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

Balance brought forward 31st October 1919	\$	5,110 68
Added during the year ending 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them	\$	1,197 13
Provision against equipment employed in respect of contracts with Sundry Companies		226 00
Interest at 4% per annum on monthly balances to the credit of the account		204 43
	\$	1,627 56
Expenditures during the year ending 31st October 1920		1,063 30
Balance carried forward 31st October 1920	\$	5,674 94

## SCHEDULE "41"

## ST. LAWRENCE SYSTEM

Operating Account for year ending 31st October, 1920

	Revenue for Period
Costs of Operation as provided for under Sections 6 C and 23 of the Act	
Power Purchased.....	\$ 33,710 84
Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System.....	16,935 23
Interest on Capital Investment.....	24,527 99
Provision for Renewal of lines, Stations, etc.....	21,537 01
Provision for Contingencies.....	3,185 52
Provision for Sinking Fund.....	4,639 67
	<u>\$ 104,536 26</u>
Collected from Municipalities.....	\$ 72,413 32
Power sold to Private Companies.....	22,870 72
	<u>\$ 95,314 04</u>
Add: Amounts due by certain Municipalities being the difference between sums paid and the Costs of Power supplied to them in the period.....	6,055 00
	<u>\$ 101,369 04</u>
Loss on Sale of Power supplied to Private Companies (written off against Contingency Reserve).....	3,167 22
	<u>\$ 104,536 16</u>

SCHED-  
ST. LAW-

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section  
mission From Each Municipality on Account of such Cost and the Amount  
(Adjustment) of the Actual Cost of Power Sup-

Municipality	Interim Rates per Horse Power Collected during year		Share of Capital Cost of System on which Interest and Fixed charges are payable		Average Horse Power Supplied in year after correction for Power factor	Cost of Power to Commission		Share of Operating					
								Operating Maintenance and Administrative Expenses	Interest				
	\$	c.	\$	c.		\$	c.	\$	c.				
Brockville.....	45	19	278	187	28	1,004	8	15,967	69	7,597	29	12,578	99
Chesterville.....	76	73	68,756	78		148	0	2,352	28	1,928	13	3,118	78
Prescott.....	44	93	52,249	25		201	8	3,207	32	1,833	87	2,353	66
Williamsburg.....	50	00	4,527	60		18	6	260	42	370	16	206	23
Winchester.....	69	84	31,320	13		83	9	1,333	47	1,785	04	1,419	19
Totals—Municipalities.....			435,041	04		1,457	1	23,121	18	13,514	49	19,676	85
Totals—Companies.....			107,798	24		666	6	10,589	66	3,420	74	4,851	14
Non-operating Capital.....			98,294	31									
Grand Totals.....			641,133	59		2,123	7	33,710	84	16,935	23	24,527	99

ULE "42"

RENCE SYSTEM

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Com- Remaining to be Charged to Each Municipality Upon Ascertainment (By Annual plied to it in the Year Ending 31st October, 1920.

Costs and Fixed Charges		Sinking Fund	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each Municipality	Amounts remaining to be charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment	Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920
Renewals	Contingencies					
\$ c. 11,045 10	\$ c. 1,507 20	\$ c. .....	\$ c. 48,696 27	\$ c. 45,405 27	\$ c. 3,291 00	.....
2,738 46	222 00	1,232 00	11,591 65	11,187 08	404 57	1919-20
2,066 65	302 70	930 00	10,694 20	9,064 58	1,629 62	1919-20
181 08	27 90	.....	1,045 79	929 16	116 63	.....
1,246 13	125 82	560 76	6,470 41	5,857 23	613 18	1919-20
17,277 42	2,185 62	2,722 76	78,498 32	72,443 32	6,055 00	.....
4,259 59	999 90	1,916 91	26,037 94	22,870 72	*3,167 22	.....
.....	.....	.....	.....	.....	.....	.....
21,537 01	3,185 52	4,639 67	104,536 26	95,314 04	.....	.....

\* Charged to Contingency Reserve

## SCHEDULE "43"

## ST. LAWRENCE SYSTEM

Statement Showing the Net Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, Interest Added During the Year, Also the Net Amount Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net Charge at 31st October, 1919	Interest at 4% per annum charged during the year	Net Amount charged (as an underpayment) in respect of power supplied in year ending 31st October, 1920	Accumulated amount standing as a charge on 31st October, 1920
		% c.	% c.	\$ c.	\$ c.
Brookville.....	April 1915	10,606 71	124 28	3,291 00	14,321 99
Chesterville.....	Mar. 1914	8,166 41	326 65	404 57	8,897 63
Prescott.....	Dec. 1913	2,438 17	97 53	1,629 62	4,165 32
Williamsburg.....	April 1915	1,376 26	55 65	116 63	1,547 94
Winchester.....	Jan. 1914	4,542 46	181 69	613 18	5,337 33
Totals.....		27,130 01	1,085 20	6,055 00	34,270 21

SCHEDULE "44".

ST. LAWRENCE SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality—Sinking Fund Requirements the Payment of Which has been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Who Have Been Operating More Than Five Years, and the Total of Such Sinking Fund Payments to 31st October, 1920.

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements the payment of which has been deferred		Sinking Fund Requirements paid (or charged) as part of the Cost of Power	
	(a) For period of	(b) Amounts \$ c.	(a) For period of	(b) Amounts \$ c.	(a) For period of	(b) Amounts \$ c.
Brockville.....	1 year ending Oct. 31, 1920	4,970 18	1 year ending Oct. 31, 1920	4,970 18	1 year ending Oct. 31, 1920	1,232 00
Chesterville.....	" " " "	1,232 00	" " " "	" " " "	" " " "	930 00
Prescott.....	" " " "	930 00	" " " "	" " " "	" " " "	81 49
Williamsburg.....	" " " "	81 49	1 year ending Oct. 31, 1920	81 49	" " " "	560 76
Winchester.....	" " " "	560 76	" " " "	" " " "	1 year ending Oct. 31, 1920	560 76
Totals—Municipalities.....		7,774 43		5,051 67	From com. of Operations.....	2,722 76
Totals—Companies (from commencement of Operations).....		1,916 91	(Nil).....			1,916 91
Grand Totals.....		9,691 34		5,051 67		4,639 67

## SCHEDULE "45."

## ST. LAWRENCE SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

Total provision for Renewals 31st October 1919 .....	\$	47,406 30	
Deduct expenditures to 31st October 1919.....		479 03	
		<hr/>	
Balance brought forward 31st October 1919.....		46,927 27	
Added during the year ending 31st October 1920:—			
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	17,277 42	
Provision against equipment employed in respect to Con- tracts with Private Companies.....		4,259 59	
Interest at 4% per annum on the monthly balances to the credit of the account.....		1,877 09	23,414 10
		<hr/>	70,341 37
Expenditures during the year ending 31st October 1920.....		1,430 70	
		<hr/>	
Balance carried forward 31st October 1920.....	\$	68,910 67	

## SCHEDULE "46."

## ST. LAWRENCE SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920

Balance brought forward 31st October 1919.....	\$	1,555 24	
Added during the year ending 31st October 1920:—			
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	2,185 62	
Provision against equipment employed in respect of con- tracts with Private Companies.....		999 90	
Interest at 4% per annum on monthly balances to the credit of the account.....		62 20	3,247 72
		<hr/>	4,802 96
Deduct:			
Loss for year on power sold to Private Companies.....		3,167 22	
Expenditures during the year ending 31st October 1920....		543 07	3,710 29
		<hr/>	
Balance carried forward 31st October 1920.....	\$	1,092 67	



## SCHEDULE "47"

## WASDELL SYSTEM

## Operating Account for year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C and 23 of the Act	Revenue for Period
Costs of operating and maintaining Generating Plant, Transmission Lines, Stations, etc. including the proportion of Administrative Expenses chargeable to the operation of this System.....	\$ 20,563 06
Interest on Capital Investment.....	17,513 95
Provision for Renewal of Generating Plant Lines, Sta- tions, etc.....	38,077 01
Provision for Contingencies.....	
Provision for Sinking Fund:—	
By certain Municipalities which were charged therewith upon the expiry of their five year exemption period.....	\$ 1,303 65
By charges against contracts with pri- vate Companies which purchased power.....	216 62
	1,087 03
	39,164 04
	582 70
	<u>\$ 39,746 74</u>
Collected from Municipalities.....	\$ 20,563 06
Power sold to Private Companies and to Severn System....	17,513 95
	<u>38,077 01</u>
Add amounts due by certain Muni- cipalities, being the difference between the sums paid and the Costs of Power supplied to them in the year.....	\$ 1,303 65
Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year.....	216 62
Revenue.....	39,164 04
Loss on Sale of Power to Private Companies (written off against Contingency Reserve).....	582 70
	<u>\$ 39,746 74</u>

SCHED-  
WASDELL

Statement Showing the Amount to be Paid by Each Municipality as the Cost Under Section 23  
from Each Municipality on Account of Such Cost—and the Amount Remaining to  
(adjustment) of the Actual Cost of Power Supplied

Municipality	Interim Rates per Horse Power collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed charges are Payable	Average Horse Power supplied in year after correction for Power factor	Share of Operating Costs & Fix-		
	To Jan. 1st 1920	To Oct. 31st 1920			Operating Maintenance and Administrative Expenses	Interest	Renewals
Beaverton.....	\$ c. 45 00	\$ c. 55 00	\$ c. 35,404 80	104.2	\$ c. 2,237 23	\$ c. 1,612 68	\$ c. 708 02
Brechin.....	55 00	85 00	23,263 31	34.5	899 60	1,059 65	465 22
Cannington.....	50 00	65 00	33,235 43	81.1	1,584 96	1,513 86	664 63
Kirkfield.....		45 00	4,824 07	4.3	106 09	121 47	53 32
Sunderland.....	55 00	85 00	28,850 85	47.5	974 57	1,314 15	576 95
Woodville.....	55 00	80 00	26,833 02	47.9	941 63	1,222 23	536 60
Totals—Municipalities.....			152,411 48	319.5	6,744 08	6,844 04	3,004 74
Totals—Companies and Severn System.....			169,253 95	590.5	7,988 44	6,682 06	2,933 62
Grand Totals.....			321,665 43		14,732 52	13,526 10	5,938 36

ULE "48."

SYSTEM

of the Act—of Power Supplied to it by the Commission—the Amount Received by the Commission Credited or Charged to Each Municipality Upon Ascertainment (By Annual Adjustment) to it in the Year Ending 31st October, 1920.

Contingencies	Sinking Fund	Loss from sale of Power to Severn System charged to Municipalities in proportion to their Maintenance Cost	Total Cost of Power for year as provided to be paid under Section 23 of Act	Amounts Paid to Commission by each Municipality	Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual Cost of Power by Annual Adjustment		Sinking Fund for the years mentioned hereunder charged as part of the Cost of Power in the year 1919-1920
					Credited	Charged	
\$ c. 34 45	\$ c. 637 21	\$ c. 718 30	\$ c. 5,947 89	\$ c. 5,307 59	\$ c. 640 30		1919-20
11 41	418 70	376 68	3,231 26	2,689 12	542 14		1919-20
26 81	598 17	506 61	4,895 04	4,966 69	71 65		1919-20
1 42		31 28	313 58	192 37	121 21		1919-20
15 69	519 25	332 74	3,733 35	3,767 81	34 46		1919-20
15 83	482 94	329 74	3,528 97	3,639 48	110 51		1919-20
105 61	2,656 27	2,295 35	21,650 09	20,563 06	216 62	1,303 65	
147 63	2,640 25	2,295 35	18,096 65	17,513 95		*582 70	
253 24	5,296 52		39,746 74	38,077 01			

\*Charged to Contingency Reserve.

SCHEDULE "49"  
WASDELL SYSTEM

Statement Showing the Net Charge to each Municipality in Respect of Power Supplied to it to 31st October, 1919, adjustments Made, and Interest Added During the Year, Also the Net Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to each Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net Charge at 31st October 1919	Amount Credited upon adjustment of Renewals Reserve	Interest at 4% per annum added during the year		Net amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920		Accumulated amount standing as a Credit or Charge on 31st October, 1920	
				Charged	Credited	Charged	Credited	Credit	Charge
Beaverton.....	Nov. 1914	\$ 9,013 50	\$ 4,786 70	\$ 169 06	\$ 640 30	\$ 5,036 16	\$ 3,622 39		
Breechin.....	Jan. 1915	6,621 27	3,659 49	118 47	542 14	3,622 39	4,065 25		
Cunnington.....	Nov. 1914	8,576 84	4,599 05	159 11	71 65	4,065 25	121 21		
Kirkfield.....	June 1920								
Sunderland.....	Nov. 1914	7,596 14	3,733 72	154 51	34 46	3,982 47	3,656 06		
Woodville.....	Nov. 1914	7,428 34	3,806 64	144 87	110 51	3,982 47	3,656 06		
Totals.....		39,236 09	20,585 60	746 02	216 62	1,303 65	20,483 51		

SCHEDULE "50"  
WASDELL SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality—Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Who Have Been Operating More Than Five Years, and the Total of the Sinking Fund Payments to 31st October, 1920.

Municipality	Total Sinking Fund Requirements Charged to the Municipality under the Act		Sinking Fund Requirements the payment of which has been deferred		Sinking Fund paid (or charged) as part of the cost of power		Total Sinking Fund payment to the Credit of the Municipality on 31st Oct. 1920
	(a) For period of	(b) Amount	(a) For period of	(b) Amount	(a) For period of	(b) Amount	
Beaverton.....	1 year ending Oct. 31, 1920	\$ c. 637 21		\$ c. 637 21	1 year ending Oct. 31, 1920	\$ c. 637 21	\$ c. 637 21
Brechm.....	" " "	418 70			" " "	418 70	418 70
Cannington.....	" " "	598 17			" " "	598 17	598 17
Kirkfield.....	" " "	48 00	1 year ending Oct. 31, 1920	48 00	" " "		
Sunderland.....	" " "	519 25			1 year ending Oct. 31, 1920	519 25	519 25
Woodville.....	" " "	482 94			" " "	482 94	482 94
Totals—Municipalities.....		2,704 27		48 00		2,656 27	2,656 27
Totals—Companies (From commencement of operations).....		2,640 25			(From commencement of operations)	2,640 25	2,640 25
Grand Totals.....		5,344 52		48 00		5,296 52	5,296 52

SCHEDULE "51."  
WASDELL SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920

Total provision for Renewals to 31st October 1919.....	\$ 48,001 62	
Less reduction upon adjustment of Renewal Rates.....	20,585 60	\$ 27,416 02
Deduct:—		
Expenditures to 31st October 1919.....		858 47
Balance brought forward 31st October 1919.....	\$	26,557 55
Added during the year ending 31st October 1920:—		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	\$ 3,004 74	
Provision against equipment employed in respect of Severn System and Companies.....	2,933 62	
Interest at 4% per annum on the monthly balances to the credit of the account.....	1,062 31	7,000 67
	\$	33,558 22
Expenditures during the year ending 31st October 1920.....		2,284 71
Balance carried forward 31st October 1920.....	\$	<u>31,273 51</u>

SCHEDULE "52."  
WASDELL SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920

Balance brought forward 31st October 1919.....	\$	14,277 43
Added during the year ending 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$ 105 61	
Provisions against equipment employed in respect of con- tracts with Severn System and Companies.....	147 63	
Interest at 4% per annum on monthly balances to the credit of the account.....	571 10	824 34
	\$	15,101 77
Deduct:		
Expenditures (including restringing of aluminum cable) during the year ending 31st October 1920.....	\$ 14,519 07	
Losses for the year on Power sold to Private Companies..	582 70	15,101 77
Balance carried forward 31st October 1920.....		<u>(Nil)</u>

SCHEDULE "53."

WASDELL RURAL LINES

Operating Account for Year Ending 31st October, 1920

Interest on Capital Investment.....	\$ 583 29	
Provision for Sinking Fund.....	199 39	
		\$ 782 68
		<u>782 68</u>

Revenue —  
Interest and Sinking Fund from the Municipalities which  
operate the lines.....\$ 782 68

Statement Showing Interest and Sinking Fund Charges on Each Line For the Year Ending 31st October, 1920.

	Capital Cost	Interest	Sinking Fund	Total Interest and Sinking Fund Charges	Revenue from Municipalities
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Beaverton.....	4,757 48	278 55	80 87	359 42	359 42
Brechin.....	613 25	37 96	11 02	48 98	48 98
Brook Township.....	3,801 62	183 43	81 82	265 25	265 25
Woodville.....	2,109 37	83 35	25 68	109 03	109 03
Totals.....	11,281 72	583 29	199 39	782 68	782 68

## SCHEDULE "53."—Continued

## WASDELL RURAL LINES—Continued.

Statement Showing the Total Sinking Fund Requirements in Respect of Each Line and the Total of the Sinking Fund Payments With Interest Allowed Thereon to 31st October, 1920.

	Sinking Fund Requirements		Sinking Fund Paid	Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund Payments and Accumulated Interest to 31st October, 1920
	Period Covered	Amount			
Beaverton.....	3 yrs. ending Oct. 31, 1920	\$ c. 185 62	\$ c. 185 62	\$ c. 5 40	\$ c. 191 02
Breechin.....	" " " "	" " " "	31 99	31 99	32 83
Brock Township.....	" " " "	" " " "	125 44	125 44	127 18
Woodville.....	" " " "	" " " "	25 68	25 68	25 68
Totals.....		368 73	368 73	7 98	376 71



## SCHEDULE "54"

## EUGENIA SYSTEM

Operating Account for year ending 31st October, 1920

Cost of operation as provided for under Sections 6C and 23 of the Act	Revenue for Period
Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the pro- portion of Administrative Expenses chargeable to the operation of this System.....	\$ 119,357 98
Interest on Capital Investment.....	6,585 33
Provision for Renewal of Generating Plant, Lines, Sta- tions, etc.....	\$ 125,943 31
Provision for Contingencies, by charges against Municipalities.....	40,840 36
By charges against contracts with Private Companies, also the Severn System which purchased power.....	\$ 166,783 67
\$ 797 75	3,091 85
\$ 169,875 52	\$ 169,875 52

Revenue for Period

Collected from Municipalities.....

Power sold to Private Companies and to Severn System.....

Add amounts due by certain Municipalities being the  
difference between sums paid and the costs of power  
supplied to them in the period.....

Revenue.....

Loss on sale of Power to Private Companies (written off  
against Contingency Reserve).....

\$ 169,875 52

\$ 169,875 52

SCHED-  
EUGENIA

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23  
mission From Each Municipality on Account of Such Cost and the Amount  
the Actual Cost of Power Supplied to it

Municipality	Interim Rates per Horse Power collected by Commission during year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power supplied in year after correction for Power Factor	Share of Operating Maintenance and Administrative Expenses
	To Jan. 1st 1920	To Oct. 31st 1920			
Arthur.....	\$ 45 00	\$ 65 00	98,390 56	129.0	3,753 92
Chatsworth.....	30 00	45 00	13,877 79	29.0	644 92
Chesley.....	40 00	45 00	123,737 23	250.3	3,978 84
Dundalk.....	27 00	38 00	34,920 17	87.7	1,779 65
Durham.....	33 00	45 00	39,183 66	100.6	2,042 92
Elmwood.....	35 00	45 00	24,599 35	51.0	1,058 30
Flesherton.....	26 00	36 00	22,764 99	57.3	974 55
Grand Valley.....	45 00	60 00	38,986 67	60.7	1,758 96
Hanover.....	35 00	35 00	246,672 75	593.1	9,937 09
Holstein.....	44 00	75 00	13,190 42	9.3	443 38
Horning's Mills.....			4,968 03	5.0	1,172 27
Markdale.....	23 00	35 00	29,898 30	85.7	1,198 45
Mount Forest.....	40 00	55 00	94,000 21	151.6	3,364 65
Neustadt.....	42 50	45 00	48,234 10	84.2	1,747 16
Orangeville.....	35 00	55 00	89,295 98	136.2	2,958 53
Owen Sound.....	28 00	28 00	444,959 77	1,132.2	16,176 79
Shelburne.....	30 00	38 00	81,237 57	183.6	3,336 32
Tara.....	37 00	85 00	45,563 21	44.6	1,382 62
Totals—Municipalities.....			1,494,480 76	3,191.1	57,709 32
Totals—Companies and Severn System (which purchases power).....			201,469 53	164.0	4,470 39
Non-operating Capital.....			217,815 21		
Grand Totals.....			1,913,765 50		62,179 71

ULE "55"

## SYSTEM

of the Act—of Power Supplied to it by the Commission, the Amount Received by the Com-  
Charged to each Municipality Upon Ascertaining by Annual Adjustment  
in the Year Ending 31st October, 1920.

Operating Costs and Fixed Charges			Loss on Sale of Power to Severn System charged to Municipalities in propor- tion to their Maintenance Costs	Total Cost of Power for year as pro- vided to be paid under Section 23 of Act	Amounts paid to the Commission by each Municipality	Amounts charged to each Mun- icipality upon ascertaining the Cost of Power by Annual Adjustment
Interest	Renewals	Contingen- cies				
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
4,499 10	2,082 86	32 25	774 36	11,142 49	7,828 36	3,314 13
636 05	241 64	7 25	94 36	1,624 22	1,192 75	431 47
5,666 17	2,192 07	62 57	618 67	12,518 32	10,931 72	1,586 60
1,592 98	531 22	21 92	254 84	4,180 61	3,092 46	1,088 15
1,798 41	591 92	25 15	247 42	4,705 82	4,234 08	471 74
1,127 40	430 28	12 75	146 85	2,775 58	2,142 32	633 26
1,044 62	359 74	14 32	126 59	2,519 82	1,862 98	656 84
1,784 07	779 10	15 17	291 53	4,628 83	3,370 25	1,258 58
10,655 02	3,521 28	148 27	1,435 56	25,697 22	20,757 49	4,939 73
601 95	317 74	2 33	89 98	1,455 38	650 91	804 47
226 80	112 38	1 25	81 42	1,594 12	685 26	908 86
1,373 35	423 93	21 42	141 64	3,158 79	2,749 04	409 75
4,263 76	1,829 87	37 90	637 02	10,133 20	7,961 60	2,171 60
2,114 63	863 30	21 05	261 55	5,007 69	3,552 07	1,455 62
4,079 91	1,794 47	34 05	587 22	9,454 18	6,770 41	2,683 77
20,421 01	6,770 82	283 05	2,192 00	45,843 67	31,702 35	14,141 32
3,718 61	1,343 73	45 90	530 41	8,974 97	6,558 90	2,416 07
2,081 69	1,037 76	11 15	270 21	4,783 43	3,315 03	1,468 40
67,685 53	25,224 11	797 75	8,781 63	160,198 34	119,357 98	40,840 36
9,199 08	4,748 34	41 00	8,781 63	9,677 18	6,585 33	*3,091 85
76,884 61	29,972 45	838 75	.....	169,875 52	125,943 31	.....

\*Charged to Contingency Reserve.

SCHEDULE "56."  
EUGENIA SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, the Cash Received and Applied Thereon, Interest Added During the Year Also the Amount Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919		Cash Receipts on account of such charges		Interest at 4% per annum added during the year		Amount charged (as an underpayment) in respect of power supplied in year ending 31st October, 1920	Accumulated amount standing as a Charge on 31st October, 1920
		Credit	Charge	Credited	Charged	Credited	Charged		
Arthur.....	Dec. 1916		6,057 46			242 30		3,314 13	9,613 89
Chatsworth.....	Dec. 1915		1,163 74			44 15		431 47	1,579 36
Chesley.....	July 1916		5,973 57			238 94		1,586 60	7,799 11
Dundalk.....	Dec. 1915		2,617 90			104 72		1,088 15	3,810 77
Durham.....	Dec. 1915		2,238 26			89 53		471 74	2,799 53
Edwood.....	April 1918		417 05			16 68		633 26	1,066 99
Flesherton.....	Dec. 1915		1,414 56			56 58		656 84	2,127 98
Grand Valley.....	Dec. 1916		1,147 11			45 88		1,258 58	2,451 57
Hanover.....	Sept. 1916	2,809 73			112 39			4,939 73	2,017 61
Holstein.....	May 1916		2,658 88			106 36		804 47	3,569 71
Hornig's Mills.....	July 1916	42 26			1 69			908 86	864 91
Markdale.....	Mar. 1916		1,444 44			57 78		409 75	1,911 97
Mount Forest.....	Dec. 1915		13,284 85			531 39		2,171 60	15,987 84
Neustadt.....	Dec. 1918		832 53			33 30		1,455 62	2,321 45
Orangeville.....	July 1916		5,384 08			215 36		2,683 77	8,283 21
Owen Sound.....	Dec. 1915	12,179 68			487 19			14,141 32	1,474 45
Shelburne.....	Dec. 1916		1,397 63			54 82		2,416 07	3,794 42
Tara.....	Feb. 1918		3,783 22			151 33		1,468 40	5,402 95
Totals.....		15,031 67	49,755 28	74 10	601 27	1,989 12		40,840 36	76,877 72

SCHEDULE "57."  
EUGENIA SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

Total provisions for Renewals to 31st October 1919.....	\$	101,609 90	
Deduct expenditures to 31st October 1919.....		785 58	
<hr/>			
Balance brought forward 31st October 1919.....	\$	100,824 32	
Added during year ending 31st October 1920:—			
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	\$	25,224 11	
Provision against equipment employed in respect of con- tracts with Sundry Companies.....		4,748 34	
Interest at 4% per annum on the monthly balances to the credit of the account.....		4,032 97	
Renewal Reserve provided on second hand equipment purchased from other Systems.....		1,297 87	35,303 29
<hr/>			
	\$	136,127 61	
Expenditures during the year ending 31st October 1920.....		365 41	
<hr/>			
	\$	135,762 20	
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SCHEDULE "58."  
EUGENIA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

Balance brought forward 31st October 1919.....	\$	19,488 48	
Added during the year ending 31st October 1920:—			
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	797 75	
Provision against equipment employed in respect of con- tracts with Sundry Companies.....		41 00	
Interest at 4% per annum on monthly balances to the credit of the amount.....		779 54	1,618 29
<hr/>			
	\$	21,106 77	
Expenditures during the year ending 31st October 1920.....	\$	4,583 98	
Losses for the year on power sold to private Companies..		3,091 85	7,675 83
<hr/>			
Balance carried forward 31st October 1920.....	\$	13,430 94	
<hr/>			

SCHEDULE "59,"

EUGENIA RURAL LINES

Operating Account for Year Ending 31st October, 1920

Interest on Capital Investment.....	\$ 94 12	Revenue —	
Provision for Sinking Fund.....	30 52	Interest and Sinking Fund Collected from Municipalities.....	\$ 124 64
		which operate lines.....	\$ 124 64
Totals.....	<u>\$ 124 64</u>		

Statement Showing Interest and Sinking Fund Charges, 31st October, 1920

	Capital Cost	Interest	Sinking Fund	Total Interest and Fixed Charges	Revenue from Municipalities
Markdale.....	\$ c. 1,182 53	\$ c. 62 38	\$ c. 21 30	\$ c. 83 68	\$ c. 83 68
Flesherton.....	512 08	31 74	9 22	40 96	40 96
Totals.....	1,694 61	94 12	30 52	124 64	124 64

Statement Showing the Total Sinking Fund Requirements of Each Municipality and the total of the Sinking Fund Payments With Interest Allowed Thereon to 31st October, 1920

	Total Sinking Fund Requirements		Sinking Fund Paid	Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund Payments and accumulated Interest to 31st October 1920
	Period Covered	Amount			
Markdale.....	4 years ending Oct. 31, 1920	\$ c. 75 53	\$ c. 75 53	\$ c. 4 00	\$ c. 79 53
Flesherton.....	" " " "	25 36	25 36	94	26 30
Totals.....		100 89	100 89	4 94	105 83

## SCHEDULE "60"

## OTTAWA SYSTEM

Operating Account for year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C and 23 of the Act		Revenue for Period
Power Purchased.....	\$ 94,699 53	Collected from City of Ottawa.....
Operating Expenses.....	854 08	
Interest on Capital Investment.....	50 48	
Provision for Sinking Fund.....	18 18	
	<u>\$ 95,622 27</u>	<u>\$ 95,622 27</u>

## SCHEDULE "61"

## MUSKOKA SYSTEM

Operating Account for the year ending 31st October, 1920

Costs of operation as provided for under Sections 6 C and 23 of the Act	Revenue for Period
Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System. . . . .	\$ 28,487 69
Interest on Capital Investment. . . . .	\$ 54 15
Provision for Renewal of Generating Plant, Lines, Sta- tions, etc. . . . .	\$ 28,541 84
Provision for Contingencies:—	
By charges against Municipalities. . . . .	\$ 1,987 85
By appropriating the net profits on power sold to Sundry Customers at Muskoka Falls. . . . .	684 26
\$ 27,238 25	\$ 27,238 25

Revenue for Period

Collected from Municipalities. . . . . \$ 28,487 69

Power sold to Sundry Customers at Muskoka Falls. . . . . 54 15

\$ 28,541 84

Deduct amounts collected from certain

Municipalities in excess of the sums  
required to be paid by them for  
power supplied in the period. . . . . \$ 1,987 85Add amounts due by certain Municipal-  
ities being the difference between  
sums paid and the costs of power  
supplied to them in the period. . . . . 684 26

\$ 27,238 25



SCHEDULE "62."  
MUSKOKA SYSTEM

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23 of the Act—of Power Supplied to it by the Commission, the Amount Received by the Commission from Each Municipality on Account of Such Cost, and the Amount Credited or Charged to Each Municipality upon Ascertaining by Annual Adjustment the Actual Cost of Power Supplied to it in the Year Ending 31st October, 1920.

Municipality	Interim Rates per Horse Power collected by Commission during year	Share of Capital Cost of System on which Interest and Fixed Charges are Payable	Average Horse Power supplied in year after correction for Power Factor	Share of Operating Costs & Fixed Charges				Total Cost of Power for year as provided to be paid under Sec. 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Credited or Charged to each Municipality upon ascertaining the Cost of Power by Annual Adjustment		
				Operating Maintenance and Administrative Expenses		Renewals	Contingencies				Credited	Charged
				\$	c.							
Gravenhurst.....	14 00	\$ 47,985 03	478.4	3,397 74	\$ 2,185 71	1,679 29	119 60	\$ 6,698 08	\$ 684 26			
Huntsville.....	25 00	163,848 23	871.6	6,377 60	7,463 24	5,743 02	217 90	21,789 61	1,987 85			
Totals—Municipalities.....		211,833 26	1,350.0	9,775 34	9,648 95	7,422 31	337 50	28,487 69	1,987 85			
Muskoka Falls (Sundry Customers).....		284 01			12.94	9 94		54 15				
Grand Totals.....		212,117 27		9,775 34	9,661 89	7,432 25	337 50	28,541 84				

## SCHEDULE "63."

## MUSKOKA SYSTEM

Statement Showing the Net Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, Interest Added During the Year, also the Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920 and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net charge at 31st October, 1919	Interest at 4% per annum charged during the year	Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920		Accumulated Amount standing as a Charge on 31st October, 1920
				Credited	Charged	
Gravenhurst.....	Nov. 1915	\$ c. 5,279 73	\$ c. 211 19	\$ c. 1,987 85	\$ c. 684 26	\$ c. 6,175 18
Huntsville.....	Sept. 1916	6,400 17	256 01	.....	.....	4,668 33
Totals.....	.....	11,679 90	467 20	1,987 85	684 26	10,843 51

SCHEDULE "64."  
MUSKOKA SYSTEM

RESERVE FOR RENEWALS ACCOUNT—31st OCTOBER 1920

Total provision for Renewals to 31st October 1919.....	\$	20,616 59
Deduct: Expenditures to 31st October 1919.....		1,180 12
		19,436 47
Balance brought forward 31st October 1919.....	\$	19,436 47
Added during the year 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	7,422 31
Provision against equipment employed in respect of Muskoka Falls.....		9 94
Interest at 4% per annum on the monthly balances to the credit of the account.....		777 46
		8,209 71
Balance carried forward 31st October 1920.....	\$	27,646 18

SCHEDULE "65."  
MUSKOKA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31st OCTOBER 1920

Balance brought forward 31st October 1919.....	\$	1,096 18
Added during the year ending 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	337 50
Profit on the sales of power to Sundry Customers at Muskoka Falls.....		31 27
Interest at 4% per annum on monthly balances to the credit of the account.....		43 85
		412 62
Balance carried forward 31st October 1920.....	\$	1,508 80

## SCHEDULE "66"

## RIDEAU SYSTEM

Operating Account for year ending 31st October, 1920

Cost of operation as provided for under Sections 6C and 23 of the Act			
Power purchased.....	\$ 6,705 05		
Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the pro- portion of Administrative Expenses chargeable to the operation of this System.....	14,535 23		
Interest on Capital Investment.....	29,367 77		
Provision for Renewal of Generating Plant, Lines, Stations, etc.....	14,505 58		
Provision for Contingencies by charges against Municipal- ities.....	409 38		
	<u>\$ 65,523 01</u>		
		Revenue for Period	
		Collected from Municipalities.....	\$ 62,379 78
		Add amounts due by certain Munic- ipalities being the difference between sums paid and the cost of power sup- plied to them in the period.....	\$ 5,307 53
		Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period.....	2,164 30
		Revenue.....	<u>\$ 65,523 01</u>
			<u><u>\$ 65,523 01</u></u>



SCHED-  
RIDEAU

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23  
 sion From Each Municipality on Account of Such Cost and the Amount Credited or  
 Actual Cost of Power Supplied to it

Municipality	Interim Rates per Horse Power collected by Commission during year.		Share of Capital Cost of System on which interest and Fixed Charges are payable	Average Horse Power Supplied in year after correction for Power Factor	Cost of Power to Commission	Share of Operating Maintenance and Administrative Expenses
	To May 31, 1920	From June 1st, 1920				
Carleton Place.....	\$ c. 33 00	\$ c. 44 95	\$ c. 360,195 20	616.8	\$ c. 523 34	\$ c. 7,034 53
Perth.....	32 00	41 80	274,380 69	382.0	2,289 43	3,121 37
Smith's Falls.....	28 00	38 32	397,812 03	586.7	3,276 93	4,049 34
Rideau Power Development.....	*14 00 +543 10 per month	.....	.....	52.0	615 35	329 99
Totals.....	.....	.....	1,032,387 92	1,637.5	6,705 05	14,535 23

\*For seven months only

RULE "67"

## SYSTEM

of the Act—of Power Supplied to it by the Commission—the Amount Received by the Commission Charged to Each Municipality Upon Ascertainment (by Annual Adjustment) of the in the Year Ending 31st October, 1920.

Operating Costs and Fixed Charges			Total Cost of Power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each Municipality	Amounts credited or charged to each Municipality upon ascertaining the cost of Power by Annual adjustment	
Interest	Renewals	Contingencies			Credited	Charged
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
9,318 63	4,603 05	154 20	21,633 75	23,798 05	2,164 30	.....
8,306 68	4,102 73	95 50	17,915 71	14,409 44	.....	3,506 27
9,729 90	4,805 67	146 68	22,008 52	20,207 26	.....	1,801 26
		13 00				
2,012 56	994 13		3,965 03	3,965 03	.....	.....
29,367 77	14,505 58	409 38	65,523 01	62,379 78	2,164 30	5,307 53

SCHEDULE "68."  
RIDEAU SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919—Interest Added During the Year Also the Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit or Charge to Each Municipality at 31st October, 1920.

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1919		Interest at 4% per annum added during the year		Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920		Accumulated amount standing at the Credit or Charge on 31st October, 1920	
		Credit	Charge	Credited	Charged	Credited	Charged	Credit	Charge
Carleton Place	May 1919	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Perth	Feb. 1919	2,932 53	1,719 27	117 30	68 77	2,164 30	3,506 27	5,214 13	5,294 31
Smith's Falls	Sept. 1918	1,058 87		42 35			1,801 26		700 04
Totals		3,991 40	1,719 27	159 65	68 77	2,164 30	5,307 53	5,214 13	5,994 35



## SCHEDULE "69."

## RIDEAU SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31st OCTOBER 1920

Total provisions for Renewals to 31st October 1919.....		\$	5,153 92
Added during the year ending 31st October 1920:—			
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	14,505 58	
Interest at 4% per annum on the monthly balances to the credit of the account.....		206 16	
Renewals Reserve provided on second hand equipment purchased from other Systems.....		1,956 55	16,668 29
Balance carried forward 31st October 1920.....	\$		<u>21,822 21</u>

## SCHEDULE "70."

## RIDEAU SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31st OCTOBER 1920

Balance brought forward 31st October 1919.....	\$	207 70
Added during the year ending 31st October 1920:—		
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	\$	409 38
Interest at 4% per annum on monthly balances to the credit of the account.....		8 31
Balance carried forward 31st October 1920.....	\$	<u>625 39</u>

## SCHEDULE "71"

## BONNECHERE RIVER STORAGE SYSTEM

Operating Account for year ending 31st October, 1920

	Cost of Operation	Revenue
Operation and Maintenance Expenses.....	\$ 411 95	Assessments against users of Water for Power Purposes..... \$ 2,506 46
Interest on Capital Investment.....	1,478 75	
Provision for Sinking Fund.....	615 76	
	<u>\$2,506 46</u>	<u>\$ 2,506 46</u>

## SCHEDULE "72."

## BONNECHERE RIVER STORAGE SYSTEM

Statement Showing Distribution of Operating Expenses, Interest and Sinking Fund Over the Users of Water for Power Purposes for Year Ending 31st October, 1920.

Users of Water Power	Address	Operating Expense	Interest	Sinking Fund	Total Expenses	Charged to Users	
						Per Cent. of Total Expenses	Amount
Campbell and McNab.....	Douglas.....	\$ 49 95	\$ 179 24	\$ 74 64	\$ 303 83	12 123	\$ 303 83
Childerhouse.....	Eganville.....	11 70	42 02	17 50	71 22	2 84	71 22
Dumas, Thomas.....	Ottawa.....	11 70	42 02	17 50	71 22	2 84	71 22
Ferguson, George.....	Eganville.....	11 70	42 02	17 50	71 22	2 84	71 22
Mills and Weeks.....	Eganville.....	46 80	167 99	69 95	284 74	11 361	284 74
McRae, J. D.....	Eganville.....	49 15	176 45	73 47	299 07	2 84	299 07
Renfrew, Corporation of.....	Renfrew.....	230 95	829 01	345 20	1,405 16	9 093	1,405 16
Totals.....	.....	411 95	1,478 75	615 76	2,506 46	100%	2,506 46

## SCHEDULE "73."

## BONNECHERE SYSTEM.

## RESERVE FOR SINKING FUND ACCOUNT—31ST OCTOBER 1920

Total provision for Sinking Fund to 31st October 1919.....	\$	1,792 60
Added during the year ending 31st October 1920.....	\$	615 76
Interest at 4 $\frac{1}{2}$ % per annum on the monthly balances to the credit of the account.....		71 70
		687 46
Balance carried forward 31st October 1920.....	\$	<u>2,480 06</u>

SCHEDULE "74"  
ESSEX SYSTEM

Statement of Assets and Liabilities, 31st October, 1920

Assets	Liabilities
<p>Transmission Lines, Transformer Stations and Local Distribution Systems (seven)..... \$ 339,188 30</p> <p>Spare equipment..... 18,264 77</p> <p>Furniture and Equipment:—</p> <p>Office Furniture..... \$ 1,173 60</p> <p>Motor Trucks..... 159 00</p> <p>Tools..... 1,943 59</p> <p>Materials and Supplies..... 9,412 29</p> <p>Accounts Receivable:—</p> <p>Consumers Accounts—Power and Light \$ 1,205 12</p> <p>Consumers Accounts—Sundry Supplies 2,002 24</p> <p>Operating Deficit:—</p> <p>Balance Forward 31st October 1919..... \$ 31,981 80</p> <p>Net loss for year..... 9,335 06 \$ 41,316 86</p>	<p>Hydro-Electric Power Commission:—</p> <p>Bonds issued to cover purchase price.... \$ 226,000 00</p> <p>Cash Advances..... 149,516 68 \$ 375,516 68</p> <hr/> <p>Consumers' Deposits..... \$ 264 14</p> <p>Accounts Payable..... 41 15</p> <hr/> <p>Reserve for Sinking Fund..... 10,633 99</p> <p>Reserve for Renewals..... 26,877 21</p> <hr/> <p style="text-align: right;">\$ 413,333 17</p>

SCHEDULE "75"  
ESSEX SYSTEM

Operating Account for year ending 31st October, 1920

Cost of Operation		Revenue for period	
Power Purchased.....	\$ 29,894 57	Sales of Power and Light.....	\$ 85,761 68
Cost of Operating and Maintaining Transmission Lines, Stations and Distribution Systems including the pro- portion of Administration expenses chargeable to the operation of this system.....	33,174 09	Profit on Sales of Supplies.....	3,263 57
Interest on Capital Investment.....	18,262 24	Revenue.....	\$ 89,025 25
Provision for Renewal of Lines, Stations and Distribu- tion Systems.....	12,759 47	Operating Deficit.....	9,335 06
Provision for Sinking Fund.....	4,269 54		
	<u>\$ 98,360 31</u>		<u>\$ 98,360 31</u>

## SCHEDULE "76"

## THOROLD SYSTEM

## Statement of Assets and Liabilities, 31st October, 1920

Assets	Liabilities
Transmission and Distribution System, Contracts, Franchises and Goodwill.....	Hydro-Electric Power Commission.....
\$ 100,772 57	\$ 100,000 00
Due by Consumers in respect of Power Accounts.....	Bonds issued to cover Purchase Price.....
7,555 26	3,746 97
Due by Hydro-Electric Power Commission of Ontario.....	Reserve for Sinking Fund.....
10,817 01	1,795 84
	Operating Surplus:—
	Balance forward 31st October 1919.....
	\$ 4,392 32
	Net Profit for year.....
	9,209 71
	13,602 03
	<u>\$ 119,144 84</u>
	<u>\$ 119,144 84</u>

## SCHEDULE "77."

## THOROLD SYSTEM

Operating Account for year ending 31st October, 1920

Power Purchased.....	\$ 15,405 65	Revenue for Period	\$ 29,806 30
Cost of Operation as provided for under Sections 6 C and 23 of the Act		Sales of Power.....	
Power Purchased.....	\$ 15,405 65	Commissions (or Royalties) received from the Ontario Power Company of Niagara Falls on Power sold by it to Power customers in Thorold District.....	3,510 74
Cost of operating and Maintaining Transmission Lines, and Stations, including the proportion of Administra- tive Expense chargeable to the operation of this System.....	1,991 36		
Interest.....	3,879 50		
Provision for Renewal of Lines and Stations.....	932 57		
Provision for Sinking Fund.....	1,918 25		
	\$ 24,107 33		
Operating Surplus for year.....	9,209 71		
	\$ 33,317 04		\$ 33,317 04





## SCHEDULE "78"

## CENTRAL ONTARIO SYSTEM

Operated by the Hydro-Electric Commission of Ontario  
Statement of Assets and Liabilities 31st October, 1920

Assets	Liabilities
Central Ontario:—	Provincial Treasurer:—
Power Development and Hydraulic Rights..... \$ 4,508,528 73	Purchase Price of System..... \$ 8,350,000 00
Transformer Stations..... 1,084,472 00	Debentures issued in connection with purchase of Brnton Township Pulpwood Area..... 225,000 00
Transmission Lines..... 1,714,513 37	Cash Advances..... 3,598,485 00
Local Utilities—Electric, Gas, Water and Street Railway..... 2,199,508 38	Accounts Payable and Accrued Charges... \$ 217,458 25
Nipissing:	Consumers' Deposits..... 7,146 85
Power Development and Steam Plant... \$ 363,297 90	Uncleared Water Rates..... 2,200 00
Transmission Lines..... 43,322 00	Reserve for Renewals..... 226,805 10
Transformer Stations..... 35,492 22	Reserve for Contingencies..... 812,509 75
Local Utilities—Electric..... 142,112 12	Reserves for Sinking Fund:
Rural Lines..... 170,678 73	For Retirement of Bonds issued in purchase of Brnton Township Pulpwood Areas..... \$ 18,803 52
Pulp Mill and Pulpwood Areas..... 30,812 16	For Repayment of Cost of Mill at Bancroft..... 1,177 53
Investments:—	In respect of Rural Lines..... 1,235 31
Debentures of the Town of Trenton re Sale of Waterworks..... 20,352 04	
Cash in Bank..... 4,590 32	
Inventories:—	
Tools and Equipment..... \$ 50,631 09	
Materials and Supplies..... 580,749 49	
431,380 58	21,216 36

## Accounts Receivable:—

Power and Pulp Mill Accounts.....	\$ 164,733 94	
Consumers' Supply—Sales Accounts.....	35,581 35	
Consumers' Light and Power Accounts.....	30,049 75	
	<u>\$ 230,365 04</u>	
Less Reserved for Doubtful Accounts.....		8,209 43
		<u>222,155 61</u>
Due by the Hydro-Electric Power Commission of Ontario..	1,719,472 22	
Advances on Contracts for Pulpwood.....	11,904 42	
Expenses and Insurance Prepaid.....	8,116 89	
Deferred Maintenance, re Insulation of Transmission Lines, chargeable to future operation.....	54,123 85	
Operating Deficit.....	167,530 90	
		<u>\$13,244,480 11</u>

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\$13,244,480 11

## SCHEDULE "79"

## CENTRAL ONTARIO SYSTEM

Operating Account for year ending 31st October, 1920

Cost of Operations		Revenue
Power Department:		
Power Purchased	\$ 11,492 35	Power sold to private Companies and certain Municipalities and supplied the Peterborough Street Railway . . . . . \$ 352,465 60
Cost of Operating and Maintaining Generating Plants, Transmission Lines, Stations, etc. including rentals of Water Powers, and the proportion of Administrative Expenses chargeable to the operation of the Power Department . . . . .	330,893 25	Light and Power sold to Consumers on the twenty Electric Light Distribution Systems . . . . . 610,062 77
Interest on Capital Investment . . . . .	317,806 79	Gas sold to Consumers on Four Gas Systems and the sales of by-products . . . . . 179,537 07
Provision for renewal of Generating Plants, Lines, Stations, etc. . . . .	123,042 77	Water sold to Consumers on one Water System . . . . . 29,536 50
Provision for Contingencies . . . . .	6,835 35	Revenue from Peterborough Street Railway . . . . . 94,401 89
	\$ 793,070 51	Total Revenue from Power Department and Utilities . . . . . \$ 1,266,203 83
Utilities:		Net Profit on Sales of Equipment and Supplies . . . . . 45,144 72
Costs of operating and Maintaining Electric Light Distribution Systems, Gas Systems, Water System, and the Peterborough Street Railway, including all materials and supplies purchased and the proportion of Administration Expenses chargeable to the operation of these Utilities . . . . .	\$ 410,608 42	Net Profit for year on operation of Pulp Mill and Bruton Township Pulpwood Areas . . . . . 200,364 45
Interest on Capital Investment . . . . .	102,768 39	Total Revenue . . . . . \$ 1,511,713 00
Provision for Renewal of Plants and Equipment . . . . .	68,013 03	
Provision for Sinking Fund . . . . .	536 52	
	\$ 581,926 36	
Total Cost of Operation of Power Department and Utilities . . . . .	\$ 1,374,996 87	
Net Operating Surplus for year . . . . .	136,716 13	
	\$ 1,511,713 00	

## SURPLUS ACCOUNT

Debit balance brought forward 31st October 1919. . . . .	\$ 191,389 34	Net Operating Surplus for year ending 31st October 1920. . . . .	\$ 136,746 13
Deficit to 31st October 1919 (on both Hydro and Municipal Records) in respect of Oshawa Rural Lines,—now transferred to Surplus Account. . . . .	5,229 90	Balance—as shown on Statement of Assets and Liabilities. . . . .	107,530 90
Further Provision for Water Rentals accrued for the period 1st March 1916 to 31st October 1919. . . . .	107,627 79		
	<u>\$ 304,247 03</u>		<u>\$ 304,247 03</u>

## SCHEDULE "80"

## CAMPBELLFORD PULP MILL.

Operating Account for year ending 31st October, 1920

Cost of Wood ground during year:—		
Wood taken from the Bruton Township Limits, including stumpage charges, sawing, handling and river-driving to Baneroft.....	\$ 155,993 64	
Wood purchased.....	23,506 54	
Freight from Baneroft and other points.....	38,932 16	
Barking and Rossing.....	29,448 16	
	\$ 217,880 80	
Less: Rossed wood on hand at Mill on 31st October 1920.....	16,815 91	\$ 231,064 89
Manufacturing Costs:—		
Wages.....	\$ 31,387 12	
Power.....	39,243 87	
Mill Supplies—including grindstones, felts, wires, oil, waste, etc.....	14,028 93	
Maintenance of Machinery and Electrical Equipment.....	12,447 36	
Maintenance of Buildings.....	1,615 28	
Insurance.....	7,065 36	
Provision for renewal of Plant and Equipment.....	3,511 62	109,299 54
General and Administrative Expenses:—		
Campbellford Office Salaries and Expenses.....	\$ 4,899 49	
Revenue:—		
Sales of Pulp.....	\$ 602,625 81	
Finished pulp on hand at 31st October, 1920.....	1,733 39	

Proportion of the Commission's Administrative expenses.....	1,154 84	
Travelling Expenses.....	561 95	
Payment to J. J. Carrick in relinquishment of claims.....	10,000 00	16,616 28
Reserve against doubtful accounts receivable.....	2,000 00	
Reserve provided against decline in values of pulpwood cut at the Britton Limits, at the Bancroft Mill and in transit.....	37,830 00	
Interest on the purchase price of the Pulp Mill (Note: Interest on the purchase price of the pulpwood limits included in stumpage charges).....	7,184 04	
		403,991 75
Net profit on Pulp Mill operations—carried to General Operating Account.....	200,364 45	
		\$ 604,359 20

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 \$ 604,359 20
 

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## SCHEDULE "SL"

## CENTRAL ONTARIO SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT -31ST OCTOBER, 1920

Total provision for Renewals to 31st October 1919		\$	611,650 76
Deduct: Expenditures to 31st October 1919			6,491 83
Balance brought forward 31st October 1919		\$	605,158 93
Added during the year ending 31st October 1920:			
By charges against operations	\$ 196,726 20		
Interest at 4% per annum on the monthly balances to the credit of the account	24,295 06		221,021 36
		\$	826,180 29
Deduct: Expenditures during the year ending 31st October 1920			13,670 54
Balance carried forward 31st October 1920		\$	<u>812,509 75</u>

## RESERVE FOR CONTINGENCIES ACCOUNT -31ST OCTOBER, 1920

Balance brought forward 31st October 1919		\$	5,686 27
Added during the year ending 31st October 1920:--			
By charges against operations	\$ 6,835 35		
Interest at 4% per annum on the monthly balances to the credit of the account	177 28		7,012 63
		\$	12,698 90
Deduct: Expenditures to cover contingencies met with during the year ending 31st October 1920			1,935 00
Balance carried forward 31st October 1920		\$	<u>10,763 90</u>





SCHEDULE "S2"

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY AND  
THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

Balance Sheet 31st October, 1920

Assets	Liabilities
Road and Equipment, Rights, Franchises and Goodwill —	
Of the Sandwich, Windsor and Amherst-	
burg Railway..... \$1,564 333 05	
Of the Windsor and Tecumseh Electric	
Railway Company..... 303,118 83 \$1,867 451 88	
Investments —	
City of Windsor 4½% Bonds due 1st	
April 1960..... \$ 190,000 00	
Interest accrued to 31st October 1920.... 4,987 50	
Materials and spare equipment..... \$ 56,917 02	
Stationery, Tickets and other Supplies..... 1,641 91	
Accounts Receivable..... 1,712 05	
Cash in Bank..... 5,857 28	
<b>Detroit United Railway —</b>	
In respect of Bond Interest Accrued..... 12,825 00	
Valuation and other expenses re purchase	
of Plant Assets and Capital Stock of	
these Companies by the Hydro Elec-	
tric Power Commission of Ontario..... \$ 15,761 04	
Less One-tenth written off..... 1,576 10	
Deferred Maintenance chargeable to future operations.... 2,507 10	
Insurance unexpired..... 2,800 24	
\$ 2,160,884 92	
	Capital Stock —
	Sandwich, Windsor and Amherstburg
	Railway, 2,970 shares of par value of
	\$100 each..... \$ 297,000 00
	Windsor and Tecumseh Electric Rail-
	way Company, 1,000 shares of par
	value of \$100 each..... 100,000 00
	General Reserve..... 643,839 58 \$1,040,839 58
	Bonded Debt —
	Sandwich, Windsor and Amherstburg
	Railway, First mortgage 4½% Gold
	Bonds due 1st December 1922..... \$ 600,000 00
	Windsor and Tecumseh Electric Railway
	Company, First mortgage 5% Gold
	Bonds due 1st December 1927..... 189,000 00
	Interest accrued to 31st October 1920.... 12,825 00
	801,825 00
	Hydro-Electric Power Commission of Ontario —
	Cash Advances..... 200,000 00
	Current Account..... 16,500 96
	216,500 96
	Accounts Payable and Accrued Charges \$ 58,572 59
	Provision for unredeemed tickets..... 5,000 00
	63,572 59
	Reserves —
	For Renewal of Road and Equipment.... \$ 16,068 50
	22,078 29
	38,146 79
	Surplus.....
	\$ 2,160,884 92

## MEMORANDA

(a) Of the purchase price of \$2,039,000 of 40 year 4½% bonds paid by the Hydro-Electric Power Commission of Ontario for the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway, \$1,250,000 par value of such bonds were paid for the surplus of assets over liabilities appearing on the books of the Companies at the date of purchase at \$1,040,839.58—as above shown—while the remainder of such bonds—\$789,000 par value—were deposited with a Trustee to be delivered to the Vendors of the properties upon payment by them of the \$789,000 of bonds and debentures outstanding—as above set out—against the properties of the Companies.

(b)

The advances of \$200,000 made by the Hydro-Electric Power Commission of Ontario to the Sandwich, Windsor and Amherstburg Railway Company represent advances of \$200,000 made by the Bank of Montreal to the Commission and by the Commission to the Railway Company, which are secured by \$190,000 par value of 4½% 40 year bonds of the City of Windsor (see Assets) and \$61,000 par value of 40 year 4½% bonds of the Commission guaranteed by the Province of Ontario.

## SCHEDULE "83"

SANDWICH, WINDSOR AND AMBERSTURGBURG RAILWAY AND  
THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

Combined Revenue and Expenditure Account for seven months ending 31st October, 1920

Transportation Expenses.....	\$ 98,960 25	Operating Revenue .....	\$ 302,413 97
Maintenance—Way and Structures .....	23,174 91		
Maintenance—Equipment .....	28,058 52		
Power.....	27,000 03		
Administration and General Expenses.....	16,527 43		
Taxes.....	3,888 33		
Insurance.....	14,495 52		
	\$ 212,704 99		

Bond Interest (paid by the Detroit Railway under agreement dated 14th January, 1920).....

1,449 84

Interest on borrowings.....

1,576 10

Written off Valuation and other Expenses re purchase by Hydro-Electric Power Commission.....

16,068 50

Provision for Renewal of Road and Equipment.....

\$ 231,799 43

70,614 54

Operating Surplus, carried to Appropriation Account.....

\$ 302,413 97

## APPROPRIATION ACCOUNT

Dividend paid 1st October 1920.....	\$ 45,877 50	Operating Surplus for seven months .....	\$ 70,614 54
Accrued portion of dividend payable 1st April 1921.....	7,646 25	Interest from Bonds, \$190,000 00, of the City of Windsor.....	4 987 50
Surplus carried forward to Balance Sheet.....	22,078 29		
	\$ 75,602 04		



SCHEDULE "81."  
SERVICE BUILDINGS

Statement Showing "Reserve for Renewals" "Reserve for Sinking Fund" and the Net Surplus or Deficit of each Department to 31st October, 1920.

Department	Date Commenced Operating	Reserve for Renewals	Reserve for Sinking Fund	Net Surplus or Deficit on Operations	
				Surplus	Deficit
		\$ c.	\$ c.	\$ c.	\$ c.
Storehouse Net Cost of Operating Laboratory for year ending 31st October, 1920—written off.....	March 1913	5,686 93	10,111 70	40,922 74	
Laboratory.....	Mar. 1913	31,281 41	14,663 75	11,741 02	11,741 02
Less—Cost of Renewals to date.....		257 60			
Less—Deficit written off against Storehouse Surplus.....				29,181 72	
Machine Shop.....	Nov. 1913	16,551 87	1,369 72	10,925 37	
Less—Cost of Renewals to date.....		65 68			
Garage.....	Nov. 1913	11,768 27	2,868 41		
Less—Cost of Renewals to date.....		35 97			
Grand Totals of Reserves and Surplus.....		67,929 23	32,046 61	40,107 09	

OFFICE BUILDINGS

Statement Showing "Reserve for Renewals" and "Reserve for Sinking Fund" to 31st October, 1920.

All Departments.....	Reserve for Renewals	Reserve for Sinking Fund
May 1916	\$ 7,249 33	\$ 40,098 09

FARMS

Operating Statement for Year Ending 31st October, 1920

	Operating Expenses	Revenue	Deficit
Farms adjacent to the Niagara Power Development.....	\$ c. 67,366 72	\$ c. 47,578 01	\$ c. 19,788 71
Net cost of Operating Farms charged to the Niagara Power Development.....			19,788 71

## SCHEDULE "85."

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO,  
INSURANCE DEPARTMENTSTATEMENT SHOWING RECEIPTS, EXPENDITURES, OUTSTANDING CLAIMS AND SURPLUS  
FOR YEAR ENDING 31ST OCTOBER 1920

## RECEIPTS

Niagara Power Development—Assessments	\$ 108,150 53	
Nipigon Power Development—Assessments	26,347 89	
Ontario Power Company—Assessments	6,391 80	
Niagara and other Hydro Systems—Assessments	43,785 61	
Central Ontario System—Assessments	24,476 66	
Miscellaneous Revenue, less expenses of Department	3,459 17	
Interest	8,503 65	\$ 221,115 31

## EXPENDITURES

Claims—		
Accidents and Pensions—Employees	\$ 94,534 82	
"    Automobiles	3,765 48	
"    Peterboro Radial Railway	2,055 11	
"    Public Liability	2,870 95	
Fire—Central Ontario System	1,488 02	
Accident Prevention	6,500 00	111,214 38
Receipts in excess of Expenditures		\$ 109,900 93

## OUTSTANDING CLAIMS AND SURPLUS

Surplus of Receipts over Expenditures at 31st October 1919	\$ 157,202 92	
Receipts in excess of Expenditures for year ending 31st October 1920	109,900 93	\$ 267,103 85
Outstanding Claims—		
Employees' Accident	\$ 13,659 99	
Automobiles	850 83	
Peterborough Radial Railway	8,210 00	
Public Liability—Central Ontario System	150 00	
Miscellaneous	5,000 00	
	27,870 82	
Provision to cover Awarded Pensions as per valuation of Workman's Compensation Board	213,985 06	
Sundry Accounts Payable	2,298 72	244,154 60
Net Surplus		\$ 22,949 25



SCHEDULE "86A"

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for year ending 31st October, 1920

Oct. 31, 1920	Cheque to cover interest to date.....	\$ 2,767,263 07	Nov. 1, 1919	Balance brought down.....	\$25,517,816 10
	Balance carried down.....	31,779,316 10	Nov. 1, 1919		
			10		
			Oct. 31, 1920	Sundry Cash Advances.....	6,261,500 00
			Oct. 31, 1920	Interest for year at 4% on advances up to 31st October 1914, and on the purchase price of The Central Ontario System; at 5% on advances between 1st November 1914 and 31st October 1917, and on the purchase price of Bruton Township; at 6.188% on advances between 1st November 1917 and 31st October, 1918 at 5.341% on advances between 1st November 1918 and 31st Oc- tober 1919; at 6.20% on advances be- tween 1st November 1919 and 31st Oc- tober 1920.....	2,767,263 07
		<u>\$34,546,579 17</u>			<u>\$34,546,579 17</u>
			Nov. 1, 1920	Balance.....	\$31,779,316 10

## SCHEDULE "86B"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for fiscal year ending 31st October, 1920

## NIAGARA POWER DEVELOPMENT

Oct. 31, 1920	Balance carried down.....	\$22,360,000 00	Nov. 1, 1919	Balance.....	\$11,075,000 00
		<u>\$22,360,000 00</u>	Nov. 1, 1919		
			to		
			Oct. 31, 1920	Sundry Cash Advances.....	11,285,000 00
					<u>\$22,360,000 00</u>
			Nov. 1, 1920	Balance.....	\$22,360,000 00

## SCHEDULE "86C"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for the year ending 31st October, 1920

## CENTRAL ONTARIO SYSTEM

Oct. 31, 1920	Balance carried down.....	\$12,173,185 00	Oct. 31, 1919	Balance.....	\$11,643,185 00
		<u>\$12,173,185 00</u>	Nov. 1, 1919		
			to		
			Oct. 31, 1920	Sundry Cash Advances.....	530,000 00
					<u>\$12,173,185 00</u>
			Nov. 1, 1920	Balance carried down.....	\$12,173,185 00

## SCHEDULE "S6D"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for year ending 31st October, 1920

## EXPENDITURES ON ACCOUNT OF THE PROVINCE

	Nov. 1, 1919 to Oct. 31, 1920	Sundry Cash Advances.....	\$ 237,000 00
Expenditures —			
Engineering assistance to non-operating Municipalities and Districts and gathering data for statistical purposes; and estimates for the supply of power; also rate investigations.....	\$ 31,071 81		
General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and Stream Flow, and special Hydrographic Investigations and reports.....	11,001 96		
Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916.....	9,135 77		
Preliminary Surveys on the St. Lawrence River between Morrisburg and the head of the Galops Rapids, covering both Hydrographic and Topographic features	121,916 91		
Electric Railway Engineering Investigations, Surveys, By-laws and Reports under Hydro-Electric Railway Act 1914.....	13,121 96		
Estimates, Surveys and Demonstrations in Rural districts.....	20,879 99		
Electrical Inspection —			
Salaries and Expenses of Inspectors; Expenses of Local Offices, and Administration.....	\$ 208,453 48		
Revenue from Inspection Fees.....	189,030 88		
	226,551 00		
Unexpended Balance carried forward.....	10,449 00		
	<u>\$ 237,000 00</u>		
		Unexpended Balance brought forward.....	\$ 10,449 00

Schedule "B7"  
Accounts owing by Municipalities and others for Construction Work done and Supplies sold  
31st October, 1920

Municipalities and Companies	Amount owing 31 Oct. 1920		Amount Three Months or more overdue	Remarks re Overdue Accounts
	\$	c.		
Acton.....	671	21		
Ailsa Craig.....	145	21		
Alexandria.....	72	32		
Alliston.....	90	78		
Almonte.....	61	62		
Ancaster Township.....	82	29		
Arnprior.....	41	87		
Arthur.....	1,893	36	1,150	54
Aylmer.....	34	39		
Ayr.....	35	70		
Agriculture, Department of	1,624	33		
American Cyanamid Company	1,604	68		
American Ring Company	56	59		
Armstrong Brothers and Frank	82	58		
Armstrong, G. F.	22	46		
Arcwell Corporation of Canada	142	91	142	91
"A." Miscellaneous.....	498	48		Invoice, December, 1919.
Baden.....	21	49		
Beachville.....	10	17		
Beaverton.....	61	74		
Becton.....	38	46		
Biddulph Township.....	1	82		
Blenheim.....	405	57		
Bloomfield.....	80	49		
Bobcaygeon.....	64	43		
Bolton.....	5	65		
Bothwell.....	290	47		
Bracebridge.....	149	28		
Bradford.....	332	47		
Brampton.....	212	62		
Brantford.....	195	39		
Brantford Township.....	6,295	17		
Breebin.....	1,576	89	1,416	85
Briden.....	67	82		
				Balance of account for period December 1919, to June, 1920
				Balance of account, January 1919, to June, 1920.

Balance of account, September, 1918, to June, 1920.

680 72

1,534 26

Brockville.....  
 Baetz Bros. Furniture Company.....  
 Banfield, W. H. & Son.....  
 Baker, Howard H.....  
 Beachville White Line Company.....  
 Beaver Wood Fibre Company.....  
 Beek Manufacturing Company.....  
 Barbeau, L. C. & Company.....  
 Benjamin Electric Company.....  
 Bertram, John & Son.....  
 Bloch, L. D. & Company.....  
 Boone, C. S. Dredging Company.....  
 Branston, Charles A. Company.....  
 Brock Snyder Manufacturing Company.....  
 Burnham Engineering Company.....  
 Bishop-Barker Aeroplanes, Limited.....  
 "B" Miscellaneous.....  
 Calladonia.....  
 Cannington.....  
 Carleton Place.....  
 Chatham.....  
 Chatsworth.....  
 Chesley.....  
 Chesterville.....  
 Clinton.....  
 Cochrane.....  
 Coldwater.....  
 Collingwood.....  
 Conder.....  
 Cookstown.....  
 Creemore.....  
 Canadian Air Force.....  
 Canadian Blower and Forge Company.....  
 Canadian Brass Products.....  
 Canadian Crocker Wheeler Company.....  
 Canadian Drill & Electric Box Company.....  
 Canadian Duplexalite Company.....  
 Canadian Edison Appliance Company.....  
 Canadian Electric & Manufacturing Company.....  
 Canadian Electrical Products.....  
 Canadian Elevator Equipment Company.....  
 Canadian Equipment Company.....  
 Canadian Fairbanks-Morse Company.....  
 Canadian General Electric Company.....

Invoices December, 1919, and March, 1920.

31 28

Cr. 8 27

Cr. 1 00

Cr. 13 51

26 02

357 09

172 76

145 47

2,411 80

1,077 10

164 89

7,953 14

172 76

91 35

46 09

172 33

502 26

9 85

10 00

21 42

964 78

10 00

4,854 44

169 37

13 51

610 03

327 59

172 33

55 43

585 09

77 64

91 90

52 28

10 00

Cr. 8 27

3,442 83

13 51

128 51

55 52

13 51

79 58

52 80

13 51

120 52

55 52

13 51

167 78

4 03

13 51

Cr. 1 00

4 03

13 51

357 09

5 00

13 51

2,411 80

274 37

13 51

7,953 14

919 28

172 33

46 09

60 00

172 33

9 85

315 50

172 33

964 78

172 33

172 33

169 37

77 64

172 33

327 59

10 00

172 33

585 09

10 00

172 33

52 28

10 00

172 33

Cr. 319 69

10 00

172 33

3,442 83

10 00

172 33

55 52

10 00

172 33

55 52

10 00

172 33

4 03

10 00

172 33

5 00

10 00

172 33

274 37

10 00

172 33

919 28

10 00

172 33

60 00

10 00

172 33

315 50

10 00

172 33

172 33

10 00

172 33

10

Balance of account, March, 1918, to June, 1920.

555 48

555 48

Balance of account, June, 1918, to June, 1920.

3,294 66

3,294 66

Invoices, December, 1919.

172 33

172 33

Carried Forward

SCHEDULE "ST."—Continued.  
Accounts Owing by Municipalities and others—Continued

Municipalities and Companies	Amount owing 31 Oct., 1920	Amount Three Months or more overdue	Remarks re Overdue Accounts
	\$	c.	
Brought Forward.....	80	00	
Canadian Johns-Manville Company.....	14	90	
Canadian Leco-Philips Company.....	169	74	
Canadian Nathan Company.....	150	00	Balance of account, December, 1919, to April, 1920.
Canadian National Railways.....	6	92	
Canadian Niagara Power Company.....	193	20	
Canadian Pacific Railway Company.....	18	91	
Canadian Repulife Electric Company.....	137	11	
Canadian Salt Company.....	592	26	
Canadian Westinghouse Company.....	202	23	
Canada Wire and Cable Company.....	438	67	
Clemens Electrical Corporation.....	21	36	Invoices December, 1919, and March, 1920.
Consumers Gas Company.....	556	55	
Crouse Hinds Company, Limited.....	67	73	
Canadian Ice Machine Company.....	56	73	
Central Foundry Company, Limited.....	349	91	
"C" Miscellaneous.....	23	28	
Dashwood.....	5,085	43	Balance of account, March 1919, to March, 1920.
Dereham Township.....	10	32	
Dorchester.....	64	72	
Drayton.....	728	60	
Dresden.....	1,118	31	
Dublin.....	174	67	
Dundalk.....	82	45	
Dundas.....	13	48	
Dumaville.....	2,846	08	Balance of account November, 1917, to June, 1920.
Durham.....	48	36	
Dutton.....	58	64	
Davidson, Thos. Manufacturing Company.....	43	95	
Dempster, S.....	552	75	
Detroit United Railways.....	Cr. 407	71	Balance of account May, 1920, to June, 1920.
Devoe Electric Switch Company.....	21	88	
Doheny, Quinlan & Robertson.....			

	106 61	Balance of account December, 1919, to April, 1920.
56 12		
6 24		
446 18		
2 31		
69		
281 06		
24 68		
519 30		
85 06		
132 10		
20 15		
76 98		
37 77		
630 57		
176 90		
84 02		
8 70		
25 36		
170 59		
61 08		
20 59	20 59	Invoices March and April, 1920.
58 96		
4 60		
182 25		
52 27		
3 92		
5 78		
298 23		
2 61		
55 66	55 66	Invoices March and April, 1920.
35 73		
55 63		
219 17		
30 00	30 00	Invoice February, 1920.
40 34		
588 62		
174 44		
1,210 98		
780 42		
428 41		
78 32		
27 01		
266 58		
Carried Forward		
Dominion Electric Company		
Dominion Electric Iron Company		
Dominion Electric Switch Box Company		
Dominion Saver Pipe Company		
Duncan, Gordon		
Duncan Electrical Company		
Dupont, Dr. George		
"D" Miscellaneous		
Elmira		
Elmvale		
Elmwood		
Elora		
Emburo		
Etobrooke Township		
Exeter		
Earle Electric Company		
Eaton, T. Co.		
Elasticap Company		
Electric Stampings, Limited		
Electrical Appliances, Limited		
Electrical Engineering Company		
Electrical Fittings and Foundry		
Elevator Specialty Company		
Equator Manufacturing Company		
"E" Miscellaneous		
Fergus		
Flesherton		
Forest		
Fort William		
Fireclay Specialties Limited		
Fitzgerald Manufacturing Company		
Fletcher, E. B.		
Flexlume Sign Company		
Fisher Electric Company		
"F" Miscellaneous		
Galt		
Georgetown		
Glencoe		
Goderich		
Grand Valley		
Grantham Township		
Granton		
Gravenhurst		

SCHEDULE "87."—Continued  
Accounts Owning by Municipalities and others—Continued

Municipalities and Companies	Amount owing 31 Oct., 1920.		Amount Three Months or more overdue	Remarks re Overdue Accounts
	\$	c.		
Brought Forward.....				
Guelfh.....	2,667	04		
Guelfh Water Commissioners.....	91	46		
Gardner, W. A. & Company.....	8	86		
Goodes, A. W.....	279	35		
Grand River Railway Company.....	2,470	36	227 66	Invoice, June, 1920.
Grey County Roads Commission.....	12	00		
Groome, Frank T.....	7	39		
Grundy, Konrad.....	26	16	26 16	Invoice, April, 1920.
Green, F. I.....	783	36		
"G" Miscellaneous.....	104	39		
Hagersville.....	75	89		
Hamilton.....	5,306	98		
Hanover.....	166	37		
Harriston.....	13,377	73		
Havelock.....	9	66		
Hespeler.....	12	54		
Hightate.....	396	66		
Holstein.....	93	04		
Huntsville.....	60	71		
Henly, W. T. Telegraph Works, Limited.....	308	50	71 69	Invoice, April, 1920.
Harvey Hubbell Company, Limited.....	656	85	452 13	Invoices, December, 1919, and March, 1920.
Hessco Electric Manufacturing Company.....	39	08		
Hopson, Thos. E.....	52	51		
Hubbell Manufacturing Company.....	506	14	46 80	Balance, of account December, 1919, to June, 1920.
"H" Miscellaneous.....	15	26		
Ingersoll.....	338	80		
International Railway Company.....	134	08	39 91	Invoice, April, 1920.
International Refill Fuse Company.....	1,824	75		
Industrial Research Commission.....	9	57		
"I" Miscellaneous.....	50	12		
Jewell Sign Company.....	20	41		
"J" Miscellaneous.....	6,303	07		
Kincairdine.....				





SCHEDULE "B7."—Continued  
Accounts Owed by Municipalities and others—Continued

Municipalities and Companies	Amount owing 31 Oct., 1920		Amount Three Months or more overdue	Remarks re Overdue Accounts
	\$	c.		
Brought Forward.....				
Macey Sign Company.....	305	76		
Magic Electric Fires Canada, Limited.....	22	15		
Majestic Electric Supplies, Limited.....	15	00		
Moore, D., Company, Limited.....	65	38		
Motor Sundries, Limited.....	75	92		
Murray-Kay Company, Limited.....	7	58		
Myrick, Robert.....	7	60		
Morris, Herbert, Crane and Hoist Company.....	81	15		
Muller, R. A.....	84	84		
"Miscellaneous.....	550	49		
McClary Manufacturing Company.....	306	07		
McDonald & Willson, Limited.....				
McLain, Louis and Company.....	6	87		
McLean, W. F.....	10	00		
McLaughlin, W. J.....	Cr.	16 00		
McNaughton, McKay and Company.....	Cr.	3 10		
McLinden, W.....	121	01		
"Miscellaneous.....	76	50		
Neustadt.....	98	78		
New Hamburg.....	5,509	00	4,599 42	Balance of account, March, 1919, to June, 1920.
New Toronto.....	456	26		
Niagara Township.....	359	60		
Niagara Falls, City of.....	80	67		
Niagara Falls Hydro Commission.....	408	19		
Niagara Falls Water Commission.....	122	51		
Niagara-on-the-Lake.....	10,439	09	10 121 37	Balance of account October, 1918, to June, 1920.
Norwich.....	11	52		
Norwood.....	43	32		
National Electric Heating Company.....	10,532	14		
National Equipment Company.....	298	54		
Niagara, St. Catharines and Toronto Railway.....	65	11		
Non-Twist Canopy Ring Company.....	72	14	17 15	Invoice April, 1920.
Northern Electric Company.....	10	00		
	60	98		

Niagara, Lockport and Ontario Power Company.....	66 52		
Nielolson and McNamara.....	292 27		
"N" Miscellaneous.....	11 29		
Oil Springs.....	1,296 09	517 02	Balance of account, September, 1919, to June, 1920.
Omenee.....	1,046 39	632 41	Balance of account, May, 1918, to June, 1920.
Orangeville.....	3,748 81	2,214 18	Balance of account, March, 1917, to June, 1920.
Orillia.....	375 39		
Ottawa.....	2,242 55		
Otterville.....	14 05		
Owen Sound.....	918 79	282 92	Balance of account, June, 1920.
Ontario Agricultural College.....	70 64		
Ontario Rock Company.....	543 98		
Ogden Electric Company.....	69 83		
"O" Miscellaneous.....	96 85		
Palmerston.....	1,953 77	1,124 14	Balance of account, December, 1918, to June, 1920.
Paris.....	26 70		
Parkhill.....	29 09		
Parry Sound.....	302 68		
Penetanguishene.....	1,076 96		
Perth.....	912 42		
Peterborough.....	48 22		
Petrolia.....	233 76		
Pictou.....	2,776 68	22 55	Balance of account, March, 1919, to June, 1920.
Plattsville.....	18 05		
Port Arthur.....	4,499 95		
Port Colborne.....	1,324 22		
Port Credit.....	29 54		
Port Dalhousie.....	1,683 21	1,659 77	Balance of account, February, 1915, to June, 1920.
Port McNicoll.....	16 36		
Port Peary.....	50 49		
Port Stanley.....	108 71		
Prestcott.....	222 98		
Preston.....	208 27	8 30	Invoice, June, 1920.
Priceville.....	2,348 52		
Packard Electric Company.....	17 18		
Pierce Fuse Corporation.....	342 51		
Phillips, V. C. & Sons.....	161 96		
Port Credit Brick Company.....	5 22		
Popular Priced Electricians Limited.....	5 00		
Public Highways, Department of.....	3,350 45		
Public Works Department (Dominion Government).....	68 90	68 90	Invoice, September, 1919.
Pullen, W.....	1 68		
Pringle, R. E. T.....	68 25		
"P" Miscellaneous.....	713 56		
			Carried Forward

SCHEDULE "87."—Continued  
Accounts Owing by Municipalities and others—Continued

Municipalities and Companies	Amount owing Oct. 31, 1920		Amount Three Months or more overdue	Remarks re Overdue Accounts
	\$	c.		
Brought Forward.....				
Queen Victoria Niagara Falls Park Commission	Cr.	4,930 91		
Ridgetown.....		159 51		
Ripley.....		932 79		
Rockwood.....		66 30		
Rodney.....		17 10		
Radiant Electric Company		570 99	419 44	Balance of Invoices, December, 1919, and March, 1920.
Rac Auto Electric Company		61 80	61 80	Invoice, April, 1920.
Railways and Canals, Department of		1,325 29		
Rapid Radiators Limited		112 72	87 32	Invoices December, 1919, and March, 1920.
Raw, J. Frank, Limited		102 52		
Reid, A. L.....		29 56	29 56	Invoices, March and April, 1920.
Renfrew Electric Products, Limited		176 99		
Ritz, Frank.....		7 22		
Roelofson Elevator Works		75 78		
Rogers, Alfred, Limited	Cr.	2,395 61		
Rose and O'Hearn.....		822 43		
River Improvements Company		52 00		
Rents Receivable, Miscellaneous		531 00		
Robertson Construction Company		72 67		
"R" Miscellaneous.....		125 10		
St. Catharines.....		4,084 82		
St. Mary's.....		5,709 81		
St. Thomas.....		1,715 75		
Sarnia.....		3,934 63		
Sault Ste. Marie.....		61 00		
Scarboro Township		1,075 18		
Schredel, J. N.....		3 73		
Seaforth.....		26 28		
Shelburne.....		2,132 46		
Simcoe.....		834 26		
Smith's Falls		3,495 74	77 25	Balance of account, May and June, 1920.
Smith's Falls Water Commission	Cr.	17 19		
Stamford Township Hydro System		334 31		

Stamford Township	9,125 15	
Stayner	4 22	
Stouffville	22 02	
Stratford	71 40	
Strathroy	346 58	
Sudbury	171 36	
Sunderland	578 21	
St. Mary's College	2,158 33	
Salsbury Electric Company	10 00	
Scrap Material	2,168 71	
Smith and Stone, Limited	156 53	
Square, D., Company	651 57	
Stacey Manufacturing Company	1 16	
Star Solderless Connector Company	25 06	
Steel Company of Canada	15 00	
Sterling Corporation	59 86	
Strait and Richards	57 54	
Streetsville Brick Company	27 87	
Superior Electric Company	138 70	
Sutherland, G.	878 20	
Schredel, Roy	3 73	
Shantz, W. R.	12 82	
Simplex Electric Company	41 95	Invoice, December, 1919.
Soldier's Civil Re-Establishment	54 31	
Smith, W. O.	618 81	
Staeler and Baker, Limited	141 85	
Stuart, A. T.	306 55	
"S" Miscellaneous	204 20	
Tara	2,327 24	1,309 95
Tavistock	50 20	Balance of account, November, 1919, to June, 1920.
Teeswater	8,883 73	
Thamesford	2 82	
Thamesville	1,673 03	
Thessalon	20 26	
Thornbury	10 45	10 45
Thornedale	28 87	Invoices, May and June, 1920.
Thornton	67 32	
Thorold	1 77	
Tilbury	112 12	
Tillsonburg	378 13	
Toronto	3,339 67	
Toronto Township	127 21	

Carried Forward

SCHEDULE "S7."—Continued  
 Accounts Owing by Municipalities and others—Continued

Municipalities and Companies	Amount owing Oct. 31, 1920		Amount Three Months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
Brought Forward					
Toronto, City of, Works Department	177	08			
Tottenham	159	59			
Taylor-Campbell Electric Company	569	60	69	10	Invoice, June, 1920.
Toronto Laundry Machine Company	26	23			
Toronto Lock Manufacturing Company	7	95			
Toronto Milling Company	6	80			
Toronto and Niagara Power Company	500	48			
Toronto Paper Company	2,330	40	2,318	02	Balance of account, May, 1919, to June, 1920.
Triangle Heater Company	109	45			
Tuckett's, Limited	20	04			
Various Miscellaneous	72	70			
United Import Company	59	50			
United Shoe Machinery Company	191	37			
Vaughan Township	1,171	77	983	00	Balance of account, December, 1918, to June, 1920.
Victoria Electric Supply Company	99	60			
Viny Supply Company	7	86			
Various Miscellaneous	19	20			
Walkerville	1,201	94			
Wallaceburg	610	62			
Waterford					
Waterloo	714	93			
Watford	102	60			
Welland	3,205	44			
Wellington	12	22			
West Lorne	171	67			
Whitby	11	16			
Williamsburg	669	23			
Windsor	9,673	05	102	00	Invoice, June, 1920.
Windsor Water Commissioners	21,571	78	6,696	35	Balance of account, December, 1919, to June, 1920.
Wingham	823	83			
Woodbridge	396	13			
Woodstock	320	56			

Woodville.....	212 18	42 74	Invoices, May and June, 1920.
Wroxeter.....	44		
Wyoming.....	44 12		
Walger Connector Company, Limited.....	6 76		
Walker, Hiram and Sons, Metal Products, Limited.....	83 15		
Wase, W. H., and Company.....	17 91		
Webster, E. C.....	50 75	50 75	Balance of account, April, 1920.
Whaley, J. A., and Company.....	29 80		
Whittaker Stove Works.....	74 92		
Wilson, A. E., Company, Limited.....	25 00		
Winter-Joyner, A. H., and Company, Limited.....	11 03		
Water Power Branch, Department of Interior.....	2,287 05		
Westco Pumps Ltd.....	298 96		
Wonder Re-Charge Company.....	214 50		
Wagar Furniture Company.....	49 98		
W. Miscellaneous.....	51 31		
York Township.....	797 61	636 89	Balance of account, October, 1919, to June, 1920.,
Zurich.....	41 28		
Totals.....	320,556 21	50,951 52	

SCHEDULE "SS."  
Power Accounts Receivable 31st 1920

System	Municipalities and Companies	Amounts owing 31st Oct., 1920		Amounts three months or more overdue		Remarks
		\$	c	\$	c	
Niagara	Acton.....	821	19			
"	Ailsa Craig.....	1,149	82			
"	Avimer.....	544	66			
"	Ayr.....	361	67			
"	Baden.....	967	41			
"	Beachville.....	1,119	08			
"	Blenheim.....	1,181	94			
"	Bolton.....	557	37			
"	Bothwell.....	1,361	99			
"	Brampton.....	1,181	37			
"	Brantford.....	13,296	51			
"	Brigden.....	774	53			
"	Burford.....	220	50			
"	Burgessville.....	211	85			
"	Caledonia.....	166	00			
"	Chadham.....	10,706	62			
"	Chippawa.....	320	54			
"	Clinton.....	644	99			
"	Comber.....	677	00			
"	Dashwood.....	245	47			
"	Delaware.....	162	20			
"	Dereham Township.....	187	47			
"	Dorchester.....	297	92			
"	Drayton.....	261	08			
"	Dresden.....	431	77			
"	Drumbo.....	105	00			
"	Dublin.....	191	07			
"	Dundas.....	2,854	41			
"	Dunnville.....	1,281	90	578	11	Increased assessments, January to April, 1920.
"	Dutton.....	* 373	08			
"	Elmira.....	833	15			
"	Elora.....	689	82			



Endro .....	365 00
Etolbrooke Township .....	1,510 65
Exeter .....	1,183 09
Fergus .....	616 67
Forest .....	644 82
Galt .....	5,035 83
Georgetown .....	1,543 07
Glenora .....	440 72
Goderich .....	3,302 80
Granton .....	480 19
Guelph .....	12,003 05
Hagersville .....	835 71
Hamilton .....	11,502 33
Harriston .....	2,839 63
Hensall .....	767 84
Hesper .....	666 93
Hilgatic .....	388 27
Ingersoll .....	3,933 29
Kitchener .....	11,527 27
Lambeth .....	167 50
Lastowel .....	9,011 79
London .....	18,045 12
Lucan .....	1,359 87
Lynden .....	106 47
Markham .....	510 48
Milton .....	3,573 68
Milverton .....	917 44
Mimico .....	275 46
Mitchell .....	1,094 10
Moorfield .....	351 65
Mount Brydges .....	134 75
New Hamburg .....	687 37
New Toronto .....	13,166 28
Niagara Falls .....	3,548 21
Niagara-on-the-Lake .....	1,078 58
Norwich .....	1,423 53
Oil Springs .....	858 33
Otterville .....	139 58
Palmerston .....	798 33
Paris .....	906 19
Parkhill .....	336 02
Carried Forward .....	

SCHEDULE "SS."—Continued  
Power Accounts Receivable 31st Oct., 1920.—Continued

System	Municipalities and Companies	Amounts owing 31st Oct. 1920		Amounts three months or more overdue		Remarks
		\$	c.	¥	c.	
Brought Forward						
Niagara—Continued	Petrolia	3,125	90			
"	Plattsville	1,183	54			
"	Port Credit	385	25			
"	Port Stanley	1,964	19			
"	Preston	2,399	55			
"	Princeton	223	83			
"	Ridgelytown	707	44			
"	Rockwood	415	70			
"	Rodney	683	31			
"	St. George	226	12			
"	St. Jacob's	349	86			
"	St. Mary's	2,176	86			
"	St. Thomas	9,962	26			
"	Sarnia	17,552	12			
"	Scarboro Township	314	58			
"	Seaford	1,310	42			
"	Simcoe	984	91			
"	Springfield	162	50			
"	Stamford Township	924	71			
"	Stratford	1,386	05			
"	Strathroy	2,718	88			
"	Tavistock	790	00			
"	Thamesford	380	41			
"	Thamesville	313	50			
"	Thornedale	1,138	52			
"	Tilbury	547	08			
"	Tillsonburg	3,878	90			
"	Toronto	77,127	57			
"	Toronto Township	1,135	42			
"	Walkerville	24,216	80			
"	Wallaceburg	5,512	53			
"	Waterdown	297	47			
"	Waterford	603	10			
"	Waterloo	2,024	00			
"	Watford	912	33			

"	Welland	20,137 87	
"	Wellesley	724 48	
"	Weston	3,704 45	
"	West Lorne	767 70	
"	Windsor	12,631 00	
"	Woodbridge	1,110 66	
"	Woodstock	5,664 17	
"	Wyoming	606 37	
"	Zurich	614 71	
"	Alabastine Company	1,676 78	
"	Baldwin Canadian Steel Corporation	36,596 91	
"	Canadian Salt Company	14,134 93	
"	Ontario Gypsum Company	1,328 39	
"	W. H. Deller	249 20	
"	Dominion Flour Mills Company	100 58	
"	Dominion Sewer Pipe Company	748 07	
"	Invalided Soldiers Commission	375 89	
"	Galt, Preston and Hespeler Railway Co.	4,062 10	
"	Lake Erie and Northern Railway (Brant)	3,264 16	
"	Lake Erie and Northern Railway (Simcoe)	1,780 80	
"	London and Port Stanley Railway	21,100 91	
"	McFarlane Engineering Limited	755 23	
"	Milton Pressed Brick Company	743 43	
"	Mimico Asylum	294 14	
"	Ontario Agricultural College	583 04	
"	Port Credit Brick Company	994 85	
"	Prison Farm Brickyard	636 97	
"	D. W. Reid and Son	39 76	
"	St. Mary's Cement Company	5,488 81	
"	Shale Brick Company	3,151 87	
"	Streetsville Brick Company	1,493 20	951 62
"	Toronto Milling Company	381 91	
"	Union Carbide Company	14,633 23	12,433 80
"	Wolverton Milling Company	414 72	
"	Woodstock, Thames Valley and Ingersoll Railway	167 06	
"	Petersburg and St. Agatha	92 26	
"	Breslau and Preston Road	123 49	
		528,317 64	13,963 53
Severn	Alliston	552 91	
	Carried Forward		

Balance of account for period Nov., 1919, to June, 1920.

December, 1919, Account—In dispute.

Schedule "SS"—Continued.  
Power Accounts Receivable 31st Oct., 1920—Continued

System	Municipalities and Companies	Amounts owing 31st Oct., 1920			Amounts three months or more overdue			Remarks
		\$	c.	%	\$	c.	%	
Severn	Brought Forward	1,813	95					
	Barrie	2,374	01		841	00		Increased assessments, Jan. to April, 1920.
	Beeton	978	00		333	90		"
	Bradford	118	75					"
	Caldwyler	3,002	53					"
	Collingwood	839	17		62	50		Increased assessments, Jan. to April, 1920.
	Cookstown	573	20					"
	Creemore	860	99		2,713	68		Increased assessments, Jan. to April, 1920.
	Elmvale	5,891	68					"
	Midland	12,187	57		571	66		Increased assessments, Jan. to April, 1920.
	Peacetangushene	1,517	28		160	95		"
	Port McNicoll	623	50		150	16		"
	Stayner	235	16					"
	Thornton	221	00					"
	Tottenham	200	83					"
	Victoria Harbour	199	12					"
	Waukenahe	972	45					"
Air Board	4	156	74				"	
Canadian Pacific Railway Company							"	
Department of Railways and Canals				37	698	96	4,833 46	
Muskoka	Gravenhurst	2,638	26		1,550	91		Balance of account for period Feb. to May, 1920.
"	Huntsville	6,324	51					
"	Muskoka Falls	8	50				1,550 91	
Waldell	Beaverton	405	17					
"	Brechin	963	83					
"	Cannington	1,255	57					
"	Kirkfield	58	50					
"	Sunderland	1,137	48		410	50		Increased Assessments, Jan. to April, 1920.
"	Woodville	997	49					
"	Crushed Stone, Limited	1,553	10				410 50	
							6,371 14	

			922 33.	Increased assessments Jan. to April, 1920.
Eugenia	Arthur	2,195 24		
"	Chatsworth	202 50		
"	Chesley	1,932 48		
"	Dundalk	582 38		
"	Durham	1,251 18		
"	Elmwood	217 50		
"	Flesherton	538 01		
"	Grand Valley	614 50		
"	Hanover	4,406 96		
"	Holstein	179 31		
"	Markdale	736 59		
"	Mount Forest	2,293 88		
"	Neustadt	2,790 62	545 42	Balance of account for period, Jan. to June, 1920.
"	Orangeville	1,598 15		
"	Owen Sound	5,872 00		
"	Shelburne	1,625 49	506 40	Increased assessments, Jan. to April, 1920.
"	Tara	1,135 46		
"	Hornings Mills	337 98		
		28,530 26	1,974 15	
St. Lawrence	Brockville	11,814 09		
"	Chesterville	4,303 78		
"	Prescott	5,502 02		
"	Williamsburg	273 74		
"	Winchester	1,110 45		
"	Toronto Paper Manufacturing Company	4,264 25		
		27,298 33		
Ottawa	Ottawa	17,422 42		
		17,422 42		
Thunder Bay	Port Arthur	19,772 25		
		19,772 25		
Rideau	Carleton Place	12,950 47		
"	Perth	9,314 08		
"	Smith's Falls	14,030 54		
	Carried Forward	36,295 09		

SCHEDULE "SS"—Continued.  
Power Accounts Receivable 31st Oct., 1920—Continued

System	Municipalities and Companies	Amounts owing 31st Oct. 1920		Amounts three months or more overdue		Remarks
		\$	c.	\$	c.	
Brought Forward						
Sundry	Grantham Township	104	97			
"	Port Colborne	3,400	25			
"	Port Dalhousie	8,739	83			
"	St. Catharines	8,719	97			
"	Standard Steel Construction Company	2,197	98	15,163	00	
	Totals	725,930	46	22,732	55	

SCHEDULE "89,"  
 "Sinking Fund and Interest" and "Consumers" Accounts on Rural Lines, 31st October, 1921.

Municipalities and Consumers	Amounts owing 31st Oct., 1920		Amounts three months or more overdue		Remarks	
	\$	c.	\$	c.		
"Sinking Fund and Interest" Accounts —						
Alsa Craig	11	33				
Ancaster Township	175	41				
Bothwell	451	66				
Brampton	20	02				
Breebin	24	53				
Chatham	30	53				
Dereham Township	2,009	78				
Flesherton	40	96				
Grantham Township	2,843	63	941	90	April, 1920, Account.	
Markdale	41	84				
Norwich	1,137	82				
Scarboro Township	1,013	31				
Springfield	106	32				
Sunderland	38	41				
Vaughan Township	3,710	87	2,744	27	Account for period October, 1918, to April, 1920.	
Welland	1,024	65				
Windsor	287	35				
Woodstock	37	00				
Woodville	109	03	32	65	April, 1920, Account.	
		13,114	45	3,718	82	
"Consumers" Accounts —						
Sundry Customers on Don Mills Road Lines	478	53	14	07		
" " " " " " " " " " " "	41	40				
Brady-Brunskill Raymond Lines						
" " " " " " " " " " " "						
Jones, Karn, Longworth and Town Lines	108	05				
" " " " " " " " " " " "	96	00				
Pullen Line	47	58				
" " " " " " " " " " " "						
W. C. Bailey (Estate) Lines		771	56	14	07	
Totals		13,886	01		3,732	89

## SCHEDULE "A"

Accounts due by users of Water Power from Bonnechere Storage System, 31st October, 1920.

	Amounts owing 31st Oct., 1920	Remarks
Campbell and McNab.....	\$ 722 71	Whole Account outstanding, Jan. 1, 1917, to Oct. 31, 1920.
E. C. Childerhose.....	169 41	Account outstanding for period, Nov. 1, 1918, to Oct. 31, 1920.
Thomas Dumas.....	315 81	Whole account outstanding, Jan. 1, 1917, to Oct. 31, 1920.
George Ferguson.....	315 81	" " " " " "
Mills and Weeks.....	1,262 92	" " " " " "
J. D. McCreac.....	1,329 95	" " " " " "
Corporation of.....	2,135 44	Since paid in full.
	6,252 05	







# REPORT

OF

CLARKSON, GORDON & DILWORTH

Upon the Accounts of

# The Hydro-Electric Power Commission OF ONTARIO

For Year Ending October 31, 1921

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PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1922

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**REPORT TO THE HONOURABLE  
THE PROVINCIAL TREASURER OF THE PROVINCE OF ONTARIO  
UPON THE ACCOUNTS OF  
THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
FOR YEAR ENDING 31st OCTOBER, 1921**

The Honourable Peter Smith,  
Treasurer of the Province of Ontario,  
Toronto, Ont.

Sir:

**Hydro-Electric Power Commission of Ontario**

I beg to report that I have audited the accounts of the Hydro-Electric Power Commission of Ontario for the fiscal year ending October 31st, 1921 and in connection therewith I attach hereto—

**General**

- (a) General Balance Sheets, condensed and in detail as of date October 31st, 1921, of the Hydro-Electric Power Commission of Ontario (Schedules 1 and 2), together with a summary of the expenditures on the Niagara Power development to October 31st, 1921. (Schedule 3.)
- (b) Statement of money advances made by the Province of Ontario to the Hydro-Electric Power Commission of Ontario within the fiscal year ending October 31st, 1921 and details of the expenditure of such moneys by the Commission. (Schedules 4-21.)

**Re Ontario Power Company of Niagara Falls**

- (c) Balance Sheet as at October 31st, 1921 of the Ontario Power Company and its subsidiary, the Ontario Transmission Company, Limited. (Schedule 22.)
- (d) Statement showing the costs of operation and revenue, including the amount charged to the Niagara System for power supplied thereto, for the fiscal year ending October 31st, 1921. (Schedule 23.)

**Re Niagara and other Systems**

- (e) Statements covering the costs of operation and revenue received in respect of each of the Systems controlled and operated by the Commission to October 31st, 1921, including as Schedules 24—81 hereto—
  1. General statements in respect of each System of the costs of operation and revenue received in the year ending October 31st, 1921.
  2. Statements of the proportion of operating costs to be assumed by each municipality, the amounts paid by it to the Commission and the underpayment or overpayment for power delivered to it in the year ending October 31st, 1921.
  3. Statements of the cumulative overpayments or underpayments by each municipality in respect of the costs of all power supplied to it up to October 31st, 1921.
  4. Statements of the sinking fund requirements chargeable to each municipality for the period to October 31st, 1921, with the proportions thereof which have been included in the cost of power or payment of which has been deferred under the provisions of Section 23 of the Power Commission Act.
  5. Statements of accumulated amounts provided in respect of each system as reserves for renewals of plant and equipment, with additions to and charges made against such amounts in the fiscal year ending October 31st, 1921.
  6. Statements of accumulated amounts provided in respect of each system as reserves against contingencies with additions thereto and charges against such amounts in the fiscal year ending October 31st, 1921.

**Re Essex System**

- (f) Balance Sheet of the Essex System, which is presently owned and operated by the Commission at its own risk as of date October 31st, 1921. (Schedule 82.)
- (g) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1921. (Schedule 83.)

**Re Thorold System**

- (h) Balance Sheet of the Thorold System, which is presently owned and operated by the Commission at its own risk as of date October 31st, 1921. (Schedule 84.)
- (i) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1921. (Schedule 85.)

**Re Central Ontario System**

- (j) Balance Sheet of the Central Ontario System, owned by the Province of Ontario and operated by the Hydro-Electric Power Commission of Ontario, as of date October 31st, 1921. (Schedule 86.)
- (k) General statement showing costs of operation and revenue in respect of the whole system (Schedule 87, and in respect of the pulp mill owned by the System. (Schedule 88.)
- (l) Statement of the proportion of operating costs to be assumed by each of the nine municipalities on this system which have contracted with the Commission to pay—yearly—the cost of power delivered to them, together with the amounts paid by each to the Commission, and the underpayment or overpayment for power delivered to each of such municipalities in the year ending October 31st, 1921. (Schedule 89.)
- (m) Statement of the accumulated overpayments or underpayments by each of the above mentioned municipalities in respect of the costs of all power supplied to it in the three years ending October 31st, 1921. (Schedule 90.)
- (n) Statement of the accumulated amounts provided as reserves for renewals of plant and equipment, with additions to and charges made against such reserves in the fiscal year ending October 31st, 1921. (Schedule 91.)
- (o) Statement of accumulated amounts provided as reserves against contingencies, with additions thereto and charges against such reserves in the fiscal year ending October 31st, 1921. (Schedule 91.)

**Re Sandwich, Windsor and Amherstburg Railway**

- (p) Balance Sheet of the Sandwich, Windsor and Amherstburg Railway (and its subsidiary, the Windsor and Tecumseh Electric Railway Company, the capital stock of which is owned by, and the operations of which are conducted by, the Hydro-Electric Power Commission of Ontario on behalf of certain municipalities which have contracted with the Commission in respect thereto. (Schedule 92.)
- (q) Statement showing costs of operation and revenue received for the year ending October 31st, 1921. (Schedule 93.)

**Re Guelph Radial Railway**

- (r) Balance Sheet of the Guelph Radial Railway, the operations of which are conducted by the Hydro-Electric Power Commission of Ontario at the cost of the City of Guelph. (Schedule 94.)
- (s) Statement showing costs of operation and revenue received for the six months ending October 31st, 1921. (Schedule 95.)

**Re Service and Office Buildings**

- (t) Statement of the net results of operations for the period to October 31st, 1921. (Schedule 96.)

**Re Insurance Department**

- (u) Statement covering receipts and disbursements of Insurance Department—maintained by the Commission—for the fiscal year ending October 31st, 1921, together with claims outstanding and surplus of the Insurance fund. (Schedule 97.)

**Accounts with the Province of Ontario**

- (v) Statement of accounts with the Province of Ontario to October 31st, 1921. (Schedules 98A, 98B, 98C and 98D.)

**Accounts Receivable**

- (w) Statement of amounts due to the Commission as of date October 31st, 1921 in respect of—
  1. Construction of works undertaken, for services rendered, and in respect of the sale of electrical equipment, apparatus and supplies. (Schedule 99.)
  2. Power Bills owing. (Schedule 100.)
  3. Debts of other nature, including items due in respect of rural lines. (Schedule 101.)



## GENERAL BALANCE SHEET

Condensed and Detailed Statements showing the Assets and Liabilities of the Commission as on October 31st, 1921 are attached hereto as schedules 1 and 2, while the report upon such assets and liabilities is included later herein.

## ADVANCES OF THE PROVINCE OF ONTARIO

To October 31st, 1921 the cash advances of the Province of Ontario to the Hydro-Electric Power Commission of Ontario amounted to—

(A) Advances to the Commission for the purposes of the Niagara and other power transmission Systems.....	\$39,493,930.33
(B) Advances to the Commission to permit the making of extensions to the Essex County group of lines and stations (known as the "Essex System") which is operated by the Commission at its own risk.....	22,000 00
(C) Advances to the Commission for the purposes of the Niagara Power Development (Chippawa) Works.....	53,040,674 52
A total of.....	\$92,556,604 85

While in addition the Province had at that date also guaranteed payment of the following obligations assumed and securities issued by the Commission:

## In Respect of Power Undertakings

Re The Ontario Power Company, the capital stock of which is owned by the Commission—

1. Advances of the Bank of Montreal to the Commission in connection with construction of a third pipe line to the works of the Ontario Power Company.....	\$1,200,000 00
2. 40-Year 4% debentures of the Commission due August 1st, 1957 and given in purchase of the capital stock of the Ontario Power Company.....	8,000,000 00
3. 20-Year 6% debentures issued by the Commission for the purpose of retiring mortgage debentures of the Ontario Power Company, which matured on July 1st, 1921.....	3,200,000 00
4. First Mortgage 5% bonds of the Ontario Power Company due February 1, 1943.....	9,218,000 00
5. First Mortgage 5% bonds of the Ontario Transmission Company due May 1, 1945.....	1,630,000 00
	\$23,248,000 00

Re the "Essex System" owned and operated by the Commission—

1. 40-Year 4% debentures of the Commission due June 1, 1958.....	\$200,000 00
2. 10-Year 5% debentures of the Commission due June 1, 1928.....	26,000 00
	\$226,000 00

Re the "Thorold System" owned and operated by the Commission—

1. 40-Year 4% debentures of the Commission due December 1, 1958.....	100,000 00
--	------------

Total..... \$23,574,000 00

## Re Hydro-Electric Radial Railways

Re Sandwich, Windsor and Amherstburg Railway—

1. 40-Year 4½% bonds of the Commission due April 1, 1960.....	\$2,100,000 00
2. 40-Year 6% debentures of the Commission due July 1, 1961.....	900,000 00
	\$3,000,000 00

### Re Port Credit and St. Catharines Railway

1. 50-Year 5½% bonds of the Commission due November 1, 1969.....	\$1,200 000,00
(Memo: Further similar bonds of the Commission to the amount of \$10,160,363.00 have been guaranteed by the Province but remained on October 31st, 1921, unsealed and unsigned by the Secretary of the Commission.)	\$4,200,000 00
The total amount of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario as of date October 31st, 1921, having been.....	\$27,774,000 00

### Re Central Ontario System

In respect of the Central Ontario System, owned by the Province of Ontario, and operated at the risk of the Province, by the Commission, the Province had also invested—

1. By the issue of 10-Year 4½% debentures of the Province, due March 1st, 1926, and given in purchase of the System.....	\$8,350,000 00
2. By the issue of 10-Year 5½% debentures of the Province, due July 1, 1927 and given in purchase of the Bruton Township Pulpwood Limit.....	225,000 00
3. By way of Cash Advances of the Province of Ontario to the System.....	2,698,712 78
A total of.....	\$11,273,712 78

### Works under Construction and Proposed new Works

To complete works in course of construction and to carry out the construction of proposed new works, betterments and extensions, it is estimated by the Engineers of the Commission that the following amounts will require to be expended out of moneys to be advanced by the Province of Ontario in the fiscal year ending October 31st, 1922.

a. Upon Transformer Station and transformation equipment for Chippawa works and for betterments and extensions to Niagara System.....	\$4,712,000 00
Upon Rural Lines in the Niagara System.....	1,000,000 00
	\$5,712,000 00
b. Upon Niagara Power Development Works—Chippawa.....	8,000,000 00
c. Upon Thunder Bay System—Nipigon Development, Stations and Lines.....	733,968 00
d. Upon Severn System:	
Extensions and betterments.....	75,000 00
Rural Lines.....	50,000 00
	125,000 00
e. Upon St. Lawrence System:	
Extensions and betterments.....	218,600 00
Rural Lines.....	57,400 00
	276,000 00
f. Upon Wasdell System:	
Extensions and betterments.....	65,500 00
Rural Lines.....	54,500 00
	120,000 00
g. Upon Eugenia System:	
Extensions and betterments.....	110,000 00
Rural Lines.....	50,000 00
	160,000 00
h. Upon Ottawa System:	
Rural Lines.....	60,000 00

(i) Upon Muskoka System:		
Extensions and betterments.....		\$ 5,000 00
(j) Upon Rideau System:		
Extensions and betterments.....	850,000 00	
Rural Lines.....	50,000 00	
		100,000 00
(k) Upon Central Ontario System:		
Extensions and betterments.....	910,000 00	
Rural Lines.....	43,000 00	
		953,000 00
(l) Upon Nipissing System:		
Extensions and betterments.....		95,000 00
		<u>95,000 00</u>
	Total.....	\$16,339,968 00

## Re Appropriations

For the fiscal year ending October 31st, 1921 the following appropriations were made by the Legislature and Treasury Board minutes passed for the purposes of the Hydro-Electric Power Commission, namely—

1. For Niagara System:		
Appropriation.....		85,515,000 00
2. For Niagara Power Development (Chippawa):		
Appropriation.....	826,700,000 00	
Treasury Board Minute.....	3,980,674 52	
		30,680,674 52
3. For Thunder Bay System:		
Appropriation.....	1,996,700 00	
Treasury Board Minute.....	266,795 27	
		2,263,495 27
4. For Severn System:		
Appropriation.....		80,000 00
5. For St. Lawrence System:		
Appropriation.....		410,000 00
6. For Wasdell System:		
Appropriation.....		75,000 00
7. For Eugenia System:		
Appropriation.....		200,000 00
8. For Muskoka System:		
Appropriation.....		10,000 00
9. For Rideau System:		
Appropriation.....	30,000 00	
Treasury Board Minute.....	12,416 07	
		42,416 07
10. For Essex System:		
Appropriation.....		25,000 00
11. For Central Ontario and Nipissing Systems:		
Appropriation.....	1,351,000 00	
Treasury Board Minute.....	27,000 00	
		1,388,000 00
12. Miscellaneous Construction:		
Appropriation.....	255,000 00	
Treasury Board Minute.....	209,350 16	
		464,350 16
13. For Expenditures on account of the Province:		
Appropriation.....	289,000 00	
Treasury Board Minute (passed 28th October, 1921, but no advance made thereunder).....	359,068 86	
		639,068 86
		<u>\$41,793,004 88</u>

Under such appropriations and Treasury Board minutes there was paid over—in the year—to the Commission for the purposes of the

1.	Niagara System.....	\$4,549,352 73
2.	Niagara Power Development.....	30,680,674 52
3.	Thunder Bay System.....	2,263,495 27
4.	Severn System.....	25,000 00
5.	St. Lawrence System.....	215,000 00
6.	Wasdell System.....	25,000 00
7.	Eugenia System.....	125,000 00
8.	Muskoka System.....	5,000 00
9.	Rideau System.....	42,416 07
10.	Essex System.....	22,000 00
11.	Central Ontario and Nipissing Systems.....	820,000 00
12.	Miscellaneous Construction.....	464,350 16
13.	Expenditures on account of the Province.....	275,068 86
A total of.....		\$39,512,357 61

Out of the above cash advances by the Province to the Commission there remained in the hands of the Commission unexpended—as of date October 31st, 1921—the following amounts, namely—

1.	In respect of St. Lawrence System.....	\$ 1,940 06
2.	In respect of Wasdell System.....	22,564 93
3.	In respect of Muskoka System.....	4,586 31
4.	In respect of Rideau System.....	799 54
5.	In respect of Miscellaneous construction.....	36,943 07

which funds are returnable to the Province; a total amount of..... \$6,833 91

The remainder of the cash advances by the Province, amounting to \$39,445,523 70

having been expended by the Commission in the year in manner following:

1.	On Niagara System.....	\$ 4,549,352 73
2.	On Niagara Power Development.....	30,719,310 95
3.	On Thunder Bay System.....	2,263,495 27
4.	On Severn System.....	25,000 00
5.	On St. Lawrence System.....	213,059 94
6.	On Wasdell System.....	2,435 07
7.	On Eugenia System.....	125,000 00
8.	On Ottawa System.....	4,697 50
9.	On Muskoka System.....	413 69
10.	On Rideau System.....	41,616 53
11.	On Essex System.....	22,000 00
12.	On Central Ontario and Nipissing Systems.....	820,000 00
13.	On Miscellaneous Construction (including expenditures on stone quarry at Walkerton).....	331,595 20
14.	On Hydro-Electric Radial Railways.....	52,477 96
15.	On Expenditures on account of the Province.....	275,068 86
Total.....		\$39,445,523 70

In addition to the above expenditure—made out of cash advances by the Province to Commission—the Commission also expended, out of renewal and other reserve funds in its hands, the following amounts, namely

1.	On Niagara System.....	\$ 1,782 47
2.	On Niagara Power Development.....	171,476 59
3.	On the Works of the Ontario Power Company of Niagara Falls.....	42,107 25
4.	On Thunder Bay System.....	82,242 16
5.	On Severn System.....	572 80
6.	On Eugenia System.....	8,203 49
7.	On Essex System.....	1,833 27

8.	On Thorold System.....	8,558	52	
9.	On Central Ontario and Nipissing Systems.....	78,642	41	
10.	On Expenditures on account of and charged to the Province.....	371,948	86	
				8759,367 82
	making the total expenditure by the Commission in the year in respect to capital construction and for moneys disbursed on account of and charged to the Province.....			840,201,891 52

details of which expenditures are set out in Schedules 4 to 21, attached hereto.

## REPORT UPON SYSTEMS

The following Systems and undertakings are controlled and operated by the Commission, namely—

- (1) Systems and undertakings for the generation and transmission of electric power, operated at the cost of the municipalities taking power therefrom:
  - (a) Niagara System.
  - (b) Ontario Power Company of Niagara Falls, the capital stock of which is owned by the Commission and which is operated for the benefit, and at the cost of the Niagara System.
  - (c) Thunder Bay System.
  - (d) Severn System.
  - (e) St. Lawrence System.
  - (f) Wasdell System.
  - (g) Eugenia System.
  - (h) Ottawa System.
  - (i) Muskoka System.
  - (j) Rideau System.
- (2) Systems for the transmission and distribution of electrical power operated at the risk of the Commission:
  - (k) Essex System.
  - (l) Thorold System.
- (3) Systems owned by the Province of Ontario and operated by the Commission at the risk of the Province.
  - (m) Central Ontario and Nipissing Systems:
- (4) Water storage system operated at the cost of the town of Renfrew, which takes a supply of water therefrom:
  - (n) Bonnechere River Storage System.
- (5) Hydro-Electric Railway Undertakings:

### In Operation

- (o) Sandwich, Windsor and Amherstburg Railway.
- (p) Guelph Radial Railway.

In respect of which certain rights-of-way and construction materials have been acquired, but the construction of the railways stands deferred.

- (q) Port Credit to St. Catharines Railway.
- (r) Toronto to Port Credit Railway.

## POWER SYSTEMS AND UNDERTAKINGS

### NIAGARA SYSTEM

#### Scope of System

The Niagara System furnishes power to municipalities and private corporations between Niagara Falls and Dundas, Dundas and Toronto and Dundas and Windsor. The System controls a right-of-way almost entirely held under easement privileges from Niagara Falls to Dundas, Dundas to Toronto, Dundas to London (two lines), London to St. Thomas, and a right-of-way held in fee simple from St. Thomas to Windsor. It also holds in fee simple another right-of-way

from Niagara Falls to Dundas and Dundas to Toronto. Steel tower lines are erected along the rights-of-way and transformer stations built at various points thereon. From the transformer stations wood pole (low tension) lines branch out and on these lines distributing stations are erected, from which municipalities and companies not situated on the high tension lines are served. The System also includes certain groups of rural lines adjacent to various municipalities, some of which are operated by municipalities and others by the Commission.

### Supply of Power

The Niagara System obtains its supply of power from—

- (a) The Ontario Power Company (owned by the Commission), which in the year ending October 31st, 1921 delivered the following:
  1. Approximately 97,039 h.p. at \$9.00 per h.p. under the terms of a contract entered into bearing date March 19th, 1908.
  2. Approximately 33,770 h.p. at \$18.00 per h.p. as required and available under the terms of an understanding and arrangement.
  3. 11,900 h.p. at \$12.75 per h.p., being the quantity of power formerly supplied by the Power Company to the Electro Metals Company and released by the latter for a period of about two years upon the Commission paying thereto a consideration of \$7.25 per h.p. to enable the Electro Metals Company to procure a like amount of power from the Toronto Power Company.
- (b) The Canadian Niagara Power Company approximately 49,770 h.p. at \$12.00 per h.p. under the terms of an arrangement with that company.
- (c) From other sources—minor quantities of power as required.

Construction of the Chippawa canal and works was undertaken by the Commission with the intention of providing a further supply of power to the Niagara System. With operation of the works and delivery of power from such works to the Niagara System (which commenced in January 1922) the municipalities receiving Chippawa power are required, under the terms of the Ontario Niagara Development Act, to pay such prices therefor as shall be sufficient "to meet interest on the sums expended by the Commission upon the construction and equipment of the works and to form a Sinking Fund sufficient for the repayment of such amounts and to provide renewals and such other charges as the Commission may deem necessary and proper."

### Investments in Works, Transmission Lines and Stations

The amount of Capital invested in the transmission works of the Niagara System to October 31st, 1921 was as follows:

In right-of-way, . . . . .	\$1,511,125 19
In steel tower lines, . . . . .	4,669,395 96
In transformer stations, . . . . .	8,533,621 45
In wood pole lines, . . . . .	2,619,113 58
	<hr/>
	\$17,324,256 18
In rural lines, . . . . .	476,425 45
	<hr/>
A total of, . . . . .	\$17,800,681 63

For the fiscal year ending October 31st, 1921, the sum of \$5,515,000 was appropriated by the Legislature for the purpose of the Niagara System and out of such appropriation sums aggregating \$4,549,352.73 were advanced by the Province to the Commission. Such advances, together with \$1,782.47 belonging to the

renewal and other reserve funds of the System or a total of \$4,551,135.20 was expended in the year by the Commission upon the System as follows:

Upon	right-of-way.....	\$ 28,211 43	
"	steel tower lines.....	199,000 71	
"	transformer stations.....	2,237,788 62	
"	wood pole lines.....	65,873 03	
			82,830,903 49
Upon	new rural power districts.....	\$14,876 47	
"	extensions to existing rural lines.....	36,338 84	
		851,215 31	
Less:	Amount realized from the sale and transfer of certain rural lines.....	50,455 82	
			759 49
			82,831,662 98
Upon	repayment to the Central Ontario System of the amount borrowed therefrom between Nov- ember, 1917 and October, 1920 to cover in part the cost of construction of the third pipe line to the works of the Ontario Power Company.....		1,719,472 22
	A total of.....		\$4,551,135 20

as per details set out in Schedule 5 hereto.

According to the estimates furnished by the Commission to the Province, amounts aggregating \$5,712,000 (including \$1,000,000 in respect of rural lines), will require to be advanced by the Province to the Commission in the fiscal year ending October 31st, 1922 to permit the completion of works of the System in course of construction, including those made necessary with the construction of the Chippawa Canal and to permit additional works, betterments and extensions to the System proposed to be gone on with in that period.

### Ontario Power Company

The Hydro-Electric Power Commission is the owner of the entire capital stock of the Ontario Power Company of Niagara Falls, which in turn is the owner of the whole of the outstanding capital stock of the Ontario Transmission Company Limited. The capital stock of the Ontario Power Company of Niagara Falls was purchased by the Commission by the issue of \$8,000,000 forty year 4% debentures of the Commission guaranteed by the Province of Ontario.

As of date June 24th, 1921, the Commission issued \$3,200,000 of 6% twenty year bonds, (which bonds were guaranteed by the Province of Ontario), and with the proceeds thereof retired \$2,753,000 of 6% second mortgage bonds of the Ontario Power Company (with premium for U. S. exchange thereon) which matured on July 1st, 1921. Payment of such bonds had been guaranteed by the Commission and the Province of Ontario under the terms of the agreement covering the purchase of the shares of the Ontario Power Company as of date August 1st, 1917.

To October 31st, 1921, the Commission had also advanced \$3,515,094.93 to the Ontario Power Company in connection with the construction of a third pipe line to the works of such Company. Of this amount \$20,600.60 was expended in the fiscal year ending October 31st, 1921, as per Schedule 7 attached hereto.

In addition to the investments and advances above mentioned the Hydro-Electric Power Commission is responsible under the terms of purchase of the shares of the Ontario Power Company for the payment of

(a)	First mortgage 5% bonds of the Ontario Power Company due Feb- ruary 1st, 1943.....	89,218,000 00
(b)	First mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945.....	1,639,000 00
	Total.....	\$10,848,000 00

the Province of Ontario, in turn, having guaranteed fulfilment of the obligations of the Commission.

The provisions of the Power Commission Act authorizing the purchase by the Commission of shares of Generating and Transmission companies by the issue of bonds of the Commission are not explicit in their terms or effect in so far as they relate to the provision of sinking funds for repayment of the purchase price paid or as to the price to be charged for power furnished to any System (and the municipalities interested therein) by a company, the shares of which shall be so purchased by the Commission. Prior to the fiscal year ending October 31st, 1920, a certain proportion of the shares of the capital stock of the Ontario Power Company were owned by the Public and accordingly the Ontario Power Company had to be operated as an entity separate and distinct from the Niagara System. In that year, however, the Commission acquired all the remaining and outstanding shares in the hands of the Public and became the owner of the whole of the capital stock of the Company. With \$10,848,000 of bonds and debentures of the Ontario Power Company and the Ontario Transmission Company outstanding and in the hands of the Public, the Ontario Power Company and the Ontario Transmission Company must still be operated as entities separate and distinct from the Niagara System. On the other hand with the whole of the capital stock of such Companies now in the hands of the Commission, the risk of their operations falls upon the Commission, while the ultimate benefits accruing from them will enure to it. In these circumstances and having regard to the fact that the Commission purchased the shares of the Ontario Power Company for the purpose of securing control—for the benefit of the Niagara System—of the power supply and all the rights of that company, also the fact that the Ontario Power Company is owned by the Commission on behalf of the Municipalities of the Niagara System, the Commission has become of the opinion that it is proper to deal with the shares of the Ontario Power Company on the same basis as though they were "works" of the Niagara System and subject to the provisions of Section 23 of the Act. On this basis the Niagara System was in the fiscal year ending October 31st, 1921, charged with such prices for power delivered to it by the Ontario Power Company as were, with the other revenues of the Ontario Power Company, sufficient to meet

- (a) All operating expenses.
- (b) Interest on the bonds and debentures of the Companies outstanding and the advances of the Commission to the Ontario Power Company and the cost to the Commission of the shares of such Company.
- (c) Reserves for the maintenance and renewal of the properties of the Company.
- (d) Sinking Fund instalments sufficient, with 4% interest, to repay the cost of the third pipe line in thirty years and the bonds and debentures issued by the Commission in respect of the undertaking, within forty years.

A report on the assets and liabilities and the operating accounts of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company Limited, as separate entities is contained herein following this report upon the operations of the Niagara System as a whole.

### Niagara Power Development (Chippawa)

Under the Ontario Niagara Development Acts passed in 1916 and 1917 the Commission is authorized to construct, maintain and operate works for the purpose of diverting the waters of the Niagara River, the Welland River and tributary waters and conveying the same by aqueduct, conduit or canal to a point in the Niagara River and at the place where it is discharged to construct, maintain and operate works for the production of electrical energy; the cost of construction and maintenance of such works to be defrayed out of such moneys as may from time to



time be appropriated by the Legislature and paid over to the Commission for such purpose. To 31st October, 1921 the Commission had expended \$58,018,366.89 upon the undertaking as follows—

In the fiscal year ending October 31st, 1916.....	\$ 33,512 91
“ “ “ October 31st, 1917.....	2,343,276 59
“ “ “ October 31st, 1918.....	5,174,181 45
“ “ “ October 31st, 1919.....	7,162,999 24
“ “ “ October 31st, 1920.....	12,132,926 03
In the fiscal year ending October 31st, 1921 on the development and on the Walkerton quarry constructed and operated in connection there- with.....	31,171,470 67
A total to October 31st, 1921 of.....	\$58,018 366,89

Such expenditures have been distributed by the Engineers and Accountants of the Commission over the various classes of canal and plant construction, construction equipment and overhead expenses, etc., in manner following:

For surveying before and during construction.....	\$112,660 79
“ right-of-way and upkeep of portions thereof.....	1,464,418 97
“ construction plant and machinery.....	10,242,097 76
“ temporary buildings.....	1,879,089 01
“ generating plant and portion of power house superstructure.....	1,887,593 51
“ screenhouse.....	39,678 99
“ hydraulic construction (material and labor).....	33,056,234 77
“ engineering and superintendence.....	1,591,378 13
“ materials and supplies.....	1,274,340 11
“ interest during construction.....	4,591,132 46
“ overhead expenses (including insurance, taxes, rentals, legal expenses, administration and office expenses).....	1,557,125 89
	<hr/>
“ stone quarry at Walkerton.....	\$57,695,750 39
	322,616 50
Total.....	<hr/> \$58,018,366 89 <hr/>

Of the \$58,018,366.89 so expended upon the works, sums aggregating \$53,040,674.52 were appropriated by the Province and paid over to October 31st, 1921, for such purposes and the balance of \$4,977,692.37 was applied out of moneys advanced by the Province to the Commission for the purposes of other Systems to the extent of \$4,806,215.78 and out of Renewal and Reserve funds belonging to the Niagara System to the extent of \$171,476.59.

For the fiscal year ending October 31st, 1921 the sum of \$26,700,000 was appropriated by the Legislature, and in addition the sum of \$3,980,674.52 was authorized by Treasury Board Minute to be advanced to the Commission towards construction of the Chippawa works. The total amount, \$30,680,674.52 covered by such appropriations and Treasury Board Minute, was paid over to the Commission in the year. Expenditures in that period upon the works amounted to \$30,890,787.54 details of which are set out in Schedule 6 hereto. The excess of the expenditures over moneys advanced by the Province for the purposes of the works was obtained out of advances for the purpose of miscellaneous construction and out of renewal and other reserve funds belonging to the Niagara System—See Schedule 4. According to estimates furnished by the Commission to the Province, amounts aggregating \$8,000,000 will require to be advanced by the Province to the Commission over the fiscal year ending October 31st, 1922 in respect of the Chippawa works.

As of date February 10th, 1922 the Chairman of the Hydro Power Commission reported to the Government that in the opinion of Engineers of the Commission a total sum of \$68,865,603 would require to be expended to complete the Chippawa works to a point permitting generation of approximately 275,000 horse power

and that in reduction of such expenditures the Commission expected—during the period of construction—to recover upwards of \$3,500,000 as the salvage value of construction plant, buildings or stores. Such estimated amount does not include the cost of new transformer stations and equipment or extensions to lines and stations on the Niagara System made necessary with the construction of the Chippawa works. The expenditures on such transformer stations and lines for the fiscal year ending October 31st, 1921 are included in the expenditures on that System as shown on Schedule 5 hereto, while the estimated expenditures to be made thereon in the fiscal year ending October 31st, 1922 are included in the estimates of moneys to be expended on the Niagara System.

### Walkerton Stone Quarry

On July 29th, 1920 the Commission entered into an agreement with the Hanover Portland Cement Company, Limited, whereby that Company agreed to convey to the Commission an option which it held on a stone quarry in the vicinity of Walkerton. Under the option so conveyed, the Commission purchased the quarry on September 15th, 1920 by payment of the sum of \$15,000 and to October 31st, 1921 the Commission had expended \$339,498.51 on improvements to the property, purchases and installation of equipment and in the construction of a railway spur and a power line. From the total of such investments of \$354,498.51, the sum of \$31,882.01 was written off as depreciation and charged against the cost of the stone taken from the quarry in 1921 for shipment to the Hanover Cement Company for the purpose of making cement under the Commission's contract with such company; the balance remaining as the book value of the Commission's investment in the quarry, \$322,616.50, represented:

(a) The price at which the quarry and equipment has since been sold to the Hanover Cement and Stone, Limited. ....	\$310,000 00
(b) The value of the power line which will be transferred to and become a part of the Eugenia System. ....	12,616 50
Total. ....	\$322,616 50

The investment in such quarry—prior to the sale thereof and as of date October 31st, 1921—was regarded by the Commission as a part of its investment in the Niagara Power Development for the reason that the bulk of the stone taken from the quarry was consumed in the manufacture of cement which was used in the construction of the Chippawa canal. The expenditures in connection with the quarry in the fiscal year ending October 31st, 1921 were, however, not charged against the appropriations for the Chippawa works but were made by the Commission out of appropriations for miscellaneous capital construction.

Under the terms of an agreement dated July 29th, 1920 between the Commission and the Hanover Portland Cement Company, Limited, the latter agreed to purchase stone from the quarry at Walkerton at the price of 90c. per ton or such additional price as the stone should cost the Commission. The Company further agreed to sell its output of cement to the Commission at cost of production plus 30c. per barrel, such cost of production to be limited to the rates and amounts set forth in the agreement, with the exception of those covering coal, labour, depreciation and stone. In the fiscal year ending October 31st, 1921 the Commission supplied the Company with 29,561 tons of stone at a cost of \$116,650.16 (including depreciation and carrying charges on the quarry.)

Up to October 31st, 1921 the Company had furnished the Commission with 35,755 barrels of mail cement and 76,982 barrels of stone cement, while in the period November, 1921 to January, 1922, it furnished an additional 48,234 barrels of stone cement—a total of 160,971 barrels. The total cost of the cement supplied was \$489,135.90, which amount is subject to certain minor adjustments in connec-

tion with sacks to be returned to the Company. This cement was, according to the Commission's records, used for construction purposes as follows:

On the Niagara Power Development.....	135,065	barrels.
“ “ Nipigon Power “ .....	21,350	“
“ “ Ranney's Falls “ .....	2,070	“
“ Sundry Construction.....	2,486	“

### Reserves for Renewal of Works

Reserves for renewal of works of the Niagara System are provided by an annual charge of 2½% upon the capital invested in transmission lines and stations, not including right-of-way, with interest added thereto at the rate of 4% per annum on the balance remaining from time to time to the credit of the account, such provision being equivalent to a renewal rate of approximately 4% per annum on a straight line basis. The charges so made have been included as part of the cost of power to the municipalities receiving the same since the dates when such municipalities first began to take power from the Commission. Reserves for renewals on lines serving companies under contract with the Commission have also been provided at the same rate from the dates of commencement of the use and operation of such lines.

To October 31st, 1921 the accumulated amounts set aside for such reserves amounted, with interest thereon, to \$2,389,794.33 as against which there had been expended upon renewals \$167,428.43, leaving a balance to the credit of the account of \$2,222,365.90. A statement showing the total provisions up to October 31st, 1920 and the expenditures to cover renewals to that date—also the amounts provided in the fiscal year ending October 31st, 1921 and expenditures made to meet renewals in that year appears as Schedule 28 hereto.

To October 31st, 1921, the accumulated amount set aside as reserves for renewals in respect of the Ontario Power Company and the Ontario Transmission Company amounted, with interest thereon, to \$1,652,146.48, as against which there had been expended upon renewals \$153,539.12, leaving a balance to the credit of the account of \$1,498,607.36. The amount provided to meet renewal charges for the year ending October 31st, 1921, was \$385,814.69 as against which there was expended in the year the sum of \$118,308.46. The rates of provision allowed for renewals and depreciations in respect of the properties of the Ontario Power Company and the Ontario Transmission Company Limited are as follows:

- (a) In respect of the Ontario Power Company—at the rate of 1.85% per annum on the depreciable plant.
- (b) In respect of the third pipe line and hydraulic and generating equipment used in connection therewith—at the rate of 2.85% per annum.
- (c) In respect of the Ontario Transmission Company—at the rate of 3% per annum on depreciable properties.

To October 31st, 1921, the Chippawa Works had not been completed to the extent permitting delivery of power; therefore, reserves for renewal charges were not chargeable or provided in respect of such work.

### Sinking Funds for the Repayment of Advances made by the Province of Ontario in respect of the cost of the Works

Under Section 23 of the Power Commission Act the cost of power to each municipality under contract with the Commission must in each year include its proportion of an annual sum sufficient to form in thirty years, with interest at 4% per annum, a Sinking Fund for the repayment of the advances made under the Act by the Province of Ontario to cover the costs of the works. Under the same Section 23, the Commission is authorized to defer collection—as part of the costs to be paid for power—of any sums payable on Sinking Fund account for the first five years during which a municipality shall take power from the Commission. Exercising this latter right the Commission has deferred collection from all muni-

municipalities on the Niagara System of the amounts to be contributed by them on Sinking Fund account in respect of the cost of lines and stations of the System, for the period of five years during which they shall first take or have taken power from the Commission.

For the fiscal year ending October 31st, 1921, the sum of \$174,581.30 was included in the operating costs of the Ontario Power Company to provide Sinking Funds in connection with

- (a) The \$8,000,000 of debentures issued by the Commission in purchase of shares of the Ontario Power Company.
- (b) The \$3,200,000 of bonds issued by the Commission for the redemption of the debentures of the Ontario Power Company which matured in July, 1921.
- (c) The \$3,515,094.93 advances made by the Commission to the Ontario Power Company for construction of the third pipe line.

In addition thereto Sinking Fund instalments were provided out of the revenues of the Company to the extents required under the Trust Deeds securing the same, in respect of \$10,848,000 of bonds of the Ontario Power and Transmission Companies outstanding in the hands of the Public.

The provisions of the Ontario Niagara Development Works Acts under the terms of which construction of the Chippawa Canal and works is authorized, provide that with the delivery of power from such works the municipalities receiving the same shall pay such a price for power delivered to them as shall be sufficient to provide, with other costs, a Sinking Fund for repayment of the costs of the works. The Chippawa canal being still in course of construction on October 31st, 1921 no Sinking Fund instalment was then contributable.

Having regard to the above, the Sinking Funds contributed by the municipalities on the Niagara System for the year ending October 31st, 1921—(except to the extents that collection thereof was deferred by the Commission under the terms of Section 23 of the Act)—were those necessary to be made towards repayment of the costs of the transmission lines and stations which had been completed and were in operation and in respect of the investments in and the advances of the Commission to the Ontario Power Company.

Of 122 municipalities on the Niagara System taking power from the Commission, 79 of them had, to October 31st, 1921, been operating for a full period of five years or more and were required to make payment in respect of Sinking Funds to meet the cost of transmission lines and stations. Sinking Funds had also been collected from the dates from which power was first delivered, with their use, in respect of works and equipment serving Companies under contract with the Commission. The total Sinking Funds thus accumulated to October 31st, 1921 in respect of the Niagara System amounted to \$957,717.89 as shown in detail on Schedule 27 attached hereto. Such Schedule also indicates the amount chargeable to each municipality on Sinking Fund account for the period during which it has taken power from the Commission and the proportion of such amount collection of which has been deferred by the Commission under the provisions of Section 23 of the Act. In addition the Schedule shows the amount of Sinking Funds paid by or charged as part of the cost of power to each municipality, which has been operating for five years or more, together with the interest credited upon such payments and the accumulated amount of Sinking Funds and interest in respect thereof to October 31st, 1921.

The amount of Sinking Funds collected in the year ending October 31st, 1921 from the municipalities which had been operating for five years or more was—\$212,237.83 and the proportion thereof which was included in the costs of power for the year to each of such municipalities is shown on Schedule 25 attached hereto.

### Apportionment of the Capital Cost of the works between Municipalities

An apportionment of the capital costs of the works so as to determine the amount which has to be supported by each municipality and Company, has with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 25 attached hereto.

### Results of Operations

A combined operating and revenue account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 24.

Revenue amounted to.....	\$1,216,465 42
as against which the costs of power including provisions for renewals, sinking funds payable (excluding those, collection of which stands deferred) and reserves for contingencies, were.....	4,308,563 17
leaving an excess of costs over the amounts billed (monthly) in the year to municipalities and companies of.....	\$92,097 75
This latter amount includes a net loss on sale of power to private companies (written off against the contingent reserves) to the amount of.....	16,068 82
leaving a balance due by municipalities of.....	\$76,028 93

To recoup the Commission in respect of such balance 59 municipalities were charged at the end of the year with \$185,910.45, being the amount necessary to be paid by them—in excess of sums collected monthly—to meet the actual cost of power supplied to them. As against the \$185,910.45 to be so paid to the Commission 63 municipalities contributed—by payment of monthly power bills rendered—\$109,881.52 in excess of the actual costs of power chargeable to them. The extent to which each municipality on the System underpaid or overpaid for power in the year is set out on Schedule 25 attached hereto.

Prices charged to the Niagara System for power supplied to it by the Ontario Power Company in the fiscal year ending October 31st, 1921, were with the other income of that Company sufficient to meet—

- (a) Costs of power purchased and all operating and maintenance expenses.
- (b) Bond and other interest payable by the Company.
- (c) Provide \$385,814.69 for the renewal of the plant and works of the Company.

and also to meet interest on and Sinking Fund provisions in respect of—

- (a) The 6% 1941 bonds to the amount of \$3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company.
- (b) The cash advances by the Commission for the construction of the third pipe line to the works of the Power Company.
- (c) The \$8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company.

Under the provisions of the Ontario Niagara Development Act 1917 the municipalities on the Niagara System will, with delivery of Chippawa power to such System, be required to pay cost thereof as defined by such provisions. To October 31st, 1921 construction of the Chippawa works had not been completed and no costs or charges in respect thereof stood included in the costs of power to the municipalities on the Niagara System for such fiscal year.

On October 31st, 1920 the sum of \$519,504.72 remained in the hands of the Commission in respect of overpayments for power made to that date by 76 municipalities on the System. In the fiscal year ending October 31st, 1921 certain repayments in respect of such \$519,504.72 were made to the municipalities by way of:

- (a) Application of amounts in payment, or part payment of power bills owing by the municipalities.

- (b) Cash remittances direct to municipalities.  
 (c) The purchase by municipalities, at par, of bonds of the Commission issued for the purpose of making extensions and betterments to the Guelph Radial Railway and the application by the Commission of the amounts at the credit of the municipalities in settlement of such bonds purchased.

On 31st October, 1921 the overpayments in the hands of the Commission amounted to \$207,815.60 which had been contributed by 63 municipalities.

On October 31st, 1920, 43 municipalities were indebted to the Commission in the sum of \$204,396.93, being the amounts by which they had underpaid for power supplied to them to that date. On October 31st, 1921 this indebtedness stood reduced to \$190,814.41 with 59 municipalities liable for the same.

Details of the net amount in the hands of the Commission to the credit of municipalities which have overpaid and the amounts remaining payable to the Commission by municipalities which had underpaid for power delivered to them during their periods of operation to October 31st, 1921, are set out in Schedule 26 hereto attached, which also shows—

1. Receipts in the year by the Commission in respect of amounts due by municipalities which had underpaid for power, and payments in the year by the Commission (as above set out) to municipalities which had overpaid for power.
2. Interest credited and charged in the year on balances due to or by municipalities in respect of the accumulated overpayments and underpayments.
3. The net amounts credited as overpayments or charged as underpayments to municipalities in respect of power supplied to them in the year.
4. The accumulated overpayments standing to the credit of, and the accumulated underpayments for power standing charged against the municipalities on October 31st, 1921.

Under Section 23—A of the Power Commission Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by such municipality or any part thereof. Of 122 municipalities taking power from the Niagara System, 8 of them which had been operating for more than three years had underpaid for power supplied to them up to October 31st, 1920 and also underpaid for power delivered to them in the fiscal year ending October 31st, 1921. (See Schedule 26).

### Reserves for Contingencies

The balance at the credit of Contingent Reserves of the System amounted on October 31st, 1920 to . . . . . \$38,514 55  
 and to this there was added in the fiscal year ending October 31st, 1921:

(a) Amounts charged to municipalities and against company contracts as part of the cost of power delivered to them . . . . .	\$37,500 00	
(b) Interest at 4% per annum on the monthly balances at the credit of the account . . . . .	1,301 90	
	38,891 90	
		\$77,406 45

against which there was charged in the year:

a) Expenditures covering sundry small unexpected losses met with during the year . . . . .	\$30,917 57	
b) Net loss for the year on power sold to sundry power customers . . . . .	16,068 82	
c) Net loss to October 31st, 1920 on contracts with sundry power and light consumers in Breslau, Petersburg and St. Agatha districts—not previously applied against contingencies account . . . . .	5,545 05	
	52,531 44	

leaving a balance at the credit of the account as at 31st October, 1921  
 of . . . . . \$24,875 01  
 as set out in Schedule 29 hereto.

## Rural Lines

Capital invested in Rural Lines of the Niagara System amounted to October 31st, 1921 to \$476,425.45. Of this amount \$434,481.48 represented the cost of primary or main lines owned by the Commission but operated and maintained by municipalities owning secondary or service lines tributary thereto; these municipalities pay interest and Sinking Fund charges on the cost of the primary lines to the Commission. To October 31st, 1921, \$27,067.50 stood invested in Rural Lines which are being operated by the Commission at its own risk, while \$14,876.47 had been expended on other Rural Lines which were under construction and incomplete.

During the fiscal year ending October 31st, 1921, \$51,215.31 was expended on Rural Lines, the details of which are set out in Schedule 5. These expenditures may be summarized as follows—

On Extensions to existing Rural Lines.....	\$36,338 84
“ New Rural Power Districts.....	14,876 47
	<hr/>
	\$51,215 31

As an offset against which expenditures, the lines in the Township of York were disposed of to that municipality at the cost thereof, or.....	50,455 82
	<hr/>

leaving a net increase of capital invested in the Niagara Rural Lines Account in the year of.....	\$759 49
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The above expenditures were made by the Commission out of advances by the Province under the provisions of the Power Commission Act and from appropriations for construction of Rural Lines on the Niagara System. No advances were made by the Province up to October 31st, 1921 under the provisions of the Rural Hydro-Electric Distribution Act of 1921.

An Operating and Revenue statement of the Rural Lines of the Niagara System for the year ending October 31st, 1921 is attached hereto as Schedule 30. In the period revenue amounted to \$98,451.94 as against which costs of power, including provision for renewals and sinking funds, were \$98,633.24, a loss of \$181.30 having been made in connection with the Rural Lines operated by the Commission on its own behalf. Included in such Operating Account is the cost of power purchased by the Commission from the Ontario Power Company and supplied to the municipalities of St. Catharines, Merriton and Port Colborne, also the amounts collected from such municipalities in payment therefor. Such municipalities do not form part of the Niagara System proper neither do they take power directly from it—accordingly their names are not included in Schedules 24 and 25 covering the operations of the System proper.

Statement of the detailed costs of operations for the year of each Rural Line—and in respect of the sale of power to the municipalities above referred to—appears as Schedule 31 hereto, while a statement of the accumulated surpluses or operating shortages of each line to October 31st, 1921 appears as Schedule 32. Accumulated Sinking Funds paid in respect of Rural Lines of the System amounted to October 31st, 1921 to \$50,607.68 as shown on Schedule 33.

Amounts due to the Commission by Rural Townships in respect of sums payable for Sinking Funds and interest as on October 31st, 1921 aggregated \$20,653.53, of which \$3,631.54, representing amounts due by three Townships, was three months or more overdue. (See Schedule 101).

Reserves for renewals on the lines operated by the Commission at its own risk are provided by an annual charge of 4% on capital invested, with interest added thereto at the rate of 4% per annum on balances to the credit of the account, and this provision is equivalent to a renewal rate of about 5¾% per annum on a straight line basis, which is held to be adequate by Engineers of the Commission. The total reserves provided and the expenditures on account of renewals to October 31st, 1921, are shown on Schedule 34, also the balance to the credit of the account which amounted on that date to \$6,356.37.

Renewals in respect of Rural Lines constructed at the cost of the Commission and operated by municipalities (in respect of the cost of which the municipalities are required to pay Sinking Funds and interest to the Commission) have, under the contracts with such municipalities, to be provided at the rate of 5% per annum and such renewals funds are retained by the municipalities for expenditure by them in renewal of the lines operated by them.

**REPORT ON BALANCE SHEET AND OPERATING ACCOUNTS**  
**OF**  
**THE ONTARIO POWER COMPANY OF NIAGARA FALLS**  
**AND ITS SUBSIDIARY**  
**THE ONTARIO TRANSMISSION COMPANY LIMITED**

**Scope of Undertakings**

Under the authorities conferred upon it by special Acts of the Dominion of Canada, by which it was incorporated, and under its agreement with the Commissioners of the Queen Victoria Niagara Falls Park, the Ontario Power Company of Niagara Falls constructed and now owns and operates a Hydro-Electric generating plant on the Niagara River adjacent to Niagara Falls, Ont., which comprises a power house, two pipe lines and fourteen units, together with the necessary electrical and other equipment capable of generating approximately 160,000 horse power. Between 1918 and 1920 the Hydro Electric Power Commission of Ontario constructed a third pipe line to the works of the Power Company, which with the hydraulic and generating equipment installed, is capable of generating an additional 40,000—50,000 horse power, making the total generating capacity of the works approximately 200,000 horse power.

The Ontario Power Company owns the entire capital stock, \$1,000,000 of the Ontario Transmission Company Limited, the principal assets of which consist of transmission lines and distributing stations, all of which are leased to the Ontario Power Company and employed to transmit power from the works of that company to its customers and the Niagara System.

**Purchase of Capital Stock of the Ontario Power  
Company by the Commission**

As of date August 1st, 1917 the Commission purchased from J. J. Albright, Esq., of Buffalo, N.Y., acting as vendor on behalf of himself and other stockholders of the Ontario Power Company, \$9,000,000 of the capital stock of the Power Company and a further \$1,000,000 (being the balance of the total issued capital of \$10,000,000) to the extent that the vendor was able to obtain delivery of the same from the holders thereof. The purchase price was \$80 per share payable in forty year 4% debentures issued by the Commission and guaranteed by the Province of Ontario. Since the date of purchase the Commission has acquired the entire \$10,000,000 of capital stock of the Power Company and has issued in payment thereof debentures to the amount of \$8,000,000.

With the capital stock of the Ontario Power Company owned in entirety by the Commission and the Niagara System taking all power generated by the Power Company (except that required to be furnished to certain private customers under contract) the Commission now collects such an amount for power delivered by the Power Company to the Niagara System as is sufficient, with the other revenues of the Power Company to meet:



- (a) All operating expenses of the Power Company and the Transmission Company.
- (b) Yearly provision for renewal of plant and equipment.
- (c) Interest and Sinking Funds on the outstanding bonds of the companies.
- (d) Interest and Sinking Funds on the outstanding bonds of the Commission issued to cover the purchase price of the capital stock of the Power Company and to retire the 1921 bond issue of the Power Company.
- (e) Interest on the moneys advanced by the Commission to the Power Company for construction of the third pipe line to its works and Sinking Fund for the repayment of such advances within thirty years.

In other words, the purchase price paid by the Commission for the capital stock of the Ontario Power Company is treated in manner similar to that which would prevail had such purchase price been advanced by the Province and applied in construction of "works" of the Niagara System.

## BALANCE SHEET OF POWER COMPANY

Attached hereto as Schedule 22 is a combined statement of the Assets and Liabilities of the Power Company of Niagara Falls and the Ontario Transmission Company Limited as of date October 31st, 1921, while a combined operating account for the year ending on that date is attached as Schedule 23. In explanation of the items contained in the combined Balance Sheet, I report as follows:

### ASSETS

#### Plant, Real Estate, Transmission Lines, Distributing

**Stations, Rights, Franchises and Goodwill \$25,132,736.47**

The above assets stood included in the accounts of the Companies on October 31st, 1920 at the amount of \$25,111,229.82. In the year ending October 31st, 1921 the sum of \$21,506.65 was expended on additions and betterments to works, details of which are set out in Schedule 7 hereto. Since 1st November, 1919 provision for renewal of the plant and works of the Power Company has been made at the rate of 1.85% per annum and for the renewal of the stations and transmission lines of the Transmission Company at the rate of 3% per annum.

#### Expenditures on Construction of Third Pipe Line

**including additional generating equipment \$3,515,094.93**

This represents the cost to October 31st, 1921 of a third pipe line to the works of the Ontario Power Company and additional generating equipment installed in connection therewith. To October 31st, 1920 the amount expended was \$3,494,494.33 and in the fiscal year ending October 31st, 1921 further expenditures were made to the amount of \$20,600.60, details of which are shown on Schedule 7 hereto.

When construction of the third pipe line was entered upon in 1918 it was expected that the proceeds of sale of additional power to be obtained with the use of such pipe line and indemnities looked to be received from the Dominion Government, would be sufficient to return the cost of the works; accordingly the Ontario Power Company executed an agreement with the Commissioners of the Queen Victoria Niagara Falls Park under which it agreed to remove the pipe line by the Spring of 1923. The Company now states that the Commissioners of the Queen Victoria Niagara Falls Park have agreed to allow the pipe line to remain for as long a period as the Power Company shall require. Since November 1st, 1919 provision for the renewal of the pipe line and the generating equipment used in connection therewith has been provided at the rate of 2.85% per annum, and commencing with the last fiscal year provision for Sinking Fund has been provided at a rate sufficient to repay the cost of the pipe line and the additional generating equipment within thirty years from November 1st, 1920.

### Discount on Bonds Capitalized \$979,940.00

Discount allowed in connection with the sale of bonds of the Companies (other than an issue retired in 1921) amounted at the time of issue of such securities to \$1,534,905.91, and such discount stood included by the Companies as part of the cost to them of their physical and other assets. In addition to the above, discounts of \$156,480 were required to be paid in respect of an issue of \$3,200,000 of debentures made by the Commission in 1921 to retire bonds of the Power Company when these matured. Of the total of such discounts of \$1,691,385.91, the sum of \$711,445.91 had, to October 31st, 1921 been written off by way of annual charge against the operations of the Companies, leaving \$979,940 to be paid—as additional interest—over the life of the bonds outstanding.

### Costs of American Exchange to retire bonds of the Power Company which matured July 1st, 1921, \$351,828.61

On July 1st, 1921, \$2,753,000 of second mortgage 6% Bonds of the Ontario Power Company matured. The principal of these bonds was payable in American exchange and to provide payment the Commission issued \$3,200,000 of twenty year 6% Debentures payable in Canada and guaranteed by the Province of Ontario. The proportion of exchange included in such \$3,200,000 debentures was \$358,157.70 and this amount is being written off in equal annual instalments spread over twenty years.

### Construction Equipment \$43,223.63 Maintenance, Tools and Equipment \$36,107.11

On October 31st, 1921 construction equipment stood at \$43,223.63, which represented a physical inventory at cost of \$64,835.45 less provision for depreciation \$21,611.82 (33 $\frac{1}{3}$ %).

The maintenance, tools and equipment were inventoried and valued at the amount of \$36,107.11 as on October 31st, 1921.

### Furniture and Fixtures \$10,344.54 Instruments \$2,000.00 Horses, Wagons and Sundry Equipment \$1,251.54

On August 1st, 1917 a physical inventory of furniture and fixtures was made and since that date depreciation has been written off annually at the rate of 10% per annum. The instruments, horses, wagons and sundry equipment have been written down to actual present values. Allowances for depreciation have been charged to the operating expenses of the Company.

### Materials \$59,124.77

All materials on hand on October 31st, 1921 were inventoried and revalued at the above amount.

### Accounts Receivable \$282,751.02

On October 31st, 1921 accounts were due the Power Company by its customers to the amount of \$282,751.02, of which about \$167,000 were three months or more overdue. The Company is of the opinion that all outstanding accounts will be collected in full, but as a provision against any possible losses the sum of \$30,000 has been set aside as a reserve and is included in the Contingent Reserves hereinafter mentioned.

### Cash in Bank

In Current Account.....	\$46,068 48
For Payment of Outstanding 1921 Bonds.....	10,000 00
For Payment of Interest Coupons.....	51,370 00

Amounts on deposit with the Bankers of the Company on October 31st, 1921—as above set out, were confirmed to us by certificates and statements from such Bankers.

### Sinking Funds on Deposit with Trustees \$457.63

Cash in the hands of Trustees representing Bondholders of the Companies amounted on October 31st, 1921, to \$457.63.

### J. J. Albright—Claims against—\$286,200.26

This represents the minimum amount which the Ontario Power Company (through the Commission as the owner of the entire capital stock of the Company) contends should be deposited with the Company by Mr. J. J. Albright of Buffalo (vendor of the shares purchased) under the terms of the purchase agreement dated April 12th, 1917, and in respect of certain additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period from the commencement of operations by the Power Company up to August 1st, 1917. To secure the Company and itself against loss of such claims the Commission has in its possession \$300,000 par value of bonds of the Commission, being part of the purchase price paid by it for shares of the Ontario Power Company.

### Deposit with Supreme Court of Ontario in connection with claims of the Toronto Power Company \$166,262.88

This represents an amount on deposit with the Supreme Court of Ontario in connection with litigation in force between the Toronto Power Company and the Ontario Power Company in respect of an amount claimed to be due to the former for power supplied by it to the Ontario Power Company.

### Hydro-Electric Power Commission of Ontario

Moneys held for purpose of Sinking Fund.....	\$163,271 71
Current Account.....	39,748 07
Total.....	\$203,019 78

As on October 31st, 1921 the Commission held for account of the Power Company, funds to the amount of \$203,019.78, of which \$163,271.71 represented moneys held by the Commission for Sinking Fund purposes; the remaining \$39,748.07 was a balance held on current account.

### LIABILITIES

#### Capital Stock

Ontario Power Company of Niagara Falls.....	\$10,000,000
Ontario Transmission Company Limited.....	1,000,000

The issued paid-up capital of the Ontario Power Company of Niagara Falls is 100,000 shares of a par value of \$100 each, all of which are owned by the Commission. The issued paid-up capital of the Ontario Transmission Company Limited consists of 10,000 shares of a par value of \$100 each, the whole of which is owned by the Ontario Power Company and stands pledged by it as security for bonds issued and sold to the public by the Ontario Power Company.

#### Bonds and Debentures

Ontario Power Company First Mortgage  
5% Gold Bonds \$9,218,000.00

Under February 2nd, 1903 the Company executed a Trust Deed or mortgage in favour of the Toronto General Trusts Corporation to secure an issue of \$12,000,000 of first mortgage 5% gold bonds maturing February 1st, 1943. Under such mortgage the Company is required to pay as annual Sinking Fund to the Trustees a sum equal to \$1 for every electrical horse power sold in each year during the currency of the bonds.

Of the total issue of \$12,000,000 bonds to the par value of \$10,579,000 were sold, of which \$1,361,000 have been redeemed by Sinking Fund payments, leaving \$9,218,000 outstanding at October 31st, 1921. Payment of the bonds is guaranteed by the Province of Ontario.

Of the bonds remaining unsold (\$1,421,000) \$1,400,000 have been hypothecated to the Bank of Montreal as security for advances made by it to the Commission; the Commission on its part having advanced such moneys to the Ontario Power Company in connection with the construction of the third pipe line hereinbefore mentioned. To October 31st, 1921, \$900,000 of such bonds had been delivered to the Bank of Montreal while \$500,000 remain subject to execution and delivery. The balance, \$21,000, of bonds remain in the hands of the Company unissued.

**Second Mortgage 6% Debentures due 1st July, 1921  
and not presented for payment, \$10,000**

On July 1st, 1921, \$2,753,000 6% second mortgage bonds of the Power Company matured when provision for their payment was made. To October 31st, 1921, \$10,000 of such bonds had not been presented for payment but remained outstanding. To provide for their retirement the sum of \$10,000 stood on deposit with the Canadian Bank of Commerce, New York on October 31st, 1921.

**Ontario Transmission Company Ltd.,  
1st Mortgage 5% Gold Bonds \$1,630,000**

By resolutions of Directors and Shareholders of the Ontario Transmission Company Limited, the creation and issue of \$2,000,000 of 5% gold bonds due May 1st, 1915 was authorized. Subsequently a Trust Deed in favor of the Toronto General Trusts Corporation securing such an issue upon all the assets of the Company was executed under date of August 16th, 1905, and bonds to the amount of \$2,000,000 were sold. Up to October 31st, 1921, \$370,000 of bonds had been redeemed out of Sinking Fund payments, leaving a balance outstanding on that date of \$1,630,000.

By agreement dated April 29th, 1910, the Ontario Power Company of Niagara Falls guaranteed payments of both principal and interest of the bonds. On June 11th, 1910, the Ontario Transmission Company Limited agreed to make Sinking Fund payments of \$30,000 per annum in respect of the bonds, and the Ontario Power Company obligated itself to pay the same if the Transmission Company failed to meet them or any of them when payable. Payment of these bonds is guaranteed by the Province of Ontario.

**Hydro-Electric Power Commission of Ontario—Advances**

Re 6% 1941 bonds issued by the Commission. . . . .	\$3,200,000 00	
Interest accrued thereon . . . . .	67,856 16	
		\$3,267,856 16

To provide for the retirement of \$2,753,000 of 6% second mortgage bonds of the Power Company which matured on July 1st, 1921 and were payable in New York, the Commission on June 24th, 1921 sold debentures of its own issue guaranteed by the Province of Ontario bearing interest at the rate of 6% and maturing in 1941 to the amount of \$3,200,000. The discounts met with on such sale amounted to \$156,480. Under an agreement dated June 22nd, 1921 between the Commission and the Power Company the latter agreed to pay interest on the debentures as the same falls due, half yearly, and also to pay to the Commission—yearly—a Sinking Fund of 1% of the par value of the bonds. This agreement further provides that all moneys received by the Commission in respect of such Sinking Fund payments shall be invested by the Commission in the securities of the Province of Ontario—also all interest accruing thereon—and that such securities shall be deposited by the Commission with the Canada Trust Company at their office in the City of Toronto as security for and to be applied in payment of, the debentures of the Commission.

**Re Construction of Third Pipe Line \$3,515,094.93**

This amount represents cash advances made by the Commission to the Power Company up to October 31st, 1921 in connection with the construction by the Power Company of the third pipe line to its works. Provision for repayment to the Commission of such advances commenced in the last fiscal year at a rate sufficient to repay the borrowings within thirty years from November 1st, 1920. The amount provided out of revenue of the Power Company in the year ending October 31st, 1921 was \$63,271.71. Interest on the above mentioned advances is being paid by the Power Company to the Commission at the rates prevailing at the time the third pipe line was constructed.

**Accrued Interest on \$8,000,000 bonds  
issued by the Commission —\$80,000**

Revenues of the Power Company are charged with the yearly interest, \$320,000 on the \$8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company. The above amount, \$80,000, represents the accrued portion of such interest for the period between the last interest date, August 1st, 1921 and October 31st, 1921.

**Accounts Payable and Accrued Charges \$132,719.40**

These represented liabilities of \$132,719.40 due by the Power Company as on October 31st, 1921 in respect of current accounts chargeable to the operation and maintenance of its works.

**Reserve set aside to cover claims made by the Toronto Power  
Company and the Queen Victoria Niagara Falls Park  
Commission, also for contingencies \$418,233.63**

The above amount comprises:

(a) Reserve to cover claims in respect of power supplied by the Toronto Power Company.....	\$26,244 75
(b) Reserve to cover claims of the Queen Victoria Niagara Falls Park Commission in respect of additional water rentals to October 31st, 1921.....	275,000 00
(c) Reserve for contingencies that may be met with.....	116,988 88
	\$418,233 63

The sum of \$26,244.75 stood provided on October 31st, 1921 as a reserve against such amount as should be found to be payable by the Ontario Power Company to the Toronto Power Company for power supplied by the latter to the former in the years 1918 and 1919.

According to a judgment of Mr. Justice Middleton of the Supreme Court of Ontario rendered in connection with litigation between the Toronto Power Company and the Ontario Power Company in respect of the amount to be paid for such power, it was held that the Ontario Power Company must pay for power taken between March, 1918 and February, 1919 at rates quoted in a five-year contract between the Companies bearing date October 15th, 1915, but only to the extent of the output of one generator (10,000 kilo volt amperes) and that the balance of the power taken in such period was to be regarded as having been furnished by the Toronto Power Company to the Ontario Power Company on the order of the Power Controller for the Dominion of Canada. Concluding the judgment was a statement to the effect that in view of the findings the accounts relative to the claim made by the Toronto Power Company should be recast. A recast made by Engineers of the Ontario Power Company showed an amount due of \$26,244.75. The Toronto Power Company has given notice of appeal of the judgment, which appeal, to October 31st, 1921, had not been heard.

Certain negotiations have been entered into between the Hydro-Electric Power Commission and the Toronto Railway Company relative to the purchase by the former of the undertakings of the Toronto Power Company and its subsidiary companies. In such negotiations it has been agreed that if purchase of the physical assets of the Toronto Power Company and its subsidiaries shall be effected by the Hydro-Electric Power Commission, the claims of the Toronto Power Company against the Ontario Power Company in respect of power delivered in 1918 and 1919 shall be settled by the payment of the amount set out in the judgment handed down by Mr. Justice Middleton, and that the right of the Toronto Power Company to appeal from such judgment shall be waived.

In the year 1920 judgment was rendered in an action by the Attorney-General of Ontario and the Queen Victoria Niagara Falls Park Commission against the Toronto Power Company relative to rentals to be paid by the Toronto Power Company in respect of the use of water taken from the Niagara River, and such judgment required the payment by the Toronto Power Company to the Parks Commission of additional rentals beyond those theretofore paid. The judgment affects the amount of rentals payable by the Ontario Power Company during its whole period of operations. The Engineers of the Ontario Power Company have computed the additional rentals payable for the periods between 1906 and October 31st, 1921 as \$275,000, and of such amount \$188,658.77 (covering the period from 1906 to August 1st, 1917) has been treated as collectible from J. J. Albright, Esq., representing the former owners of the Power Company, while \$51,404.05 (covering the period August 1st, 1917 to October 31st, 1920) has been charged against the surplus of the Power Company and \$34,937.18 against the operations for the fiscal year ending October 31st, 1921.

Reserves against contingencies which may be met with have been provided to the extent of \$116,988.88.

### Reserves for Sinking Funds

- (a) On \$8,000,000 bonds issued by the Commission to cover purchase price of Capital Stock of the Power Company \$100,000 00

Creation of a Sinking Fund sufficient with interest added at 4 $\frac{1}{2}$ % per annum to retire—at maturity—the \$8,000,000 bonds issued by the Commission in purchase of the capital stock of the Ontario Power Company was commenced as of date November 1st, 1920. The Sinking Fund instalment provided in the year ending October 31st, 1921 was charged against the revenues of the Power Company.

- (b) On cash advances re Construction of third pipe line \$63,271 71

Creation of a Sinking Fund for the repayment of the advances of the Commission in connection with the construction of the third pipe line to the works of the Power Company was commenced in the fiscal year ending October 31st, 1921. The annual Sinking Fund instalments to be provided are calculated upon a basis permitting full repayment of such advances within thirty years from November 1st, 1920. The instalment paid in 1921 was charged against the revenues of the Power Company.

### Provision for Accrued Sinking Funds \$21,315.05

This item represents the proportionate amount of Sinking Funds which had accrued but were not payable as at October 31st, 1921 in respect of—

(a) The 5% gold bonds of the Ontario Transmission Company, Limited..	\$10,005 46
(b) The 6% 1941 bonds of the Commission issued for the purpose of retiring the 1921 bonds of the Power Company.....	11,309 59
Total.....	\$21,315 05

## Reserves for Renewal of Plant, Equipment and Transmission Lines \$1,498,607.36

To 31st October, 1921 the amount to the credit of the reserves for renewal of plant, equipment and transmission lines of both Companies was \$1,498,607.36 and had been provided in the manner following—

(a) By transfer of the amounts standing to the credit of renewal and other reserve accounts of the Companies on August 1st, 1917, the date of their purchase by the Commission.....	\$880,833 35
(b) By provision made in the two fiscal years ending October 31st, 1921 for the renewal of plant, equipment and transmission lines, which provision was charged against the revenues of the Companies.....	771,313 13
Total.....	\$1,652,146 48

As against which expenditures on account of replacements and renewals made in the two fiscal years ending October 31st, 1921 amounted to.....	153,539 12
Leaving a balance to the credit of the account of.....	1,498,607 36

For the reason mentioned in my previous reports no provision for the renewal or depreciation of the plant equipment and transmission lines of the Companies was made in the periods between August 1st, 1917 and October 31st, 1919. In the last two fiscal years the rates of provision allowed for renewals and depreciation were as follows:

- In respect of the Ontario Power Company—at the rate of 1.85% per annum on the depreciable plant.
- In respect of the third pipe line and the hydraulic and generating equipment used in connection therewith—at the rate of 2.85% per annum.
- In respect of the Ontario Transmission Company—at the rate of 3% per annum on all depreciable property.

## Surplus \$59,197.03

Subject to the contingent liability hereinafter mentioned, the surplus funds of the Companies amounted on October 31st, 1921, to \$59,197.03.

## Contingent Liability

The American Cyanamid Company is the holder of a contract under which the Ontario Power Company is obligated to supply it with upwards of 26,000 h.p. per annum at the price of \$10.50 per h.p.; such supply of power having been interrupted at various times during 1918 and 1919. The American Cyanamid Company contends that it thereby suffered material damages. The Ontario Power Company claims that such interruptions in the power supply were made under authority of the Dominion Power Controller under which circumstances it repudiates all liability.

## Results of Operations

Attached hereto as Schedule 23 is a combined revenue and expenditure account of the Ontario Power Company and the Ontario Transmission Company for the fiscal year ending October 31st, 1921 and such account indicates that after payment of the costs of power purchased, of operating expenses, maintenance, bond and other interest and providing the sum of \$385,814.69 for renewal and equipment of the plant and works of the Companies, the revenues of the Ontario Power Company exceeded costs of operation by \$362,456.46.

To such operating surplus of.....	\$362,456 46
was added	

- |   |            |
|---|------------|
| (a) Provision previously made for claim of the Toronto Power Company in excess of amount found to be payable under judgment of Mr. Justice Middleton..... | 193,564 18 |
|---|------------|

(b) Surplus arising by redemption in 1921 of bonds and debentures of the Companies out of revenue—less yearly provision required to be made for redemption of such bonds.....	\$65,429 46
(c) Surplus carried forward in the accounts of the Company from October 31st, 1920.....	103,320 08
Making a total of.....	<u>\$724,770 18</u>

which was applied as follows:

(1) Provision for additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period August 1st, 1917 to October 31st, 1920.....	\$51,494 05	
(2) Provision for Sinking Funds:—		
(a) On \$8,000,000 bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company....	\$100,000 00	
(b) On 6% 1941 bonds to the amount of \$3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company.....	11,309 59	
(c) On cash advances by the Commission for the construction of the third pipe line.....	63,271 71	
	<u>\$174,581 39</u>	
(3) Provision for payment of interest coupons due February 1st and August 1st, 1921 on the \$8,000,000 bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company.....	\$320,000 00	
American Exchange on remittances to pay such interest.....	39,587 80	
Interest accrued but not yet payable on the above bonds for the three months ending October 31st, 1921....	80,000 00	
	<u>\$439,587 80</u>	
Leaving a surplus as of date October 31st, 1921 on the books of the Company of.....		<u>\$665,573 15</u>
		<u>\$59,197 03</u>

This surplus is subject to reduction by the amount of such liability, if any, as the Company may be under in respect of the contingent claim hereinbefore referred to.

### General Remarks

The Officers of the Ontario Power Company of Niagara Falls as of date October 31st, 1921 were:

Sir Adam Beck.....	President.
Hon. D. Carmichael.....	First Vice-President.
Fred R. Miller.....	Second Vice-President.
W. W. Pope.....	Director and Secretary.
F. A. Gaby.....	Director and Chief Engineer.
J. W. Gilmour.....	Director and Treasurer.
W. G. Pierdon.....	Director and Accountant.

while those of the Ontario Transmission Company, Limited, were:

Sir Adam Beck.....	President.
Hon. D. Carmichael.....	First Vice-President.
Fred R. Miller.....	Second Vice-President.
W. W. Pope.....	Director and Secretary.
F. A. Gaby.....	Director and Chief Engineer.
J. W. Gilmour.....	Director and Treasurer.



all of whom are members or officers of the Hydro-Electric Power Commission of Ontario. With the exception of the First and Second Vice-Presidents of the Ontario Power Company, to whom remuneration at the rate of \$2,000 per annum is paid for their services as Directors, no remuneration is paid to the Directors of the Companies for their services as such, but the President, Secretary, Chief Engineer, Treasurer and Accountant are each paid an annual salary by the Ontario Power Company.

Under an agreement dated April 20th, 1919, the undertakings of the Ontario Transmission Company, Limited, are leased to the Ontario Power Company of Niagara Falls for a period of forty years in consideration of the payment by the Power Company to the Transmission Company of a rental of \$2.50 per annum for each electrical horse power transmitted over the lines of the Transmission Company or at the rate of 50c. per thousand kilowatt hours if the energy be measured in kilowatt hours, with the provision that the rental so to be paid shall not in any year be less than the amount required by the Transmission Company to pay interest on its bonds, taxes and costs of operation and administration. Under another agreement dated April 20th, 1910, the Power Company is obligated to pay the Sinking Fund to be met by the Transmission Company should the latter make default in respect of the same.

The undertakings of both Companies are operated by Officers and employees of the Hydro-Electric Power Commission of Ontario and all operating expenses are paid by the Commission, which periodically is reimbursed in the amount of the same by the Power Company. Included in the operating expenses charged to the Companies are proportions of the overhead and office expenses of the Commission which are assessed against the Companies in manner similar to that in which they are distributed between the different departments of the Commission. Revenue for power sold and rental is received direct by the Ontario Power Company of Niagara Falls and applied to the payment of operating expenses, water power rentals, interest on bonds and Sinking Fund payments. An agreement has been executed between the Power Company and the Commission relative to the payment from time to time by the Commission of the operating costs of the Power Company and the periodical reimbursement to it of the same.

## THUNDER BAY SYSTEM

### Scope of System

The Thunder Bay System is comprised of two parts—

(a) The original System constructed in 1910, and consisting of a wood pole line from a junction point on the transmission lines of the Kaministiquia Light, Heat and Power Company, to the City of Port Arthur, and a distributing station erected in connection therewith. Up to December 20th, 1920, the supply of power of this System was obtained from the Kaministiquia Light, Heat and Power Company, with which the Commission had a contract.

(b) A Power development at Cameron's Falls on the Nipigon River, construction of which was commenced in 1918, and completed in December, 1920, to an extent permitting delivery of a limited amount of power to meet the requirements of the City of Port Arthur. It is stated that to the extent presently completed the development has a generating capacity of from 25,000 to 27,000 horse power and with the installation of additional units at a later date it is expected to be capable of generating a maximum load of 75,000 horse power.

The conditions of affairs relative to the original System and the new development are as follows:

### Original System

The investment of the Commission in the transmission line and distribution station of the original System amounted as on October 31st, 1921, to \$118,452.67 made up as follows:

Transformer station.....	\$88,976 21
Transmission line.....	\$29,476 46
Total.....	\$118,452 67

Operation of this line and station having been suspended in December, 1920, (when the contract with the Kaministiquia Company expired) no additions to them were made in the fiscal year ending October 31st, 1921.

The Commission reports that during the fiscal year ending October 31st, 1922, it expects to sell the transmission line and station to the City of Port Arthur at such a price as will return the investment of the Commission, less renewal, sinking fund and contingent reserves in the hands of the Commission or set aside in respect of the system. On such basis the City of Port Arthur would require to pay to the Commission—

Investment in the system.....		\$118,452 67
Less: (a) Sinking fund instalments paid to the Commission in respect of the System.....	\$21,264 86	
(b) Reserves for the renewal of works of the system in the hands of the Commission.....	41,302 22	
(c) Contingent Reserve Fund.....	4,424 66	
		66,991 74
Leaving a balance to be paid by the City of Port Arthur of approximately.....		\$51,460 93

In view of such contemplated sale no amounts were charged in the cost of power delivered by the new development to the City of Port Arthur (in the fiscal year ending October 31st, 1921) in respect of sinking fund, renewal charges or contingent reserves on the investments of the Commission in the original system.

Interest for the year upon the investment of the Commission in the original system and all operating charges of such system for the period between November 1st and December 20th, 1920—including the cost of power purchased—are included in the costs of power charged to the City of Port Arthur for the year. The sum of \$29,721.31 in the hands of the Commission on October 31st, 1921—and representing overpayments for power by the City of Port Arthur in respect of the operations of the original system—was applied by the Commission in part payment of the cost of power delivered from the works of the new development to the City of Port Arthur in the year.

### New Development (Nipigon)

According to information furnished by the Engineers of the Commission the Nipigon development, construction of which was commenced in 1918, has now a generating capacity of from 25,000 to 27,000 horse power, and with the installation of additional units at a later date it is expected to be capable of developing a maximum load of 75,000 horse power. During the fiscal year ending October 31st, 1921, upwards of 7,000 horse power was delivered by the development to the City of Port Arthur, while commencing May 1st, 1921 approximately 3,500 horse power was delivered to the Nipigon Fibre and Paper Company, Limited, under the terms of a contract dated October 1st, 1920.

Officers of the Commission expect that 12,000 horse power will be sold from the works in the fiscal year ending October 31st, 1922, and that such delivery will be increased to 25,000 horse power in 1923 and 30,000 horse power in 1924, in meeting the requirements of the City of Port Arthur (which has contracted to pay cost for power from the works) and by sales of power to pulp and paper mills on the Nipigon River and other undertakings in the vicinities of Port Arthur and Fort William.

Under the terms of a contract dated October 10th, 1917, the City of Fort William has undertaken to purchase from the Commission

(a) All such power, in excess of that supplied to it under contract by the Kaministiquia Light, Heat and Power Company, as it should require in the years 1917 to 1926 and thereafter.

(b) Its full power requirements, and to pay for the same at the cost thereof to the Commission.

### Investment in Works

Expenditures of the Commission upon the Development Works on the Nipigon River amounted, to October 31st, 1921, and according to the accounts of the Commission, to \$6,347,705.45, made up as follows:

On Generating Plant.....	\$5,637,973 84	
On Transmission Lines.....	567,606 36	
On Transformer Station.....	142,125 25	
		\$6,347,705 45
A total of.....		

of which there was disbursed—according to such records—in the year ending October 31st, 1921—

On Generating Plant.....	\$2,123,703 06	
On Transmission Lines.....	115,477 02	
On Transformer Station.....	106,557 35	
		\$2,345,737 43
A total of.....		

Details of these disbursements are shown in Schedule 8 hereto. Completion of the works now capable of generating and delivering approximately 25,000 horse power to 27,000 horse power will, in the opinion of Engineers of the Commission, require the expenditure of \$733,968 in the fiscal year ending October 31st, 1922.

For the fiscal year ending October 31st, 1921, the sum of \$1,996,700 was appropriated by the Legislature for the purposes of the Thunder Bay System, while, in addition, a Treasury Board Minute authorized further advances by the Province for the purposes of the system to the amount of \$266,795.27. Sums to the total amount thereof, or \$2,263,495.27 were paid over by the Province to the Commission, and such sums with \$82,242.16 provided out of renewal and other reserve funds in the hands of the Commission to the credit of various power systems, were expended in the year—and on the works—in the manner set out in Schedules 4 and 8 hereto.

### Interest Adjustments

Under the provisions of Sections 15 (1A) and 23 of the Power Commission Act, the Commission is required to pay to the Province such rates of interest as the Province shall on its part pay for moneys advanced to the Commission. On such basis interest additions to the costs of construction of the Nipigon Works were to October 31st, 1921, made at the following rates:

- (1) On the advances made in the fiscal year ending October 31st, 1918, at the rate of 6.188% per annum.
- (2) On the advances made in the fiscal year ending October 31st, 1919, at the rate of 5.341% per annum.
- (3) On the advances made in the fiscal year ending October 31st, 1920, at the rate of 6.2% per annum.
- (4) On the advances made in the fiscal year ending October 31st, 1921, at the rate of 6.5% per annum.

On the assumption that the Province was and is prepared to accept interest at 5% per annum on all advances made by it to the Commission for the purposes of the Nipigon Works, the Commission reduced interest charges in respect of such advances and to October 31st, 1921, to conform with such rate. To give effect to such reduction the sum of \$71,785.41 was deducted from the interest payment made to the Province on October 31st, 1921, while a further sum of \$5,562.04 stands charged to Suspense account to be deducted from interest payments to be made to the Province in the fiscal year ending October 31st, 1922.

In view of the provisions of Sections 15 (1A) and 23 of the Act, if the basis adopted by the Commission in its accounts is to be made permanent and valid it is a question if legislative approval of the same is not necessary to be obtained.

Interest paid to the Province in respect of its advances for the purposes of the System amounted on the above basis and for the fiscal year ending October 31st, 1921, to \$256,852.79, which amount, together with interest of \$1,598.85 on the borrowings from the renewal and other reserve funds of the Commission—a total of \$258,451.64—was charged as follows:

(1) To Costs of Construction—			
On the Generating Plant, Stations and Lines.....	\$94,717	59	
Less: An amount sufficient to reduce the interest capitalized to a basis of 5% per annum in the period prior to October 31st, 1920.....	19,827	87	
			874,889 72
(2) To Interest Suspense Account—			
the difference between interest at the rates paid by the Province and at the rate of 5% per annum on the investments in lines and stations—			
for the period prior to October 31st, 1920.....	2,689	32	
for the year ending October 31st, 1921.....	2,872	72	
			5,562 04
(3) To the Costs of Operation—			
(a) One-half of the total interest charged (at 5% per annum) on the investment in the new develop- ment lines and stations for the broken period be- tween December 21st, 1920, and May 31st, 1921, during which period both construction and opera- tions were being carried on.....	56,602	61	
(b) Interest at 5% per annum on the amounts invested in the new development lines and stations (excepting the permanent dam which was under construction and not in operation) for the period between June 1st, 1921, and October 31st, 1921.....	116,007	67	
(c) Interest at 4.55% per annum on the capital invested in the original lines and stations (over which the power was taken from the Kaministiquia Company for delivery to the City of Port Arthur) for the full year ending October 31st, 1921.....	5,389	60	
			177,999 88
			A total of.....
			\$258,451 64

Distribution of the charges as between the Costs of Capital Constructions and the Costs of Operations, in the manner above set out, has been adopted by the Commission as a fair and equitable allocation of interest charged for the fiscal year ending October 31st, 1921. With interest charged on the basis of 5% the costs of construction of the works stand reduced by \$40,207.77 and the costs of operation of the System for the year ending October 31st, 1921 by \$37,139.68 as compared with the amounts which would have been chargeable had interest been included at the higher rates hereinbefore mentioned.

### Reserves for Renewal of Works

With construction of Nipigon Works incomplete and the operations thereof conducted on a limited scale in the fiscal year ending October 31st, 1921, no amounts were set aside or charged in such period as part of the cost of power delivered from the works to the City of Port Arthur or against contracts with power customers in respect of renewal charges.

### Reserves for Sinking Funds

With construction of the Nipigon Works incomplete and operations thereof conducted on a limited scale, no amounts were set aside in the fiscal year ending October 31st, 1921, and charged into the cost of power in respect of sinking funds to meet the capital invested in such works. Under the terms of the contract between the City of Port Arthur and the Commission, Sinking Fund instalments

to be included in the cost of power from the Nipigon works are to be those which will be sufficient to repay the cost of the works within forty years, instead of thirty years as is required generally under the terms of Section 23 of the Power Commission Act.

**Contingent Funds**

With construction of the Nipigon Works incomplete and operations thereof conducted on a limited scale, no amounts were set aside in the fiscal year ending October 31st, 1921—and charged into the costs of power—in respect of “Contingent Funds”.

**Results of Operations for Year**

Operating and Revenue account of the system as shown by the books of the Commission for the year ending October 31st, 1921, is attached hereto as Schedule 35. Operating costs for the period—on such basis—amount to \$236,499.79 including

- (a) Costs of power purchased and all operating and administration expenses of the original System for the period between November 1st and December 20th, 1920.
- (b) Costs of operation and administration of the Nipigon system for the period between December 20th, 1920 and October 31st, 1921.
- (c) Interest charges to the amount of \$177,999.88 as determined on the bases hereinbefore mentioned.

but excluding

- (d) Any allowances for renewal of works, sinking funds or contingent funds in respect of the Nipigon development,

Against such costs of operation—computed on the bases mentioned—the revenue of the System for the period amounted to 217,790 96

including

- (e) Receipts from the Nipigon Fibre and Paper Company, Limited, for power supplied to it under the terms of a contract dated October 1st, 1920.
- (f) Receipts for power delivered to the City of Port Arthur at an interim rate of \$25 per h.p.; the sum of \$29,721.31 remaining in the hands of the Commission in respect of overpayments for power by the City of Port Arthur to the original system, having been applied in part payment thereof.

Leaving a deficiency of. \$18,708 83

which deficiency must be made good by the City of Port Arthur or provided out of the future revenue of the system.

The City of Port Arthur having executed a new contract in May, 1917 relative to the purchase by it of power from the Nipigon Works, the Commission is in my opinion authorized under the provisions of Section 23 of the Power Commission Act to relieve the City from the payment of any Sinking fund instalments in respect of the cost of the Nipigon works for a period of five years from December 20th, 1920. Under the provisions of Section 6 (c) of the Power Commission Act, also, the Commission was permitted but not required to include a charge for Contingent Funds in the costs of power delivered to Port Arthur in the year. The Commission was within its powers—therefore—in excluding such charge from the costs of power for the year. In respect of the exclusion of all charges for the renewal of works the attitude adopted by the Commission would appear to be subject to but slight objection, having regard to the fact that the works were operated to a limited extent only in the year, and at a time when they were in course of construction and incomplete.

## SEVERN SYSTEM

## Scope of System

The Severn System supplies power to Midland, Penetang, Alliston, Collingwood and certain other municipalities and private corporations operating in that vicinity and is comprised of a development plant situated on the Big Chute on the Severn River, together with wood pole lines and distributing stations connected therewith. Power generated at the development works at the Big Chute amounted in the year ending October 31st, 1921 to approximately 4972 horse power while, in addition, the System purchased about 423 horse power from the Wasdell System and 46 horse power from the Eugenia System.

## Investment in Works

Capital invested in the works of the System to October 31st, 1921 was as follows:

In power development.....	\$652,252 43
“ wood pole lines.....	569,977 42
“ distributing stations.....	184,563 97
	\$1,406,793 82
In rural lines (under construction).....	53 42
Total.....	\$1,406,847 24

Expenditures in respect of the same during the year ending October 31st, 1921 amounted to—

Upon power development.....	\$2,485 04
“ wood pole lines.....	17,720 82
“ distribution stations.....	5,313 52
“ rural lines.....	53 42
Total.....	\$25,572 80

details of which are set out in Schedule 9 hereto.

For the fiscal year ending October 31st, 1921, the sum of \$80,000 was appropriated by the Legislature for the purposes of the System, of which \$25,000 was requisitioned by, and paid over, to the Commission in the year. The whole of such advances by the Province, \$25,000, together with \$572.80 expended by the Commission out of renewal and other reserve funds belonging to the System—a total of \$25,572.80—was invested in the works of the System in the manner set out in Schedules 4 and 9.

Expenditures on works in course of construction and on betterments and extensions proposed to be made—with rural lines to be constructed—will, it is estimated by Engineers of the Commission, amount to \$125,000 in the fiscal year ending October 31st, 1922.

## Reserve for the Renewal of Works

Reserves for the renewal of the works of the Severn System are provided by an annual charge of  $2\frac{3}{4}\%$  on the capital invested in the works, with interest added thereto at the rate of  $4\%$  per annum on the balances remaining from time to time to the credit of the account; this provision being equivalent to a renewal rate of approximately  $4\frac{1}{4}\%$  on the straight line basis. The charges so made have been included as part of the cost of power to the municipalities receiving same since the dates when such municipalities first began to take power from the Commission. Reserves for renewals of lines serving Companies under contract with the Commission have also been provided from the dates of commencement of the use and operation of such lines.

To October 31st, 1921 the accumulated amounts set aside for such reserves amounted, with interest thereon, to \$235,248.10, as against which there had been expended upon renewals made to that date \$7,900.89, leaving a balance to the credit of the account of \$227,347.21. A statement showing the total provisions up to October 31st, 1920 and the expenditures to cover renewals to that date; also the amount provided in the fiscal year ending October 31st, 1921 and the expenditures made to meet renewals in that year, appear as Schedule 45 hereto.

### Sinking Funds

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they began to take power from the System.

Collection of payments to be made on Sinking Fund Account by six municipalities remain thus deferred on October 31st, 1921, while costs of power charged to 11 municipalities which had been operating for five years or more includes sinking fund instalments. Sinking funds have also been accumulated in respect of works and equipment serving Companies under contract with the Commission since the dates when such Companies began taking power. The total Sinking Fund thus accumulated to October 31st, 1921 in respect of the Severn System amounted to \$59,961.22, as shown in detail on Schedule 44 attached hereto.

### Distribution of Capital Cost between Municipalities

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 42 attached.

### Results of Operations

A combined Operating and Revenue account of the System for the year ending October 31st, 1921, is attached hereto as Schedule 41. Revenue amounted to \$191,612.13 as against which costs of power, including provisions for renewals, sinking funds and contingencies, were \$212,131.22. Costs exceeded receipts therefore by the sum of \$20,519.09, which amount was attributable to underpayments for power by twelve municipalities to the extent of \$24,829.65 and overpayments for power to the extent of \$4,310.56 by five municipalities (see Schedule 41 and 42 hereto).

To October 31st, 1921, four municipalities on this System had overpaid for power delivered to them to that date to the extent of \$2,705.54, while thirteen municipalities were indebted to the Commission to the sum of \$56,175.48 in respect of power supplied but not fully paid for.

During the year the municipality of Waubaushene paid to the Commission the sum of \$25.63 to cover the amount owing by it in respect of power underpaid for to October 31st, 1920, while in the year \$15,458.81 was repaid to the municipalities in the manner following to cover overpayments for power supplied to them to October 31st, 1920—

- (a) By cash payments to the Municipalities. ....
- (b) By purchase by the Municipalities at par of bonds of the Commission issued in connection with the Guelph Radial Railway.
- (c) By amounts transferred to pay (in full or in part) current power bills owing by the municipalities to the Commission.

Under Section 23—A of the Act, the Commission may, from time to time during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by it or any part thereof. Of

the 17 municipalities taking power from the Severn System two of them which have been operating for more than three years, underpaid for power supplied to them up to October 31st, 1920, and also underpaid for the power taken in the fiscal year ending October 31st, 1921 (see Schedule 43).

In the fiscal year ending October 31st, 1921 the Severn System purchased power from—

- (a) The Wasdell System to the extent of 423 horse power at the cost of generation and transmission, which amounted to \$29.23 per horse power.
- (b) From the Eugenia System 46 horse power at \$25 per horse power.

and the amounts paid for such power purchased was included in the costs of power supplied to the municipalities on the Severn System.

By the use of a tie-line connecting the Severn System with the Eugenia System either system may draw from the other, power to meet its demands in cases of emergency. In this way each of the two Systems acts as a "stand by" to the other system. In the fiscal year ending October 31st, 1921, power was at times drawn by the Severn System from the Eugenia System and at other times by the Eugenia System from the Severn System, with the net result that the Severn System received on an average 46 horse power (above mentioned) more than it delivered to the Eugenia System. For the mutual benefit obtained from the use of the tie-line the two systems were required to pay the maintenance expenses, interest charges and provisions for renewals, contingencies and sinking fund in connection with such tie-line, in proportion to the aggregate quantities of power delivered to the municipalities and private customers on each system.

### Reserves for Contingencies

On October 31st, 1921, the sum of \$7,128.08 stood at the credit of the Reserves for Contingencies account as a provision against unexpected losses, and such sum had been accumulated out of amounts charged to the municipalities as part of the cost of power delivered to them. Details of the account, including amounts provided and expended in the year, are set out in Schedule 46 attached hereto.

## ST. LAWRENCE SYSTEM

### Scope of System

The St. Lawrence System consists of wood pole (low tension) lines and distributing stations constructed to provide Brockville, Prescott and certain smaller municipalities in that vicinity with power, a supply of which is purchased by the System from the Cedar Rapids Power Company. The Howard Smith Paper Mills, Limited, at Cornwall purchases its supply of power from the System at a flat rate per horse power. The amount of power distributed by the System in the fiscal year ending October 31st, 1921 was approximately 2640 horse power (exclusive of power delivered to the Cornwall Pulp and Paper Company—hereinafter referred to).

### Investment in Works

Capital invested in the works of the System to October 31st, 1921 amounted to:

In wood pole lines.....	\$462,694 68
“ transformer stations.....	378,369 52
“ rural lines.....	13,129 33
A total of.....	<u>\$854,193 53</u>



of which there was expended during the year ending October 31st, 1921

On transmission lines.....	\$98,982 32
" transformer stations.....	100,968 36
" rural lines.....	13,109 26
A total of.....	\$213,059 94

details of which are set out in Schedule 10 attached hereto.

For the fiscal year ending October 31st, 1921, the sum of \$410,000 was appropriated by the Legislature for the purposes of the system and of this amount \$215,000 was requisitioned by, and paid over, to the Commission. Out of the advances so made by the Province the Commission expended upon the construction of works \$213,059.94, leaving a balance in its hands of \$1,940.06, which amount is returnable to the Province.

Expenditures to be made in the fiscal year ending October 31st, 1922 upon completion of works in course of construction and upon extensions and betterments, with rural lines to be constructed, are estimated by the engineers of the Commission at \$276,000.

### Reserves for the Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the St. Lawrence System amounted to \$70,820.40, such amount having been provided by an annual charge of 4% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making a provision equivalent to a renewal rate of approximately 5 $\frac{3}{4}$ % per annum on a straight line basis.

On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1921 reduced the renewals provision from 4% per annum to 3% per annum on the capital invested in the works, which latter rate, with interest added thereto at 4% per annum, is equivalent to approximately 4 $\frac{1}{2}$ % per annum on a straight line basis. The accounts of the Commission were revised so as to make the latter rate effective as from the commencement of operations in 1914, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1921 was \$79,062.01, as against which expenditures to that date of \$2,702.64 had been met, leaving a balance of \$76,359.37, as shown on Schedule 51 hereto.

### Sinking Funds

As empowered under the provisions of Section 23 of the Act the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date they began to take power from the Commission. Collection of payments to be made on Sinking Fund account by 5 municipalities remain thus deferred as on October 31st, 1921, while costs of power charged to the remaining 5 municipalities which had been operating for five years or more, included Sinking Fund instalments. Sinking Funds have also been collected in respect of works and equipment serving Companies under contract with the Commission since the date when such Companies began taking power. The total of the Sinking Funds thus collected to October 31st, 1921 amounted, with interest thereon, to \$15,197.50. (See Schedule 50 attached hereto).

### Distribution of Capital Costs between Municipalities

An apportionment of the capital costs of the works of the System to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 48 attached.

## Results of Operations

Operating and Revenue account of this System for the year ending October 31st, 1921 is attached hereto as Schedule 47. Revenue amounted to \$131,306.14, as against which costs of power, including provision for renewals, contingencies and sinking funds collectible, were \$132,993.13. Costs exceeded receipts therefore by the sum of \$1,686.99, which amount was attributable to underpayments for power to the extent of \$7,993.97 by 6 municipalities and overpayments for power to the extent of \$6,306.98 by 4 municipalities. (See Schedules 47 and 48)

A loss of \$1,413.38 on the sale of power in the year to the Howard Smith Paper Mills was distributed over, and included in, the costs of power to the municipalities. Between 26th May and October 31st, 1921, the System furnished on an average approximately 1690 horse power to the Cornwall Pulp and Paper Company, Limited. After such power had been supplied, and when \$1,000 had been received in part payment for it, the Company became financially embarrassed and there would—as at present—appear to be little, if any, prospect of the Commission realizing a balance due to it as of date October 31st, 1921, of \$17,621.87. The costs of such power were accordingly included in the costs of operation of the system payable by the municipalities while no credit—as revenue—was taken for the \$17,621.87 owing by the Cornwall Pulp and Paper Company, Limited.

As on October 31st, 1920, 5 municipalities then on the system had underpaid for power to the extent of \$34,270.21. With the adjustment of the renewals reserve hereinbefore referred to, this indebtedness was reduced to the extent of \$16,355.95, while in the past year cash remittances to the amount of \$1,622.11 were received from 2 municipalities in further reduction of their indebtedness. With interest charges added on balances still owing and after application of overpayments and underpayments by the municipalities for power furnished in the fiscal year ending October 31st, 1921 all municipalities stood indebted to the Commission to the extent, in the aggregate, of \$18,635.74. (See Schedule 49 attached).

## Reserves for Contingencies

To October 31st, 1921, \$3,372.65 had been provided out of the revenues of the System to meet unexpected losses. Details of this account are set out in Schedule 52, which also shows the additional provisions made and the expenditures out of the account in the fiscal year ending October 31st, 1921.

## Rural Lines

As on October 31st, 1921, \$13,129.33 stood invested in Rural Lines as follows:

(a) Lines operated by the Town of Brockville.....	\$10,586 50
(b) Lines in the District of Chesterville which are operated by the Commission.....	505 78
(c) Lines in course of construction.....	2,037 05
	\$13,129 33

The Town of Brockville supplies the power, pays the operating cost and collects the revenue in respect of the rural lines operated by it and pays to the Commission interest and sinking fund on the capital invested therein. The sinking fund so paid in the fiscal year ending October 31st, 1921 was \$190.56. On the lines operated by the Commission, after making provision for interest, renewals and sinking fund (to the amount of \$4.55) a profit of \$64.97 was realized. Details of the above are set out in Schedule 53 attached hereto.

## WASDELL SYSTEM

## Scope of System

The Wasdell System furnishes power to a small group of municipalities in the vicinity of the Commission's development plant at Wasdell Falls on the Severn River. The system is comprised of a development plant, together with wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the system in the year ending October 31st, 1921 was approximately 962 horse power, of which about 423 horse power was delivered to the Severn System over connecting lines. Capital invested in the works of the system to October 31st, 1921 was as follows—

In power development.....	\$141,884 68
“ wood pole lines.....	154,188 77
“ transformer stations.....	26,909 62
	<hr/>
“ rural lines.....	\$322,983 07
	12,399 15
	<hr/>
A total of.....	\$335,382 22

of which there was expended during the year ending October 31st, 1921

On power development.....	\$124 62
“ transmission lines.....	498 48
“ transformer stations.....	694 54
	<hr/>
“ rural lines.....	\$1,317 64
	1,117 43
	<hr/>
A total of.....	\$2,435 07

details of which are set out on Schedule 11 hereto.

For the fiscal year ending October 31st, 1921 the sum of \$75,000 was appropriated by the Legislature for the purposes of the system and of such appropriation sums aggregating \$25,000 were requisitioned by, and paid over, to the Commission. Out of such advances the Commission expended on works of the system \$2,435.07 in the manner above set out, leaving \$22,564.93 in its hands, which amount is returnable to the Province. (See Schedule 4).

Costs of completion of works in course of construction, of betterments and extensions proposed to be made, and of rural lines to be constructed in the fiscal year ending October 31st, 1922 are estimated by Engineers of the Commission at \$120,000.

## Reserves for Renewal of Works

Up to October 31st, 1919 reserves for the renewal of works of the Wasdell System had been provided by an annual charge of  $3\frac{1}{2}\%$  on the capital invested in such works, with interest added thereto at the rate of  $4\%$  per annum, making a provision equal to a renewal rate of approximately  $5\%$  per annum on a straight line basis. On the advice of its Engineers the Commission, in the fiscal year ending October 31st, 1920, reduced the renewals charge from  $3\frac{1}{2}\%$  per annum to  $2\%$  per annum on the capital invested in the works, which latter rate, with interest added thereto at  $4\%$  per annum, is equivalent to approximately  $3\frac{1}{3}\%$  per annum on a straight line basis. The accounts of the Commission were revised so as to make the  $2\%$  rate effective as from the commencement of operations in 1914. Such rate was also applied in making provision for renewals in the fiscal year ending October 31st, 1921. On the amended basis the total sum available for renewals to October 31st, 1921 was \$42,116.91, as against which expenditures to that date of \$3,143.18 had been made, leaving a credit to the account of \$38,973.73, as shown on Schedule 58.

## Sinking Funds

Under Section 23A of the Act the Commission has deferred the collection from all municipalities on the System of sinking funds over a period of five years from the date when they first began to take power from the Commission.

One municipality remained thus relieved from payment of sinking fund charges as part of the cost of power delivered to it in the year ending October 31st, 1921, while 5 municipalities which had been operating for more than five years stood charged with sinking fund instalments included in the cost of power to them. Sinking funds have also been collected in respect of works and equipment used in delivering power to the Severn System and to Companies under contract with the Commission since the dates when such System and Companies began to take power from the Wasdell System. The total provision for sinking fund to October 31st, 1921 was \$11,169.51, as shown on Schedule 57.

### Distribution of Capital Cost

An apportionment of the capital cost of the works of the system so as to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such distribution for the year ending October 31st, 1921 are contained in Schedule 55 hereto.

### Results of Operations

Operating and Revenue account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 54. Revenue amounted to \$44,577.67 as against which costs of power, including provision for renewals (at the amended rates before mentioned) sinking funds and contingencies were \$42,392.18. Receipts exceeded costs therefore by \$2,185.49, attributable to overpayments by 5 municipalities to the extent of \$2,366.45 and underpayment by 1 municipality to the extent of \$180.96 (See Schedules 54 and 55). In the year approximately 423 horse power was supplied by the Wasdell System to the Severn System at cost which was approximately \$29.23 per horse power. A loss of \$2,315.10 met with in the year on sales of power to Companies was distributed over, and included in, the cost of power to the municipalities.

Under Section 23—A of the Act the Commission may, from time to time, during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by it or in part thereof. Of the 6 municipalities in the Wasdell System, 5 have been operating for more than three years. All such 5 municipalities had underpaid for power to October 31st, 1920 but overpaid for power to small extents in the fiscal year ending October 31st, 1921. All 6 municipalities on the System were indebted to the Commission as on October 31st, 1921 to the extent, in the aggregate, of \$19,117.39 (See Schedule 56).

### Contingency Reserves

As at October 31st, 1921, \$240.64 stood at the credit of the Contingency Reserve Account, all of which was provided out of revenue in the fiscal year ending on that date (See Schedule 59 attached).

### Rural Lines

Capital invested in Rural Lines of the System to October 31st, 1921 was \$12,399.15 (see Schedule 60) of which \$1,117.43 was expended in the year as per details set out on Schedule 11 hereto. The Rural Lines of the System are operated by municipalities which supply power thereto through their local Commissions. Such municipalities collect the revenue from the customers on these rural lines pay all operating costs and also pay to the Commission interest and sinking fund on the capital invested by it. The amount of interest and sinking fund so paid to the Commission in the fiscal year ending October 31st, 1921 was \$963.25, of which \$743.60 was for interest and \$219.65 for sinking fund. The total sinking funds paid by the municipalities to the Commission to October 31st, 1921 was \$588.38 which, with interest added at 4% per annum, amounted to \$611.43, as shown on Schedule 60 hereto.

## EUGENIA SYSTEM

### Scope of System

The Eugenia System supplies power to Owen Sound, Chesley, Orangeville and other municipalities in the vicinity of the Commission's development plant at Eugenia Falls on the Beaver River. The System is comprised of the development plant together with wood pole (low tension) lines and distribution stations. The amount of power generated by the development works of the system in the year ending October 31st, 1921 was approximately 4698 horse power, of which upwards of 46 horse power was delivered to the Severn System over connecting lines.

### Investment in Works

The capital invested in the works of the System on October 31st, 1921 was as follows:

In power development.....	\$990,437 80
“ wood poles lines.....	815,629 70
“ distributing stations.....	240,500 87
	2,046,568 37
“ rural lines.....	2,095 23
A total of.....	\$2,048,663 60

of which there was expended during the fiscal year ending October 31st, 1921

Upon power development.....	\$11,012 97
“ transmission lines.....	88,168 89
“ transformer stations.....	33,621 01
	132,802 87
“ rural lines.....	400 62
A total of.....	133,203 49

details of which are set out in Schedule 12 hereto.

For the fiscal year ending October 31st, 1921 the sum of \$200,000 was appropriated by the Legislature for the purposes of the System, and of such appropriations amounts aggregating \$125,000 were requisitioned by and paid over to the Commission for the purposes of the System. The whole of such \$125,000, together with \$8,203.49, of renewal and other reserve funds belonging to the System was expended in the manner above set out.

Costs of completion of works in course of construction, of betterments and extensions proposed to be made, and rural lines to be constructed, in the fiscal year ending October 31st, 1922, are estimated by Engineers of the Commission at \$160,000.

### Reserves for the Renewal of Works

Of \$2,039,389.79 invested in works of the System which were in operation in the fiscal year ending October 31st, 1921, \$324,988 represented the cost of—

Properties acquired for flooded areas.....	\$112,220 00
Reinforced concrete dam.....	188,857 00
Earth filled dam.....	23,911 00
	324,988 00
Total.....	\$324,988 00

which works are of such a character that in the opinion of Engineers of the Commission Reserves for Renewals to be set up in respect thereof are not necessary. On the remainder of the investments in works of the system, reserves for renewals are provided by an annual charge of 23/4%, with interest added thereto at the rate

of 4% per annum on the balances to the credit of the account, which provision is equivalent to a rate of approximately 4  $\frac{1}{4}$ % per annum on a straight line basis. All municipalities have been charged with their shares of the provisions for renewals from the dates when they first began to take power from the system. Reserves for renewals in respect of lines serving companies have also been provided as from the date of commencement of operations of such lines.

On Schedule 65 is shown the amount of the reserves provided and the expenditures charged there-against up to October 31st, 1920, also the reserves set up and expenditures for renewals in the year ending October 31st, 1921, on which latter date there remained to the credit of the account \$181,830.21.

### **Sinking Funds**

As empowered under the provisions of Section 23 of the Act, the Commission has relieved all municipalities on the System from payment of sinking fund instalments for a period of five years from the date when they first began to take power from the system.

In the fiscal year ending October 31st, 1921, 6 municipalities which have been operating for more than five years were required to pay sinking fund as part of the cost of power delivered to them in the year, while 17 municipalities were charged with sinking fund but were relieved from the actual payment thereof until such time as they had been operating for a full period of five years. Sinking fund so paid by municipalities to October 31st, 1921 amounted to \$11,622.58, while sinking funds accumulated in respect of works and equipment serving companies under contract, since the dates when such companies began to take power, amounted to \$1,533.96, making a total sinking fund provision as at October 31st, 1921 of \$13,156.54.

### **Distribution of Capital Cost between Municipalities**

An apportionment of the capital costs of the works of the system to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are set out in Schedule 62.

### **Results of Operations**

Operating and Revenue Account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 61. Revenue amounted to \$210,180.30 as against which the costs of power—including provision for renewals, sinking funds and contingencies—were \$232,319.51. The excess of costs over receipts of \$22,139.21 was attributable to underpayments for power by 13 municipalities on the System to the extent of \$32,913.89 and overpayments for power by 10 municipalities to the extent of \$10,774.68. A statement of the amounts underpaid or overpaid by each municipality on the system for power supplied to it in the year is set out in Schedule 62 attached, while a statement of the accumulated underpayments and overpayments for power by each municipality on the system to October 31st, 1921 is attached as Schedule 63.

Under Section 23—A of the Act the Commission may, from time to time during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by such municipality or any part thereof. Of 23 municipalities taking power from the Eugenia System 7 had to October 31st, 1920 been operating for more than three years, had underpaid for power supplied to them up to that date and continued to do so in the fiscal year ending October 31st, 1921 (See Schedule 63).

By the use of a tie-line connecting the Severn System with the Eugenia System either System may draw from the other, power to meet its demands in cases of emergency. In this way each of the two systems acts as a "stand by" to the

other system. In the fiscal year ending October 31st, 1921 power was at times drawn by the Severn System from the Eugenia System and at other times by the Eugenia System from the Severn System, with the net result that the Severn System received on an average 46 horse power more than it delivered to the Eugenia System and paid for such power at the flat rate of \$25 per horse power. In addition the Severn System, for the benefit obtained from the use of the tie-line, was required to pay its share of the maintenance expenses, interest charges and provisions for renewals, contingencies and sinking funds, in connection with such tie-line apportioned between the two systems on the basis of the aggregate power loads of each system.

### Reserves for Contingencies

The balance to the credit of Reserves for Contingencies Account—held as a provision against unexpected costs and losses—amounted on October 31st, 1920 to \$13,430.94, and to this there was added in the fiscal year ending October 31st, 1921 the sum of \$1,711.86—a total of \$15,142.80—out of which there was charged \$3,063.22 in respect of expenditures made in the year ending October 31st, 1921. A balance of \$12,079.58 remained to the credit of the account as at October 31st, 1921 as a provision against future contingencies. (See Schedule 66.)

### Rural Lines

Capital invested in the Rural Lines of the System amounted to \$2,095.23 (See Schedule 67) of which \$400.62 was expended in the year ending October 31st, 1921. The Rural Lines of the System are operated by the municipalities which supply power to the same, pay all operating and maintenance costs and also pay to the Commission interest and sinking funds on the capital costs of the lines. The amount of interest and sinking funds so paid to the Commission in the fiscal year ending October 31st, 1921 was \$142.99, of which \$108.34 represented interest and \$34.65 provision for sinking fund. Accumulated sinking funds paid to October 31st, 1921 in respect of the lines amounted to \$144.71—as is shown on Schedule 67 attached.

## OTTAWA SYSTEM

### Scope of System

The Ottawa System furnishes to the City of Ottawa a supply of power, approximately 7654 horse power, which is purchased by the Commission under contract with The Ottawa and Hull Power and Manufacturing Company, Ltd. at \$13.50 per horse power.

### Investment in Works

Capital invested in the works of the system to October 31st, 1921 amounted to \$5,707.07 made up as follows.

Metering Equipment, etc.....	\$1,009 57	
Rural Lines in course of construction in vicinity of Ottawa.....	4,697 50	
		\$5,707 07

Of this amount the whole of the cost, to date, of the construction of Rural Lines was expended in the fiscal year ending October 31st, 1921. (See Schedules 4 and 13.) No appropriation was made by the Legislature to cover capital construction on this System in the fiscal year ending October 31st, 1921 and the above mentioned expenditures of \$4,697.50 were made by the Commission out of cash advances from the Province under appropriations for Miscellaneous Construction.

Rural Lines proposed to be constructed in the fiscal year ending October 31st, 1922 are expected by Engineers of the Commission to cost \$60,000.

### Reserves for Renewal of Works

No reserves are provided for the renewal of works of the Ottawa System, such provision being unnecessary in the opinion of the Engineers of the Commission.

### Sinking Funds

Sinking fund provisions charged in the costs of power to the Ottawa System in the year ending October 31st, 1921 amounted to \$18.18 which, with instalments paid to October 31st, 1920 and interest accretions, left a credit to the account as of date October 31st, 1921 of \$88.62.

### Results of Operations

A combined Operating and Revenue statement for the year ending October 31st, 1921 is attached hereto as Schedule 68. The total costs of power, including provisions for interest and sinking fund, amounted to \$104,087.62, the exact amount of which was paid by the City of Ottawa to the Commission in the year.

## MUSKOKA SYSTEM

### Scope of System

The Muskoka System furnishes power to Huntsville and Gravenhurst and to sundry power and light customers at Muskoka Falls. The System is comprised of a development plant situated at South Falls on the south branch of the Muskoka River, together with wood pole lines and distributing stations connected therewith. The amount of power generated by the development works of the System in the year ending October 31st, 1921 was approximately 1207 horse power.

### Investment in Works

Capital invested in the works of the System on October 31st, 1921, was as follows:

In Power Development.....	\$148,320 67
" Wood Pole Lines.....	54,313 44
" Transformer Stations.....	9,896 85
	\$212,530 96

of which there was expended during the fiscal year ending October 31st, 1921

Upon Power Development.....	\$302 54
" Transformer Stations.....	111 15
	\$413 69

details on which are set out in Schedules 4 and 14 hereto.

For the fiscal year ending October 31st, 1921 the sum of \$10,000 was appropriated by the Legislature for the purposes of the System, and of this appropriation, sums aggregating \$5,000 were requisitioned by and paid over to the Commission. Expenditures made thereout for the purposes of the System amounted to \$413.69, as above set out, and on October 31st, 1921 the sum of \$4,586.31 remained in the hands of the Commission, which amount is returnable to the Province. Costs of betterments proposed to be made in the fiscal year ending October 31st, 1922 are estimated by Engineers of the Commission at \$5,000.

### Reserves for Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the Muskoka System amounted to \$28,826.30, which sum had been provided by an annual charge of 31.2% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent to a renewal rate of approximately 5% per annum on a straight line basis. The reserves thus provided were included in the cost of power delivered to municipalities to that date.



On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1921 reduced the renewals charge from  $3\frac{1}{2}\%$  per annum to  $2\frac{1}{2}\%$  per annum on the capital invested in the works, which latter rate with interest added thereto at  $4\%$  per annum, is equivalent to approximately  $4\%$  per annum on a straight line basis. The accounts of the Commission were revised so as to make the  $2\frac{1}{2}\%$  rate effective as from the commencement of operations in 1915, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1921 was \$26,651.51, as against which expenditures to that date of \$1,180.12 had been made, leaving a credit in the account of \$25,471.39. (See Schedule 73.)

### Sinking Funds

Under Section 23 of the Act the Commission deferred the collection from both municipalities on the System of amounts payable by them in respect of sinking funds for the first five years of their operation.

Gravenhurst, which had been operating for more than five years, made payment in 1921 of a sinking fund instalment (amounting to \$750.60) as part of the cost of power delivered to it in the year, but payment of sinking fund instalments by Huntsville stands deferred until after the expiration of five years from the date when it first began to take power from the Commission. (See Schedule 72.)

### Distribution of Capital Cost

An apportionment of the capital cost to determine the amount thereof to be supported by each municipality has, with variations in the amount of power supplied, to be made in each year. Statement covering such distribution for the year ending October 31st, 1921 is contained in Schedule 70.

### Results of Operations

Operating and Revenue Account for the year ending October 31st, 1921 is attached hereto as Schedule 69. Revenue amounted to \$26,471.03 as against which costs of power, including provisions for renewals (at the revised rates already mentioned) contingencies and sinking fund were \$27,172.94. Costs exceeded receipts therefore to the extent of \$701.91 attributable to the fact that the municipality of Gravenhurst underpaid for power in the year to the extent of \$1,588.59, while the municipality of Huntsville overpaid for power to the extent of \$886.68. A statement of underpayments and overpayments by the municipalities for power supplied in the year ending October 31st, 1921 is set out in Schedule 70 hereto.

Attached as Schedule 71 is a statement showing the underpayments by the 2 municipalities on the System for power supplied up to October 31st, 1920; also the amounts credited to the municipalities with adjustment of renewal charges in the year, which in the case of Gravenhurst amounted to \$1,671.83, and in the case of Huntsville to \$6,582.68. With such credit the former indebtedness of Huntsville was converted into a credit of \$1,914.35, of which \$1,587.25 was repaid to the town of Huntsville by application of such sum in payment of power accounts owing to the Commission. Schedule 71 hereto attached also shows the net underpayment by Gravenhurst and the net overpayment by Huntsville for power supplied in the year ending October 31st, 1921 and the accumulated charge against Gravenhurst and the amount to the credit of Huntsville as of date October 31st, 1921.

Under Section 23—A of the Act, the Commission may, from time to time, during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by such municipality or any part thereof. Both of the municipalities on this System have been operating for a period of more than three years and to October 31st, 1921 Huntsville, with the adjustment of the Renewals Reserve, had overpaid for power, while the municipality of Gravenhurst had underpaid for power in each of the years since commencement of operations.

## Reserves for Contingencies

The amount to the credit of the Contingency Reserves as on October 31st, 1921 was \$1,911.14, including \$393.48 provided out of revenue in the fiscal year ending on that date. No expenditures of a contingent nature were met with in the year.

## RIDEAU SYSTEM

### Scope of System

Rideau System supplies power to Smith Falls, Perth, Carleton Place and Lanark and is comprised of development plants at High Falls and at Carleton Place on the Mississippi River in the County of Lanark, with wood pole (low tension) lines and transformer stations connected therewith.

Under a contract bearing date January 25th, 1918, the System is obligated to purchase certain power from the Rideau Power Company, if available at that plant after the requirements of the Town of Merriekville have been taken care of. The initial supply to be taken by the system was 500 horse power per annum while the term of the contract is twenty years, and the price to be paid \$14.00 per horse power. In the fiscal year ending October 31st, 1921 the system purchased approximately 363 horse power.

The supply of power to the system over and above that obtained under contract with the Rideau Power Company was to May 1st, 1920 provided by the development plant owned by the system at Carleton Place, but with completion in May, 1920 of the High Falls development plant, the power for the system was thereafter obtained therefrom. The Carleton Place development is being left available for operation when and so soon as the demands for power upon the system shall require it. The generating capacity of the High Falls plant is stated to be approximately 3,000 horse power and that of Carleton Place development 470 horse power. The average horse power supplied in the year by the system to municipalities, after correction of power factor, was 2132 horse power.

### Investment in Works

Capital invested in the works of the system to October 31st, 1921 amounted to

In Power Developments.....	\$756,284 88
“ Wood Pole Lines.....	260,653 90
“ Distributing Stations.....	57,065 67

A total of..... \$1,074,004 45

in respect of which there was expended in the year ending October 31st, 1921

Upon Power Development.....	\$7,343 47
“ Wood Pole Lines.....	27,051 66
“ Distributing Stations.....	7,221 40

A total of..... \$41,616 53

details of which are set out in Schedules 4 and 15.

For the fiscal year ending October 31st, 1921 the sum of \$30,000 was appropriated by the Legislature for the purposes of the System and an additional \$12,416.07 by Treasury Board Minutes, making a total of \$42,416.07, the whole of which was advanced by the Province to the Commission. Expenditures on the works of the system in the year amounted, as above shown, to \$41,616.53 and on October 31st, 1921 there remained in the hands of the Commission \$799.54, which amount is returnable to the Province of Ontario.

Betterments and extensions proposed to be made to the System in the fiscal year ending October 31st, 1922 are expected by Engineers of the Commission to cost \$50,000, while it is proposed to construct Rural Lines in that year at a cost of \$50,000.

### Reserves for Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the Rideau System amounted to \$21,822.21, which sum had been provided by an annual charge of  $2\frac{1}{4}\%$  per annum on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent to a renewal rate of  $3\frac{1}{2}\%$  per annum on a straight line basis. The reserves thus provided were included in the costs of power delivered to municipalities to that date. On the advice of its Engineers, the Commission, during the fiscal year ending October 31st, 1921 reduced the renewals charge from  $2\frac{1}{2}\%$  per annum to 1.85% per annum on the capital invested in the works, which rate with interest added thereto at 4% per annum, is equivalent to approximately  $3\frac{1}{4}\%$  on a straight line basis. The accounts of the Commission were revised so as to make the 1.85% rate effective as from the commencement of operations in 1918, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis, the total sum available for renewals to October 31st, 1921 was \$38,472.98, as against which expenditures to that date of \$107.51 had been made, leaving a credit to the account of \$38,365.47, as shown on Schedule 78.

### Sinking Funds

As empowered under the provision of Section 23 of the Power Commission Act the Commission has deferred collection from all municipalities on the system of sums payable by them on sinking fund account over a period of five years from the date when they first began to take power from the system. To October 31st, 1921, none of the municipalities on the system had been operating for a period of five years and sinking fund instalments to be paid were therefore not included in the cost of power to that date.

### Distribution of Capital Cost

An apportionment of the capital cost of the works of the system to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 76.

### Results of Operations

Operating and Revenue Account for the year ending October 31st, 1921 is attached hereto as Schedule 75. Revenue amounted to \$90,502.30 as against which the costs of power, including provisions for renewals and contingencies were \$89,013.94. Receipts exceeded costs therefore by \$1,488.36, which amount represented overpayments for power by the four municipalities on the system (See Schedules 75 and 76.)

Attached hereto as Schedule 77 is a statement showing—

- (a) The underpayments or overpayments by municipalities for power supplied to October 31st, 1920.
- (b) The amounts credited to the municipalities upon the adjustment of the Renewals Reserve.
- (c) The cash received from one municipality and the refund made (by application against monthly power bills) to another municipality in the fiscal year ending October 31st, 1921.
- (d) Interest credited or charged in the year on the account balances.
- (e) The amounts credited to each of the municipalities representing the overpayments by them for power supplied in the fiscal year ending October 31st, 1921.
- (f) The accumulated overpayments and underpayments for power supplied in the whole period of operations to October 31st, 1921.

### Reserves for Contingencies

The amount to the credit of the Reserves for Contingencies Account, as a provision against unexpected costs and losses, was on October 31st, 1920, \$625.39, to which there was added in the year \$557.92, making a total provision of \$1,183.31 as on October 31st, 1921.

## BONNECHERE RIVER STORAGE SYSTEM

### Scope of System

On January 9th, 1912 the "Town of Renfrew" and the Commission entered into an agreement whereby the Commission was to build and put in operating condition a storage dam at the foot of Round Lake, bearing all the cost in connection with the construction of the dam and all outlay in connection with the purchase of the necessary land for flooding purposes. Under the Agreement the Town of Renfrew was to make annual payments to the Commission to cover—

- (1) Interest at the rate of 4½% per annum on the total capital cost.
- (2) An annual payment sufficient to form in 30 years a sinking fund for the retirement of the total capital investment.
- (3) The cost of operating the dam.
- (4) The cost of maintaining the dam and keeping it in an operating condition.

The Commission could further require the Town of Renfrew to directly operate and maintain the dam and pay to the Commission annually such sums as were necessary to meet interest and sinking fund charges.

On April 2nd, 1917 the Town of Renfrew and the Commission entered into a second agreement whereby the Commission undertook to build a storage dam at the outlet of Golden Lake. Under this agreement the Town of Renfrew obligated itself to pay annually, in monthly amounts, to the Commission—

- (1) Sinking Fund instalments sufficient to retire the capital cost of the dam in thirty years.
- (2) Interest at the rate paid by the Commission upon the cost of the works.
- (3) All administration and other charges arising from the operation, insurance, maintenance and renewal of the dam.

less such proportion of the total charges as might be paid by or assessed against the Renfrew Power Company and other persons using water or benefiting from the storage system.

Between January 1st, 1917 and October 31st, 1920 the operating costs of the System, including interest and sinking fund charges, were apportioned between six private firms and individuals and the Corporation of Renfrew, but with the adjustment in 1921 of these accounts (hereinafter referred to) the Town of Renfrew was assessed with the whole of the operating costs including interest and sinking fund since the commencement of operations on January 1st, 1917.

### Investment in Works

Capital invested in the works of the system was as on October 31st, 1921 represented by—

Cost of storage dam at Round Lake. . . . .	\$20,292 68
"          "          Golden Lake. . . . .	11,092 81
Interest on the above expenditures to December 31st, 1916. . . . .	2,780 25
A total of. . . . .	\$34,165 74

### Operations

For the period January 1st, 1917 to October 31st, 1920 the Commission made apportionment of all operating charges in respect of the works—including interest and sinking fund—as between six firms and individuals and the Corporation of Renfrew, according to the benefits which each, in the opinion of the Commission, obtained from the use of water from the System. Up to 1921 all of the persons and firms against whom such assessments had been made—excepting the Town of Renfrew—had declined to make payment of such charges. Upon investigation the Commission found that certain of such persons and firms had, for various reasons ceased to operate mills owned by them while the remainder of such persons

and firms still refused to share in the costs of operating the Storage System on the ground that they were receiving no greater benefit from the use of the water they were taking than they had obtained prior to the construction of the storage dams. In the circumstances the Commission decided that none of the charges (apportioned as above mentioned) were collectible from such persons and accordingly it assessed the Town of Renfrew, under the contracts entered into in 1912 and 1917, with the operating charges—including interest and Sinking Funds—for the full period to October 31st, 1920; it also charged Renfrew with the whole of the operating costs, interest and Sinking Funds—amounting to \$2,707.33— for the fiscal year ending October 31st, 1921. (See Schedule 80.)

To the date of completion of this audit the Town of Renfrew had paid such charges to an extent as originally apportioned against it only—and the sum of \$5,306.20 remained charged against it on the books of the Commission.

No reserves for renewals or contingencies are set out in respect of the undertaking but Sinking Funds to the amount of \$3,194.24 stood established on October 31st, 1921 out of charges included in the costs of operation to that date. (See Schedule 81.)

## ESSEX SYSTEM

### Scope of System

The works of the Essex System are comprised of certain transmission lines and transformer stations in the County of Essex and local distributing stations in the municipalities of Leamington, Kingsville, Essex, Amherstburg, Harrow, Cottam and Canard River, which were purchased by the Commission from the Essex County Light and Power Company, Limited under the terms of an agreement dated May 22nd, 1918. Subsequently certain additions and extensions were made to the System, including a group of Rural Lines constructed in the vicinities of Leamington and Kingsville.

The purchase price paid for the works acquired from the Essex County Light and Power Company, Limited, as of date June 1st, 1918 was

In 4% forty-year debentures of the Commission.	\$200,000 00
In 5% ten-year debentures of the Commission. . .	26,000 00
	<hr/>
A total of . . . . .	\$226,000 00
	<hr/>

the debentures so given having been guaranteed by the Province of Ontario. With no municipality or municipalities under contract with the Commission to take power from the System and pay cost for the same, as defined by Section 23 of the Power Commission Act, the System is owned by the Commission and is operated at its own risk. The supply of power to the Essex System (which, while characterized as such, is not a "System" within the meaning of the Power Commission Act) is obtained from the Niagara System.

### Statement of Assets and Liabilities of System

Statement of the assets and liabilities of the Essex System as of date October 31st, 1921 is attached hereto as Schedule 82. Dealing with the items therein contained I report as follows:

### Investment in Lines, Stations, Distribution Systems and other Assets

To October 31st, 1921 capital invested in the Essex System amounted to \$375,141.34, represented by

Transmission lines.....	\$108,560	29	
Rural lines.....	23,884	97	
Transformer stations.....	78,509	73	
Local distribution systems.....	156,201	33	
			<hr/>
	\$367,156	32	
Spare equipment.....	2,067	01	
Furniture and other equipment.....	3,552	83	
Materials and supplies.....	18,512	39	
Cash in bank.....	4,869	48	
Accounts receivable.....	4,744	11	
			<hr/>
	\$400,902	14	
Deficit on operations.....	32,766	32	
			<hr/>
			\$433,668 46
Less			
Due to Creditors.....	1,513	57	
Reserves for renewal of works and for sinking funds.....	57,013	55	
			<hr/>
			58,527 12
or a net amount of.....			<hr/>
			\$375,141 34

which was provided by—

Issue of bonds given in purchase of the system..	226,000	00
Cash advances by the Commission out of sums advanced for the purposes of the system by the Province of Ontario.....	22,000	00
Cash advances by the Commission out of renewal and other reserve funds in its hands to the credit of other power systems.....	127,141	34
		<hr/>
A total of.....	\$375,141	34

Expenditures in respect of the lines and works of the system amounted for the year ending October 31st, 1921, to—

(a) Upon small extensions to existing transmission lines...	1,984	14
(b) Upon transformer stations and office and storehouse building.....	8,374	24
(c) Upon extensions to the seven local distribution systems.....	16,113	74
		<hr/>
	\$26,472	12

Less:

Certain lands sold and equipment transferred to stations on the Niagara System and capitalized thereon	2,638	85
		<hr/>

A total of..... \$23,833 27

details of which are set out in Schedules 4 and 16 hereto.

In the year ending October 31st, 1921 appropriations were made by the Legislature for the purposes of the Essex System to the extent of \$25,000 and out of such appropriations sums aggregating \$22,000 were on its requisitions paid over to the Commission. The whole of such amount, together with \$1,833.27 of renewal and reserve funds in the hands of the Commission—to the credit of the System—was expended on capital construction as above set out. To October 31st, 1920 the Commission had advanced \$149,516.68 to the Essex System out of renewal and other reserve funds held by it to the credit of other power systems; in the fiscal year ending October 31st, 1921 such advances were reduced by \$22,375.34, leaving a balance still owing as of date October 31st, 1921 of \$127,141.34.

## Reserves for Renewal of Works

Reserves for the renewal of works and lines of the Essex System are provided by an annual charge of 4% on the capital invested therein, to which is added interest at the rate of 4% per annum on the balance remaining from time to time to the credit of the account, making provision equivalent to a renewal rate of approximately 5  $\frac{3}{4}$ % per annum on a straight line basis. To October 31st, 1921 the amount to the credit of the Renewals Account of the system was \$41,684.70.

## Sinking Fund Accounts

With the purchase price of the Essex System paid for by the issue of bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require that sinking funds be established to meet the same—this for the reason, as I am advised by legal counsel, that the guarantee of such bonds by the Province does not constitute an advance within the meaning of Section 23 of the Act. With no municipalities under contract with the Commission to pay cost for power delivered by the Essex System, there would also appear to be no provisions in the Power Commission Act requiring the establishment of Sinking Funds for repayment of the advances by the Province and the Commission to the Essex System.

While not required by the Power Commission Act so to do, the Commission has, for the whole period of operation to October 31st, 1921, included sinking fund instalments—of amount sufficient to meet the bonds given in purchase of the System at the maturity thereof—in the costs of power to the System and the sums so placed to the credit of Sinking Fund account to October 31st, 1921 amounted to \$15,328.85. With a deficit of \$32,766.32 met with in operation of the System to that date, annual collection of such sinking funds had not been effected by the Commission but stood included in and comprising part of such deficit. Accordingly, the Commission was not and will not be required, under the provisions of Section 15 of the Act, to invest such sinking funds in securities of the Province of Ontario for delivery to the Treasurer of Ontario until such time as the earnings of the System shall have repaid the deficit.

## Results of Operations

The combined revenue and expenditure account of the System is attached as Schedule S3.

Revenue amounted to.....	\$113,824 59
as against which costs of operation, including provision for the renewal of lines and \$4,269.54 set up for Sinking Fund purposes, amounted to.....	105,274 05
leaving a surplus for the year of.....	<u>\$8,550 54</u>

The accumulated operating deficit of the System to October 31st, 1920 was \$41,316.86 and such amount was reduced by the profits of \$8,550.54 above shown, leaving a net deficit of \$32,766.32 for the full period of operations to October 31st, 1921. Such loss was arrived at after setting aside \$41,684.70 for the renewal of the works of the System and placing \$15,328.85 to the credit of Sinking Fund account.

## THOROLD SYSTEM

### Scope of System

The Thorold System comprises a small group of distributing stations and transmission lines over which power (purchased from the Ontario Power Company) is transmitted to customers on what was formerly known as the "Battle" System in the vicinity of Thorold.

The System was purchased by the Hydro-Electric Power Commission of Ontario on December 1st, 1918 at the price of \$100,000 paid in 4% forty-year bonds of the Commission guaranteed by the Province—at which date the lines and

stations belonging to it were accepted as having a physical value of \$25,872.41. \$57,500 was paid as the then present value of commissions (or royalties) which should become payable by the Ontario Power Company on contracts for the supply of power to customers in the Thorold district, and \$16,627.59 was adopted as the value of existing power contracts, and the value placed on the supply of power available under contracts to purchase power from the Ontario Power Company. The total of these items amounts to \$100,000.

The System is owned by the Hydro-Electric Power Commission of Ontario and operated at its own risk.

### Statement of Assets and Liabilities

A statement of the Assets and Liabilities of the Thorold System as of date October 31st, 1921, is attached hereto as Schedule 84.

### Investments in System

To October 31st, 1921 capital invested in the Thorold System amounted to \$100,000 comprised of—

(a)	Value of lines, stations and distribution system.....	\$27,203 50	
(b)	Capitalized value of commissions or royalties receivable	57,500 00	
(c)	Capitalized value of power sale contracts and the value placed upon power available under contracts to purchase.....	16,627 59	
			\$101,331 09
(d)	Due by customers in respect of power accounts.....	8,907 46	
(e)	Moneys held by the Commission to the credit of the system.....	55,979 20	
			\$166,217 75
Less:			
(1)	Sinking Fund Reserve.....	\$63,397 96	
(2)	Reserves for Renewals.....	2,819 79	
			66,217 75
			\$100,000 00

which was provided by the issue of bonds—given in purchase of the System..... \$100,000 00

During the fiscal year ending October 31st, 1921 the sum of \$558.52 was expended upon metering equipment out of resources of the System.

### Reserves for Renewals

Reserves for renewals on the Thorold System are provided by an annual charge of  $3\frac{1}{2}\%$  on the capital invested in lines and stations, to which is added interest at the rate of  $4\%$  per annum on the balance remaining to the credit of the account. This provision is equivalent to a renewal rate of approximately  $5\%$  per annum on a straight line basis.

To October 31st, 1921, the balance to the credit of renewals account was \$2,819.79.

### Sinking Funds

With the purchase price of the System paid in bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require sinking funds for repayment thereof to be set up—this in the view that the guarantee given by the Province does not appear to be an “advance” within the meaning of Section 23 of the Act. While not specifically required so to do the Commission has in each year charged against the revenue of the System amounts sufficient to—

- (a) Repay \$57,500 of the purchase price—representing royalties acquired—within 24 years.
- (b) Repay \$42,500 of the purchase price—representing lines and stations and the value of power contracts—within 40 years.



In addition to the above the Commission has appropriated the net profit on operations to October 31st, 1921, amounting to \$57,568.88 for the purpose of providing additional Sinking Fund reserves against its investment in the intangible assets of the System, which intangible assets consist of the capitalized value of commissions (or royalties) receivable and of power contracts. The total sinking fund thus provided to October 31st, 1921 amounts to \$63,397.96.

Under Section 15 of the Act sums received by the Commission from municipal corporations and others on sinking fund account are required to be invested by the Commission in securities of the Province of Ontario, and all interest accruing thereon; and such securities shall be delivered by the Commission to the Treasurer of Ontario as security for repayment of the advances made by the Province to the Commission. As no part of the revenue of the Thorold System was paid to the Commission by municipalities or others for the purpose of meeting Sinking fund instalments, the Commission has not invested the sinking funds of the system in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

### Results of Operation

The combined revenue and expenditure account of the System for the fiscal year ending October 31st, 1921 is attached hereto as Schedule 85.

The revenue for the period (including that received from the Town of Thorold for power delivered at the interim rate of \$22.25 per horse power) amounted to.....	\$83,050 15
as against which costs of operations, including provisions for renewal and sinking fund (as above set out) were.....	39,083 30
leaving a profit for the year of.....	\$43,966 85

as previously stated herein.

The above mentioned profit of \$43,966.85, together with surplus brought forward as on October 31st, 1920, \$13,602.03—a total of \$57,568.88—were appropriated for the purpose of providing additional Sinking Fund reserves against the Commission's investment in the intangible assets of the System.

On December 20th, 1920, the municipality of Thorold entered into a contract with the Commission to purchase power at the cost of delivering the same, including operating expenses and interest and provisions for renewal of works and for sinking funds to repay the capital investment therein. In the opinion of the Engineers of the Commission the price to be paid by Thorold as the cost of delivery of such power thereto, should include the proportionate part of the generation and transmission expenses of the Ontario Power Company, from which the supply of power is purchased by the Thorold System and supplied therefrom to the Town of Thorold, which is one of the power customers of the System. Up to the present time the generation and transmission costs of the Ontario Power Company have not been allocated so as to determine the proportionate part payable by the Town of Thorold on the power supplied to it and the Commission has accordingly (in the year ending October 31st, 1921) collected from Thorold an interim rate of \$22.25 per horse power, which rate is based on the estimates of the Engineers of the Commission and is considered by them to be a fair estimate of the cost of delivering power to Thorold.

## CENTRAL ONTARIO SYSTEM

### Scope of System

Under agreement dated March 10th, 1916, the Central Ontario System was acquired by the Province of Ontario from the Electric Power Company, Limited, the purchase price paid therefor being \$8,350,000 of ten year 4% bonds of the Province due March 1st, 1926. By Order in Council dated May 5th, 1916, administration and management of the System was vested in the Hydro-Electric Power Commission of Ontario.

The Central Ontario System is divided into two sections, one known as the Central Ontario Section and the other as the Northern or Nipissing Section.

The Central Ontario Section comprises certain power development plants on the Trent River, transmission lines and transformer stations connected therewith and local electric distributing Systems including those in Belleville, Bowmanville, Cobourg, Deseronto, Lindsay, Napanee, Oshawa, Port Hope, Trenton, Tweed, Newcastle, Orono, Brighton, Millbrook and Newburgh. Power is also sold by the System to other municipalities and customers. The System in addition owns gas works at Cobourg, Napanee, Oshawa and Peterboro, waterworks at Cobourg and the Peterboro Street Railway. A pulp mill at Campbellford is operated by the System and pulpwood areas in Bruton Township were purchased by the Province in 1917 to provide a supply of wood for such pulp mill.

The Northern Section (generally known as Nipissing Section) consists of a power development plant at Nipissing near North Bay, with transmission lines and transformer stations connected therewith and local distributing Systems in North Bay, Powassan, Nipissing and Calendar.

### Statement of Assets and Liabilities

A statement of the Assets and Liabilities of the System as of date October 31st, 1921 is attached hereto as Schedule 86.

### Investment in Works and Assets of the System

Capita' invested in the works and assets of the System as on October 31st, 1921 was as follows:

In works of Central Ontario Section:			
(a)	Power developments and Hydraulic rights.....	\$5,065,976	64
(b)	Transformer stations.....	1,118,381	09
(c)	Transmission lines.....	1,726,421	05
		<u>\$7,910,778</u>	78
(d)	Local utilities including electric, gas and water works and Peterboro Street Railway.....	2,369,495	58
			<u>\$10,280,274</u>
			36
In works of the Nipissing Section:			
(a)	Power Development and Steam Plant.....	419,734	42
(b)	Transformer stations.....	35,492	22
(c)	Transmission lines.....	43,322	00
		<u>\$498,548</u>	64
(d)	Local utilities—electric.....	184,236	23
			<u>682,784</u>
			87
	Rural Lines.....		31,321
			96
	Pulp Mill and Pulpwood areas.....		509,114
			50
Investments:			
	Debentures of the Town of Trenton re sale of water works	\$20,003	56
	Debentures of the Town of Napanee re sale of property and water privileges.....	12,499	15
	Cash in Bank.....	4,708	95
	Accounts Receivable, less reserve for doubtful accounts, including balance owing by certain municipalities who have contracted to pay the cost of power delivered to them.....	199,338	66
			<u>236,622</u>
			32
Inventories:			
	Tools and equipment.....	56,108	25
	Materials and supplies.....	445,676	00
			<u>501,784</u>
			25
Operating Items:			
	Prepaid expenses.....	5,026	78
	Deferred maintenance costs.....	42,838	87
	Deficit—operating.....	168,930	15
			<u>216,795</u>
			80
	A total of:.....	\$12,458,698	06

less Liabilities of—

1. Due to Hydro-Electric Power Commission of Ontario . . . . .	\$18,638 43	
2. Accounts Payable and Accrued charges owing by the by the System . . . . .	78,122 11	
3. Balances owing to certain municipalities, being the excess of the amounts paid by them over the cost of power delivered for their use . . . . .	7,180 07	
4. Reserves for Renewal of Works . . . . .	1,044,426 52	
5. Reserves to meet Contingencies . . . . .	7,952 56	
6. Reserves for Sinking Funds in respect of investments in the Bruton Township Pulpwood areas and the Rural Lines . . . . .	28,665 54	
		1,184,985 28

leaving the amount of capital invested in the System by the Province which was provided by the Province in manner following: \$11,273,712.78

1. By the purchase price paid by the Province in ten year 4% bonds of the Province due March 1, 1926 . . . . .	8,350,000 00	
2. By 5% debentures due July 1, 1927—issued by the Province in purchase of Bruton Township Pulpwood areas . . . . .	225,000 00	
3. By Cash advances of the Province to October 31st, 1921—less \$1,719,472.22 refunded to the Province in 1921 . . . . .	2,698,712 78	
		\$11,273,712 78

For the fiscal year ending October 31st, 1921 the sum of \$1,361,000 was appropriated by the Legislature for the purposes of the System, while \$27,000 was authorized by Treasury Board Minute—a total of \$1,388,000. Of this amount sums aggregating \$820,000 were requisitioned by and paid over to the Commission in the year. All of such advances were expended for the purposes of the System, together with \$78,642.41 out of renewal and other reserve funds belonging to the System—a total of \$898,642.41. (See Schedules 4 and 18.)

The expenditures upon the works of the System in the year ending October 31st, 1921 consisted of—

On the Central Ontario Section:

(a) Upon power developments, principally Ranney's Falls . . . . .	\$557,447 91	
(b) Upon transmission lines . . . . .	11,907 68	
(c) Upon transformer stations . . . . .	33,909 09	
(d) Upon local utilities . . . . .	169,987 20	
(e) Upon rural lines . . . . .	509 80	
		\$773,761 68

On the Nipissing Section:

(f) Upon power development . . . . .	56,436 52	
(g) Upon local utilities . . . . .	13,557 50	
		69,994 02

In connection with the Bruton Township Pulpwood areas, including the construction of a barking mill at Baneroft . . . . . 54,886 71

A total of . . . . . \$898,642 41

To complete works under construction and make betterments and extensions to the System—including the construction of certain rural lines—Engineers of the Commission expect that \$1,048,000 will require to be expended in the fiscal year ending October 31st, 1922.

### Reserves for the Renewal of Works

Reserves for the Renewal of power developments, stations and lines of the System are provided by an annual charge included in the costs of Operations of 2½% on the amount of capital employed, exclusive of that invested in undeveloped hydraulic rights, franchises, etc. Reserves for the renewal of works of the various local utilities owned by the System and the pulp mill are provided at the rate of

3½% per annum on capital invested. Such reserves are augmented by interest allowed at the rate of 4% per annum on balances standing from time to time to the credit of the account, making the rates equal to approximately 4% and 5% per annum on a straight line basis. A statement of the Renewals Account is attached hereto as Schedule 91 and it indicates that, after deduction of the cost of renewals, the amount to the credit of the account on October 31st, 1921 was \$1,044,426.52, an increase of \$231,916.77 for the year.

### Sinking Funds

With the Central Ontario system owned by the Province of Ontario the operations of the System do not require to be conducted subject to the provisions of the Power Commission Act, and particularly Section 23 thereof. With this the case there is no obligation upon the Commission to establish sinking funds for the repayment of the investments of the Province in or its advances to the System. There is equally, however, nothing to prevent the Commission establishing Sinking Funds in respect of the costs of any particular works of the System, if, in its opinion, it deems it advisable so to do.

Sinking funds had to October 31st, 1921, been set up by the Commission in respect of the following specific investments and to these extents—

(a) In respect of the costs of rural lines in the Townships of Whitby, East Whitby and Pickering.....	\$1,847 65
(b) Redemption of bonds issued in purchase of the Bruton Township Pulpwood Limit.....	24,955 66
(c) In respect of the Bancroft mill operated in connection with the pulp mill.....	1,862 23
	\$28,665 54

The sinking funds in respect of the rural lines in the Townships of Whitby, East Whitby and Pickering, while set up and appearing upon the books of the Commission, were offset by a deficit to October 31st, 1921, of \$10,899.09 incurred in the operation of the line, which deficit is collectible from the Townships mentioned under the terms of contracts with them. The Sinking Funds set up in respect of the Bruton Township pulpwood limit and the Bancroft mill have been provided out of the revenues of the pulp mill and retained for the System by the Commission as the provisions of Section 15 of the Power Commission Act do not require that they be invested in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

In March, 1913 and at dates subsequent to March 1st, 1916 (the date of purchase of the Central Ontario system by the Province of Ontario) the Commission entered into contracts with the City of Peterboro, the Town of Picton, and the Villages of Bloomfield, Lakefield, Havelock, Marmora, Norwood and Wellington, under the terms of which such municipalities undertook to purchase power from the Commission (acting for the Central Ontario System) and to pay cost for the same on the bases laid down in their contracts, requirements of which are similar to those provided under Section 23 of the Power Commission Act. In such contracts it was, amongst other things, provided that the municipalities should pay sinking funds on the cost of the "works" used in connection with the supply of power to them and that the Commission should hold such "works" as Trustees for the municipalities subject to a lien upon them for "all moneys expended by the Commission under this agreement and not repaid." In all but one or two instances, such contracts were validated by the Legislature. The Town of Whitby has also since 1916 been receiving a supply of power from the Commission on such cost basis but to this date it has executed no contract with the Commission.

The costs payable by such municipalities were not possible of being calculated, for reasons hereinafter mentioned, in the periods of operation prior to October 31st, 1918. For the periods subsequent to that date, however, such costs were possible of being computed and they were calculated but not given effect to (as is mentioned

in my previous report) until within the fiscal year ending October 31st, 1921, when they were made retroactive as from November 1st, 1918. In computing such costs, however, the Sinking Funds required to be paid by the municipalities under the contracts with them were not included in the costs of power to them and to October 31st, 1921, no charge in respect of such Sinking Funds has been made to the municipalities.

With costs for power delivered—excluding sinking funds—charged to the municipalities above mentioned the System is now being operated upon a footing where

(1) Power is sold to certain municipalities under contracts with the Commission, which contracts require that the municipalities pay the costs to the Commission of the power delivered to them—including sinking funds—while the agreements between the municipalities and the Commission also provide that the Commission holds "works" of the System as Trustees for the municipalities subject to a lien "for all moneys expended by the Commission under this agreement and not repaid."

(2) Power is sold by the System to certain municipalities and companies at flat rates per h.p.; the agreements with such municipalities do not provide that they have or shall have any proprietary interest in the System; neither are the municipalities required to pay sinking funds in respect of the "works" of the system.

(3) The Commission, as representing the Province, is operating a number of local utilities which take power from the System and retail it to customers resident in various municipalities.

(4) The Commission, representing the Province, operates the Peterboro Street Railway and the Campbellford Pulp Mill, which take power from the System and pay cost for such power, excluding Sinking Funds.

With such conditions in force it is not impossible or improbable that confusion may come about as to what the exact rights of the Province or the municipalities mentioned are, if Sinking Funds be collected from such municipalities as part of the cost of power delivered to them and they are so permitted to obtain a proprietary interest in the System. Under such circumstances I recommend that the condition of affairs be discussed between the Government and the Commission and some definite basis be arrived at which will determine whether the System is to continue to be owned by the Province or in the alternative it is to pass to the municipalities subject to a lien for repayment of the investments in and advances of the Province to the System. Such an understanding should in my opinion be come to before any Sinking Funds are collected from the municipalities—as part of the cost of power to them—for with acceptance of such Sinking Funds they will obtain an interest in the System which would then be owned jointly by the Province and the municipalities, with doubt obtaining as to whether—so owned—it has to be operated under the provisions of the Power Commission Act or not.

## Results of Operations

Revenue and Expenditure Account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 87. The revenues of the system are derived from—

- (a) Sales of power to companies and certain municipalities at definite rates per horse power per annum.
- (b) Sales of power to certain other municipalities who are obligated under their contracts with the Commission to pay actual cost of power delivered to them.
- (c) Electric lights, gas and water rates collected from consumers who are customers of local utilities owned by the Commission.
- (d) Receipts from operation of the Peterboro Street Railway.
- (e) Monneys received on the re-sale of electrical appliances, supplies, etc.
- (f) Receipts from operation of the pulp mill at Campbellford.

Receipts for the year from sales of power, electric light, gas and water rates and from the Peterboro Street Railway amounted to . . . . .	\$1,451,702 41
as against which the costs of operations, including power purchased, maintenance and reserves for renewals and contingencies, but excluding interest paid to the Province on the purchase price of the System and its advances thereto, were . . . . .	1,064,601 43
leaving a balance of . . . . .	387,100 98
Profits on the sales of equipment and supplies in the year were . . . . .	32,794 04

\$419,895 02

from which there has to be deducted the net loss for the year on the operations of the pulp mill and Bruton Township pulpwood areas (as set out in detail in Schedule 88.)	\$17,693 84
leaving a surplus of	\$402,201 18
Out of sums paid in the year to the Province as interest upon its investments in and advances to the System, there was charged direct to the costs of operation of the System (exclusive of interest charged direct to the costs of operation of the pulp mill and Bruton timber limit) the sum of	444,875 21
converting the above surplus into a net operating deficit for the year of	\$ 42,674 03

Statement of the operations for the year of the Pulp mill at Campbellford and the Bruton Township Limit are attached hereto as Schedule 88 and they show a loss for the period of \$17,693.84 after

- (a) Reductions of \$33,832.69 in inventories (allowed to meet deflations in the values of pulpwood and pulp inventories at the Campbellford mill.)
- (b) The setting aside of an appropriation of \$42,000 to provide for depreciation in the value of pulpwood on hand on the Bruton Township limits and at railway sidings.
- (c) Appropriation of \$20,400 charged against operations—as interest and sinking fund allowances—to meet depletion in the value of the Bruton limit in respect of wood cut thereof in the season.

The amount of interest paid by the Central Ontario System to the Province in the year was \$459,609.04 and with ownership of the System vested in the Province, such amount may fairly be regarded as the return received by the Province on its investment in, and advances to, the System.

To October 31st, 1920 the accumulated deficit to the debit of Operating Account of the System was \$167,530 90  
This amount was increased in the fiscal year ending October 31st, 1921, by

- (a) Further provisions required to be made in respect of additional water rentals payable to the Dominion Government for the period between March 1st, 1916 and October 31st, 1920 \$11,722 67
  - (b) Balances due to certain municipalities in respect of amounts paid by them in the two years ending October 31st, 1920 in excess of the cost of power supplied to them—as provided to be paid under their contracts with the Commission 2,312 21
- A total of \$181,565 78

from which there was deducted—

- (1) Balances due by certain municipalities being the differences between the cost of power supplied to them in the two years ending October 31st, 1920 (as provided to be paid under their contracts with the Commission) and the amounts actually paid by these municipalities to the Commission in that period. \$46,774 00
  - (2) Balances due by certain municipalities in respect of the operation of the "Oshawa" rural lines to October 31st, 1920. 8,535 66
- 55,309 66

leaving an accumulated deficit to October 31st, 1920—revised as above—of \$126,256 12  
to which there was added the operating deficit for the year ending October 31st, 1921 of 42,674 03  
making a deficit for the whole operating period between March 1st, 1916 (the date of purchase of the System by the Province) and October 31st, 1921 of \$168,930 15

The \$2,312.21 added in the above statement to the deficit of October 31st, 1920, represents overpayments by the municipality of Picton, being the excess of the sums paid by it for power in the two years ending October 31st, 1920, as compared with the cost of such power delivered to it—exclusive of Sinking Funds—as calculated by the Commission under the terms of the contract with such municipality.

The \$46,774 applied in reduction of the deficit to October 31st, 1920, as shown in the above statement represents underpayments for power by the municipalities of Bloomfield, Lakefield, Peterboro, Wellington and Whitby for the two years ending October 31st, 1920; as compared with the cost of such power—excluding sinking funds—as calculated by the Commission under the terms of the contracts with such municipalities.

The item of \$8,535.66 also applied in reduction of the deficit to October 31st, 1920, represents deficits in the operation of the Whitby, East Whitby and Pickering rural lines which were—for the period to October 31st, 1920—charged to the operating costs of the Central Ontario System. In the year ending October 31st, 1921, these deficits were credited back to the System and with a deficit in operations for that year charged as collectible from the municipalities of Whitby, East Whitby and Pickering under the terms of the contracts with them.

As previously mentioned, the Commission under date of March 1st, 1913, entered into a contract with the City of Peterboro, and subsequently and after March, 1st, 1916 (the date of purchase of the System by the Province) it entered into other contracts with the municipalities of Bloomfield, Lakefield, Havelock, Marmora, Norwood, Picton and Wellington, under the terms of which the municipalities mentioned undertook to pay the costs of power delivered to them including Sinking Funds.

For the period between March 1st, 1916, and October 31st, 1918, the Commission found it impracticable to allocate the costs of operation and maintenance and to apportion the capital invested in the System so as to determine the actual costs of delivery of power to any municipality or power customer, including the municipalities mentioned—this for the reasons that the generating plants of the System were of varied capacities and not so connected as to give a uniform supply of power to the municipalities and other customers or to permit a pooling of generating costs and the equitable distribution of the same. In 1918, however, construction of a loop (or series of tie lines) was completed, connecting the various generating plants of the System along the Trent River, and this permitted the pooling of the costs of all power generated on the System (exclusive of the Nipissing or Northern system). Thereafter and as from November 1st, 1918, the costs of power delivered to municipalities and customers on the system was calculated and apportioned on the following bases:

(a) The investments in the generating plants, the loop or tie lines connecting the same, and in the switching stations thereon, were pooled and interest and renewal charges upon such works were allocated between the municipalities and companies under contract in direct proportion to the amount of power delivered to each of them in the year, as compared with the total amount of power distributed over the system in that period.

(b) All operating and maintenance costs of the generating plants, the loop or tie lines, and the switching stations of the system were pooled and allocated between the municipalities and the companies under contract in direct proportion to the amount of power delivered to them in the year as compared with the total distributed by the system in the period.

(c) The expenses, costs of operating and renewal charges of the transmission lines radiating from the loop, and the distributing stations thereon—and interest charges on the investments therein—were apportioned between the municipalities and companies taking power therefrom in direct proportion to the amount of power delivered to them in the year as compared with the total distributed over such lines in such period.

Calculated on the above bases the method of determining the cost of power to the municipalities on the Central Ontario System varies to a certain extent from that adopted in respect of the Niagara and other power systems in that

(a) On the Niagara and other power systems the cost—or average cost—of power at the point of its generation or purchase by the system includes the bare cost only of generating or purchasing such power at the point of delivery of the same to the system, whereas

(b) On the Central Ontario System the cost—or average cost—of power includes the costs of generation at the six development plants—of varied capacities—owned by the System, together with interest and other charges in connection with the tie lines connecting such plants.

Attached as Schedule 89 hereto is a statement showing in detail the costs, excluding sinking funds, of power delivered to the eight municipalities under contract with the Commission and the Town of Whitby for the fiscal year ending October 31st, 1921. Such statement shows the amounts paid in the year by such municipalities and the overpayments or underpayments by each of them.

The costs of power delivered to the eight municipalities under contract with the Commission and the Town of Whitby were also calculated in the same manner for the two years ending October 31st, 1919, and October 31st, 1920, and against the costs so ascertained revenues received from the municipalities—by way of payment of interim monthly power bills—were credited; the balances remaining appear as overpayments or underpayments by such municipalities. The extent to which each of such municipalities underpaid or overpaid in each of the two years ending October 31st, 1919, and October 31st, 1920, is set out in Schedule 90 hereto, which statement also shows the interest credited to or charged against such municipalities up to October 31st, 1921—the amounts overpaid or underpaid in respect of power delivered to them in the year ending October 31st, 1921, and the accumulated overpayments or underpayments for the three years ending October 31st, 1921.

In the fiscal year ending October 31st, 1921, the operating costs in respect of rural lines in the Townships of East Whitby, Whitby and Pickering—which lines are operated at the cost and risk of these municipalities—amounted to \$10,741.69. The revenue received from power and light customers of such lines was \$8,719.68 and costs exceeded revenue therefore to the extent of \$2,022.01. (See Schedule 89). The excess of operating costs over power and light revenue in the whole period to October 31st, 1921, was \$10,899.09, which amount is collectible from the Townships of East Whitby, Whitby and Pickering.

### Reserve for Contingencies

As on October 31st, 1920, there remained to the credit of the Reserves for Contingencies account, the sum of.....	\$10,763 90
In the fiscal year ending October 31st, 1921, there was provided out of revenue..	27,953 20
	38,717 10
A total of.....	38,717 10
from which there has been deducted the expenditures made in the year to cover unexpected losses caused by a fire and a flood at the Healy Falls generating plant, of.....	30,764 49
	\$7,952 61
leaving a balance to the credit of the account as of October 31st, 1921, of.....	\$7,952 61

The amount transferred to the credit of Contingent fund in the year ending October 31st, 1921, and charged into operating expenses was \$27,953.20, equal to approximately 90c. per horse power as compared with approximately 25c. per horse power charged in the preceding period. The increase in the amount of the charge for the year was necessary to cover the losses met with at the Healy Falls generating plant.



## HYDRO RADIAL RAILWAY UNDERTAKINGS

### THE SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

#### Scope of Undertaking

The Sandwich, Windsor and Amherstburg Railway owns and operates the following Electric Railway lines:—

- (1) In the City of Windsor, through the Towns of Sandwich and Ojibway to the Town of Amherstburg.
- (2) From the City of Windsor to the Town of Walkerville.
- (3) Certain Street Railway lines in the City of Windsor and the Town of Walkerville.

while the Windsor and Tecumseh Electric Railway Company owns

- (4) A line of railway from the Town of Walkerville to the Village of Tecumseh, and
- (5) Certain Railway lines in the Town of Walkerville.

all of which latter are operated by the Sandwich, Windsor and Amherstburg Railway which owns the rolling stock and conducts the operations in conjunction with its own properties.

#### Purchase of Plant, Assets and Capital Stock of the Sandwich, Windsor and Amherstburg Railway by the Hydro-Electric Power Commission of Ontario

Under agreement dated 14th January, 1920, the Hydro-Electric Power Commission of Ontario purchased from the Detroit United Railway—

- (1) All of the outstanding shares of the capital stock of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company—fully paid up—and all shares and other securities of or in any subsidiary company or companies belonging to either and both of them.
- (2) All freehold and leasehold lands, easements and interests in lands of said companies.
- (3) All plant, machinery, rolling stock, works, buildings, fixtures, equipment, apparatus, furniture, stock in trade, goods, chattels and effects other than supplies as hereinafter defined of said Companies.
- (4) All franchises, patents, licenses, agreements and rights, and all documents including title deeds, contracts, books of account, plans, records and specifications of said companies.
- (5) All other property to which the said companies or either of them were entitled in connection with their business excepting cash, promissory notes, book accounts and other bills and accounts receivable as of the date of completion of sale.

the purchase price paid therefor being \$2,039,000 in forty year 4½% bonds of the Hydro-Electric Power Commission of Ontario dated April 1st, 1920, and guaranteed as to interest and principal by the Province of Ontario. The Commission further purchased for cash and at their market values the materials and supplies on hand at the date when the purchase was completed.

Under the terms of the purchase it was stipulated that the Hydro-Electric Power Commission of Ontario did not and was not to assume bonds to the amount of \$600,000 then outstanding against the properties of the Sandwich, Windsor and Amherstburg Railway and to the amount of \$189,000 against the properties of the Windsor and Tecumseh Electric Railway Company, but it was provided that such obligations should be paid at their maturity by the Detroit United Railways, as security for which payment, \$789,000 par value of the bonds issued by the Hydro-Electric Power Commission and guaranteed by the Province of Ontario (forming part of the \$2,039,000 of bonds given in purchase) were delivered to the National Trust Company, Limited to be held in escrow and handed over to the Detroit United Railway Company upon the payment and retirement of such \$789,000 outstanding bond issues of the Companies. It was further provided

that until such times as full payment and retirement of the \$789,000 of the bonds issued by the Railway Companies should be effected, interest upon such bonds was to be paid by the Detroit United Railway Company, the Hydro-Electric Power Commission of Ontario agreeing on its part to meet interest on the full \$2,039,000 of bonds issued by it as the purchase price before mentioned.

To provide the purchase price to be paid by the Commission for the shares and Assets above mentioned \$2,100,000 of forty year 4 1/2% bonds bearing date April 1st, 1920, were issued by the Commission and guaranteed under the provisions of the Hydro-Electric Railway Act by the Province of Ontario, and of such \$2,100,000 of bonds \$1,250,000 par value were handed over to the Vendors, the Detroit United Electric Railway Company, and \$789,000 par value were deposited with the National Trust Company, Limited as security for the payment of obligations outstanding against the properties of the Railway Companies, while \$61,000 of bonds remained in the hands of the Commission for the purposes of the undertaking and have since been hypothecated with the Bank of Montreal as security for advances obtained to provide for improvements and extensions.

As already mentioned herein the outstanding bonds of the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway Company amounted—as at the date when the undertakings were acquired by the Commission—to \$789,000. In May 1921 bonds of the Sandwich, Windsor and Amherstburg Railway to the amount of \$110,000 were delivered to the National Trust Company Limited and the Trust Company in exchange surrendered \$110,000 of the bonds of the Hydro-Electric Power Commission which it held as security against the outstanding bond issues of the Railway Companies. As at October 31st, 1921, the outstanding bonds of the two Railway Companies amounted, therefore, to \$679,000 and as security for their payment and retirement the National Trust Company held in escrow an equal amount of the bonds of the Hydro-Electric Power Commission of Ontario.

### **Further Bond Issues by the Commission for the Purposes of the Railways**

In order to provide funds for the purpose of making extensions and betterments to the Railway System the Commission, as of date July 1st, 1921, made an issue of 6% forty year bonds to the amount of \$900,000 which, in accordance with an Order-in-Council passed September 13th, 1921, were guaranteed by the Province of Ontario. None of the bonds of this issue were sold to the Public prior to October 31st, 1921, but as on that date \$440,000 of them stood hypothecated with the Bank of Montreal, as security for advances obtained from it, to provide for extensions, rehabilitations and betterments, while \$460,000 remained in the hands of the Commission.

Since October 31st, 1921, and on January 20th, 1922, the Commission sold \$525,000 out of the total issue of \$900,000 of such bonds to the Public.

### **Deposit of Bonds by Municipalities**

Under Section 11 of the Hydro-Electric Railway Act it is provided that when, with the approval of the Lieutenant-Governor in Council, any corporations shall enter into an agreement with the Hydro-Electric Power Commission of Ontario for the acquisition and operation of an electric railway to be operated by electrical power or energy supplied by the Commission, they shall issue and deposit with the Commission debentures to the amounts respectively apportioned as their shares of the cost and equipment of such railway and that the debentures so issued shall be held by the Commission as collateral security for the bonds, which may be issued by it under Section 6 of the Hydro-Electric Railway Act for the acquisition, construction and equipment of such Railway.

By Order-in-Council dated October 16th, 1919, the Lieutenant-Governor in Council approved of the agreement for purchase of the Sandwich, Windsor and Amherstburg Railway by the Commission and by-laws having been carried by municipalities participating therein, debentures were deposited by them with the Commission to the following extents:

Township of Sandwich East	\$269,685 00
"    "    Sandwich West	251,570 00
Windsor	745,132 00
Ford City	61,582 00
Walkerville	200,940 00
Sandwich	262,173 00
Amherstburg	126,867 00
Ojibway	41,515 00
Total	\$1,956,464 00

A by-law submitted in the Township of Anderdon—through which the Railway runs—having been defeated, the above mentioned municipalities were, under the provisions of Section 12, subsection 1, of the Hydro-Electric Railway Act, required to issue and deposit with the Commission further debentures to the amount of \$143,536 to provide the guarantee which otherwise with passage of the by-law would have had to be given by the Township of Anderdon. Such further debentures were issued and stand deposited with the Commission to these extents—

Township of Sandwich East	\$49,125 00
"    "    Sandwich West	18,456 00
Windsor	54,667 00
Ford City	1,738 00
Walkerville	14,742 00
Sandwich	19,234 00
Amherstburg	9,308 00
Ojibway	3,266 00
Total	\$143,536 00

As collateral security to \$900,000 of 6% forty year bonds issued by the Commission as of date July 1st, 1921—and for the purpose of making extensions, rehabilitations and betterments to the Railway System—the municipalities interested therein issued and deposited with the Commission, debentures to the following extents—

Township of Sandwich West	\$63,000 00
"    "    Sandwich East	24,800 00
Tecumseh	4,400 00
Riverside	10,800 00
Windsor	457,500 00
Ford City	22,000 00
Walkerville	141,500 00
Sandwich	133,000 00
Amherstburg	35,000 00
Ojibway	8,000 00
A total of	\$ 900,000 00

Of the municipalities above listed the Towns of Tecumseh and Riverside had not up to April 1st, 1920 (the date of purchase of the Railways by the Commission) become incorporated as separate municipalities but formed a part of and were comprised in the Township of Sandwich East. With their incorporation prior to July 1st, 1921, these two municipalities deposited with the Commission their own debentures to the amount of \$4,400 and \$10,800 respectively, being the amounts apportioned by the Commission as their shares of the cost of the extensions, rehabilitations and betterments to be made.

The total of the debentures authorized, issued and deposited (by the municipalities mentioned) with the Commission is \$3,000,000, of which \$2,039,000 stand as guarantee behind bonds of a like amount issued by the Commission in purchase of

the Sandwich, Windsor and Amherstburg Railway. The remaining \$961,000 of such bonds form a guarantee behind bonds of a like amount issued by the Commission for the purpose of making extensions, rehabilitations and betterments to the undertaking. Of the \$3,000,000 above mentioned, \$2,100,000 bearing date April 1st, 1920, carry interest at the rate of 4½% per annum and mature in forty years, while \$900,000 are 6% bonds dated July 1st, 1921, and mature on July 1st, 1961.

### Operation of Companies by the Commission

In the operation of the undertakings of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, the entities of such corporations have been maintained subject to direction of their affairs by Boards of Directors elected with the approval of the Hydro-Electric Power Commission of Ontario, owners of the whole of the capital stock of both of such Companies. On October 31st, 1921, the Board of Directors of the Sandwich, Windsor and Amherstburg Railway consisted of—

Sir Adam Beck.....	President.
Hon. I. B. Lucas.....	Vice-President.
Hon. D. Carmichael.....	Director.
Mr. W. W. Pope.....	Director and Secretary.
Mr. F. A. Gaby.....	Director.
Mr. J. W. Gilmour.....	Director and Treasurer.
Mr. W. G. Pierdon.....	Director.
Mr. E. A. Hugill.....	Director and Assistant Secretary.

while the Directors and Officers of the Windsor and Tecumseh Electric Railway Company were—

Sir Adam Beck.....	President.
Hon. I. B. Lucas.....	Vice-President.
Hon. D. Carmichael.....	Director.
Mr. W. W. Pope.....	Director and Secretary.
Mr. F. A. Gaby.....	Director.
Mr. J. W. Gilmour.....	Director and Treasurer.
Mr. W. G. Pierdon.....	Director.

all of whom are members or employees of the Hydro-Electric Power Commission of Ontario. No remuneration is paid to the Directors of the Companies for their services as such but charged in the operating expenses of the Railway Companies is a proportionate amount of the administrative expenses of the Commission. All operating expenses of the Railway Companies are paid by the Commission, while revenue from freight and passenger traffic is received direct by the Railway Companies and handed over to the Commission for deposit with the funds of the Commission.

The whole tenor of the Hydro-Electric Railway Act is to the effect that the Hydro-Electric Power Commission of Ontario shall possess direct title to and ownership of all railways acquired and operated by it under the terms of the Act and no provisions are included in the Act which permit of the acquisition or purchase by the Commission of shares of a railway company. In the purchase of the Sandwich, Windsor and Amherstburg Railway and of the Windsor and Tecumseh Electric Railway Company, the Commission did acquire direct title to all the assets of such railway companies but at the same time, as provided by the agreement of purchase approved by the Legislature, it also acquired the whole of the shares of the capital stock of such companies. With control of such shares the Commission is enabled to operate the railways, through the medium of the companies which own them, a course not contemplated by the Hydro-Electric Railway Act, but one which the Commission has been compelled to follow by reason of the fact that in 1920 bonds issued by the Railway Companies to the amount of \$789,000 were outstanding, while on October 31st, 1921, \$679,000 of such bonds still remained outstanding and unpaid. So far as can be seen no difficulties have yet arisen in the course

adopted but there is no certainty that complications may not ensue if a course not contemplated by the Hydro-Electric Railway Act be followed, when such Act forms the basis of the authority granted to the Commission, whereby it is empowered to operate electric railways. Accordingly it would appear to be advisable that just so soon as the \$679,000 of outstanding bonds of the Railway Companies be liquidated and paid, the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company shall cease to operate as separate entities directed by Boards of Directors and that direct control be assumed by the Commission over the properties and assets without the intervention of such companies.

## BALANCE SHEET

Attached hereto as Schedule 92 is a combined statement of Assets and Liabilities of the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway Company as of date October 31st, 1921. Dealing with the items contained in this Balance Sheet I report as follows:

### ASSETS

#### Railroad, Equipment, Rights, Franchises and Goodwill \$2,154,792.76

The railroad, equipment, rights, franchises and goodwill of the Sandwich, Windsor and Amherstburg Railway amounted on October 31st, 1921, and according to its books, to.....	\$1,813,195 90
while the railroad, equipment, rights, franchises and goodwill of the Windsor and Tecumseh Electric Railway Company amounted, as of the same date, to....	311,596 86
A total of.....	<u>\$2,154,792 76</u>

comprised of the following:

<b>(a) Sandwich, Windsor and Amherstburg Railway</b>	
Book value at the date of purchase (April 1st, 1920) of the roadbed, tracks and overhead lines, rolling stock, buildings, real estate, and other plant and equipment, also the electric power and light distribution system in the City of Windsor.....	\$1,520,398 29
Less the electric power and light distribution system sold to the City of Windsor for.....	190,000 00
	<u>\$1,339,398 29</u>
Capital expenditures made by the Commission between April 1st, and October 31st, 1920.....	\$224,934 76
Capital expenditures made by the Commission in the fiscal year ending October 31st, 1921, details of which are set out in Schedules 4 and 21 together with the expenditures in the year on the Windsor and Tecumseh Railway.....	278,862 85
	<u>\$503,797 61</u>
<b>(b) Windsor and Tecumseh Electric Railway Company</b>	
Book value of the roadbed, overhead lines, right-of-way and buildings, as at the date of purchase (April 1st, 1920).....	\$300,441 29
Capital expenditures made by the Commission between April 1st and October 31st, 1920.....	2,677 54
Capital expenditures made by the Commission in the fiscal year ending October 31st, 1921, and consisting of extensions and improvements to roadbed.....	8,478 03
	<u>311,596 86</u>
A total investment as at October 31st, 1921, of.....	<u>\$2,154,792 76</u>
A total of.....	<u>\$2,154,792 76</u>

Information is not available in the records of the companies permitting determination as to what amounts stood included in the book values of the assets at the date of purchase as the costs or values of franchises, rights and goodwill.

**Investments \$190,000**

These consisted on October 31st, 1921, of bearer bonds of the City of Windsor issued April 1st, 1920, bearing interest at the rate of 4  $\frac{1}{2}$ % per annum and maturing on April 1st, 1960, which said bonds were delivered to the Commission (for the Sandwich, Windsor and Amherstburg Railway) in payment for a power and light distribution system in the City of Windsor, which was included in the Assets sold to the Commission under the purchase agreement dated January 14th, 1920. The Assets so sold still remain subject to the \$679,000 of bonds of the Railway Companies outstanding and unpaid.

The \$190,000 of City of Windsor bonds stood pledged on October 31st, 1921, as part of the securities lodged by the Commission with the Bank of Montreal as collateral to a loan of \$600,000 obtained by the Commission from the Bank. The proceeds of such loan, to extents expended up to October 31st, 1921, were invested by the Commission in extensions, rehabilitations and improvements to the Railway properties.

**Materials and Spare Parts \$60,286.25****Stationery, Tickets and Other Supplies \$5,498.63**

The amounts of these Assets were confirmed by physical inventory as of date October 31st, 1921, and the superintendent of the Railways has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable \$2,794.04**

These represent accounts due to the Commission. No losses are anticipated in connection therewith.

**Cash in Bank \$6,241.12**

Cash on deposit to the credit of the Commission in the Bank of Montreal, Windsor, amounted on October 31st, 1921, to \$6,241.12.

**Detroit United Railway \$10,762.50**

This represents an amount due by the Detroit United Railways in respect of interest on \$679,000 of outstanding bonds of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, which the Detroit United Railway undertook to pay under the terms of the purchase agreement.

**Deferred Proportion of Expenses re Purchase of****Assets of the Railway Companies by the Commission \$13,913.75**

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the railways and for the printing of bonds issued by the Commission and guaranteed bonds issued by the municipalities amounted, to October 31st, 1921, to \$17,392.19, which amount is being written off at the rate of 10% per annum. The sum so written off in the two years ending October 31st, 1921, amounted to \$3,478.44, leaving a balance, carried as "deferred expenses", of \$13,913.75.

**Deferred Maintenance Costs \$5,621.28**

This item represents certain expenditures on Maintenance Account which are chargeable to operations for the period immediately following October 31st, 1921.

**Insurance Unexpired \$3,411.64**

The proportion of insurance premiums prepaid to October 31st, 1921, amounted to \$3,411.64.

**Excess of Expenditures over Receipts in respect of  
Operations for whole period to October 31st, 1921, \$33,558.08**

The excess of operating expenditures over receipts for the period between April 1st, 1920 and October 31st, 1921, amounted to \$33,558.08 and such excess has, under the provisions of Section 9 and 10 of the Hydro-Electric Railway Act, to be repaid to the Commission by the municipalities interested in the System as apportioned by the Commission in the manner hereinafter mentioned under the heading "Results of Operations."

**LIABILITIES**

**Capital Stock and General Reserves \$1,150,839.58**

The interest of the Detroit United Railways in the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, which said interest was purchased by the Commission, stood represented on April 1st, 1920, by the following:

(a) Capital stock issued and paid-up of the Sandwich, Windsor and Amherstburg Railway, 2,970 shares of a par value of \$100 each	\$297,000 00
(b) Capital stock issued and paid-up of the Windsor and Tecumseh Electric Railway Company, 1000 shares of a par value of \$100 each	100,000 00
(c) General reserves of the companies as they stood on April 1st, 1920	643,839 58
Total	<u>\$1,040,839 58</u>

which said interest was increased in the fiscal year ending October 31st, 1921 by

(d) Bonds of the Sandwich, Windsor and Amherstburg Railway redeemed by the Detroit United Railways to the amount of	<u>110,000 00</u>
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leaving a net equity in the properties on October 31st, 1921, of \$1,150,839 58

In the purchase of the interest of the Detroit United Railways in the Railway Companies as it stood on April 1st, 1920, bonds of the Commission to the amount of \$1,250,000 bearing interest at 4½% payable in forty years and guaranteed by the Province of Ontario were delivered to the Vendors, while an additional \$110,000 of bonds of the same issue—making a total of \$1,360,000—were surrendered by the National Trust Company, Limited in 1921 upon delivery to it of an equal amount of cancelled bonds of the Sandwich, Windsor and Amherstburg Railway. As on October 31st, 1921, other bonds of the Commission to the amount of \$679,000 stood deposited with the National Trust Company, Limited to be held as collateral security for repayment by the Detroit United Railways of outstanding bonds of the Railway Companies, as below mentioned.

**Bonded Indebtedness \$689,762.50**

Bonded indebtedness representing direct obligations of the Railway Companies, secured upon the properties purchased, consisted on October 31st, 1921, of the following:

(a) Sandwich, Windsor and Amherstburg Railway first mortgage 4½% bonds due December 1st, 1922	\$490,000 00
(b) Windsor and Tecumseh Electric Railway Company first mortgage 5% bonds due September 2nd, 1927	189,000 00
(c) Interest accrued on the above to October 31st, 1921	10,762 50
Total	<u>\$689,762 50</u>

Under the agreement to purchase dated January 14th, 1920, the Detroit United Railway obligated itself to pay principal and interest of the above bonds and as security for such payment, \$679,000 4½% forty-year bonds of the Commission

dated April 1st, 1920, and guaranteed by the Province of Ontario, stood deposited as on October 31st, 1921, with the National Trust Company, Limited, to be held by them and delivered only upon payment from time to time, of the obligations mentioned by the Detroit United Railway. Interest upon such \$679,000 of bonds of the Commission is payable to the Detroit United Railway in partial offset against interest payable by such Company in respect of the \$679,000 of bonds of the Railway Companies outstanding.

### Hydro-Electric Power Commission of Ontario \$575,308.77

This consisted as of date October 31st, 1921, of moneys advanced by the Commission to the Railway Companies to the extent of \$600,000 less a balance to the debit of the Commission on current account of \$24,691.23. The \$600,000 advanced by the Commission was borrowed by it from the Bank of Montreal upon the security of

- (a) \$61,000 of forty year  $4\frac{1}{2}\%$  bonds of the Commission guaranteed by the Province of Ontario, being the difference between the total amount of such bonds issued, \$2,100,000 and \$2,039,000 thereof paid over as the purchase price of the undertakings of the Detroit United Railways.
- (b) \$440,000 of forty year  $6\%$  bonds of the Commission guaranteed by the Province of Ontario, being a portion of the \$900,000 bonds issued by the Commission on July 1st, 1921 for the purpose of making extensions and improvements to the Railway System. (The balance, \$460,000, of such issue remained in the hands of the Commission as on October 31st, 1921)
- (c) \$190,000 of debentures of the City of Windsor bearing interest at the rate of  $4\frac{1}{2}\%$  and payable in forty years from April 1st, 1920.

### Accounts Payable \$24,478.82

These consist of sundry accounts payable and accrued charges amounting to \$23,478.82, also of a provision for unredeemed tickets to the amount of \$1,000. The Accountant of the Commission has certified that all liabilities of the Railway Company chargeable to or affecting the operations to October 31st, 1921, were included in the above amounts.

### Reserves for Renewals \$47,202.88

Reserves for the renewal of the works of the Railway Companies are provided by an annual charge of  $3\frac{1}{2}\%$  on the capital invested in the road, buildings and equipment exclusive of

- (a) The cost of grading, ballast, ties and paving which are repaired and renewed by current maintenance.
- (b) The cost of rights-of-way and other lands which are treated as non-depreciable.
- (c) Engineering in connection with the original construction of the road.

The renewal reserves so provided are augmented by interest at  $4\%$  per annum allowed on the balances remaining from time to time to the credit of the account and such provision is equivalent to a renewal rate of approximately  $5\%$  per annum on a straight line basis.

To October 31st, 1921, the amount to the credit of the renewals account was \$47,202.88.

### Results of Operations

Attached hereto as Schedule 93 is a combined revenue and expenditure account for the year ending October 31st, 1921. In that period operating revenue and interest receivable amounted to \$513,876 84 as against which costs of operations were as follows:

Transportation expenses, Maintenance, Power purchased, Management expenses, Taxes and Insurance.	\$429,531 37
Written off expenses incurred in connection with the purchase of the Railways.	1,902 34
Provision for renewal of road and equipment.	30,491 64
Interest on borrowings (other than bond interest).	15,832 86

Total operating costs. . . . . 477,758 21

leaving a net operating profit for the period of . . . . . \$36,118 63



as against which

Interest upon the \$2,039,000 of bonds issued by the Commission in purchase of the System amounted for the year to.....	\$91,755 00
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leaving an excess of expenditures over receipts from operations and interest for the year of .....	<u>\$55,636 37</u>
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The excess of Operating Revenues over expenditures for the seven months to October 31st, 1920 amounted to.....	\$22,078 29
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and such excess—applied in reduction of the .....	55,636 37
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The above mentioned left a deficit for the whole period of

operations to October 31st, 1921—of.....	<u>\$33,558 08</u>
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Under the provisions of Section 9 of the Hydro-Electric Railway Act, the municipalities interested in the System are required to make payment of such deficit to the Commission, and as empowered by Section 10 of such Act, the Commission has apportioned the deficit between such municipalities as follows:

City of Windsor.....	\$12,780 81	
Town of Walkerville.....	3,446 60	
"    Sandwich.....	4,496 90	
"    Amherstburg.....	2,176 08	
"    Ford City.....	1,107 74	
"    Ojibway.....	763 54	
"    Riverside.....	\$1,207 28	
"    Tecumseh.....	491 85	
Township of Sandwich East.....	2,772 25	
		4,471 38
"    "    Sandwich West.....		1,315 03
		<u>\$33,558 08</u>

The amount apportioned against each of the above mentioned municipalities is in exact proportion to the amount of the debentures issued by each of them at the time the railways were purchased by the Commission.

## GUELPH RADIAL RAILWAY

### Scope of System

The Guelph Radial Railway comprises an electric street railway within the limits of the City of Guelph and short lines extending to the Experimental Farm and one or two other points in the immediate vicinity of Guelph.

### Purchase from the City of Guelph of the Plant, Assets and Capital Stock of the Guelph Radial Railway Company by the Hydro-Electric Power Commission of Ontario

Under the terms of an agreement dated December 8th, 1920, the Hydro-Electric Power Commission of Ontario purchased from the City of Guelph—and free from liabilities—all the assets, undertakings and property of every kind or nature belonging to the Guelph Radial Railway Company, consisting of:

1. All freehold and leasehold lands, easements and interests in lands, save and except three park properties which remain the property of the City of Guelph.
2. All plant, machinery, rolling stock, works, buildings, effects, equipment, apparatus, furniture, stock-in-trade, supplies, stores, goods, chattels and effects.
3. All franchises, patents, licenses, agreements and rights and all documents, including title deeds, contracts, books of account, plans, records and specifications.
4. All the outstanding shares of the capital stock of the Guelph Radial Railway Company fully paid up.
5. All the property to which the Guelph Radial Railway Company was entitled in connection with its business except cash, promissory notes, book accounts and other bills and accounts receivable which may be retained by the Corporation.

The purchase price given by the Commission for such assets was \$150,000 payable including interest at  $4\frac{1}{2}\%$  per annum—in instalments of \$11,700 in each year for—twenty years, in half yearly payments on May 1st and November 1st, the first of such half-yearly payments (\$5,850) to be made on 1st November, 1921. No bonds were required to be issued by the Commission covering the purchase price.

With recalculation it has been found that the forty half-yearly payments of \$5,850 each so provided to be paid, will over the period of twenty years from May 1st, 1921, overpay principal and interest to the extent of \$6,976.29. An error would accordingly appear to have been made in calculating the amount of such half-yearly payments and at some time before the expiry of the twenty year period in which the payments are to be made, the accounts will, therefore, require to be adjusted.

Under the terms of the purchase agreement and the Guelph Railway Act, it is provided amongst other things that

(a) The Commission may issue bonds to the amount of \$150,000 for the purposes of the Railway and further that with the consent of the corporation it may from time to time increase such bond issue to cover the capital cost of extensions or improvements, or additional works and equipment of any kind required for the railway.

(b) The corporation of the City of Guelph is authorized to issue debentures to an amount not exceeding \$300,000, payable in fifty years from May 1st, 1921, and bearing interest at the rate of  $6\%$  per annum as provided by the statute but only  $5\%$  per annum as provided by the agreement between the Commission and the City of Guelph. Such debentures are required to be deposited with the Commission. Further the corporation is authorized under the statute to issue and deposit with the Commission further  $6\%$  debentures for the same amount as any increase made in the bond issue of the Commission to cover the capital costs of extensions, improvements, or additional works or equipment of the railway.

(c) If the revenues derived from the operation of the railway shall be insufficient in any year to meet operating and working expenses and the instalments (\$11,700) of the purchase price to be paid in each year, then the Corporation of the City of Guelph shall make payment to the Commission of any deficit met with. After ten years from May 1st, 1921, Sinking Fund charges sufficient "on a basis of not more than forty years" to repay all bonds issued by the Commission have under the terms of the agreement, to be provided out of the revenues of the railway.

Under the terms of such agreement the Commission had to October 31st, 1921 obligated itself to pay \$150,000 to the City of Guelph in forty semi-annual payments (including  $4\frac{1}{2}\%$  interest) of \$5,850 each and had also created an issue of \$150,000 of  $6\%$  bonds maturing on May 1st, 1931, of which \$116,000 had then been sold to the Public. As against the obligations so assumed and the bonds so issued \$300,000 of  $5\%$  bonds maturing on May 1st, 1971, had been issued and deposited with the Commission by the Corporation of the City of Guelph.

### **Balance Sheet of the Guelph Railway**

Attached hereto as Schedule 94 is a combined statement of assets and liabilities of the Guelph Radial Railway as of date October 31st, 1921. Dealing with the items contained in such Balance Sheet, I report as follows:

#### **ASSETS**

##### **Road and Equipment \$185,142.38**

The cost of the road and equipment to the Commission as of date May 1st, 1921, and after deducting the value of stores on hand, was \$144,698.19. Costs of improvements and betterments to October 31st, 1921—and as shown in detail in Schedule 21—amounted to \$40,444.19, making a total cost as of October 31st, 1921 of \$185,142.38.

##### **Materials and Spare Equipment \$4,240.78**

##### **Stationery, Tickets and other Supplies \$334.29**

The amounts of these items were confirmed by physical inventories as of date October 31st, 1921. The Superintendent of the Railway has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable \$3,997.61**

This represents amounts due to the Commission and losses in connection therewith are not anticipated.

**Cash in Bank \$1,029.49**

Cash on deposit to the credit of the Guelph Radial Railway Company in the Royal Bank of Canada, Guelph, amounted on October 31st, 1921, to \$1,029.49.

**Cash on deposit in General Bank Account of the Commission \$69,641.98**

The sum of \$69,641.98 remained on October 31st, 1921, on deposit in the general Bank account of the Commission in respect of the unexpended proceeds of sale of \$116,000 of bonds of the Commission issued and sold for the purposes of the Railway.

**Deferred portion of Expenses re Purchase of Assets of Railway by Commission \$1,749.95**

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the railway amounted to \$1,944.40, which amount is being written off at the rate of 10% per annum. The sum so written off in the fiscal year ending October 31st, 1921, amounted to \$194.45, leaving a balance of deferred expenses of \$1,749.95.

**Due by the City of Guelph \$4,801.32**

The operating deficit of the railroad for the six months to October 31st, 1921, was \$10,651.32, particulars of which are set out under the heading "Results of Operations" hereinafter following. Included in such deficit was \$5,850, the amount of a half-yearly instalment to be paid on November 1st, 1921, by the Commission to the City of Guelph in respect of purchase of the railway. Of such instalment \$3,375 represented interest payable on the purchase price, while \$2,475 represented the proportion of the principal of the purchase price payable on November 1st, 1921. After credit of the amounts so payable the balance due to the Commission by the City of Guelph on October 31st, 1921, amounted to \$4,801.32.

**LIABILITIES****Hydro-Electric Power Commission of Ontario \$266,000**

Of the above amount \$150,000 represented the purchase price paid by the Commission for the railway under the terms of the agreement dated December 8th, 1920, and between the Commission and the Corporation of the City of Guelph as hereinbefore mentioned. In respect of such purchase price principal to the amount of \$2,475 and interest to the amount of \$3,375 was payable to the City of Guelph on November 1st, 1921.

In addition to the \$150,000 above mentioned, the Commission created an issue of \$150,000 of 6% bonds payable on May 1st, 1931, and of such issue bonds to the amount of \$116,000 had to October 31st, 1921, been sold to the public. As security to the Commission for the purchase price of \$150,000 so assumed by the Commission and the issue of \$150,000 created by the Commission, \$300,000 of 5% bonds maturing on May 31st, 1921, had been issued and deposited with the Commission by the Corporation of the City of Guelph.

**Accounts Payable \$2,939.07**

Accounts payable by and accrued charges of the railroad to October 31st, 1921, amounted to \$2,439.07, while in addition a provision of \$500 had been set aside in respect of unredeemed tickets. The Accountant of the Commission has certified that all liabilities chargeable to or affecting the operations of the railway to October 31st, 1921, were included in the above amounts.

### Reserves for Renewals \$1,998.73

Reserves for the renewal of the works of the Railway are provided by an annual charge of 4.1% on the capital invested in the road, buildings and equipment exclusive of the cost of—

- (a) Grading, ballast, ties, bridges and paving which are repaired and renewed by current maintenance.
- (b) The cost of rights-of-way and other lands which are treated as non-depreciable.
- (c) Engineering and miscellaneous expenses in connection with the original construction of the road.

The renewal reserves so provided will be augmented by interest at the rate of 4% per annum, allowed on the balance remaining from time to time to the credit of the account and such provision is equivalent to a renewal rate of approximately 5.34% per annum on a straight line basis. To October 31st, 1921, the amount to the credit of the renewals account was \$1,998.73.

### Results of Operations

Attached hereto as Schedule 95 is a combined revenue and expenditure account for the six months ending October 31st, 1921. In such period operating revenue amounted to

\$38,511 05

as against which costs of operations were as follows:

Transportation Expenses, Maintenance, Power purchased, Management Expenses, Insurance and Taxes. (See Schedule 95.)	\$40,658 45	
Written off expenses incurred in connection with the purchase of the railway.	194 45	
Provisions for renewal of road and equipment.	1,998 73	
Interest	460 74	
Provision for payment to the City of Guelph of instalment due November 1st, 1921, and consisting of interest for the half year on the purchase price of the Railway.	\$3,375 00	
and proportion of the principal of the purchase price payable November 1st, 1921.	2,475 00	
	5,850 00	
		49,162 37

leaving an operating deficit for the half year ending October 31st, 1921, of \$10,651 32

which sum was payable by the City of Guelph to the Commission under the terms of the agreement dated December 8th, 1920.

According to clause 5-D of the above-mentioned agreement, the Commission agreed to supply electrical power or energy for operation of the Railway at rates consistent with those charged to municipal corporations. In the six months ending October 31st, 1921, the power required for the operation of the railway was not supplied directly by the Commission but was purchased by the Commission for the purposes of the railway from the City of Guelph under the terms of an arrangement made between the Commission and the Municipality.

No provision has been made in the above costs of operation in respect of Sinking Fund instalments to repay the bonds, \$116,000, issued by the Commission for the purpose of making improvements and betterments; sub-section 4 of Section 4 of the Guelph Railway Act providing that it shall not be necessary for the Commission to raise or provide any such Sinking Funds until after the expiration of a period of ten years from May 1st, 1921.

## PORT CREDIT TO ST. CATHARINES RAILWAY

The Port Credit to St. Catharines Railway is projected to run from the Village of Port Credit, in the Township of Toronto westward through Oakville, Burlington, Hamilton, Grimsby and St. Catharines.

Costs of construction and equipment of the Port Credit to St. Catharines Railway were estimated by Engineers of the Commission at \$11,360,363 and with the approval of by-laws submitted in respect thereto, 15 municipalities entered into agreement in the year 1919 for the construction and operation of the proposed railway under the terms of the Hydro-Electric Railway Act. This agreement was approved by Order-in-Council dated 28th September, 1916. By further Order-in-Council dated 8th August, 1919, the Treasurer of Ontario was authorized to guarantee bonds of the Commission to the extent of \$11,360,363 for the purposes of providing funds for the construction and equipment of the road. Bonds of the Commission bearing date November 1st, 1919, with interest at 5%, and payable on November 1st, 1969, were prepared and guaranteed by the Province of Ontario to the extent of \$11,360,363 and of such bonds \$1,200,000 have been executed by the Commission and deposited with the Bank of Montreal as collateral security for certain loans hereinafter mentioned. The balance of the bonds amounting to \$10,160,363 had not been issued but remained on October 31st, 1920, in the possession of the Commission signed by the Chairman but not executed by the Secretary of the Commission, while the seal of the Commission was not attached to them.

Under Section 11, Sub-section 1, of the Hydro-Electric Railway Act, it is provided that with execution of an agreement for the construction of a hydro-electric railway the corporations signatory thereto shall deposit with the Commission debentures to the amounts apportioned as their respective shares of the cost of the construction and equipment of the proposed railway, and under the provisions of such section there has been lodged with the Commission debentures to the amounts set opposite their respective names by the following municipalities.

Township of Louth.....	\$621,935 00
“ “ Nelson.....	413,744 00
“ “ Clinton.....	522,954 00
“ “ Trafalgar.....	594,690 00
“ “ Grantham.....	141,604 00
“ “ North Grimsby.....	468,126 00
“ “ North Beamsville.....	56,815 00
Town of Oakville.....	224,194 00
“ Burlington.....	159,549 00
Township of Barton.....	314,033 00
“ “ East Flamboro.....	294,320 00
Village of Grimsby.....	112,393 00
City of St. Catharines.....	688,539 00
Township of Toronto.....	268,336 00
City of Hamilton.....	6,478,928 00
Total.....	\$11,360,160 00

These debentures bear date of November 1st, 1919, and are payable in 50 years with interest at 5% per annum.

To October 31st, 1921, the amounts expended by the Commission upon the undertaking were as follows:

Expended upon purchase of rights-of-way.....	\$72,386 77
Construction materials purchased.....	304,254 86
Surveying, engineering, administrative expenses and interest.....	100,660 58
A total of.....	\$477,302 21

of which \$63,681.36 was expended in the fiscal year ending October 31st, 1921. The expenditures so made in such year consisted of—

Balances owing on ties purchased in 1920, and handling charges upon the same.....	\$74,151 91	
Interest on expenditures to October 31st, 1921.....	29,894 20	
		\$104,046 11
Less:		
Amounts realized on portion of ties sold.....	\$33,369 51	
Amount realized from tools and instruments transferred to "Tools and Equipment Account" of the Commission.....	1,902 81	
Amounts credited in respect of re-allocation of certain engineering expenses paid in 1920.....	5,092 43	
		40,364 75
Leaving net expenditures for the year of.....		<u>\$63,681 36</u>

To provide the funds out of which such expenditures of \$477,302.21 were made, the Commission had, prior to October 31st, 1920, borrowed the sum of \$100,000 from the Bank of Montreal upon the security of \$1,200,000 of bonds of the Commission guaranteed by the Province as above mentioned. Of the remainder of \$377,302.21—\$313,620.85 had to October 31st, 1920, been expended by the Commission out of appropriations for and funds held by the Commission for the benefit and purposes of Hydro-Electric power systems. On December 28th, 1920, however, the Commission borrowed a further \$400,000—making \$500,000 in all—from the Bank of Montreal upon the security of the \$1,200,000 of bonds before mentioned, and out of such loan made repayment into the general funds of the Commission of the amounts borrowed from power systems for the purposes of the railway system.

After such repayments to the Power Systems, the sum of \$313,620.85 remained in the hands of the Commission on October 31st, 1921, available for repayment to the Province in respect of advances made by it to the Power Systems, while the sum of \$22,697.79 remained in the hands of the Commission available for the purposes of the Port Credit to St. Catharines Radial Railway.

## TORONTO TO PORT CREDIT RAILWAY

The Toronto to Port Credit Railway is projected to run from the City of Toronto westward through the Town of Mimico, the Townships of Toronto, Etobicoke and New Toronto, to connect at the Village of Port Credit with the Port Credit to St. Catharines Railway. The cost of constructing and equipping the Railway was estimated by Engineers of the Hydro-Electric Power Commission at \$5,109,573 and under agreements entered into in 1920 the following municipalities had to October 31st, 1920, deposited debentures of their own issue with the Commission to the extents set opposite their respective names: namely—

Township of Toronto.....	\$220,542 00
" " Etobicoke.....	401,335 00
" " New Toronto.....	82,250 00
Village of Port Credit.....	54,050 00
Town of Mimico.....	111,200 00
City of Toronto.....	4,240,195 00
A total of.....	<u>\$5,109,573 00</u>

Such debentures bear date July 2nd, 1920, and are payable in 50 years with interest at 5% per annum.

To October 31st, 1920, no bonds had been issued by the Hydro-Electric Power Commission of Ontario in respect of the costs of construction and equipment of the Toronto to Port Credit Railway, but expenditures to the amount of \$683,286.74

had been made by the Commission in connection therewith under the following circumstances.

The Commission states that in the latter part of the fiscal year ending October 31st, 1919, it received assurances from Sir William Hearst, the then Premier of the Province of Ontario, that if it would obtain resolutions from the municipalities interested requesting the Government to introduce and pass all amendments to existing legislation that might be necessary to validate the building of an electric railway line between Toronto and St. Catharines as a part of the proposed Toronto to St. Catharines Hydro-Electric railway—so as to make the same legal, valid and binding upon the municipalities—that the Government would, with the presentation to it of such resolutions support legislation to that effect. On the basis of these assurances and with the resolutions by the municipalities in its possession the Commission states that it felt justified in acquiring rights-of-way and later making further expenditures thereon out of funds held by it under the terms of the Power Commission Act in the belief that by so doing it would make a saving in the cost of the proposed Port Credit to Toronto Railway line.

To October 31st, 1921, the amounts expended by the Commission upon the undertaking were as follows:

(1) Expended upon the purchase of rights-of-way. . . . .	\$632,291 68	
(2) Expenditures upon surveying, engineering, administrative expenses and interest. . . . .	103,473 02	
		\$735,764 70
A total of. . . . .		

of which \$52,477.96 was expended in the fiscal year ending October 31st, 1921, for the following purposes:

Payment of balances owing upon rights-of-way purchased in 1920. . . . .	\$13,470 16	
Interest. . . . .	45,183 20	
		\$58,653 36
Less: excess of revenues from property, overtaxes and other expenses. . . . .		6,175 40
		\$52,477 96
Leaving net expenditures of. . . . .		

The expenditures of \$52,477.96 above-mentioned were made by the Commission out of appropriations made by the Province to meet the costs of "Miscellaneous Construction" in respect of power systems. There was—in my opinion—no authority in the Commission to use the \$52,477.96 expended for such purposes but equally there was no other source available from which the Commission could legally obtain funds to enable it to protect its investment in the railway.

## EXPENDITURES CHARGED TO THE PROVINCE OF ONTARIO

Under Vote 106 of the Legislature, for the fiscal year 1920-21, the sum of \$75,000 was appropriated to cover expenditures to be made by the Commission on behalf of the Province; in addition, under Vote 201, a further sum of \$205,000 was included in the supplementary estimates for the same period to cover further expenditures to be made by the Commission on behalf of the Province. The total of such appropriations was \$280,000 and they were made following submission by the Commission of estimates which indicated that the following amounts would be required for expenditure on behalf of the Province in the year, namely—

### Re Power Undertakings:

(a) Engineering assistance to non-operating municipalities, and for the supply of power to non-operating municipalities; rate investigations and statistics. . . . .	\$20,000 00
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(b) General hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports. ....	\$50,000 00
(c) General surveys and demonstrations in rural districts. ....	30,000 00
	<hr/>
	\$100,000 00

#### Re Hydro Radial Railways:

(d) Engineering investigations and expenditures covering surveys, by-laws and reports under the Hydro-Electric Railway Act, and expenditures of the Commission in the preparation of data and the submitting of same to the Royal Commission; also time of engineers, office assistants and counsel in connection with this work; engineering investigations and surveys, by-laws and reports under the Hydro-Electric Railway Act, 1914. ....	150,000 00
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#### Re Waters Powers Regulations Act, 1916:

Expenditures to be made under the terms thereof. ....	10,000 00
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#### Re Rules and Regulations Act, 1912:

Expenditures to be made under the terms thereof. ....	20,000 00
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A total of. .... \$280,000 00

In respect of such appropriations there was paid over by the Province to the Commission in the year the sum of. .... \$275,068 86  
which was applied—

As against radial railway expenditures. ....	\$150,000 00
As against other expenditures on behalf of the Province. ....	125,068 86

In addition the sum of \$10,866.96, including interest, remained in the hands of the Commission out of appropriations paid over to it in the fiscal year ending October 31st, 1920, in respect of expenditures to be made on account of power undertakings. As against the \$285,935.82 so paid over to and remaining in the hands of the Commission it charged amounts aggregating \$647,017.72 against the Province—in the year—the excess of \$361,081.90 having been expended by the Commission out of moneys held by it for the benefit of power systems, in manner and in the periods hereinafter mentioned.

#### Expenditures re Power Undertakings

Expenditures made by the Commission in the year ending October 31st, 1921, in respect of power undertakings and under the Water Powers Regulations Act and the Rules and Regulations Act. (See Schedule 20) were as follows:

(a) For engineering, assistance to non-operating municipalities and districts, and gathering data for statistical purposes and estimates for the supply of power; also rate investigations. ....	\$12,279 42
(b) For legal expenses in respect of the Thunder Bay System and the Great Lakes Paper Company, Limited. ....	1,750 00
(c) For general hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports. ....	65,242 24
(d) For engineering investigations, surveys and reports under the Water Powers Regulations Act, 1916. ....	7,459 85
(e) For estimates, surveys and demonstrations in rural districts. ....	37,707 01
(f) For electrical inspection, salaries and expenses of inspectors, expenses of local office and administration. ....	\$212,590 10
Less: revenue from inspection fees. ....	183,006 60
	<hr/>
	29,583 50
(g) On account of salary of Chairman of Commission—proportion thereof payable out of the Consolidated Revenue Fund of Ontario under Section 5 (1) Power Commission Act. ....	6,000 00
	<hr/>
A total of. ....	\$160,022 02



as against which

(1) There was paid over by the Province to the Commission in the year, the sum of.....	\$125,068 86	
(2) An unexpended balance, with interest thereon, of appropriations paid over to the Commission in the fiscal year ending October 31st, 1920, in respect of expenditures to be made on behalf of the Province, amounted to.....	10,866 96	\$135,935 82

Leaving the amount of..... \$24,086 20

expended by the Commission in excess of appropriations and moneys in its hands for such purposes.

### Re Hydro Radial Railways

Amounts charged to the Province by the Commission in the fiscal year ending October 31st, 1921, in respect of Hydro Radial Railways were as follows:

(a) Expenditures to October 31st, 1921 (including \$44,704.09 expended prior to October 31st, 1920) in connection with the preparation of data and information for and the submission of evidence to the Royal Commission which investigated Hydro Radial Railways.....	\$335,123 93
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In respect of investigations, surveys, by-laws and reports upon the following proposed radial railways:

(b) In respect of the proposed Toronto and Eastern Railway: Expended, and capitalized, for the time being, in the period prior to October 31st, 1920.....	\$43,946 40	
Expended in the fiscal year ending October 31st, 1921.....	962 84	44,909 24
(c) In respect of the proposed Hamilton, Galt, Elmira and Guelph Railway: Expended, and capitalized, for the time being, in the period prior to October 31st, 1920.....		35,491 07
(d) In respect of the proposed Hamilton to London Railway: Expended, and capitalized, for the time being, in the period prior to October 31st, 1920.....	\$17,674 34	
Expended in the fiscal year ending October 31st, 1921.....	2,276 30	19,950 64
(e) In respect of the proposed St. Catharines and Niagara Falls Railway: Expended and capitalized, for the time being, in the period prior to October 31st, 1920.....		25,620 85
(f) In respect of the proposed purchase of the Niagara, St. Catharines and Toronto Railway: Expended in the period prior to October 31st, 1920.....	\$1,005 27	
Expended in the year ending October 31st, 1921.....	465 61	1,470 88
(g) In respect of the proposed purchase of the Toronto Suburban Railway: Expended in the period prior to October 31st, 1920.....		5,175 05
(h) In respect of the proposed purchase of the Chatham, Wallaceburg and Lake Erie Railway: Expended in the year ending October 31st, 1921.....		5,028 74
(i) Assistance to sundry municipalities in connection with electric railways.....		642 74
(j) General railway engineering not applicable to any particular line.....		13,582 56
A total of.....		\$486,995 70

The amount paid over to the Commission by the Province in the year ending October 31st, 1921, in respect of engineering investigations and expenditures covering surveys, by-laws and reports under the Hydro-Electric Railway Act and the expenditures of the Commission in the preparation of data and the submission of the same to the Royal Hydro Railway Commission, also the time of engineers, office assistants and counsel in connection with this work; engineering investigations, surveys, by-laws and reports under the Hydro Radial Railway Act 1914, having been.....

a balance of..... \$336,995 70

was left charged on the records of the Commission against the Province of Ontario in respect of Hydro Radial Railways and as of date October 31st, 1921.

On October 28th, 1921, a Treasury Board Minute was passed which provided that pursuant to Section 26 of the Audit Act, the sum of \$4,855,304.88 should be placed to the credit of the Provincial Treasurer to meet expenditures in connection with the Queenston Chippawa Development works, the Rideau System, the Thunder Bay System, the Nipissing System, Miscellaneous Expenditures and "Expenditures to be made on account of the Province." The amount included in such Treasury Board Minute to meet expenditures on account of the Province was \$359,068.86 which amount covered—approximately—the above-mentioned balance of \$336,995.70 charged to the Province in connection with Hydro Radial Railways and the \$24,086.20 which had been expended by the Commission on power investigations, surveys, reports, etc., in excess of appropriations made in respect thereof. To October 31st, 1921, no payments had been made by the Province to the Commission out of the funds authorized by the Treasury Board Minute in respect of the \$359,068.86 mentioned.

### GENERAL BALANCE SHEET

The reports hereinbefore contained indicate the amounts of the investments made by the Commission in the works of each System and the results of operation of each System or undertaking where construction had been completed. Beyond such investments, however, the Commission owns and controls assets of a fixed and personal nature which are employed by it for the benefit of all Systems and undertakings in common, while it is also under liabilities and holds certain reserves in respect thereof. The amount of these liabilities and reserves are all set out in the General Balance Sheet of the Commission which is attached hereto as Schedules 1 and 2, but in order that an understanding of them may be gained and the aggregate of the assets and liabilities of the Commission be understood I report upon such Balance Sheet as follows:

#### ASSETS

#### Amounts Invested in Hydro=Electric Power and Hydro=Electric Railway Undertakings \$107,562,548 38

The amounts invested by the Commission to October 31st, 1921, in Hydro Electric Power Systems and Hydro-Electric Railway undertakings were as follows:

##### In the Niagara System—

Transmission lines and stations...	\$17,800,681 63
Niagara Power Development.....	58,018,366 89
" Thunder Bay System.....	6,466,158 12
" Severn System.....	1,406,847 24
" St. Lawrence System.....	854,193 53
" Wasdell System.....	335,382 22
" Eugenia System.....	2,048,663 60
" Ottawa System.....	5,707 07
" Muskoka System.....	212,530 96
" Rideau System.....	1,074,004 45

##### Total.....

\$88,222,535 71

In the Bonnechere River Storage System  
In the Ontario Power Co. (operated for  
the benefit and at the cost of the  
Niagara System)

34,165 71

Purchase price paid in forty year  
4% bonds of the Commission with  
accrued interest thereon..... \$8,080,000 00

In respect of the 6% 1941 debentures issued by the Commission for the purpose of retiring an issue of the Power Company which matured in 1921—with accrued interest on such debentures . . . . .	\$3,267,856 16	
Advances by the Commission for construction of the third pipe line . . . . .	3,515,094 93	\$14,862,951 09
In Systems owned and operated by the Commission apparently at its own risk, Essex System . . . . .	375,141 34	
Thorold " . . . . .	44,020 80	419,162 14
		\$103,538,814 68
Amounts invested in or expended upon Radial Railways or disbursed in connection therewith and capitalized on the books of the Commission to October 31st, 1921, were:		
In respect of railways in operation—		
The Sandwich, Windsor and Amherstburg Railway . . . . .	\$2,614,398 77	
The Guelph Radial Railway . . . . .	196,358 02	2,810,666 79
In respect of railways, the construction of which stood deferred, but in connection with which certain rights-of-way had been acquired, construction materials purchased and expenditures made for engineering, surveying, etc—		
Port Credit to St. Catharines Radial Railway . . . . .	\$477,302 21	
Toronto to Port Credit Railway . . . . .	735,764 70	1,213,066 91
		4,023,733 70
A total of . . . . .		\$107,562,548 38

In addition to the \$103,538,814.68 invested in works relating to the development and distribution of electric power, the Commission had to October 31st, 1921, assumed and guaranteed payment of bonds and debentures outstanding against the properties of the Ontario Power Company to the extent of \$10,848,000 and to the extent of \$46,774.38 in respect of other undertakings. In the fiscal year ending October 31st, 1922, it is estimated by Engineers of the Commission that the sum of \$16,339,968.00 will be expended upon the completion of works in course of construction and upon new works and extensions for the development and distribution of electric power—such amount includes \$3,509,580.71 of contracts entered into.

With respect to the investments of the Commission in Hydro Radial Railways, debentures of the municipalities interested therein stood deposited with the Commission on October 31st, 1921, in the instances and to the extents mentioned in the separate reports hereto preceding.

### Service Building and Equipment \$487,614.60

Capital invested by the Commission in—

- (a) Service building and equipment on Strachan Avenue, Toronto.
- (b) Equipment installed in leased storehouse and garage at Hamilton.
- (c) Pole yard at Cobourg, Ontario.

amounted on October 31st, 1920, to . . . . .	\$466,307 57
while expenditures on such buildings and equipment in the fiscal year ending October 31st, 1921—which are more particularly set out in Schedule 19 hereto—amounted to . . . . .	37,442 96
	\$503,750 53

from which was deducted

(a) The cost of a temporary garage and equipment therein at Niagara Falls which was transferred to and included in the costs of the Chippawa-Queenston development	\$15,519 07	
(b) A portion of cost of amounts written off to operations	616 86	
		\$16,135 93

leaving an investment in such service buildings and equipment as on October 31st, 1921, of . . . . . \$487,614 60

Provisions for depreciations and amounts to form a Sinking Fund sufficient to return the capital investments within thirty years are set aside annually and charged as part of the costs of operation and administration of all Systems.

### Office Buildings \$613,676.17

Capital invested in office buildings of the Commission amounted on October 31st, 1921, to \$613,676.17 which comprised:

(a) The purchase price of land on University Avenue, Toronto, and the cost of erecting an office building thereon; also the purchase price of certain properties on Murray Street in the rear of such office building	\$494,793 77
(b) The purchase price \$115,000, less mortgage assumed \$40,000, of an office building at the corner of Elm Street and Centre Avenue, Toronto, and improvements and alterations \$43,882.40 made thereto—	118,882 40
	\$613,676 17

During the fiscal year ending October 31st, 1921, the sum of \$11,732.47 was expended on improvements and minor additions to the buildings, details of which are set out in Schedule 19 hereto.

Provisions for depreciation and an amount to form a Sinking Fund in thirty years to return the costs of the buildings and lands are annually charged as part of the costs of operations to all systems.

### Office Furniture and Equipment \$146,607.10

Capital invested in furniture and equipment installed in the office buildings of the Commission in Toronto and in various Electric Inspection Offices, amounted on October 31st, 1921 (after deduction of allowances for depreciation which are written off annually and charged to costs of operation) to . . . . . \$120,311 59 while the stationery and office supplies were inventoried on October 31st, 1921, at . . . . . 26,295 51

A total of . . . . . \$146,607 10

During the fiscal year ending October 31st, 1921, \$42,806.78 was expended by the Commission in the purchase of new furniture and equipment including an initial payment on the installation costs of an inter-office telephone system; as against such expenditures \$24,934.21 was written off for depreciations. For particulars of such expenditures see Schedule 19 hereto.

### Automobiles and Trucks \$15,571.31

In April, 1921, the Commission adopted a plan or arrangement whereby its Engineers and other employees would be paid for the use of their cars—when employed on works or operations of the Commission—upon a basis of either a mileage or monthly allowance. With the adoption of such a plan the Commission disposed of a considerable number of its automobiles. At the same time other cars and trucks were transferred from the above-mentioned "Automobile and Truck" Account to "Tools and Equipment" and to "Chippawa Works" in which accounts they stood included at 31st October, 1921.

After making such sales and transfers the remaining automobiles and trucks (used for the general purposes of the Commission) stood reduced to \$15,571.31 as on 31st October, 1921, after deducting allowances for depreciation at approximately 25% per annum.

**Tools and Equipment \$258,897.24**

A physical inventory and revaluation of the tools and equipment made as of date October 31st, 1921, showed the value of these assets to be somewhat in excess of the book values thereof. Depreciations upon such tools and equipment are charged proportionately against the works under construction and against operations according to the use made of such equipment.

**Materials and Supplies \$1,124,594.13**

These consisted on October 31st, 1921, of

(a) Construction materials and sundry supplies on hand.....	\$899,393 42
(b) Maintenance materials and supplies on hand.....	225,200 71
Total.....	\$1,124,594 13

A perpetual or running inventory of the construction materials and supplies is kept by the Stores Department and such inventory is confirmed from time to time throughout the year by making actual count of merchandise and supplies on hand and comparing such count with the inventory record. According to a joint report made by the Purchasing and Stores Departments the above amount of \$899,393.42 is about \$7,500 greater than the present market values of the materials and supplies on hand. The excess of book values over present market values of such inventories, however, is more than offset by the surplus of \$41,334.18 arising out of operations of the service building which is held as a reserve against possible depreciations in the value of these assets. With construction materials and sundry supplies on hand on October 31st, 1920, amounting to \$783,402.99 inventories increased in the fiscal year ending October 31st, 1921, by \$115,990.43; the greater part of such increase is attributable to increase in the stocks of poles and electrical appliances carried.

The amount invested in maintenance materials and supplies according to a physical inventory taken on October 31st, 1921, was \$225,200.71. With an inventory on hand on October 31st, 1920, of \$221,712.58 the amount invested increased by \$3,488.13 in the fiscal year ending October 31st, 1921.

**Sinking Funds on deposit with the Provincial Treasurer \$884,330.01**

On October 31st, 1921, moneys and securities deposited by the Commission with the Provincial Treasurer in respect of Sinking Funds to be established under Sections 15 and 23 of the Power Commission Act—towards repayment of advances made by the Province of Ontario—amounted to \$884,330.01 and consisted of

(a) Moneys deposited with the Provincial Treasurer, with interest thereupon to October 31st, 1921.....	\$608,284 91
(b) Securities of the Province of Ontario delivered to the Treasurer of Ontario (par value \$278,500.00).....	276,045 10
Total.....	\$884,330 01

Under the provisions of Section 15 of the Act the \$608,284.91 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 31st, 1921, this had not been done. Calculation of the amount of Sinking Funds to be paid to the Province in any fiscal year can only be effected after the accounts of the Commission for such year have been completed—as a consequence such Sinking Funds cannot be invested by the Commission in securities to be delivered to the Treasurer of Ontario until after the close of the fiscal year. With completion of the accounts of the Commission to October 31st, 1921, it has been ascertained that the sum of \$1,229,490.94 should stand deposited as of that date with the Treasurer of Ontario. Purchase of securities of the Province is accordingly being effected by the Commission to meet the \$345,160.93 remaining to be deposited as of date October 31st, 1921.

The Sinking Funds of \$1,229,490.94 mentioned above include

(a) Sinking Funds collected from municipalities taking power from various systems in operation as part of the cost of power so delivered to such municipalities. (See Schedules 2, 27, 33, 38, 44, 50, 53, 57, 60, 64, 67, 72 and 81).....	\$1,134,059 91
(b) Sinking Funds collected in respect of Service and Office Buildings held by the Commission for the benefit of all Systems—.....	95,431 03

Total..... \$1,229,490 94

but do not include Sinking Funds (the collection of which had been deferred by the Commission) payable by municipalities which had to October 31st, 1921, taken power from Commission for a period of less than five years.

### Investments \$80,994.50

This represents—

(a) The purchase price paid for \$115,000 par value of bonds of the Commission guaranteed by the Province of Ontario, which bonds were part of the issue given by the Commission in purchase of the capital stock of the Ontario Power Company.....	\$79,844 50
(b) Accrued interest on such bonds.....	1,150 00
	<u>\$80,994 50</u>

These bonds are held by the Commission as the investment of a portion of the Sinking Funds provided by the Ontario Power Company.

### Cash on Hand \$1,678,701.95

Cash in the hands of the Commission on October 31st, 1921, amounted to \$1,678,701.95 consisting of—

Cash on deposit with Bankers of the Commission.....	\$1,397,163 21
Moneys in the hands of employees as advances on account of expenses.....	233,713 24
Cash in Bank of Montreal to pay bond interest coupons overdue but not presented.....	47,825 50
	<u>\$1,678,701 95</u>

The amount of moneys on hand to the credit of the Commission with its Bankers on October 31st, 1921, was confirmed to me by certificates from such bankers.

Moneys in the hands of engineers, foremen and other employees of the Commission on October 31st, 1921, for the purposes of payment of expenses, amounted to \$233,713.24. Written acknowledgements with respect of the advances of such engineers, foremen and other employees are in the hands of the Commission and were inspected by me.

Moneys on deposit with the Bank of Montreal for payment of coupons overdue on bonds issued by the Commission amounted on October 31st, 1921, to \$47,825.50.

### Accounts Receivable \$1,512,777.21

These consisted as on October 31st, 1921, of

(a) Amounts due by municipalities in respect of co-struction work and supply sales.....	\$303,613 52	
Less: reserve for doubtful accounts.....	5,885 20	
		<u>\$297,728 32</u>
(b) Amounts due by municipalities in respect of power accounts.....		770,242 18
(c) "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of rural lines.....		21,373 47
(d) Due by the Town of Renfrew for water taken from the Bonnechere Storage System for power purposes.....		6,142 92
(e) Balance due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act.....		398,581 49
(f) Amount receivable from the City of Port Arthur or out of future revenues from other power customers on the Thunder Bay System.....		18,708 83
		<u>\$1,512,777 21</u>

Dealing with them in order:—

- (a) Amounts due by municipalities in respect of construction work and supply sales \$297,728.32

The sum of \$303,613.52 was on October 31st, 1921, due to the Commission in respect of municipal construction and supply sale accounts, as against which a reserve for doubtful accounts of \$5,885.20 has been set up. A list of all such accounts outstanding is attached hereto as Schedule 99 and as shown thereon items aggregating \$75,184.19 were three months or more overdue. With the above reserve provided it is not anticipated by the Commission that any further losses will be met with.

- (b) Amounts due by municipalities in respect of power accounts \$770,242.18

These consist of power accounts due by municipalities and companies to the amount of \$770,242.18, details of which are set out in Schedule 100, which also shows that \$46,105.61 were overdue for three months or more. The above amount does not include a balance of \$17,621.87 owing by the Cornwall Pulp and Paper Company, Limited to the St. Lawrence System, the collection of which is in doubt, and the amount of which was not included in the revenues of that system for the year. Apart from this account it is not anticipated by the Commission that any losses will be sustained in respect of other power accounts receivable.

- (c) "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines \$21,373.47

A list of these accounts is attached hereto as Schedule 101 and of such accounts \$3,631.54 were three months or more overdue.

- (d) Due by the Town of Renfrew for water taken from the Bonnechere Storage System for power purposes, \$6,142.92

As on October 31st, 1921, the sum of \$6,142.92 stood charged against the Town of Renfrew as owing by it in respect of water supplied by the Bonnechere System for power purposes. Since October 31st, 1921, the Town of Renfrew has paid \$836.72 but a balance of \$5,306.20 remains still outstanding. Such balance represents that portion of the operating, interest and Sinking Fund charges which had originally been charged by the Commission against other users of water from the Storage System (as set out in my report on the Bonnechere System) but which is now regarded by the Commission as collectible from the Town of Renfrew under contracts between it and the Commission.

- (e) Balances due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act, \$398,581.49

The above balances represent amounts which remained on October 31st, 1921 to be paid by certain municipalities to make good the difference between amounts paid monthly by them to the Commission—to meet power bills rendered—and the actual costs of power supplied to them up to October 31st, 1921. The amounts due by the municipalities of each System were as follows:

Niagara System.....	\$190,814 41
Severn System.....	56,175 48
St. Lawrence System.....	18,635 74
Waddell System.....	19,117 39
Eugenia System.....	103,477 55
Muskoka System.....	6,272 07
Rideau System.....	4,088 85
Total.....	\$398,581 49

The amount due by each municipality within each of the above Systems is set out in Schedules 26, 43, 49, 56, 63, 71 and 77.

- (f) Amount receivable from the City of Port Arthur or out of future revenues from other power customers on the Thunder Bay System, \$18,708.83

The revenues of the Thunder Bay System including those collected from the City of Port Arthur for power delivered thereto at an interim rate of \$25.00 per horse power and from the Nipigon Fibre and Paper Company, Ltd., for power sold thereto, were insufficient to cover the operating costs of the system (including maintenance expenses and interest at 5% per annum but excluding provisions for Sinking Funds and renewals) by the sum of \$18,708.83 which amount must be made good by the City of Port Arthur or provided out of future revenues of the system. Had interest charges been calculated at the rates paid by the Province on the moneys advanced to the System instead of at the rate of 5% per annum the amount to be collected from the City of Port Arthur would have stood increased to \$55,848.51

### Central Ontario System—due thereby \$18,638.43

As on October 31st, 1921, the sum of \$18,638.43 remained owing by Central Ontario System to the Commission on current account.

In the fiscal year ending October 31st, 1921 the sum of \$1,719,472.22 was repaid to the Central Ontario System by the Niagara System—such amount having been borrowed by the latter system from the Central Ontario System in connection with the construction of the third pipe line to the works of the Ontario Power Company. With such repayment the Central Ontario System transferred the amount to the Province in reduction of its advances to the system.

### Work in Progress \$144,694.97

To October 31st, 1921, expenditures had been made on account of various systems which were chargeable upon completion to—

Sundry municipalities.....	\$10,553 91
Capital construction and deferred expenses.....	124,856 20
Operating and maintenance expenses.....	3,971 14
Electrical inspection (rules and regulations).....	5,313 72
A total of.....	\$144,694 97

Included in the item of \$124,856.20 was the sum of \$23,938.57 expended in connection with valuation of the plant assets of the Dominion Power and Transmission Company and \$83,882.91 expended in connection with the proposed purchase of assets of the Toronto Power Company.

### Expenditures charged to the Province in connection with power investigations, surveys, reports, etc. and on the electrical inspection \$24,086.20

On October 31st, 1921, the sum of \$24,086.20 stood charged against the Province on the records of the Commission. This amount represented the excess of expenditures over appropriations—for the year ending on that date—in respect of items chargeable to the Province. (See page 101 hereof re Power undertakings.)

### Insurance Unexpired \$112,694.33

This represents the prepaid portion of premiums on fire and other insurance in force on October 31st, 1921.



## LIABILITIES

## Advances of the Province of Ontario

Advances of the Province of Ontario for the purposes of the Niagara and other systems (but excluding those made in respect of the Central Ontario System, the accounts of which are dealt with separately) amounted on October 31st, 1920, to \$31,779,316 10 while the amounts advanced in the fiscal year ending October 31st, 1921, for the purposes of such Systems were 7,736,614 23

increasing the amount due to the Province on General Account to October 31st, 1921, to \$39,515,930 33

Moneys advanced by the Province in connection with the construction of the Niagara Development works (Chippawa) amounted on October 31st, 1920 to \$22,360,000 00 while advances in the fiscal year ending October 31st, 1921, in respect of such works were in the aggregate of 30,680,674 52

making the total advances by the Province for the purposes of such works to October 31st, 1921, \$53,040,674 52

(Memo: Amounts expended upon the Chippawa works to October 31st, 1921, were in the aggregate \$58,018,366.89—the excess of \$4,977,692.37 having been applied out of the appropriations paid to the Commission for the purposes of other systems and works to the extent of \$4,806,215.78 and out of renewal and other reserve funds belonging to the Niagara System to the extent of \$171,476.59)

The total of the advances by the Province to October 31st, 1921—other than those for the purposes of the Central Ontario System—amounted—therefore—to \$92,556,604 85

Schedules 98a, 98b, 98c and 98d attached hereto contain statements of the accounts between the Commission and the Province as follows—

Schedule 98a shows the general account between the Commission and the Province and included in such account is the interest paid in the fiscal year ending October 31st, 1921 on all advances of the Province including those made in respect of the Central Ontario System.

Schedule 98b is a statement of the account between the Commission and the Province in respect of advances for the construction of the Niagara Power Development.

Schedule 98c is a statement of the account between the Commission and the Province in respect of advances to the Central Ontario System.

Schedule 98d is a statement of the expenditures charged by the Commission to the Province in the fiscal year ending October 31st, 1921 with the cash advances made in respect thereof by the Province and in the year credited in part payment thereof.

In addition to the cash advances made to the Commission, the Province had to October 31st, 1921 guaranteed payment of the following bonds, debentures or obligations assumed or owing by the Commission:

## Re Ontario Power Company

(a) Advances by the Bank of Montreal to the Commission in respect of construction of the third pipe line to the works of the Ontario Power Company	\$1,200,000 00
(b) Forty-year 4% bonds of the Commission due August 1st., 1957, given in purchase of the capital stock of the Ontario Power Company	8,000,000 00
(c) Twenty-year 6% bonds issued by the Commission for the purpose of retiring mortgage debentures of the Ontario Power Company which matured on July 1st, 1921	3,200,000 00
(d) First mortgage bonds of the Ontario Power Company due February 1st, 1943	9,218,000 00
(e) First mortgage bonds of the Ontario Transmission Company due May 1st, 1945	1,630,000 00
	<u>\$23,248,000 00</u>

**Re Essex System**

(a) Forty-year 4 $\frac{1}{2}$ % debentures of the Commission, due June 1st, 1958.....	\$200,000 00	
(b) Ten-year 5% debentures of the Commission due June 1st, 1928.....	26,000 00	\$226,000 00

**Re Thorold System**

(a) Forty-year 4% debentures of the Commission due December 1st, 1958.....		100,000 00.
Total.....	\$23,574,000 00	

In respect of Hydro Radials the Province has given the following guarantees:

**Re Sandwich, Windsor and Amherstburg Railway**

(a) Forty-year 4 $\frac{1}{2}$ % bonds of the Commission due April 1st, 1960.....	\$2,100,000 00
(b) Forty-year 6% bonds of the Commission due July 1st, 1961.....	900,000 00
	\$3,000,000 00

**Re Port Credit and St. Catharines Railway**

(a) Fifty-year 5% bonds of the Commission due November 1st, 1969.....	1,200,000 00	4,200,000 00
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(Memo: Such bonds stand pledged with the Bank of Montreal as security for advances of \$500,000 made to the Commission for the purposes of the railway, while further similar bonds of the Commission to the amount of \$10,160,363 stood guaranteed by the Province but remained on October 31st, 1921 unsealed and unsigned by the Secretary of the Commission).

The total of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario,

as of date October 31st, 1921 was..... \$27,774,000 00

**Debentures of the Commission Outstanding and other Debentures the payment of which has been assumed by the Commission**

To October 31st, 1921, debentures of the Commission outstanding amounted to—

(a) Debentures given in purchase of the capital stock of the Ontario Power Company (as above mentioned) with accrued interest thereon.....	\$8,080,000 00
(b) Debentures issued for the purpose of retiring mortgage debentures of the Ontario Power Company which matured on July 1st, 1921 (as above mentioned) with accrued interest thereon.....	3,267,856 16
(c) Debentures given in purchase of the Essex System (as above mentioned) with accrued interest thereon.....	229,874 99
(d) Debentures given in purchase of the Thorold System (as above mentioned) with accrued interest thereon..	101,636 67
(e) Liabilities assumed in respect of debentures outstanding against the Niagara System and the Muskoka System.....	48,443 21
(f) Debentures issued in respect of the Sandwich, Windsor and Amherstburg Railway.....	2,039,000 00

Memo: \$961,000 additional debentures had been issued to October 31st, 1921 of which \$501,000 stood hypothecated to the Bank of Montreal against advances to the Commission for the purposes of the railway, while \$460,000 of such debentures remained in the hands of the Commission unsold as on October 31st, 1921.

(g) Debentures issued, \$150,000 for the purpose of making improvements and betterments to the Guelph Radial Railway of which there was sold and outstanding on October 31st, 1921.....	\$116,000 00
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Making the total debentures issued and assumed by the Commission (excluding those covering the properties of the Ontario Power Company, payment only of which by the Power Company is guaranteed by the Commission) of..... \$13,882,841 03

In addition to the above liabilities the Commission stood obligated as of date October 31st, 1921, to pay the sum of \$150,000 in respect of the purchase of the Guelph Radial Railway from the City of Guelph.

### Moneys borrowed by the Commission

To October 31st, 1921, the following amounts stood advanced to the Commission and repayable by it:

(a) Advanced by the Bank of Montreal in respect of construction of the third pipe line to the works of the Ontario Power Company.....	\$1,200,000 00
(b) Advanced by the Bank of Montreal in respect of the Sandwich, Windsor and Amherstburg Railway.....	600,000 00
(c) Advanced by the Bank of Montreal in respect of the Port Credit to St. Catharines Railway.....	500,000 00
Total.....	\$2,300,000 00

The loan of \$1,200,000 was secured by:

- (a) The demand notes of the Commission.
- (b) First mortgage 5% bonds of the Ontario Power Company to the amount of \$1,400,000 of which \$900,000 had been signed and handed to the Bank of Montreal to October 31st, 1921; the balance, \$500,000 of the bonds remaining to be executed.
- (c) The guarantee of the Province of Ontario.

The \$600,000 advanced by the Bank of Montreal to the Commission for the purposes of the Sandwich, Windsor and Amherstburg Railway was secured by hypothecation of \$501,000. Hydro Radial debentures issued by the Commission and guaranteed by the Province, and \$190,000 par value of forty year 4½% debentures of the City of Windsor, given in purchase of an electric distribution system formerly owned by the Railway and sold, subsequent to its purchase by the Commission, to the City of Windsor.

The \$500,000 advanced by the Bank of Montreal to the Commission in respect of the Port Credit to St. Catharines Radial Railway stood secured on October 31st, 1921 by \$1,200,000.00 of Hydro Radial debentures, being part of an issue of \$11,360,363 guaranteed by the Province of Ontario for the purposes of such railway.

### Accounts Payable \$740,929.57

Liabilities to the amount of \$693,104.07 were owing by the Commission on October 31st, 1921, in respect of current accounts chargeable to operation and maintenance of various systems; also \$47,825.50 being the amount of coupons overdue (but not presented) in respect of the bonds issued by the Commission. The sum of \$47,825.50 stood deposited with the Commission's bankers on October 31st, 1921, to meet such coupons.

### Insurance Department \$590,809.96

In preference to insuring with the Workmen's Compensation Board and Insurance Companies, the Commission has adopted—since November 1st, 1917—the policy of carrying its own liability in connection with accidents to employees of all Systems, those engaged on development works in the course of construction, and of the Ontario Power Company; also its liability in connection with accidents or damages to or caused by automobiles of the Commission. The Commission also carries public liability insurance and risk of damages by fire to the properties of the Central Ontario System.

To October 31st, 1920, provision against loss by reason of accidents to employees was made by applying the rates used by the Workmen's Compensation Board against the amounts of the respective payrolls in each month. Provision against automobile and fire loss was made by applying the rates used by Insurance Companies (after deducting the percentages equivalent to agents' commissions) on the values of automobiles, buildings, etc. insured, and provision for public liability—where carried by the Commission—was made by applying the rates used by Accident Insurance Companies (after deducting the percentages equivalent to agents' commissions) against payrolls. Provision against losses in the year ending October 31st, 1921, was made by application of all of the above mentioned rates but in addition thereto it was found necessary to make further assessments against the Niagara Power Development to the amount of \$163,756.63 and the Nipigon Power Development to the amount of \$19,264.23 to cover actual losses met with in the year by reason of accidents to employees engaged on such works. The provisions so made by the Insurance Department in respect of the various classes of insurance mentioned were included in the costs of operation and construction of the works of the Commission.

Statement of receipts, expenditures and outstanding claims of the Insurance Department for the year ending October 31st, 1921 is attached hereto as Schedule 97. All outstanding awards on record in the books of the Commission have been valued by the Workmen's Compensation Board and all other claims on record in the Department, representing minor claims, have been considered by us, while officers in charge of the Department have certified that all liabilities of the Department to October 31st, 1921 are on record therein and fully covered by the allowance made therefor.

On the above basis liabilities for outstanding claims and awards amounted on October 31st, 1921 to \$572,439.78, while the surplus to the credit of the Department on that date was \$18,370.18 as compared with \$22,949.25 on October 31st, 1920.

### Balances due to Municipalities in respect of sums paid by them in excess of the Costs of Power supplied to them to October 31st, 1921—\$219,098.38

Accumulated amounts collected by the Commission from certain municipalities (by way of monthly power bills) exceeded the costs required to be paid by such municipalities to October 31st, 1921 under Section 23 of the Act by \$219,098.38 attributable to

(a)	Overpayments by municipalities on the Niagara System.....	\$207,815 60
(b)	.. .. served from Niagara Rural Lines....	1,022 31
(c)	.. .. on the Severn System.....	2,705 54
(d)	.. .. Eugenia .. .. .	2,758 90
(e)	.. .. Muskoka .. .. .	1,290 35
(f)	.. .. Rideau .. .. .	3,505 68
	Total.....	\$219,098 38

The amount to the credit of each of the municipalities on the Systems mentioned which had so overpaid, is shown in Schedules 26, 32, 43, 63, 71 and 77.

To October 31st, 1920 the accumulated balances to the credit of the municipalities mentioned was \$577,258.94 which amount stood reduced as on October 31st, 1921 to \$219,098.38. Such reduction is largely attributable to:

- (a) Amounts transferred to pay (in full or in part) the current power bills owing by the municipalities to the Commission.
- (b) The purchase by the municipalities at par of bonds of the Commission issued in connection with the Guelph Radial Railway.
- (c) Cash payments to the municipalities.

**Ontario Power Company of Niagara Falls \$203,019.78**

As on October 31st, 1921 funds of the Ontario Power Company of Niagara Falls stood deposited with the Commission to the amount of \$203,019.78 made up as follows:

Moneys held for the purpose of Sinking Funds . . . . .	\$163,271 71
Balance on current account. . . . .	39,748 07
Total . . . . .	<u>\$203,019 78</u>

The Commission's investment in the Ontario Power Company, \$6,862,951 09 has already been dealt with in this report.

**Reserves for Sinking Funds \$1,229,490.94**

Amounts collected by the Commission to October 31st, 1921 in respect of Sinking Funds payable by municipalities as part of the cost of power supplied to them were as follows:

In respect of the	Niagara System . . . . .	\$957,717 89
" " "	Niagara Rural Lines. . . . .	50,697 68
" " "	Thunder Bay System. . . . .	21,264 86
" " "	Severn System. . . . .	59,961 22
" " "	St. Lawrence System. . . . .	15,197 50
" " "	St. Lawrence Rural Lines. . . . .	195 11
" " "	Wasdell System. . . . .	11,169 51
" " "	Wasdell Rural Lines. . . . .	611 43
" " "	Eugenia System. . . . .	13,156 54
" " "	Eugenia Rural Lines. . . . .	144 71
" " "	Muskoka System. . . . .	750 60
" " "	Ottawa System. . . . .	88 62
" " "	Boncelchere Storage System. . . . .	3,191 24
Total . . . . .		<u>\$1,134,059 91</u>

while Sinking Funds collected by the Commission as expenses of administration and operation (and included in the cost of power to municipalities) amounted on October 31st, 1921—

(a) In respect of Service Building, to . . . . .	\$42,074 56
(b) " " Office Buildings, to . . . . .	53,356 47
	<u>95,431 03</u>
A total of . . . . .	<u>\$1,229,490 94</u>

The amounts contributed by each of the municipalities on the Systems mentioned above are shown in Schedules 27, 33, 38, 44, 50, 53, 57, 60, 64, 67, 72, 81 and 96.

To October 31st, 1921, Sinking Funds and interest to the amount of \$608,284.91 stood deposited with the Treasurer of the Province of Ontario awaiting investment in securities of the Province. In addition, securities of the Province (par value \$278,500) purchased at a cost of \$276,045.10 stood delivered to the Treasurer of Ontario. With completion of the accounts of the Commission to October 31st, 1921, the total of Sinking Funds to be deposited to that date was ascertained to be \$1,229,490.94 as above set out, and purchase of securities is being effected by the Commission for delivery to the Treasurer of Ontario in respect of the balance of \$345,160.93 to be paid over as of October 31st, 1921.

**Reserves for Renewals \$2,957,082.56**

Reserves for renewals in respect of the works of the Commission amounted on October 31st, 1921 to—

(a) Reserves for renewals of the works of various Systems . . . . .	\$2,858,381 99
(b) Reserves for the renewal of Service and Office Buildings . . . . .	98,700 57
Total . . . . .	<u>\$2,957,082 56</u>

Reserves for the renewal of the works of the Systems operated by the Commission have been provided by charges included in the cost of power to the municipalities at the rates mentioned in respect of each System in the separate reports thereupon. Particulars of the amounts credited to and charged against these funds in the fiscal year ending October 31st, 1921 are set forth in Schedules 28, 34, 39, 45, 51, 53, 58, 65, 73, 78 and 96.

### Reserves for Contingencies \$55,215.07

The aggregate of the reserves to the credit of all Systems as a provision against unexpected costs and losses amounted on October 31st, 1921, to \$55,215.07. Particulars of the amounts credited to and charged against the Contingent Reserve fund of each System in the fiscal year ending October 31st, 1921, are set out in Schedules 29, 40, 46, 52, 59, 66, 74 and 79.

### Surplus of Interest \$67,694.22

As on October 31st, 1921, the sum of \$67,694.22 stood at the credit of Interest Account—made up as follows:

(a) The amount at the credit of the General Interest Account.....	\$37,942 76
(b) The amount reserved for the benefit and credit of certain municipalities which had made payment of Sinking Funds—being the interest return from the investment of such funds in excess of the 4% interest already allowed thereon by the Commission.....	29,751 46

A total of..... \$67,694 22

Interest on moneys advanced by the Province—or borrowed by the Commission—for the purposes of the larger undertakings controlled by the Commission such as the Chippawa development and the Third Pipe Line to the Ontario Power Company (but exclusive of the Nipigon development) is being charged against the same at the exact rates payable on such borrowings. As hereinbefore stated, interest during the construction of the Nipigon works has been capitalized thereon at the rate of 5% per annum while interest at the same rate has been charged to operating costs in the broken period in which operations were carried on prior to October 31st, 1921.

In respect of the other moneys advanced by the Province or borrowed by the Commission at varying rates of interest, it is utterly impossible to follow the application of each advance in such manner as will permit of the charging of interest thereupon, with complete exactitude, to the accounts of the municipalities and systems benefiting from its use. Accordingly a computation has to be made in each year as to the closest average rate which must be charged against the municipalities to recoup the Commission in the interest payable by it. For the year ending October 31st, 1921 this average rate was calculated at 4.55% and with its charge in costs of operation (and against works under construction excepting the larger undertakings such as the Chippawa and Nipigon developments above mentioned) a surplus of \$37,942.76 remained to the credit of Interest Account on October 31st, 1921 as compared with \$15,418.19 on October 31st, 1920.

To October 31st, 1921 the interest received from the Sinking Funds on deposit with the Provincial Treasurer and those invested in Provincial securities, exceeded the total interest (at 4% per annum) allowed by the Commission on the funds contributed by the municipalities on Sinking Fund Account, by the sum of \$29,751.46. With provisions for Sinking Funds made at such a rate per annum as will, with 4% interest improvement, repay the capital cost within thirty years—any interest earnings in excess of 4% per annum made by the investment of such funds are available to be applied in reduction of the yearly Sinking Fund charges against Municipalities. The above amount of \$29,751.46 was accordingly set aside as on October 31st, 1921, for the purpose of making a proper apportionment of the same in the year 1922, among the municipalities entitled thereto.

### Surplus arising from Departmental Operations in Service Building \$41,334.18

The accumulated surplus to October 31st, 1921, arising out of Departmental operations of the Service Building and the sale of equipment and supplies to municipalities and others, amounted to \$41,334.18 as against \$40,107.09 on October

31st, 1920, the increase for the year being \$1,227.09. The surplus of \$41,334.18 to the credit of the account is held as a reserve against possible deflation in the value of material's and supplies owned by the Commission.

Income from the operation of the laboratory in the year was less than the costs of such operations by the sum of \$32,131.52, which amount was charged proportionately against the operations of all Systems.

### **Surplus on Rural Lines operated by the Commission \$1,655.44**

To October 31st, 1921 the operation by the Commission at its own risk of certain rural lines on the Niagara and St. Lawrence Systems resulted in surpluses of \$1,590.47 and \$64.97 respectively—a total of \$1,655.44.

## **GENERAL REMARKS**

As of date March 1st, 1916, the Province of Ontario purchased what is known as the Central Ontario System from the Electric Power Company, Limited, and thereafter committed the management of such System to the Hydro Electric Power Commission of Ontario. Under date of March 1st, 1913, the Commission had entered into an agreement with the City of Peterboro for the sale to it of power at cost (on a Hydro municipal basis) and later and after March 1st, 1916 (the date of purchase of the System) it entered into contracts to sell power at cost to the Villages of Bloomfield, Lakefield, Havelock, Marmora, Norwood, Wellington and the Town of Picton. Power is also being sold by the System to the Town of Whitby at cost but no contract has as yet been entered into with such corporation. For various reasons it was impossible for the Commission to compute the cost of power to such corporations until after October 31st, 1918, and it was not until within the fiscal year ending October 31st, 1921, that costs as computed were given effect to; they were then, however, made retroactive to November 1st, 1918. In the computation of such costs no charge was included for sinking funds, the intention being that the collection of such charges should be deferred. The greater number of the contracts with the municipalities mentioned have been validated by the Legislature and if full effect shall now be given to them and the collection of sinking funds from the municipalities be undertaken, the System will hereafter be operated upon a basis where, while owned by the Province,

(a) The municipalities mentioned will with the payment of sinking funds acquire a proprietary interest in the System under the terms of the contracts with them which provide that the Commission holds "works" of the System as Trustees for the municipalities subject to a lien "for all moneys expended by the Commission under this agreement and not repaid."

(b) Power will be sold by the System to certain municipalities and companies at flat rates per horse power under agreements which do not give such municipalities any proprietary interest in the System; neither are they required to pay sinking funds in respect of the works of the System.

(c) The Commission will continue, at the risk of the Province, to operate a number of local utilities which take power from the System and retail it to customers resident in various municipalities.

(d) The Commission, at the risk of the Province, is now operating and will continue to operate the Peterboro Street Railway and the Campbellford Pulp Mill which take power from the System and pay cost for such power excluding sinking funds.

If the System be operated on such a basis it is not impossible or improbable that some confusion may ultimately come about as to the exact rights of the Province and the municipalities under contract if sinking funds be collected from the latter; also, it is not clear as to how far the provisions of the Power Commission Act will or will not apply to the operation of the System. I desire to draw these conditions to your attention and recommend that the conditions of affairs be discussed between the Government and the Commission and some definite understanding be come to to determine whether the System is to continue to be owned by the Province or in the alternative it is to pass to the municipalities in whole or in part, subject to a lien for repayment of the investment in and advances of the Province to the System.

During the fiscal year ending October 31st, 1921, the Commission paid the sum of \$3,885.07 to the Ontario Municipal Electric Association and the Ontario Hydro Radial Association. Of such amount \$655.52 was charged to the administrative expenses of the Commission and included in the costs of power to the municipalities on the various systems operated by the Commission. The balance of \$3,229.55 was charged as expenditures made by the Commission in connection with various projected Hydro Radial railways and, with other expenditures made in 1920 and 1921 in respect of such railways, was later charged against the Province. The authority of the Commission to make the disbursements of \$655.52 and \$3,229.55 is open to question.

Under the provisions of Section 23 of the Power Commission Act every municipal corporation under contract with the Commission is required annually to pay, as part of the cost of power delivered to it, its proportion as adjusted by the Commission of the costs of maintaining, repairing and renewing the works of the Commission. In the fiscal years ending October 31st, 1916 and 1917, certain bases were adopted by the Commission for determination of the rates of renewal to be charged annually in respect of the works of the Commission and included in the cost of power to be paid by the municipalities; and attached to the report on the audit to October 31st, 1917, are statements of the experiences and authorities approved and adopted by the Commission as the basis for computation of such rates. When so adopted in the fiscal years ending October 31st, 1916, and 1917 the rates calculated on such bases were made retroactive and effective as from the date of inception and operation of each system. In the fiscal year ending October 31st, 1920, the Commission on the advice of its Engineers modified the rates of renewal charged in respect of the Wasdell system and in so doing departed from the bases mentioned in the 1917 report. Similarly in the fiscal year ending October 31st, 1921, it modified the rates charged for the renewal of works of the Muskoka, Rideau and St. Lawrence systems. With such modification the lowered rates were made retroactive as from the date of inception and operation of each of the systems mentioned and the cost of power to the municipalities interested in them was correspondingly reduced.

Renewal funds in the hands of the Commission amounted on October 31st, 1921, to \$2,957,082.56—as is shown by the General Balance Sheet of the Commission—and such funds were at that time approximately equal to the liquid resources of the Commission held in the form of accounts receivable and trading inventories, where they were available for use when and as required. The demands on such funds are not likely to be heavy within the next few years and accordingly with the annual additions to be made to them—and interest allowances—they will in the ordinary course of events be substantially increased in that period. It is essential in the interests of the Province and the municipalities that funds for the renewal of works shall be available for use as and when required and that they be not invested in physical assets or assets not readily realizable. I have discussed the matter with the Chairman of the Commission who informs me that the Commission desires and intends to invest the surplus, from time to time, of such funds (over the amount of liquid resources) in securities of a character which can be realized upon when and as required.

All information and explanations required by me in connection with audit of the accounts of the Commission was freely given to me and I desire to acknowledge the courtesies and facilities afforded to me in connection therewith by the Officers of the Commission.

I have the honor to be,

SIR,

Your obedient servant,

G. T. CLARKSON, F.C.A.

of Clarkson, Gordon and Dilworth,  
Chartered Accountants.



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*SCHEDULES 1 TO 101*

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## Hydro-Electric Power Commission of Ontario

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Schedule "1."  
 HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
 CONDENSED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921  
 POWER UNDERTAKINGS

Assets		Liabilities	
Niagara System.....	\$ 17,800,681 63	Provincial Treasurer —	
Niagara Power Development—		Cash advances for Niagara and other Systems.....	\$ 39,515,930 33
Expenditures to date.....	58,018,366 89	Cash Advances for Niagara Power Development Works.....	53,040,674 52
Thunder Bay System.....	6,466,158 12	Bank of Montreal—	
Sewern System.....	1,406,847 24	Cash Advances re construction of Third Pipe Line on	1,200,000 00
St. Lawrence System.....	854,193 53	the Ontario Power Company's property.....	
Wasdell System.....	335,382 22	Debentures issued to cover purchase of Capital Stock of	
Eugenia System.....	2,048,663 60	Ontario Power Company of Niagara Falls, and	
Ottawa System.....	5,707 07	accrued interest thereon.....	8,080,000 00
Muskoka System.....	212,530 96	Debentures issued for the purpose of retiring the 1921	
Rideau System.....	1,074,004 45	issue of the Ontario Power Company of Niagara Falls	
	888,222,535 71	and accrued interest thereon.....	3,267,856 16
Bonnechere River Storage System.....	\$ 375,141 34	Debentures issued to cover purchase	
Essex System.....	44,020 80	price of Essex System and accrued	
Thorold System.....	419,162 14	interest thereon.....	\$ 229,874 39
Service Buildings and Equipment.....	\$ 487,614 60	Debentures issued to cover purchase	
Office Buildings.....	613,676 17	price of Thorold System and	
Office Furniture and Equipment.....	146,607 10	accrued interest thereon.....	101,666 67
Automobiles and Trucks.....	15,571 31	Debentures assumed in respect of undertakings pur-	331,541 66
Tools and Equipment.....	\$ 258,897 24	chased and accrued interest thereon.....	48,443 21
Material and Supplies.....	1,124,594 13	Accounts Payable.....	\$ 693,104 07
Capital Stock of Ontario Power Company of Niagara		Bond interest coupons overdue but not	
Falls.....		presented.....	47,825 50
Ontario Power Company of Niagara Falls, advances	8,000,000 00	Insurance Department —	
thereto.....		Outstanding claims and awards.....	\$ 572,439 78
Ontario Power Company of Niagara Falls, advances	6,862,951 09	Surplus.....	18,370 18
thereto.....		Balances due to Municipalities in respect of sums paid by	590,809 96
On Deposit with Provincial Treasurer.....	\$ 608,284 91	them to 31st October 1921 in excess of the cost of Power	
Invested in securities of the Province		supplied to them as provided to be paid under Sec-	
of Ontario, which are deposited		tion 23 of the Act.....	219,098 38
with the Provincial Treasurer—par			
value \$278,500.....	276,045 10		
	884,330 01		

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Debitures of the Hydro-Electric Power Commission purchased (par value \$115,000).....	\$ 80,994 50	Monies held for purpose of Sinking Funds.....	\$ 163,271 71
Cash—		Current Account.....	39,748 07
In Banks.....	1,387,163 21		\$ 203,019 78
In hands of employees as advances on account of expenses.....	233,713 24	Reserves for Sinking Fund—	
In Bank of Montreal to pay Bond Interest Coupons overdue but not presented.....	47,825 50	Municipalities.....	\$ 1,134,059 91
		Service and Office Buildings.....	95,431 63
Accounts Receivable—	1,678,701 95	Reserves for Renewals—	
Due by Municipalities in respect of Construction Work and Supply Sales.....	\$ 297,728 32	Contributed by Municipalities.....	\$ 2,858,381 99
Due by Municipalities in respect of Power Accounts.....	770,242 18	In respect of Service and Office Buildings.....	98,700 57
"Sinking Fund and Interest" and "Consumers Accounts" owing in respect of Rural Lines.....	21,373 47	Reserve for Contingencies.....	
Due by Town of Renfrew for Water from Bonaventure Storage System for Power purposes.....	6,142 92	Surpluses —	
Due by Municipalities in respect of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act.....	398,581 49	On Interest accounts.....	\$67,694 22
Amount recoverable out of future revenues from the City of Port Arthur and other power customers on the Thunder Bay System.....	18,708 83	From Departmental Operations in Service Building.....	41,334 18
		From Operation of Rural Lines.....	1,655 44
Central Ontario System—due thereby	1,512,777 21	Contingent Liabilities—	
Expended in connection with Power Investigations, Surveys, Reports, etc., and on Electrical Inspection.....	18,638 43	In respect of Contracts entered into for works under construction.....	\$ 3,509,580 71
Less Cash Advances by the Province on account of the above (including \$10,866.96 brought forward from 1920).....	160,022 02	In respect of outstanding bonds of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company Limited.....	10,848,000 00
	135,935 82		110,683 84



Balance carried as recoverable from the Province of Ontario.....	24,086 20
Work in Progress—	
Expenditures on account of various systems chargeable upon completion to Sundry Municipalities, Capital Construction and Operating Accounts.....	144,694 97
Insurance Unexpired.....	112,694 33
	<u>\$110,642,692 83</u>

RADIAL RAILWAY

<b>Assets</b>	
Sandwich, Windsor and Amherstburg Railway—	
Cost of Capital Stock and Plant Assets of Company.....	\$ 2,039,000 00
Advances for Construction, Extensions and Operations.....	575,308 77
Guelph Radial Railway—	<u>\$ 2,614,308 77</u>
Purchase price of Railway.....	\$ 150,000 00
Advances for Betterments, Extensions and Operations.....	46,358 02
Port Credit to St. Catharines Radial Railway—	
Expended upon purchase of Right-of-way and construction materials and for surveying, engineering and interest.....	\$ 477,302 21
Toronto to Port Credit Radial Railway—	
Expended upon purchase of Right-of-way and for surveying, engineering and interest.....	\$ 735,764 70
Expended in connection with Investigations, Surveys, By-laws and Reports on proposed Radial Railways (including expenditures of \$130,697.22 made, and for the time being capitalized, prior to 31st October 1920).....	\$ 151,871 77

\$111,590,775 98

UNDERTAKINGS

<b>Liabilities</b>	
In respect of the Sandwich, Windsor and Amherstburg Railway—	
Debentures issued to cover purchase price of Capital Stock and Plant Assets.....	\$2,039,000 00
Interest accrued thereon.....	7,646 25
Debentures issued for the purpose of making extensions and betterments.....	\$900,000 00
Hypothecated to Bank of Montreal.....	440,000 00
Unsold and on hand.....	460,000 00
Bank of Montreal—Advances secured by hypothecation of \$501,000 Hydro Radial debentures issued by Commission and \$190,000 debentures of City of Windsor).....	600,000 00
In respect of the Guelph Radial Railway—	
City of Guelph—Purchase price of Railway payable under terms of purchase agreement.....	\$ 150,000 00
Debentures issued by the Commission for the purpose of making extensions and betterments.....	116,000 00
In respect of the Port Credit to St. Catharines Radial Railway—	
Bank of Montreal—Advances (Secured by hypothecation of \$1,200,000 Hydro Radial Debentures being part of issue of \$11,360,363 guaranteed by Province of Ontario).....	266,000 00
	<u>500,000 00</u>

## Schedule "I."—Continued

Assets	Contingent Liability — In respect of contracts entered into for construction materials . . . . .	Liabilities
Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission which investigated Hydro Radial Railways (including \$44,704.09 expended prior to 31st October 1920) . . . . .	\$ 335,123.93	
	\$ 486,995.70	
Less Cash Advances by the Province on account of the above . . . . .	\$ 150,000.00	
Balance carried as recoverable from the Province of Ontario . . . . .	\$ 336,995.70	
	<u>\$115,003,422.23</u>	<u>\$115,003,422.23</u>

## Schedule "2"

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
 DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31st OCTOBER, 1921  
 POWER UNDERTAKINGS

Assets		Liabilities	
Niagara System—		Provincial Treasurer—	
Right-of-way .....	\$ 1,511,125 19	Cash Advances for Niagara and other Systems.....	\$ 39,515,930 33
Steel Tower Lines.....	4,660,395 96	Cash Advances for Niagara Power Development Works .....	53,040,674 52
Transformer Stations.....	8,533,621 45		
Wood Pole Lines.....	2,619,113 58	Bank of Montreal—	
	\$ 17,324,256 18	Cash Advances re Construction of Third Pipe Line on	1,200,000 00
Rural Lines.....	476,425 45	Ontario Power Company's property.....	
	\$17,800,681 63	Debentures issued to cover purchase	
Niagara Power Development Works —		of Capital Stock of Ontario Power	
Expenditure to date on construction		Company of Niagara Falls.....	\$ 8,000,000 00
work at Niagara Falls as per		Interest accrued thereon.....	80,000 00
Schedule 3.....	\$ 57,695,750 39		
Purchase and Equipment of Stone		Debentures issued for the purpose of	
Quarry at Walkerton (less dep-		retiring the 1921 issue of the Ont-	
reciation written off).....	322,616 50	ario Power Company of Niagara	
	58,018,366 89	Falls.....	\$ 3,200,000 00
Thunder Bay System—		Interest accrued thereon.....	67,856 16
Power Development (Nipigon River) ..	\$ 5,637,973 84		
Transmission Lines (Nipigon River—		Debentures issued to cover purchase	
Port Arthur).....	567,606 36	price of Essex System.....	\$ 226,000 00
Transformer Station (Nipigon River—		Interest accrued thereon.....	3,874 99
Port Arthur).....	142,125 25		
Transformer Station (Port Arthur)	88,976 21	Debentures issued to cover purchase	
Transmission Lines (Port Arthur).....	29,476 46	price of Thorold System.....	\$ 100,000 00
	6,466,158 12	Interest accrued thereon.....	1,666 67
Savern System—			
Power Development.....	\$ 652,252 43	Debentures assumed—	
Wood Pole Lines.....	569,977 42	Line to Brick Companies at Streets-	
Transformer Stations.....	184,563 97	vile.....	\$ 4,522 59
	\$ 1,406,793 82	Muskoka Power Development.....	42,251 79
Rural Lines.....	53 42		
	1,406,847 24	Interest accrued thereon.....	\$ 46,774 38
St. Lawrence System—			
Wood Pole Lines.....	\$ 462,694 68	Accounts Payable.....	\$ 683,104 07
Transformer Stations.....	378,369 52	Bond Interest Coupons overdue but not	
	841,064 20	presented.....	47,825 50
			740,929 57



<b>Thorold System—</b>			
Purchase price of System.....	\$ 100,000 00		
Less Credit Balance on Current Account.....	55,979 20		44,020 80
<b>Service Buildings—</b>			
Service Building and Equipment, Toronto.....	\$ 457,656 23		
Equipment of Storehouse and Garage, Hamilton.....	9,527 55		
Pole Yard and Equipment, Cobourg..	20,430 82		487,614 60
<b>Office Buildings—</b>			
On University Avenue, Toronto.....	\$ 494,793 77		
Corner Elm Street and Centre Avenue, Toronto (Less Mortgage \$40,000).....	118,882 40		613,676 17
<b>Office Furniture and Equipment—</b>			
At Toronto Office.....	\$ 110,518 52		
At Hamilton Office.....	1,709 59		
At Electrical Inspection Offices.....	5,002 86		
Library.....	3,080 62		
Stationery and Office Supplies.....	26,295 51		146,607 10
<b>Automobiles and Trucks.....</b>			15,571 31
<b>Inventories—</b>			
Construction and maintenance, Tools and Equipment.....	\$ 258,897 24		
Construction Material and Sundry Supplies.....	899,393 42		
Maintenance Material and Supplies..	225,200 71		1,383,491 37
<b>Capital Stock of Ontario Power Company of Niagara Falls.....</b>			8,000,000 00
<b>Ontario Power Company of Niagara Falls—</b>			
Re 6% 1941 Debentures issued by the Commission for the purpose of returning the 1921 issue of the Power Company.....	\$ 3,200,000 00		
Interest accrued thereon.....	67,856 16		
Expenditure in connection with construction of Third Pipe Line	3,267,856 16		
	3,515,094 93		

<b>Reserves for Renewals—</b>			
<b>Contributed by Municipalities—</b>			
Niagara System.....	\$ 2,222,365 90		
Niagara Rural Lines (Operated by Commission).....	6,356 37		
Thunder Bay System.....	41,302 22		
Severn System.....	227,347 21		
St. Lawrence System.....	76,359 37		
St. Lawrence Rural Lines.....	10 12		
Wasdell System.....	38,973 73		
Eugenia System.....	181,830 21		
Muskoka System.....	25,471 39		
Rideau System.....	38,365 47		2,858,381 99
<b>In respect of Service and Office Buildings—</b>			
Service Buildings.....	\$ 89,005 13		
Office Buildings.....	9,695 44		98,700 57

<b>Reserve for Contingencies—</b>			
Niagara System.....	\$ 24,875 01		
Thunder Bay System.....	4,424 66		
Severn System.....	7,128 08		
St. Lawrence System.....	3,372 65		
Wasdell System.....	240 64		
Eugenia System.....	12,079 58		
Muskoka System.....	1,911 14		
Rideau System.....	1,183 31		55,215 07
<b>Surplus of Interest—</b>			
On General Account.....	\$ 37,942 76		
Reserved for the benefit and credit of Municipalities which have paid Sinking Funds—being the interest return from the investment of such funds in excess of the 4% interest already allowed by the Commission thereon.....	29,751 46		67,694 22
<b>Surplus arising from Departmental Operations in Service Buildings —</b>			
Storehouse.....	\$ 37,355 60		
Machine Shop.....	3,978 58		41,334 18

Schedule "C"—Continued

## Assets

Accrued interest on \$8,000,000 Bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company.....	\$ 80,000 00	\$ 80,000 00
<b>Sinking Fund—</b>		6,862,951 09
On deposit with Provincial Treasurer, including interest allowed thereon.....	\$ 608,284 91	
Invested in Securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value \$278,500 00.....	276,015 10	
<b>Investments—</b>		884,330 01
Debentures of the Hydro-Electric Power Commission purchased (issued in connection with the purchase of Capital Stock of the Ontario Power Company) par value \$115,000 00.....	\$ 79,844 50	
Interest accrued thereon.....	1,150 00	
<b>Cash—</b>		80,994 50
In Banks.....	\$ 1,397,163 21	
In hands of employees as advances on account of expenses.....	233,713 24	
In Bank to pay Bond Interest Coupons overdue but not presented.....	47,825 50	
<b>Accounts Receivable—</b>		1,678,701 95
Due by Municipalities in respect of Construction work and supply sales.....	\$ 303,613 52	
Less Reserve for doubtful accounts.....	5,885 20	
<b>Due by Municipalities in respect of Power Accounts.....</b>	\$ 297,728 32	
"Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines.....	770,242 18	
Due by Town of Renfrew for Water from Bonnechere Storage System.....	21,373 47	

## Liabilities

Surplus on Rural Lines operated by the Commission—		
Niagara System.....	\$ 1,500 47	
St. Lawrence System.....	64 97	
<b>Contingent Liabilities—</b>		\$ 1,655 44
In respect of contracts entered into for work under construction.....	\$ 3,509,580 71	
In respect of outstanding bonds of The Ontario Power Company of Niagara Falls and the Ontario Transmission Company, Limited.....	10,848,000 00	

6,142 92

for power purposes.....  
 Balances due by Municipalities in respect of the costs of Power supplied to them as provided to be paid under Section 23 of the Act:  
 Niagara System..... \$ 190,814 41  
 Severn System..... 56,175 48  
 St. Lawrence System..... 18,635 74  
 Wasdell System..... 19,117 39  
 Eugenia System..... 103,477 55  
 Muskoka System..... 6,272 07  
 Rideau System..... 4,088 85

398,581 49

Amount recoverable out of future revenues from the City of Port Arthur and other Power Customers on the Thunder Bay System—being that portion of the interest on the Nipigon Development which was deferred as at 31st October 1921.....

18,708 83

1,512,777 21  
 18,638 43

Central Ontario System, due thereby.....  
 Expended in connection with Power Investigations, Surveys, Reports, etc., and on Electrical Inspection... \$ 160,022 02  
 Less: Cash Advances by the Province on account of the above (including \$10,866.96 brought forward from 1920)..... 135,935 82

24,086 20

Balance carried as receivable from the Province of Ontario.....  
 Work-in Progress—

Expenditure on account of various Systems chargeable upon completion to—  
 Sundry Municipalities..... \$ 10,553 91  
 Capital Construction..... 124,856 20  
 Operating and Maintenance Expenses 3,971 14  
 Electrical Inspection (Rules and Regulations)..... 5,313 72

Insurance Unexpired..... 114,694 97

112,694 33

\$110,642,692 83

\$111,590,775 98

## Schedule "2"—Continued

## RADIAL RAILWAY UNDERTAKINGS

Assets		Liabilities	
Sandwich, Windsor and Amherstburg Railway: Cost of Capital Stock and Plant. Assets of Company. . . . .	\$ 2,039,000 00	In respect of the Sandwich, Windsor and Amherstburg Railway—	
Advances for Construction and Extensions and Operations \$600,000 00		Debentures issued to cover purchase price of Capital Stock and Plant. Assets. . . . .	\$ 2,039,000 00
Less Current Account. . . . .	24,691 23	Interest accrued thereon. . . . .	7,646 25
	575,308 77	Debentures issued for the purpose of making extensions and betterments. . . . .	\$900,000.00
Guelph Radial Railway—		Hypothecated to Bank of Montreal. . . . .	\$440,000.00
Purchase price of Railway. . . . .	\$ 150,000 00	Unsold and on hand. . . . .	\$460,000.00
Proceeds of sale of Bonds \$116,000 00		Bank of Montreal advances. . . . .	600,000 00
Less cash held by the Commission . . . . .	69,641 98	(Secured by hypothecation of \$501,000.00 Hydro Radial Debentures issued by Commission and \$190,000.00 Debentures of City of Windsor). . . . .	
	46,358 02	In respect of the Guelph Radial Railway—	
Port Credit to St. Catharines Radial Railway—		City of Guelph—Purchase price of Railway payable thereto in half-yearly instalments according to terms of purchase agreement. . . . .	\$ 150,000 00
Expended upon purchase of Right-of-way. . . . .	\$ 72,386 77	Debentures issued by the Commission for the purpose of making extensions and betterments (authorized issue \$150,000.00). . . . .	116,000 00
Construction materials purchased. . . . .	304,254 86		
Surveying, Engineering, Administrative Expenses and Interest. . . . .	100,660 58	In respect of the Port Credit to St. Catharines Radial Railway—	
	477,302 21	Bank of Montreal—Advances. . . . .	\$ 500,000 00
Toronto to Port Credit Radial Railway—		(Secured by hypothecation of \$1,200,000 Hydro Radial Debentures being part of issue of \$11,360,363 guaranteed by Province of Ontario. . . . .)	500,000 00
Expended upon purchase of Right-of-way. . . . .	\$ 632,291 68		
Surveying, Engineering, Administrative Expenses and Interest. . . . .	103,473 02		
	735,764 70		
Expended in connection with investigations, surveys, by-laws, and reports on proposed Radial Railways (including expenditures of \$130,697 22 made, and for the time being capitalized, prior to 31st October 1920). . . . .	\$ 151,871 77		
Expended in connection with the preparation of information for and the submission of evidence to the Royal			



<p>Commission which investigated Hydro Radial Railways (including \$44,704.09 expended prior to 31st October 1920) . . . . .</p> <p style="text-align: right;">335,123 93</p> <hr/> <p style="text-align: right;">\$ 486,995 70</p> <p>Less Cash advances by the Province on account of the above . . . . .</p> <p style="text-align: right;">150,000 00</p> <hr/> <p>Balance carried as receivable from the Province of Ontario . . . . .</p> <p style="text-align: right;">336,995 70</p> <hr/> <p style="text-align: right;"><u>\$115,003,422 23</u></p>	<p>Contingent Liability— In respect of contracts entered into for construction materials \$17,971.57.</p>
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## Schedule "3"

## NIAGARA POWER DEVELOPMENT

## SUMMARY OF EXPENDITURES TO 31ST OCTOBER, 1921

For Surveying before and during Construction	\$	112,660	79
For Right-of-way:			
Land Purchased	\$	1,354,265	70
Cultivation and upkeep of portions of Right of-way to 31st October, 1921		90,127	49
Equipment, Horses, Supplies, etc. for the purpose of such upkeep and cultivation		20,025	78
			<u>1,464,418 97</u>
For Construction Plant and Machinery		10,242,097	76
For Temporary Buildings		1,879,089	01
For Generating Equipment and portion of Power House Superstructure (being the balance of expenditures on Station and Equipment after transferring to Niagara System and capitalizing thereon as Transformation Equipment approximately 43 $\frac{1}{2}$ % of the total of such expenditures)		1,857,593	51
For Screenhouse		39,678	99
For Hydraulic Construction (Material and Labor):			
River Improvements and Intake Works	\$	810,756	79
Power House Substructure, Machinery, Turbines, Governors, Exciters and Penstocks		3,066,917	90
Bridges, Trestles, Culverts and Roadways		1,413,182	57
Disposal Railways, Roadways, Power, Light and Telephone Equipment, Power Sub-stations, and Compressed Air Systems for construction purposes		4,324,215	42
Maintenance, Repairs and upkeep of Construction Plant		4,009,061	17
Auxiliary Plant Operations including Disposal Railways, Compressed Air Systems, Power, Light and Telephone Equipment, Power Stations, Machine Shops, Garage and Camp Buildings		4,017,151	97
Earth and Rock Disposal		1,419,212	66
Forebay		488,601	53
Headworks		974,822	49
Canal:			
Fencing, clearing and grubbing	\$	71,071	14
Pumping		398,711	47
Dredging		430,515	70
Earth Excavation		2,363,406	50
Rock Excavation		5,987,559	13
Rip Rap and Rock Fill		244,451	57
Concrete Work		2,937,781	44
Valves, Sluice Gates, etc.		75,915	17
Miscellaneous		22,900	15
		<u>12,532,312 27</u>	
			<u>33,056,234 77</u>
For Engineering and Superintendence		1,591,378	13
For Materials and Supplies		1,274,340	11
For Interest during Construction		4,591,132	46
For Overhead Expenses (including Insurance, Taxes, Rentals, Legal Expenses, Administration and Office Expenses)		1,557,125	89
	\$	57,695,750	39
For Stone Quarry at Walkerton (Less depreciation written off)		322,616	50
	\$	58,018,366	89

NOTE: The above statement shows, in summarized form, the allocation by the Commission of the expenditures on the Development to 31st October 1921 prior to distribution—over the Hydraulic and Generating Works under construction—of the costs (less residual values) of the Construction Plant, Machinery and Buildings; the Engineering, Administrative and other Overhead Expenses, and Interest.

## Schedule "4"

APPROPRIATIONS MADE BY THE LEGISLATURE FOR THE PURPOSES OF THE COMMISSION, CASH ADVANCES BY THE PROVINCE TO THE COMMISSION ON ACCOUNT OF SUCH APPROPRIATIONS AND THE CAPITAL EXPENDITURES MADE ON EACH UNDERTAKING AND SYSTEM BY THE COMMISSION OUT OF SUCH CASH ADVANCES IN THE YEAR ENDING 31ST OCTOBER 1921

## NIAGARA SYSTEM

Appropriations by Legislature.....	\$	5,515,000	00	
Cash advances to Commission out of such Appropriations.....	\$	4,549,352	73	
Expended out of Renewal and other Reserve Funds belonging to the System.....		1,782	47	
				\$4,551 135 20
Capital expenditure by the Commission as set out in detail in Schedule 5:				
On Right-of-way.....	\$	28,241	13	
" Steel Tower Lines.....		499,000	71	
" Transformer Stations.....		2,237,788	62	
" Wood Pole Lines.....		65,873	03	
" New Rural Power Districts.....		14,876	47	
" Extensions to existing Rural Lines.....		36,338	84	
	\$	2,882,118	80	
Less—Amount realized from the sale and transfer of certain Rural Lines.....		50,455	82	
	\$	2,831,662	98	
Repayment to the Central Ontario System of the amount borrowed therefrom between November 1917 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company.....		1,719,472	22	
				<u>\$4,551,135 20</u>

## NIAGARA POWER DEVELOPMENT

Appropriations by Legislature.....	\$	26,700,000	00	
Treasury Board Minute.....		3,980,674	52	
	\$	30,680,674	52	
Cash advances to the Commission on account of such Appropriations and Treasury Board Minute.....	\$	30,680,674	52	
Expended out of cash advances from the Province under appropriations for Miscellaneous Construction.....		38,636	43	
Expended out of the Renewal and other Reserve Funds belonging to the Niagara System.....		171,476	59	
				\$30,890,787 54
Capital Expenditure by the Commission as set out in detail on Schedule 6:				
On Surveying during Construction.....	\$	13,563	27	
" Right-of-way.....		207,669	47	
" Construction Plant and Machinery.....		4,677,512	90	
" Temporary Buildings for Construction Purposes.....		956,113	41	
" Generating Station and Equipment.....		1,173,722	84	
" Screenhouse.....		39,678	99	
" Construction—Material and Labour \$20,566,913 13 Less amount included therein which represented materials and supplies on hand on 31st October 1920.....		798,311	28	
		19,768,601	85	
" Interest during construction.....		2,574,214	40	
" Engineering and Superintendence.....		756,133	45	
" Overhead Expense (including Administrative, Executive and Accounting Salaries and Expenses, Insurance, Taxes and Fire Protection).....		723,576	96	
				<u>\$30,890,787 54</u>

## Schedule "4"—Continued

## ONTARIO POWER COMPANY OF NIAGARA FALLS

Appropriations by Legislature.....		nil	
Expended out of Renewal and other Reserve Funds belonging to the company.....	\$	42,107 25	
			\$ 42,107 25
Capital Expenditure by the Commission as set out in detail in Schedule 7:—			
On Main Plant and Works.....	\$	21,506 65	
" Third Pipe Line and Equipment.....		20,600 60	
			\$ 42,107 25

## THUNDER BAY SYSTEM

Appropriations by Legislature.....	\$	1,996,700 00	
Treasury Board Minute.....		266,795 27	
	\$	2,263,495 27	
Cash advances to Commission out of such Appropriations and Treasury Board Minute.....	\$	2,263,495 27	
Expended out of the Renewal and other Reserve Funds in the hands of the Commission.....		82,242 16	
			\$ 2,345,737 43
Capital expenditure by the Commission as set out in detail in Schedule 8:—			
On the New Nipigon Development—			
Generating Plant.....	\$	2,123,703 06	
Transmission Lines.....		115,477 02	
Transformer Stations.....		106,557 35	
			\$ 2,345,737 43

## SEVERN SYSTEM

Appropriations by Legislature.....	\$	80,000 00	
Cash advances to Commission out of such Appropriations....	\$	25,000 00	
Expended out of Renewal and other Reserve Funds belonging to the System.....		572 80	
			\$ 25,572 80
Capital Expenditure by the Commission as set out in detail in Schedule 9:			
On Power Development.....	\$	2,485 04	
" Transmission Lines.....		17,720 82	
" Transformer Stations.....		5,313 52	
" Rural Power District.....		53 42	
Total.....	\$	25,572 80	

## ST. LAWRENCE SYSTEM

Appropriations by Legislature.....	\$	410,000 00	
Cash advances to Commission out of such Appropriations....	\$	215,000 00	
Unexpended portion returnable to the Province.....		1,940 06	
			\$ 213,059 94
Capital Expenditure by the Commission as set out in detail in Schedule 10:—			
On Transmission Lines.....	\$	98,982 32	
" Transformer Stations.....		100,968 36	
" Rural Power Districts.....		13,109 26	
			\$ 213,059 94

## WASDELL SYSTEM

Appropriations by Legislature.....	\$	75,000 00	
Cash advances to Commission out of such Appropriations....	\$	25,000 00	
Unexpended portion thereof returnable to the Province.....		22,564 93	
			\$ 2,435 07

## Schedule "4"—Continued

## WASDELL SYSTEM.—Continued.

Capital Expenditure by the Commission as set out in detail on  
Schedule 11:—

On Power Development .....	\$	124 62	
“ Transmission Lines .....		198 48	
“ Transformer Stations .....		694 54	
“ Extensions to Rural Lines .....		1,117 43	
			\$ 2,435 07

## EUGENIA SYSTEM

Appropriations by Legislature .....	\$	200,000 00	
Cash advances to Commission out of such Appropriations .....	\$	125,000 00	
Expended out of Renewal and other Reserve Funds belonging to the System .....		8,203 49	
			\$ 133,203 49

Capital Expenditure by the Commission as set out in detail in  
Schedule 12:—

On Power Development .....	\$	11,012 97	
“ Transmission Lines .....		88,168 89	
“ Transformer Stations .....		33,621 01	
“ Extensions to Rural Lines .....		400 62	
			\$ 133,203 49

## OTTAWA SYSTEM

Appropriations by Legislature .....		nil	
Expended out of cash advances from the Province under ap- propriations for Miscellaneous Construction .....	\$	4,697 50	
			\$ 4,697 50

Capital Expenditures by the Commission as set out in detail in  
Schedule 13:—

On Rural Power Districts .....	\$	4,692 23	
“ Transformer Station .....		5 27	
			\$ 4,697 50

## MUSKOKA SYSTEM

Appropriation by Legislature .....	\$	10,000 00	
Cash advances to Commission out of such appropriation .....	\$	5,000 00	
Unexpended portion thereof returnable to the Province .....		4,586 31	
			\$ 413 69

Capital Expenditures by the Commission as set out in detail in  
Schedule 14:—

On Power Development .....	\$	302 54	
“ Transformer Stations .....		111 15	
Total .....			\$ 413 69

## RIDEAU SYSTEM

Appropriations by Legislature .....	\$	30,000 00	
Treasury Board Minute .....		12,416 07	
	\$	42,416 07	
Cash advances to Commission out of such Appropriations and Treasury Board Minute .....		42,416 07	
Unexpended portion thereof returnable to the Province .....		799 54	
			\$ 41,616 53

Capital Expenditure by the Commission as set out in detail in  
Schedule 15:—

On Power Development .....	\$	7,343 47	
“ Transmission Lines .....		27,051 66	
“ Transformer Stations .....		7,221 40	
Total .....			\$ 41,616 53

Schedule "4"—Continued  
ESSEX COUNTY SYSTEM

Appropriations by Legislature.....	\$ 25,000 00
Cash advances to Commission out of such appropriations.....	\$ 22,000 00
Expended out of Renewal and other Reserve Funds belonging to the System.....	1,833 27
	<u>\$ 23,833 27</u>
Cash Expenditure by the Commission as set out in detail in Schedule 16—	
On Transmission Lines.....	\$ 1,984 14
" Transformer Stations and Office Buildings.....	8,374 24
" Local Distribution Systems.....	16,113 74
Less: Land sold and equipment transferred to other stations on Niagara System and capitalized thereon.....	26,472 12 2,638 85
Total.....	<u>\$ 23,833 27</u>

THOROLD SYSTEM

Appropriations by Legislature.....	nil
Expended out of Renewal and other Reserve Funds belonging to the System.....	\$ 558 52
Capital Expenditures by the Commission as set out in detail in Schedule 17—	
On Metering Equipment.....	\$ 558 52

CENTRAL ONTARIO AND NIPISSING SYSTEMS

Appropriations by Legislature.....	\$ 1,361,000 00
Treasury Board Minute.....	27,000 00
	<u>\$ 1,388,000 00</u>
Cash advances to Commission out of such Appropriations and Treasury Board Minute.....	\$ 820,000 00
Expended out of Renewal and other Reserve Funds belonging to the System.....	78,642 41
	<u>\$ 898,642 41</u>
Capital Expenditure by the Commission as set out in detail in Schedule 18—	
On Power Development, Central Ontario System.....	\$ 557,447 91
" Transmission Lines.....	11,907 68
" Transformer Stations, " " ".....	33,909 09
" Local Utilities, " " ".....	169,987 20
" Rural Lines, " " ".....	509 80
" Power Development, Nipissing Division.....	56,436 52
" Local Utilities, " " ".....	13,557 50
" Pulp Mill and Bruton Township Pulpwood Areas.....	54,886 71
	<u>\$ 898,642 41</u>

MISCELLANEOUS

Appropriations by Legislature.....	\$ 255,000 00
Treasury Board Minute.....	209,350 16
	<u>\$ 464,350 16</u>
Cash advances to Commission out of such Appropriations and Treasury Board Minute.....	\$ 464,350 16
Unexpended portion thereof returnable to the Province.....	36,943 07
	<u>\$ 427,407 09</u>
Miscellaneous Capital Expenditures by the Commission as set out in detail in Schedule 19—	
On Stone Quarry at Walkerton.....	\$ 280,683 13
" Service Buildings and Equipment.....	21,307 03
" Office Buildings.....	11,732 47
" Office Furniture and Equipment.....	17,872 57
Total.....	311,595 20
Leaving a Balance of.....	<u>\$ 95,811 89</u>

Schedule "4"—*Continued*  
MISCELLANEOUS.—*Continued*

which was expended as follows:

On the Niagara Power Development as hereinbefore set out.....	\$	38,636 43
On the Ottawa System, as hereinbefore set out.....		1,697 50
On the Toronto-Port Credit Radial Railway as hereinafter set out....		52,477 96
	\$	95,811 89

EXPENDITURES CHARGED TO THE PROVINCE

Appropriations by Legislature.....	\$	280,000 00
Treasury Board Minute (passed 28th October 1921 but no advances made thereunder).....		359,068 86
	\$	639,068 86
Cash advances to the Commission out of the above Appropriations.....	\$	275,068 86
Cash on hand 1st November 1920 being the unexpended balance of 1920 advances.....		10,866 96
Expenditures made for the time being out of the Renewal and other Reserve Funds held by the Commission pending further cash advances from the Province to cover the same:		
In connection with Power Investigations, Surveys, Reports, etc. and on Electrical Inspection.....	\$	24,086 20
In connection with the making of Investigations, Surveys, By-laws and Reports on proposed Radial Railways and the preparation of information for, and the submission of evidence to the Royal Commission which investigated Hydro-Radial Railways (including certain expenditures made prior to 31st October, 1920).....		336,995 70
		361,081 90
	\$	647,017 72
Expenditures by the Commission as set out in detail in Schedule 20—		
In connection with Power Investigations, Surveys, etc.....	\$	160,022 02
In connection with Radial Investigations, Surveys, etc.....		486,995 70
	\$	647,017 72

Schedule "4A"

EXPENDITURES BY HYDRO ELECTRIC POWER COMMISSION IN RESPECT OF HYDRO RADIAL RAILWAYS

Capital Expenditures by the Commission as set out in detail in Schedule 21:—		
On the Sandwich, Windsor and Amherstburg Railway—expended.....	\$	287,340 88
Out of borrowings from the Bank of Montreal, in connection therewith, during the fiscal year.....	\$	400,000 00
On the Guelph Radial Railway—expended.....	\$	40,444 19
Out of proceeds from the sale of \$116,000. Bonds, being part of a total issue by the Commission of \$150,000 made for the purpose of making improvements and extensions to the Guelph Radial Railway.....	\$	116,000 00
On the Port Credit to St. Catharines Radial Railway—expended.....	\$	63,681 36
Out of borrowings during the fiscal year from the Bank of Montreal for the purposes of the Railway \$ 400,000 00	\$	400,000 00
of which the sum of.....	\$	313,620 85
stands set aside to repay amounts expended for the purposes of the railway out of moneys advanced by the Province in 1920 for the purposes of various power systems.....	\$	86,379 15
On the Toronto to Port Credit Radial Railway—expended.....	\$	52,477 96
Out of cash advances by the Province from appropriations for Miscellaneous Construction under the Power Commission Act.....	\$	52,477 96

## Schedule "5"

## NIAGARA SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon	Right-of-way.....	\$	28,241	13	
"	Steel Tower Lines.....		499,000	71	
"	Transformer Stations.....		2,237,788	62	
"	Wood Pole Lines.....		65,873	03	
"	New Rural Power Districts.....		14,876	47	
"	Extensions to existing Rural Lines.....		36,338	84	
		\$	2,882,118	80	
Less—amount realized from the sale and transfer of certain Rural Lines.....			50,455	82	
					\$2,831,662 98
Repayment to the Central Ontario System of the amount borrowed therefrom between November 1917 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company.....					1,719,472 22
Total.....		\$	4,551,135	20	

## RIGHT-OF-WAY

Dundas to Toronto—Purchase of certain remaining lots.....					
Sundry sections—Right-of-Way settlements and expenses securing same.....	\$	26,461	02		
		1,780	11		
Total expenditure in the year on Right-of-Way.....	\$	28,241	13		

## STEEL TOWER LINES

On Queenston-Hamilton-Toronto Line:					
Queenston Generating Station to Structure south of forebay—					
Double Circuit Steel Tower Line.....	\$	5,472	62		
Forebay Structure Queenston to Saltfleet Junction—					
Double Circuit Steel Tower Line.....	\$8.	371	52		
Saltfleet Junction to Hamilton—					
Double Circuit Steel Tower Line.....		18,453	79		
Saltfleet Junction to Nelson Junction—					
Double Circuit Steel Tower Line.....		358	44		
Nelson Junction to Cooksville—					
Single Circuit Steel Tower Line.....		79,221	43		
Cooksville to York—					
Single Circuit Steel Tower Line.....		14,992	45		
				\$	206,870 25
On Queenston-Dundas-Toronto Line:					
Forebay Structure to Junction Point on original Niagara-Dundas Line—					
Double Circuit Steel Tower Line.....	\$	85,432	89		
Dundas to Nelson Junction—					
Single Circuit Steel Tower Line.....		49,871	31		
					135,304 20
On Dundas-London Line:					
Dundas to Guelph—Erection of second circuit 110,000 Volt Transmission Line on existing towers.....	\$	88,751	66		
Guelph to Preston—Erection of second circuit 110,000 Volt Transmission Line on existing towers.....		33,955	94		
Preston to Kitchener—Erection of second circuit 110,000 Volt Transmission Line on existing towers.....		28,608	42		
					151,316 02



## Schedule "5"—Continued

## STEEL TOWER LINES.—Continued

Brought forward.....	\$ 151,316 <sup>1</sup> / <sub>2</sub> 02
Telephone lines from Junction Point at Allanburg to Queenston Station.....	5,560 32
	<hr/>
	\$ 499,050 79
Less: Value of equipment transferred from section, Kitchener to Stratford, to other lines and capitalized thereon.....	50 08
	<hr/>
	<u>\$ 499,000 71</u>

## WOOD POLE LINES

## Construction of new Transmission Lines—

Welland to Welland County Rock Company <sup>2</sup> - 2,300 Volt Line.....	\$ 8,954 29
Niagara Falls (Stanley St.) to Stamford Township— 12,000 Volt Line.....	2,459 55
Simcoe to Port Dover— 4,000 Volt Line.....	12,126 57
Brantford Tap to Lake Erie and Northern Railway Station— 26,400 Volt Line.....	2,663 37
Newbury to Wardsville— 2,300 Volt Line.....	2,346 28
Junction Point Wallaceburg Line to Dominion Sugar Co. Wallaceburg— 4,000 Volt Line.....	1,938 51
Junction Point to Wallaceburg for Dominion Sugar Co., Wallaceburg— 26,000 Volt Line.....	622 61
Etobicoke Station to Mimico— 4,000 Volt Line.....	683 74
Watford to Alvinston— 4,000 Volt Line (Preliminary Engineering.....)	36 74
	<hr/>
	\$ 31,831 66
Extensions to and additional equipment on existing lines—	
Dundas to Hamilton—	
<sup>a</sup> Installation of wood cross arms, arranging and retransposing the 2 existing telephone circuits to obtain phantom circuit, stringing 2 additional No. 10 telephone circuits and transposing to obtain another phantom circuit.....	\$ 4,914 20
Preston to Galt, Preston and Hespeler Railway Sub station— Re-arranging present lines and constructing new lines in order to supply 13,200 Volt Power.....	915 97
Dundas Substation to Junction Pole 134 (for Hamilton) paid to Martin & Martin for Tree Trimming Rights.....	150 00
Kitchener to New Hambourg— Expenses of Right-of-Way Department re Tree Trimming Rights.....	12 00
Junction Pole 508 (Woodstock-Ingersoll Line)—to Tillsonburg— Right-of-Way Department expenses re Tree Trimming Rights.....	19 20
St. Thomas Substation to St. Thomas Municipal Station— Right-of-Way Department expenses re Tree Trimming Rights.....	25 45
Cooksville Substation to Port Credit— Right-of-way Department expenses re Tree Trimming Rights.....	27 02
Cooksville Substation to Brampton— Right-of-Way Department expenses re Tree Trimming Rights.....	82 65

## Schedule "5"—Continued

## WOOD POLE LINES.—Continued

Junction Pole Port Credit to Mimico—	
Right-of-Way Department expenses re	
Tree Trimming Rights . . . . .	\$ 42 52
Dundas Sub to Caledonia—	
Installing ground wire for A & B Switches.	21 99
Caledonia Sub to Junction Pole 940 (Hagers-	
ville Line)—	
Installing ground wire for A & B Switches	19 44
Junction Pole 940 to Hagersville—	
Installing ground wire for A & B Switches	40 90
Junction Pole 940 to Lythemore—	
Installing ground wire for A & B Switches	7 24
Baden to Petersburg & St. Agatha Line—	
Purchase of 10-10 amp. 110 Volt 25 cycle	
Watt-hour Meters . . . . .	110 00
Petersburgh and St. Agatha Street Lights—	
Purchase of Box and Plates, also lamps	
for Street Lighting. . . . .	5 25
Ontario Agricultural College to Guelph	
Prison Farm—	
Installation of Steel Reinforced Aluminum	
Cable, less allowance for Scrap Aluminum	
removed. . . . .	3,600 76
Guelph Prison Farm Pole to Prison Farm	
Property—	
Installation of Steel Reinforced Aluminum	
Cable, less allowance for Scrap Aluminum	
removed. . . . .	110 45
Guelph Prison Farm Pole to Junction Pole	
No. 454 (Rockwood)—	
Installation of Steel Reinforced Aluminum	
Cable, less allowance for Scrap Aluminum	
removed . . . . .	9,068 13
Junction Pole 454 to Acton—	
Installation of Steel Reinforced Aluminum	
Cable, less allowance for Scrap Aluminum	
removed. . . . .	7,588 19
Junction Pole No. 454 to Rockwood—	
Installation of Steel Reinforced Aluminum	
Cable, less allowance for Scrap Aluminum	
removed. . . . .	1,428 91
Brant Station to Brantford—	
Payments made to Cockshutt S. A. Gibson	
and S. Pitcher for right to erect Poles on	
their property. . . . .	320 97
Waterloo to Elmira—	
Right-of-Way Department's expense re	
Tree Trimming Rights . . . . .	55
Preston to Breslau and Breslau Distribution	
System—	
Installing Meters, Transformers and Light-	
ing Arresters for additional services in	
Breslau. . . . .	263 53
Breslau System extensions—Primary 4,000	
Volt Line from Woolwich St., Preston to	
Freeport Sanitarium. . . . .	5,280 31
Breslau System extension—Secondary con-	
struction Transformers, etc. . . . .	2,318 73
Blair and Doon System—Purchase from	
Water and Light Commission of the Town	
of Preston. . . . .	1,715 19
Streetsville Distribution System—	
Blue Prints . . . . .	6 05
Paris to Junction Pole 448 (Ayr and Drumbo	
Line)—	
Right-of-Way Department's expense re	
Tree Trimming Rights . . . . .	23 26

## Schedule "5"—Continued

## WOOD POLE LINES.—Continued

Junction Pole No. 448 to Drumbo— Right-of-Way Department's expense re Tree Trimming Rights.....	\$	43 26
London Junction Pole No. 99 to Lucan— Cost of 25 Poles—35' x 7".....		107 29
Junction Pole No. 520 to Wallaceburg— Payments to farmers to obtain Tree Trim- ming Rights.....		110 10
Junction Pole No. 253 to Burford— Installation of improved type air break switch less allowance for obsolete switch removed.....		423 99
Junction Pole No. 253 to Waterford— Installation of improved type air break switch less allowance for obsolete switch removed.....		395 92
Waterford to Simcoe— Installation of improved type air break switch less allowance for obsolete switch removed.....		355 95
Tilbury to Comber— When constructing our transmission line we overbuilt the Bell Telephone Co's Line, and arrangements were made to transfer their line on to our poles at our expense..		148 41
Junction Pole No. 68 to Thamesville— Cost of 37 poles and Right-of-Way Depart- ment expense securing Tree Trimming Rights.....		264 56
Junction Pole No. 69 to Blenheim— Cost of 50 Poles.....		95 70
Dundas Junction Pole No. 82 to Lynden— Right-of-Way Department expense re Pole Rights.....		17 95
Petrolia to Wyoming Junction— Cost of 38 Poles—35' x 7".....		110 20
Cooksville Sub. to Ontario National Brick Co.— Right-of-Way Department Expense sec- uring Pole Rights.....		33 12
Elginfield Junction to Ailsa Craig— Balance on construction cost for 13,200 Volt Line.....		102 55
Ailsa Craig to Parkhill— Balance of construction cost for 4,000 Volt Line.....		74 17
Bothwell to Newbury— Balance of construction cost for 4,000 Volt Line.....		72 68
Newbury to Glencoe— Balance of construction cost for 4,000 Volt Line.....		71 68
Streetsville to W. D. Reid & Son— Balance of construction cost for 4,000 Volt Line.....		4 95
Toronto Milling Co. Primary Construction— Balance of construction cost.....		6 40
		<hr/>
	\$	40,557 74
	\$	72,389 40

Less: value of equipment transferred to other lines and capital-  
ized thereon from the following—

Petersburg and St. Agatha to Willmott Twp. \$	79 53
Dresden to Petrolia.....	249 85
Stratford-Goderich Line.....	94 13
Welland to Dunnville.....	13 50

Schedule "5"—Continued  
WOOD POLE LINES—Continued

Essex Station to Canadian Salt Co. ....	\$1,184 92	
Junction to Brigden. ....	11 70	
St. Thomas to Aylmer. ....	212 89	
Niagara Falls—St. Catharines. ....	870 05	
Toronto Township—Toronto Milling Co. ....	1,804 16	
Toronto Power Co.—Ontario Power Co. ....	49 00	
Niagara Falls—Ontario Power Co. Connect- ing Lines. ....	755 68	
Beachville American Cyanamid Co. Line. ....	49 68	
Dundas to Copetown. ....	5 87	
Toronto—Markham. ....	1,135 51	
	\$ 6,516 37	\$ 65,873 03

TRANSFORMER STATIONS

Niagara Station—		
Additional insulators for reinforcing 12,000 Volt buses. Insulating of 12,000 Volt Bus Connections, Addition of asbestos doors and barriers on 12,000 Volt Structures, Raising of floors between 12,000 Volt Structures, Drainage disposal, erection of a 9' wall and reinforce concrete ceiling. Final payments on equipment installed in 1917. ....	\$ 54,855 92	\$
Dundas Station—		
Purchase and installation of 2 Circuit Breakers, and set of disconnecting switches, Bushings, Oil Switch and Tie Rods. ....	24,561 50	
Toronto Station—		
Differential relay protection on Transformers, Changes in No. 1 and 2 Banks of Transformers. ....	8,665 06	
London Station—		
Improved relay protection on Transformers, Purchase of additional Current Transformers. ....	3,701 29	
Guelph Station—		
Erection of 110,000 Volt Disconnecting Switch Structure. ....	6,781 37	
Preston Station—		
Erection of 110,000 Volt Disconnecting Switch Structure. ....	7,712 20	
Kitchener Station—		
Purchase and installation of four 2,500 K.V.A. Transformers, and differential relay protection for same; Also Current Transformers. ....	\$ 29,629 28	
Less: value of four 750 K.V.A. Transformers removed, transferred to and capitalized in Systems Spare Equipment Account. ....	20,993 40	
	8,635 88	
Stratford Station—		
Differential relay protection, Current Transformers, and Meters. ....	852 28	
St. Mary's Station—		
Purchase of Trip Coils for relay protection and 13,200 Volt Current Transformers. ....	215 89	
Woodstock Station—		
Additional current Transformers, Shunt Trip Relays, Material for Switching Structure. ....	1,284 66	
St. Thomas Station—		
Purchase and installation of Rotary Converter Protection, Erection of Suspension Bridge, Increase Water Supply Improved Relay Protection. ....	17,938 68	
Brant Station—		
Increasing water supply for water cooling system, and final payment to Manufacturers on four 2,500 K.V.A. Transformers, Oil Switches, etc. ....	2,952 26	
Cooksville Station—		
Installation of Watt meters and differential relay protective equipment. ....		
Kent Station—		
Increasing capacity of station, purchase of four 2,500 K.V.A. Transformers, Improved Relay protective equipment and additional Current Transformers. ....	58,372 92	

Schedule "5"—Continued  
TRANSFORMER STATIONS—Continued

Essex Station—

Increasing capacity of station—purchase of four 5,000 K.V.A. Transformers, Current Transformers and improved relay protective equipment . . . . . \$ 74,242 23

Hamilton Station—

Purchase of land and initial payment for electrical equipment for Hamilton Station . . . . . 33,687 01

Queenston Station—

Building—Proportion chargeable to Transformer Station of total expenditures to date on construction of Queenston Generating and Transformer Station . . . . . \$ 241,496 03

Transformer Equipment—

Expenditure to date on purchase and installation of Transformers and Switching Equipment . . . . . 1,331,066 86

Total—being 43½% of the total expenditures to 31st October 1921 on the Building and the Generating and Transformer equipment \$3,460,156.40 plus a portion of the overhead expenses and interest—subject to revision upon completion of works . . . . . 1,572,562 89

Windsor Station—

Installation of Rotary Converter Equipment . . . . . 19,559 36

London Synchronous Condenser—

Purchase and installation of 10,000 K.V.A. Synchronous Condenser . . . . . 71,568 04

Toronto Synchronous Condenser—

Increasing capacity of Condenser from 4,000 to 5,000 K.V.A . . . . . 25,050 08

Etobicoke—

Purchase and installation of one 3 phase 1,500 K.V.A. Transformer, 4,000 Volt Feeder for Mimico and final payment on equipment installed 1917 . . . . . 13,468 88

\$ 2,006,903 32

Purchase and installation of Electrical and Metering Equipment for the following new Customers

Stamford Township . . . . . 435 22  
Queenston . . . . . 423 31  
Dominion Sugar Company, Wallaceburg . . . . . 18 73  
Markham . . . . . 1,147 40  
Newbury . . . . . 586 84  
Wardsville . . . . . 373 13  
Welland County Rock Crusher Company . . . . . 683 43

\$ 2,010,571 38

Extensions to and additional equipment installed in existing Distributing Stations—as follows—

York . . . . . \$ 473 39  
Port Stanley . . . . . 1,326 62  
Norwich . . . . . 135 48  
Port Credit Village . . . . . 163 65  
Acton . . . . . 96 29  
Hagersville (Purchase of Three 150 K.V.A. Transformers) . . . . . 7,524 21  
Rockwood . . . . . 96 92  
Goderich . . . . . 75 15  
Elmira . . . . . 60 00  
Streetsville (Toronto Milling Company) . . . . . 174 70  
Tilbury . . . . . 916 16  
Wallaceburg . . . . . 207 02  
Delaware . . . . . 162 44  
Bothwell . . . . . 207 23  
Harriston . . . . . 605 58  
Palmerston . . . . . 580 26  
Milverton . . . . . 333 77

Schedule "5"—Continued  
TRANSFORMER STATIONS—Continued

Petrolia (Purchase of 3 300 K.V.A. Transformers).....	\$9,040 05	
Forest.....	89 24	
West Lorne.....	502 14	
Watford.....	56 89	
Oil Springs.....	136 32	
Aylmer.....	128 84	
Waterloo.....	294 08	
Welland.....	28 05	
Toronto Milling Co.....	1,804 16	
Simcoe Station (Port Dover Feeder).....	154 22	
Ailsa Craig.....	191 34	
St. Mary's Portland Cement Co.....	282 22	
		\$ 25,846 42
Less value of equipment transferred to other stations and capitalized thereon from the following—		
Erindale.....	\$ 2,588 92	
St. Mary's Portland Cement Co.....	228 65	
Streetsville.....	1 34	
Fergus.....	80 00	
Lucan.....	176 48	
Dresden.....	168 32	
Thamesville.....	1 05	
Exeter.....	272 80	
Ridgetown.....	37 21	
Lake Erie and Northern Railway Company.....	1,514 00	
Listowel.....	1,901 40	
Burgessville.....	134 90	
St. Jacobs.....	55 66	
Canadian Salt Company.....	36 60	
St. Catharines.....	28 05	
Deller Bros.....	22 98	
Beachville Cyanamid Company.....	277 39	
Etobicoke.....	3,500 00	
	\$11,025 75	
		\$14,820 67
		\$ 2,025,392 05
Niagara System Spare Equipment—		
Five Transformers of various capacity for use on the whole System.....		6,718 83
Progress payments on Thirty 5,000 K.V.A. Transformers, now in course of manufacture, to be allotted, when completed, to the various Transformer Stations throughout the System.....		205,677 74
		\$2,237,788 62

NIAGARA RURAL POWER DISTRICT CONSTRUCTION

5 Miles Primary Underground Cable Lines to serve 23 Consumers in Niagara Township.....	\$	558 56
Dundas Rural Power District—6 Miles in West Flamboro Township to serve 14 Consumers.....		1,666 59
Lynden Rural Power District—14 Miles in Beverley and Ancaster Townships—To serve 73 Consumers.....		24 14
Waterdown Rural Power District—to feed six Class "1" Services.....		1,080 73
Dorchester Rural Power District—30 miles to serve 200 Consumers on West Nissouri, East Nissouri, Oxford North, Dorchester, Westminster, Yarmouth and London.....		6,123 89
Ridgetown Rural Power District—6 Miles 4,000-2,300 Volt Line to serve 19 Consumers in Howard Township.....		44 99
Saltfleet Rural Power District—62 Miles in Saltfleet Township to serve 533 Consumers in Saltfleet Township.....		5,377 57
		14,876 47

Schedule "5"—Continued  
 NIAGARA RURAL LINES

New lines and extension to existing lines as follows—	
In vicinity of Windsor.....	\$ 15,265 33
" Township of East Sandwich.....	2,022 29
" Ford City.....	1,544 89
" Township of Norwich.....	1,171 76
" vicinity of Welland and Port Robinson.....	1,166 76
" Merriton to St. Catharines.....	3,949 51
" Township of Etobicoke.....	246 57
" Agincourt to Iroquois Sand and Gravel Company.....	200 25
" Township of Scarborough.....	3,210 69
" Vicinity of Copetown.....	3,265 11
" West Flamboro Township (Bullock's Corners to Christie's Corners).....	4,295 68
	\$ 36,338 84
Less: Cost of Lines in York Township purchased by the Township, for which it paid the sum of—.....	50,455 82
Excess of receipts over expenditures during the year on Niagara Rural Lines.....	\$ 14,116 98

ONTARIO POWER COMPANY

Repayment to the Central Ontario System of the amount borrowed therefrom between March 1916 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company.....	\$ 1,719,472 22
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Schedule "6"

NIAGARA POWER DEVELOPMENT

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

For Surveying during Construction.....	\$ 13,563 27
" Right-of-Way.....	207,669 47
" Construction Plant and Machinery.....	4,677,512 90
" Temporary Buildings for Construction Purposes.....	956,113 41
" Generating Station and Equipment.....	1,173,722 84
" Screenhouse.....	39,678 99
" Construction—Material and Labour.....	\$ 20,566,913 13
Less: Amount included therein which represented materials and supplies on hand 31st October 1920.....	798,311 28
	19,768,601 85
Interest during Construction.....	2,574,214 40
Engineering and Superintendence.....	756,133 45
Overhead Expense—including Administrative, Executive and Accounting Salaries and Expenses, Insurance, Taxes and Fire Protection.....	723,576 96
	\$30,890,787 54

SURVEYING DURING CONSTRUCTION

Further Surveys made.....	\$ 13,563 27
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RIGHT-OF-WAY

Lands purchased, Franchises, and other ex- penses incidental thereto.....	\$ 129,359 55
Basements and upkeep of buildings, less rental collected.....	7,876 05
Miscellaneous, including crop and property damages, legal and general expenses.....	33,477 94
Farm equipment, supplies, horses, etc., on hand 31st October 1921 (taken over from Farms Account).....	20,025 78
Cultivation and upkeep of portions of right-of- way.....	16,930 15
	\$ 207,669 47

## Schedule "6"—Continued

## CONSTRUCTION PLANT AND MACHINERY

Steam and Electric Shovels.....	\$ 284,121 13
Rock Channellers and Drills.....	67,484 28
Air Compressors.....	157,182 13
Small Tools for general construction and work-shops.....	86,608 06
Electric Locomotives.....	141,653 46
Steam ".....	246,338 88
Dump Cars and Dump Wagons.....	177,963 69
Hoists and Derricks and Cranes.....	167,740 88
Locomotive Cranes.....	73,276 03
Rock Crushers, Conveyors and Accessories....	23,936 18
Concrete Mixers and Concrete Mixing Plants, and Lining Plants.....	2,031,683 88
Transformers.....	14,260 28
Water Pumps, including Motor Drive and Tanks.....	88,155 39
Wrought Iron Pipes and Fittings.....	132,887 25
Rentals paid for Plant operated on Rental basis.....	347,784 47
Hauling Trucks, Tractors and Automobiles....	152,986 48
Tiling and Caissons.....	277,314 32
Horses and Stable Equipment.....	6,706 52
Machine Tools and Woodwork Machinery....	40,644 96
Sundry construction equipment, tools and apparatus, including motors.....	158,784 63
	<u>\$ 4,677,512 90</u>

## TEMPORARY BUILDINGS FOR CONSTRUCTION PURPOSES

Storehouses, Machine, Carpenter, Blacksmith and other work-shops and Bunk Houses for employees.....	\$ 956,113 41
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## GENERATING STATION AND EQUIPMENT

Buildings and Structures.....	\$ 552,202 30
Water conveying and controlling structures.....	1,366 70
Generators.....	905,492 14
Switching General.....	377,934 08
Switching up to Low Tension Bus.....	36,448 87
Transformers and Switching Equipment between Transformer and Bus.....	416,502 06
High Tension Bus, Incoming and Outgoing Feeders.....	46,486 66
Service Equipment.....	116,789 63
Permanent Cranes.....	107,430 57
Miscellaneous Equipment.....	4,281 76
Auxiliary Systems, Permanent, including Oil and Water Supply Systems, Ventilation, Heating, etc.....	41,272 36
Temporary Equipment.....	21,094 24
Engineering and Superintendence.....	103,751 97
Fire Insurance.....	7,500 00
Administrative Office Expense.....	7,732 39
	<u>\$ 2,746,285 73</u>

Loss: Transformation Equipment and portion of expenditure on Building transferred to Niagara Transformer Station's Account (being 43½% of the total expenditures to 31st October 1921 on the station and equipment, \$3,460,156.40, plus a portion of the overhead expenses and interest—subject to revision upon completion of work).....	1,572,562 89
	<u>\$ 1,173,722 84</u>

## SCREENHOUSE SUPERSTRUCTURE

Superstructure.....	\$ 35,988 44
Miscellaneous material and labour.....	3,690 55
	<u>\$ 39,678 99</u>



## Schedule "6"—Continued

## CONSTRUCTION—MATERIAL AND LABOUR

Intake Works.....	\$	303,094	41
River improvements.....		194,132	61
Ice and Log Chutes.....		5,582	31
Penstocks.....		476,908	13
Power House at Queenston—Substructure.....		1,139,051	61
Turbines and Governors.....		737,046	95
Power and Telephone Lines—permanent.....		1,225	87
Power House Machinery, including large valves sluice gates and motors.....		206,955	00
Bridges, Trestles, Culverts and Roadways—permanent.....		521,896	79
Railways for construction purposes.....		926,301	40
Roadways for construction purposes.....		70,022	10
Power, Light and Telephone Systems for construction purposes including power sub-stations.....	\$	169,042	65
Less: amount collected from Insurance Companies account fire at Montrose.....		124,129	99
		44,912	66
Water and Sanitary Systems for construction purposes.....		50,571	98
Maintenance, repairs and up-keep of Construction Plant and Machinery.....		2,202,096	69
Operation of Auxiliary Plants—			
Construction Railways.....	\$	741,232	10
Power Stations.....		38,544	40
Machine Shop.....		332,091	58
Carpenter Shop.....		22,081	82
Garage.....		314,005	94
Stables.....		21,959	21
Power, Light and Telephone.....		437,213	35
Water and Sanitary Systems.....		39,053	11
Dressing Stations and Hospital.....		97,589	07
Earth and Rock Disposal.....		839,096	56
Camp Buildings, Equipment and Operation.....		143,207	22
Compressed Air Systems.....		98,120	85
	\$	3,124,194	21
Less: Net credit on Stone Crusher Operations.....		164,022	18
		2,960,173	03
Tests and Inspection.....		7,177	29
Forebay.....		134,406	91
Headworks—			
Substructure.....	\$	773,431	88
Superstructure.....		56,613	94
General.....		47,439	95
		877,485	77
Canal—			
Earth Excavation.....	\$	1,125,988	84
Rock.....		4,594,851	96
Concrete—Mass.....		2,306,618	87
Forms for Concrete—Mass.....		546,533	12
Concrete—Reinforced.....		41,732	25
Dredging.....		430,515	70
Rock fill and Rip Rap.....		211,646	98
Culverts.....		1,508	33
Pumping.....		200,519	70
Large Valves and Sluice Gates, including motor drive.....		45,799	28
Miscellaneous material and labor.....		4,365	87
		9,510,080	90
Elevator Shaft and Tunnel.....		18,677	69
Salvaging Construction Plant, Material, etc.....		22,261	11
	\$	20,410,061	21

## Schedule "6"—Continued

## CONSTRUCTION MATERIAL AND LABOUR.—Continued

Carried Forward .....	\$ 20,410,061 21
Less—	
Charged to above construction work, materials, spare parts and supplies purchased and paid for prior to October 31, 1920 .....	641,459 36
	<u>\$ 19,768,601 85</u>

## INTEREST DURING CONSTRUCTION

On Investment to 31st October 1917—\$2,376,789.50 at 5% per annum .....	\$ 118,834 41
On Investment in fiscal year ending 31st October 1918, \$5,174,181.45 at 6.2% per annum .....	320,805 53
On Investment in the fiscal year ending 31st October 1919, \$7,162,999.24 at 5¼% per annum .....	382,026 62
On Investment in the fiscal year ending 31st October 1920, \$12,090,992.66 at 6.2% per annum .....	749,641 55
On Investment in the fiscal year ending 31st October 1921, \$30,890,779.21 from the exact dates of the expenditure at 6.5% .....	1,002,906 29
	<u>\$ 2,574,214 40</u>

## ENGINEERING AND SUPERINTENDENCE

Head Office Engineering and Superintendence—including special reports obtained from expert Engineers .....	\$ 73,205 78
Field Office Engineering and Superintendence .....	409,794 87
Head Office and Field Designing .....	78,891 16
Field Office Accounting and Timekeeping .....	130,399 81
Field Office Equipment and Maintenance .....	42,493 64
Field Office Stationery and Blue Prints .....	21,348 19
	<u>\$ 756,133 45</u>

## OVERHEAD EXPENSES

Proportion of Head Office Administrative, Executive and Accounting Salaries and Expenses .....	\$ 375,058 58
Other Expenses chargeable direct to the Development .....	19,965 32
Insurance and Taxes .....	296,910 59
Expenses securing labor—including travelling .....	10,593 06
Fire Protection .....	21,049 41
	<u>\$ 723,576 96</u>

## Schedule "7"

ONTARIO POWER COMPANY OF NIAGARA FALLS  
AND  
ONTARIO TRANSMISSION COMPANY LIMITED

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Main Plant and Works .....	\$ 21,506 65
Upon Third Pipe Line .....	20,600 60
	<u>\$ 42,107 25</u>

## MAIN PLANT AND WORKS

Extensions and Betterments to Hydraulic and Generating Equipment .....	\$ 18,981 17
Installation of additional equipment for fire protection .....	2,058 81
Sundry small installations in Power House .....	540 63
Additional Transformers and Feeder Equipment to serve the Municipality of Port Colborne .....	3,451 78
Extensions to Distribution System in the Municipality of Humberstone .....	1,817 18
	<u>\$ 26,849 57</u>

## Schedule "7"—Continued

## MAIN PLANT AND WORKS—Continued

Deduct:			
Equipment sold to the Municipality of Mer-			
ritton .....	\$	3,000 00	
Sales of Sand, Gravel, etc. ....		2,342 92	
		<hr/>	\$ 5,342 92
			<hr/>
	\$		21,506 65

## THIRD PIPE LINE AND EQUIPMENT

Balances paid on contracts for Generators and			
other Equipment purchased in 1919 and			
1920; also certain minor additions and			
betterments .....	\$	31,384 09	
Engineering and Administrative expenses in			
connection with the above .....		1,766 03	
		<hr/>	\$ 33,150 39
Deduct:			
Spare equipment and materials sold. ....		23,557 58	
		<hr/>	9,592 81
Restoration of ground and property in Queen Victoria Niagara			
Falls Park .....		11,007 79	
		<hr/>	\$ 20,600 60

## Schedule "8"

## THUNDER BAY SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Power Development .....	\$	2,123,703 06
" Transmission Lines .....		115,477 02
" Transformer Stations .....		106,557 35
		<hr/>
	\$	2,345,737 43

## POWER DEVELOPMENT—NIPIGON

Construction Material and Labour—		
Power House Substructure .....	\$	347,036 02
Turbines and Governors .....		71,245 72
Tailrace .....		31,969 84
Bridges, Trestles, Culverts and Permanent Roadways .....		239 05
Construction of Temporary Railways .....		38,433 06
" " Permanent Railways .....		2,081 40
" " Temporary Roadways .....		1,219 10
Power, Light & Telephone Equipment for construction pur-		
poses .....		41,347 24
Water and Sanitary Systems for construction purposes .....		15,933 89
Compressed Air System for Construction .....		11,425 44
Operation of Auxiliary Plants including Power and Light,		
Air Compressors and Camps .....		31,386 68
Sanitary and Drainage Systems (Permanent) .....		327 48
Reservoirs .....		26,520 76
Primary Power Dams and Spillways .....		273,559 22
Auxiliary Power .....		80,880 60
Forebay .....		84,723 04
Headworks .....		8,849 15
Heating Systems in Construction Camp .....		15,323 62
Blacksmith's Shop Equipment .....		1,732 21
Carpenter .....		5,380 14
Machine .....		4,643 16
Concrete Mixer and Distributing Equipment .....		42,658 23
Stone Crusher, Washer and Screener .....		48,853 12
Sand Production and Cleaning .....		12,927 56
Gravel .....		6,971 27
Spare Equipment—Turbine Parts .....		7,132 02
Auxiliary Passageways .....		5,803 22

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\$1,221,602 24

## Schedule "S"—Continued

## POWER DEVELOPMENT—NIPIGON—Continued

Carried Forward.....		\$1,221,602 24	
Less—			
Amounts charged to above construction work in respect of materials, spare parts and supplies purchased and paid for prior to October 31, 1920.....		322,921 81	
			\$898,680 43
Maintenance and upkeep of Construction Plant and small Tools purchased....			136,500 42
Construction and Maintenance of Temporary Buildings.....			8,840 78
Generating Station and Equipment—			
Building Super-structure.....	\$273,676 41		
Generators.....	121,902 60		
Transformers.....	48,438 41		
Switching Equipment General.....	99,374 85		
Miscellaneous Equipment, including Cranes, Hoists, Transfer Trucks, etc.....	16,405 23		
Auxiliary Systems, including Heating, Ventilation, Water Cooling System, Oil and Water Supply.....	38,239 78		
Temporary Buildings, Field Overhead and Plant Rental....	32,641 95		
Engineering and Superintendence, Head Office and Field....	66,273 69		
Operators' Cottages.....	45,220 73		
			742,173 65
Interest during Construction.....			66,675 13
			\$ 1,852,870 41
Engineering and Superintendence—			
Head Office Engineering and Superintendence.....	\$ 34,020 62		
Field " " " ".....	36,659 54		
Head Office and Field Designing.....	4,063 65		
Field Office Accounting and Timekeeping.....	26,050 79		
Field Office Equipment and Maintenance....	4,724 11		
Field Office Stationery and Blue Prints.....	1,227 41		
Police Protection and Sundries.....	6,686 93		
			113,433 05
Overhead Expense—			
Proportion of the Head Office Administrative, Executive and Accounting Salaries and Expenses.....	\$ 75,461 17		
Insurance and Taxes.....	68,725 76		
Expenses securing labor, including travelling.....	9,021 51		
Postage, Telephone and Telegraph Service.....	1,272 94		
Miscellaneous.....	2,918 22		
			157,399 60
Total expenditures in the year on Power Development.....	\$	2,123,703 06	

## TRANSMISSION LINES

Expenditure in the year on the construction of—			
New 110,000 Volt Line from Nipigon Development to Port Arthur.....	\$	27,590 48	
New 110,000 Volt Line from Nipigon to Junction near Nipigon Paper Company.....		15,496 75	
New 110,000 Volt Line from Junction Nipigon Township to Nipigon Paper Company.....		9,263 46	
New 110,000 Volt Line from Junction Pole near Nipigon Paper Company to Sprucewood Junction.....		63,126 33	
Total expenditures in the year on Transmission Lines.....	\$	115,477 02	

## TRANSFORMER STATIONS

Expenditures in the year on construction and equipment for—			
New Station at Port Arthur.....	\$	105,403 64	
Metering equipment at Nipigon Fibre and Paper Mills.....		1,153 71	
Total expenditures in the year on Transformer Stations.....	\$	106,557 35	

## Schedule "9"

## SEVERN SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Power Development.....	\$	2,485 04
" Transmission Lines.....		17,720 82
" Transformer Stations.....		5,313 52
" Rural Power Districts.....		53 42
		<u>\$ 25,572 80</u>

## POWER DEVELOPMENT

Construction of roadway between Buckskin Station and Big Chute Plant, additional equipment for Machine Shop and final payments on electrical equipment.....	\$	2,485 04
Total expenditure in the year on Power Development....	\$	<u>2,485 04</u>

## TRANSMISSION LINES

Extensions to and additional equipment on existing lines—as follows—		
Junction Pole (Elmvale) to Junction Pole (Stayner).....	\$	14 00
Big Chute Plant to Waubauskene—		
Telephone Cross Arms.....	\$	1,643 27
Replacing original conductor with 4.0 Aluminum cable....		17,643 32
		<u>19,286 59</u>
Waubauskene to Junction Pole for Coldwater Junction Pole (Collingwood) to Junction Pole (Camp Borden).....		6 59
		31 25
Junction Pole (Coldwater) to Junction Pole (Elmvale).....		62 50
Junction Pole (Elmvale) to Junction Pole (Collingwood).....		45 65
	\$	<u>19,446 58</u>
Less:		
Equipment transferred to other lines and capitalized thereon, from the following—		
Junction Pole 431 to Port Mc-Nichol.....	\$	1,487 94
Waubauskene Switching Station.....		237 82
		<u>1,725 76</u>
Total expenditure in the year on Transmission Lines....	\$	<u>17,720 82</u>

## TRANSFORMER STATIONS

Extensions to and additional equipment on existing stations—		
Penetang.....	\$	45 60
Barrie—Increased capacity.....		8,616 56
Collingwood.....		451 17
Coldwater.....		472 38
Waubauskene.....		282 00
Victoria Harbor.....		353 57
Cookstown.....		482 30
	\$	<u>10,703 58</u>

## Schedule "9"—Continued

Less—

Equipment transferred to other stations and capitalized thereon, from the following—		
Port McNichol.....	\$ 262	51
Midland.....	37	25
Alliston.....	2,781	12
Thornton.....	32	98
Bradford.....	5,321	75
	<u>8,435</u>	<u>61</u>
	\$ 2,267	97

Spare Equipment—

Four Transformers various capacity, for use on the whole System.....	3,045	55
--	-------	----

Total expenditure in the year on Transformer Stations... \$ 5,313 52

## RURAL POWER DISTRICTS CONSTRUCTION

Construction of 5.25 miles of 3 phase and 2 miles of single phase line South from Collingwood on Hurontario Road to supply 43 Consumers—Preliminary Engineering.....	\$ 53	42
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Total expenditure in the year on Rural Power Districts... \$ 53 42

## Schedule "10"

## ST. LAWRENCE SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Transmission Lines.....	\$ 98,982	32
" Transformer Stations.....	100,968	36
" Rural Power Districts Construction.....	13,109	26
	<u>\$ 213,059</u>	<u>94</u>

## TRANSMISSION LINES

Construction of new Transmission Lines as follows—

Cornwall Station to Grant's Corner — 44,000 Volt Line....	\$ 5,569	29
Grant's Corner to Martintown — 44,000 " ".....	7,130	03
Martintown to Apple Hill — 44,000 " ".....	8,576	38
Apple Hill to Dominionville — 44,000 " ".....	1,632	26
Apple Hill to Avonmore — 4,000 " ".....	1,124	99
Avonmore Jet. to Dominionville Jet.— 4,000 " ".....	528	27
Dominionville to Maxville — 44,000 " ".....	12,399	12
Dominionville to Alexandria — 44,000 " ".....	16,750	32
Martintown to Lancaster — 4,000 " ".....	32,148	89
Junction Pole Cornwall to Cornwall Pulp & Paper Company — 44,000 " ".....	18,126	55
	<u>\$ 103,986</u>	<u>10</u>

Extension to and additional equipment installed on existing Lines as follows—

Morrisburg to Prescott.....	\$ 112	34
Cornwall Sub to Toronto Paper Company.....	5,522	42
	<u>5,634</u>	<u>76</u>
	\$ 109,620	86

Less:

Equipment transferred to other lines and capitalized thereon from the following—		
Brockville to St. Mary's College.....	\$ 10,483	07
Morrisburg to Winchester.....	16	85
Chesterville Line Extension.....	13	94
Cornwall to Morrisburg.....	124	68
	<u>10,638</u>	<u>54</u>

\$ 98,982 32

Schedule "10"—Continued  
TRANSFORMER STATIONS

Construction and equipment of new stations  
as follows—

Alexandria.....	\$	4,290 87	
Martintown.....		9,330 25	
Apple Hill.....		8,682 27	
Cornwall Pulp and Paper Co. Station.....		3,383 15	
Williamsburg.....		1,530 91	
Lancaster.....		518 77	
		\$	27,736 22

Extensions to and additional equipment installed  
on existing stations as follows—

Cornwall Station—

Temporary extension 4—750 KVA Trans- formers.....	\$	22,272 01	
Permanent extension 4—5000 KVA Trans- formers.....		31,911 02	
Miscellaneous labor and material.....		592 42	

\$ 54,775 45

Toronto Paper Co. Station—

Increased capacity.....	\$	11,447 76	
Chesterville.....		8 72	

66,231 93

\$ 93,968 15

Less:

Equipment transferred to other stations and  
capitalized thereon from the following—

Prescott.....	\$	159 00	
Brockville.....		200 79	

359 79

\$ 93,608 36

Spare Equipment—

One—750 K.V.A. for use on the System.....		7,360 00	
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Total expenditure in the year for Transformer Stations..... \$ 100,968 36

RURAL POWER DISTRICTS CONSTRUCTION

Brockville to St. Mary's College—

2.38 miles of primary wood pole lines and secondary equip- ment, 2300 volt three phase circuit to serve St. Mary's College and Dr. Oglivie's farm.....	\$	9,951 74
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Brockville to Brockville Asylum Farm with extensions to Dr. Clark's Farm.....		614 69
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Prescott Rural Power District—

15 miles of Primary Wood Pole Lines and Secondary Equip- ment to serve 60 customers in the Townships of Augusta and Edwardsburg, including the police village of Spence- ville.....		2,037 05
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Ridge Road Rural Extension from Chesterville—

To cover the cost of approximately 63 miles of Rural Primary from a pole outside the Chesterville Sub-Station to the farms of Ingram Cross, Oscar Foster and Smith Brothers on the poles of St. L. 3 with the secondary necessary for these 3 customers.....		505 78
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Total expenditure in the year on Rural Power Districts..... \$ 13,109 26

## Schedule "11"

## WASDELL SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Power Development .....	\$	124 62
" Transmission Lines .....		498 48
" Transformer Stations .....		694 54
" Rural Construction .....		1,117 43
	\$	<u>2,435 07</u>

## POWER DEVELOPMENT

Extension to Operator's Cottage .....	\$	124 62
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## TRANSMISSION LINES

Extensions to and additional equipment on existing lines—as follows—

Junction Pole to Longford Mills .....	\$	181 81
Wasdell Power House to Foukham Junction .....		95 11
Kirkfield Station to Village of Kirkfield .....		45
Junction Pole near Gamebridge to Stone Quarries, Kirkfield .....		221 11

Total expenditures in the year on Transmission Lines .....	\$	<u>498 48</u>
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## TRANSFORMER STATIONS

Extensions to and additional equipment on existing transformer stations—as follows—

Beaverton .....	\$	532 98
Kirkfield Crushed Stone Co's Station .....		75 85
Kirkfield Village Station .....		85 71

Total expenditures in the year on Transformer Stations—	\$	<u>694 54</u>
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## RURAL LINES

Extensions to existing lines as follows—

Cedarhurst Line out of Beaverton .....	\$	418 70
" " to Maple Beach District .....		319 67
Woodville Line into Eldon Township .....		638 79

\$ 1,377 16

Less:

Amount collected from sundry customers in Broek Township for service installations ..		259 73
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Total expenditure in the year on Rural Lines .....	\$	<u>1,117 43</u>
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## Schedule "12"

## EUGENIA SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Power Development .....	\$	11,012 97
" Transmission Lines .....		88,168 89
" Transformer Stations .....		33,621 01
" Extensions to existing Rural Lines .....		400 62
	\$	<u>133,203 49</u>

## POWER DEVELOPMENT

Betterments to Turbines, additional equipment for Machine Shop .....	\$	6,871 74
Final payments on Generator, Transformer and Voltage Regulator .....		4,141 23
	\$	<u>11,012 97</u>



Schedule "12"—Continued  
EUGENIA SYSTEM—Continued  
TRANSMISSION LINES

Balance of construction costs of new Transmission Lines as follows—

Teeswater to Wingham—40,000 Volt Line.	\$ 4,386 65	
Wingham Junction to Wingham Station— 40,000 Volt Line.	4,921 15	
Walkerton Quarry Junction to Teeswater Jet.—26,000 Volt Line.	558 64	
Teeswater Junction to Teeswater Station— 40,000 Volt Line.	1,079 79	
Teeswater Junction to Kinloss Junction— 40,000 Volt Line.	734 17	
Kinloss Junction to Holyrood Station— 40,000 Volt Line.	4,923 58	
Kinloss Junction to Kincardine—40,000 Volt Line.	15,213 81	
Holyrood to Lucknow—40,000 Volt Line.	6,031 76	
Holyrood to Ripley—4,000 Volt Line.	7,226 58	
Walkerton Junction to Walkerton Quarry Jet.—26,000 Volt Line.	453 25	
		\$ 45,529 68

Extensions to and additional equipment on existing lines—

Eugenia Falls to Chatsworth	115 84	
“ “ Flesherton	140 91	
Hanover to Chesley—Telephone Lines	621 13	
Flesherton Junction to Dundalk	134 37	
Rockwood Junction to Kilsythe	69 54	
Kilsythe to Tara	79 76	
Hornings Mills Distribution System	7 74	
Hanover to Carlsruhe—replacing copper cable with aluminum	4,341 90	
Carlsruhe Junction to Neustadt—replacing copper cable with aluminum	3,139 22	
Junction to Carlsruhe	18 94	
Kilsythe and Tara—Telephone Service	130 11	
Hanover Station to Hanover Junction— additional power and telephone circuits	3,169 49	
Flesherton Junction to Durham Junction— Double circuit telephone line	7,057 78	
Durham Junction to Hanover Junction— Additional telephone circuit	\$1,756 29	
Additional Power line circuit and air break switches	19,831 82	
		\$ 43,614 84

Less—

Equipment transferred to other lines and capitalized thereon, from the following—

Durham to Mount Forest Junction	\$ 69 90	
Hanover to Walkerton	905 73	
		975 63

42,639 21

Total expenditures in the year on Transmission Lines. . . . . \$ 88,168 89

TRANSFORMER STATIONS

Construction and equipment of new stations as follows—

Priceville	\$ 3,007 61	
Teeswater	4,582 24	
Wingham	7,459 00	
Holyrood	5,792 29	
Kincardine	5,536 96	
		\$ 26,378 10

Schedule "12"—*Continued*  
EUGENIA SYSTEM—*Continued*

Extensions to and additional equipment installed in existing stations, as follows—

Owen Sound.....	\$ 264 64	
Durham—Increased capacity .....	2,460 13	
Hanover— " " .....	16,412 40	
Mount Forest.....	559 00	
Shelborne.....	19 70	
Orangeville—Increased capacity.....	1,223 34	
Grand Valley.....	284 19	
Tara.....	578 99	
	\$ 21,802 39	

\$ 48,180 49

Less—

Equipment transferred to other stations and capitalized thereon from the following—

Durham Cement Company.....	\$ 1,449 85
Arthur.....	187 25
Kilsythe.....	28 95
	\$ 1,666 05

Equipment removed from Durham Cement Company's Station and sold—1 Frequency Changer Set.....

14,953 43      16,659 48

31,521 01

Spare Equipment—

Three—50 K.V.A. Transformers for use on the whole System..... 2,100 00

Total expenditure in the year on Transformer Stations..... \$ 33,621 01

RURAL LINES

Extensions to existing lines as follows—

In vicinity of Flesherton.....	340 50
" " Markdale.....	58 80
" Derby Township.....	1 32

Total expenditure in the year on Eugenia Rural Lines..... \$ 400 62

Schedule "13"

OTTAWA SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Rural Power Districts.....	\$ 4,692 23
" Transformer Stations.....	5 27
	\$ 4,697 50

RURAL POWER DISTRICTS CONSTRUCTION

Expenditures in the year on new lines in Nepean Township to

supply power to 51 Customers..... \$ 4,692 23

TRANSFORMER STATIONS

Engineering expenses only in the year on new station to supply

rural customers in Nepean Township..... \$ 5 27

## Schedule "14"

## MUSKOKA SYSTEM

## CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon	Power Development .....	\$	302 54
"	Transformer Stations .....		111 15
		\$	<u>413 69</u>

## POWER DEVELOPMENT

Final Payment on Electrical Equipment supplied by Canadian General Electric Company .....	\$	<u>302 54</u>
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## TRANSFORMER STATIONS

Additional equipment for Huntsville Station .....	\$	<u>111 15</u>
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## Schedule "15"

## RIDEAU SYSTEM

## CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon	Power Development .....	\$	7,343 47
"	Transmission Lines .....		27,051 66
"	Transformer Stations .....		7,221 40
		\$	<u>41,616 53</u>

## POWER DEVELOPMENT

Final payments on account of electrical equipment installed in Generating Station, purchase of miscellaneous tools and equipment for operating purposes .....	\$	<u>7,343 47</u>
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## TRANSMISSION LINES

Construction of new Transmission Lines—as follows—

Merriekville to Kemptville—26,000 Volt Line .....	\$	24,227 36
Balderson to Lanark—2,300 Volt Line .....		6,201 15

\$ 30,428 51

Less—

Equipment transferred to other lines and capitalized thereon from the following—		
High Falls to Perth .....	\$	356 59
Junction Pole to Carleton Place .....		3,020 26

3,376 85

Total expenditure in the year on Transmission Line .... \$ 27,051 66

## TRANSFORMER STATIONS

Construction and equipment of (new) Stations  
as follows—

Balderson .....	\$	2,270 77
Kemptville .....		4,291 09

\$ 6,561 86

Schedule "15"—*Continued*

Extensions to and additional equipment installed in existing stations as follows—	
Perth.....	\$ 78 60
Smith Falls.....	548 12
Merrickville.....	55 70
	<u>8 682 42</u>
Less—	
Equipment transferred to other Stations and capitalized thereon from—	
Carleton Place.....	22 88
	<u>659 54</u>
Total expenditures in the year on Transformer Stations—	<u>\$ 7,221 40</u>

## Schedule "16"

## ESSEX COUNTY SYSTEM

## CAPITAL EXPENDITURES FOR YEAR ENDING 31ST OCTOBER, 1921

Upon Transmission Lines.....	\$ 1,984 14
" Transformer Stations and Office Buildings.....	8,374 24
" Local Distribution Systems.....	16,113 74
	<u>8 26,472 12</u>
Less: Land sold and Equipment transferred.....	2,638 85
	<u>8 23,833 27</u>

## TRANSMISSION LINES

Extensions to and additional equipment on the following lines—	
4,000 Volt Line on First Concession.....	\$ 1,852 35
H. T. Station to Canard River.....	82 98
Canard River to Amherstburg.....	3 25
Harrow to Kingsville.....	100 01
Main Line to Amherstburg.....	12 55
	<u>8 2,051 14</u>
Less: Materials and Equipment sold.....	67 00
	<u>8 1,984 14</u>

## TRANSFORMER STATIONS AND OFFICE BUILDING

Converting the building which formerly housed the Steam Plant into an Office Building—balance of expenditure....	\$ 1,657 94
Additional equipment installed in the following stations—	
Leamington.....	\$ 3,268 45
Kingsville.....	158 29
Essex.....	3,424 24
Canard River.....	2 34
Harrow.....	43 21
Cottam.....	46 77
	<u>8 6,943 30</u>
Less: Equipment transferred.....	227 00
	<u>6,716 30</u>
	<u>8 8,374 24</u>

Schedule "16"—*Continued*  
 ESSEX COUNTY SYSTEM—*Continued*  
 LOCAL DISTRIBUTION SYSTEMS

Extensions to the Local Distribution Systems as follows—

Leamington.....	\$ 1,935 27
Kingsville.....	3,462 43
Essex.....	1,765 87
Amherstburg.....	8,169 90
Harrow.....	69 11
Cottam.....	521 10
Canard River.....	190 06
	\$ 16,113 74

Schedule "17"  
 THOROLD SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Metering Equipment.....	\$ 558 52
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METERING EQUIPMENT

Installation of Metering Equipment at existing Customers' Plants.....	\$ 296 85
Installation of Metering Equipment at Thorold Station.....	261 67
	\$ 558 52

Schedule "18"

CENTRAL ONTARIO AND NIPISSING SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Power Development—Central Ontario Division.....	\$ 557,447 91
“ Transmission Lines “ “ “.....	11,907 68
“ Transformer Stations— “ “ “.....	33,909 09
“ Local Utilities— “ “ “.....	169,987 20
“ Rural Lines— “ “ “.....	509 80
“ Power Development—Nipissing Division.....	56,436 52
“ Local Utilities— “ “ “.....	13,557 50
“ Pulp Mill and Bruton Township Pulpwood Areas.....	54,886 71
	\$ 898,642 41

POWER DEVELOPMENT

At Trenton—	
Installation of Generator Brakes, Mulestand, and erection of Barn.....	\$ 741 04
At Frankford—	
Installation of Metering and other Equipment.....	1,456 42
At Campbellford—	
Wattmeter, Relay Protection and Grounding Device.....	509 83
At Healy Falls—	
Installation of Switching, Metering and other Equipment.....	4,367 38
At Auburn—	
Installation of Lightning Arrester; covering wheelpits.....	1,812 35
At Fenelon Falls—	
Lightning Arresters and Metering Equipment.....	698 97
At Peterboro—	
Metering Equipment.....	\$39 49

Schedule "18"—Continued

CENTRAL ONTARIO AND NIPISSING SYSTEM—Continued

At Ranneys Falls—

Expenditures on new Generating Plant during Year—		
Land and Buildings	.....	\$41,364 78
Head-Race, Tailrace, Pen-stocks, etc.	.....	193,988 06
Turbines	.....	66,147 07
Generators	.....	80,738 97
Roadways and Drainage	.....	2,226 33
Construction Railroads; Concrete, Crushing and Gravel Systems; Temporary Buildings; Machine Shops; Small Tools and Equipment, etc.		41,562 22
Construction Material	.....	35,225 04
Interest during construction, for the year		19,307 84
Head Office Engineering and Superintendence	.....	37,335 49
Field Office Engineering and Superintendence	.....	20,415 70
Sundry Overhead Expenses	.....	8,026 59
Proportion of Head Office Administrative, Executive and Accounting Salaries and Expenses	.....	18,907 11
		<u>565,245 20</u>
		\$ 575,670 68

Less:

Equipment and Material transferred from Healy Falls	.....	\$ 3,222 77
Land sold to Town of Napanee	.....	15,000 00
		<u>18,222 77</u>

Total Expenditures during the year—on Power Developments in the Central Ontario Division ..... \$ 557,447 91

TRANSMISSION LINES

Construction of New Lines—		
Norwood to Havelock	.....	\$ 11,302 83
Auburn Switching Tower	.....	3,732 17
		<u>\$ 15,035 00</u>

Additional Equipment on Lines—

Auburn to Lakefield	.....	\$ 282 28
Norwood to Peterborough	.....	1,319 95
Healy Falls to Norwood	.....	686 65
Pictou to Wellington	.....	64 55
Wooler to Sidney	.....	71 67
Meyersburg to Wooler	.....	49 96
Healy Falls to Meyersburg	.....	49 96
Harold to Madoc	.....	1,042 09
Pictou to Wellington	.....	77 00
Deseronto to Napanee	.....	1 20
Oshawa to Whitby	.....	64 61
Port Hope Switching Tower	.....	17 08
Belleville " " "	.....	17 08
		<u>3,744 08</u>

\$ 18,779 08

Less: Equipment transferred and sold.....

6,871 40

Total expenditure during the year on Transmission Lines, in the Central Ontario Division ..... \$ 11,907 66

TRANSFORMER STATIONS

Construction of New Stations at—

Norwood	.....	\$ 10,939 87
Marmora	.....	3,374 11
Lakefield	.....	1,508 96
		<u>\$ 15,822 94</u>

\$ 15,822 94

## Schedule "18"—Continued

## CENTRAL ONTARIO AND NIPISSING SYSTEM—Continued

Extensions to and Additional Equipment installed in Stations  
at—

Cobourg	\$	120 08
Peterborough		595 71
Bowmanville		346 96
Oshawa (Additional Transformer and Feeders)	12	412 99
Lindsay		467 92
Stirling		342 00
Pulp Mill		80
Trenton		356 87
Belleville		413 72
Belleville—Cement Co.		156 87
Deseronto		127 41
Napanee		137 90
Picton		439 36
Trenton—Chemical Products Co.		730 47
Glen Miller		104 63
Nassau		301 83
Lindsay (Old Station)		249 80
Madoc		106 27
Sulphide		1,500 00
Healy Falls—Ontario Rock Co.		4,988 69

	\$	23,900 28
Less: Equipment transferred		5,814 13
	\$	18,086 15

Total Expenditures in the year on Transformer Stations in the Central Ontario Division	\$	33,909 09
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## LOCAL UTILITIES—CENTRAL ONTARIO DIVISION

Extensions to the following Local Utilities—

Belleville —Electric	\$	13,210 98
Bowmanville— "		2,144 54
Newcastle — "		2,316 17
Orono — "		410 42
Brighton — "		1,715 31
Cobourg — "		6,103 89
" —Gas		246 98
" —Water		17,078 40
Lindsay —Electric		5,361 59
Millbrook — "		219 19
Napanee — "		3,518 76
" —Gas		9 86
Deseronto —Electric		2,302 08
Newburgh — "		156 46
Oshawa — "		42,525 19
" —Gas		12,781 33
Port Hope —Electric		3,428 01
Peterborough—Gas		48,691 25
" —Street Railway		3,552 40
Trenton —Electric		3,452 89
Tweed — "		761 50

Total Expenditure during the year on Local Utilities in the Central Ontario Division	\$	169,987 20
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## RURAL LINES—CENTRAL ONTARIO DIVISION

Extensions to Rural Lines, as follows—

In East Whitby Township	\$	128 55
In West Whitby " "		157 94
In Pickering " "		223 31

Total Expenditure in the year on Rural Lines in the Central Ontario Division	\$	509 80
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## Schedule "18"—Continued

## CENTRAL ONTARIO AND NIPISSING SECTION—Continued

## POWER DEVELOPMENT—NIPISSING DIVISION

Construction of, and improvements to, Storage Dams in the Nipissing Division.....	\$ 4,599 75
New Generating Equipment.....	51,836 77
Total Expenditures in the year on the Power Development in the Nipissing Division.....	\$ 56,436 52

## LOCAL UTILITIES—NIPISSING DIVISION

Extensions to the following Electric Utilities—	
North Bay.....	\$ 6,755 23
Callander.....	111 09
Powassan.....	766 38
North Bay—Superintendent's House.....	\$ 7,632 70
	5,924 80
Total expenditures in the year on the Local Electric Utilities in the Nipissing Division.....	\$ 13,557 50

## PULP MILL AND BRUTON TOWNSHIP PULPWOOD AREAS

Construction of a Slasher and Barking Mill at Baneroft.....	\$ 47,535 80
Construction of Dams at Caster Oil Chute, Head Lake and Poreupine Rapids.....	7,749 91
	\$ 55,285 71
Less: Equipment removed and sold.....	399 00
Total Expenditures in the year on Pulp Mill and Bruton Township Pulpwood Areas.....	\$ 54,886 71

## Schedule "19"

## MISCELLANEOUS CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

Upon Stone Quarry at Walkerton.....	\$ 280,683 13
" Service Buildings and Equipment.....	21,307 03
" Office Buildings.....	11,732 47
" Office Furniture and Equipment.....	17,872 57
	\$ 331,595 20

## STONE QUARRY AT WALKERTON

Balance of cost of Quarry Lands, and clearing.....	\$ 6,379 17
Excavating Machinery.....	15,635 57
Primary Crushing Plant.....	85,395 44
Screening and Secondary Crushing Plant.....	39,141 70
Storing Plant.....	19,162 70
Power Line, Station and Distribution System.....	19,993 87
Railway Right-of-way, Tracks and Equipment.....	112,177 70
Miscellaneous Buildings and Equipment.....	1,912 12
Supplies and spare parts.....	12,766 87
	\$ 312,565 14
Less: Depreciation written off and charged against the cost of stone taken out in the year, which cost was in turn included in the price of cement supplied to the Chippawa and Nipigon developments.....	31,882 01
	\$ 280,683 13



## Schedule "19"—Continued

## MISCELLANEOUS EXPENDITURES—Continued

## SERVICE BUILDINGS AND THEIR EQUIPMENT

Erection of Storage Shed at Strachan Avenue.	\$	1,486 61	
Final payment to Canadian Pacific Railway for building siding into our Service Buildings at Strachan Avenue.		364 41	
Equipment for Cafeteria at Strachan Avenue Buildings.		135 49	
Additional office furniture, shelving, partitions, etc. for Storehouse.		1,232 06	
Additional equipment for Garage at Strachan Avenue, consisting of—Car Cylinder Grinder, Vulcanizing Outfit, Battery Charging Outfit, Bench for Vulcanizer, Desks, Chairs and Cabinets, also Shelving.		6,016 96	
Additional equipment for Machine Shop at Strachan Avenue, consisting of—Benches, Machine Tools, Laths, Grinding Machine, Disc, Grinder, Dies and Patterns, Exhaust System for Carpenters Shop, Shelving, etc.		15,462 46	
Additional equipment for Laboratory at Strachan Avenue, consisting of—Apparatus for testing cement, concrete, life of lamps, auto head lights and for testing loads, Portable Instruments and other Meter Equipment, Sundry Chemical and Blue Print Machine Equipment, Corono Voltmeter, alterations to office and office Equipment.		11,457 75	
Office Furniture for Hamilton Storehouse Office		152 52	
Installation of Fire Extinguishers, Hose, etc. at Niagara Falls Storehouse.		149 26	
Erection of Stable at Cobourg Pole Yard.		872 91	
Installation of Partitions in Hamilton Office.		112 50	
			\$ 37,442 96
Less—			
25% cost of changing partitions between Machine Shop and Garage at Strachan Avenue capitalized October 1920 Charged to Operation.	\$	523 20	
Value of second hand Generator transferred from Hamilton Garage.		93 66	
Transfer of cost of Garage Equipment at Niagara Falls to Chippawa—Queenston Development and capitalized thereon.		15,519 07	
			16,135 93
			\$ 21,307 03

## OFFICE BUILDINGS

Administration Building Annex, Centre and Elm Avenues—Remodelling Heating System, Installation of Fire Escapes, and erection of partitions in ground floor, cleaning, painting and lighting, also building racks and shelves for stationery.	\$	14,652 19	
Alterations to Second Floor of 55 Murray Street.		1,190 50	
Installation of Bicycle Shed at rear of Main Building; Installation of partitions in Room 612 Main Building.		1,585 58	
	\$	17,428 27	
Less—			
Proportion of alterations to Murray Street Buildings written off to Operating Expenses.		5,695 80	
	\$		11,732 47

Schedule "19"—*Continued*  
 MISCELLANEOUS EXPENDITURES—*Continued*  
 OFFICE FURNITURE AND EQUIPMENT

Installed in Main Office, Toronto (Less Depreciation written off to Operating Expenses).....	\$ 11,645 47	
Installation of an Inter-office Telephone System, including Automatic Switch Board, Private Long Distance Switch Board, Telephones and wiring in connection with same (Initial Payment).....	5,597 14	
Installed in Hamilton Office, (Less Depreciation written off to Operating Expenses).....	395 00	
Installed in Electrical Inspection Offices, (Less Depreciation written off to Operating Expenses).....	234 96	
	<u>          </u>	<u>          </u>
		<u>          </u> \$ 17,872 57

Schedule "20"

EXPENDITURES CHARGED TO THE PROVINCE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921.

Power Investigations, Surveys, etc:—		
Engineering assistance to non-operating Municipalities and Districts; gathering data for statistical purposes; estimates for the supply of power; also rate investigations.....	\$ 12,279 42	
Legal Expenses re Thunder Bay System and Great Lakes Paper Co., Ltd.....	1,750 00	
General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and Stream Flow, and special Hydrographic Investigations and Reports.....	65,242 24	
Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916.....	7,459 85	
Estimates, Surveys and Demonstrations in Rural Districts.....	37,707 01	
Electrical Inspection:—		
Salaries and Expenses of Inspectors; Expenses of Local Offices and Administration.....	\$212,590 10	
Revenue from Inspection Fees.....	183,006 60	
	<u>          </u>	<u>          </u>
	29,583 50	
Salary of Chairman of Commission (Payable out of the Consolidated Revenue Fund of Ontario. Section 5 (1) Power Commission Act).....	6,000 00	
	<u>          </u>	<u>          </u>
		\$ 160,022 02
Radial Railway Investigations, Survey, etc:—		
Expenditures covering Engineering Investigations and Surveys, Submission of By-laws and Issue of Reports on proposed Radial Railways (including \$130,697.22 expended and capitalized prior to 31st October 1920).....	\$ 151,871 77	
and		
Expenditures of the Commission in the preparation of data, and the submitting of same to the Royal Hydro Radial Commission, also time of Engineers,		

## Schedule "20"—Continued

## EXPENDITURES CHARGED TO THE PROVINCE.—Continued

Office Assistants and Counsel  
in connection with this work  
(including \$44,704.09 expended  
prior to 31st October 1920) . . . \$ 335,123 93

\$ 486,995 70

Total . . . . . \$ 647,017 72

## ENGINEERING ASSISTANCE TO THE FOLLOWING NON-OPERATING MUNICIPALITIES AND DISTRICTS, AND GATHERING DATA, ETC.

Municipal Meetings . . . . .	\$ 39 30	Alvinston . . . . .	\$ 169 60
Orillia . . . . .	4 53	Saugeen District . . . . .	173 64
Warton . . . . .	4 53	Merlin . . . . .	16 04
Kemptville . . . . .	743 30	Thornton . . . . .	9 69
Kent Co. Dist. . . . .	5 89	Elmstead . . . . .	14 43
Iroquois . . . . .	35 97	Arkona . . . . .	23 69
Rockland . . . . .	91 72	Stoney Point . . . . .	23 57
Meaford . . . . .	80 15	Globe Graphic Co. . . . .	18 31
Thessalon . . . . .	13 56	Theford . . . . .	43 93
Uxbridge . . . . .	26 38	Wales . . . . .	90
Fort William . . . . .	353 38	Finch . . . . .	10 60
Westport . . . . .	292 69	Nipigon Village . . . . .	76 54
Lanark . . . . .	469 18	Florence . . . . .	23 78
Lambton Co. District . . . . .	29 75	Brussels . . . . .	46 78
Cochrane . . . . .	4 48	Blyth . . . . .	35 52
Alexandria . . . . .	145 75	Lanark . . . . .	34 51
Hepworth . . . . .	19 79	Mount Albert . . . . .	9 73
Newboro . . . . .	15 40	Tivani Elect. Steel Co. . . . .	16 86
Parry Sound . . . . .	17 95	Wroxeter . . . . .	1 12
Casselman . . . . .	158 01	Newington . . . . .	42 33
Cornwall Village . . . . .	1,443 22	Avonmore . . . . .	25 35
Bayfield Village . . . . .	7 21	Toledo . . . . .	5 72
Port Perry . . . . .	21 00	Aultsville . . . . .	14 08
Finch Village . . . . .	138 17	Walton . . . . .	28 37
Sault Ste. Marie . . . . .	6 80	Fletcher . . . . .	6 69
Ayton Village . . . . .	53 22	Coboconk . . . . .	1 10
Port Elgin Township . . . . .	27 85	Allenford . . . . .	16 75
Albion . . . . .	13 55	St. Isadore de Prescott . . . . .	19 74
Newington Village . . . . .	56 84	Casselman . . . . .	47 24
Wardsville . . . . .	34 81	Pickering . . . . .	14 51
Merling . . . . .	43 06	Fordwich . . . . .	24 55
Elma . . . . .	15 88	Gorrie . . . . .	25 09
Gillsdale . . . . .	31	Rose Corners . . . . .	1 27
Avonmore . . . . .	96 07	Bervie Hamlet . . . . .	24 60
Wroxeter . . . . .	18 47	Tiverton . . . . .	25 01
Paisley . . . . .	64 50	Int. Nickel Co., Port Colborne . . . . .	478 65
Gorrie . . . . .	36 13	Berkley . . . . .	16 37
Fordwich . . . . .	44 12	Walkerton . . . . .	12 34
Alvinston . . . . .	231 94	Mildmay . . . . .	21 66
Theford . . . . .	269 88	Formosa . . . . .	18 45
Stanley Township . . . . .	15 69	Port Elgin . . . . .	38 81
Trafalgar Township . . . . .	6 78	Southampton . . . . .	49 51
N. Orillia Township . . . . .	32 58	Balderson . . . . .	8 07
Collingwood . . . . .	65 50	Belle River . . . . .	66 27
Dysart Township . . . . .	5 67	St. Clair . . . . .	28 06
Nassagaweya . . . . .	42 25	G. T. R. Welland Junction . . . . .	21 67
Korah . . . . .	4 50	Elec. Smelter, Thunder Bay System . . . . .	17 28
Aultsville P. Village . . . . .	98 79	Plaster Co., Melville Junet. . . . .	18 12
Allenford . . . . .	24 48	Woodslee . . . . .	13 02
Angus . . . . .	6 30	Ruscom . . . . .	13 07
Kincardine Township . . . . .	24 68	Severn Bridge . . . . .	14 94
Tiverton Police Village . . . . .	24 69	Ore Sand & Gravel Co. . . . .	10 01
Crediton . . . . .	15 92	Grenvel Crushed Rock Co. . . . .	19 28
Nichol Township . . . . .	5 89	Port Burville . . . . .	21 57
Pikington Township . . . . .	3 57	Hanro Feldspar Co. . . . .	11 11
Mornington Township . . . . .	29 21	Carmen Oil Wells . . . . .	4 59
Wallaceburg Township . . . . .	15 69		

## Schedule "20"—Continued

## EXPENDITURES CHARGED TO THE PROVINCE.—Continued

Colborne Township.....	\$ 15 69	Nassagaweya.....	\$ 26 01
Courtwright Village.....	89 57	Yarmouth.....	3 08
Blyth.....	78 07	Derby.....	38
Brussels.....	78 80	Eldon.....	53 24
Walton.....	58 02	Guelph Township.....	2 04
Erie Beach Village.....	10 91	Brook.....	2 38
Inwood Village.....	3 63	Drummond.....	9 73
Whitechurch Township.....	7 54	Finch.....	81 40
Morrison Township.....	20 05	Inkerworth Township.....	4 36
Nipigon Village.....	42 94	Wallace.....	10 34
Kearney Town.....	41 34	Caledon Township.....	13 63
Orillia Township.....	4 53	Albion Township.....	7 85
Arkona Village.....	26 58	Lancaster Village.....	49 43
Tossoronto Township.....	43	Maxville.....	86 34
Wheatley Village.....	18 01	Martintown Hamlet.....	62 76
Belle River.....	25 56	Apple Hill.....	94 17
Walkerton Electric Light & Power Company.....	1,402 37	Newbury.....	194 77
Southampton.....	190 60	Maxville.....	1 29
Port Elgin.....	165 48	Port Dover.....	46 78
Saugeen Power Co.....	373 25	Kemptville.....	23 30
Inv. of Water Powers, New Ont	209 70	Wardsville.....	39 30
Newmarket Dist.....	70 62	Newbury.....	3 98
Ontario County.....	221 73	Lancaster.....	9 64
Chaudiere Falls (French Riv.)	50 43	F. S. Chew Planing Mill.....	39 25
Innerkip.....	4 82	Brantford Township.....	2 24
Severn Bridge.....	4 34	Jarvis District.....	28 55
Rockland.....	42 56	Copetown Village.....	6 83
Crediton.....	109 85	Great Lakes Pulp & Paper Co	156 15
Athens.....	9 51	Eugene Phillips Co., Cornwall	47 44
Sudbury.....	10 42	Brantford.....	18 31
Paisley.....	79 26	Campbellville.....	31 13
Fort William.....	23 44	Henderson Lime Co.....	43 72
Downie Township.....	2 92	Wheatley.....	7 90
		Alexandria.....	9 31
			<u>\$12,279 42</u>

Legal Expenses re Thunder Bay System and Great Lakes Paper Co., Ltd..... \$ 1,750 00

## GENERAL HYDROGRAPHIC SURVEYS, STORAGE SURVEYS, REPORTS AND INVESTIGATIONS ON POWER SITES, ETC.

## Special Surveys:

St. Lawrence River—Salaries and Expenses of Engineers of the Commission engaged in the Survey.....	\$ 22,448 90		
Paid to outside Engineers for services and for data acquired.....	4,701 90		
Sundry Expenses including rentals of local offices, hydrographic instruments, boat rentals, etc.....	4,857 86		
Proportion of head office engineering and administrative expenses.....	22,200 15		
Interest on expenditures from dates of payments to end of fiscal year.....	1,562 63		
		\$ 55,771 44	
Nipigon River Power Survey— Engineers' Salaries and Expenses.....		1,194 87	
			\$ 56,966 31

## Municipal Reports:

Mississippi River Improvement Co. Arbitration.....	46 20		
Lake of Woods Investigations.....	342 03		
			<u>388 23</u>

## Storage Reports:

Trent River Investigations.....			5,522 40
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Carried forward..... \$ 62,876 94

Schedule "20"—Continued  
EXPENDITURES CHARGED TO THE PROVINCE—Continued

Brought Forward

DEPARTMENT OF INTERIOR (WATER POWER BRANCH)

Value of equipment transferred to the Department when it took over the hydro-graphic work formerly carried on by the Hydro Electric Power Commission in consideration that the data obtained would be available to this Commission	\$	2,365 30
Total	\$	65,242 24

ENGINEERING INVESTIGATIONS, SURVEYS AND REPORTS UNDER WATER POWERS REGULATION ACT, 1916

Salaries and Expenses of Engineers making examinations, inspections, investi-gations and surveys under the Water Powers Regulation Act	\$	7,459 85
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ESTIMATES, SURVEYS AND DEMONSTRATIONS IN RURAL DISTRICTS

Salaries and expenses of Engineers preparing estimates on the cost of Power to Rural Dis-tricts; making surveys and demonstrations therein; and the formation of general plans for the construction and operation of rural lines on an extended scale:

In Niagara System	\$	15,029 75
" St. Lawrence System		2,374 48
" Severn System		861 71
" Eugenia System		295 42
" Rideau System		424 16
" Ottawa System		345 59
" Rural General		5,124 02
" Wasdell System		2,369 90

\$26,825 02

PRELIMINARY INVESTIGATIONS AND SURVEYS IN CONNECTION WITH SPECIFIC RURAL POWER DISTRICTS

	R.P.	District	\$	201	23		R.P.	District	\$	61	63
Winchester	"	"		27	08	Brockville	"	"		99	53
Port Hope	"	"		124	44	Chesterville	"	"		118	21
Bellville	"	"		29	31	Williamsburg	"	"		330	98
Napanee	"	"		43	45	Nepean	"	"		70	80
Millbrook	"	"		593	24	Sarnia	"	"		94	16
Wroxeter	"	"		6	44	Petrolia	"	"		2	02
Walkerton Quarry	"	"		260	21	Watford	"	"		119	72
Tara	"	"		136	34	Brigden	"	"		126	70
Grand Valley	"	"		25	86	Oil Springs	"	"		57	10
Holstein	"	"		588	39	Bothwell	"	"		40	88
Nottawasega	"	"		360	13	Thamesville	"	"		36	04
Flesherton	"	"		357	13	Dresden	"	"		100	74
Stayner	"	"		262	44	Wallaceburg	"	"		12	29
Orangeville	"	"		34	30	Galt	"	"		79	59
Thornton	"	"		402	59	Alexandria	"	"		121	50
Innisfail	"	"		12	95	Apple Hill	"	"		176	19
Cookstown	"	"		25	28	Maxville	"	"		347	14
Beeton	"	"		23	12	Martintown	"	"		38	99
Cannington	"	"		74	48	Bowmanville	"	"		41	23
Kirkfield	"	"		198	09	Newcastle	"	"		111	88
Uxbridge	"	"		198	29	Cobourg	"	"		36	65
Port Perry	"	"		259	50	Colborne	"	"		103	96
Mariposa	"	"		486	95	Brighton	"	"		8	79
Cannington	"	"		107	17	Deseronto	"	"		151	11
Niagara	"	"		9	81	Harrowsmith	"	"		39	45
Homer	"	"		78	09	Norwood	"	"		98	45
Jordan	"	"		151	03	Peterboro	"	"		92	61
Beamsville	"	"		167	04	Cameron	"	"		232	96
Welland	"	"		16	82	Lucknow	"	"		7	66
Stamford	"	"		55	88	Neustadt	"	"		291	62
Chippawa	"	"				Chatsworth	"	"			

Carried Forward

## Schedule "20"—Continued

## EXPENDITURES CHARGED TO THE PROVINCE—Continued

Brought Forward

Humberstone	"	"	\$ 6 74	Elmvale	"	"	\$ 31 21
Dunnville	"	"	18 50	Barrie	"	"	124 81
Drumbo	"	"	123 02	Bradford	"	"	74 84
Dundas	"	"	165 55	Walkerton	"	"	93 50
Lynden	"	"	108 59	Preston	"	"	70 49
Waterdown	"	"	102 30	Blenheim	"	"	20 11
Dorchester	"	"	217 71	Athens	"	"	151 15
Brant	"	"	53 11	Markham	"	"	28 09
Burford	"	"	51 38				
Ridgetown	"	"	4 94				
Chatham	"	"	4 76				\$10,881 98
Saltfleet	"	"	408 60				
Prescott	"	"	421 92				\$37,707 01

## ELECTRICAL INSPECTION

Expenditures:

Through Local Offices:

Windsor	\$ 9,289 85
Chatham	4,303 36
Sarnia	3,150 50
St. Thomas	3,103 14
London	7,735 49
Woodstock	2,211 16
Brantford	5,825 33
Hamilton	17,029 26
St. Catharines	5,222 59
Toronto	52,474 76
Guelph	5,456 89
Kitchener	6,825 20
Stratford	2,788 52
Peterboro	4,246 70
Belleville	4,294 31
Kingston	3,488 96
Brockville	4,252 29
Ottawa	10,645 10
Niagara Falls	4,620 78
Oshawa	7,600 71
Port Arthur	3,406 87
Sudbury	8,092 40
Orangeville	4,634 34
Orillia	3,682 22
Timmins	1,377 85
Sault Ste. Marie	2,791 40
Kenora	271 16
Bancroft	40 04
Fort Francis	171 47
Barrie	4,080 46

Through Head Office:

Salaries and expenses of Chief Inspector and Staff	\$ 6,148 17
Engineering services in connection with Rules and Regulations and Laboratory tests in connection with electrical appliances	10,866 96
Stationery, Sundry Supplies, Insurance	783 96
Office Rent	960 00
Interest on the expenditures from dates of payment to the end of the fiscal year	717 90

19,476 99

Total expenditures carried forward..... \$ 212,590 10

## Schedule "20"—Continued

## EXPENDITURES CHARGED TO THE PROVINCE—Continued

Total expenditures brought forward . . . . \$ 212,590 10  
 Revenue from Inspection Fees:

Windsor District . . . . .	\$10,141 86
Chatham " . . . . .	3,253 13
Sarnia " . . . . .	2,904 24
St. Thomas " . . . . .	2,792 72
London " . . . . .	8,208 10
Woodstock " . . . . .	2,053 27
Brantford " . . . . .	5,538 65
Hamilton " . . . . .	15,004 70
St. Catharines " . . . . .	4,129 69
Toronto " . . . . .	66,562 45
Guelph " . . . . .	5,563 18
Kitchener " . . . . .	5,659 03
Stratford " . . . . .	2,608 16
Peterboro " . . . . .	2,670 69
Belleville " . . . . .	2,478 88
Kingston " . . . . .	2,734 59
Brockville " . . . . .	4,476 88
Ottawa " . . . . .	9,155 12
Niagara Falls District . . . . .	6,216 27
Oshawa District . . . . .	4,278 17
Port Arthur " . . . . .	2,066 37
Sudbury " . . . . .	4,763 76
Orangeville " . . . . .	1,761 91
Orillia " . . . . .	1,433 60
Timmins " . . . . .	1,282 32
Sault Ste. Marie District . . . . .	2,533 32
Kenora District . . . . .	301 30
Baneroft " . . . . .	25 52
Fort Francis District . . . . .	308 45
Barrie District . . . . .	2,100 27
	183,006 60

Expenditures in excess of Revenue . . . . . \$ 29,583 50

EXPENDITURES COVERING ENGINEERING INVESTIGATIONS AND SURVEYS,  
 SUBMISSION OF BY-LAWS AND ISSUE OF REPORTS ON PROPOSED  
 RADIAL RAILWAYS

Fort William—Port Arthur . . . . \$	514 61
Owen Sound . . . . .	47
Chatham, Wallaceburg and Lake Erie . . . . .	5,028 74
Sarnia . . . . .	22 02
Cornwall . . . . .	101 39
Port Credit, Guelph, Kitchener, Stratford and London Line . . . .	4 25
St. Catharines and Niagara Line (expended in year 1919-1920) . . .	25,620 85
Hamilton and London Line (in- cluding \$17,674.34 expended in year 1919-20) . . . . .	19,950 64
Niagara, St. Catharines and Toronto Railway (including \$1,005.27 expended in year 1919- 20) . . . . .	1,470 88
Toronto Suburban Railway (ex- pended in year 1919-20) . . . . .	5,175 05
Hamilton, Galt, Elmira & Guelph Railway (expended in year 1919- 20) . . . . .	35,491 07
Toronto Eastern Line (including \$43,946.40 expended in year 1919-20) . . . . .	14,909 24
General Engineering all Lines, not applicable to any particular Line	13,582 56

\$ 151,871 77

Carried Forward

## Schedule "20"—Continued

## EXPENDITURES CHARGED TO THE PROVINCE—Continued.

EXPENSES OF THE COMMISSION IN THE PREPARATION OF DATA, AND  
THE SUBMITTING OF SAME TO THE ROYAL HYDRO RADIAL  
COMMISSION, ETC.

Brought Forward		
Counsel—On behalf of Municipalities and Hydro-Electric Radial Association .....	\$36,955 00	
Experts and Assistants .....	88,036 45	
Transcript of Evidence—On behalf of Municipalities and Hydro-Electric Radial Association 50% of cost .....	5,269 30	
		\$ 130,260 75
Counsel—On behalf of Hydro-Electric Power Commission .....	28,029 82	
Hydro Electric Power Commission: Salaries and expenses of Engineers and Assistants .....	109,774 43	
General Administrative Office Expense, including proportionate share of salaries of Executive Accounting and Stenographical Departments .....	8,495 20	
Miscellaneous—Blue Prints, Photographs, Stationery, &c. &c. ....	9,155 66	
Transcript of Evidence 50% of Cost .....	5,269 30	
		160,724 41
Interest accrued upon same .....		11,071 32
Other expenses of Hydro-Electric Power Commission of Ontario contracted in respect of enquiry, but may be charged to capital account providing construction of the following proposed lines is proceeded with:		
Toronto and Port Credit Line .....	3,673 16	
Port Credit and St. Catharines Line .....	16,879 74	
Toronto and Eastern Line .....	12,514 55	
		33,067 45
Total Expenses of Hydro-Electric Power Commission in respect to Radial Enquiry (of which \$44,704.09 was expended in the year 1919-20 and charged as payable by the Province of Ontario in the year 1920-21) .....		335,123 93
		<u>\$ 486,995 70</u>

## Schedule "21"

## HYDRO RADIAL RAILWAYS

## CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

On the Sandwich, Windsor and Amherstburg Railway .....	\$ 287,340 88
" Guelph Radial Railway .....	40,444 19
" Port Credit to St. Catharines Radial Railway .....	63,681 36
" Toronto to Port Credit Radial Railway .....	52,477 96

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

New one-man Safety Cars, on account .....	\$ 300 12
Six new cars and six trailers, balance of expenditure .....	14,990 14
Rehabilitation of old cars .....	65,511 33
Improvements to Car Barns .....	11,088 42
Improvements to Track and Roadbed .....	28,343 52



## Schedule "21"—Continued

## HYDRO RADIAL RAILWAYS—Continued

Double tracking London Street.....	\$ 99,018 07	
Constructing Ferry Loop, Double-tracking Wyandotte Street and Ouelette Avenue and reconstructing tracks on Sandwich Street, Wyandotte Street and Ouelette Avenue....	55,782 17	
Preliminary engineering re proposed new Belt Line and other alterations to System.....	7,610 35	
Shop and Track Tools and Furniture.....	5,836 76	
		\$ 288,480 88
Less Materials sold.....		1,140 00
Total Capital Expenditure in the year.....		<u>\$ 287,340 88</u>

## GUELPH RADIAL RAILWAY

New one-man Safety Cars, on account.....	\$ 140 11	
Construction of Siding to Guelph Carpet Co. (Commission's proportion).....	963 48	
Improvements to Track and Roadbed— Reconstruction of tracks on Wyndham, Woolwich, Garden, Wilson and Surrey Streets, and on Elora Road....	38,070 15	
Tools and Equipment.....	1,270 75	
Total Capital Expenditure in the year—		<u>\$ 40,444 19</u>

## PORT CREDIT TO ST. CATHARINES RADIAL RAILWAY

Payment of balances owing on Ties purchased in 1920 and handling charges on same.....	\$ 74,151 91	
Less Amount realized on Ties sold....	33,369 51	\$ 40,782 40
Interest on expenditures made up to 31st October 1920 and in the last fiscal year.....	\$ 29,894 20	
Less Tools and Instruments trans- ferred to the General Tools and Equipment Account of the Com- mission.....	\$ 1,902 81	
Adjustment of certain charges made in 1920.....	5,092 43	6,995 24
		22,898 96
Total.....		<u>\$ 63,681 36</u>

## TORONTO TO PORT CREDIT RADIAL RAILWAY

Payment of balances owing on Right- of-way purchased in 1920.....	\$ 13,470 16	
Less Excess of revenue from property rentals over taxes and other expenses	6,175 40	\$ 7,294 76
Interest on Expenditures made, up to 31st October 1920, and in the last fiscal year.....		45,183 20
Total.....		<u>\$ 52,477 96</u>

Schedule "22"  
 THE ONTARIO POWER COMPANY OF NIAGARA FALLS  
 AND  
 THE ONTARIO TRANSMISSION COMPANY LIMITED  
 BALANCE SHEET, 31st October, 1921

Assets		Liabilities	
Plant, Real Estate, Transmission Lines, Distributing Stations and Rights, Franchise and Goodwill.....	\$25,432,736 47	Capital Stock: Ontario Power Company of Niagara Falls 100,000 shares of par value of \$100 each.....	\$ 10,000,000 00
Third Pipe Line to Power Plant, including additional Generating Equipment.....	3,515,094 93	Ontario Transmission Company Limited 10,000 shares of par value of \$100 each.....	1,000,000 00
Discount on Bonds capitalized, less amounts written off \$711,445.91.....	\$ 979,940 00	Bonds and Debentures: Ontario Power Company of Niagara Falls First Mortgage 5% Gold Bonds due 1st February 1943-issued and outstanding.....	\$ 9,218,000 00
American Exchange on remittances to retire 1921 Bonds, less amounts written off \$6,329.09.....	351,828 61	(Pledged to the Bank of Montreal to secure advances to the Hydro- Electric Power Commission of Ontario \$1,400,000)	
Construction Equipment.....	\$ 43,223 63	Second Mortgage 6% Debentures due 1st July 1921 and not yet presented for payment.....	10,000 00
Maintenance Tools and Equipment.....	36,107 11	Ontario Transmission Company Limited First Mortgage 5% Gold Bonds due 1st May 1945.....	1,630,000 00
Furniture and Fixtures.....	10,344 54	Interest coupons due and not yet presented for payment.....	10,620 00
Instruments.....	2,000 00	Interest accrued to 31st October 1921.....	156,225 00
Horses, Wagons and Sundry Equipment.....	1,251 54	Hydro Electric Power Commission of Ontario: Re 6% 1911 Bonds issued by the Com- mission for the pur- pose of retiring the 1921 issue of the Power Company.....	\$ 3,200,000 00
Materials.....	\$ 59,121 77	Accrued Interest.....	67,856 16
Accounts Receivable.....	282,751 02	Re Construction of Third Pipe Line.....	3,515,094 93
Cash in Bank—			
Current Account.....	46,068 48		
For Payment of Outstanding 1921 Bonds.....	10,000 00		
For payment of Outstanding In- terest Coupons.....	51,370 00		
Sinking Fund on Deposit with Trustees.....	457 63		
J. J. Albricht—Claims against.....	286,200 26		
Deposit with Supreme Court of Ontario in connection with claims of The Toronto Power Company.....	166,262 88		

Hydro Electric Power Commission of Ontario—	
Moneys held for purpose of Sinking Fund.....	\$ 163,271 71
Current Account.....	39,748 07
	<u>203,019 78</u>
Insurance Prepaid.....	3,358 62

Accrued Interest on \$8,000,000 Bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company.....	80,000 00	6,862,951 09
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Accounts Payable and Accrued Charges.....		132,719 40
Reserve set aside to cover claims made by the Toronto Power Company and the Queen Victoria Niagara Falls Park Commission—also for contingencies.....		418,233 63
Reserves for Sinking Funds on—		
(a) \$8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company.....	\$ 100,000 00	
(b) Cash advances re construction of Third Pipe Line.....	63,271 71	163,271 71

Provision to cover accrued portion of Sinking Fund to 31st October 1921 on—

(a) Ontario Transmission Company 5% Bonds.....	10,005 46
(b) 6% 1941 bonds issued by the Commission for the purpose of retiring the 1921 issue of the Power Company.....	11,309 59

Reserve for Renewal of Plant, Equipment and Transmission Lines.....	1,498,607 36
Surplus.....	59,197 03

\$ 31,181,140 27

\$ 31,181,140 27

Contingent Liability:—  
 In respect of claim of American Cyanamid Company for damages disputed by Ontario Power Company.

Schedule "23"

THE ONTARIO POWER COMPANY OF NIAGARA FALLS AND  
THE ONTARIO TRANSMISSION COMPANY LIMITED

REVENUE AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Power Purchased.....	\$ 569,291 67	Power Sales—	\$ 1,295,449 73
Water Power Rentals.....	126,307 27	To Sundry Customers.....	
Taxes.....	109,148 07	To Hydro Electric Power Commission	
Maintenance Costs.....	164,705 56	of Ontario for the purpose of—	
Operating Expenses.....	183,605 48	(a) The Niagara System.....	\$ 1,621,419 75
Insurance Premiums.....	9,752 54	(b) St. Catharines and three	
Administration Expenses.....	44,932 12	other Municipalities in that	
Depreciation on Furniture, Instru-		vicinity.....	62,989 07
ments, Horses and Wagons, and		(c) The Thorold System.....	27,945 38
Construction Plant.....	11,192 13		1,712,354 20
	\$ 1,218,934 84		
Provision for Renewal		Miscellaneous and Interest Revenue.....	\$ 3,007,803 93
of Plant and Equip-			24,601 31
ment.....	385,814 69		
Bond Interest—on			
issues of the Com-			
panies.....	\$ 657,420 06		
Exchange thereon.....	90,345 06		
On 6 <sup>1</sup> / <sub>2</sub> 1941 Issue of			
the Commission.....	65,752 16		
Proportion of Discount on Bonds—			
(a) On issues of the			
Companies.....	\$ 15,869 95		
(b) On 6 <sup>1</sup> / <sub>2</sub> 1941			
issue of the Com-			
mission.....	2,765 19		
Proportion of American			
Exchange on remit-			
tance to retire 1921			
bonds.....	6,329 09		
Interest on Cash Ad-			
vances re Third Pipe			
Line.....	196,717 77		
Operating Surplus car-			
ried to Appropriation			
Account.....	362,456 46		
	\$3,032,405 27		

## Schedule "23"—Continued

## APPROPRIATION ACCOUNT

Provision for additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period 1st August 1917 to 31st October 1920.	\$ 51,404 05	Surplus brought forward 31st October 1920.....	\$ 103,320 08
Provision for Sinking Funds:—		Operating Surplus for year brought down.....	362,456 46
On \$8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company....	\$ 100,000 00	Provision previously made for claim of Toronto Power Company in excess of amount now found to be payable.	193,564 48
On 6% 1941 bonds to the amount of \$3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company....	11,309 59	Surplus arising by redemption in 1921 of bonds and debentures of the Power Company and the Transmission Company out of revenue.....	\$ 277,709 48
On Cash Advances re construction of Third Pipe Line.....	63,271 71	Less: Yearly provision for redemption of:—	
		First Mortgage Bonds	
		of the Power Company.....	\$ 155,057 00
		Second Mortgage Debentures of the Power Company (to 30 June 1921)....	23,182 40
	174,581 30	First Mortgage Bonds of the Transmission Company (including American Exchange thereon).....	34,040 62
Provision for interest on \$8,000,000 bond issue of the Commission:—			212,280 02
For the year ending 31st July 1921.....	\$ 320,000 00		
American Exchange thereon.....	39,587 80		
Accrued for three months ending 31st October 1921.....	80,000 00		
	439,587 80		
Surplus carried forward to Balance Sheet.....	59,197 03		
	\$ 724,770 18		\$ 724,770 18

## Schedule "21"

## NIAGARA SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Sections 6C & 23 of the Act	Revenue for Period
Power Purchased.....	\$ 2,141,965 30
Cost of operating and maintaining Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System.....	656,078 61
Interest on Capital Investment.....	668,319 17
Provision for Renewal of Lines, Stations, etc.....	322,462 26
Provision for Contingencies— By charges against Municipalities.....	\$ 30,557 08
By charges against contracts with Private Companies which purchase power.....	7,162 92
Provision for Sinking Fund— By certain Municipalities which were charged therewith upon the expiry of their five year exemption period.....	\$ 168,957 93
By charges against contracts with Private Companies which purchase power.....	43,279 90
212,237 83	
\$ 4,308,563 17	
Collected from Municipalities.....	\$ 3,465,999 68
Power sold to Private Companies.....	750,465 74
4,216,465 42	
Add amounts due by certain Municipalities, being the difference between sums paid and the cost of power supplied to them in the year.....	\$ 185,910 15
Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year.....	109,881 52
76,028 93	
Revenue	\$ 4,292,494 35
Loss on Sale of Power supplied to Private Companies (written off Against Contingency Reserve).....	16,068 82
\$ 4,308,563 17	



Schedule "25"—

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT OF THE

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power Supplied in Year after Correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1920	To Oct. 31, 1921				Operating Maintenance and Administrative Expenses	Interest
Acton	32 00	32 00	29,761 80	203 7	2,485 09	2,906 04	1,352 06
Ailsa Craig	49 00	49 00	37,936 45	127 9	1,680 35	1,189 52	1,724 56
Aylmer	38 00	45 00	53,183 67	180 1	2,197 18	2,116 50	2,398 31
Ayr	50 00	50 00	16,175 22	75 3	998 64	883 88	735 18
Baden	32 00	32 00	25,329 18	187 4	2,286 24	1,476 63	1,717 20
Beachville	27 00	30 00	30,910 86	261 9	3,195 12	2,671 93	1,403 72
Blenheim	50 00	53 00	38,188 63	145 8	1,778 72	2,024 87	1,735 17
Bolton	60 00	60 00	41,721 41	121 0	1,476 17	931 55	1,899 65
Bothwell	60 00	60 00	36,807 55	141 2	1,722 61	2,121 44	1,672 42
Brampton	20 00	20 00	78,549 06	908 3	11,181 06	3,690 28	3,583 98
Brantford	18 00	20 00	266,346 22	4,330 0	52,975 06	15,366 88	12,073 63
Brigden	57 50	60 00	30,864 00	78 5	957 69	1,772 53	1,403 01
Burford	70 00	70 00	16,031 05	43 1	525 81	1,365 99	728 95
Burgessville	48 00	48 00	7,018 77	26 7	325 74	436 85	319 08
Caledonia	24 00	24 00	7,397 44	86 7	1,057 72	427 37	334 61
Chatham	29 00	28 00	248,226 25	2,220 0	27,283 52	10,906 51	11,257 71
Chippawa Village	35 00	32 00	975 35	67 7	825 92	509 24	44 38
Clinton	43 00	46 00	41,868 33	167 0	2,037 37	1,574 21	1,900 28
Comber	60 00	60 00	31,247 36	107 6	1,312 70	1,558 13	1,415 55
Dashwood	56 00	56 00	20,654 62	48 5	591 69	1,081 44	939 20
Delaware	85 00	85 00	4,522 60	12 4	151 28	30 28	205 63
Dereham Twp.	37 00	37 00	12,592 64	81 9	999 16	1,214 21	572 10
Dorchester	50 00	50 00	5,338 81	26 9	328 17	482 79	242 56
Drayton	65 00	70 00	26,560 56	51 1	623 41	914 80	1,205 39
Dresden	38 00	38 00	30,002 12	192 2	2,344 79	1,652 27	1,361 93
Drummond	60 00	55 00	5,173 14	23 6	287 92	324 12	235 14
Dublin	60 00	60 00	10,180 62	27 8	339 15	1,136 49	462 43
Dundas	14 00	17 00	44,978 04	1,172 0	14,298 14	2,473 59	2,019 59
Dunnville	35 00	40 00	88,527 80	251 1	3,063 36	997 83	4,026 19
Dutton	40 00	40 00	18,593 14	107 2	1,307 81	1,366 57	842 34
Elmira	38 00	38 00	46,273 65	296 7	3,819 67	2,142 73	2,049 57
Elora	40 00	40 00	36,893 92	197 5	2,409 45	2,172 14	1,676 63
Embro	75 00	75 00	18,452 71	46 7	569 73	1,078 63	839 13
Etobicoke Twp.	27 00	27 00	29,357 37	352 3	4,297 99	1,737 19	1,341 61
Exeter	41 00	41 00	46,554 09	178 4	2,176 44	2,988 19	2,116 02
Fergus	40 00	44 00	35,549 27	185 1	2,258 18	2,127 80	1,615 61
Forestburg	63 00	60 00	46,273 91	119 6	1,459 09	2,111 07	2,103 49
Galt	20 00	21 00	206,035 52	2,673 7	32,918 55	11,608 52	9,347 81
Georgetown	35 00	35 00	98,211 12	539 2	6,778 12	6,237 40	4,462 94
Glencoe	78 35	78 35	39,280 26	70 9	864 96	1,451 68	1,786 06
Goderich	43 00	50 00	145,206 51	450 2	5,592 34	4,525 98	6,594 12
Granton	55 00	55 00	13,571 10	46 0	561 19	716 91	616 93
Guelph	19 00	20 00	205,194 83	3,860 9	47,802 17	15,245 82	9,296 53
Hagersville	36 00	36 00	53,498 11	349 5	4,263 82	2,773 90	2,225 59
Hamilton	14 00	16 00	641,655 64	16,995 7	209,843 93	29,949 72	28,618 89
Harriston	52 00	55 00	55,592 60	212 4	2,591 23	2,064 65	2,516 13
Hensall	55 00	57 00	23,803 85	54 1	660 00	1,025 79	1,082 38
Hespeler	21 00	23 00	31,721 22	368 5	4,495 61	2,355 78	1,439 62
Highgate	51 00	55 00	15,189 43	45 5	555 08	617 92	690 37



NIAGARA SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ACTUAL COST OF POWER SUPPLIED TO IT

Costs and Fixed Charges		Sinking Fund	Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Part of the Cost of Power in the year 1920-21
Renewals	Contingencies				Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
716 63	39 15	413 75	7,102 72	6,516 82		585 90	1919-20
927 14	24 58	322 53	5,868 68	6,485 23	616 55		1916-17
1,283 84	34 61		8,030 44	7,893 72		136 72	
395 26	14 47	247 83	3,275 26	3,637 47	362 21		1917-18
583 37	36 01	428 71	5,928 16	5,995 89	67 73		1919-20
735 26	50 33	544 95	8,601 31	7,713 91		887 40	1919-20
899 38	28 02	677 84	7,144 00	7,657 20	513 20		1916-17
1,010 15	23 25	711 46	6,052 23	7,258 25	1,206 02		1916-17
866 59	27 14	628 86	7,039 06	8,472 45	1,433 39		1916-17
1,716 97	174 56	1,304 21	21,651 06	19,896 25		1,754 81	1920-21
6,134 09	832 13	2,781 42	90,163 21	85,358 87		4,804 34	1917-18
741 80	15 09		4,890 12	4,678 12		212 00	
395 55	8 28	283 82	3,308 40	3,016 39		292 01	1916-17
171 65	5 13		1,258 45	1,281 43	22 98		
178 48	16 66	117 35	2,132 19	2,081 00		51 19	1919-20
5,363 10	426 64	3,022 16	58,259 64	63,065 51	4,805 87		1916-17
24 38			1,403 92	2,199 13	795 21		
1,004 06	32 09	581 97	7,129 98	7,361 18	231 20		1917-18
737 91	20 68	368 01	5,412 98	6,453 15	1,040 17		1916-17
508 30	9 32		3,129 95	2,578 29		551 66	
111 00	2 38	73 12	852 69	1,051 13	198 44		1916-17
303 08	15 74		3,104 29	2,020 47		1,083 82	
128 99	5 17	81 22	1,268 90	1,342 90	74 00		1917-18
650 05	9 82		3,403 47	3,525 49	122 02		
677 10	36 94	366 75	6,439 78	7,301 94	862 16		1916-17
126 47	4 54	109 99	1,088 18	1,323 28	235 10		1917-18
247 42	5 34		2,190 83	1,670 80		520 03	
1,037 03	225 23	798 96	20,852 54	19,354 76		1,497 78	1920-21
2,212 19	48 26		10,347 83	9,821 48		526 35	
442 64	20 60	287 89	4,267 85	4,287 99	20 14		1916-17
1,077 89	57 02	624 71	9,771 59	11,476 11	1,704 52		1918-19
895 76	37 96	708 90	7,900 84	7,898 50		2 34	1917-18
454 64	8 97	299 38	3,250 48	3,505 60	255 12		1917-18
618 38	67 70		8,062 87	9,513 15	1,450 28		
1,134 17	34 28		8,449 10	7,312 85		1,136 25	
863 84	35 57	511 12	7,412 12	8,003 87	591 75		1917-18
1,111 45	22 98		6,808 08	7,234 25	426 17		
4,746 54	513 83	3,698 04	62,833 29	61,168 36		1,664 93	1920-21
2,382 71	103 62	1,418 38	21,383 17	19,071 17		2,312 00	1918-19
955 09	13 63		5,071 42	5,556 93	485 51		
3,515 19	86 52	2,138 57	22,452 72	21,392 28		1,060 44	1917-18
331 63	8 84		2,235 50	2,527 42	291 92		
4,610 32	741 98	3,677 75	81,374 57	77,280 66		4,093 91	1920-21
1,201 19	67 17	642 29	11,173 96	12,582 69	1,408 73		1918-19
14,671 28	3,266 20	11,321 76	297,671 78	273,221 84		24,449 94	1920-21
1,331 55	40 82		8,544 38	11,558 58	3,014 20		
586 08	10 40		3,364 65	3,052 47		312 18	
737 30	70 82	569 62	9,668 75	8,735 78		932 97	1920-21
36 46	8 74		2,234 57	2,467 99	233 42		

Schedule "25."—

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable		Average Horse Power Supplied in Year after Correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1920	To Oct. 31, 1921					Operating, Maintenance and Administrative Expenses	Interest
Ingersoll	21 00	23 00	84,940	48	981.9	11,978 96	5,665 73	3,854 57
Kitchener	19 00	20 00	422,850	41	6,291.6	78,756 15	21,284 39	18,055 41
Lambeth	85 00	75 00	10,102	91	27.7	337 94	652 77	459 35
Listowel	37 00	37 00	82,961	31	476.4	6,011 97	3,688 98	3,761 26
London	19 00	20 00	785,213	83	12,365.2	152,152 74	38,229 50	35,765 33
London Rly. Commission, <small>to K.W.H.x.</small>	15 00	15 00	147,802	40	1,153.5	14,072 44	18,267 48	6,648 02
Lucan	40 00	35 00	31,217	29	194.3	2,370 42	1,543 99	1,418 06
Lynden	50 00	50 00	24,271	80	100.8	1,229 73	989 15	1,102 06
Markham	77 74	77 74	19,675	19	53.2	1,484 76	8 06	894 60
Milton	28 00	28 00	80,676	47	658.2	8,189 89	3,411 39	3,678 01
Milverton	35 00	35 00	42,815	38	277.0	3,479 34	2,172 59	1,940 24
Mimico	21 00	21 00	33,163	06	400.0	4,879 91	1,787 68	1,506 07
Mithell	36 00	36 00	28,939	70	187.6	2,288 68	1,335 45	1,311 43
Moorefield	70 00	70 00	13,171	25	27.9	340 37	587 95	597 61
Mount Brydges	70 00	70 00	9,847	63	27.0	329 40	641 26	447 74
Newbury		67 10	5,085	09	11 2	136 63	261 06	220 05
New Hamburg	32 00	32 00	32,862	87	236.2	2,759 59	2,044 58	1,452 68
New Toronto	20 00	22 00	289,788	79	2,924.3	35,925 82	13,264 20	12,772 57
Niagara Falls	11 50	12 50	33,339	50	3,457.5	42,240 75	3,758 86	1,489 07
Niagara-on-the-Lake	28 00	28 00	7,314	53	182.2	2,222 80	632 39	331 35
Norwich	35 00	35 00	36,645	88	253.9	3,097 52	2,557 47	1,664 77
Oil Springs	43 00	43 00	28,790	63	119.3	1,455 43	1,423 50	1,308 03
Otterville	50 00	50 00	9,318	33	37.0	451 39	500 67	423 60
Palmerston	50 00	45 00	39,203	75	190.2	2,320 39	1,884 76	1,772 27
Paris	19 00	21 00	47,795	82	671.7	8,194 59	2,595 12	2,167 70
Parkhill	75 23	75 00	31,885	01	54.2	661 23	735 29	1,450 11
Petrolia	36 00	36 00	90,473	09	589.2	7,288 11	4,588 45	4,106 81
Plattsville	65 00	65 00	9,219	29	28.1	342 81	946 32	419 17
Port Credit	23 00	23 00	11,786	29	114.7	1,399 31	843 64	537 55
Port Stanley	53 00	50 00	41,764	62	195.7	2,387 50	2,186 94	1,842 70
Preston	19 00	22 00	109,280	60	1,552.6	18,941 38	6,270 66	4,956 71
Princeton	85 00	90 00	8,977	65	16.1	196 41	523 25	408 34
Queenston		18 42	598	16	19.9	242 77	102 03	19 11
Ridgetown	47 00	45 00	40,945	53	191.9	2,341 14	1,957 96	1,859 81
Rockwood	55 00	55 00	15,044	25	55.2	673 43	987 94	683 94
Rodney	63 00	55 00	14,592	00	61.8	753 94	815 87	659 44
St. George	45 00	45 00	16,445	91	73.9	901 56	674 61	747 52
St. Jacobs	32 00	35 00	11,199	35	74.9	913 76	928 35	495 47
St. Mary's	28 00	32 00	107,309	33	910.4	11,106 68	7,189 62	4,856 14
St. Thomas	24 00	25 00	205,890	37	2,349.9	28,968 26	13,811 85	9,288 18
Sarnia	36 00	35 00	465,850	51	2,861.5	36,009 67	18,574 80	21,149 05
Scarboro Twp.	25 00	28 00	16,898	03	169.2	4,722 13	484 69	766 87
Scaforth	36 00	36 00	71,053	82	386.4	4,713 99	3,051 53	3,222 02
Simcoe	28 00	28 00	27,574	72	233.4	2,847 43	2,005 20	1,252 20
S. Dorchester Twp.			2,678	77	8.4	102.47	154 17	121 82
Springfield	65 00	65 00	11,671	74	36.6	446 51	728 70	530 68
Stamford Twp	15 00	16 00	9,952	60	438.6	5,350 83	753 60	374 67
Stratford	25 00	27 00	216,903	82	2,216.1	27,355 93	12,459 34	9,806 35
Strathroy	40 00	37 00	75,984	12	394.7	4,815 25	2,561 45	3,452 44
Streetsville			34,236	33	194.2	2,383 80	1,673 65	1,556 42
Tavistock	35 00	35 00	47,244	61	270.3	3,337 60	2,276 32	2,141 97
Thamesford	55 00	50 00	21,701	94	93.3	1,138 24	1,608 22	986 29

Continued

Costs and Fixed Charges			Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Charged as part of the Cost of Power in the Year 1920-1921
Renewals	Contingencies	Sinking Fund			Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
1,982 87	188 70	1,524 88	25,195 71	23,387 13		1,808 58	1920-21
8,897 28	1,209 11	7,142 80	135,345 14	128,596 65		6,748 49	1920-21
247 97	5 32	155 50	1,858 85	2,345 69	486 84		1916-17
1,952 38	91 55		15,506 14	17,826 23	2,320 09		
17,572 93	2,376 32	14,074 15	259,981 97	246,728 42		13,253 55	1920-21
3,435 55	221 68	2,752 05	45,397 22	44,181 95		1,215 27	1917-18
748 12	37 34	433 18	6,551 11	6,978 59	427 48		1916-17
599 28	19 37	448 97	4,388 56	5,039 06	650 50		1916-17
491 54			2,878 96	4,137 02	1,258 06		
1,838 08	126 49	1,006 87	18,250 73	18,567 76	317 03		1918-19
999 64	53 23		8,645 04	9,795 09	1,150 05		
692 66	76 87	386 35	9,329 54	8,399 63		929 91	1919-20
675 58	36 05	518 81	6,166 00	6,753 21	587 21		1920-21
321 66	5 36		1,852 95	1,950 05	97 10		
241 69	5 19	214 72	1,880 00	1,752 30		127 70	1916-17
116 77	2 15		736 66	749 83	13 17		
761 38	43 47	574 68	7,636 38	7,239 71		396 67	1920-21
6,032 06	561 99	3,935 44	72,492 08	63,471 04		9,021 04	1917-18
818 17	664 46	263 23	49,234 54	42,657 95		6,576 59	1916-17
182 06	35 01		3,403 61	5,101 42	1,697 81		
879 79	48 79	563 44	8,811 78	8,887 28	75 50		1919-20
674 49	22 93		4,884 38	4,842 85		41 53	
227 66	7 11		1,610 43	1,787 47	177 04		
928 16	36 55		6,942 13	8,725 74	1,783 61		
1,113 52	129 09	596 71	14,796 73	13,889 27		907 46	1917-18
788 09	10 42		3,645 14	4,070 34	425 20		
2,038 21	113 23		18,134 81	21,312 61	3,177 80		
227 07	5 40	497 60	2,438 37	1,828 10		610 27	1917-18
263 50	22 04	138 02	3,204 06	3,038 85		165 21	1919-20
975 62	37 61	677 74	8,108 11	9,837 41	1,729 30		1919-20
2,497 21	298 38	1,960 89	34,925 23	33,554 12		1,371 11	1920-21
222 50	3 09	177 71	1,531 30	1,437 58		93 72	1917-18
10 50	3 82		378 23	365 63		12 60	
950 80	36 88	730 62	7,877 21	8,699 34	822 13		1916-17
368 67	10 61	219 24	2,943 83	2,866 37		77 46	1918-19
350 70	11 88		2,591 83	3,482 09	890 26		
402 19	14 20	215 34	2,955 42	2,956 11	69		1916-17
260 05	14 39		2,612 02	2,501 78		110 24	
2,358 34	174 96	1,921 11	27,606 85	28,555 43	948 58		1920-21
4,660 91	451 60	3,674 44	60,855 24	59,016 11		1,839 13	1920-21
10,560 24	549 92		86,843 68	101,739 50	14,895 82		
421 36			6,395 05	5,583 14		811 91	
1,677 68	74 26	1,274 65	14,014 15	13,912 14		102 01	1920-21
661 08	44 85	284 71	7,095 47	6,534 66		560 81	1916-17
65 77	1 61		445 84	445 84			
286 55	7 03		1,999 47	1,583 83		415 64	
205 86	84 29		6,769 25	7,088 47	319 22		
4,856 67	425 89	3,879 44	58,783 62	59,431 07	647 45		1920-21
1,833 92	75 85	1,304 68	14,043 59	14,370 71	327 12		1917-18
801 24	37 32	591 44	7,043 87	8,836 91	1,793 04		1920-21
1,112 09	51 95		8,919 93	9,501 12	581 19		
527 03	17 93	345 09	4,622 80	4,641 86	19 06		1917-18

Schedule "25"—

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power Supplied in Year after Correction for Power Factor	Cost of Power to Commission	Share of Operating		
	To Dec. 31, 1920	To Oct. 31, 1921				Operating Maintenance and Administrative Expenses	Interest	
							\$	c.
Thamesville.....	60 00	55 00	17,014 81	74.4	907 66	1,185 32	772 91	
Thorndale.....	60 00	60 00	16,213 57	51.3	625 85	1,720 05	737 09	
Tilbury.....	50 00	50 00	28,958 98	148.0	1,805 56	1,616 32	1,309 10	
Tillsonburg.....	30 00	30 00	60,171 31	410.5	5,008 01	3,995 58	2,733 55	
Toronto.....	17 00	17 00	3,133,373 63	58,136.3	712,250 31	94,672 38	143,531 68	
Toronto Twp.....	25 00	25 00	23,907 68	246.6	3,008 46	1,642 57	1,090 54	
Walkerville.....	36 00	35 00	530,582 76	3,472.8	44,367 40	19,419 06	24,053 92	
Wallaceburg.....	38 00	35 00	122,499 52	734.2	9,007 08	5,140 37	5,561 63	
Wardsville.....		82 20	3,803 79	2.7	32 93	80 61	90 54	
Waterdown.....	26 00	31 00	16,719 79	123.7	1,509 11	893 73	757 91	
Waterford.....	33 00	33 00	16,897 88	123.5	1,506 68	1,283 93	767 57	
Waterloo.....	20 00	21 00	91,405 67	1,296.0	15,810 91	4,679 31	3,888 35	
Watford.....	85 00	85 00	39,341 00	71.1	867 41	1,912 09	1,788 84	
Welland.....	14 00	16 00	77,925 30	1,736.0	21,178 82	2,647 11	3,532 99	
Wellesley.....	39 00	39 00	28,210 30	119.4	1,456 66	1,246 32	1,261 08	
Weston.....	23 00	23 00	86,364 31	907.0	11,065 20	4,097 89	3,939 56	
West Lorne.....	55 00	50 00	27,258 83	152.4	1,859 24	1,687 19	1,229 22	
Windsor.....	36 00	35 00	752,230 69	4,957.5	61,640 42	26,881 32	34,101 45	
Woodbridge.....	31 00	31 00	26,536 95	168.1	2,050 78	1,250 17	1,209 29	
Woodstock.....	20 00	21 00	107,885 17	1,713.1	21,199 44	8,391 03	4,890 93	
Wyoming.....	60 00	60 00	13,266 58	42.2	514 83	670 17	602 93	
Zurich.....	60 00	60 00	28,617 59	58.0	707 59	1,337 69	1,301 40	
Totals—Municipalities.....			12,408,120 70	158,149.3	1,949,985 24	562,539 22	561,328 49	
Totals—Companies.....			2,363,873 47	43,371.6	461,980 06	93,539 39	106,990 68	
Non-operating Capital.....			2,552,262 01					
Grand Totals.....			17,324,256 18	201,520.9	2,411,965 30	656,078 61	668,319 17	

NIAGARA SYSTEM.—Continued.

Costs and Fixed Charges			Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Part of the Cost of Power in the Year 1920-21				
Renewals	Contingencies	Sinking Fund			Credited	Charged					
\$	c.	\$	c.	\$	c.	\$	c.				
397	13	14	30	3,646	59	3,976	89	330	30	1916-17	
396	80	9	86	3,995	18	3,076	83	918	35	1917-18	
664	46	28	44	5,13	89	5,937	77	7,343	18	1,405 71	1916-17
1,445	48	78	89	1,081	40	14,342	91	12,314	46	2,028 45	1920-21
59,113	79	11,172	52	47,506	68	1,068,247	36	991,317	46	76,929 90	1920-21
530	70	47	39	292	87	6,612	53	6,163	71	448 79	1918-19
11,095	02	667	40	10,665	07	110,267	87	124,370	45	11,102 58	1917-18
2,783	83	141	10	1,727	78	24,361	79	26,264	57	1,902 78	1916-17
48	74	52	.....	.....	.....	253	34	218	51	34 83	.....
408	77	23	77	299	83	3,893	12	3,737	35	155 77	1920-21
407	49	23	73	260	46	4,249	86	4,074	06	175 80	1916-17
1,925	68	249	06	1,538	25	28,091	56	27,320	89	770 67	1920-21
956	54	13	66	.....	.....	5,538	54	5,706	31	167 77	.....
1,941	20	333	62	.....	.....	20,633	74	27,102	90	2,530 84	.....
673	48	22	95	.....	.....	4,660	49	4,655	40	5 09	.....
1,912	69	174	31	1,145	04	22,634	69	20,861	17	1,773 52	1920-21
646	70	29	29	.....	.....	5,451	64	7,635	94	2,184 30	.....
15,708	69	952	73	8,225	68	147,510	29	176,793	20	29,282 91	1917-18
617	76	32	31	343	49	5,503	80	5,210	01	293 79	1917-18
2,451	76	329	22	1,934	87	39,197	25	36,001	23	3,196 02	1920-21
315	65	8	11	.....	.....	2,111	69	2,530	50	418 81	.....
705	80	11	15	.....	.....	4,063	63	3,480	87	582 76	.....
268,880	65	30,337	08	168,957	93	3,542,028	61	3,465,999	68	109,881 52	185,910 45
53,581	61	7,162	92	43,279	90	766,534	56	750,465	74	16,068	82 *
322,462	26	37,500	00	212,237	83	4,308,563	17	4,216,465	42		

\*NOTE—Written off against Contingency Reserve





Schedule "26" - Continued

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October, 1920		Cash Receipts and Payments on account of such credits and charges during the year		Interest at 1% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending 31st October, 1921		Accumulated amount standing as a credit or charge on 31st October, 1921			
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.		
Mount Brydges	Mar. 1915	43	53	982	78	1	71	13	17	127	70	82	43
New Hamburg	Mar. 1914									396	67	396	67
Newbury	Mar. 1921												
New Toronto	Feb. 1914	26,925	97	26,925	97	727	21	13	17	9,021	04	8,293	83
Niagara Falls	Dec. 1915	5,079	29	6,038	40	183	66			6,576	59	7,352	01
Niagara-on-the-Lake	Aug. 1919	138	26	438	26	7	77	1,697	81			1,705	58
Norwich	May 1912	2,868	45			111	71	75	50			3,058	69
Oil Springs	Feb. 1918							10	06	11	53		
Otterville	Feb. 1916	311	57	352	93	11	36	177	01			177	01
Palmerston	July 1916	2,512	11	659	32	78	56	1,783	61	907	16	1,097	92
Paris	Feb. 1914	53	53	2,620	67	2	11	125	26			180	87
Parkhill	May 1923							3,177	80			3,177	80
Petrolia	May 1916							15	89				
Plattsville	Dec. 1914									610	27	873	01
Port Credit	Aug. 1912	1,793	16	1,856	92	63	76			165	21	165	21
Port Stanley	April 1912	1,318	88	1,318	88	39	57	1,729	30			1,768	87
Preston	Jan. 1911	13,115	32	13,115	32	373	82			1,371	11	907	29
Princeton	Jan. 1915							31	87			93	72
Queenston	Mar. 1921	1,037	50	2,066	88					12	60	12	60
Ridgeway	Dec. 1915			1,637	50	20	75	822	13			842	88
Rockwood	Sept. 1913									77	46	2,287	05
Rodney	Feb. 1917	1,343	07			53	72	890	26			191	47
St. George	Sept. 1915	183	44			7	34	69					
St. Jacobs	Sept. 1917	220	30	220	30	4	79	948	58	110	24	948	58
St. Mary's	May 1911			426	67								
St. Thomas	April 1911	25,788	42	25,788	42	866	62			1,839	13	15,178	49
Sarnia	Dec. 1916	23,148	99	23,148	99	582	67	14,895	82				
Scarboro Township	Aug. 1918			673	11					811	91		





Sched-  
NIAGARA

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH MUNICIPAL-COMMISSION UNDER SECTION 23 OF THE ACT; SINKING FUND PAYMENTS MADE BY CERTAIN SUCH SINKING FUND PAYMENTS INCLUDING INTER-

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	(a) For Period of
		\$ c.	
Acton.....	5 years ending 31 Oct., 1921	2,252 03	1 year ending 31 Oct., 1921
Ailsa Craig.....	5 " " "	2,548 73	" " "
Aylmer.....	4 " " "	3,346 79	" " "
Ayr.....	5 " " "	1,214 56	" " "
Baden.....	5 " " "	2,427 23	" " "
Beachville.....	5 " " "	2,502 40	" " "
Blenheim.....	5 " " "	3,375 16	" " "
Bolton.....	5 " " "	3,491 66	" " "
Bothwell.....	5 " " "	3,509 12	" " "
Brampton.....	5 " " "	5,823 91	" " "
Brantford.....	5 " " "	17,841 46	" " "
Brigden.....	4 " " "	2,132 14	" " "
Burford.....	5 " " "	1,413 24	" " "
Burgessville.....	5 " " "	536 62	" " "
Caledonia.....	5 " " "	575 18	" " "
Chatham.....	5 " " "	18,851 78	" " "
Chippawa.....	3 " " "	38 04	" " "
Clinton.....	5 " " "	3,485 97	" " "
Comber.....	5 " " "	2,077 82	" " "
Dashwood.....	5 " " "	1,723 36	" " "
Delaware.....	5 " " "	377 23	" " "
Dereham Township.....	3 " " "	395 40	" " "
Dorchester.....	5 " " "	410 96	" " "
Drayton.....	4 " " "	1,870 78	" " "
Dresden.....	5 " " "	2,489 64	" " "
Drumbo.....	5 " " "	467 43	" " "
Dublin.....	5 " " "	671 50	" " "
Dundas.....	5 " " "	4,608 92	" " "
Dunnville.....	4 " " "	5,113 48	" " "
Dutton.....	5 " " "	1,679 16	" " "
Elmira.....	5 " " "	3,275 87	" " "
Elora.....	5 " " "	3,422 25	" " "
Embroy.....	5 " " "	1,624 86	" " "
Etobicoke Township.....	5 " " "	1,390 18	" " "
Exeter.....	5 " " "	5,688 37	" " "
Fergus.....	5 " " "	2,816 68	" " "
Forest.....	5 " " "	4,085 35	" " "
Galt.....	5 " " "	17,794 65	" " "
Georgetown.....	5 " " "	7,266 94	" " "
Glencoe.....	2 " " "	803 61	" " "
Goderich.....	5 " " "	11,833 95	" " "
Granton.....	5 " " "	1,145 49	" " "
Guelph.....	5 " " "	16,436 62	" " "
Hagersville.....	5 " " "	3,232 89	" " "
Hamilton.....	5 " " "	47,858 70	" " "
Harriston.....	5 " " "	4,316 87	" " "
Hensall.....	5 " " "	2,713 65	" " "
Carried forward.....			

ule "27."

SYSTEM.

ITY; SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY THE MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS, AND THE TOTAL OF EST ALLOWED THEREON TO 31ST OCTOBER, 1921.

(b) Amount	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power		Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid	Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1921
	(a) For Period of	(b) Amount		
\$ c.		\$ c.	\$ c.	\$ c.
534 88	4 years ending 31 Oct., 1920	1,717 15	104 89	1,822 04
2,226 20	1 " " 1917	322 53		322 53
3,346 79				
764 35	2 " " 1918	450 21	8 09	458 30
441 97	4 " " 1920	1,985 26	163 12	2,148 38
555 32	4 " " "	1,947 08	110 21	2,057 29
2,697 32	1 " " 1917	677 84		677 84
2,780 20	1 " " "	711 46		711 46
2,880 26	1 " " "	628 86		628 86
	5 " " 1921	5,823 91	464 87	6,288 78
12,278 57	2 " " 1918	5,562 89	111 26	5,674 15
2,132 14				
1,129 42	1 " " 1917	283 82		283 82
536 62				
132 37	4 " " 1920	442 81	26 86	469 67
15,829 62	1 " " 1917	3,022 16		3,022 16
38 04				
2,296 52	2 " " 1918	1,189 45	24 30	1,213 75
1,709 81	1 " " 1917	368 01		368 01
1,723 36				
304 11	1 " " "	73 12		73 12
395 40				
262 41	2 " " 1918	148 55	2 69	151 24
1,870 78				
2,122 89	1 " " 1917	366 75		366 75
234 88	2 " " 1918	232 55	4 90	237 45
671 50				
	5 " " 1921	4,608 92	403 11	5,012 03
5,113 48				
1,391 27	1 " " 1917	287 89		287 89
1,467 78	3 " " 1919	1,808 09	72 60	1,880 69
2,112 83	2 " " 1918	1,309 42	24 02	1,333 44
976 44	2 " " "	648 42	13 96	662 38
1,390 18				
5,688 37				
1,765 44	2 " " "	1,051 24	21 61	1,072 85
4,085 35				
	5 " " 1921	17,794 65	1,422 67	19,217 32
3,256 69	3 " " 1919	4,010 25	157 55	4,167 80
803 61				
7,800 43	2 " " 1918	4,033 52	75 80	4,109 32
1,145 49				
	5 " " 1921	16,436 62	1,295 00	17,731 62
1,559 70	3 " " 1919	1,673 19	61 98	1,735 17
	5 " " 1921	47,858 70	3,422 22	51,280 92
4,316 87				
2,713 65				

Schedule "27."—

## NIAGARA

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	
		\$      c.	
<i>Brought forward</i>			
Hespeler	5 years ending 31 Oct., 1921	2,817 84	
Highgate	5 " "	1,580 09.5	" "
Ingersoll	5 " "	7,382 60	" "
Kitchener	5 " "	31,112 49	
Lambeth	5 " "	781 81.4	years ending 31 Oct., 1921
Listowel	5 " "	5,934 69.5	" "
London	5 " "	62,845 21	
London Railway Com- mission	5 " "	12,998 63.3	" "
Lucan	5 " "	2,390 89.4	" "
Lynden	5 " "	2,226 16.4	" "
Markham	2 " "	559 51.2	" "
Milton	5 " "	5,620 76.2	" "
Milverton	5 " "	3,722 89.5	" "
Mimico	5 " "	1,781 56.1	" "
Mitchell	5 " "	2,609 66	
Moorefield	4 " "	932 17.4	" "
Mount Brydges	5 " "	1,034 72.4	" "
New Hamburg	5 " "	2,780 13	
Newbury	1 " "	87 05.1	" "
New Toronto	5 " "	19,693 11.3	" "
Niagara Falls	5 " "	2,191 36.4	" "
Niagara-on-the-Lake	3 " "	337 43.3	" "
Norwich	5 " "	2,809 78.1	" "
Oil Springs	4 " "	1,810 31.4	" "
Otterville	5 " "	640 44.5	" "
Palmerston	5 " "	2,878 52.5	" "
Paris	5 " "	3,483 14.3	" "
Parkhill	2 " "	851 85.2	" "
Petrolia	5 " "	7,657 20.5	" "
Plattsville	5 " "	2,000 82.3	" "
Port Credit	5 " "	630 18.1	" "
Port Stanley	5 " "	3,291 90.1	" "
Preston	5 " "	8,141 51	
Princeton	5 " "	812 41.3	" "
Queenston	1 " "	7 56.1	" "
Ridgetown	5 " "	3,551 47.4	" "
Rockwood	5 " "	1,100 06.2	" "
Rodney	5 " "	1,367 86.5	" "
St. George	5 " "	1,329 21.4	" "
St. Jacobs	5 " "	879 77.5	" "
St. Mary's	5 " "	6,962 84	
St. Thomas	5 " "	18,689 43	
Sarnia	5 " "	36,237 65.5	" "
Scarboro Township	2 " "	481 66.2	" "
Seaforth	5 " "	7,303 22	
Simcoe	5 " "	1,830 74.4	" "
South Dorchester Tp.	1 " "	48 19.1	" "
Springfield	5 " "	841 37.5	" "
<i>Carried forward</i>			



Schedule "27."—

NIAGARA

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	(a) For Period of
<i>Brought forward..</i>		\$ c.	
Stamford Township..	5 years ending 31 Oct., 1921	626 22	5 years ending 31 Oct., 1921
Stratford.....	5 " "	16,607 15	" "
Strathroy.....	5 " "	6,440 60	" "
Streetsville.....	2 " "	1,179 49	" "
Tavistock.....	5 " "	3,844 15	" "
Thamesford.....	5 " "	1,753 67	" "
Thamesville.....	5 " "	1,539 59	" "
Thorndale.....	5 " "	1,990 39	" "
Tilbury.....	5 " "	2,421 86	" "
Tillsonburg.....	5 " "	6,650 50	" "
Toronto.....	5 " "	225,570 18	" "
Toronto Township..	5 " "	1,363 53	" "
Walkerville.....	5 " "	52,881 51	" "
Wallaceburg.....	5 " "	10,877 31	" "
Wardsville.....	1 " "	35 82	" "
Waterdown.....	5 " "	1,305 45	" "
Waterford.....	5 " "	1,616 65	" "
Waterloo.....	5 " "	6,734 98	" "
Watford.....	5 " "	3,050 04	" "
Welland.....	5 " "	9,539 48	" "
Wellestey.....	5 " "	2,460 38	" "
Weston.....	5 " "	6,375 54	" "
West Lorne.....	5 " "	1,319 63	" "
Windsor.....	5 " "	50,810 64	" "
Woodbridge.....	5 " "	1,932 30	" "
Woodstock.....	5 " "	8,166 29	" "
Wyoming.....	5 " "	1,258 29	" "
Zurich.....	5 " "	2,300 99	" "
Totals—Municipalities.....		950,671 14	
Totals—Companies (from commencement of operations).....		254,380 91	
		1,205,052 05	

Continued

SYSTEM.—Continued.

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power		Interest at 4% per An- num Allowed on Sinking Fund Re- quirements which have been Paid	Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1919
(b) Amount	(a) For Period of	(b) Amount		
\$ c.		\$ c.	\$ c.	\$ c.
626 22				
3,946 32	5 " " 1921	16,607 15	1,315 97	17,923 12
	2 " " 1918	2,494 28	47 58	2,541 86
	2 " " 1921	1,179 49	23 52	1,203 01
3,844 15				
1,142 24	2 " " 1918	611 43	10 65	622 08
1,170 32	1 " " 1917	369 27		369 27
960 55	2 years ending 31 Oct., 1918	1,029 84	20 97	1,050 81
1,907 97	1 " " 1917	513 89		513 89
	5 " " 1921	6,650 50	543 19	7,193 69
	5 " " "	225,570 18	17,709 77	243,279 95
688 88	3 " " 1919	674 65	22 04	696 69
28,429 25	2 " " 1918	24,452 26	551 49	25,003 75
9,149 53	1 " " 1917	1,727 78		1,727 78
35 82				
	5 " " 1921	1,305 45	100 68	1,406 13
1,356 19	1 " " 1917	260 46		260 46
	5 " " 1921	6,734 98	521 13	7,256 11
3,950 04				
9,539 48				
2,460 38				
	5 " " " "	6,375 54	482 79	6,858 33
1,319 63				
32,099 82	2 " " 1918	18,710 82	419 41	19,130 23
1,286 49	2 " " "	645 81	12 09	657 90
	5 " " 1921	8,166 29	630 19	8,796 48
1,258 29				
2,300 99				
323,102 31	From commencement of operations.	627,568 83	42,956 73	670,525 56
		254,380 91	32,811 42	287,192 33
323,102 31		881,949 74	75,768 15	957,717 89

## Schedule "28."

## NIAGARA SYSTEM

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921

Total provision for Renewals to 31st October, 1920		\$1,993,802 41
Deduct:		
Expenditures to 31st October, 1920		156,539 54
Balance brought forward 31st October, 1920		\$1,837,262 87
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$268,880 65	
Provision against equipment employed in respect of contracts with Sundry Companies	53,581 61	
Interest at 4% per annum on the monthly balances to the credit of the account	73,529 66	
		395,991 92
		\$2,233,254 79
Expenditures during the year ending 31st October, 1921		10,888 89
Balance carried forward 31st October, 1921		<u>\$2,222,365 90</u>

## Schedule "29."

## NIAGARA SYSTEM

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921

Balance brought forward 31st October, 1920		\$38,514 55
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$30,337 08	
Provision against equipment employed in respect of contracts with Sundry Customers	7,162 92	
Interest at 4% per annum on monthly balances at the credit of the account	1,391 90	
		38,891 90
		\$77,406 45
Deduct:		
Expenditures to cover contingencies met with during the year ending 31st October, 1921	\$30,917 57	
Net loss for year on power sold to Sundry Power Customers	16,068 82	
Net loss from contracts with Sundry Power Customers to 31st October, 1920, not previously applied to Reserve for Contingencies	5,545 05	
		52,531 44
Balance carried forward 31st October, 1921		<u>\$24,875 01</u>



## Schedule "30"

## NIAGARA RURAL LINES

## OPERATING ACCOUNT FOR YEAR ENDING 31st OCTOBER, 1921

## Costs of operation as provided for under Sections 6C &amp; 23 of the Act

Power Purchased—	
To supply Customers on lines operated by the Commission.....	\$ 2,706 43
To supply the City of St. Catharines and others.....	63,524 17
	<hr/>
Cost of operating and maintaining Transmission Lines, etc., including the proportion of Administrative Expenses chargeable to the operation of the lines operated by the Commission.....	973 13
Interest on Capital Investment.....	22,209 64
Provision for Renewals of Lines, etc. (only those operated by the Commission).....	896 59
Provision for Sinking Fund.....	8,323 28
	<hr/>
	\$ 98,633 24

## Revenue for Period

Collected from City of St. Catharines and others for power supplied.....	\$ 64,853 74
Deduct—Balances owing to these Municipalities.....	841 54
	<hr/>
Collected from Sundry Customers on lines operated by the Commission.....	\$ 64,012 20
Interest collected from Municipalities operating certain lines.....	5,327 79
Sinking Fund collected from Municipalities operating certain lines.....	21,205 82
	<hr/>
	7,906 13
	<hr/>
Net Deficit (On lines operated by Commission).....	\$ 98,451 94
	<hr/>
	181 30
	<hr/>
	\$ 98,633 24

## Schedule "31"

## NIAGARA RURAL LINES

Statement showing "cost of power", "Operating expenses", "Fixed Charges" and "Revenue", and the net "Surplus, or "Deficit" on each line for the year ending 31st October 1921

Municipality	Capital Cost	Cost of Power to Commission	Operation Maintenance & Administrative Expenses	Fixed Charges			Sinking Fund	Total Cost of Power Operating Expenses Fixed Charges & Interest	Revenue from Municipalities	Net Surplus or Deficit for year	
				Interest	Renewals	Total				Surplus	Deficit
Ancaster Township.....	\$5,159 03			\$257 96		\$92 86	\$350 82	\$350 82			
Bolton.....	2,110 45			105 52		37 98	143 50	143 50			
Bothwell.....	6,571 84			355 88		547 44	903 32	903 32			
Brampton.....	588 87			29 44		10 60	40 04	40 04			
Chatham.....	898 18			44 90		16 16	61 06	61 06			
Dereham Township.....	29,243 50			1,483 42		526 36	2,009 78	2,009 78			
Elora.....	777 82			38 90		14 00	52 90	52 90			
Etobicoke.....	54,608 68			2,984 10		982 96	3,967 06	3,967 06			
Georgetown.....	8,889 59			144 48		160 00	604 48	604 48			
Goderich.....	2,313 36			115 66		41 64	157 30	157 30			
Lucan.....	333 26			16 66		6 00	22 66	22 66			
Milton.....	813 82			40 70		14 64	55 34	55 34			
Norwich.....	34,149 99			1,700 88		609 19	2,310 07	2,310 07			
Preston.....	9,155 08			381 46		137 33	518 79	518 79			
St. Thomas.....	1,933 82			96 70		34 80	131 50	131 50			
Scarboro Township.....	29,536 18			1,514 41		477 74	1,992 15	1,992 15			
Stratford.....	4,058 47			202 92		73 04	275 96	275 96			
Toronto.....	1,131 22			44 24		15 92	60 16	60 16			
Toronto Township.....	43,309 37			2,165 46		779 56	2,945 02	2,945 02			
Vaughan Township.....	21,592 88			1,182 00		380 56	1,562 56	1,562 56			

Walkerville.....	44,716 01		2,119 12	767 22	2,886 34	2,886 34
Waterdown.....	11,825 24		591 26	212 86	804 12	804 12
Waterford.....	3,399 87		170 00	61 20	231 20	231 20
Waterloo.....	5,062 60		230 60	91 14	321 74	321 74
Weston.....	5,234 40		209 38	94 22	303 60	303 60
Windsor.....	24,032 89		688 35	295 21	983 56	983 56
Woodstock.....	1,088 20		34 42	19 58	74 00	74 00
Welland (for Port Robinson).....	31,303 62	\$4,439 88	1,532 74	551 79	6,524 41	6,528 34
St. Catharines.....	19,582 92	49,334 76	\$107 10	295 03	50,588 13	50,588 13
Grantham Township.....	28,289 47	535 10	1,414 46	509 22	2,511 18	2,528 98
Louth Township.....	2,771 19		138 56	49 88	188 44	188 44
Port Colborne.....		6,295 75	170 14		6,465 89	6,782 12
Merritton.....		2,918 68	158 39		3,077 07	3,580 65
<b>Lines Operated by H. E. P. C.</b>						
Brady and Raymond.....	817 18		32 69	\$32 69	14 71	113 35
Wm. Pullen.....	74 15		2 97	2 97	1 33	96 00
Innes, Kairn and Longworth.....	2,875 20		115 01	115 01	51 75	412 05
W. G. Bailey.....	599 21		23 97	23 97	10 79	116 59
Port Dalhousie.....	5,834 33	2,260 59	233 37	233 37	105 02	2,970 88
South Dorchester Township.....	4,561 39	445 84	213 01	152 05	82 11	439 99
West Flamboro Township.....	9,040 93		308 52	271 23	122 05	909 53
Copetown District.....	3,265 11		74 28	65 30	29 39	269 40
Non-Operating.....	14,876 47					
Totals.....	\$476,425 45	\$66,230 60	\$973 13	\$22,209 64	\$896 59	\$8,323 28
					\$98,633 24	\$99,293 48
						\$1,408 48
						\$748 24

NOTE: Net Surpluses placed to credit of Municipalities..... \$841.54  
 Net Deficit for year on lines operated by the Commission.. \$181.80

Schedule "32"

NIAGARA RURAL LINES

Statement showing the surplus or deficit of each line at 31st October, 1920 and interest added during the year also the surplus or deficit for the year ending 31st October, 1921 and the net surplus or deficit at 31st October, 1921

Municipality	Date Commenced Operation	Surplus or Deficit at 31st October 1920		Interest on Surplus or Deficit at 4% per annum added during the year		Surplus or Deficit for the year ending 31st October 1921		Net Surplus or Deficit on 31st October 1921	
		Surplus	Deficit	Credited	Charged	Surplus	Deficit	Surplus	Deficit
Grantham Township	May, 1915		\$2 72		\$11	\$17 80		\$14 97	
Welland	March, 1913	\$55 53		\$2 22		3 93		61 68	
Port Colborne	March, 1920	121 01		4 84		316 23		442 08	
Merritton	Nov., 1920					503 58		503 58	
		\$176 54	\$2 72	\$7 06	\$11	\$811 54		\$1,022 31	
<b>Lines Operated by Commission:</b>									
Brady and Raymond	October, 1914	278 57		11 14			\$14 75	274 96	
Wm. Pullen	May, 1914	657 42		26 30		88 73		772 45	
James, Karn and Longworth	Feb., 1913	467 81		18 71		97 71		584 23	
W. G. Bailey	October, 1914	155 47		6 22		57 86		219 55	
Port Dalhousie	Nov., 1912	144 36		5 77		62 65		212 78	
South Dorchester Township	Nov., 1920						733 49		\$733 49
West Fiamboro Township	Jan., 1921					176 23		176 23	
Copetown District	May, 1921					83 76		83 76	
		\$1,880 17	\$2 72	\$75 20	\$11	\$1,408 48	\$748 24	\$3,346 27	\$733 49

Note: Net balances owing to Municipalities..... \$1,022 31  
 Net Surplus to 31st October 1921 on Lines operated by the Commission..... 1,590 47

\$2,612 78



## Schedule "33"

## NIAGARA RURAL LINES

Statement showing the total sinking fund requirements on each line—all of which have been paid and the total of such sinking fund payments with interest allowed thereon to 31st October 1921

Lines Operated by	Sinking Fund Requirements		Sinking Fund Paid		Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund payments and Accumulated Interest to 31st October 1921
	Sinking Fund Requirements		Sinking Fund Paid			
	Period Covered	Amount	Period Covered	Amount		
Ancaster Township.....	8 years ending 31st. Oct. 1921	\$728 31	Full Period	\$728 31	\$121 13	\$849 44
Bolton.....	" "	199 91	" "	199 91	19 71	219 62
Bothwell.....	" "	2,302 49	" "	2,302 49	157 09	2,459 58
Brampton.....	" "	44 16	" "	44 16	3 29	47 45
Chatham.....	" "	93 90	" "	93 90	9 56	103 46
Dereham Township.....	" "	1,980 89	" "	1,980 89	115 83	2,096 72
Etora.....	" "	97 91	" "	97 91	12 55	110 46
Etobicoke.....	" "	5,099 40	" "	5,099 40	511 65	5,611 05
Georgetown.....	" "	1,104 99	" "	1,104 99	144 29	1,249 28
Goderich.....	" "	308 26	" "	308 26	41 88	350 14
Grantham Township.....	" "	3,204 40	" "	3,204 40	365 17	3,569 57
London Abattoir.....	" "	60 94	" "	60 94	13 20	74 14
Louth Township.....	" "	207 83	" "	207 83	13 22	221 05
Lucan.....	" "	12 00	" "	12 00	24	12 24
Milton.....	" "	103 20	" "	103 20	13 24	116 44
Norwich.....	" "	3,785 16	" "	3,785 16	433 67	4,218 83
Preston.....	" "	1,378 55	" "	1,378 55	227 81	1,606 36
St. Catharines.....	" "	1,183 78	" "	1,183 78	146 14	1,329 92
St. Thomas.....	" "	242 57	" "	242 57	31 09	273 66
Scarboro Township.....	" "	1,944 05	" "	1,944 05	102 43	2,046 48
Stratford.....	" "	577 77	" "	577 77	86 02	664 39
Toronto.....	" "	90 59	" "	90 59	9 03	99 62

Toronto Township.....	9	"	"	5,267 78	"	679 24	5,947 02
Vaughan Township.....	7	"	"	1,444 43	"	82 39	1,526 82
Walkerville.....	7	"	"	4,133 45	"	425 15	4,558 60
Waterdown.....	8	"	"	1,511 80	"	200 50	1,712 30
Waterford.....	7	"	"	280 94	"	20 08	301 02
Waterloo.....	8	"	"	513 32	"	54 07	567 39
Welland.....	9	"	"	4,090 85	"	537 16	4,628 01
Weston.....	8	"	"	725 53	"	104 88	830 41
Windsor.....	6	"	"	941 73	"	69 80	1,011 53
Woodstock.....	9	"	"	144 20	"	19 96	164 16
<b>Lines Operated by the Commission</b>							
Brady and Raymond.....	8	"	"	123 05	"	16 85	139 90
W. Pullen.....	8	"	"	9 70	"	1 21	10 91
Innes, Karu and Longworth.....	9	"	"	445 04	"	61 92	506 96
Bailey's Farm.....	8	"	"	75 50	"	9 17	84 67
Port Dalhousie.....	10	"	"	740 19	"	94 14	834 33
South Dorchester Township.....	5	"	"	287 66	"	14 65	302 31
West Flamboro Township.....	1	"	"	122 05	"	.....	122 05
Copetown District.....	1	"	"	29 39	"	.....	29 39
				\$45,637 67		\$4,970 01	\$50,607 68

## Schedule "34."

## NIAGARA RURAL LINES.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921.

Total provision for Renewals to 31st October, 1920	85,929 49	
Deduct: Expenditures to 31st October, 1920	679 70	
	<u>          </u>	85,249 79
Amount added during year ending 31st October, 1921:		
Amounts charged Municipalities and Lines operated by the Commission as part of Cost of Power delivered to them	8896 59	
Interest at 4% per annum on the monthly balances to the credit of the account.	209 99	
	<u>          </u>	1,106 58
Balance carried forward 31st October, 1921		<u><u>86,356 37</u></u>



SCHEDULE "35"

THUNDER BAY SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of Operation

Power Purchased.....	\$ 13,079 59
Cost of operating and maintaining the Generating Plant, Transmission Lines and Stations; including the proportion of Administrative Expenses chargeable to the operation of this system.....	45,420 32
Interest on Capital Investment (as detailed below).....	177,999 88
	\$ 236,499 79

Revenue for period

Collected from City of Port Arthur at rate of \$25.00 per Horse Power.....	\$ 175,753 39
Receivable from Nipigon Fibre and Paper Company, Limited for power sold under contract.....	42,037 57
Total Revenue.....	\$ 217,790 96
Portion of Interest deferred and collectible out of future revenue from the City of Port Arthur and other Power Customers on the System.....	18,708 83
	\$ 236,499 79

Details of Interest:—

One-half of total interest at 5% per annum, on new Development, Lines and Stations for the broken period, 21st December 1920 to 31st May, 1921 in which both construction and operation were carried on (the remaining half of such interest being capitalized).....	\$ 56,602 61
Interest at 5% per annum on the amount invested in the new Development, Lines and Stations (excepting the permanent dam which was under construction and not operating) for the period 1st June 1921 to 31st October 1921.....	116,007 67
Interest at 4.55% per annum on capital cost of old Station and Line for year ending 31st October 1921.....	5,389 60
	\$ 177,999 88

Schedule "36"

THUNDER BAY SYSTEM

Statement showing the costs of power purchased, operation, administration and interest (as detailed below); and the revenue received from the city of Port Arthur for power delivered at the interim rate of \$25.00 per horse power and from the Nipigon Fibre and Paper Company,

Limited, for power sold under contract in the year ending 31st October 1921; also the balance of interest account remaining to be collected out of future revenue from the city of Port Arthur and other power customers on the system, as at 31st October 1921

Municipality or Company	Rates per H.P. charged during year	* Capital Cost of System as at 31st October, 1921	Average Horse Power supplied	Cost of Power Purchased	Operating Maintenance & Administrative Expenses	Total cost of power purchased, Operation, and Administration	Revenue Received	Excess of Revenue over cost of operation and Administration	Interest (as detailed below)	Balance of Interest deferred and collectible out of future Revenue
Port Arthur	\$25 00	\$6,466,158 12	7,030 2	\$13,079 59	\$45,420 32	\$58,499 91	\$175,753 39	\$159,291 05	\$177,999 88	\$18,708 83
† Nipigon Fibre and Paper Company, Limited	24 00		3,503 1				42,037 57			
							\$217,790 96			

† Operating May 1st to October 31st, 1921.

\* Capital Cost as at 31st October 1921—

New Development, Lines and Stations..... \$6,347,705 45  
 Old Lines and Station..... 118,452 67

6,466,158 12

Details of Interest—

One-half of total interest, at 5% per annum, on new Development, Lines and Stations for the broken period, 21st December 1920 to 31st, May 1921, in which both construction and operation were carried on (the remaining half of such interest being capitalized)..... \$56,602 61



Schedule "38"

THUNDER BAY SYSTEM

Statement showing the total sinking fund requirements of the City of Port Arthur to 31st October 1920; sinking fund payments made by it, and the total of such sinking fund payments with interest allowed thereon to 31st October 1921

Municipality	Sinking Fund Requirements		Sinking Fund Paid		Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund payment and accumulated Interest to 31st Oct., 1921
	Period Covered	Amount	Period Covered	Amount		
Port Arthur.....	10 years ending 31st Oct., 1920	\$17,437 40	Full Period.	\$17,437 40	\$3,827 46	\$21,264 86

NOTE.—No Sinking Fund charged against operations in the year ending 31st October, 1921, for the following reasons—

1. The Commission are arranging for the sale to Port Arthur of the original line and station at the book values of 31st October, 1920.
2. The new Nipigon Development was under construction and incomplete up to 31st October, 1921.

## Schedule "39."

## THUNDER BAY SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921

Total Provision for Renewal of (original) Station and lines to 31st October, 1920	\$39,723 42
Deduct: Expenditures to 31st October, 1920	9 75
	<u>839,713 67</u>
Added during year ending 31st October, 1921:	
Interest at 4% per annum on the balance to the credit of the account	1,588 55
Total	<u>841,302 22</u>

Note.—No provision for renewals charged against operations in the year ending 31st October, 1921, for the following reasons:

1. Use of the original station and lines by the Commission discontinued 20th December, 1920, and it is proposed to sell this plant to Port Arthur at the book values of 31st October, 1920.
2. New Nipigon Development under construction and incomplete up to 31st October, 1921

## Schedule "40."

## THUNDER BAY SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

Balance brought forward 31st October, 1920	\$4,254 48
Added during the year ending 31st October, 1921:	
Interest at 4% per annum on the balance to the credit of the account	170 18
Total	<u>84,424 66</u>

Schedule "41"  
SEVERN SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Sections 6 C & 23 of the Act.

Power purchased from Eugenia & Wasdell Systems.....	\$ 18,781 86
Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System.....	71,218 95 62,716 23
Interest on Capital Investment.....	37,905 42
Provisions for Renewal of Generating Plant, Lines and Stations, etc.....	
Provisions for Contingencies:	
By charges against Municipalities.....	\$ 1,123 19
By charges against contracts with Private Companies, which purchase power.....	237 03
By appropriating the net profit on power sold to Private Companies.....	1,102 50
By charges against Municipalities.....	16,026 69
By charges against contracts with Private Companies which purchase power.....	3,019 35
	19,046 04
	<u>\$ 212,131 22</u>

Revenue for Period

Collected from Municipalities.....	\$ 163,393 68
Power sold to Private Companies.....	28,218 45
	<u>\$ 191,612 13</u>
Add amounts due by certain Municipalities being the difference between sums paid and the costs of power supplied to them in the period.....	\$ 24,829 65
Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period.....	4,310 56
Revenue.....	212,131 22
	<u>\$ 212,131 22</u>



Sched-  
SEVERN

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power Supplied in Year after Correction for Power Factor	Cost of Power Purchased from Eugenia and Wasdell Systems	Share of Operating	
	To Dec. 31, 1920	To Oct. 31, 1921				Operating, Maintenance and Administrative Expenses	Interest
Alliston	50 00	60 00	77,935 96	133 5	460 85	2,777 44	3,546 87
Barrie	29 00	29 00	167,852 52	788 6	2,722 29	10,213 64	7,632 80
Beeton	85 00	85 00	63,249 66	87 5	302 06	2,254 50	2,878 37
Bradford	75 00	75 00	51,871 65	53 0	182 97	2,000 13	2,350 52
Coldwater	50 00	60 00	18,905 10	67 9	231 39	1,171 64	856 21
Collingwood	28 00	36 00	255,568 92	859 0	2,965 30	15,398 49	11,623 49
Cookstown	60 00	60 00	25,626 45	57 5	198 49	1,221 63	1,149 81
Creemore	65 00	65 00	24,581 69	46 2	159 48	1,146 32	1,118 21
Elmvale	37 00	37 00	32,665 79	150 8	520 57	2,393 07	1,485 43
Midland	28 00	32 00	234,245 91	1,218 3	4,205 62	11,009 06	10,634 42
Penetang	32 00	30 00	150,634 94	759 5	2,621 82	7,350 75	6,839 06
Port McNichol	85 00	85 00	8,082 26	37 7	130 14	623 98	377 45
Stayner	40 00	40 00	33,088 63	115 5	398 71	2,010 99	1,504 86
Thornton	85 00	85 00	11,395 38	12 3	42 46	552 42	518 55
Tottenham	85 00	90 00	35,905 11	35 2	121 51	1,364 15	1,633 85
Victoria Harbor	50 00	45 00	13,947 41	47 0	162 24	823 46	622 97
Waubausene	45 00	45 00	6,847 71	23 2	80 09	565 72	311 12
Totals—Municipalities			1,212,405 09	4,492 7	15,508 99	62,877 39	55,083 99
Totals—Companies—Non-operating Capital			168,128 85	948 1	3,272 87	8,341 56	7,632 24
Grand Totals			1,406,847 24	5,440 8	18,781 86	71,218 95	62,716 23



ule "42."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

Costs and Fixed Charges			Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the year 1920-21
Renewals	Contingencies	Sinking Fund			Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
2,143 71	33 37		8,962 24	7,737 34		1,224 90	
4,613 23	197 15	1,899 73	27,278 84	22,870 11		4,408 73	1918-19
1,739 67	21 87		7,196 47	7,439 61	243 14		
1,420 64	13 25		5,967 51	3,971 87		1,995 64	
517 49	16 98	254 27	3,050 98	3,961 50	910 52		1918-19
7,025 19	214 75	5,576 21	42,803 43	29,404 77		13,398 66	1918-19
694 94	14 38		3,279 25	3,255 50		23 75	
675 84	11 55	359 63	3,471 03	2,859 45		611 58	1917-18
897 79	37 70	419 15	5,753 71	5,577 94		175 77	1918-19
6,427 40	304 58	3,976 68	36,557 76	37,979 81	1,422 05		1918-19
4,133 50	189 88	2,705 56	23,840 57	23,129 58		710 99	1920-21
228 13	9 43	105 46	1,474 59	3,202 34	1,727 75		1917-18
909 53	28 88	488 93	5,341 90	4,620 66		721 24	1918-19
313 41	3 07		1,429 91	1,044 06		385 85	
987 49	8 80		4,115 80	3,135 04		980 76	
376 52	11 75	157 95	2,154 89	2,161 99	7 10		1917-18
188 04	5 80	83 12	1,233 89	1,042 11		191 78	1917-18
33,292 52	1,123 19	16,026 69	183,912 77	163,393 68	4,310 56	24,829 65	
4,612 90	237 03	3,019 35	27,115 95	28,218 45	1,102 50		
37,905 42	1,360 22	19,046 04	211,028 72	191,612 13			

\*Note:—Transferred to credit of Contingency Reserve.

Schedule "43"

SEVERN SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it to 31st October, 1920—the cash receipts and payments (thereon, and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

Municipality	Date Commenced Operating	Net Credit or Charge at 31st October 1920		Cash Receipts and Payments on account of such credits and charges during the year		Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending 31st October 1921		Accumulated amount standing as a credit or charge on 31st October 1921	
		(Credit)	Charge	Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
Alliston.....	June, 1918		\$6,468 46				\$258 74		\$1,224 90		\$7,952 10
Barrie.....	April, 1918	\$11,823 78		\$12,050 00		\$133 54		\$243 14	4,408 73		4,201 41
Beech.....	Aug., 1918		4,324 94				173 00				4,264 80
Bradford.....	Oct., 1918		6,225 98				249 04		1,995 64		8,470 66
Coldwater.....	Mar., 1913		2,647 13				105 88		910 52		1,842 49
Collingwood.....	Mar., 1913	5,602 29				224 09			13,398 66		1,842 49
Cookstown.....	May, 1918		1,599 76				63 99		23 75		1,687 50
Cremore.....	Nov., 1914	2,068 98		73 09		82 03			641 58	\$1,466 34	
Elmvale.....	June, 1913	672 37				26 89			175 77	523 49	
Midland (no capital invested prior to 1914)	July, 1911		13,350 66				534 03		1,422 05		12,462 61
Penetang.....	July, 1911	3,174 99			3,174 99	74 08			710 99		636 91
Port McNichol.....	Jan., 1915		1,438 71				57 55		1,727 75	231 49	
Stayner.....	Oct., 1913	160 73			160 73	2 68			721 24		718 56
Thornton.....	Nov., 1918		1,229 37				49 17		385 85		1,664 39
Tottenham.....	Oct., 1918		3,403 08				136 12		980 76		4,519 96
Victoria Harbor.....	July, 1914	458 77				18 35			7 10	481 22	
Waubashene.....	Dec., 1914		25 63		25 63						191 78
		\$23,961 91	\$40,713 72	\$25 63	\$15,458 81	\$861 66	\$1,627 52	\$4,310 56	\$24,829 65	\$2,705 54	\$56,175 48



Sched-  
SEVERN

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF SUCH SINKING FUND PAYMENTS INCLUDING INTEREST ALLOWED THEREON TO

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	(a) For Period of
		\$ c.	
Alliston.....	4 years ending 31 Oct., 1921	4,466 91	4 years ending 31 Oct., 1921
Barrie.....	5 " "	10,080 34	" "
Beeton.....	4 " "	3,875 07	" "
Bradford.....	4 " "	2,835 25	" "
Coldwater.....	5 " "	1,304 27	" "
Collingwood.....	5 " "	24,840 71	" "
Cookstown.....	4 " "	1,599 66	" "
Creemore.....	5 " "	2,012 62	" "
Elmvale.....	5 " "	2,115 55	" "
Midland.....	5 " "	16,638 25	" "
Penetang.....	5 " "	10,078 13	" "
Port McNichol.....	5 " "	646 36	" "
Stayner.....	5 " "	2,186 68	" "
Thornton.....	3 " "	572 72	" "
Tottenham.....	4 " "	1,897 44	" "
Victoria Harbor.....	5 " "	993 77	" "
Waubashene.....	5 " "	507 95	" "
Totals—Municipalities.....		86,651 68	
Totals—Companies (from commencement of operations).....		14,979 29	
Grand Totals.....		101,630 97	

ule "44"

## SYSTEM.

MUNICIPALITY SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS—AND THE 31ST OCTOBER 1921

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power		Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid	Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October 1921
	(b) Amount	(a) For Period of		
\$ c.			\$ c.	\$ c.
4,466 91				
5,495 17	3 years ending 31 Oct., 1919	4,585 17	161 82	4,746 99
3,875 07				
2,835 25				
633 23	3 " "	671 04	25 51	696 55
10,410 17	3 " "	14,430 54	515 42	14,945 96
1,599 66				
1,258 87	2 years ending 31 Oct., 1918	753 75	15 77	769 52
1,117 15	3 years ending 31 Oct., 1919	998 40	32 52	1030 92
7,960 10	3 " "	8,678 15	265 37	8,943 52
	5 years ending 31 Oct., 1921	10,078 13	643 34	10,721 47
440 29	2 years ending 31 Oct., 1918	206 07	4 02	210 09
1,152 42	3 years ending 31 Oct., 1919	1,034 26	31 15	1,065 41
572 72				
1,897 44				
683 60	2 years ending 31 Oct., 1918	310 17	6 09	316 26
343 42	2 " "	164 53	3 25	167 78
44,741 47	(From commencement of operations)	41,910 21	1,704 26	43,614 47
		14,979 29	1,367 46	16,346 75
44,741 47		56,889 50	3,071 72	59,961 22

## Schedule "45"

## SEVERN SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for Renewals to 31st October 1920.....		8189.846 80
Deduct expenditures to 31st October 1920 .....		4,549 78
Balance brought forward 31st October, 1920.....		8185.297 02
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	833,292 52	
Provision against equipment employed in respect of contracts with Sundry Companies.....	4,612 90	
Interest at 4% per annum on monthly balances to the credit of the account.....	7,411 88	
Renewals reserve provided on second hand equipment purchased.....	84 00	
		<u>45,401 30</u>
		8230,698 32
Expenditures during the year ending 31st October 1921.....		3,351 11
Balance carried forward 31st October 1921.....		<u>8227,347 21</u>

## Schedule "46"

## SEVERN SYSTEM

## RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

Balance brought forward 31st October, 1920.....		85,674 94
Added during the year ending 31st October 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	81,123 19	
Provision against equipment employed in respect of contracts with Sundry Companies.....	237 03	
Net profits from contracts with Sundry Power Customers.....	1,102 50	
Interest at 4% per annum on monthly balances to the credit of the account.....	227 00	
		<u>2,689 72</u>
		88,364 66
Expenditures during the year ending 31st October 1921.....		1,236 58
Balance carried forward 31st October 1921.....		<u>87,128 08</u>

Schedule "A7"

ST. LAWRENCE SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Sections 6C & 23 of the Act:

Power Purchased.....	\$ 46,441 52
Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations etc., including the proportion of Administrative Expenses charge- able to the operation of this System.....	22,818 50 31,760 35
Interest on Capital Investment.....	20,940 89
Provision for Renewal of Lines, Stations, etc.....	659 90
Provision for Contingencies— By charges against Municipalities.....	\$ 418 59
By charges against contracts with Private Companies.....	241 31
Provision for Sinking Fund— By certain Municipalities which were charged therewith upon the expiry of their five year exemption period. By charges against contracts with Private Companies which pur- chased power.....	7,809 61 2,562 63

\$ 132,993 13

Revenue for Period

Collected from Municipalities.....	\$ 98,339 84
Power sold to Private Companies.....	32,966 30
	<u>\$ 131,306 14</u>
Add—Amounts due by certain Municipi- palities, being the difference between sums paid and the Costs of Power supplied to them in the year.....	\$ 7,993 97
Deduct—Amounts collected from cer- tain Municipalities in excess of the sums required to be paid by them for power supplied in the year.....	6,306 98

1,686 99

\$ 132,993 13

Revenue.....

\$ 132,993 13

Sched-

ST. LAWRENCE

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power Supplied in Year after Correction for Power Factor	Cost of Power to Commission	Share of Operating	
	To Dec. 31, 1920	To Oct. 31, 1921				Operating, Maintenance and Administrative Expenses	Interest
Alexandria.....	65 00	65 00	113,824 97	96.2	1,692 61	2,443 74	3,184 01
Apple Hill.....	60 00	60 00	6,329 44	5.7	100 29	342 49	158 45
Brockville.....	45 19	55 00	285,809 81	1,073.9	18,894 97	8,362 02	12,771 81
Chesterville.....	76 73	85 00	68,737 69	150.9	2,655 04	2,211 73	3,094 92
Lancaster.....	97 00	97 00	41,877 46	6.1	107 33	640 25	764 26
Martintown.....	54 00	54 00	5,487 23	3.4	59 82	259 68	87 47
Maxville.....	86 00	86 00	39,693 55	19.6	344 86	1,133 77	1,088 73
Prescott.....	44 93	55 00	53,750 28	216.1	3,802 22	1,779 47	2,398 87
Williamsburg.....	50 00	73 89	6,293 86	11.5	202 33	598 44	256 40
Winchester.....	69 84	85 00	32,908 12	90.9	1,599 36	1,202 42	1,477 66
Totals—Municipalities.....			654,712 41	1,674.3	29,458 83	18,974 01	25,282 58
Totals—Companies.....			154,814 04	965.2	15,982 42	3,844 49	6,477 77
Non-operating Capital.....			31,537 75				
Grand Totals.....			841,064 20		46,441 25	22,818 50	31,760 35



ule "48."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

Costs and Fixed Charges			Loss from Sale of Power to Companies charged to Municipalities in proportion to their Maintenance Costs	Total Cost of Power for Year as provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21
Renewals	Contingencies	Sinking Fund				Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
2,099 35	24 05		168 52	9,612	286,122 27		3,490 01	
104 47	1 43		18 83	725 96	327 50		398 46	
8,420 97	268 46	4,970 18	656 94	54 345 35	57,154 72	2,809 37		1919-20
2,040 61	37 73	1,224 36	173 10	11,437 49	12,668 95	1,231 46		1920-21
503 91	1 53		42 27	2,059 55	594 92		1,464 63	
57 67	85		12 22	477 71	181 80		295 91	
717 85	4 90		80 37	3,370 48	1,591 65		1,778 83	
1,581 67	54 03	949 01	131 30	10,696 57	11,444 33	747 76		1920-21
169 05	2 88	81 49	40 56	1,351 15	785 02		566 13	1919-20
974 28	22 73	584 57	89 27	5,950 29	7,468 68	1,518 39		1920-21
16,669 83	418 59	7,809 61	1,413 38	100,026 83	98,339 84	6,306 98	7,993 97	
4,271 06	241 31	2,562 63	(1,413 38)	32,966 30	32,966 30			
20,940 89	659 90	10,372 24		132,993 13	131,306 14			

## Schedule "19"

## ST. LAWRENCE SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October, 1920, the cash receipts, adjustments made and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October, 1921 and the accumulated amount standing as a charge to each municipality at 31st October 1921.

Municipality	Date Commenced Operating	Net Charge at 31st October 1920	Amounts Credited upon adjustment of Renewals Reserve		Cash Receipts on account of such charges during the year		Interest at 4% per annum added during the year	Net amount credited or charged in respect of power supplied in the year ending 31st October 1921		Accumulated amount standing as a charge on 31st October 1921
			Credited	Debit	Credited	Charged		Credited	Charged	
Alexandria	Jan., 1921									\$3,490 01
Apple Hill	April, 1921									398 46
Brockville	April, 1915	\$11,321 99	\$7,724 41			\$263 90	\$2,809 37			4,052 08
Ches-terville	March, 1914	8,897 63	3,272 87			224 99	1,231 46			4,618 29
Lancaster	May, 1921									1,464 63
Marfintown	May, 1921									295 91
Maxville	Feb., 1921									1,778 83
Prescott	Dec., 1913	1,165 32	2,902 35			50 52	747 76			565 73
Williamsburg	April, 1915	1,547 91	294 70							566 13
Winchester	Jan., 1914	5,337 33	2,161 59			117 19	1,518 39			1,405 67
Totals		\$31,270 21	\$16,355 95			\$656 60	\$6,306 98			\$18,635 74



Sched-

## ST. LAWRENCE

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF SUCH SINKING FUND PAYMENTS, INCLUDING INTEREST ALLOWED THEREON TO

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	
		\$    c.	
Alexandria	1 year ending 31 Oct., 1921	1,259 61	1 year ending 31 Oct., 1921
Apple Hill	1    "    "    "	62 68	1    "    "    "
Brockville	2    "    "    "	10,022 76	1    "    "    "
Chesterville	2    "    "    "	2,456 36	.....
Lancaster	1    "    "    "	302 35	1    "    "    "
Martintown	1    "    "    "	34 60	1    "    "    "
Maxville	1    "    "    "	430 71	1    "    "    "
Prescott	2    "    "    "	1,879 01	.....
Williamsburg	2    "    "    "	182 92	1    "    "    "
Winchester	2    "    "    "	1,145 33	.....
Totals—Municipalities	.....	17,776 33	
Totals—Companies (from commencement of operations)	.....	4,479 54	
Grand Totals	.....	22,255 87	

ule "50."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHO HAVE BEEN OPERATING MORE THAN FIVE YEARS, AND THE 31ST OCTOBER 1921

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power	Interest at 4% per An- num Allowed on Sinking Fund Re- quirements which have been Paid	Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October 1921
(b) Amount	(a) For Period of	(b) Amount	
\$ c.		\$ c.	\$ c.
1,259 61			
5,052 58	1 year ending 31 Oct., 1920	4,970 18	4,970 18
302 35	2 years ending 31 Oct., 1921	2,456 36	2,505 64
34 60			
430 71	2 years ending 31 Oct., 1921	1,879 01	1,916 21
101 43	1 year ending 31 Oct., 1920	81 49	81 49
	2 years ending 31 Oct., 1921	1,145 33	1,167 76
7,243 96	(from commencement of operations),...	10,532 37	10,641 28
		4,479 54	4,556 22
7,243 96		15,011 91	15,197 50

## Schedule "51."

## ST. LAWRENCE SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for Renewals to 31st October, 1920.....	\$70,820 40	
Less reduction upon adjustment of Renewal Rates.....	17,709 88	
		\$53,110 52
Deduct expenditures to 31st October, 1920.....		1,909 73
		51,200 79
Added during the year ending 31st October 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	16,669 83	
Provision against equipment employed in respect of con- tracts with Private Companies.....	4,271 06	
Interest at 4% per annum on the monthly balances to the credit of the account.....	2,048 03	
Renewal Reserve provided on second hand equipment purchased from other Systems.....	2,962 57	
		25,951 49
		77,152 28
Expenditures during the year ending 31st October 1921.....		792 91
		\$76,359 37

## Schedule "52."

## ST. LAWRENCE SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

Total provision for Contingencies to 31st October 1920.....		\$1,092 67
Add: Adjustment (upon reduction of renewal rates) of loss to 31st October 1920 on power sold to Private Companies.....		1,353 93
		2,446 60
Added during the year ending 31st October 1921—		
Amount charged to Municipalities as part of the Cost of Power delivered to them.....	8418 59	
Provision against equipment employed in respect of con- tracts with Private Companies (\$1,000.00 & 241.31)....	1,241 31	
Interest at 4% per annum on the monthly balances to the credit of the account.....	97 86	
		1,757 76
		4,204 36
Deduct—		
Expenditures during the year ending 31st October, 1921.....		831 71
		\$3,372 65

Schedule "53"

ST. LAWRENCE RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Interest on Capital Investment.....	\$540 83	REVENUE:	
Provision for Renewals.....	10 12	Interest, Renewals and Sinking Fund	\$811 03
Provision for Sinking Fund.....	195 11	Collected.....	\$811 03
	\$746 06		
		Surplus.....	\$64 97

Statement showing interest, renewals and sinking fund charges for year ending 31st October, 1921

Operated by	Capital Cost	Interest	Renewals	Sinking Fund	Total Interest and Fixed Charges	Revenue from Municipalities	Net Surplus for year
Brockville.....	\$10,586 50	\$529 33		\$190 56	\$719 89	\$719 89	
Lines Operated by the Commission:							
Westerville District.....	505 78	11 50	\$10 12	4 55	26 17	91 14	\$64 97
Non-Operating Capital.....	2,037 05						
Totals.....	\$13,129 33	\$540 83	\$10 12	\$195 11	\$746 06	\$811 03	\$64 97

## Schedule "54"

## WASDELL SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

## Costs of Operation as provided for under Sections 6 C &amp; 23 of the Act:

Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expens- es chargeable to the operation of this System.....	\$ 15,369 03
Interest on Capital Investment.....	11,672 10
Provision for Renewal of Generating Plant, Lines and Stations, etc.....	6,449 28
Provision for Contingencies.....	240 64
Provision for Sinking Fund: By charges against Municipalities.....	\$ 2,529 75
By charges against contracts with private Companies which purchased power.....	3,131 38
	<u>\$ 42,392 18</u>

	Revenue for Period
Collected from Municipalities.....	\$ 23,774 07
Power sold to Private Companies and to Severn System.....	20,803 60
	<u>\$ 44,577 67</u>
Add amount due by one Municipality, being the difference between the sum paid and the cost of power supplied to it in the period.....	\$ 180 96
Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period.....	2,306 45
Revenue.....	\$ 42,392 18
	<u>\$ 42,392 18</u>





Sched-  
WASDELL

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER  
BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT  
(ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power Supplied in Year after Correction for Power Factor	Share of Operating Costs and		
	To Dec. 31, 1920	To Oct. 31, 1921			Operating, Maintenance and Administrative Expenses	Interest	Renewals
	\$ c.	\$ c.	\$ c.		\$ c.	\$ c.	\$ c.
Beaverton.....	55 00	60 00	33,128 70	107.4	2,104 95	1,491 91	655 78
Brechin.....	85 00	90 00	23,570 97	39 0	948 28	1,066 87	468 95
Cannington.....	65 00	65 00	27,686 80	73.8	1,411 55	1,259 76	553 74
Kirkfield.....	45 00	60 00	7,960 70	13.9	362 67	362 04	159 14
Sunderland.....	85 00	85 00	27,955 40	49.5	970 87	1,271 97	559 11
Woodville.....	80 00	80 00	28,662 35	57.2	1,133 54	1,304 14	573 25
Totals—Municipalities.....			148,964 92	340.8	6,931 86	6,756 69	2,969 97
Totals—Companies and Severn Sys.....			174,018 15	621.7	8,437 17	7,915 41	3,479 31
Grand Totals.....			322,983 07	962.5	15,369 03	14,672 10	6,449 28

ule "55."

## SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

Fixed Charges		Loss from Sale of Power to Companies Charged to Municipalities in proportion to their Maintenance Costs	Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21
Contingencies	Sinking Fund				Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
26 85	590 21	716 38	5,586 08	6,071 70	485 62		1920-21
9 75	422 06	321 81	3,237 72	3,324 81	87 09		1920-21
18 45	498 36	472 88	4,214 74	4,796 95	582 21		1920-21
3 48		94 75	982 08	801 12		180 96	
12 38	503 20	331 97	3,649 50	4,203 81	554 31		1920-21
14 30	515 92	377 31	3,918 46	4,575 68	657 22		1920-21
S5 21	2,529 75	2,315 10	21,588 58	23,771 07	2,366 45	180 96	
155 43	3,131 38	(2,315 10)	20,803 60	20,803 60			
240 64	5,661 13		42,392 18	44,577 67			

Schedule "56"  
WASDELL SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a charge to each municipality at 31st October 1921

Municipality	Date Commenced Operating	Net charge at 31st Oct., 1920	Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending 31st October 1921		Accumulated amount standing as a charge on 31st October 1921
			Charged	Credited	Charged	Charge	
Beaverton.....	Nov., 1914	\$5,036 16	\$201 45	\$485 62	.....	\$1,751 99	
Breechin.....	Jan., 1915	3,622 39	144 89	87 09	.....	3,680 19	
Cannington.....	Nov., 1914	4,065 25	162 61	582 24	.....	3,645 65	
Kirkfield.....	June 1920	121 21	4 85	.....	\$180 96	307 02	
Sunderland.....	Nov., 1914	3,982 47	159 30	554 31	.....	3,587 46	
Woodville.....	Nov., 1914	3,656 06	146 24	657 22	.....	3,145 08	
Totals.....	.....	\$20,483 54	\$819 34	\$2,366 45	\$180 96	\$19,117 39	



Sched-  
WASDELL

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF THE SINKING FUND PAYMENTS INCLUDING

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	(a) For Period of
Beaverton.....	2 years ending 31 Oct., 1921	\$ 1,227 42	.....
Brechin.....	2 " "	840 76	.....
Cannington.....	2 " "	1,096 53	.....
Kirkfield.....	2 " "	191 22	2 years ending 31 Oct., 1921
Sunderland.....	2 " "	1,022 45	.....
Woodville.....	2 " "	998 86	.....
Totals—Municipalities.....		5,377 24	
Totals—Companies (From commencement of operations).....		5,771 63	(Nil)
Grand Totals.....		11,148 87	

ule "57."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHO HAVE BEEN OPERATING MORE THAN FIVE YEARS—AND THE INTEREST ALLOWED THEREON TO 31ST OCTOBER, 1921.

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power		Interest at 4% per An- num Allowed on Sinking Fund Re- quirements which have been Paid	Total Sinking Fund Payments to the Credit of the Municipality on 31st October 1921
	(b) Amount	(a) For Period of		
\$ c.			\$ c.	\$ c.
.....	2 years ending 31 Oct., 1921	1,227 42	25 49	1,252 91
.....	2 " " "	840 76	16 75	857 51
.....	2 " " "	1,096 53	23 93	1,120 46
191 22	.....	.....	.....	.....
.....	2 " " "	1,022 45	20 77	1,043 22
.....	2 " " "	998 86	19 31	1,018 17
191 22		5,186 02	106 25	5,292 27
.....	(From commencement of operations).....	5,771 63	105 61	5,877 24
191 22		10,957 65	211 86	11,169 51

## Schedule "58."

## WASDELL SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for renewals to 31st October, 1920.....		\$34,416 69
Deduct:		
Expenditures to 31st October 1920 .....		3,143 18
Balance brought forward 31st October, 1920 .....		\$31,273 51
Added during the year ending 31st October 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	\$2,969 97	
Provision against equipment employed in respect of Severn System and Companies.....	3,479 31	
Interest at 4% per annum on the monthly balances to the credit of the account.....	1,250 94	
		7,700 22
Balance carried forward 31st October, 1921 .....		\$38,973 73

## Schedule "59."

## WASDELL SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER 1921

Balance brought forward 31st October, 1920 .....		Nil
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	\$85 21	
Provision against equipment employed in respect of con- tracts with Severn System and Companies .....	155 43	
		\$240 64
Balance carried forward 31st October, 1921 .....		\$240 64



Schedule "60"

WANDELL, RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Interest on Capital Investment.....	\$743 60	
Provision for Sinking Fund.....	219 65	
	<u>\$963 25</u>	\$963 25
		<u>\$963 25</u>

Statement showing interest and sinking fund charges on each line for the year ending 31st October 1921

Operated by	Capital Cost	Interest	Sinking Fund	Total Interest and Sinking Fund Charges	Revenue from Municipalities
Beaverton.....	\$5,495 85	\$317 14	\$92 08	\$409 22	\$409 22
Breehin.....	613 25	38 02	11 04	49 06	49 06
Sunderland (Brock Township).....	3,541 89	225 03	67 51	292 54	292 54
Woodville.....	2,748 16	163 41	49 02	212 43	212 43
	<u>\$12,399 15</u>	<u>\$743 60</u>	<u>\$219 65</u>	<u>\$963 25</u>	<u>\$963 25</u>

Statement showing the total sinking fund requirements in respect of each line and the total of the sinking fund payments with interest allowed thereon to 31st October 1921

Period Covered	Sinking Fund Requirements		Sinking Fund Paid	Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund Payments and accumulated Interest to 31st October 1921
	Amount	Amount			
4 years ending 31st Oct., 1921	\$277 70	\$277 70	\$277 70	\$13 01	\$290 71
3 do.	43 03	43 03	43 03	2 15	45 18
3 do.	192 95	192 95	192 95	6 83	199 78
2 do.	74 70	74 70	74 70	1 03	75 73
Totals.....	\$588 38	\$588 38	\$588 38	\$23 05	\$611 43

## Schedule "61"

## EUGENIA SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Sections 6 C & 23 of the Act	Revenue for Period
Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expens- es chargeable to the operation of this System.....	\$ 199,69 31
Interest on Capital Investment.....	10,486 96
Provision for Renewal of Generating Plant, Lines, Stations, etc.....	210,180 30
Provision for Contingencies.....	
By charges against Municipalities.....	\$ 32,913 89
By charges against contracts with Private Companies, also the Severn System which purchased power.....	10,774 68
Provision for Sinking Fund.....	
By charges against Municipalities.....	\$ 232,319 51
By charges against contracts with Private Companies, also the Severn System which purchased power.....	22,139 21
	\$ 232,319 51

Collected from Municipalities..... \$ 199,69 31  
Power sold to Private Companies and  
to Severn System..... 10,486 96

Add amounts due by certain Muni-  
cipalities being the difference between  
sums paid and the Costs of Power  
supplied to them in the period..... \$ 32,913 89  
Deduct amounts collected from certain  
Municipalities in excess of the sums  
required to be paid by them for power  
supplied in the period..... 10,774 68

Revenue..... \$ 232,319 51

\$ 232,319 51



Sched-

## EUGENIA

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER  
BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT  
(ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power supplied in year after correction for power factor	Share of Operating	
	To Dec. 31, 1920	To Oct. 31, 1921			Operating, Maintenance and Adminis- trative Expenses	Interest
Arthur	65 00	85 00	91,153 34	134 2	3,990 42	4,145 67
Chatsworth	45 00	60 00	11,561 72	28 5	743 21	525 68
Chesley	45 00	55 00	101,463 04	241 6	4,589 58	4,493 21
Dumdalk	38 00	50 00	31,557 83	97 7	1,855 25	1,434 55
Durham	45 00	50 00	65,085 90	220 2	4,261 04	2,797 17
Elmwood	45 00	55 00	21,666 06	54 3	1,230 87	958 08
Flesherton	36 00	45 00	17,536 96	47 1	1,243 70	797 30
Grand Valley	60 00	70 00	35,442 21	62 9	1,323 97	1,611 78
Hanover	35 00	40 00	336,216 42	1,040 7	14,694 59	14,538 86
Holstein	75 00	90 00	12,376 06	9 5	881 70	556 01
Kineardine		48 00	84,791 03	58 0	2,444 89	2,672 74
Lucknow		60 00	44,888 46	39 3	1,341 37	1,655 30
Markdale	35 00	50 00	25,120 32	85 2	1,375 78	1,141 81
Mount Forest	55 00	65 00	92,410 90	185 6	4,642 30	4,179 87
Neustadt	45 00	55 00	61,518 45	126 3	2,389 31	2,706 96
Orangeville	55 00	65 00	82,893 20	142 1	3,274 25	3,727 16
Owen Sound	28 00	30 00	432,507 20	1,391 2	18,941 21	19,644 69
Priceville		47 00	5,738 11	4 1	206 48	171 22
Ripley		60 00	46,578 74	38 7	1,349 58	1,711 12
Shelburne	38 00	50 00	66,625 88	178 4	3,329 15	3,029 11
Tara	85 00	90 00	41,424 86	41 2	1,183 08	1,880 33
Teeswater	40 00	40 00	40,906 53	60 4	1,648 72	1,649 55
Wingham	45 00	45 00	198,167 65	284 4	6,051 96	7,972 79
Totals—Municipalities			1,947,630 87	4,571 6	82,992 41	84,000 96
Totals—Hornings Mills, Walkerton Quarry and Severn System (which purchase power)			91,758 92	126 9	2,607 13	4,085 98
Non-operating Capital			7,178 58			
Grand Totals			2,046,568 37	4,698 5	85,599 54	88,086 94

ule "62."

## SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

Costs and Fixed Charges			Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21
Renewals	Contingencies	Sinking Fund			Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
2,250 35	33 55		10,419 99	10,902 57	482 58		
263 50	7 13	207 96	1,747 48	1,558 37		189 11	1920-21
2,256 11	60 40		11,399 30	12,855 64	1,456 34		
681 20	24 42	567 51	4,562 93	4,617 56	54 63		1920-21
1,271 74	55 05	1,106 57	9,491 57	10,900 28	1,408 71		1920-21
475 76	13 58		2,678 29	2,872 69	194 40		
392 29	11 78	315 42	2,760 49	2,030 16		730 33	1920-21
854 51	15 72		3,805 98	4,291 73	485 75		
6,807 60	260 18		36,301 23	41,158 44	4,857 21		
317 98	2 37		1,758 06	830 12		927 94	
1,505 06	14 50		6,637 19	2,781 60		3,855 59	
925 70	9 82		3,932 19	2,355 00		1,577 19	
528 04	21 30		3,066 93	4,009 74	942 81		
2,173 24	46 40	1,653 59	12,695 40	11,707 27		988 13	1920-21
1,395 83	31 57		6,523 67	6,839 37	315 70		
1,982 38	35 52		9,019 31	8,984 21		35 10	
9,226 81	347 80	7,771 53	55,932 04	41,255 19		14,676 85	1920-21
95 68	1 03		474 41	193 86		280 55	
960 57	9 68		4,030 95	2,216 50		1,814 45	
1,491 44	44 60		7,894 30	8,470 85	576 55		
1,053 09	10 30		4,131 80	3,687 00		444 80	
882 09	15 10		4,195 46	2,378 33		1,817 13	
4,277 73	71 10		18,373 58	12,796 86		5,576 72	
42,073 70	1,142 90	11,622 58	221,832 55	199,693 34	10,774 68	32,913 89	
2,228 17	31 72	1,533 96	10,486 96	10,486 96			
44,301 87	1,174 62	13,156 54	232,319 51	210,180 30	10,774 68	32,913 89	

Schedule "63"  
EUCENTIA SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—the cash receipts on account of such charges, and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

Municipality	Date Commenced Operating	Net Charge at 31st October 1920	Cash Receipts on account of such charges during the year		Interest at 1% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending 31st October 1921		Accumulated amount standing as a credit or charge on 31st October 1921	
			Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
Arthur.....	Dec., 1916	\$9,613 89		\$381 55	\$482 58			\$9,515 86		
Chatsworth.....	Dec., 1915	1,579 36		63 17		\$189 11		1,831 61		
Chesley.....	July, 1916	7,799 11		311 96	1,456 34			6,654 73		
Dundalk.....	Dec., 1915	3,840 77		152 43	51 63			3,908 57		
Durham.....	Dec., 1915	2,799 53		11 98	1,408 71			1,502 80		
Ednwood.....	April 1918	1,066 99		12 08	191 40			915 27		
Flesherton.....	Dec., 1915	2,127 98		85 12	485 75		730 33	2,943 43		
Grand Valley.....	Dec., 1916	2,451 57		98 06	4,857 21			2,063 88		
Hanover.....	Sept., 1916	2,017 61		80 70					\$2,758 90	
Holstein.....	May, 1916	3,569 71		112 79						
Kincardine.....	Mar., 1921									
Lacknow.....	Jan., 1921							927 94	4,640 44	
Markdale.....	Mar., 1916	1,911 97		68 28	942 81			3,855 59		
Mount Forest.....	Dec., 1915	15,987 81	\$409 75	639 51			1,577 19	1,577 19		
Neustadt.....	Dec., 1918	2,324 45		92 86	315 70			988 13		
Orangeville.....	July, 1916	8,283 21		331 33				35 10	2,098 61	
Owen Sound.....	Dec., 1915	1,174 45		58 98				11,676 85	8,649 64	
Priecville.....	Mar., 1921							280 55	280 55	
Ripley.....	Jan., 1921							1,814 45	1,814 45	
Shebaune.....	July, 1916	3,794 42		150 68	576 55			441 80	3,313 73	
Tara.....	Feb., 1918	5,402 95		246 12				1,817 13	6,063 87	
Teeswater.....	Dec., 1920							5,576 72	5,576 72	
Wingham.....	Dec., 1920									
		\$76,012 81	\$464 57	\$3,031 20	\$10,774 68	\$32,913 89		\$2,758 90	\$103,477 55	



Sched-  
EUGENIASTATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH  
BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE  
TOTAL OF SUCH SINKING FUND

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	
		\$      c.	
Arthur.....	1 year ending 31 Oct., 1921	1,640 04	1 year ending 31 Oct., 1921
Chatsworth.....	1 " " "	207 96	" " "
Chesley.....	1 " " "	1,777 53	" " "
Dundalk.....	1 " " "	567 51	" " "
Durham.....	1 " " "	1,106 57	" " "
Elmwood.....	1 " " "	379 03	" " "
Flesherton.....	1 " " "	315 42	" " "
Grand Valley.....	1 " " "	637 62	" " "
Hanover.....	1 " " "	5,751 64	" " "
Holstein.....	1 " " "	219 96	" " "
Kincardine.....	1 " " "	1,057 35	" " "
Lucknow.....	1 " " "	654 84	" " "
Markdale.....	1 " " "	451 71	" " "
Mount Forest.....	1 " " "	1,653 59	" " "
Nuestadt.....	1 " " "	1,070 88	" " "
Orangeville.....	1 " " "	1,474 48	" " "
Owen Sound.....	1 " " "	7,771 53	" " "
Priceville.....	1 " " "	67 73	" " "
Ripley.....	1 " " "	676 93	" " "
Shelburne.....	1 " " "	1,198 33	" " "
Tara.....	1 " " "	743 87	" " "
Teeswater.....	1 " " "	652 56	" " "
Wingham.....	1 " " "	3,154 07	" " "
Totals—Municipalities.....		33,231 15	
Totals—Companies (from commencement of operation.....)		1,533 96	
Grand Totals.....		34,765 11	



ule "64."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS AND PAYMENTS TO 31ST OCTOBER 1921.

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power		Total Sinking Fund Payments to the credit of the Municipality on 31st October 1921
	(b) Amount	(a) For Period of	
\$ c.			\$ c.
1,640 04			
1,777 53	1 year ending 31 Oct., 1921	207 96	207 96
1	" "	567 51	567 51
379 03	1 " "	1,106 57	1,106 57
637 62	1 " "	315 42	315 42
5,751 64			
219 96			
1,057 35			
654 84			
451 71			
1,070 88	1 " "	1,653 59	1,653 59
1,474 48	1 " "	7,771 53	7,771 53
87 73			
676 93			
1,198 33			
743 87			
652 56			
3,154 07			
21,608 57		11,622 58	11,622 58
		1,533 96	1,533 96
21,608 57		13,156 54	13,156 54

## Schedule "65."

## EUGENIA SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for renewals to 31st October, 1920		\$136,913 19
Deduct expenditures to 31st October, 1920		1,150 99
Balance brought forward 31st October 1920		135,762 20
Added during the year ending 31st October 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$42,073 70	
Provision against equipment employed in respect of contracts with Sundry Companies	2,228 17	
Interest at 4% per annum on the monthly balances to the credit of the account	5,430 49	
Renewal Reserve provided on second hand equipment purchased from other Systems	1,508 70	
		51,241 06
		187,003 26
Expenditures during the year ending 31st October 1921		5,173 05
Balance carried forward 31st October, 1921		<u>\$181,830 21</u>

## Schedule "66."

## EUGENIA SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

Balance brought forward 31st October 1920		\$13,430 94
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them	\$1,142 90	
Provision against equipment employed in respect of contracts with Sundry Companies	31 72	
Interest at 4% per annum on monthly balances to the credit of the account	537 24	
		1,711 86
		15,142 80
Expenditures during the year ending 31st October 1921		3,063 22
Balance carried forward 31st October 1921		<u>\$12,079 58</u>

Schedule "67"

EUGENIA RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Interest on Capital Investment.....	\$108 31	REVENUE:	
Provision for Sinking Fund.....	31 65	Interest and Sinking Fund collected from the Municipalities which operate lines...	\$142 99
	<u>\$142 99</u>		<u>\$142 99</u>

Statement showing interest and sinking fund charges 31st October 1921

Operated by	Capital Cost	Interest	Sinking Fund	Total Interest and Sinking Fund Charges	Revenue from Municipalities
Flesherton.....	\$822 58	\$12 30	\$12 29	\$54 59	\$54 59
Markdale.....	1,212 65	66 01	22 36	88 10	88 10
Totals.....	\$2,095 23	\$108 34	\$34 65	\$142 99	\$142 99

Statement showing the total sinking fund requirements of each municipality and the total of the sinking fund payments with interest allowed thereon to 31st October 1921

Operated by	Total Sinking Fund Requirements		Interest at 4% per annum allowed on Sinking Fund Payments	Total Sinking Fund Payments and accumulated Interest to 31st October 1921
	Period	Amount		
Flesherton.....	4 years ending 31st October 1921	\$37 65	\$1 99	\$39 64
Markdale.....	" " " " " "	97 89	7 18	105 07
Totals.....		\$135 54	\$9 17	\$144 71

## Schedule "68"

## OTTAWA SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Sections 6 C and 23 of the Act	Revenue for Period—
Power Purchased.....	Collected from City of Ottawa.....
Operating Expenses.....	
Interest on Capital Investment.....	
Provision for Sinking Fund.....	
\$ 103,329 02	\$104,087 62
689 94	
50 48	
18 18	
\$ 104 087 62	\$104,087 62

## CAPITAL COSTS—

Operating.....	\$ 1,009 57
Non-operating Rural Districts.....	1697 50
	\$ 5,707 07
	\$ 5,707 07

Schedule "99"

MUSKOKA SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Section 6 C and 23 of the Act:

Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Ex- penses chargeable to the operation of this System.....	\$ 11,106 14
Interest on Capital Investment.....	9,670 16
Provision for Renewal of Generating Plant, Lines, Stations, etc.....	5,313 27
Provision for Contingencies: By charges against Municipalities.....	\$ 301 80
By appropriating the net profits on power sold to Sundry Customers at Muskoka Falls.....	30 97
	332 77

Provision for Sinking Fund:

By certain Municipalities which were charged therewith upon the expiry of their five year exemption period.....	750 60
	\$ 27,172 94

Revenue for Period

Collected from Municipalities.....	\$ 26,420 03
Power sold to Sundry Customers at Muskoka Falls.....	51 00
	26,471 03
Add amount due by one Municipality being the difference between sums paid and the costs of power supplied to it in the period.....	\$ 1,588 59
Deduct amount collected from one Municipality in excess of the sums required to be paid by it for power supplied in the period.....	886 65
	701 91

Revenue.....

27,172 94

\$ 27,172 94

Sched-  
MUSKOKA

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER  
BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE AMOUNT  
OF THE ACTUAL COST OF POWER SUPPLIED TO

Municipality	Interim Rates per Horse Power Collected by Commission during Year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power supplied in year after correction for power factor	Share of Operating							
	To Dec. 31, 1920	To Oct. 31, 1921			Operating, Maintenance and Admini- strative Expenses	Interest						
							\$	c.	\$	c.	\$	c.
Gravenhurst . . . . .	14	00	15	00	41,699	62	368	2	3,251	25	1,897	35
Huntsville . . . . .	25	00	25	00	170,547	33	839	0	7,854	89	7,759	88
Totals—Municipalities . . . . .					212,246	95	1,207	2	11,106	14	9,657	23
Muskoka Falls (Sundry Customers) . . . . .					284	01					12	93
Grand Totals . . . . .					212,530	96			11,106	14	9,670	16

ule "70."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ANNUAL ADJUSTMENT) IT IN THE YEAR ENDING 31ST OCTOBER, 1921

Costs and Fixed Charges			Total Cost of Power for Year as Provided to be Paid under Section 23 of Act	Amounts Paid to the Commission by each Municipality	Amounts Remaining to be Credited or Charged to each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment		Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21
Renewals	Contingencies	Sinking Fund			Credited	Charged	
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
1,042 50	92 05	750 60	7,033 75	5,445 16	886 68	1,588 59	1920-21
4,263 67	209 75	.....	20,088 19	20,974 87	.....	.....	.....
5,306 17	301 80	750 60	27,121 94	26,420 03	886 68	1,588 59	.....
7 10	.....	.....	20 03	51 00*	30 97	.....	.....
5,313 27	301 80	750 60	27,141 97	26,471 03	.....	.....	.....

\*Note:—Transferred to Credit of Contingency Reserve.

Schedule "71"  
MUSKOGA SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—the cash payments, adjustments made and interest added during the year—also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921—and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

Municipality	Date Commenced Operating	Net Charge at 31st October, 1920		Amounts credited upon adjustment of Renewals Reserve		Cash payments on account of such credits during the year.		Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending 31st October 1921		Accumulated amount standing as a credit or charge on 31st October 1921	
		Credited	Charged	Credited	Charged	Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charge
Gravenhurst.....	Nov., 1915	\$6,175 18		\$1,671 83									
Huntsville.....	Sept., 1916	4,668 33		6,582 68		\$1,587 25		\$76 57		\$886 68		\$1,290 35	\$6,272 07
Totals.....		\$10,843 51		\$8,254 51		\$1,587 25		\$76 57		\$886 68		\$1,290 35	\$6,272 07





Sched-  
MUSKOKA

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH  
BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE  
THE TOTAL OF SUCH SINKING FUND

Municipality	Total Sinking Fund Requirements Chargeable to the Municipality under the Act		Sinking Fund Requirements which has been
	(a) For Period of	(b) Amount	
Gravenhurst.....	1 year ending 31 Oct., 1921	\$ 750 60	.....
Huntsville.....	1 " " "	3,069 84	1 year ending 31 Oct., 1921
Totals.....	.....	<u>3,820 44</u>	.....

ule "72."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS AND PAYMENTS TO 31ST OCTOBER 1921

the Payment of Deferred	Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power		Total Sinking Fund Payments to the Credit of the Municipality on 31st October 1921
(b) Amount	(a) For Period of	(b) Amount	
s. c.	1 year ending 31 Oct., 1921	s. c.	s. c.
3,069 84		750 60	750 60
3,069 84		750 60	750 60

## Schedule "73."

## MUSKOKA SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for Renewals to 31st October, 1920.....	\$28,826 30	
Less reduction upon adjustment of Renewal Rates.....	8,263 37	
		\$20,562 93
Deduct: Expenditures to 31st October 1920.....		1,180 12
Balance brought forward 31st October, 1920.....		19,382 81
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	5,306 17	
Provision against equipment in respect of Muskoka Falls..	7 10	
Interest at 4% per annum on the monthly balances to the credit of the account.....	775 31	
		6,088 58
Balance carried forward 31st October, 1921.....		<u>\$25,471 39</u>

## Schedule "74."

## MUSKOKA SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

Total provision for Contingencies to 31st October, 1920.....		\$1,508 80
Add: Adjustment (upon reduction of Renewal rates) of profit on Sales of Power to Customers at Muskoka Falls.....		8 86
Balance brought forward 31st October, 1920.....		1,517 66
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them.....	\$301 80	
Profit on Sales of Power to Sundry Customers at Muskoka Falls.....	30 97	
Interest at 4% per annum on Monthly Balances to the credit of the account.....	60 71	
		393 48
Balance carried forward 31st October, 1921.....		<u>\$1,911 14</u>

Schedule "75"

RIDEAU SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Section 6-C and 23 of the Act

Power Purchased.....	\$ 5,077 20
Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Ex- penses chargeable to the operation of the System.....	16,989 79
Interest on Capital Investment.....	47,216 24
Provision for Renewal of Generating Plant, Lines, Stations, etc.....	19,197 81
Provision for Contingencies.....	532 90
	\$ 89,013 94

	Revenue for Period
Collected from Municipalities.....	\$ 90,502 30
Deduct amounts collected from Municipalities in excess of the sums required to be paid by them for power supplied in the period.....	1,488 36
Revenue.....	\$ 89,013 94
	\$ 89,013 94

Sched-  
RIDEAU

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE AMOUNT JUSTMENT OF THE ACTUAL COST OF POWER SUPPLIED TO IT IN THE YEAR ENDING 31st

Municipality	Interim Rates- per Horse Power Collected by Commission during year		Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power supplied in year after correction for power factor	Cost of Power to Commission
	To Dec.	To Oct.			
	31, 1920	31, 1921			
	\$ c.	\$ c.	\$ c.		\$ c.
Carleton Place.....	44 95	44 00	371,679 55	730.0	1,738 69
Lanark.....		92 50	10,019 85	3.2	7 62
Perth.....	41 80	45 00	268,832 86	524.1	1,248 28
Smith's Falls.....	38 32	40 00	394,953 44	874.4	2,082 61
Totals.....			1,045,486 00	2,131.7	5,077 20
Non-operating Capital.....			28,518 45		
Grand Totals.....			1,074,004 45	2,131.7	5,077 20

ule "76."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION, THE AMOUNT RECEIVED REMAINING TO BE CREDITED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ANNUAL AD-OCTOBER, 1921

Share of Operating Costs and Fixed Charges				Total Cost of Power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each Municipality	Amounts Re- maining to be Credited to each Municipality upon ascertain- ment of the Actual Cost of Power by Annual Adjust- ment							
Operating, Maintenance and Adminis- trative Expenses	Interest	Renewals	Con- tingencies										
\$	c.	\$	c.	\$	c.	\$	c.	\$	c.				
5,879	94	16,911	44	6,876	08	182	50	31,588	65	32,247	24	658	59
81	39	102	54	41	69	80		234	04	299	08	65	04
4,356	70	12,231	89	4,973	40	131	00	22,941	27	23,252	99	311	72
6,671	76	17,970	37	7,306	64	218	60	34,249	98	34,702	99	453	01
16,989	79	47,216	24	19,197	81	532	90	89,013	94	90,502	30	1,488	36
16,989	79	47,216	24	19,197	81	532	90	89,013	94	90,502	30	1,488	36

## Schedule "77"

## RUDEAU SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it to 31st October 1920—the cash receipts and payments thereon, adjustments made and interest added during the year—also the net amount credited to each municipality in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

Municipality	Date Com- menced Operating	Net credit or charge at 31st October 1920		Amounts credited upon adjust- ment of Renewals Reserve		Cash Receipts and Payments on account of such credits and charges during the year		Interest at 4% per annum added during the year		Net amount credited in respect of power sup- plied in the year ending 31st October 1921		Accumulated amount standing as a Credit or charge on 31st October 1921	
		Credit	Charge	Credited	Charged	Credited	Charged	Credited	Charged	Credited	Charged	Credit	Charged
Carleton Place.....	May, 1919	\$5,211 13		\$911 55			\$6,158 48	\$119 99		\$658 59		\$808 58	
Lanark.....	Sept., 1921									65 94		65 01	
Perth.....	Feb., 1919		\$5,291 31	1,062 99					\$169 25	311 72			\$4,088 85
Smith's Falls.....	Sept., 1918		700 04	1,061 56				55 62		453 01		2,632 06	
Totals.....		\$5,211 13	\$5,991 35	\$3,071 90	\$1,758 94	\$6,158 48	\$205 61	\$169 25	\$1,488 36	\$3,505 68	\$4,088 85		



## Schedule "78."

## RIDEAU SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921.

Total provision for Renewals to 31st October, 1920 .....		\$21,822 21
Less reduction upon adjustment of Renewal Rates .....		3,358 10
Balance brought forward 31st October, 1920 .....		\$18,464 11
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them .....	\$19,197 81	
Interest at 4% per annum on the monthly balances to the credit of the account .....	738 56	
Renewals Reserve provided on second hand equipment purchased from other Systems .....	72 50	
		<u>20,008 87</u>
		\$38,472 98
Expenditures during the year ending 31st October 1921 .....		107 51
Balance carried forward 31st October, 1921 .....		<u>\$38,365 47</u>

## Schedule "79."

## RIDEAU SYSTEM.

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

Balance brought forward 31st October, 1920 .....		\$625 39
Added during the year ending 31st October, 1921:		
Amounts charged to Municipalities as part of the Cost of Power delivered to them .....	\$532 90	
Interest at 4% per annum on monthly balances to the credit of the account .....	25 02	
		<u>557 92</u>
Balance carried forward 31st October, 1921 .....		<u>\$1,183 31</u>

## Schedule "80"

## BONNECHERE RIVER STORAGE SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Cost of Operation	Revenue
Operation and Maintenance Expenses.....	Assessments against the Municipality
Interest on Capital Investment.....	of Renfrew for use of water for
Provision for Sinking Fund.....	power purposes.....
\$ 615 77	\$ 2,707 33
1,476 58	
614 98	
\$ 2,707 33	\$ 2,707 33

## Schedule "SI"

## BONNECHERE RIVER STORAGE SYSTEM

RESERVE FOR SINKING FUND ACCOUNT, 31ST OCTOBER, 1921

Total provision for Sinking Fund to 31st October 1920.....		\$ 2,480 00
Added during the year ending 31st October 1921.....	\$ 614 98	
Interest at 4% per annum on the monthly balances to the credit of the Account....	99 20	
		<u>714 18</u>
Balance carried forward 31st October 1921.....		<u><u>\$ 3,194 24</u></u>

## ACCOUNTS RECEIVABLE

Due By	Amounts owing 31st October, 1921	Overdue	Remarks
Town of Renfrew	\$ 6,142 92	\$ 5,306 20	Assessments for the period 1st January 1917 to 31st October 1921, previously made against other firms and individuals in the vicinity of Bonnechere River but now regarded as payable by the town of Renfrew

## Schedule "82"

## EISEN SYSTEM

## STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

Assets		Liabilities
Transmission Lines, Transformer Stations and Local Distribution Systems (Seven) .....	\$ 367,156 32	Hydro Electric Power Commission: Bonds issued to cover purchase price .. \$ 226,000 00
Spare Equipment .....	2,067 01	Cash advances from the Province of Ontario .....
Furniture and Equipment .....	\$ 1,288 69	Cash Advances out of the Renewal and other Reserve Funds in the hands of the Commission .....
Office Furniture .....	1,600 00	Consumers Deposits .....
Motor Trucks .....	664 14	Accounts Payable .....
Materials and Supplies .....	\$ 3,552 83	Reserve for Sinking Fund .....
Cash in Bank .....	18,512 39	Reserve for Renewals .....
Accounts Receivable .....	1,869 48	
Consumers Accounts—Power and Light .....	2,589 69	
Consumers Accounts—Sundry Supplies .....	1,041 57	
Mortgage receivable on property sold .....	\$ 4,744 11	
Operating Deficit:—		
Balance forward 31st October 1920 .....	41,316 86	
Net Profit for year ending 31st October 1921 .....	8,550 54	
	\$ 32,766 32	
	\$ 433,668 46	\$ 433,668 46

Schedule "C-3"  
ESSEX SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31st OCTOBER, 1921

Cost of Operation	Revenue
Power Purchased.....	
Cost of Operating and Maintaining Transmission Lines, Stations and Dis- tribution Systems, including the pro- portion of Administration Expenses chargeable to the operation of this System.....	
Interest on Capital Investment.....	
Provision for Renewal of Lines, Stations and Distribution System.....	
Provision for Sinking Fund.....	
<hr/>	
Cost of Operation.....	
Operating Profit.....	
	Sales of Power and Light.....
	Profit on Sales of Supplies.....
	<hr/>
	\$ 111,419 36
	2,405 23
	<hr/>
	\$ 113,824 59
	<hr/>
	\$ 113,824 59

Schedule "S4"

THOROLD SYSTEM

STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

Assets	Liabilities	
Transmission and Distribution System, Contracts, Franchises and Goodwill.....	\$	101,331 09
Due by Consumers in respect of Power Accounts.....	\$	8,907 46
		<hr/>
		\$ 110,238 55
		<hr/>
		\$ 110,238 55
		<hr/>
		\$ 110,238 55

Hydro-Electric Power Commission:  
 Bonds issued to cover purchase price . . . \$ 100,000 00  
 Less Cash in hands of Commission  
 belonging to this System . . . . . 55,979 20 \$ 44,020 80

Sinking Fund Reserves—  
 In respect of the investment in Trans-  
 mission and Distribution System . . . \$ 847 83  
 In respect of the investment in  
 intangible assets consisting of Con-  
 tracts, Franchises, and Goodwill . . . 62,550 13 63,397 96  
 Reserve for Renewals . . . . . 2,819 79

Schedule—"85"

## THOROLD SYSTEM

## OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Cost of Operation	Revenue for Period
Power Purchased.....	
Cost of Operating and Maintaining Transmission Lines and Stations, including the proportion of Adminis- trative Expenses chargeable to the operation of this System.....	\$ 31,720 21
Interest.....	961 34
Provision for Renewal of Lines and Stations.....	3,517 40
Provision for Sinking Fund.....	952 12
	1,932 23
	<u>\$ 39,083 30</u>
	43,966 85
Operating Profit for year.....	<u>\$ 83,050 15</u>

## SURPLUS ACCOUNT

Appropriated for the purpose of pro- viding additional Sinking Fund Re- serves against the Commission's investment in the intangible assets of the System consisting of Contracts, Franchises and Goodwill.....	\$ 57,568 88
	<u>\$ 57,568 88</u>
Surplus brought forward 31st October 1920.....	\$ 13,602 03
Operating Profit for year.....	13,966 85
	<u>\$ 57,568 88</u>

Schedule "86"

## CENTRAL ONTARIO SYSTEM

Operated by

## THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

STATEMENT OF ASSETS AND LIABILITIES, 31st OCTOBER, 1921

Assets		Liabilities	
Central Ontario:		Provincial Treasurer:	
Power Developments and Hydraulic Rights:		Purchase Price of System	\$ 8,350,000 00
Transformer Stations:	5,065,976 61	Debentures issued in connection with purchase of Bruton Township Pulpwood Area	225,000 00
Transmission Lines:	1,418,381 09	Cash Advances:	2,698,712 78
	1,726,424 05		\$11,273,712 78
Local Utilities—Electric, Gas, Water and Street Railway:	2,369,495 58	Due to Hydro-Electric Power Commission of Ontario:	
Nipissing Power Development and Steam Plant:	119,731 42	Accounts Payable and Accrued Charges:	61,447 85
Transformer Stations:	35,192 22	Consumers Deposits:	10,731 26
Transmission Lines:	43,322 00	Unearned Water Rates:	2,940 00
	198,548 61		
Local Utilities—Electric Pulpmill and Pulpwood Areas:	\$ 11,503,495 69	Balances due to certain Municipalities in respect of amounts paid by them in excess of the cost of power supplied to them as provided to be paid under their contracts with the Commission:	7,480 07
Rural Lines:	181,236 23	Reserve for Renewals:	1,041,426 52
Pulpmill and Pulpwood Areas:	31,321 96	Reserve for Contingencies:	7,952 61
	509,111 50	Reserves for Sinking Fund	
Investments:		For retirement of Bonds issued in purchase of Bruton Township Pulpwood Areas:	24,955 66
Debentures of the Town of Trenton re sale of Waterworks:	20,003 56	For repayment of cost of Mill at Bancroft:	1,862 23
Debentures of the Town of Napanee re sale of Property and Water Privileges:	12,499 15	In respect of Rural Lines:	1,847 65
	32,502 71		
Cash in Bank:	1,780 95		
Inventories:			
Tools and Equipment:	56,408 25		
Material and Supplies:	115,676 00		
	501,781 25		



Accounts Receivable:		
Power and Pulpmill Accounts.....	81,455 28	
Consumers' Supply—Sales Accounts..	33,176 71	
Consumers' Light and Power Ac- counts.....	32,712 79	
	\$ 147,621 81	
Less Reserve for Doubtful Accounts.....	7,251 70	
	\$ 140,373 11	
Balances due by certain Municipalities in respect of the costs of Power sup- plied to them as provided to be paid under their contracts with the Commission.....	18,066 46	
Due by Municipalities in respect of the operation of Rural Lines.....	10,899 09	199,338 66
Expenses Prepaid.....		5,026 78
Deferred Maintenance, re-insulation of Transmission lines, chargeable to future Operations.....		42,838 87
Operating Deficit.....		168,930 15
		\$ 12,458,698 06

\$ 12,458,698 06

Schedule 5877

CENTRAL ONTARIO SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Cost of Operation	Revenue
Power Department:	
Power Purchased.....	
Cost of Operating and Maintaining Generating Plants, Transmission Lines, Stations, etc., including rentals of water powers, and the proportion of administrative ex- penses chargeable to the operation of the Power Department.....	255,250 56
Interest on Capital Investment.....	
Provision for Renewal of Generating Plants, Lines, Stations, etc.....	139,232 01
Provision for Contingencies.....	
Cost of Operating and Maintaining Electric Light Distribution Sys- tems, Gas Systems, Water Systems and the Peterboro Street Railway including all materials and supplies purchased and the proportion of administrative expenses chargeable to the operation of these Utilities.....	45,052 50
Interest on Capital—Investment.....	
Provision for Renewal of Plants and Equipment.....	
Total Cost of Operation of Power Department and Utilities.....	\$ 439,535 07
Cost of operating the "Oshawa" Rural Lines, including power supplied, oper- ating expenses, interest, renewals and sinking fund.....	
Net Loss for year on operation of Pulp Mill, and Binton Township Pulpwood Areas.....	
	\$ 1,495,238 14
	42,674 03
	\$ 1,537,912 17

Power sold to Private Companies and certain Municipalities.....	\$ 11,428 46
Power supplied to certain other Muni- cipalities at cost in accordance with their contracts with the Commission Power supplied at cost to the Peterboro Street Railway and the Campbellford Pulp Mill.....	\$ 867,878 88
Light and Power sold to Consumers on the twenty Electric Light Distribution Systems.....	128,933 13
Gas sold to Consumers on four Gas Systems and sales of by-products.....	27,539 11
Water sold to Consumers on one Water System.....	\$ 456,597 65
Revenue from Peterboro Street Railway.....	112,079 98
Total Revenue from Power Depart- ment and Utilities.....	72,920 13
Revenue from the operation of the "Oshawa" Rural Lines, including the balances receivable from the Muni- cipalities under their contracts with the Commission.....	641,597 76
Net profit on sales of equipment and supplies.....	\$ 1,509,476 64
Total Revenue.....	10,711 69
Net Operating Deficit for year.....	17,693 84
	\$ 1,537,912 17

## SURPLUS ACCOUNT

Debit Balance brought forward 31st October 1920.....	\$167,530 90	Balances due by certain Municipalities in respect of costs of power supplied to them in the two years ending 31st October, 1920 as provided to be paid under their contracts with the Commission.....	\$ 46,774 00
Further provision for water rentals accrued for the period 1st March 1916 to 31st October 1920.....	11,722 67	Balances due by certain Municipalities in respect of the operation of the "Oshawa" Rural Lines to 31st October, 1920.....	8,535 66
Balances due to certain Municipalities in respect of amounts paid by them in the two years ending 31st October, 1920 in excess of the cost of power supplied to them as provided to be paid under their contracts with the Commission.....	2,312 21	Balance—as shown on statement of Assets and Liabilities.....	168,930 15
Net Operating Deficit for year ending 31st October, 1921.....	42,674 03		
	<u>\$ 224,239 81</u>		<u>\$ 224,239 81</u>

Schedule "88"

CENTRAL ONTARIO SYSTEM  
CAMPBELLFORD PULP MILLS

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Finished Pulp on hand at 31st October, 1920.....	\$ 1,733 39		
Cost of Wood ground during year: Rossed wood on hand at Mill 1st November 1920.....	\$ 16,815 91	Revenue:	
Wood taken from the Bruton Township Limits, including stumpage charges, sawing, peeling, handling and river-driving to Bancroft	\$ 33,810 73	Sales of Pulp.....	\$ 193,960 99
Freight from Bancroft.....	8,670 19	Finished Pulp on hand at 31st October 1921.....	15,349 01
Wood purchased.....	\$ 50,984 39	Interest allowed by System on surplus funds of the Pulp Mill.....	1,975 24
Freight from Bancroft and other points.....	17,503 61	Net Loss on Pulp Mill operations—carried to General Operating Account.....	17,693 84
Barking and Rossing at Campbellford.....	4,631 47		
	\$ 132,416 30		
Less: Wood on hand at 31st October, 1921.....			
Rough.....	\$ 16,290 00		
Rossed.....	23,987 00		
	40,277 00		
Manufacturing Costs:			
Wages.....	\$ 16,120 31		
Power.....	28,866 43		
Mill Supplies—including grindstones, felts, wires, oil waste, etc.....	4,674 36		

Maintenance of Machinery and Electrical Equipment.....	10,198 11	
Maintenance of Buildings.....	1,027 64	
Insurance.....	7,634 90	
Provision for renewal of Plant and Equipment.....	3,506 44	72,028 19
<hr/>		
General and Administrative Expenses:		
Campbellford Office Salaries and Expenses.....	\$ 5,627 05	
Proportion of the Commission's Administrative Expense.....	902 57	
Travelling Expenses.....	453 02	
Legal Expense.....	1,051 38	8,034 02
<hr/>		
Reserve provided against decline in values of pulpwood cut at the Bruton Limits, at the Bancroft Mill, and piled along tracks.....	42,000 00	
Interest on the purchase price of Pulp Mill and Bruton Township pulpwood limits (less a portion included in stumpage charges).....		13,044 21
		<hr/>
		\$ 228,979 11
		<hr/>

\$ 228,979 11

Sched-  
CENTRAL

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH OF THE FOLLOWING MUNICIPALITIES AS RECEIVED BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE JUSTMENT, THE ACTUAL COST OF POWER SUPPLIED

Municipality	Interim Rates per Horse Power Collected by Commission during year	Share of Capital Cost of System on which Interest and Fixed Charges are payable	Average Horse Power supplied in year after correction for power factor	Share of	
				Operating, Maintenance and Administrative Expenses	
	\$ c.	\$ c.	\$ c.	\$	c.
Bloomfield.....	66 16	24,879 95	33.4	764	14
Havelock.....	68 00	25,088 58	16.4	986	89
Lakefield.....	36 36	46,144 58	110.8	1,883	82
Marmora.....	53 70	8,040 00	11.4	470	06
Norwood.....	42 00	6,587 94	9.0	563	46
Peterboro.....	22 50	924,866 02	1,613.7	40,810	98
Pictou.....	64 14	148,242 18	269.6	4,054	64
Wellington.....	52 76	34,810 52	69.3	1,081	50
Whitby*.....	29 00	94,713 00	397.6	4,875	23

\*Contract with Municipality of Whitby not yet signed.

RURAL

Municipality	Capital Cost	Cost of Power	Operating, Maintenance and Administrative Expenses
	\$ c.	\$ c.	\$ c.
Oshawa Rural District:—			
East Whitby Township			
Whitby Township	49,501 81	2,548 00	2,252 69
Pickering Township			

Note:—Rural Lines Capital Cost includes:

(a) Investment by Commission in Primary Lines.....	\$31,321 96
(b) Investment by Townships in Secondary Lines.....	18,179 85

tile "89."

### ONTARIO SYSTEM

THE COST OF POWER SUPPLIED TO IT UNDER ITS CONTRACT WITH THE COMMISSION, THE AMOUNT AMOUNT CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINING, BY ANNUAL ADJUSTMENT IN THE YEAR ENDING 31ST OCTOBER, 1921

Operating Costs and Fixed Charges			Total Cost of Power for year as provided to be paid under Contracts	Amounts paid to the Commission by each Municipality	Amount Remaining to be Credited or Charged to each Municipality upon Ascertaining the Actual Cost of Power by Annual Adjustment	
Interest	Renewals	Contingencies			Credited	Charged
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1,078 34	553 24	30 34	2,426 06	2,209 71		216 35
1,177 42	451 13	14 90	2,630 34	2,861 66	231 32	
1,992 58	930 91	100 65	4,907 96	4,028 38		879 58
379 18	146 50	10 35	006 09	1,849 51	843 42	
291 27	110 15	8 17	973 05	1,105 82	132 77	
39,939 54	14,198 69	4,191 04	99,140 25	100,065 38	925 13	
6,425 75	3,212 74	244 90	13,938 03	17,517 69	3,579 66	
1,508 73	741 88	62 95	3,395 08	3,657 56	262 48	
1,022 57	1,516 10	361 18	10,815 15	11,290 12	474 97	

### LINES

Fixed Charges			Instalments paid on Bonds issued by Townships	Total Cost of Power, Operating Expenses and Fixed Charges	Revenue from Consumers	Amount Remaining to be Charged to the Municipalities
Interest	Renewals	Sinking Fund				
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
2,872 31	1,978 15	562 93	527 61	10,741 69	8,719 68	2,022 01

Schedule "90"  
CENTRAL ONTARIO SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it in each of the three years ending 31st October 1919, 1920 and 1921, interest added to 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

Municipality	Date Commenced Operating	Amount credited or charged in respect of power supplied in the year ending 31st October 1919		Amount credited or charged in respect of power supplied in the year ending 31st October 1920		Amount credited or charged in respect of power supplied in the year ending 31st October 1921		Interest on such credits and charges to 31st October 1921		Accumulated amount standing as a credit or charge on 31st October 1921	
		Credited	Charged	Credited	Charged	Credited	Charged	Credited	Charged	Credited	Charged
Bloomfield	April, 1919		\$548 17		\$307 73		\$216 35				\$1,129 29
Havelock	Feb., 1921									\$231 32	
Lakefield	Aug., 1920				212 03		879 58				1,100 09
Marmora	Jan., 1921									843 42	
†Norwood	Feb., 1921				11 36					120 96	
Peterboro	Mar., 1913		20,071 16		19,108 23				2,402 13		40,656 39
Pictou	April, 1919		1,890 91		\$1,278 78				\$16 87		
Wellington	April, 1919		619 68		31 13						372 27
*Whitby	Mar., 1916		3,873 98		1,051 21						4,808 42
										\$7,180 07	\$48,066 46
Oshawa Rural District: Whitby Township East Whitby Pickering	April, 1918		\$5,229 90		\$3,116 55		\$2,022 01			\$530 63	\$10,899 09

†Norwood charged with engineering services only in 1920  
\* Contract with Municipality of Whitby not yet signed.



## Schedule "91."

## CENTRAL ONTARIO SYSTEM.

## RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

Total provision for Renewals to 31st October, 1920.....		8832,672 12
Deduct:		
Expenditures to 31st October, 1920.....		20,162 37
Balance brought forward 31st October, 1920.....		8812,509 75
Added during the year ending 31st October, 1921:		
By Charges against Operations.....	\$208,328 47	
Interest at 4% per annum on the monthly balances to the credit of the account.....	32,441 76	
		240,770 23
		81,053,279 98
Deduct:		
Expenditures during the year ending 31st October, 1921.....		8,853 46
Balance carried forward 31st October, 1921.....		<u>81,044,426 52</u>

## RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

Balance brought forward 31st October 1920.....		810,763 90
Added during the year ending 31st October, 1921:		
By charges against operations.....	\$27,539 11	
Interest at 4% per annum on the monthly balances to the credit of the account.....	414 09	
		27,953 20
		838,717 10
Deduct:		
Expenditures to cover contingencies met with during the year ending 31st October 1921.....		30,764 49
Balance carried forward 31st October, 1921.....		<u>7,952 61</u>

Schedule "g2"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

AND

## THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

ASSETS		LIABILITIES	
Road and Equipment Rights, Franchises and Goodwill of the Sandwich, Windsor and Amherstburg Railway.....\$	1,843,495 90	Capital Stock: Sandwich, Windsor and Amherstburg Railway, 2,970 shares of par value of \$100 each.....	\$ 297,000 00
of the Windsor and Tecumseh Electric Railway Company.....	311,596 86	Windsor and Tecumseh Electric Railway Company 1,000 shares of par value of \$100 each.....	100,000 00
Investments:		General Reserves:	
City of Windsor 4 1/2% Bonds due 1st April 1960.....	\$ 190,000 00	As at date of purchase of the Railways by the Hydro Electric Power Commission.....	\$ 643,839 58
Accrued Interest thereon.....	712 50	Amount of bonds of the Sandwich, Windsor and Amherstburg Railway redeemed in 1921 by the vendors—Detroit United Railways.....	110,000 00
Materials and Spare Equipment.....	\$ 60,286 25		753,839 58\$
Stationery, Tickets and other Supplies.....	5,498 63		
Accounts Receivable.....	2,794 04		
Cash in Bank.....	6,241 12		
Detroit-United Railway:			
In respect of Bond Interest accrued.....	10,762 50		
Valuation and other expenses re purchase of Plant Assets and Capital Stock of these Companies by the Hydro-Electric Power Commission of Ontario.....	\$ 17,392 19		
Less: One-fifth written off.....	3,478 44		
Deferred Maintenance chargeable to future operations.....	5,621 28		
Insurance unexpired.....	3,411 64		
		Bonded Debt:	
		Sandwich, Windsor and Amherstburg Railway First Mortgage 4 1/2% Gold Bonds due 1st December 1922.....	\$ 490,000 00
		Windsor and Tecumseh Electric Railway Company First Mortgage 5% Gold Bonds due 2nd September 1927.....	189,000 00
		Interest accrued to 31st October 1921.....	10,762 50
			689,762 50

Schedule "92"—Continued

Assets

Excess of operating costs over revenues for whole period of operation to October 31st 1921—repayable to the Commission by the Municipalities interested in the Railways.....

33,558 08

Liabilities

Hydro-Electric Power Commission of Ontario:—

Cash Advances..... \$ 600,000 00  
 Less: Current Account..... 24,691 23

575,308 87

Accounts payable and accrued charges..... \$ 23,478 82  
 Provision for unredeemed tickets..... 1,000 00

24,478 82

Reserve for Renewal of Road and Equipment.....

47,202 88

\$ 2,487,592 55

\$ 2,487,592 55

Memoranda:

(a) Of the purchase price of \$2,039,000 of 40 year 4½% bonds paid by the Hydro-Electric Power Commission of Ontario for the Sandwich, Windsor and Amherstburg Railway and its subsidiary the Windsor and Tecumseh Electric Railway, \$1,250,000 (par value) of such bonds were paid for the surplus of assets over liabilities appearing on the books of the Companies at the date of purchase at \$1,040,839.58 while the remainder of such bonds—\$789,000 par value—were deposited with a Trustee to be delivered to the Vendors of the properties upon payment by them of the \$789,000 of bonds then outstanding against the properties of the Companies. In the fiscal year ending 31st October 1921 \$110,000 of the \$789,000 of bonds outstanding against the properties of the companies were redeemed by the Detroit United Railways, thus increasing the equities of the companies in the properties—over liabilities—to \$1,150,839.58 as above shown. In purchase of these equities bonds of the Commission to the amount of \$1,360,000 were outstanding on 31st October, 1921.

(b) The advances of \$600,000 made by the Hydro-Electric Power Commission of Ontario to the Sandwich, Windsor and Amherstburg Railway represent advances of \$600,000 made by the Bank of Montreal to the Commission, and by the Commission to the Railway Companies which are secured by:—

- (1) \$190,000 par value of 4½% 40 year bonds of the City of Windsor dated 1st April 1920 (see Assets).
- (2) \$61,000 par value of 40 year 4½% bonds of the Commission dated 1st April 1920 and guaranteed by the Province of Ontario,—part of the original issue of \$2,100,000.
- (3) \$440,000 par value of 6% 40 year bonds of the Commission dated 1st July 1921 and guaranteed by the Province of Ontario part of the second issue of \$900,000,00.

## Schedule—"937"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

AND THE

## WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

## COMBINED OPERATING ACCOUNT FOR THE YEAR ENDING, 31ST OCTOBER, 1921

Transportation Expenses.....	\$ 196,987 55	Operating Revenue.....	\$ 505,326 84
Maintenance—Way and Structures.....	40,981 74	Interest from Bonds of the City of Windsor.....	8,550 00
Maintenance—Equipment.....	74,083 82	Total Revenue.....	\$ 513,876 84
Power.....	51,158 13		
General Operating and Management Expenses (Windsor Office).....	28,360 30	Net deficit for year after payment of interest on the Debentures issued by the Commission to cover the purchase price of the Railway.....	55,636 37
Proportion of the Administrative and Accounting Expenses of the Commission chargeable to the operation of the Railway.....	9,974 44		
Taxes.....	4,503 02		
Insurance.....	26,482 37		
	\$ 429,531 37		
Written off Valuation and other expenses re purchase by Hydro-Electric Power Commission.....	1,902 34		
Provision for Renewal of Road and Equipment.....	30,491 64		
Bond Interest (paid by the Detroit United Railway under agreement dated 14th January 1920).....	15,832 86		
Interest on borrowings.....	15,832 86		
Total Operating Costs.....	\$ 477,758 21		
Interest paid on the Debentures, \$2,039,000.00, issued by the Hydro-Electric Power Commission to cover the purchase price of the plant assets and capital stock of the Railway Company.....	91,755 00		
	\$ 569,513 21		
			\$ 569,513 21

APPORTIONMENT ACCOUNT

Net Deficit for year ending 31st October 1921.....	\$ 55,636 37	
Deduct: Surplus for period ending 31st October 1920 .....	22,078 29	
Net Deficit for whole operating period up to 31st October 1921.....	33,558 08	
		\$ 33,558 08
		<u>\$ 33,558 08</u>

Apportionment of Deficit by Commission as provided under Sections 9 and 10 of the Hydro-Electric Railway Act:	\$
City of Windsor.....	12,780 81
Town of Walkerville.....	3,446 60
Town of Sandwich.....	4,496 90
Town of Amherstburg.....	2,176 08
Town of Ford City.....	1,107 74
Town of Ojibway.....	1,763 54
Town of Riverside.....	1,207 28
Town of Tecumseh.....	491 85
Township of Sandwich East.....	2,772 25
Township of Sandwich West.....	4,315 03
	<u>33,558 08</u>
	<u>\$ 33,558 08</u>

Schedule—1917

## GUELPH RADIAL RAILWAY

## STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

Assets		Liabilities
Road and Equipment.....	\$ 185,142 38	Hydro-Electric Power Commission of Ontario: In respect of the purchase price of the Railway (to be paid to the City of Guelph under the terms of agree- ment dated 8th December 1920.....) \$ 150,000 00
Material and Spare Parts.....	4,240 78	In respect of the \$150,000.00 6% bonds, maturing in 1931, and issued by the Commission for the purposes of the Railway—Amount sold thereout and outstanding on 31st October 1921.....
Stationery, Tickets and other Supplies.....	334 29	
Accounts Receivable.....	3,997 61	Accounts Payable and accrued charges..... \$ 2,439 07
Cash in Bank (in Guelph).....	1,029 49	Provision for unredeemed tickets..... 500 00
Cash on deposit in General Bank.....		Reserve for Renewal of Road and Equipment.....
Account of Commission—being unex- pended proceeds of sale of \$116,000.00 bonds of the Commission.....	69,641 98	
Valuation and other expenses re pur- chase of Plant and Assets by the Hydro-Electric Power Commission of Ontario.....	1,944 40	
Less: One-tenth written off.....	194 45	
Due by City of Guelph: Operating deficit for period ending 31st October 1921 after pro- vision for instalment payable under purchase agreement.....	10,651 32	
Loss: Credited thereagainst the In- stalment of Principal and Interest payable to the City of Guelph on 1st November 1921 under the terms of purchase agreement.....	5,850 00	
	\$ 270,937 80	\$ 270,937 80

Schedule "95"  
GUELPH RADIAL RAILWAY  
OPERATING ACCOUNT FOR SIX MONTHS ENDING 31ST OCTOBER, 1921

Transportation Expenses.....	\$ 16,024 98		
Maintenance—Way and Structures.....	4,363 40		
Maintenance—Equipment.....	7,335 27		
Power.....	5,262 86		
General Operating and Management Expenses (Guelph Office).....	3,699 25		
Proportion of Administrative Expenses of the Commission chargeable to the operation of the Railway.....	1,527 62		
Insurance.....	856 69		
Taxes.....	1,588 38	\$ 40,658 45	
<hr/>			
Written off valuation and other expenses re purchase by the Hydro-Electric Power Commission.....		194 45	
Provision for renewal of Road and Equipment.....		1,988 73	
Interest.....		460 74	
Provision for payment to City of Guelph of instalment due 1st November 1921 under purchase agreement:			
Interest for half year.....	3,375 00		
On account of principal.....	2,475 00	5,850 00	
		<u>\$ 49,162 37</u>	
			<u>\$ 49,162 37</u>

Operating Revenue.....  
Net deficit for period after provision for instalment on account of principal and interest payable to City of Guelph.....

\$38,511 05

10,651 32

## Schedule—"996"

## SERVICE BUILDINGS

Statement showing "Reserve for Renewals", "Reserve for Sinking Fund", and the net surplus or deficit of each department to 31st October 1921

Department	Date Commenced Operating	Reserve for Renewals	Reserve for Sinking Fund	Net Surplus or Deficit on Operations	
				Surplus	Deficit
Storehouse.....	March, 1913	\$7,391 57	\$12,719 61	\$37,355 60	
Laboratory.....	March, 1913	45,819 06	19,488 45		\$32,131 52
Less: Cost of Renewals to date.....					
Less: Net cost of operating Laboratory charged proportionately against the operations of all Systems.....					
Machine Shop.....	Nov. 1913	25,599 33	6,202 99	3,978 58	
Less: Cost of Renewals to date.....					
Garage.....	Nov., 1913				
Less: Reserve set up in 1918-19-20 on Garage Equipment transferred to Niagara Power Development in year 1921.....					
Less: Cost of Renewals to date.....					
Grand Totals of Reserves and Surplus.....		\$89,005 13	\$42,074 56	\$41,334 18	

## OFFICE BUILDINGS

Statement showing "Reserve for Renewals" and "Reserve for Sinking Fund" to 31st October 1921

All Departments.....	May, 1916.....	\$9,695 44	\$53,356 47	(Nil)
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## Schedule "97."

## INSURANCE DEPARTMENT.

STATEMENT SHOWING RECEIPTS, EXPENDITURES, OUTSTANDING CLAIMS AND SURPLUS FOR THE YEAR ENDING 31ST OCTOBER, 1921.

## RECEIPTS.

Niagara Power Development—Assessments.....	\$496,501 96	
Nipigon Power Development—Assessments.....	39,080 70	
Ontario Power Company—Assessments.....	6,045 96	
Niagara and other Hydro Systems—Assessments.....	31,461 44	
Central Ontario System—Assessments.....	23,587 38	
Electric Railways—Assessments.....	7,962 81	
Hydraulic Investigations and Electrical Inspection—Assessments.....	580 80	
Miscellaneous Revenue, less expenses of Department.....	13,138 13	
Interest allowed by the Commission on Reserves and Surplus.....	15,594 49	
		<u>\$633,953 67</u>

## EXPENDITURES.

Claims:		
Accidents and Pensions—Employees.....	\$292,751 51	
—Automobiles.....	2,181 48	
—Peterboro Radial Railway.....	7,507 51	
—Public Liability.....	152 61	
Fire —Central Ontario System.....	1,154 45	
Accident Prevention.....	6,500 00	
		<u>310,247 56</u>
Receipts in excess of Expenditures.....		<u>\$323,706 11</u>

## OUTSTANDING CLAIMS AND SURPLUS.

Surplus of Receipts over Expenditures at 31st October, 1920.....	\$267,103 85	
Receipts in excess of Expenditures for year ending 31st October, 1921.....	323,706 11	\$590,809 96
Outstanding Claims—		
Employees' Accident.....	\$166,653 95	
Automobiles.....	500 00	
Peterboro Radial Railway.....	1,700 00	
Public Liability—Central Ontario System.....	150 00	
Miscellaneous.....	5,000 00	
	<u>\$174,003 96</u>	
Provision to cover Awarded Pensions as per valuation of Workmen's Compensation Board.....	392,735 82	
Sundry Accounts Payable.....	5,700 00	
		<u>572,439 78</u>
Net Surplus.....		<u>\$18,370 18</u>

Schedule "98A"  
 HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
 ACCOUNT WITH  
 THE PROVINCIAL TREASURER  
 For the Year Ending 31st October, 1921  
 NIAGARA AND OTHER SYSTEMS

Oct. 31, 1921	Cheque to cover		
	Interest to date.....	\$ 1,463,345 38	
	Balance carried down.....	39,515,930 33	

Nov. 1, 1920	Balance brought down.....		\$ 31,779,316 10
Nov. 1, 1920	Sundry Cash Advances.....		7,736,614 23
Oct. 31, 1921	Interest for year on all cash advances—including those made in respect of Chippawa works and Central Ontario System—at the rates listed hereunder.....	\$ 4,535,130 79	
Oct. 31, 1921	Less: Amount deducted by Commission to reduce to a basis of 5% per annum all interest paid to 31st October, 1921 on advances re Nipigon Development.....		71,785 41

Nov. 1, 1921	Balance.....		\$ 43,979,275 71
Interest Rates:—			
(1)	At 4% per annum on advances up to 31st October, 1914, and on the Purchase price of the Central Ontario System.		\$ 39,515,930 33
(2)	At 5% per annum on advances between 1st November, 1914 and 31st October, 1917, and on the purchase price of the Brnton Township Pulpmood Limits.		
(3)	At 6.188% per annum on advances in the year ending 31st October, 1918.		
(4)	At 5.341% per annum on advances in the year ending 31st October 1919.		
(5)	At 6.20% per annum on advances in the year ending 31st October 1920.		
(6)	At 6.5% per annum on advances in the year ending 31st October 1921.		

\$ 43,979,275 71

Schedule—"98B"  
 HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

ACCOUNT WITH

THE PROVINCIAL TREASURER

For Fiscal Year Ending 31st October, 1921

NIAGARA POWER DEVELOPMENT

Oct. 31, 1921	Balance carried down	\$ 53,040,674 52	Nov. 1, 1920	Balance	\$ 22,360,000 00
			Nov. 1, 1920	Sundry Cash Advances	30,680,674 52
			to		
			Oct. 31 1921		
		<u>\$ 53,040,674 52</u>			<u>\$ 53,040,674 52</u>
			Nov. 1, 1921	Balance	\$ 53,040,674 52

Schedule "98C"  
 HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO  
 Account with  
 THE PROVINCIAL TREASURER  
 For the Year Ending 31st October, 1921  
 CENTRAL ONTARIO SYSTEM

Oct. 31, 1921 Cash returned to the Provincial Treasurer, being the excess of Cash Advances by the Province over Capital expenditures made on the system up to 31st October, 1920.....\$ 1,719,472 22 Oct. 31, 1921 Balance Carried Down..... <u>\$ 12,993,185 00</u>	Oct. 31, 1920 Balance.....\$ 12,173,185 00 Nov. 1, 1920 } to } Sundry Cash Advances..... 820,000 00 Oct. 31, 1921 }  Oct. 31, 1921 Balance.....\$ 11,273,712 78  Oct. 31, 1921 Balance.....\$ 11,273,712 78  Oct. 31, 1921 Balance..... <u>\$ 12,993,185 00</u>
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Schedule "98D"

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

ACCOUNT WITH

THE PROVINCIAL TREASURER

For the Year Ending 31st October, 1921

Expenditures Charged to the Province

Power Investigations, Surveys Etc.— Engineering assistance to non-operat- ing Municipalities and Districts; gathering data for statistical pur- poses; estimates for the supply of power; also rate investigations.	\$ 12,279 12	Nov. 1, 1920 of 1920 advances.....	Unexpended balance	\$ 10,449 00
Legal expenses re. Thunder Bay Sys- tem and Great Lakes Paper Com- pany.	1,750 00	Interest added thereto to 31st October 1921.....		417 96
General Hydrographic Surveys, Storage Surveys, Reports and In- vestigations on Power Sites and Stream Flow, and special Hydro- graphic Investigations and Reports	65,242 24	Nov. 1, 1920 to Oct. 31, 1921 } Sundry Cash Advances		275,068 86
Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916.....	7,459 85	Total Funds Advanced		\$ 285,935 82
Estimates, Surveys and Demon- strations in Rural Districts.....	37,707 01	Balance—expended for time being out of the Reserve Funds of the Commission pending further cash advances from the Province to cover the same.		
Electrical Inspection: Salaries and Expens- es of Inspectors: Expenses of local Offices and Ad- ministration.....	\$ 212,590 10	In respect of Power Investigations etc.....	\$ 24,086 20	
Revenue from Inspection.....	183,006 60	In respect of Radial Railway investi- gations etc.....	336,995 70	361,081 90
Salary of Chairman of Commission (Pay- able out of the Con- solidated Revenue Fund of Ontario.)	29,583 50			

Schedule "98D"—Continued

Section 5 (1), Power Commission Act, ..... \$6,000 00 \$ 160,022 02

Radial Railway Investigations, Surveys Etc.—

Expenditures covering Engineering Investigations and Surveys, Submission of By-laws and Issue of Reports on proposed Radial Railways (including \$130,697.22 expended and capitalized prior to 31st October 1920).....

151,871 77

and Expenditures of the Commission in the preparation of data and the submitting of same to the Royal Hydro Radial Commission, also time of Engineers, Office Assistants and Counsel in connection with this work (including \$44,704.09 expended prior to 31st October 1920).....

335,123 93

\$486,995 70

\$647,017 72

\$ 647,017 72

## Schedule "99."

## ACCOUNTS OWING BY MUNICIPALITIES AND OTHERS FOR CONSTRUCTION WORK DONE AND SUPPLIES SOLD, 31ST OCTOBER, 1921.

Municipalities and Companies	Amount	Amount	Remarks re Overdue Accounts
	Owing 31st October 1921	three months or more overdue	
	S. c.	S. c.	
Alexandria .....	11 28		
Almonte .....	318 63		
Alvinston .....	3,165 89		
Ancaster Township .....	Cr. 92 61		
Apple Hill .....	6 00		
Arthur .....	1,648 33	1,392 33	Balance of account for period December, 1919 to June, 1921.
Aylmer .....	69 42		
Avr. ....	67 12		
Alabastine Company .....	12 79		
American Radio & Research Corporation .....	20 92		
Apex Electrical Manufacturing Company .....	33 80		
Atlas Printing Company .....	113 50		
Air Board of Canada .....	1,184 38		
Andrews Sign Company .....	10 00		
Armstrong, G. F. ....	11 14		
Armstrong Bros. & Frank .....	10 00		
"A" Employees .....	543 38		
Baden .....	315 65		
Barrie .....	134 33		
Beachville .....	22 56		
Beaverton .....	340 20		
Beeton .....	205 29		
Blenheim .....	943 24		
Bobcaygeon .....	98 69		
Bradford .....	72 00		
Brampton .....	248 90		
Brantford .....	732 17		
Brantford Township .....	40 29		
Breechin .....	1,278 90	1,094 54	Balance of account for January, 1919 and period October, 1920 to June, 1921.
Brigden .....	29 97		
Brockville .....	219 81		
Burford .....	21 14		
Burgessville .....	7 68		
Baetz Bros. Furniture Company .....	26 02	26 02	Invoice December, 1920.
Baldwin's Canadian Steel Corporation .....	104 41		
Barbeau, L. C., & Company .....	3 83		
Beck Manufacturing Co. ....	25 89		
Bedlington, R. H., & Co. ....	59 72		
Beeton Telephone Company .....	40 07		
Bluebird Corporation .....	70 00		
Bothwell, W. D. ....	123 40		
Bright, T. G., Company .....	39 41		
Brass Brothers .....	152 75		
Book, J. H. ....	341 00		
Bonham, R. ....	55 19		
Barrett Company, Limited. .	96 05		
<i>Carried forward</i> .....			

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies.	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i>					
Bailey, W. G.	1	80			
Bertram, John & Son	2	00			
Banfield, W. H., & Sons	55	00			
Benjamin Electric Manufacturing Company of Canada Limited	101	08			
Border City Auto Supply Co.	9	12			
Brock Snyder Manufacturing Company	22	46			
"B" Miscellaneous	30	13			
"B" Employees	4,678	59	2,253	67	Used cars purchased in March, 1921 on instalment plan.
Caledonia	12	95			
Cannington	190	59			
Carleton Place	581	57	326	10	Balance of account for period March, to June, 1921.
Chatham	4,700	75	365	18	Balance of account for period April, 1921 to June, 1921.
Chesley	25	23			
Chesterville	536	61			
Chippawa	849	65			
Clinton	67	53			
Cobden	74	31			
Coldwater	624	48	595	64	Balance of account for period March, 1918 to June, 1921.
Collingwood	46	96			
Comber	4	26			
Cookstown	4,134	25	3,873	18	Balance of account for period June, 1918 to June, 1921.
Creemore	47	63			
Canadian Drill & Electric Box Co	221	99			
Canadian Electrical Products Limited	77	64	77	64	Invoice December, 1920.
Canadian General Electric Co., Ltd.	918	52			
Canadian Laco Lamps, Ltd.	40	32			
Canadian National Railways	160	99			
Canadian Niagara Power Co	5	08			
Canadian Pacific Railway	34	15			
Canadian Porcelain Co	280	00			
Canadian Salt Company	Cr. 10	70			
Canadian Westinghouse Co., Limited	408	88			
Carr, C. E. A., Company	324	03			
Coffield Washer Company of Canada	70	00			
Connecticut Electric Manufacturing Company	20	00			
Crerar, John	595	82			
Canadian Independent Telephone Co., Limited	27	61			
Cole, H	16	11			
<i>Carried forward</i>					



## Schedule "99"—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount	Amount	Remarks re Overdue Accounts
	Owing 31st October 1921	three months or more overdue	
	\$	\$	
	c.	c.	
<i>Brought forward</i> .....			
Cramp, Wm., & Son, Ship and Engine Building Co. ....	18 28		
Constable Bros. ....	376 65		
Champion, J. ....	152 00		
Cross, J. ....	84 40		
Carbon Alloy Steel Company	176 75		
Coates, Walter. ....	32 50		
Canadian Tungsten Lamp Company. ....	18 95		
Conduit Electric Manufac- turing Company. ....	10 00		
Chelton Electric Company .	10 00		
Canadian Brass Products, Limited. ....	12 71		
Canadian Crocker-Wheeler Company, Ltd. ....	20 66		
Canadian Edison Appliance Company, Limited. ....	190 73		
Canadian Elevator Equip- ment Company, Ltd. ....	4 68		
Canadian Hoffman Machin- ery Company, Ltd. ....	24 40		
Canadian Nathan Company.	34 61		
Canada Wire & Cable Com- pany, Limited. ....	11 97		
Clements Manufacturing Co.	5 00		
Connor, J. H., & Sons. ....	34 71		
Crouse-Hinds of Canada, Ltd	212 11		
"C" Miscellaneous. ....	7 80		
"C" Employees. ....	1,383 99	938 25	Used cars purchased in March and April, 1921 on instalment plan.
Dashwood. ....	23 01		
Dereham Township. ....	2,175 72	2,095 29	Balance of account for period October, 1919 to March, 1920.
Dorchester. ....	13 81		
Drayton. ....	32 81		
Dundalk. ....	137 84		
Dunnville. ....	78 01	40 44	Balance of account for period July, 1920 to June, 1921.
Durham. ....	3,137 64		
Dutton. ....	3 30		
Dysart, Township of. ....	61 55		
Dundas, County of. ....	34 60		
Doheny, Quinlan & Robert- son, Limited. ....	17 47		
Dominion Electric Company.	56 12		
Dominion Electric Iron Co.	6 24		
Dominion Electric Switch Box Company. ....	494 03	438 68	Balance of account for period Decem- ber, 1919 to December, 1920.
Dominion Steel Products Co.	105 00		
Dunham, C. A., Company. ...	85 00		
<i>Carried forward</i> .....			

## Schedule "99"—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October 1921	Amount three months or more overdue	Remarks re Overdue Accounts
	\$ c.	\$ c.	
<i>Brought forward</i>			
Dominion Bridge Company, Limited	17 09		
Dominion Tire Company	198 00		
Dempster, S.	48 36	48 36	Invoice November, 1920.
Dick, D.	67 73		
Devoe Electric Switch Co.	93 06		
Dowswell, Lees and Co.	67 40		
Duncan Electrical Company	83 75		
"D" Miscellaneous	39 29		
"D" Employees	677 01		
Elmira	264 49		
Elmvale	241 84		
Elmwood	143 97	20 37	Invoice June, 1921.
Elora	156 13		
Embree	6 63		
Etobicoke Township	279 56		
Exeter	28 29		
Electrical Appliances, Ltd.	76 08	61 08	Invoices October and December, 1920.
Electrical Engineering Co. of Toronto	60 79	20 59	Invoices March and April, 1920.
Equator Manufacturing Co.	81 11	13 64	Balance of account for December, 1920.
Easy Washing Machine Co.	75 00		
Eaton, T. Co., Limited	5 00		
Edmunds, J. H., Company	19 34		
Elasticap Company	5 00		
Electrical Fittings and Foundry, Limited	19 00		
"E" Employees	537 32	300 00	Used car purchased in March, 1921 on instalment plan.
Fergus	1,049 24		
Flesherton	Cr. 210 77		
Ferguson Manufacturing Co.	61 73		
Ferranti Meter and Transformer Manufacturing Co., Limited	121 66		
Fireclay Specialties Co.	55 66		
Flexlume Sign Company	178 98	86 29	Balance of invoice December, 1920.
Fisher Electric Company	30 00	30 00	Invoice February, 1920.
Foster, O.	76 23		
"F" Employees	172 13		
Galt	343 83		
Gamebridge	30 26		
Georgetown	332 32		
Glence	736 22	720 38	Balance of account for period October, 1920 to June, 1921.
Goderich	368 82	5 13	Balance of account for period November, 1920 to January, 1921.
Grand Valley	58 14		
Grantham Township	28 29		
Granton	46 45		
Gravenhurst	241 72		

*Carried forward*

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts.
	s	c.	s	c.	
<i>Brought forward</i> .....					
Guelph Light and Heat Commission.....	7,333	52			
Guelph Water Works Commission.....	Cr. 9	50			
Grand Trunk Ry. System.....	118	22			
Grey, County of.....	810	70	792	74	Balance of account for period December, 1920 to June, 1921.
Grey County Roads Commission.....	1,817	79	1,777	71	Balance of account for period November, 1920 to June, 1921.
Guelph, City of.....	79	39			
Gartshore, J. J.....	203	01			
Gibson, T. W.....	59	45			
Gillespie Eden Corporation.....	210	00			
"G" Miscellaneous.....	6	95			
"G" Employees.....	1,060	79	146	76	Balance on one account for period February, 1920 to June, 1921.
Hagersville.....	5,236	30			
Hamilton.....	1,351	30			
Hanover.....	497	41			
Harriston.....	28	33			
Havelock.....	1,153	63			
Hensall.....	61	03			
Hespeler.....	66	87			
Highgate.....	27	86			
Holstein.....	316	54	239	36	Balance of account for period December, 1918 to February, 1921.
Humberstone.....	61	78			
Huntsville.....	246	26			
Hagersville Quarries, Ltd.....	Cr. 21	30			
Hamilton Bridge Company.....	Cr. 309	47			
Hanover Portland Cement Company.....	23,571	75			
Harvard Turnbull Company.....	25	15			
Hessco Electric Manufacturing Co.....	693	98	506	85	Balance of account for period December, 1919 to December, 1920.
Hobson, H.....	50	08			
Hubbell Electric Products Company.....	80	92			
Howe, C. D.....	65	04			
Hamilton Beach Manufacturing Company.....	75	09			
Harvey Hubbell Company of Canada, Ltd.....	140	01			
Henderson Electric Co.....	10	00			
Hoover Suction Sweeper Co.....	5	00			
Hopson, Thomas E.....	5	00			
"H" Miscellaneous.....	16	13			
"H" Employees.....	1,818	00	778	54	Used car purchased in March, 1921 on instalment plan.
Ingersoll.....	800	16			
<i>Carried forward</i> .....					

Schedule "99."—*Continued.*ACCOUNTS OWING BY MUNICIPALITIES, ETC.—*Continued.*

Municipalities and Companies	Amount Owing 31st October 1921	Amount three months or more overdue	Remarks re Overdue Accounts
	\$ c.	\$ c.	
<i>Brought forward</i>			
International Refill Fuse Co.	215 07	134 08	Balance of account for period April, 1920 to December, 1920.
Industrial Research Commission	9 13		
Inksetter, R. A.	43 05		
Insulation & Molded Products	8 00		
International Paper Box Machinery Co.	12 14		
Irvine, Ed.	29 30		
"I" Miscellaneous	7 19		
"I" Employees	32		
"J" Employees	7 63		
Kemptville	7,954 78		
Kincardine	13,288 98	11,366 61	Balance of account for period September, 1920 to June, 1921.
Kingston	660 11		
Kirkfield	192 14		
Kitchener	3,258 19		
Keith's, Limited	Cr. 8 73		
Kinney, J. R. F.	47 60	17 60	Invoice December, 1920.
Kribs, W. A.	5 00		
"K" Miscellaneous	6 00		
"K" Employees	317 91		
Lakefield	90 13		
Lanark	90 00		
Listowel	1,500 53	1,398 81	Balance of account for period July, 1918 to June, 1921.
London	669 29		
Lucan	34 14		
Lucknow	1,008 47		
Lever Brothers, Limited	25 00		
London Health Association	127 84		
Luminous Unit Company	30 00		
Lumsden Engineering Co.	60 27		
Lincoln Meter Company	7 39		
Lawson, W. G.	37 10		
Lester, F. W.	5 00		
Liggett's Limited	18 48		
Lundy, A. R.	50 26		
"L" Employees	935 22	271 59	Used car purchased in March, 1921 on instalment plan.
Markdale	12 51		
Markham	23 32		
Marmora	1,811 46		
Midland	2,720 65		
Milverton	462 92		
Mimico	1,873 36		
Mitchell	752 34	26 33	Invoices March and June, 1921.
Macey Sign Company	262 88		
Manitoba Power Commission	62 19		
Metropolitan Engineering Co.	195 60		
<i>Carried forward</i>			

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i>					
Michigan Central Railway Company		5 25			
Mitchell Vacuum Cleaner Company, Ltd.		67 92			
Morrison, J. H.	Cr.	21 00			
Motor Sundries, Limited		92 76	59 57		Invoice December, 1920
Mowatt, John	Cr.	200 00			
Moyer, E.		4 72			
Marr, David		13 29			
March, R. C.		42 00			
Morgan, Lewis		384 75			
Milton Pressed Brick Co.		60			
Mussens, Limited		1 26			
Magic Electric Fires, Canada, Limited		74 25			
Majestic Electric Supplies, Limited		27 30			
Messervey's Limited		26 45			
Metal Craft Co., Ltd.		31 95			
Metcalfe Sign Company		21 35			
Meyer Brothers		34 75			
Mikado Company		31 70			
Mires, W. H.		8 06			
Moffatts, Limited		54 25			
Monarch Electric Company		10 00			
Moore, D. Company, Ltd.		27 22			
Morris, Herbert, Crane & Hoist Company		17 77			
Murray-Kay, Limited		5 00			
"M" Employees		1,256 25	387 94		Used car purchased in March, 1921 on instalment plan.
McLean Machine & Tool Co.	Cr.	1 10			
McGary, J. B.		172 81	172 81		Invoices June, 1921.
McKenzie, R. J.		112 50			
McLaughlin, W. J.		47			
McConnell & Hicklin		76 75			
McInnes, H. D.		28 71			
McFarlane, G. W., Engineering, Limited		20 30			
McClary Manufacturing Co.		83 33			
McDonald & Willson, Ltd.		42 14			
"Me" Miscellaneous		8 41			
"Me" Employees		393 23			
Neustadt		3,013 36	2,872 89		Balance of account for period June, 1919 to June, 1921.
Newbury		8,457 52			
New Hamburg		63 49	40 80		Invoice February, 1921.
Newmarket		102 96			
New Toronto		910 05			
Niagara, Township of		139 21			
Niagara Falls, City of		155 70			
<i>Carried forward</i>					

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October, 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
Niagara Falls Hydro Electric System.....	2,537	23			
Niagara Falls Water Commissioners.....	11,010	84	10,793	01	Balance of account for period November, 1918 to June, 1921.
Niagara-on-the-Lake.....	3	37	2	59	Invoice February, 1921.
Norwich.....	64	83			
Norwood.....	959	03			
National Advertising Specialties.....	45	52			
National Sand and Material Company.....	239	43			
Nineteen Hundred Washer Company.....	67	83			
Nipigon Fibre & Paper Mills, Limited.....	491	29	85	00	Invoice June, 1921.
Non-Twist Canopy Ring Co.....	10	00	10	00	Invoice December, 1920.
Northern Crane Works.....	74	25			
Northern Electric Co., Ltd.....	18	20			
Northern Construction Co.....	1,400	00			
National Electric Heating Co.....	69	07			
National Equipment Co.....	6	00			
Oil Springs.....	2,850	14			
Omemece.....	1,915	87	1,000	00	Balance of account for March, 1921.
Orangeville.....	2,347	01	2,275	31	Balance of account for period March, 1917 to June, 1921.
Orillia.....	90	86			
Ottawa.....	2,056	90			
Otterville.....	163	14			
Ogden Electric Company.....	69	83	69	83	Balance of account for period March, 1920 to December, 1920.
Osborne Electric Company.....	5	00			
Palmerston.....	3,216	31	1,646	15	Balance of account for period January, 1920 to June, 1921.
Paris.....	146	46			
Parkhill.....	9	36			
Parry Sound.....	7,305	81	4,306	53	Balance of account for period January, 1921 to June, 1921.
Penetanguishene.....	212	74			
Perth.....	3	31			
Peterborough.....	265	05			
Petrolia.....	57	45			
Pictou.....	17	10			
Port Arthur.....	2,189	06			
Port Colborne.....	486	22			
Port Credit.....	27	46			
Port Dalhousie.....	18	05			
Port Dover.....	2,929	82			
Port McNicoll.....	1,955	73	165	17	Balance of account for period August, 1920 to June, 1921.
Prescott.....	143	07			
Preston.....	485	93			
Priceville.....	Cr. 100	41			
<i>Carried forward</i> .....					

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
Pierce Fuse Corporation.....	301	40	42	51	Balance of invoice December, 1920.
Pringle, R. E. T., Co.....		5 65			
Public Highways Dept.....	11,943	50			
Public Works Department.....		79 97			
Port Dalhousie Fire Department.....		47 80			
Prison Farm Brickyard.....		6 78			
Packard Electric Co., Ltd.....		7 26			
Phillips, V. O., & Son.....		10 00			
Pneuvac Company.....		40 06			
Popular Priced Electricians, Limited.....		5 00			
Powell & Quiddington.....		10 00			
"P" Employees.....	2,844	49	248	64	Balance on one account for period July, 1920 to January, 1921 and on another for used car purchased.
Queenston.....	2,052	11	1,968	84	Balance of account for period April, 1921 to June, 1921.
Queen Victoria Niagara Falls Park Commission.....	6,994	01			
"Q" Employees.....		2 84			
Ridgetown.....		80 75			
Ripley.....		1 93			
Rodney.....		5 60			
Radiant Electric Company.....	603	23	567	81	Balance of account for period December, 1919 to December, 1920.
Rae Auto Electric Co.....		61 80	61	80	Invoice April 1920.
Railways and Canals, Department of.....	1,089	13			
Reid, A. L.....		19 00	19	00	Balance of Invoice April, 1920.
Renfrew Electric Products, Limited.....	157	62			
Ritter Dental Manufacturing Company.....		73 42			
Rockbestos Products Corporation.....		30 00			
Roelofson Elevator Works.....		75 78	75	78	Invoice December, 1920.
Rogers Electric Company.....		73 50			
Rose & O'Hearn.....		51 20			
Russell Lumber Company.....	322	63	322	63	Invoices June, 1921.
Russell, John E.....		144 03			
Reliance Manufacturing Co.....		5 00			
Ruddy, E. L., Limited.....		6 29			
"R" Miscellaneous.....		17 00			
"R" Employees.....	668	96	436	50	Used car, purchased in March, 1921 on instalment plan.
St. Catharines.....	1,261	06			
St. Jacob's.....		6 59			
St. Mary's.....		318 97			
St. Thomas.....	2,500	23			
Sarnia.....		561 73			
Scarboro Township.....		118 15			
<i>Carried forward</i> .....					

Schedule "99."—*Continued.*ACCOUNTS OWING BY MUNICIPALITIES, ETC.—*Continued.*

Municipalities and Companies	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i>					
Seaforth	407	95			
Shelburne	1,577	55	1,534	98	Balance of account for period July, 1920 to March, 1921.
Simcoe	200	45			
Smith's Falls	966	62			
Springfield	4	02			
Stamford Township Hydro-Electric System	7,439	20	4,958	53	Balance of account for period March, 1921 to June, 1921
Stanford, Township of	6,481	95	4,862	82	Invoices May and June, 1921
Stayner	38	25			
Stratford	398	34			
Strathroy	137	93			
Sunderland	1,044	12	10	91	Balance of account for months of May and June, 1921.
Smith and Stone, Limited	214	60			
Smith, Howard, Paper Mills, Limited	131	10			
Square D. Company	267	18			
Sterling Corporation	59	86	59	86	Invoice December, 1920.
Sumbling Machinery Co., Limited	49	40			
Superior Electric, Limited	27	14			
S. C. & W. Electric Co.	80	75			
Streetsville Brick Company	144	16	92	63	Balance of account for period July, 1920 to May, 1921.
Sherwood & Sons	25	00			
Sebring-Phelps	30	16			
Simpson, W. S.	21	21			
Slade Manufacturing Co., Limited	50	44			
Starr, J. R. L.	40	25			
Supreme Water Heater Manufacturing Co.	39	65			
"S" Miscellaneous	24	58			
"S" Employees	1,346	30	565	64	Used cars purchased in March, 1921 on instalment plan.
Tara	361	53	308	13	Balance of account for period October, 1919 to June, 1921.
Tavistock	447	23			
Teeswater	1,119	83			
Thamesford	1	56			
Thamesville	168	02			
Thessalon	2	82			
Thornbury	10	45	10	45	Invoices May and June, 1920.
Thornton	115	34	80	71	Balance of account for period July, 1920 to June, 1921.
Tilbury	103	18			
Tillsonburg	16	51			
Toronto	4,603	26			
Toronto, Township of	44	03			
Tottenham	69	35			
<i>Carried forward</i>					



## Schedule "99".—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October 1921		Amount three months or more overdue		Remarks re Overdue Accounts
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
Taylor-Campbell Electric Co.	698	02	348	08	Balance of account for period October, 1920 to February, 1921.
Toronto Laundry Machine Company.....	26	23	26	23	Invoices September and December, 1920.
Toronto Lock Manufacturing Company.....	36	00			
Triangle Heater Co.....	115	43	109	45	Invoice December, 1920.
Tuckett's Limited.....	20	04	20	04	Invoice October, 1920
Toronto Steel Construction Co., Ltd.....	192	42			
Traylor Engineering & Manufacturing Co., Limited.....	227	57			
Toronto & York Roads Commission.....	62	26			
Toronto & York Radial Ry. Company.....	12,544	27			
Transcontinental Agencies, Limited.....	1	50			
Turner, J. J., & Sons.....	20	00			
Thomas, J. A.....	5	00			
"T" Employees.....	2,307	52	650	00	Used car purchased in March, 1921 on instalment plan.
United Import Company.....	59	50	59	50	Invoice December, 1920
Union Carbide Company.....	1,631	27			
United Shoe Machinery Co.....	36	57			
Vaughan Township.....	1,019	25	926	53	Balance of account for period December, 1918 to June, 1921.
Victory Loan.....	Cr. 70	00			
Victoria Electric Supply Co.	288	07			
"V" Employees.....	11	72			
Walkerville.....	561	86			
Wallaceburg.....	691	91			
Wardsville.....	2,292	94			
Waterdown.....	219	92			
Waterloo.....	220	23			
Watford.....	18	38	18	38	Balance of invoice April, 1921
Welland.....	1,173	77			
Wellington.....	628	60			
West Lorne.....	338	24			
Weston.....	4,534	57			
Whitby.....	1	75			
Williamsburg.....	20	67			
Winchester.....	305	60			
Windsor.....	1,575	66			
Wingham.....	292	68			
Woodbridge.....	82	22			
Woodstock.....	415	19			
Woodville.....	483	60			
Wroxeter.....	7	61			
Wyoming.....	89	04			
Wase, W. H., & Company.....	17	91			
<i>Carried forward</i> .....					

## Schedule "99".—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October, 1921		Amount three months or more Overdue		Remarks re Overdue Accounts
	§	c.	§	c.	
<i>Brought forward</i>					
Wentworth Manufacturing Company	41	39			
Wilson-McGovern, Limited.	244	98			
Wilson, A. E., Co., Limited.	899	10			
Workmen's Compensation Board	243	50			
Wood, H.	44	87			
Waterloo, County of	197	11			
Warren, Wm.	49	33			
Woolnough, V.	175	95			
Welch, A., & Sons, Limited.	10	00			
Whittaker Stove Works	35	66			
"W" Employees	692	60	600	00	Used car purchased in March, 1921 on instalment plan.
York Township	Cr.	68 10			
"Y" Employees		9 31			
Zurich		28 29			
RENTS					
Bokovoy, A.		11 00			
Elford, James A.		160 00			
Elsie, B.		45 00			
Hartley, R.		10 00			
Hull, E.		50 00			
Lang, Mrs. A.		2 90			
Lowry, G.		20 00			
Montgomery and Warden		225 00			
Morten, W. S.		105 00			
McNulty, G.		7 00			
Nickle, W. C.		15 00			
Upper, J. D.		15 00			
Yow, Ben.		5 00			
Bowman, A. J.	Cr.	15 00			
Chase, W.	Cr.	15 00			
Clark, C. M.	Cr.	15 00			
Clark, W. H.	Cr.	20 00			
Denholm, J.	Cr.	10 00			
Dalton, R. K.	Cr.	20 00			
Easton, F.	Cr.	10 00			
Gracey, F. B.	Cr.	15 00			
Frattini	Cr.	20 00			
Hicks, J.	Cr.	15 00			
Misener, F. J.	Cr.	15 00			
Moreau, J.	Cr.	15 00			
McHugh, G.	Cr.	15 00			
McRae, F.	Cr.	15 00			
McQuade, R.	Cr.	15 00			
Phillips, W. H.	Cr.	15 00			
Reid, P. R.	Cr.	15 00			
<i>Carried forward</i>					

## Schedule "99."—Continued.

## ACCOUNTS OWING BY MUNICIPALITIES, ETC.—Continued.

Municipalities and Companies	Amount Owing 31st October, 1921	Amount three months or more Overdue	Remarks re Overdue Accounts
	S.	c.	
<i>Brought forward</i>			
Reuter, J. . . . .	Cr. 15 00		
Russell, J. . . . .	Cr. 20 00		
Stevens, J. . . . .	Cr. 15 00		
Slater, J. . . . .	Cr. 15 00		
Sanstrum, R. P. . . . .	Cr. 10 00		
Stone, W. . . . .	Cr. 5 00		
Veri, N. . . . .	Cr. 10 00		
Brown, J. . . . .	Cr. 25 80		
Brennan, J. . . . .	Cr. 15 00		
Todruick, F. . . . .	Cr. 10 00		
Ponton, Douglas . . . . .	6,175 40		
	<u>\$303,613 52</u>	<u>\$75,181 19</u>	

## Schedule "100."

## POWER ACCOUNTS RECEIVABLE.—31ST OCTOBER, 1921.

Municipalities and Companies	Amounts Owing 31st October, 1921		Amounts three months or more overdue		Remarks.
	\$	c.	\$	c.	
Niagara—					
Acton .....	628	64			
Aylmer .....	728	62			
Ayr .....	295	83			
Baden .....	546	93			
Beachville .....	1,148	79			
Blenheim .....	2,228	29			
Bolton .....	684	00			
Bothwell .....	712	00			
Brampton .....	1,742	80			
Brantford .....	16,272	40			
Brigden .....	936	71			
Burford .....	586	25			
Burgessville .....	196	46			
Caledonia .....	405	41			
Chatham .....	10,749	42			
Chippawa .....	206	58			
Clinton .....	1,234	51			
Comber .....	587	75			
Dashwood .....	234	26			
Delaware .....	113	33			
Dereham Township .....	182	50			
Dorchester .....	309	99			
Drayton .....	348	25			
Dresden .....	643	02			
Drumbo .....	93	04			
Dublin .....	158	33			
Dundas .....	3,185	54			
Dundas (Rural Customers)	518	57			
Dunnville .....	1,925	69	983	03	Increased assessments January to April, 1920 and January to April, 1921
Dutton .....	370	66			
Elmira .....	768	52			
Elora .....	717	57			
Embree .....	742	49			
Etobicoke Township .....	971	10			
Exeter .....	1,293	99			
Fergus .....	899	43			
Forest .....	683	50			
Galt .....	6,099	10			
Georgetown .....	1,513	92			
Glencoe .....	486	42			
Goderich .....	2,850	77	1,010	94	Increased assessment January to April, 1921.
Granton .....	220	81			
Guelph .....	23,208	05			
Hagersville .....	1,433	34			
Hamilton .....	22,449	87			
Harriston .....	2,562	63			
Hensall .....	508	91			
Highbgate .....	542	42			
Ingersoll .....	3,764	42			
Kitchener .....	12,141	51			
Carried forward .....					

## Schedule "100."—Continued.

## POWER ACCOUNTS RECEIVABLE.—Continued.

Municipalities and Companies	Amounts Owing 31st October, 1921		Amounts three months or more Overdue		Remarks
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
Niagara System— <i>Con.</i>					
Lambeth.....	87	67			
Listowel.....	6,822	99			
Lucean.....	554	98			
Lynden.....	390	29			
Markham.....	732	04			
Milton.....	3,722	73			
Milverton.....	1,483	96			
Mimico.....	495	14			
Mitchell.....	1,170	00			
Moorefield.....	178	07			
Mount Brydges.....	177	91			
Newbury.....	126	93			
New Hamburg.....	1,329	60			
New Toronto.....	6,194	94			
Niagara Falls.....	4,026	35			
Niagara-on-the-Lake.....	978	15			
Norwich.....	1,699	86			
Oil Springs.....	1,627	18			
Otterville.....	164	16			
Palmerston.....	558	80			
Paris.....	1,503	82			
Parkhill.....	360	00			
Petrolia.....	3,369	45			
Plattsville.....	173	33			
Port Credit.....	304	50			
Port Stanley.....	2,122	07			
Preston.....	3,078	95			
Princeton.....	268	50			
Queenston.....	365	63			
Ridgetown.....	753	75			
Rockwood.....	196	16			
Rodney.....	623	22			
St. George.....	324	00			
St. Jacob's.....	218	75			
St. Mary's.....	2,703	87			
St. Thomas.....	3,332	51			
Sarnia.....	17,280	37			
Scarboro Township.....	564	67			
Seaforth.....	946	56			
Simcoe.....	2,045	63			
Springfield.....	86	67			
Stamford Township.....	1,247	00			
Stratford.....	5,338	35			
Tavistock.....	766	21			
Thamesford.....	288	37			
Thamesville.....	380	41			
Thorndale.....	591	51			
Tilbury.....	1,381	16			
Tilsonburg.....	990	30			
Toronto.....	97,146	07			
Toronto Township.....	593	12			
<i>Brought forward</i> .....					

Schedule "100."--*Continued.*POWER ACCOUNTS RECEIVABLE. --*Continued.*

Municipalities and Companies	Amounts Owing 31st October 1921		Amounts three months or more overdue		Remarks
	s	c.	s	c.	
<i>Brought forward</i>					
Niagara System-- <i>Con.</i>					
Walkerville	31,567	66			
Wallaceburg	1,725	73			
Wardsville	138	37			
Waterdown	704	13			
Waterford	907	85			
Waterloo	890	43			
Watford	480	96			
Welland	6,399	92			
Wellesley	817	02			
West Lorne	1,353	00			
Weston	1,382	06			
Windsor	18,277	88			
Woodbridge	2,113	69			
Woodstock	6,909	08			
Wyoming	201	00			
Zurich	545	39			
Alabastine Company	2,925	62			
Baldwin's Canadian Steel Corporation, Limited	8,773	03			
Canadian Salt Company	5,945	36			
W. H. Deller	313	14			
Dominion Flour Mills Co., Limited	96	05			
Dominion Sewer Pipe Co.	1,481	55			
Galt, Preston & Hespeler Railway	4,040	30			
Goodyear Tire & Rubber Co. of Canada, Ltd.	7,084	93			
Lake Erie & Northern Ry. Company (Brant)	3,264	16			
Lake Erie & Northern Ry. Company (Simcoe)	1,683	34			
London & Port Stanley Ry.	7,124	30			
G. W. McFarlane Engineering Company	304	59	245	90	Balance of account April to June, 1921.
Milton Pressed Brick Co.	367	56			
Mimico Asylum	198	32			
Ontario Agricultural College	621	57			
Ontario Gypsum Co.	1,427	70			
Ontario Reformatory	1,183	20			
Prison Farm Brickyard	1,987	58			
E. F. Rediek	26	29			
D. W. Reid & Son	42	63			
St. Mary's Portland Cement Company, Ltd.	5,699	87			
Shale Brick Company of Canada, Limited	2,737	50			
Streetsville Brick Co.	2,426	08			
Toronto Milling Company	468	77			
Union Carbide Company	26,786	04			
<i>Carried forward</i>					

## Schedule "100."—Continued.

## POWER ACCOUNTS RECEIVABLE.—Continued.

Municipalities and Companies	Amounts Owing 31st October, 1921		Amounts three months or more overdue		Remarks
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
Niagara System— <i>Con.</i>					
Wolverton Milling Co. ....	399	41			
Woodstock, Thames Valley and Ingersoll Railway...	173	70			
Petersburg and St. Agatha (Rural Customers).....	403	11			
Breslau and Preston Road (Rural Customers).....	348	81			
	\$476,448	68	\$2,239	87	
Severn System—					
Alliston.....	715	00			
Barrie.....	2,001	96			
Beeton.....	2,615	37			
Bradford.....	1,136	40	333	90	Increased assessment January to April, 1920.
Coldwater.....	542	50			
Collingwood.....	2,433	00			
Cookstown.....	375	00			
Creemore.....	494	54			
Elmvale.....	1,365	93			
Midland.....	18,057	81	4,461	19	Increased assessment January to April, 1920 and January to April, 1921.
Penetanguishene.....	5,647	22			
Port McNicoll.....	3,259	05	571	66	Increased assessment January to April, 1920.
Stayner.....	901	99			
Thornton.....	342	12	150	16	Increased assessment January to April, 1920.
Tottenham.....	286	50			
Victoria Harbor.....	172	50			
Waubashene.....	190	50			
Air Board of Canada.....	596	56			
Canadian Pacific Ry. Co. ....	2,455	46			
Department of Railways and Canals.....	31	59			
	43,621	00	5,516	91	
Waddell System—					
Beaverton.....	1,635	00			
Brechin.....	577	32			
Cannington.....	391	62			
Kirkfield.....	167	00			
Sunderland.....	770	82			
Woodville.....	1,548	40			
Crushed Stone, Limited.....	1,574	96			
	6,665	12			
Eugenia System—					
Arthur.....	4,296	45	1,747	33	Balance increased assessments, January to April, 1920 and January to April, 1921.
<i>Carried forward</i> .....					

## Schedule "100."—Continued.

## POWER ACCOUNTS RECEIVABLE.—Continued.

Municipalities and Companies	Amounts Owing 31st October, 1921		Amounts three months or more overdue		Remarks.
	\$	c.	\$	c.	
<i>Brought forward</i>					
Eugenia System— <i>Con.</i>					
Chatsworth	254	00			
Chesley	1,222	60			
Dundalk	742	20			
Durham	4,171	66			
Elmwood	1,019	84			
Flesherton	346	87			
Grand Valley	785	75			
Hanover	12,010	27			
Holstein	412	63			
Kincardine	456	00			
Lucknow	863	50			
Markdale	791	85	423	52	Increased assessment January to April, 1921.
Mount Forest	924	13			
Neustadt	3,463	12			
Orangeville	1,364	63	457	34	Increased assessment January to April, 1921.
Owen Sound	7,040	00			
Pricerville	41	90			
Ripley	475	00			
Shelburne	1,965	37	831	60	Increased assessment January to April, 1921.
Tara	1,030	14	275	64	Balance of account August, 1920 and increased assessment January to April, 1921.
Teeswater	1,084	26			
Wingham	1,432	50			
Horning's Mills (Sundry Customers)	344	90			
	46,539	57	3,735	43	
Muskoka System—					
Gravenhurst	485	50			
Huntsville	10,241	31			
Muskoka Falls (Sundry Customers)	8	50			
	10,735	31			
St. Lawrence System—					
Alexandria	3,415	57			
Apple Hill	167	00			
Brockville	18,115	15			
Chesterville	5,053	06			
Chesterville (Rural Customers)	44	23			
Lancaster	366	98			
Martintown	52	20			
Maxville	478	73			
Prescott	7,675	47			
Williamsburg	99	75			
Winchester	1,764	45			
<i>Carried forward</i>					



Schedule "100".—*Continued.*Power Accounts Receivable.—*Continued.*

Municipalities and Companies	Amounts Owing 31st October, 1921		Amounts three months or more Overdue		Remarks
	\$	c.	\$	c.	
<i>Brought forward</i> .....					
St. Lawrence System— <i>Con.</i> Howard Smith Paper Mills Ltd.....	12,058	09			
James Robertson.....		4 93			
	49,295	61			
Ottawa System— Ottawa.....	19,483	21			
Thunder Bay System— Port Arthur.....	14,192	32			
Nipigon Fibre & Paper Mills, Limited.....	42,037	57	11,981	37	Accounts May and June, 1921.
	56,229	89	11,981	37	
Rideau System— Carleton Place.....	13,894	63	10,820	79	Balance of account June, 1920 to January, 1921.
Lanark.....	299	08			
Perth.....	2,620	70			
Smith's Falls.....	28,457	79	11,811	24	Account March to June, 1921.
	45,272	20	22,632	03	
Sundry— Grantham Township.....	155	95			
Merriton.....	647	10			
Port Colborne.....	581	00			
Port Dalhousie.....	775	84			
St. Catharines.....	12,692	71			
Standard Steel Construction Company.....	1,098	99			
	15,951	59			
Totals	770,242	18	46,105	61	

## Schedule "101."

"SINKING FUND AND INTEREST" AND "CONSUMERS" ACCOUNTS ON RURAL LINES  
31ST OCTOBER, 1921

Municipalities and Companies	Amounts Owing 31st October 1921		Amounts three months or more overdue	Remarks
	\$	c.		
"Sinking Fund and Interest" Accounts—				
Ancaster Township.....	175	41		
Beaverton.....	218	92		
Bolton.....	71	75		
Brampton.....	20	02		
Brechin.....	24	53		
Brockville.....	719	89		
Chatham.....	61	06		
Dereham Township.....	2,009	78		
Etobicoke Township.....	1,983	53		
Flesherton.....	34	11		
Georgetown.....	302	24		
Grantham Township.....	2,815	64	1,883 80	Invoices October, 1920 and May, 1921
Markdale.....	44	20		
Milton.....	27	67		
Norwich.....	1,166	96		
Ottawa.....	34	33		
Preston.....	207	51		
St. Catharines.....	666	67		
St. Thomas.....	65	75		
Scarboro Township.....	1,008	65		
Springfield.....	53	74		
Sunderland.....	330	95	154 40	Invoice May, 1921.
Toronto Township.....	1,472	51		
Vaughan Township.....	3,874	62	1,593 34	Balance of account for period May, 1920 to May, 1921.
Walkerville.....	1,461	81		
Waterdown.....	402	06		
Welland.....	1,059	88		
Windsor.....	165	17		
Woodstock.....	37	00		
Woodville.....	107	17		
	20,653	53	3,631 54	
"Consumers'" Accounts—				
Sundry Customers on:				
Brewer and Raymond Lines.....	35	85		
Innes and Karn Lines...	133	25		
Pullen Line.....	48	00		
W. G. Bailey (Estate) Lines.....	116	59		
Springfield District.....	386	25		
Totals	719	94		
	21,373	47	3,631 54	

**ANNUAL REPORT**

OF

**The Commissioner**

of the

**Ontario Provincial Police**

**1922**

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PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:  
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1923

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400 Richmond St. W., Toronto

TO HIS HONOUR HENRY COCKSHUTT, ESQ.,  
*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour the Report of The Commissioner of the Ontario Provincial Police for the year ending 31st October, 1922.

Respectfully submitted,

W. E. RANEY,  
*Attorney-General.*

Attorney-General's Department,  
March 29, 1923.



ONTARIO PROVINCIAL POLICE.

---

*Commissioner.*

MAJOR-GENERAL V. A. S. WILLIAMS, C.M.G.

*Assistant Commissioner.*

A. CUDDY, ESQ.

*Chief Financial Officer.*

J. F. MOWAT, ESQ.

*Superintendent C. I. B.*

MAJOR J. ROGERS.

*Staff Inspector.*

A. T. PAXTON, ESQ.

*Provincial Inspectors.*

W. S. BLACKWALL, ESQ.

F. E. ELLIOTT, ESQ.

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*Inspectors in charge of Districts.*

No. 1 District, Windsor . . . . .	Inspector J. H. Putman.
No. 2. " Niagara Falls . . . . .	" C. F. Airey.
No. 3. " Kitchener . . . . .	" J. McCaffery.
No. 4. " Toronto . . . . .	" W. C. Killing.
No. 5 " Belleville . . . . .	" R. Bumpstead, M.M.
No. 6 " Ottawa . . . . .	" C. A. Jordan.
No. 7 " Cobalt . . . . .	" W. T. Moore.
No. 8 " Sudbury . . . . .	" A. E. Storie.
No. 9 " Port Arthur . . . . .	" C. W. Symons.





ONTARIO PROVINCIAL POLICE.  
Headquarters, Toronto, January 3rd, 1923.

THE HONOURABLE THE ATTORNEY-GENERAL,  
Parliament Buildings, Toronto, Ontario.

SIR:

I have the honour to submit herewith my Annual Report for the year ending October 31st, 1922.

Strength and distribution of the Force at midnight, October 31st, 1922.

- 23 Officers.
- 1 Sergeant.
- 74 Provincial Constables.
- 50 Inspectors O.T.A.
- 17 Provincial Officers O.T.A. (temporarily employed).
- 1 Inspector of Automobiles.
- 9 Chauffeurs.
- 20 Clerks and stenographers.
- 17 Automobiles.

	Commissioner.	Asst. Commissioner.	Chief Financial Officer	Superintendent C.I.B.	Staff Inspector	Provincial Inspectors	Inspectors C.I.B.	Chief Inspector O.T.A.	District Inspectors	Sergeants	Provincial Constables	Inspectors O.T.A.	Prov. Officers, O.T.A.	Insp. of Automobiles	Chauffeurs	Clerks, etc.	Total
Headquarters.....	1		1		1					1				1		2	7
Criminal Investigation Branch.....				1			6									1	8
O. T. A. Investigation Branch.....		1						1				1	7		3	8	21
No. 1 District.....						1		1			9	5	1			1	18
No. 2 District.....								1			13	7	3		2	1	27
No. 3 District.....								1			6	6	1		1	1	16
No. 4 District.....								1			10	6	1			1	19
No. 5 District.....								1			5	6	2			1	15
No. 6 District.....								1			9	11	1		1	1	24
No. 7 District.....						1		1			9	1				1	13
No. 8 District.....								1			6	4	1		1	1	14
No. 9 District.....								1			7	3			1	1	13
Total.....	1	1	1	1	1	2	6	4	9	1	74	50	17	1	9	20	195

The Province is divided into 9 Districts for the purposes of Police Administration, each under a District Inspector, as under:—

*No. 1.*—Comprises the counties of Essex, Kent, Lambton, Middlesex, Elgin.

HEADQUARTERS AT WINDSOR.

*No. 2.*—Comprises the counties of Oxford, Norfolk, Brant, Wentworth, Haldimand, Lincoln, Welland.

HEADQUARTERS AT NIAGARA FALLS.

No. 3.—Comprises the counties of Bruce, Grey, Huron, Perth, Wellington, Waterloo, Dufferin.

HEADQUARTERS AT KITCHENER.

No. 4.—Comprises the counties of Halton, Ontario, Peel, Simcoe, York, Districts of Muskoka and Parry Sound.

HEADQUARTERS AT TORONTO.

No. 5.—Comprises the counties of Victoria, Haliburton, Peterborough, Northumberland and Durham, Hastings, Prince Edward, Lennox and Addington.

HEADQUARTERS AT BELLEVILLE.

No. 6.—Comprises the counties of Renfrew, Frontenac, Lanark, Leeds, Carleton, Grenville, Dundas, Russell, Prescott, Stormont, Glengarry.

HEADQUARTERS AT OTTAWA.

No. 7.—Comprises the Districts of Temiskaming, Nipissing, and portion of the District of Algoma.

HEADQUARTERS AT COBALT.

No. 8.—Comprises the Districts of Sudbury, Manitoulin and Southern portion of Algoma.

HEADQUARTERS AT SUDBURY.

No. 9.—Comprises the Districts of Kenora, Rainy River, Thunder Bay.

HEADQUARTERS AT PORT ARTHUR.

LOCATION OF OFFICERS

Location	Officers	N.C.O's	Con- stables	Insp., O.T.A.	Prov. Officers	Clerks, etc.	Cars
Headquarters, Toronto.....	13	1	.....	1	7	13	2
No. 1 DISTRICT:							
Windsor.....	1	.....	3	1	1	1	1
Chatham.....	.....	.....	1	1	.....	.....	.....
Essex.....	.....	.....	.....	1	.....	.....	1
Sarnia.....	.....	.....	1	1	.....	.....	.....
Wyoming.....	.....	.....	.....	1	.....	.....	.....
Point Edward.....	.....	.....	1	.....	.....	.....	.....
London.....	.....	.....	1	1	.....	.....	.....
St. Thomas.....	.....	.....	.....	1	.....	.....	.....
Port Stanley.....	.....	.....	.....	.....	1	.....	.....
No. 2 DISTRICT:							
Niagara Falls....	1	.....	4	.....	1	1	.....
Woodstock.....	.....	.....	.....	1	.....	.....	.....
Simcoe.....	.....	.....	1	1	.....	.....	.....
Brantford.....	.....	.....	1	1	.....	.....	.....
Dunnville.....	.....	.....	1	.....	1	.....	.....
St. Catharines....	.....	.....	.....	1	.....	.....	.....
Queenston.....	.....	.....	1	.....	.....	.....	.....
Welland.....	.....	.....	1	1	.....	.....	1
Chippawa.....	.....	.....	1	.....	.....	.....	.....
Bridgeburg.....	.....	.....	1	.....	.....	.....	1
Fort Erie.....	.....	.....	1	.....	.....	.....	.....
Thorold.....	.....	.....	1	.....	.....	.....	.....
Hamilton.....	.....	.....	.....	.....	2	.....	1
Dundas.....	.....	.....	.....	1	.....	.....	.....

## LOCATION OF OFFICERS—Continued

Location	Officers	N.C.O.'s.	Con- stables	Inspers. O.T.A.	Prov. Officers	Clerks, etc.	Cars
<b>No. 3 DISTRICT:</b>							
Kitchener.....	1		2	1		1	1
Walkerton.....				1			
Warton.....			1				
Goderich.....				1			
Hensall.....					1		
Stratford.....	1		1				
Guelph.....			1	1			
Palmerston.....			1				
Orangeville.....				1			
Owen Sound.....				1			
<b>No. 4 DISTRICT:</b>							
Toronto.....	1		2	1		1	
Woodbridge.....				1			
Weston.....					1		
Orillia.....				1			
Bala.....			1				
Barrie.....			1				
Collingwood.....			1				
Oshawa.....				1			1
Whitby.....			1				
Brampton.....			1	1			
Parry Sound.....			2	1			
Burk's Falls.....			1				
<b>No. 5 DISTRICT:</b>							
Belleville.....	1		2	1		1	1
Peterborough.....			1	1			
Lindsay.....				1	1		
Cobourg.....			1	1			
Port Hope.....			1				
Madoc.....				1			1
Napanee.....				1			
Enterprise.....					1		
<b>No. 6 DISTRICT:</b>							
Ottawa.....	1		2	2		1	1
Renfrew.....					1		
Pembroke.....			1				
Kingston.....			1	1			
Sharbot Lake.....			1				
Carleton Place.....				1			
Smith's Falls.....			1				
Brockville.....			1	1			1
Prescott.....			1		1		
Cornwall.....			1		1		1
Morrisburg.....				1			
L'Orignal.....				1			
Alexandria.....				1			
<b>No. 7 DISTRICT:</b>							
Cobalt.....	1		1			1	1
Haileybury.....	1						
New Liskeard.....							
South Porcupine.....			1				
Englehart.....			1				
Hearst.....			1				
Porquis Junction.....			1				
Cochrane.....			1				
Elk Lake.....			1				
Kirkland Lake.....			1				
North Bay.....			1		1		

## LOCATION OF OFFICERS—Continued

Location	Officers	N.C.O's.	Con- stables	Inspers. O.T.A.	Prov. Officers	Clerks, etc.	Cars
<b>No. 8 DISTRICT:</b>							
Sudbury.....	1		1	1	1	1	1
Foleyet.....			1				
Chapleau.....			1				
Gore Bay.....			1				
Mindemoya.....				1			
Bruce Mines.....				1			
Sault Ste. Marie.....			1	1			
Blind River.....			1				
<b>No. 9 DISTRICT:</b>							
Port Arthur.....	1		1		1	1	1
Keewatin.....				1			
Kenora.....			1				
Sioux Lookout.....			1				
Rainy River.....			1				
Fort Frances.....			1		1		
Fort William.....			1				
Minaki.....			1				

## GENERAL.

When I assumed command of the Force on May 1st, 1922, it was in the throes of a reorganization which had been instituted by my predecessor.

This reorganization has been made still more extensive and far-reaching.

Owing to the demands from all parts of the Province, it was found necessary to increase the strength of the Force, and to establish several new stations throughout the Province, especially in the northern and unorganized districts, where there was by no means adequate police protection.

When the present Government assumed office, there were no returned men employed on the Force; the Force now consists of 79 per cent. returned men.

The discipline of the Force is now excellent and the men composing same have shown a great spirit of loyalty and used good judgment in all cases handled and prosecuted by them.

The Force covers the whole of the Province, and there is now a complete chain of communication between Provincial Police officials from Windsor to the Quebec boundary, and from Niagara to the Manitoba boundary.

The members of this Force, while authorized to carry out all law enforcement within the Province, are instructed not to interfere with the carrying out of duties of municipal police, but to endeavour to work in co-operation with them, which, I am glad to say, is being done.

The District Inspector is responsible for the conduct and discipline of the men within his district, and for all law enforcement therein.

All men joining the Force have been required to pass the necessary examinations, and constables, before being promoted to a higher grade, have to pass a further examination in law enforcement duties.

A conference was called by me at these Headquarters during the month of May, of all District Inspectors, where matters of interest from a law enforcement, disciplinary, and administrative point of view were discussed.

The new Regulations of the Force were adopted on June 8th, 1922, and concurred in by Order-in-Council.

This Force bears in mind the fact that they are a preventive, as well as a repressive Force, and that the prevention of crime is of even greater importance than the punishment of criminals.

## TOUR OF INSPECTION OF THE PROVINCE.

Commencing in July, I visited each of the nine districts. At each headquarters all constables and inspectors O.T.A. were present. The constables were inspected as to uniform and equipment and generally presented a very smart appearance.

The intelligence of the men was generally above the average.

In addressing these officers, special importance was given to the following points:—

Co-operation with municipal forces; gaining and keeping the respect and confidence of the public; esprit de corps; appearance when in uniform; care of Government property; use of firearms; expense and economy.

Special stress was laid upon the importance of there being the closest co-operation between all branches of the service. This was made necessary as it was apparent that this co-operation was lacking in certain places.

However, I am pleased to report that this feeling has now practically ceased to exist, and that at the present time the provincial constables and inspectors O.T.A. are working together in closest harmony.

I also called on the various mayors and other heads of municipalities at the various centres visited; also the Crown Attorneys, police magistrates, and chief constables, and found a general wish to co-operate in all branches of law enforcement.

The Crown Attorneys, without exception, were loud in their praise of the work being carried out by the Provincial Force, and the type of men now comprising the Force.

I found that the system of filing in the various District Headquarters was not up to date, and cumbersome, and decided to have a standardized system for all districts put into force, which has since been carried out.

## RECORD OFFICE.

A Central Record Office has now been established in my office, where a record of each and every case dealt with by the Force is filed and particulars are available.

## POLICE ORDERS.

I have started a system of Police Orders, which are issued weekly, or whenever necessary, and distributed to each member of the Force.

## COMMENDATION.

I have adopted the rule of commending an officer for any exceptionally good work performed in connection with law enforcement, such commendation appearing in a police order and being circulated throughout the Force.

## NORTHERN DISTRICTS, EQUIPMENT, ETC.

In visiting the northern districts it was realized what a tremendous handicap our officers were under, owing to the lack of accommodation for prisoners in the way of "lock up" and "jails," it being often necessary to travel 200 and 300 miles with prisoners, to lodge them in jail.

This means that very often constables are away from their posts for three or four days at a time, and often when a great deal of work has to be done and their services are badly required.

It was also impressed upon me the need of a decided change in the clothing and equipment of the men in these northern districts, and the immediate issue of canoes to enable the men to carry out their duties with efficiency and despatch.

It was noted that officials such as game wardens, fire-rangers, etc., were equipped with snowshoes, canoes, tents, mosquito bars, fur coats, etc., yet our constables, who have exactly the same conditions to contend with, had no such equipment.

I may state that this has now been rectified, and an issue of canoes and tents for summer use, and snowshoes for winter, have been issued. The issue of fur coats for the three northern districts is now under consideration.

#### STORES DEPARTMENT.

Owing to the increased strength of the Force, and the consequent increase in the amount of equipment and clothing required, it was found that the Department had no adequate system of handling or storing same. It was therefore decided to establish a "Stores Branch," which has been done and we now have all office supplies, clothing and equipment kept in a special storeroom attached to these Headquarters, under the supervision of the Provincial Inspector posted to Headquarters for duty.

#### UNIFORM, EQUIPMENT, ETC.

The uniform being worn when I took over command of the Force was far from satisfactory in style, cut and material, and there was a general feeling of dissatisfaction amongst the constables about wearing same.

I decided that a revision of the whole question of uniform was necessary and called a conference to thoroughly go into same, and recommend any change and improvements thought advisable.

The result of the conference was that a new schedule of clothing and equipment was drawn up, and put into force.

The old type tunic with the Prussian collar has been discarded and a new military type has taken its place; also a new khaki uniform with Stetson hat for summer wear.

It was found that the "holsters" for revolvers were totally unsuitable, and a new type selected and issued.

Also the old belts worn by all ranks have been changed to the Sam Brown pattern, which adds to the smart appearance of the men.

It was also decided to issue the "pea jacket" style of coat for winter wear, in the place of the long overcoat now in use, the reason being that the majority of the District Inspectors feel it is better for walking, especially in deep snow.

It was also decided to issue fur caps for winter wear.

#### CLASS OF INSTRUCTION.

Three classes of instruction for recruits were held during the year, in January, May and September.

These classes call for a month's instruction by Provincial Inspectors in accordance with a syllabus laid down in the Regulations, which includes :—

Lectures on—

- Drill and Physical Training.
- Writing official letters and reports.
- Constables' duties.

Criminal Code, O.T.A., and other Dominion and Provincial Statutes.

Observation; detecting suspects and persons wanted.

Police Court procedure.

How to prepare a case.

How to give evidence.

Attitude toward public and other officials.

Method of conducting investigations.

Special precautions in carrying out raids, etc.

First aid to the injured, and practical experience in the use of fire-arms, including revolver practice.

At the end of the period of instruction, candidates are examined, and if a satisfactory report is received, as a result of the course, they are appointed to the Force and are posted to one of the districts. If there is a doubt as to the candidate's efficiency, he is appointed for a period of three months on probation; at the end of which, if he has proved himself to be satisfactory, his appointment is made permanent; if otherwise, his services are dispensed with.

#### SUPERANNUATION.

I would call attention to the fact that at present there are on the staff, both O.T.A. and Provincial constables, several men who have rendered excellent service in the past but who have now reached an age where I consider they should make way for younger and more energetic men. They have, however, not reached the retiring age required by the Superannuation Act. I would recommend that the Government seriously consider an amendment to the Superannuation Act to cover such cases as the above.

#### TRANSFERS.

I have found in many instances where Provincial constables and inspectors O.T.A. have been appointed many years ago and have "dug themselves in," so to speak, they do not like the idea of being transferred from one point to another. My contention is that it is undesirable, from an efficiency point of view, that a man should be allowed to remain at one point for a considerable length of time, as his usefulness is much impaired thereby, and an order has been issued that transfers will be made from time to time as may be considered in the best interests of law enforcement.

#### APPOINTMENT OF SERGEANTS.

To make the Force still more efficient, I have decided it necessary to have a specially selected and trained officer in each district, holding the rank of sergeant, so that he may take some of the responsibility off the shoulders of the District Inspector, and take charge of District Headquarters while his Inspector is absent on duty, or for any other cause.

He will also be available to immediately proceed to the scene of any serious happening within his district, to assist any officer to carry out an investigation, etc., etc.

This sergeant can also be utilized by the District Inspector to carry out inspections within the district, etc., etc.

All Provincial constables before promotion to the rank of sergeant, are required to pass an examination for that grade.

The future District Inspectors will be invariably selected from those holding the rank of sergeant in the Force.

### MOTOR CYCLE PATROL.

It has been considered advisable that this Department should have charge of the policing of the highways in the Province, and to that end it was proposed to organize a motorcycle patrol. This matter is now under consideration.

### CRIMINAL INVESTIGATION BRANCH.

This Department has carried out a large number of very important investigations with a corresponding measure of success, and conducted five extradition cases and arrested three persons required by United States authorities. Amongst the important investigations carried out were the following: Murder, 20 cases; theft, 16 cases; forgery, 6 cases; arson, 1 case; affray, 4 cases; cattle poisoning, 3 cases; breaking and entering, 12 cases; burglary, 11 cases; embezzlement, 3 cases; rape, 1 case; mysterious deaths, 8 cases; concealment of birth, 1 case; suicide, 1 case.

During the racing season, Senior Inspector W. D. Greer was engaged most of the time in suppressing bookmaking at the tracks, and obtained a number of convictions *re* same. The constant supervision of race tracks has made it very difficult now to secure sufficient evidence to convict handbook men.

I regret to say that attention has been called to the fact that in many large cities and towns the habit of making handbooks by individuals is very prevalent, and the Ontario Provincial Police has assisted in every way and co-operated with the municipal police in the endeavour to stamp out this evil, but before a successful drive can be made and the object accomplished, a change in the Criminal Code must be effected, whereby the printing of racing sheets and the use of telegraph and telephone lines is prohibited.

### IDENTIFICATION BUREAU.

The work of the Force having greatly increased in volume and importance, the formation of a Bureau of Identification is being seriously considered to operate in connection with the Filing Bureau now in existence.

The equipment of such a bureau with the necessary outfit for fingerprinting and photography would greatly facilitate the work of this department, and the expense after the initial installation would be practically nil.

### THE MAGISTRATES ACT.

The appointment of magistrates with extended jurisdiction has been a great help to our officers, especially those working in the most outlying districts.

Under present conditions the magistrate often accompanies the police officer to whatever points where there are cases that require adjudication instead of having to take the offenders, and often many witnesses, many miles to a central place of hearing.

Another important point also is, that under the old system of justices of the peace hearing cases and trying offenders, there was always the possibility of local influence interfering with the administration of justice. No matter how good and conscientious the local J.P. was, he was generally a business man, consequently he did not want to antagonize people and prejudice his business. I cannot speak too highly of the splendid service rendered by all magistrates and Crown Attorneys, and the great assistance and encouragement given members of the Force at all times.



## A GENERAL SURVEY OF CONDITIONS THROUGH THE PROVINCE.

I am pleased to report that the serious outbreak of crimes of violence, including murders, bank robberies, hold-ups, etc., which was prevalent throughout the Province in 1920 and 1921, has appreciably decreased, and although there has been a considerable number of murders and other serious crimes reported, yet taking into consideration the extent of the Province, with an area of 407,252 miles, and a dimension of over 1,000 miles from north to south and east to west, an international boundary, and in some parts of the province a very cosmopolitan population, it is safe to say this province compares very favourably with the other parts of the Dominion.

The presence of the international boundary of lake and river on the south and west, has made the problem of enforcing the O.T.A. a very live and, at times, awkward one, and continual vigilance has been at all times necessary to counter-check the numerous schemes put in force by those engaged in trying to circumvent the provisions of the Act.

The same conditions are apparent to a greater or lesser degree at the provincial border on the east and north.

The palmy days of rum-running at Windsor and along the border of the Detroit river, with its prospect of large illicit gains, brought to that district a crowd of undesirables and crooks, who, when the easy money to be made from rum-running was cut off owing to the tightening of the screws in July, 1921, then turned their talents to burglary, highway robbery, and other forms of violence.

Some really good work has been done in this district in cleaning up several cases of highway robbery, etc., and many long sentences have been handed out by the courts as a result.

During the year there were reported no less than ten cases of murder in the counties adjacent to the Niagara border, and conditions here cannot be regarded at present as satisfactory.

This state of affairs, however, should not be viewed as an adverse reflection upon the activities or usefulness of this Force, but rather due to circumstances over which the police have little if any control.

As is well known, the construction of large works at Chippawa and the former work on the Welland Canal caused an influx of foreign labour to this district, and it is amongst that foreign element that these serious crimes of violence principally occur.

To those familiar with conditions in continental European countries, from which the greater part of these labourers come to Canada and the United States, it is well known that a system of individual registration exists. This registration card serves two purposes; that of identification and that of a civil record as to behaviour and family record. This is an undoubted aid to the police in the preservation of law and order.

Here, however, those of foreign birth are free to circulate wherever they wish under a variety of assumed names, and of their past criminal or civil history the police know nothing, and they are not under our laws reasonably liable to suspicion until they commit some offence and suffer arrest.

Whilst it would be difficult to prove, it is safe to assert that there do exist along the Niagara border secret organizations of foreign origin, the objectives of which are not in keeping with British ideals of law and order.

Evidences of the work of such foreign organization appear in the unsolved murders of Italians which occurred respectively at Lewiston, U.S.A. (just across the river), Beverly swamp, near Hamilton, Niagara Falls, Brantford, Oakville, and a murdered Italian found in the Welland Canal.

There were certain conditions apparent in the investigation into each of these murders that cannot be separated from such secret society or vendetta.

It is significant to note that in their operations, these murders are practically always confined to members of a foreign race, and that, by terrorism or other means, any member of their own nationality is prevented from assisting the police to find the guilty party or parties either by communicating information or otherwise.

Our inspectors, when investigating these crimes, have had foreigners tell them that they would rather commit suicide than give them any information, for the penalty was death (even to be suspected) of giving information to the police (another instance of the operation of secret organizations), consequently the unravelling of these crimes is made exceedingly difficult.

A large floating population such as exists in this district, and upon which no tab can be legally provided, of necessity presents many difficulties from a police standpoint, and I believe a system of alien registration, such as that in existence during the war, appears to be the best solution of these difficulties from a police point of view.

In dealing with this subject another fact must not be lost sight of, and that is, that although there are many of these European races who, by reason of naturalization and birth are legally Canadian citizens, yet that legal citizenship does not change the characteristics of the race to which by blood these (citizens) belong.

There were also many other cases of serious offences against the criminal laws, including manslaughter, robbery with violence and whilst armed, robbery and assault, and numerous cases of aliens being found in possession of firearms.

In connection with this subject, the following extract from the *Welland Press* is of interest:—

#### FIVE ALLEGED MURDERERS IN CUSTODY.

“There are twenty-two prisoners in the Welland bastille and five of them are being held on the most serious charge on the criminal agenda, that of murder. Never before in the history of Welland county has the jail lodged so many alleged murderers as at the present time. It points to the fact that a crime wave is again beginning to sweep this county. In times past, many murders—many of the most brutal and callous type—have been committed in this fair county. For a time it practically became an everyday occurrence and very few of the murderers were brought to justice. *But it is different to-day. The stationing of a fully qualified Provincial officer with training as a detective, and the harmonious co-operation of local police departments, has brought about a happy change.* A culprit requires to be pretty slippery and to cover up his tracks well in order to escape the long arm of the law which, while it appears to work slow, yet works sure.”

For the past number of years there has been a serious epidemic of burglaries, thefts, and general looting of cottages, etc., at summer resorts all through the Province.

These depredations have apparently increased yearly, and numerous applications have been received for investigations *re* the same.

Special attention has been paid to the numerous reports of this nature that have come to the notice of our officers, and we have been successful in prosecuting and convicting many of those responsible for the depredations.

Outstanding amongst these are cases at Washago Beach, Atherley, and Huntsville, in Simcoe county, and Muskoka, also the cleaning up of a persistent

epidemic of these cases in Peterborough county. In each case the magistrate or trial judge handed out exemplary sentences.

These sentences and the posting of additional constables at many points throughout the Province, appear to have had the desired effect, as the number of occurrences of this kind that are now reported have appreciably decreased.

In a letter received from the secretary of an important summer resort, commending the work that has been done, he states that property owners now state that they feel their property is safe for the first time since the commencement of these lake resorts.

In the Northern Ontario districts conditions can be described as normal, serious crime being conspicuous by its absence.

Amongst the cosmopolitan population that makes up some of the mining towns and settlements, there has been considerable activity by the bootlegging fraternity, but the inspectors in charge of these districts are quite capable of handling the situation, and at present appear to have it well in hand.

The strength of the three northern districts has been considerably increased, and there are still a number of applications for additional constables from many centres in Northern Ontario awaiting consideration. At present our strength will not permit us to accede to all these applications.

During the ensuing year considerable extension work will be done on the National and T. & N. O. Railways, which will necessitate additional constables being sent to these points.

On October 4th a very disastrous fire occurred in the Temiskaming District, particulars of which have been given in a separate report by Staff Inspector Paxton.

The following is a summary of the murder cases reported and investigated, including some reported in 1920 and 1921:—

#### *Re* MURDER OF JOHN McNAB, GOVERNOR OF GUELPH GAOL.

On the 7th of November, 1921, John McNab, the governor of Guelph gaol, was attacked by three prisoners detained in the gaol, who were making an effort to escape. McNab was seriously injured, and died a few days later.

One of the three men named John Bedard made good his escape, but was eventually traced to Jersey City, N.J., U.S.A.

He was extradited and at his trial on February 20th, 1922, was found guilty of manslaughter and sentenced to 20 years in Kingston. The prosecution of the two accomplices was handled by the Guelph city authorities.

#### *Re* MURDER OF PATSY VELLELLA AND DOMINIC PREDOTE, AT WELLAND, ONT.

On the 12th of February, 1922, what looked like a double murder was reported by the Crown Attorney, Welland county.

The matter was thoroughly investigated and it was decided from evidence obtained that there had been a quarrel and one had shot the other.

#### *Re* MURDER OF MIKE LOBOSCO, WELLAND, ONTARIO.

On March 16th, 1922, it was reported that one Mike Lobosco, an Italian, had been murdered at Welland, supposedly by one Licato, also an Italian.

A thorough investigation was made into this matter, and after spending some 17 days on same, the Inspector reported they were unable to locate Licato. It was found that he had crossed over into the States, and from there all trace of him was lost.

*Re* MURDER OF CONSTABLE R. A. BEARD, NAPANEE, ONTARIO.

This murder was reported in last year's report, and the investigation carried on into this year.

On February 21st, 1922, Erwood Upton, Sherwood Upton, and Wm. F. Bryant came up for trial, and the two Uptons pleaded guilty to a charge of manslaughter, and all three were given life sentences.

There were also numerous other charges of burglary, theft of auto, breaking and entering, brought against these defendants, some 16 in all. These charges covered an extensive period of depredations carried on by these men, the outcome of which was the murder of the above constable when caught in one of their burglaries.

This case entailed a lot of hard work, and it was over a year from the time of the murder until finally cleaned up and the offenders sentenced.

*Re* MURDER OF LENA SOLAVE AND GEORGE WEATHERS, DISTRICT OF MUSKOKA.

On the 13th of December, 1921, it was reported that one George Cyr had shot and killed Lena Solave and George Weathers at Muskoka.

Cyr was arrested and brought to trial on February 15th, 1922, when he was convicted and sentenced to be hanged. Sentence carried out in May, 1922.

*Re* MURDER OF JAMIESON JOHNSTON, GREY COUNTY.

This case was reported in September, 1921.

Dan McMillan and Mary McMillan (who was Johnston's wife at the time he died) were arrested and brought to trial, charged with the murder of Johnston, by administering poison. The jury, however, failed to find them guilty, and they were acquitted.

*Re* MURDER OF THE REV. FATHER CLOCHECY, GREY COUNTY.

On the 19th of August, 1922, it was reported that John Cosgrove, better known as "Dummy," had shot the Rev. Father Clochecy, at his church, "St. Patrick's," in Proton township, county of Grey.

Father Clochecy died at 2 p.m., August 23rd, 1922.

Cosgrove was arrested and charged with the murder of Father Clochecy. At the trial he was found to be insane and committed to an asylum.

From investigations made by the Inspector, it was proved that Cosgrove, who was a deaf mute, had harboured feelings of hatred towards the dead priest for a long time, and that his (Cosgrove's) father had some months previously laid an information against his son, and obtained a warrant for his arrest as an insane person. The warrant was put into the hands of the county authorities, but was never executed.

*Re* MURDER OF PETER YEGHIAZARIAN, AT BRANTFORD, ONTARIO.

On April 25th, 1922, one Peter Yeghiazarian, or Egopian, was murdered, supposedly by one Dent, at Brantford.

Both parties were Armenians, and occupied the same house.

This Department was requested to send assistance to investigate the case, but it was finally decided the Brantford city police did not need further assistance, and our Inspector was recalled.

*Re* MURDER OF NEIL MARTIN, INGOLF, KENORA, ONTARIO.

On May 18th, 1922, it was reported to District Inspector Symons, at Port Arthur, that George Knudson had shot and killed one Neil Martin at Ingolf, Kenora.

Investigation was made by Inspector Symons.

Knudson was arrested and charged with the murder of Martin.

It was proved that there had been bad blood between the accused and deceased, owing to a question of the right of portage on Martin's property.

The case was very carefully prepared and laid before the jury at the trial on October 24th, 1922, when they returned a verdict of not guilty against Knudson.

*Re* MURDER OF ONE ROBERT MOULTON, THUNDER BAY, ONTARIO.

On May 9th, 1922, it was reported to District Inspector Symons that one Robert Moulton had been shot and killed at Cloud Bay in the Thunder Bay District.

Inspector Symons immediately commenced an investigation, which resulted in the arrest of one Fred Baldwin, a farm hand employed by Moulton.

After arrest and before trial, Baldwin made a complete confession, admitting that he had shot Moulton owing to the opposition he (Moulton) had offered to the intimacy between him, Baldwin, and Moulton's daughter, Gladys.

Baldwin was brought to trial on October 31st, 1922, was found guilty, and sentenced to be hanged on January 13th, 1923.

*Re* MURDER OF ONE ERNEST EDWARDS, PETERBORO COUNTY, ONTARIO.

On April 10th, 1922, it was reported that one Ernest Edwards had been found dead in the barnyard of his home at Dummer township, Peterboro county, under conditions that warranted an investigation.

An investigation was carried out by Inspectors of the Criminal Investigation Branch with the result that Mrs. Emma Jane Edwards, mother of deceased, and one Abraham Fillion, a farm hand, and paramour of the mother, were arrested and charged with murder.

It was alleged by the prosecution that the prisoners had murdered Edwards, as it would be to their advantage to have him out of the way. It was known that the son had strongly objected to the conduct of the prisoners.

At the trial on October 17th, 1922, the jury found prisoners not guilty, and they were acquitted.

*Re* SUSPECTED MURDER OF MRS. CARL AHRENS, KITCHENER, ONTARIO.

On November 18th, 1921, it was reported that Mrs. Carl Ahrens had been drowned in the Grand river at Chipocce, Waterloo county, under very suspicious circumstances.

An investigation was carried out by Constable Gardner at Kitchener and Inspectors of the Criminal Investigation Department, with the result that Carl Ahrens, husband of the deceased, was arrested and charged with the murder of his wife.

After a long and exhaustive investigation, the trial of Ahrens took place at Kitchener, in February, 1922.

The prosecution brought out evidence that Ahrens had recently insured his wife for a considerable sum, also that he had only recently effected a reconciliation

with her, after living apart for some years. It was further proved that he was on terms of intimacy with other women.

The jury, however, found him not guilty as charged, and he was acquitted.

*Re* MURDER OF ONE ANTONIO BAMBINI, *alias* "CHE CHE," *alias* F. LIALLI,  
OAKVILLE, HALTON COUNTY, ONTARIO.

On June 4th, 1922, it was reported that an unknown man, apparently an Italian, had been found on the 6th line of the township of Trafalgar, in Halton county, in a dying condition. He died in a few minutes and the body was removed to Oakville.

Inspectors of the Criminal Investigation Department were detailed to investigate.

A bullet wound was found on the left side of the man's head, which the coroner decided was the cause of death.

After considerable investigation the man was identified as Antonio Lialli, *alias* Antonio Bambini, *alias* "Che Che," a member of an Italian bootlegging fraternity.

At the inquest an open verdict was returned.

The investigation into this murder showed a very vicious state of affairs existing amongst a certain section of the Italian residents of the Province.

"Lialli" was found to be an associate of the very worst element of this fraternity, and had apparently been guilty of "double crossing" someone.

It was discovered in the course of the investigation, that on the day of the murder a car containing three men, Italians, called at No. 38 Maud street, Toronto, where the deceased used to hang out, and stated in the hearing of a 13-year-old girl, Ontoine Denenei (who was being kept there for immoral purposes), that Lialli had been killed and advised the occupants of the house, "Patsy and Nunziato Nardo," to get the girl away from the joint, as possibly the police would be there enquiring.

No trace of these three men were ever found.

This case is similar to a number of other recent Italian murders. The murders are planned in certain centres, then in order to effectively conceal their identity, the murderers take the victim to an isolated spot in the country and there slay him.

No attempts are made to rob the bodies of cash or valuables.

In practically all these recent cases the victim has been in the illicit liquor business, and the majority of their friends who establish the identity of the victim are engaged in the same traffic.

The circumstances surrounding this case, like others of recent date, make it extremely difficult to make headway in the solution of same. Little or nothing can be learned from those who might, but will not, for fear of reprisals, give information to those investigating these murders.

*Re* MURDER OF MRS. ARTHUR WILDE, COCHRANE, ONTARIO.

On July 12th, 1922, it was reported to District Inspector Moore, Cobalt, that one Arthur Wilde had killed his wife at Cochrane.

After Wilde had beaten his wife very badly, he left her and gave himself up to Police Magistrate Dempsey, where he was arrested. His wife died the same day, and he was charged with murder.

Wilde came up for preliminary hearing on July 20th, 1922, when he was committed for trial.

His trial will take place in December, 1922, at North Bay.

*Re MURDER OF JOHN COLLINS, MANITOBA.*

Information of this murder near the Manitoba-Ontario boundary, received from the Commissioner of Manitoba Police.

Collins disappeared in January, 1922, and it was suspected that one George Moroz had murdered him, but as the body of Collins could not be found, nothing could be done in the matter of holding Moroz.

The body of Collins was discovered in July, 1922, and information sent this Department stating that Moroz was then supposed to be at Iroquois Falls, and asking for his arrest, if found.

Extensive enquiries were made in and around that district, and one Moroz was held for identification by the Manitoba authorities, but did not prove to be the man wanted.

*Re MURDER OF JACK SURMONDT, AT SIOUX LOOKOUT, ONTARIO.*

On August 12th, 1922, it was reported to Provincial Constable McBride, stationed at Sioux Lookout, that one Jack Surmondts had been shot at his home on the outskirts of Sioux Lookout.

The shooting was investigated by Constable McBride, and one Richard G. Anderson was arrested and charged with murder.

The arrest of Anderson was carried out under the greatest difficulty, as immediately after the shooting he had taken to the bush armed with an automatic revolver and plenty of ammunition, and had stated that he would resist arrest and never be taken alive.

The services of a bloodhound was requisitioned, and Anderson were traced to the section house occupied by one James Dickson and his family. He had evidently left the house and taken to the bush again, so the search was continued and surveillance kept upon the house.

A call was sent out for further assistance, and Constables Young, Ingram and Woods responded.

At about 11.30 p.m., August 14th, 1922, the constables received information that he had returned to the section house, that he was in a very high-strung, dangerous condition, and continually kept the revolver in his possession.

It was suggested that Dickson, the section hand (who had the confidence of Anderson) should take him in a drink prepared by a local druggist, the said drink to be apparently liquor, but to be in reality a sleeping draught. This was carried out, but the draught failed to have any effect on him, no doubt owing to his over-strung nerves.

About 3 a.m., August 15th, Dickson came and reported to the constables that Anderson was suspicious of him, and that he feared for his own safety and the safety of his family.

It was then decided to enter the house and try to rush Anderson and overpower him.

Constables McBride and Young took off their boots and entered the house and remained outside the room in which Anderson was. At a prearranged signal the door was burst in and the constables overpowered Anderson before he could use his revolver. The revolver was found to be loaded in all seven chambers, and it is little short of a miracle that some of the constables were not killed.

On August 16th, 1922, Anderson appeared before Police Magistrate Vaughan and was committed for trial on the charge of murder.

On October 7th, 1922, Anderson committed suicide in the Kenora jail whilst awaiting trial on the above charge.

*Re* MURDER OF ADAM SOLTON, THOROLD, ONTARIO.

On August 21st, 1922, a report was received by Provincial Constable Gurnett, stationed at Welland, that one Adam Solton had been killed, and Tony Solton dangerously wounded at Thorold.

Constable Gurnett, assisted by Inspector Stringer of the Criminal Investigation Branch, commenced an investigation into the cause of the killing and wounding.

One man, Harry Rutka, was arrested the same day as one of three who did the murder, and after a very extensive investigation, and some remarkably able work on the part of Constable Gurnett and Inspector Stringer, a second man, Nick Thomas, was arrested as he was about to withdraw his money at a bank in Hamilton.

The third man wanted was identified as Nick Rutka, a brother of Harry Rutka, the first man arrested, and circulars asking for his arrest were sent out.

On September 26th, 1922, Harry Rutka and Nick Thomas appeared before Police Magistrate Munro, at Thorold, on a charge of "murder," and were committed for trial.

The trial of the above took place at Welland on October 25th and 26th, 1922, when both prisoners were found guilty by the jury and sentenced to be hanged on January 12th, 1923.

*Re* MURDER OF PETE LEVINSKY, NIAGARA FALLS, ONTARIO.

On August 18th, 1922, it was reported to Provincial Constable Howie that one Pete Levinsky was supposed to have been poisoned at the home of one William Kostick, Falls View, Niagara Falls.

Levinsky was taken to the General Hospital, Niagara Falls, where he was operated on and it was found that he had a "ruptured bowel." He died on August 30th, 1922.

At the inquest the jury returned a verdict that he came to his death by a blow received during a fight at the Kostick home.

William and Mary Kostick were arrested and charged with the murder of Levinsky.

They were committed for trial on a charge of manslaughter.

At the trial, which took place on October 23rd and 24th, 1922, at Welland, it was proved that the Kosticks had quarreled with Levinsky because he had stated he was going to move to a new boarding house.

The jury, after a long deliberation, brought in a verdict of not guilty, and they were acquitted.

*Re* MURDER OF JOE SCARONI, WELLAND, ONTARIO.

On September 5th, 1922, it was reported to Provincial Constable Gurnett, stationed at Welland, that the body of a man had been found in the Welland Canal, near the old Quaker bridge.

From investigations made by Constable Gurnett and the Inspectors of the Criminal Investigation Department, it was proved that the body was that of one Joe Scaroni, of Brantford, Ontario.

At the inquest held at Welland on September 12th, 1922, it was shown that Joe Scaroni left Brantford on Sunday, September 3rd, 1922, in company with a



cousin, Sam Scaroni. They took an electric car to Hamilton, and visited one Rocco Perry at his home there. Perry then drove them to Guelph to Maria Scaroni's place, where they stayed several hours. Perry returned to Hamilton in his car that same evening, leaving the others in Guelph.

Perry was accompanied by the woman he is living with in Hamilton.

Sam Scaroni left Guelph for Brantford at 11 o'clock a.m., September 4th, 1922, and Joe Scaroni (the dead man) got a man named "Bun Clark" to drive him to the station at Guelph, ostensibly to catch the train leaving at 6 o'clock p.m., for Hamilton, on September 4th, 1922. That was the last seen of him alive.

This case has been investigated continually by the cleverest men in the Investigation Department, and so far they have not been able to actually bring the crime home to anyone.

#### *Re* MURDER OF WESLEY MOULT, HASTINGS, ONTARIO.

On June 29th, 1922, it was reported to Headquarters, No. 5 District, Belleville, that the body of one Wesley Moulton had been found in the barn on his premises in the township of Tyendinaga, county of Hastings, under circumstances which led to the belief that he had been murdered.

The case was investigated by the officers of No. 5 District, and eventually one Maurice Barrie, a farmhand employed by Moulton, was taken into custody and charged with the murder of his employer.

At the trial, which took place at Belleville on September 20th, 1922, it was proved that Barrie had for some time past harboured a grievance against his employer Moulton, owing to interference by Moulton in the matter of intimacy between Barrie and a girl employed as a servant in the Moulton household.

He was found guilty of murder by the jury and sentenced to be hanged on December 14th, 1922.

#### *Re* MURDER OF IVAN MITINCHAK, IROQUOIS FALLS, ONTARIO.

On October 9th, 1922, it was reported to District Inspector Moore at Cobalt, that one Ivan Mitinchak, a Roumanian, had been killed in a drunken brawl at the "Spanish House," Ansonville, on October 8th, 1922.

One Karl Kilinick was arrested as the guilty party and charged with the murder of Mitinchak.

He appeared before Magistrate Atkinson at Iroquois Falls, on October 18th, 1922, and was committed for trial.

#### *Re* BEATRICE NICHOLLS, BABY MURDER.

On May 7th, 1922, it was reported to this Department that one Beatrice Nicholls, a single woman, had, whilst en route from Toronto to Lindsay, thrown her baby out of the train window, whereby the same was killed.

The case was investigated by the Criminal Investigation Department and a charge of murder laid against the mother.

The preliminary hearing took place before the police magistrate at Lindsay, on May 12th, 1922, when she was committed for trial.

At the trial, which took place at Lindsay, it was attempted to prove that the child was dead before being thrown from the train, but medical evidence disproved this and the jury returned a verdict of guilty of manslaughter, and Nicholls was sentenced to 15 years in the Kingston penitentiary.

THE FOLLOWING UNSOLVED MURDERS, WHICH WERE REPORTED PRIOR TO 1921,  
HAVE ALSO BEEN FURTHER INVESTIGATED.

*Re* LEAPELLO, TONY, found dead on a back road a short distance west of the Humber, in July, 1917, with some 15 stab wounds in his body.

An Italian, Frank Lombardi, is suspected of this murder, and is also wanted in connection with another murder at Centre Avenue and Elm street, Toronto.

A warrant is out for Lombardi's arrest, but he cannot be located.

The city, county and Provincial police have all worked hard on this, but without results.

*Re* THOS. CHEMELEWZKA, a Russian who was beaten up in a drunken brawl at New Toronto, in April, 1919.

He eventually died in the hospital from the result of the injuries received.

He knew the men who had caused his injuries but would not disclose their identity.

The police were unable to obtain a statement from Chemelewzka before he died.

The county, city and Provincial authorities have all worked on this case, but have been unable to place the death of this man on any person.

*Re* JOHN G. ROWLAND, a taxi driver, who was stabbed to death at Leaside, in November, 1919.

A great deal of work has been done in further investigating this case, but we have been unable as yet to trace those responsible for the murder.

The following is a summary of cases entered and convictions secured by the Ontario Provincial Police during the period from November 1st, 1921, to October 31st, 1922:—

Offence	Cases Entered	Convictions	Dismissals and Withdrawals	Awaiting Trial
Abandoning Children.....	1	1		
Abduction.....	2	1	1	
Abortion.....	5	1	4	
Abusive Language.....	2	2		
Accessory.....	2	1	1	
Affray.....	5	5		
Agricultural Societies Act.....	1	1		
Amusement Tax Act.....	4	3	1	
Arson.....	4	3	1	
Assault.....	211	159	52	
Attempted Bribery.....	1	1		
Attempted Carnal Knowledge.....	4	4		
Attempted Suicide.....	9	8	1	
Betting.....	3	2	1	
Bigamy.....	13	12		1
Birth Registration Act.....	2	1	1	
Bread Act.....	2	2		
Breaking and Entering.....	61	42	19	
Breaking Jail.....	6	4	2	
Buggery.....	5	4	1	
Burglary.....	28	26	2	
Carnal Knowledge.....	11	9	2	
Cattle Poisoning.....	3	2	1	
Children's Protection Act.....	3	3		
Cinematograph Act.....	3	3		
Circus and Travelling Shows.....	2	2		
Concealment of Birth.....	4	4		
Conspiracy.....	1	1		
Contempt of Court.....	2	2		

Offence	Cases Entered	Convictions	Dismissals and Withdrawals	Awaiting Trial
Corrupting Morals of Children.....	7	7		
Criminal Negligence.....	7	3	4	
Cruelty to Animals.....	21	18	3	
Damage to Property.....	9	5	4	
Delinquency.....	2	2		
Deserting Wife.....	4	3	1	
Disorderly Conduct.....	25	16	9	
Disorderly House.....	27	18	7	2
Disturbing Religious Service.....	2	2		
Escaping Custody.....	2	2		
Embezzlement.....	3	3		
Factory Act.....	2	2		
False Pretences.....	30	21	8	1
Fighting in Public Place.....	3	3		
Fire Prevention Act.....	1	1		
Forest Fire Act.....	3	3		
Forgery.....	11	10		1
Fraud.....	21	11	10	
Gambling.....	84	76	8	
Game and Fisheries.....	68	66	2	
Games of Chance.....	29	20	9	
Gaming House.....	26	25	1	
Health Act.....	7	4	3	
Highways and Bridges Act.....	2	2		
Highway Travel Act.....	1	1		
Housebreaking.....	32	28	4	
Impersonating Officer.....	2	1	1	
Incest.....	12	10	2	
Income Tax Act.....	1	1		
Indecent Act.....	2	1	1	
Indecent Assault.....	6	5	1	
Indecent Exposure.....	1	1		
Indian Act.....	2	2		
Inland Revenue Act.....	230	210	19	1
Inmate Disorderly House.....	3	2	1	
Insane.....	38	31	7	
Insulting Language.....	4	2	2	
Keeping Cockpit.....	1	1		
Kidnapping.....	1	1		
Lord's Day Act.....	107	104	3	
Lotteries.....	4	4		
Manslaughter.....	4	2	2	
Master and Servant Act.....	10	7	1	2
Mining Act.....	1	1		
Mischief.....	8	6	2	
Motor Vehicles Act.....	617	585	31	1
Murder.....	16	10	5	1
Neglect at Childbirth.....	1	1		
Neglect of Duty.....	1	1		
Non-support.....	18	10	3	5
Nuisance.....	1		1	
Obscene Language.....	1	1		
Obstructing Highway.....	2	2		
Obstructing an Officer.....	13	13		
Offences Against a Person's Reputation	1	1		
Opium and Drug Act.....	6	5	1	
Offensive Weapon Act.....	111	95	15	1
Ontario Temperance Act.....	558	472	73	13
Perjury.....	6	1	5	
Pointing Firearms.....	4	3	1	
Poisoning Animals.....	4	1	3	
Pool Room Act.....	3	3		
Procuring for Defilement.....	2	1	1	
Prostitution.....	5	4		1
Provincial Fire Protection Act.....	1	1		
Provincial Statutes.....	1	1		
Provincial Board of Health Act.....	1	1		
Rape.....	15	11	4	

Offence	Cases Entered	Convictions	Dismissals and Withdrawals	Awaiting Trial
Receiving Stolen Goods.....	25	15	8	2
Robbery.....	33	28	3	2
Seduction.....	12	7	5	.....
Setting Fires.....	2	2	.....	.....
Setting Poison.....	1	.....	1	.....
School Attendance Act.....	6	5	1	.....
Shooting with Intent.....	7	2	5	.....
Shopbreaking.....	34	27	7	.....
Sureties to Keep the Peace.....	1	1	.....	.....
Theatre and Cinematograph Act.....	4	4	.....	.....
Theft.....	291	220	67	4
Threatening Letters.....	6	5	1	.....
Town By-laws.....	7	7	.....	.....
Trespass.....	10	6	4	.....
Vagrancy.....	77	67	9	1
Vital Statistics Act.....	1	1	.....	.....
War Decorations Act.....	1	1	.....	.....
Wounding.....	4	3	1	.....
Injuring Animals.....	1	1	.....	.....
Total.....	3,177	2,678	460	39
Ontario Temperance Act (entered by Inspectors O.T.A. and Provincial Officers O.T.A.).....	3,050	2,605	445	.....
	6,227	5,283	905	39

### COMPARATIVE STATEMENT

Of prosecutions under all Acts and Statutes for the years ending October 31st, 1921, and October 31st, 1922:--

1921.		1922.
6,191	..... Prosecutions.....	6,227
5,037	..... Convictions.....	5,283
1,154	..... Dismissals.....	944

An increase in the total number of prosecutions of 36.

### ONTARIO TEMPERANCE ACT.

Under the reorganization which has been completed since I took over the command of the Force, the Assistant Commissioner was made directly responsible for the enforcement of this Act.

In 1922 there were 3,608 cases prosecuted under this Act by our officers, and 2,994 convictions obtained and 614 dismissed or withdrawn, and awaiting trial, as compared with 4,412 prosecutions, 3,444 convictions, 968 dismissals, etc., 1921.

Liquor confiscated during the year 1922 amounted to 13,631 gallons of liquor and beer.

The decrease in the number of prosecutions can be ascribed principally to the following causes:

"The Amendment to the Canada Temperance Act that went into force in July, 1921, prohibiting the import of liquor into the Province. This was the greatest death-blow the bootlegger has received and the increased activity in hunting down the operators of illicit stills and their poison manufactories, and heavy penalties imposed by the Police Magistrates, throughout the Province generally."

The system of Inspectors O.T.A., and the Investigation Branch of the License Department employing men for temporary periods as special operators, has been discontinued.

Before any men are now taken on for this work, they have to be approved by myself and comply with the same regulations and restrictions as applicants for the regular Ontario Police, and their references must be good and genuine or they are not employed.

I am glad to report that the policy of trying to discredit the testimony of officers prosecuting or giving evidence under this Act has almost died out, and it is only on very rare occasions that any question as to an officer's character, truthfulness, etc., arises in court.

Complaints of infractions of the Act continue to flow in; many are genuine and many are not. Instructions are given that each complaint is to be investigated whether signed or unsigned. It is found that often there is more need for action in an unsigned complaint than in one that is signed.

It has been my endeavour to locate and prosecute the prosperous and well-to-do bootlegger, and the individual or organization that retails poison, described as liquor, and instructions have been given to all officers along these lines.

The boundaries of the Niagara and Detroit Rivers have been very closely watched and patrolled, and I believe I am safe in saying that the situation at these two points is more satisfactory now than at any time during the past two years.

Almost without exception the officers specially entrusted with the enforcement of this Act have given splendid service, often under conditions which cannot be described as pleasant, and which required the greatest tact and common sense to bring about a successful conclusion.

A number of investigations into certain alleged acts of misconduct on the part of officers employed in the enforcement of the Act were held and wherever complaint was found to be justified disciplinary action has been taken and the officers have been dismissed.

I must acknowledge the assistance given in matters dealing with the enforcement of this Act by Mr. Hales, Director of Prosecutions.

It is to be noted that many municipalities have taken the matter of the enforcement of this Act up most energetically and it has been the means not only of assisting them financially, but also of helping towards a more strict enforcement of the Act.

### INLAND REVENUE ACT

Our officers were responsible for 230 prosecutions under this Act, which resulted in fines to the amount of \$40,350 being imposed. This, of course, only touches the fringe of the amount of work done in this connection, or the fines and imprisonment imposed, as in the majority of cases where our men found infractions of same the prosecution was instituted and carried through by the Inland Revenue officers.

### OPIUM AND DRUGS ACT

Several convictions were secured under this Act, but as drug addicts and peddlers are generally the products of cities and towns our work was principally in assisting Municipal Police officers to secure evidence in these cases.

### MOTOR VEHICLES ACT

A large number of prosecutions were instituted under this Act and 585 convictions secured.

### NEGLECTED CHILDREN

In co-operation with the officials of the Children's Aid Society and the Soldiers' Aid Commission many investigations were carried out and abuses remedied. In investigating certain cases under this head, conditions of an unbelievable and revolting nature were revealed, which necessitated criminal proceedings.

### THEATRES AND CINEMATOGRAPHS ACT

Our Provincial constables have worked in conjunction with the officials of the Amusement Tax Department in checking up dance halls, moving picture palaces, etc., in the scattered districts where the owners were neglecting to make the necessary returns.

### INSANE PERSONS

Thirty-eight of these unfortunates were taken care of by our men, of which number 31 were committed to asylums.

## INDUSTRIAL DISTURBANCES.

### STRIKE ON THE INTERNATIONAL RAILWAY AT NIAGARA FALLS

A strike of the employees of The International Railway, Niagara Falls, took place in July, and necessitated the sending of a number of additional officers into No. 2 District for duty at that point.

Operation of cars upon all the lines of the Company ceased on July 2nd, 1922, and this affected what is known as the "Park and River" Division, which runs through Canadian territory and has its headquarters at Niagara Falls, Ontario.

On July 21st, 1922, the Ontario Railway and Municipal Board served an order upon the Company directing them to forthwith commence operations on their lines in Ontario, to wit, between Niagara Falls and Chippawa and Queenston.

Owing to the very serious disorders which had taken place when the Company tried to operate their cars in Buffalo, and fearing that if they tried to operate cars along the gorge of the Niagara River it would give strikers and sympathizers an exceptional opportunity to commit acts of lawlessness and endanger the lives of passengers and crews, the President of the Company applied through the District Inspector at Niagara Falls for protection.

On July 24th, 1922, 12 additional constables in charge of Provincial Inspector Paxton were sent to Niagara Falls for duty, and on July 25th, 1922, the Company commenced to operate their cars.

During the first few days after the service commenced there were twenty-two constables on duty in the area affected; this number was gradually reduced until only the regular officers of that District remained. Inspector Paxton returned to Toronto July 28th, 1922, and the District Inspector took full charge.

At no stage of the proceedings during which our police were paying special attention to this matter was there any serious trouble or any clash between labour and the police.

Three arrests were made soon after the cars commenced to operate, the offenders being charged with creating a disturbance, but were all allowed to go on suspended sentence. This immediate action apparently had a restraining effect on any others with inclinations to cause trouble, as after that no attempt was made to interfere with the running of the cars.

The only acts of destruction or attempted destruction reported whilst our officers were in charge were the cutting down of a couple of poles which carried the trolley wires; the insertion of a "fishplate" between the "guide" and "main" rails at a dangerous curve, and a quantity of stones rammed in one of the switches after it had been set to derail a passing car. In each case these acts were discovered prior to the passage of a car, and no mishap occurred.

By August 15th, 1922, it was decided that the situation was so well in hand that the services of our officers could be dispensed with, and all extra men were returned to their permanent posts.

The following extract from a letter received from the President of the Company is of interest:—

"We wish to express to you and, through you, to the men under your command, the sincere appreciation of this Company for the very effective way in which disorders have been prevented, and the capable manner in which the situation has been handled.

"We believe the strike of our former employees is wearing itself out, and it has been our experience that at such times we are likely to encounter more virulent efforts for property destruction, with the accompanying danger to lives of passengers and crew, than at any time during the strike.

"Yesterday upon this Division, we carried over 3,000 passengers, the majority of whom came from Toronto and district.

"Due to the protection which your corps of police furnished, these people were carried without danger or mishap.

"We have, however, received accurate information that our property and the passengers we carry are free from molestation only by reason of the presence of your excellent body of police.

"We have not yet commenced operating our cars in the city of Niagara Falls, N.Y., and the only reason we have been able to furnish service to the citizens of the Province of Ontario is because of this protection. We now feel justified in increasing the service, and cars will be operated as late as 10.30 to-night.

"It appeared at one time that this strike might assume very serious proportions, as there were large numbers of structural iron-workers engaged in extensive works for the Hydro Commission, and these were inclined to sympathize with the Railway employees. This interference, however, I am thankful to say, failed to materialize, and the strike eventually wore itself out."

#### UNEMPLOYED VETERANS' DEMONSTRATION

On May 19th, 1922, about 200 men, the majority of whom were unemployed veterans of the Great War, led by one "General" McDonald, started from Toronto to march to Ottawa with the object of interviewing the Dominion Government.

From statements made by certain members of the organization before starting on the march, it was feared that they were not loyal and that they

meant to cause trouble, also that the worse element amongst them would possibly break out when they found themselves at some place without adequate police protection, consequently it was decided that representatives of this Department should accompany them.

Inspectors Paxton and Killing were detailed for this work and went right through to Ottawa with them.

The route taken was via the Lake Shore Road to Prescott then via Kemptville to Ottawa, halts for the night being made at the following places:—

Friday	May the 19th.....	West Hill.
Saturday	“ 20th.....	Oshawa.
Sunday	“ 21st.....	Newcastle.
Monday	“ 22nd.....	Port Hope.
Tuesday	“ 23rd.....	Cobourg.
Wednesday	“ 24th.....	Colborne.
Thursday	“ 25th.....	Trenton.
Friday	“ 26th.....	Belleville.
Saturday	“ 27th.....	Napanee.
Sunday	“ 28th.....	Kingston.
Monday	“ 29th.....	Gananoque.
Tuesday	“ 30th.....	Brockville.
Wednesday	“ 31st.....	Prescott.
Thursday	June 1st.....	Kemptville.
Friday	“ 2nd.....	Manotick.
Saturday	“ 3rd.....	The whole day was spent at Manotick, the march being continued at 4.30 a.m. Sun- day, June 4th, arriving at Ottawa at about 11 a.m.

McDonald was taken ill and had to go to the hospital at Kingston, where he was detained for a few days. This gave Frank Riley, who had been second-in-command, a chance to come forward, and during the absence of McDonald, an agitation was set on foot amongst the Russians, etc. to keep Riley as their leader.

McDonald rejoined them at Prescott and was notified by the committee that Riley had been appointed leader; hearing this McDonald left them and returned to Toronto.

The rank and file had no clear idea of what they were to gain by this march, and were satisfied to leave all to their leaders.

The two inspectors in conversation with some (which was very difficult as they had very strict orders not to talk to any representatives of the police suspecting them of some ulterior motive in accompanying them) would remark that they wanted “complete re-establishment” and that “the Government would either have to keep them or put them in gaol.”

The majority of the men were quite harmless and inoffensive, a large number being physically unfit.

On arrival at Ottawa, they were quartered in the Howich Hall at the Exhibition Grounds and fed by the City of Ottawa. At all the stopping places on the line of march they were fed and quartered by the municipalities.

An interview was arranged between a committee representing the unemployed veterans and certain members of the Dominion Cabinet for 11 o'clock Monday, June 5th, 1922, the outcome of which was that the men were more dissatisfied than before the meeting took place, and vowed they would not leave Ottawa until their demands (which were very indefinite) had been satisfied.

The Premier (Dominion) and Minister of Labour (Dominion) addressed them in Howich Hall about 7.30 p.m., after which they again swore they would



stay in Ottawa until "Hell froze over," if their demands were not met by the Cabinet.

The Minister of Labour told them that arrangements had been made with the railways, and that a train was then standing on the siding ready to take them back to Toronto, at the expense of the Government, but they point-blank refused to go back by train, saying that if they did go back they would march back the way they came down, "by road," becoming very abusive at this stage of the proceedings.

Every man was vouched for as a returned soldier, and of the 224 who composed the "Army" their nationality was as follows: Russians 64; British Reservists 30; Italians 4; Poles 5; Frenchmen 3; Jews 1; Japanese 1. The remainder were Canadians.

They were given to understand that the building they occupied would have to be vacated that night before 9 p.m., and they decided to leave there and go and camp on Parliament Hill, which they did not do. At about 9.30 p.m., they marched out of Howich Hall and by a route which took them past the Parliament Buildings out of the city to a point four miles outside the municipality, where they decided to camp for the night.

At this point they commandeered a barn with the intention of sleeping therein, but Riley was instructed that the barn would have to be vacated, and the men were all turned out. As it was now raining hard this had the effect of bringing them to their senses, and those who wanted to return to Toronto by train (which was the majority) soon made themselves heard and all returned to Ottawa.

Arrangements were made by the Minister of Labour and they left for Toronto on the regular C.P.R. train leaving Ottawa at 10.40 a.m., arriving at the Don Station at 6.40 p.m. where they were met and escorted by members of the Toronto Police Force to Queen's Park.

After returning to Toronto these men formed a new organization known as the "Associated Veterans of Canada" and held several public meetings in Queen's Park, where strong speeches were made condemning the Dominion Government for the alleged neglect of the returned soldiers.

After a meeting held in Queen's Park at 2.30 p.m., June 12th, 1922, it was decided to immediately commence another march to Ottawa, about 125 lining up and starting.

They marched that night as far as West Hill, where they camped for the night at the Library. At this point it was announced that Riley had a telegram from Ottawa making certain arrangements for further examination of all cases of disability, etc., and the men returned to Toronto at 9 a.m., June 13th, 1922. Another meeting was held in Queen's Park at 8 p.m. the same night, and further meetings at various dates until August, when it was stated that no further march would take place until October, when over 10,000 would take part.

This Department has kept in close touch with the Associated Veterans and their movements, and at present no move has been made to start another march, nor is it likely they will, as the organization has practically ceased to exist.

It was generally conceded by the responsible people of the several municipalities through which these men passed that the presence of the Provincial officers was the primary reason for the march being carried out in such an orderly manner, and the reports of the Inspector who accompanied the outfit would bear this out.

## REPORT ON NORTHERN ONTARIO FIRE RELIEF

TO THE COMMISSIONER,  
Ontario Provincial Police.

SIR:

I have the honour to report as follows on the relief work carried out by the Ontario Provincial Police in that part of the District of Temiskaming which was swept by the disastrous fires of October 4th, 1922.

During the night of October 4th, a relief train was organized at Toronto loaded with supplies of foodstuffs, clothing and other necessities and the following Militia Department stores loaned to the Provincial Government:—

Tents, complete with poles, pegs, mallets, bags . . . . .	500
Lanterns, complete with globes, etc. . . . .	100
Ground Sheets . . . . .	2,100
Camp Kettles and Cooking Pots . . . . .	98
Blankets G.S. . . . .	10,000

I was placed in charge of this train with a crew of twenty-three men selected from the candidates then undergoing instruction.

We left Toronto at 10 a.m. on October 5th, and arrived at North Bay at 8.40 p.m. on the same date, where I was called to the Premier's car for a conference, where the following duties were assigned to the Provincial Police.

"That Staff Inspector Paxton be in charge of the relief operations in so far as establishing police detachments at certain centres to be named, and to be made responsible for the distribution of all equipment supplies."

"That the Provincial Police leave small detachments at each centre to be responsible for the provision of temporary shelter and the distribution of all supplies and equipment."

"That the matter of registration of those affected by the fire be taken care of by the local committees in co-operation with the Provincial Police."

It was further decided at this meeting that the sufferers must be permitted to convey any articles such as tents, etc., loaned them to their homesteads, as it was not feasible to collect the burned-out families into Concentration Camps owing to the great spread of the fire and the fact that many of the sufferers had wives and families on their homesteads and no means of transporting them in; also some had live stock that required attention on the ground.

The Premier was careful to impress upon me that the sufferers must not in any way be made to feel that they were the recipients of charity.

We then proceeded North during the night and established the following Relief Stations:—

Cobalt—A. W. Riepert, E. Hand, G. J. Spencer.

N. Cobalt—License Inspector Bell.

Haileybury—H. Storey.

New Liskeard—G. R. Elliott, T. Jones.

Thornloe—W. H. Andrews, H. E. Thompson, R. P. Labelle.

Earlton—G. R. Stockbridge, C. B. Ellen, L. F. Hitchman.

Englehart—T. W. Robb, T. Moring, H. Rowe.

Charlton—H. A. Shaw, A. L. Mennie.

As an example of the conditions under which these Relief Stations were established I would cite the case of that at Thornloe. This station was set up

by the officers detailed by pitching tents in the rain and sleet, at 2 a.m., with the ground still burning around them and the only illumination that of the engine headlight, later supplemented by a few stable lanterns. All this was done, and relief issued, under a dense pall of smoke, by officers who had been on the move since leaving Toronto the previous day and who did not obtain any rest or more than a passing mouthful of food, for many hours after their arrival, so pressing were the needs of the sufferers.

From our arrival in the fire area until the morning of October 20th the relief train was continually on the move between Cobalt and Englehart. The officers comprising the train crew had to work under the most adverse conditions, sleeping in a baggage car, eating when and where they could, and working long into the night handling the heaviest kinds of freight, such as kitchen ranges, furniture, building material, etc. As many as 19 freight cars and one baggage car were thus handled in a single day by the crew of only eight officers.

From October 20th the relief of our officers by the local relief committees commenced, this being made possible by the building at New Liskeard of a central store and depot by the Northern Ontario Fire Relief Committee, from which stores were despatched to the various relief stations by way freight.

The first station to be relieved in this way was the New Liskeard Relief Station. I might mention that although such comparisons are in a way invidious, that the public officials and citizens of New Liskeard always showed the utmost readiness to co-operate with and assist our officers in every detail of relief work, without any of the reluctance to assume the burden and responsibility of local relief that was shown in some other centres.

On October 8th a reinforcement of eight uniformed constables to District Inspector Moore's command arrived and was posted as under:—

Haileybury—	Constables	S. B. Young, J. D. Proctor.
New Liskeard	“	K. G. Atkins, W. H. Boyd.
Thornloe	“	T. D. Cousans.
Englehart	“	W. Rich.
Charlton	“	L. G. Gardner.
Cobalt	“	A. H. Palmer.

The duties of these officers consisted in searching for dead, registering sufferers, guarding vaults, supply stations, and general police duties. Their work was always performed in a manner in accordance with the highest traditions of the Force.

During the period under survey I made several tours by motor through the fire area, in company with Provincial Inspector Blackwell and District Inspector Moore, to ascertain the extent of the damage to roads and the actual extent of the losses of the farmers. I found that, if anything, the state of the roads had been underestimated—culverts, bridges and corduroy burned away and in many places the peaty soil that had been thrown up as the original roadbed was still burning out several feet beneath the surface. This made the travelling extremely treacherous, and the above factors being emphasized by the snow and ice made the trips decidedly exciting.

These tours brought to our minds the necessity of doing all road work as soon as possible, so as to at once permit of the farmers hauling in supplies in the spring when under normal conditions the roads are in a poor state, and also to give them an opportunity to earn a little much-needed cash. I am glad to be able to report that this was already under consideration by the Department of Highways, and has since been put into effect with highly commendable

promptness, the work of repairing culverts and bridges being carried on night and day in an effort to beat the approaching freeze-up. It was also brought home to us on these trips the extreme difficulty that would be met when it would become necessary to collect the Militia Department stores on loan to these unfortunate settlers, as they were scattered over such a wide extent of country and were constantly being moved from one location to another.

On October 9th a reinforcement of the remaining seven candidates to the Force arrived and were posted, some to relieve the overworked train crew and others to various stations.

Our system of checking up the genuineness of the requests for relief was as follows:—

The applicant was first sent to the local relief officials, who issued a card (corrected from local statistics), showing the number in family, sex and ages. From this our officers were able to compute the amounts of supplies to be issued for a certain number of days. The supplies issued were noted on the reverse side of the card and initialled by the officer. In the case of returnable stores the signature of the recipient was also taken. A copy of all cards issued by the local relief officials was sent in to our officers, who then sent out one of their number to make quiet inquiries as to the genuineness or otherwise of the demand for relief. In this way a few cases of fraudulently obtaining supplies were brought to light, but when the number of people in receipt of relief is taken into consideration, the number of attempts to obtain supplies under false pretences was remarkably small, and speaks very highly for the law-abiding nature of these people.

The work of distributing stores from the train was assisted very materially by the presence of Mr. Warren, M.P.P., who performed the duties of checker for some time, until relieved by Mr. W. J. Stewart, who with his wide knowledge of the North and his inimitable way of handling men, also gave us invaluable assistance. We also had a visit from Major Lewis, M.P.P., during which he rendered much help in arranging the distribution, etc.

It would be impossible for me to render a report on this fire relief work without drawing your attention to the invariable kindness and courtesy we received at the hands of the Hon. Beniah Bowman. The thanks of the Department are due to this Minister for the valuable assistance he was always ready with at any time of the day or night in helping to organize the equitable distribution of supplies and in meeting all emergencies that arose, especially those for which I personally lacked the requisite authority to cope with.

In conclusion I wish to draw your attention to the fine work and devotion to duty displayed by the undermentioned officers:—

Provincial Inspector Blackwell. This officer, although himself completely burned out, with a total loss of his fine home and all his effects, threw himself into the relief work with such zeal that finally, fearing that he was heading for a nervous breakdown, I had to *order* him to take a few days' complete rest. As soon as the ordered period was over, he returned to duty, and owing to the great respect in which he is held by all sections of the community, was invaluable in smoothing out many difficulties that arose from time to time.

District Inspector Moore. The way this officer took hold of the situation with at first totally inadequate forces was highly commendable. He personally gave shelter to some eight or nine families in his home, and arranged the accommodation of hundreds in conjunction with the Mayor of Cobalt. His influence, thanks to the esteem in which he is held in his district, was a big factor in establishing the friendly footing upon which we met the local authorities and obtained their co-operation.

Provincial Constable J. Urquhart. This officer, although his home was eventually saved, was forced to carry his sick wife out to the railway station at Englehart, where he left her and headed the first search party through to Charlton, leading same through the still burning bush and dense smoke and bringing the earliest relief to reach that stricken village.

Provincial Constable G. R. Hornbeck. This officer greatly distinguished himself in fighting the flames at North Cobalt and Mileage 104 and also in evacuating the fugitives from these places. He drove a car back and forth through the fire until he was blinded by the smoke.

Provincial Constable J. A. Kenny. This officer made a great name for himself by his wonderful efforts to carry relief to the settlers in the back districts. He was on his feet, without adequate food or clothing, for 88 hours, and performed feats of strength and endurance in packing in supplies that won him the praise of all who came in contact with him.

I would also draw to your attention the very fine work done by the Canadian Red Cross Society.

Dr. Routley, Medical Director of the Society, and staff of nurses went forward to the fire area on the same relief train that carried our constables.

They took charge of the sick and injured fire sufferers, and traversed enormous areas to carry aid to those in need.

Red Cross detachments were stationed throughout the fire area in conjunction with the Relief Stations.

The issue of clothing was also in charge of this organization. Wonderful tact and sympathetic comprehension was used by those in charge in treating those in need of assistance both medical and material.

The devotion to duty was in keeping with the highest traditions of this well-known Society, and I am safe in saying that owing to the inclement weather coming on the top of the fire tragedy, suffering (owing to the lack of food and warm clothing) would have been greatly intensified but for the heroic efforts of the Red Cross Society to meet all demands made upon them.

The total number of persons who lost their lives throughout the burned area is, as far as is ascertainable, 45.

The number of families rendered homeless, 1,774.

The number of towns, villages and settlements more or less completely destroyed, 16.

The number of townships over which the fire passed, 21.

It has been impossible at this stage to accurately estimate the amount of material damage done.

I have the honour to be, Sir,

Your obedient servant,

A. T. PAXTON,

*Staff Inspector.*

#### FINANCIAL

Upon the reorganization of the Police Force the system of handling the finances has been entirely changed and regulations governing them have been passed by Order-in-Council under which all receipts and payments for expenses incurred for law enforcement are audited under the direction of the Chief Financial Officer.

Mr. J. F. Mowat, the Chief Officer of the Board of License Commissioners for Ontario, has had added to his duties that of Chief Financial Officer for the Ontario Provincial Police, and the system of handling the finances heretofore

successfully in operation under the License and Ontario Temperance Acts has been elaborated and improved so as to suit the requirements of the Police Force and the enforcement of the Ontario Temperance Act.

A system of local bank accounts has been established whereby funds are always at the disposal of the District Inspectors for the payment of current and urgent expenses as they arise. An accountable warrant is issued and the amount is deposited in a local bank to the credit of the Law Enforcement Account, under control of the District Inspector, which he may draw upon as occasion requires. Ontario Temperance Act Inspectors are also provided with funds for the same purposes.

A copy of the warrants authorizing the issue of cheques against the local Ontario Temperance Act accounts is sent to the banks, and no cheque against the accounts will be honoured unless the bank has received a copy of the warrant from the Chief Financial Officer authorizing the same.

District Inspectors and Local O.T.A. Inspectors are all under guarantee bonds.

Statements of expenditures are forwarded to the Chief Financial Officer monthly and, after being checked and audited, are approved or otherwise and returned to the officers.

Heretofore Provincial Constables were advanced Fifty Dollars (\$50.00) each at the beginning of the financial year to cover their expenses for travelling, etc., which had to be returned at the end of the year. In many cases this amount was inadequate and constables were sometimes obliged to pay considerable monies for their expenses out of their own pockets, which to most of them was a great hardship and was the means of compelling them to go into debt for the maintenance of themselves and their families until such time as their accounts were audited and the money refunded to them.

Under the present regulations each District Inspector is in a position to advance to constables sufficient money to pay their necessary expenses, as required, for which they account. If any expenditure is not approved, the amount is deducted from the constable's next account. By this arrangement the administration of justice is not retarded owing to the lack of funds to prosecute investigations, as constables can be supplied with the necessary money promptly as it may be required.

The expenditure under the Appropriation for Law Enforcement for the year ending the 31st of October, 1922, amounted to \$589,894.37, which included salaries and expenses of the Provincial Police, Inspectors Ontario Temperance Act, and new equipment.

The revenue derived from the activities of the Force, including value of seized liquor, amounted to \$633,468.23, made up as follows:—

Fines under Ontario Temperance Act . . . . .	\$339,922.50
Fines other than " " " . . . . .	18,755.00
Confiscated liquor sold to Dispensaries . . . . .	173,281.00
Value of liquor seized for year ending 31st October, 1922 . . . . .	89,532.24
Constables' fees . . . . .	10,485.84
Sundries . . . . .	1,491.65

The whole of the expenditure for maintaining the Force was therefore paid by offenders and a surplus of \$43,573.86 obtained.

The force was also actively engaged in enforcing the Inland Revenue Act in connection with the suppression of illicit stills and the sale of drugs, resulting in fines to the amount of \$40,350 being imposed.

## AMENDMENTS TO CRIMINAL CODE AND DRUG ACTS

Certain suggested amendments to the Criminal Code and to the Drug Acts have been recommended by the Chief Constables' Association of Canada with which I heartily agree, and if adopted will add materially to the betterment of Law enforcement throughout Canada. They are as follows:—

### SUGGESTED AMENDMENTS TO THE CRIMINAL CODE

That Section 235 be amended by removing the word "knowingly" where it occurs in the first line of subsection (A). And that the word "intended" be removed from subsection (E) where it occurs in the fifth line. And that the word "intended" be removed from subsection (F) where it occurs in the third line. And that the word "knowingly" be removed where it occurs in the first line of subsection (H) and also the word "intended" where it occurs in the fourth line of the same subsection be removed.

That the subsections (A), (E), (F) and (H) of section 235 be made to read as follows:—

#### *Section 235*

(A)—Uses or allows any part of any premises under his control to be used for the purpose of recording or registering any bet or wager or selling any pool.

(E)—Engages in pool-selling or book-making or in the business or occupation of betting or wagering, or makes any agreement for the purchase or sale of betting or gaming privileges, or for the purchase or sale of information *which would assist* in book-making, pool-selling, betting or wagering.

(F)—Advertises, prints, publishes, exhibits, posts up, sells or supplies or offers to sell or supply, any information whatsoever *which would assist* in connection with book-making, pool-selling, betting or wagering upon any horse race, or other race, fight, game or sport, whether at the time of advertising, printing, publishing, exhibiting, posting-up, or supplying such news or information on such horse race or other race, fight, game or sport whether such has or has not taken place.

(H)—Wilfully sends, transmits, delivers or receives any message by telegraph, telephone, mail or in any other manner conveys any information whatsoever relating to book-making, pool-selling, betting or wagering, *which would assist* in book-making, pool-selling, betting or wagering.

### SUGGESTED AMENDMENT TO DRUG ACT

That subsection (E) of section 5a of said Act be amended by adding the following after the word "Minister", viz:—

And without limiting the generality of this clause. Any person who occupies, controls or is in possession of any building, room, vessel, vehicle, enclosure or place in or upon which any drug is found shall, if charged with having such drug in his possession without lawful authority, be deemed to have been so in possession unless he prove that the drug was there without his authority, knowledge or consent, or that he was lawfully entitled to the possession thereof.

And that the penalty clause be amended by inserting the words "liable to be whipped" after the word "years", in the third line, and after the word "Months," in the sixth line.

That the following subsection be added to subsection 2 of 5a known as subsection (F)

(F)—Where a charge is laid under paragraph (D) or (E) hereof the onus shall be upon the accused to establish that he had lawful authority to commit the act complained of, or that he had a license from the Minister authorizing such act.

That the Act referring to bail for prisoners awaiting trial be amended, so as to make a Cash Bond legal, and that a property bond be made a direct lien against the property of the bondsmen from the time such bond is executed, and until the prisoner appears for trial, or is taken into custody by the Court, relieving the responsibility of the bondsman.

At present there seems to be a doubt in the minds of judges and magistrates as to the legality of a Cash Bond.

In the case of a property bond there is nothing in the Act at present to hinder the bondsman from selling the property on which the bond is taken, between the time the bond is executed, and the date of trial of the prisoner so bonded, and both prisoner and bondsman can leave the country and the Crown has no redress.

To add a section on the Criminal Code making adultery a crime, so that married men cannot live with other men's wives to the detriment of both families, or with single women to the detriment of one family.

To add a section to the Criminal Code making a "telegram" requesting an arrest a legal document when forwarded by a bona-fide police officer, crown attorney, magistrate, judge, etc.

## CONCLUSION

Before closing this report I should like to refer to the valuable assistance rendered the Force by the various Municipal Police Forces of the Province, and other police forces outside the Province, for their close co-operation, and I may say that wherever the opportunity has occurred this Force has reciprocated.

I also desire to bring to notice the fact of assistance rendered by the Royal Canadian Mounted Police which, although charged with enforcement of Immigration matters and other Federal laws, has frequently passed on to this Force information that has proved to be most useful and has worked in close co-operation with our Force at all times.

I desire to invite attention to the able assistance rendered by the officers of your Department; also to the excellent work which has been carried out by my Headquarters Staff, the Criminal Investigation Branch, Ontario Temperance Act Branch, and staff of the Chief Financial Officer at Headquarters; also by all ranks in the different Districts.

I do not propose to bring to your notice any officer by name, this being dealt with in confidential reports.

It is my aim and object to make the Ontario Provincial Police second to none and with such loyalty and devotion to duty as has been rendered by members of the Force, my object will be achieved and the Force will, I trust, be a credit to this Province and one in which the public at large can place every confidence and be proud of.

In conclusion, I desire to express to you my deep appreciation of the sympathetic way in which you have received all my proposals for increased efficiency in connection with reorganization of the Force.

Respectfully submitted,

V. A. S. WILLIAMS

*Commissioner, Ontario Provincial Police.*







SECOND ANNUAL REPORT  
OF THE  
PUBLIC SERVICE  
SUPERANNUATION BOARD  
ONTARIO

For the year ending October 31, 1922

PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



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1923



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Toronto, April 5, 1923.

TO HIS HONOUR,

HENRY COCKSHUTT, ESQ.,

*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour the Second Annual Report of the Public Service Superannuation Board.

Respectfully submitted,

E. C. DRURY,  
*Prime Minister.*





## SECOND ANNUAL REPORT

OF THE

# Public Service Superannuation Board

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TO THE HONOURABLE  
THE PRIME MINISTER OF ONTARIO.

SIR,

The Public Service Superannuation Board has the honour to submit its Second Annual Report, which covers the fiscal year ending October 31, 1922.

During the year the Board held eighteen meetings.

The number of employees who were reported to the Lieutenant-Governor in Council as eligible for superannuation, having attained the age of seventy years, was twenty-seven. Of these, thirteen have been superannuated.

The total number of employees superannuated during the year was sixty-five. Forty-two of these had attained the age of seventy years; eighteen were superannuated on account of physical disability, under the authority of Section 5 (b) of the Act; four retired on their own option under Section 17 (2) of the Act; and one was retired under Section 5 (b) of the Act, owing to re-organization of staff.

The information required under Section 29 of the Act is contained in tables in the Appendix of the Report.

Table 1 contains the names of employees who were superannuated after attaining the age of seventy years.

Table 2 contains the names of those who were superannuated before attaining the age of seventy years. This table is made up of three classes, the names of those whose retirement was due to re-organization of staff or physical disability, authority for superannuation in such cases being provided under Section 5 (b) of the Act, and the names of those who were superannuated under Section 17 (2) of the Act which provides for retirement at the option of the employee or the Government. The cases of those who have been superannuated on account of physical disability are reviewed from time to time by the Board, and where there is likelihood of recovery re-examination is provided for.

Table 3 is a record of the death cases. Sub-division A of this table contains the names of eleven superannuates who died during the year. Nine left widows, entitled to allowances under Section 18 of the Act. B contains the names of eight employees who died after having served ten years or more but who had not been superannuated at time of death. Six of these employees left widows, entitled to allowances under Section 7 (a) of the Act. C contains the names of eleven employees who died before having served ten years. As indicated in the table, one of these employees died in 1921.

Table 4 is a statement of the lump sum payments, made pursuant to Section 8 of the Act, in connection with the death of employees who died before having

served ten years. The payments represent the total contributions made plus interest at the rate of five per cent. per annum. The total amount of the payments, under this Section, approved by the Board, is \$1,165.89.

Table 5 contains the names of widows to whom allowances were granted during the year, and the amount of the annual allowance in each case. Section A contains the names of widows of superannuates, who were granted annual allowances amounting to \$4,289.49, and Section B the names of the widows of employees who were not superannuated at date of death but who had served more than ten years, who were granted annual allowances amounting to \$3,284.02.

Table 6 (A) shows the adjustments due to the Amendment to Section 16 passed at the last Session of the Legislature in the allowances to employees who were superannuated during the fiscal year ending October 31, 1921. Under the Amendment, the fraction of a year's service is counted in calculating the allowance, whereas formerly only the total number of full years of service was counted. In this Table both the original and the amended allowances are indicated. The difference involved amounts to \$335.67 annually.

Table 6 (B) shows the adjustments due to the Amendment to Section 16 of the Act in the allowances payable to widows of former employees, whose allowances were calculated under this Section and approved by the Board during the preceding fiscal year. These amended allowances represent an additional annual cost to the Fund of \$101.71.

#### CONTRIBUTIONS

The increase in the number of contributors to the Fund over the preceding year was twenty per cent., the number now contributing being 3,462. The deductions from the salaries of employees during the year amounted to \$197,420.40.

An analysis of the percentages deducted from the salaries of the 3,462 employees who contributed to the Fund shows the following results:

2½%	from 173	4%	from 156
2¾%	“ 376	4¼%	“ 135
3%	“ 293	4½%	“ 150
3¼%	“ 280	4¾%	“ 134
3½%	“ 253	5%	“ 1,349
3¾%	“ 163		

These figures show that 38.8 per cent. of the employees contributed 5% of their salaries. Approximately 40 per cent. contributed 3½% or less of their salaries. These are employees who were under thirty-five years of age at the date when their contributions commenced. The average percentage contributed by all employees was approximately 4%.

Under Amendments to Section 11 of the Act about three hundred employees who were in the Public Service prior to November 1, 1920, but who were appointed to the permanent staff subsequently to that date, are required to contribute to the Fund as from November 1, 1920, and approximately three hundred and fifty who entered the service on or since November 1, 1920, and served continuously until appointed permanently have the option of contributing to the Fund from the dates of their temporary appointment.

#### THE PUBLIC SERVICE SUPERANNUATION FUND

Table 7 shows the receipts and payments during the year and is in accordance with and based upon the Financial Statement submitted to the Board by the

Provincial Auditor. The amount at the credit of the Fund, October 31, 1921, was \$268,702.37. The deductions from the salaries of employees during the year amounted to a total of \$197,420.40. The total amount of the Government's contributions with interest was \$209,885.62.

The total payments amounted to \$109,808.61. The distribution of payments is shown in the Table.

The balance at the credit of the Fund at October 31, 1922, was \$563,718.55.

#### REFUNDS

The refunds granted, pursuant to Section 9, to employees who left the Service amounted to a total of \$7,729.16. This amount represents the return of contributions, and interest thereon to 196 persons, 49 of whom left in 1921, and 147 in 1922. In addition there were adjustments involving refunds amounting to \$52.88 and the sum of \$1.21 was paid on account of interest due in connection with lump sum payments made in 1921.

#### COST OF ADMINISTRATION

Under the Act, the cost of administration is payable out of the Consolidated Revenue Fund. Requisitions totalling \$1,923.72 were issued for payments in connection with the administration of the Act. The expenditure is shown in detail in Table 8.

#### THE VALUING OF PERQUISITES

The committee appointed by the Board to appraise the perquisites of certain employees in the Public Service continued its work during the year and submitted reports which were approved by the Board from time to time and forwarded to the departments concerned. With a few exceptions which the Board expects to deal with in the near future, the valuing of perquisites has for the present been completed. New cases, of course, will be dealt with as they arise. The Board recommends the departments to give due publicity to the valuations placed upon the perquisites of employees by posting such lists where employees can see them.

#### INSURANCE

The question of providing a plan for the life insurance of employees in the Public Service, that would supplement The Ontario Public Service Superannuation Act, has been given considerable study by the Board. A Draft Insurance Bill was submitted for the approval of the Government during the last Session of the Legislature, but as no action was taken at that time, the Board proposes to re-submit it for consideration at the next Session.

As a result of an Amendment to Section 6 of The Ontario Public Service Superannuation Act, passed at the last Session of the Legislature, married male employees who have served less than ten years are now required to carry at least \$2,000 life insurance.

#### AMENDMENTS TO THE ACT

Several important Amendments to The Ontario Public Service Superannuation Act were passed at the last Session of the Legislature. These Amendments embody the improvements which the Board found to be desirable as the result of the experience gained from over a year's operation of the Act. The following is a brief summary of the purport of the principal Amendments:

- (a) "Employee" shall not include any person employed in a part-time capacity. The purpose of this Amendment is to make clear that the Act does not apply to part-time employees.
- (b) The Board is given authority to review from time to time the case of an employee who has been superannuated on account of ill health or physical disability, and to discontinue the allowance, upon the approval of the Lieutenant-Governor in Council, granted to such employee, if he does not accept, upon recovery, the re-employment offered by the Government.
- (c) The amount of insurance which married male employees who have not served ten years are required to carry is reduced from \$5,000 to \$2,000.
- (d) A person, employed temporarily in the Public Service prior to November 1, 1920, and who is subsequently appointed to the permanent staff, and whose service has been continuous up to the date of his permanent appointment, is required to contribute to the Public Service Superannuation Fund as from November 1, 1920. Such person is entitled to credit for service from the date of his temporary appointment.
- (e) A person, appointed temporarily to the Public Service on or after November 1, 1920, and who is subsequently appointed permanently, and whose temporary employment has been continuous up to the date of such permanent appointment is given the option of contributing to the Superannuation Fund from the date of his temporary appointment and being credited for service accordingly.
- (f) In computing the superannuation allowance of an employee the total number of full years of continuous service and any fraction thereof are counted. The provision for counting the fraction of a year necessitated adjustments in the allowances of many superannuates, as indicated in Table 6.
- (g) A minimum allowance of \$360 per annum is fixed for employees superannuated under the authority of Section 17 of the Act.
- (h) A maximum lump sum allowance payable to an employee who was in the service of the Government at the commencement of the Act and who retires after reaching the age of seventy years but before he has been ten years in the service is fixed at \$2,000.
- (i) The Act is extended to apply to Sheriffs of counties or districts.
- (j) Provision is made for the extension of the operation of the Act, upon the recommendation of the Board, to any other class of public officers employed in connection with the administration of justice.
- (k) Provision is made for the extension of the operation of the Act to cover the permanent staff employed by any board or commission under the Government.

#### THE WORKING OF THE ACT

The Act is operating very satisfactorily. Employees are becoming better acquainted with the nature of its benefits and considerable economy is accruing to the Government owing to reduced expenditure on account of labour turnover. The Act is having a stabilizing effect upon the Service, and is producing a large measure of satisfaction and contentment on the part of employees. In the Public Service reasonable permanency of tenure is necessary if well-qualified persons are to be attracted by the positions offered and induced to remain in the employment of the Government throughout their active careers. The Superannuation Act tends to secure greater permanency of tenure for employees.

It is also an instrument of great social value to the public. Not only does it improve the character of the Public Service, but it is a valuable agency of social insurance, providing systematically for the care of the old and the disabled, upon their retirement from the Service, and to a limited extent for the care of dependents of deceased public employees. It furnishes employees with protection, which many could secure only with great difficulty, if at all, through private arrangements. It also tends to improve the working conditions of the Service by opening up avenues of advancement and by giving employees a wider and more promising outlook and more inducements for self-development.

Respectfully submitted,

The Public Service Superannuation Board,

J. M. McCUTCHEON,  
*Secretary.*



## APPENDIX

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- Table 1—Allowances granted to employees superannuated after attaining the age of seventy years.
- Table 2—Allowances granted to employees superannuated before attaining the age of seventy years.
- Table 3—Death Cases:
- (a) Superannuates.
  - (b) Employees who died after having served ten years or more.
  - (c) Employees who died before having served ten years.
- Table 4—Lump Sum Payments under Section 8.
- Table 5—Allowances:
- (a) Allowances to widows of superannuates.
  - (b) Allowances to widows of employees who died after having served ten years or more.
- Table 6—Amended Allowances:
- (a) Of employees who were superannuated in 1921.
  - (b) Of widows to whom allowances were granted in 1921.
- Table 7—The Public Service Superannuation Fund.
- Table 8—Administration Expenditure.

TABLE 1  
ALLOWANCES GRANTED TO EMPLOYEES SUPERANNUATED AFTER ATTAINING THE AGE OF SEVENTY YEARS.

Name	Position	Salary	Age at Retirement	Annual Superannuation Allowance
		\$ c.		\$ c.
McLachlan, John Black.	Clerk, Department of the Provincial Secretary.	1,750 00	81	1,050 00
Coleman, Daniel Raymond.	Teacher, Ontario School for the Deaf.	1,400 00	81	854 67
Beard, Mary.	Laundress, Ontario Hospital, Brockville.	775 00	70	387 50
Peaker, Susan.	Housemaid, Ontario Hospital, Toronto.	700 00	79	360 00
Oliver, Eli.	Usher and Librarian, Osgoode Hall.	1,250 00	77	750 00
MacLaurin, Eugene A.	Auditor, Criminal Justice Accounts.	2,600 00	74	1,820 00
Cuirrie, Archibald.	Library Assistant, Legislative Library.	1,100 00	74	550 00
Fayle, Vincent P.	Library Assistant, Legislative Library.	1,100 00	73	660 00
Cooper, William Henry.	Library Assistant, Legislative Library.	1,100 00	71	550 00
Bartlett, George Weale.	Superintendent, Algonquin Provincial Park.	1,800 00	70	900 00
Quillie, Robert.	Watchman, Ontario School for the Blind.	725 00	72	362 50
Hone, William Joseph.	Attendant, Ontario Hospital, Orillia.	1,100 00	70	550 00
Kelly, James.	Stationary Engineer, Andrew Mercer Reformatory.	1,300 00	70	752 80
Talbot, William H. K.	Gardener, Ontario Hospital, London.	1,294 00	73	647 00
Dailey, William Patrick.	Bursar, Ontario Hospital, Brockville.	2,700 00	70	1,350 00
Hawkins, Sarah.	Ward Supervisor, Ontario Hospital, Kingston.	916 00	73	476 80
McGwan, Andrew.	Gardener, Ontario Hospital, Cobourg.	1,100 00	70	550 00
Brewster, James.	Assistant Gardener, Ontario Hospital, Cobourg.	925 00	70	462 50
Reed, Nathaniel.	Carpenter, Ontario Hospital, Hamilton.	1,200 00	75	633 50
Gillespie, James.	Assistant Mason, Ontario Hospital, Kingston.	913 00	75	568 60
Johnston, John A.	Gaoler, Parry Sound.	1,116 00	71	892 80
Stenson, John.	Attendant, Ontario Hospital, Brockville.	1,100 00	72	330 00
Weir, James.	Baker, Ontario Hospital, Hamilton.	1,300 00	70	780 00
Tapping, Thomas.	Superintendent, Eastern Forest Reserve.	600 00	79	360 00
Maddock, Charles.	Labourer, Normal School, Toronto.	1,200 00	73	600 00
O'Brien, James.	License Inspector, Board of License Commissioners for Ontario.	1,500 00	70	750 00
Crawford, William Y.	Carpenter, Department of Public Works.	1,300 00	70	650 00
Maclean, Alexander.	Tailor, Ontario Hospital, Orillia.	1,100 00	70	550 00
Dearness, John.	Principal, Normal School, London.	3,800 00	70	2,000 00
Newman, Charles.	Constable, Queen Victoria Park Commission.	1,080 00	81	540 00
Shrimpton, George.	Caretaker, Queen Victoria Park Commission.	960 00	90	558 00
Pearson, William.	Constable, Queen Victoria Park Commission.	960 00	81	480 00



Strange, Charles O.....	Senior Clerk, Osgoode Hall.....	1,800 00 and perquisites	71	1,465 51
Dawson, Thomas.....	Sheriff, County of Frontenac.....	2,263 35	80	1,131 67
Hagar, Albert.....	Sheriff, Counties of Prescott and Russell.....	1,800 00	95	1,080 00
Clinton, George.....	District Officer of Health, Provincial Board of Health.....	3,800 00	70	1,900 00
Shand, Sara.....	Matron, Ontario Hospital, Hamilton.....	1,300 00	70	650 00
Hall, J. A.....	Sheriff, County of Peterborough.....	1,800 00	84	1,080 00
Smith, James.....	Sheriff, County of Welland.....	2,422 57	85	1,484 84
Jenkinson, Edwin.....	Clerk, Department of the Provincial Secretary.....	1,700 00	70	1,020 00
Strickland, William P.....	Gardener, Ontario Hospital, Toronto.....	1,176 00	78	705 60
Johnson, Henry.....	Overseer, Department of Game and Fisheries.....	200 00	78	200 00

**TABLE 2**  
**ALLOWANCES GRANTED TO EMPLOYEES SUPERANNUATED BEFORE ATTAINING THE AGE OF SEVENTY YEARS.**

Name	Position	Salary \$ c.	Age at Retirement	Cause of Retirement	Annual Superannuation Allowance \$ c.
Penfold, Margaret A.	Matron, Gaol, Port Arthur.	300 00	61	Reorganization of Staff	180 00
Bailey, William J.	Gaoler, North Bay.	1,266 00	62	Physical disability.	369 30
Nolan, Margaret I.	Clerk Typist, Department of Public Works.	1,050 00	67	Physical disability.	533 94
Ryan, Sarah	Nurse, Ontario Hospital, Cobourg.	775 00	68	Physical disability.	246 65
O'Loughlin, Margaret.	Tailoress, Ontario Hospital, London.	775 00	55	Physical disability.	352 00
Robertson, Harriet.	Matron, Ontario Hospital, Hamilton.	1,000 00	56	Physical disability.	402 51
Fox, Annie Marion.	Clerk Stenographer, Department of Agriculture.	1,100 00	45	Physical disability.	399 40
Buchan, Mary G.	Clerk, Accountant's Office, Osgoode Hall.	1,000 00	64	Physical disability.	600 00
Connolly, John.	License Inspector, Board of License Commissioners for Ontario.	1,700 00	63	Physical disability.	992 50
Flynn, Richard J.	Sewage Man, Ontario Hospital, London.	1,200 00	66	Physical disability.	699 70
McElwain, Samuel C.	Constable, Ontario Provincial Police Force.	1,400 00	67	Physical disability.	520 95
Noble, James E.	Stationary Engineer, Ontario Hospital, Kingston.	1,900 00	52	Physical disability.	695 16
Wheeler, James M.	Provincial Officer, Board of License Commissioners for Ontario.	1,000 00	68	Physical disability.	212 49
Clarke, Joseph M.	Immigration Officer, Department of Agriculture.	2,500 00	63	Physical disability.	1,006 06
Sturdy, James.	License Inspector, Board of License Commissioners for Ontario.	2,000 00	67	Physical disability.	495 61
Daly, John.	Mason, Ontario Hospital, Toronto.	1,000 00	67	Employee's option.	591 67
Jones, Charles G.	Assistant Superintendent, Industrial Farm, Fort William.	1,500 00	45	Physical disability.	357 16
Colclough, James.	Attendant, Ontario Hospital, Toronto.	1,100 00	54	Physical disability.	255 05
Dickson, Frank V.	Court Reporter, Osgoode Hall.	3,000 00			
		and prerequisites			
Algie, James.	Physician, Andrew Mercer Reformatory.	2,112 00	64	Physical disability.	2,000 00
Blake, Annie.	Supervisor, Ontario School for the Deaf.	650 00	67	Physical disability.	429 92
Fletcher, Mary.	Supervisor, Ontario School for the Deaf.	732 00	65	Employee's option.	367 98
Smith, Emma.	Assistant Cook, Ontario Hospital, Brockville.	775 00	65	Employee's option.	321 80
					298 49

TABLE 3  
DEATH CASES  
(A) SUPERANNUATES.

Name	Position at Retirement	Age at Death	Date of Death
Gordon, John.....	License Inspector, Board of License Commissioners for Ontario.....	73	November 14, 1921
Ross, David George.....	Accountant, Department of Lands and Forests.....	76	December 25, 1921
Cunningham, Charles E.....	Baker, Ontario Hospital, London.....	49	January 3, 1922
Crozier, John A. G.....	Clerk, Department of Lands and Forests.....	79	February 14, 1922
Templeton, Andrew.....	Stationary Engineer, Normal School, London.....	77	March 29, 1922
Bailey, William J.....	Gaoler, North Bay.....	63	May 8, 1922
McCrimmon, Donald.....	Gardener, Ontario Hospital, Brockville.....	71	June 7, 1922
Squirrel, John.....	Janitor, Ontario Agricultural College.....	85	June 21, 1922
Pardoe, Avern.....	Librarian, Legislative Library.....	77	July 23, 1922
Hawkins, Sara.....	Ward Supervisor, Ontario Hospital, Kingston.....	73	July 31, 1922
Bradshaw, John II.....	Clerk, Department of Lands and Forests.....	85	September 5, 1922

**TABLE 3.**  
DEATH CASES.  
(B) EMPLOYEES WHO DIED AFTER HAVING SERVED TEN YEARS OR MORE.

Name	Position	Salary	Age at Death	Date of Death
Crawford, William.....	Fire Inspector, Department of Public Works.....	\$ c. 1,800 00	62	December 23, 1921
Henderson, Henry.....	Chief Attendant, Ontario Hospital, Mimico.....	1,500 00	63	December 24, 1921
Klineck, Cecil R.....	Lecturer, Ontario Agricultural College.....	2,200 00	42	February 25, 1922
Todd, John.....	Ward Supervisor, Ontario Hospital, Brockville.....	1,200 00	45	April 14, 1922
Green, Leslie A.....	Public School Inspector, Sault Ste. Marie.....	2,434 00	54	June 5, 1922
White, James F.....	Principal, Normal School, Ottawa.....	4,200 00	64	May 20, 1922
Rowland, John S.....	Succession Duty Clerk, Department of the Treasurer.....	2,200 00	51	July 23, 1922
Beeman, R. J.....	Janitor, Normal School, Toronto.....	1,200 00	73	August 30, 1922

TABLE 3.  
DEATH CASES.  
(C) EMPLOYEES WHO DIED BEFORE HAVING SERVED TEN YEARS.

Name	Position	Salary	Age at Death	Date of Death
Beamish, Robert B.	Chef, Ontario Hospital, London.	\$ c. 1,600 00	37	August 17, 1921
Campbell, John	Farin Hand, Ontario Hospital, London.	925 00	52	November 15, 1921
Moseley, Charles	Assistant to Chairman, Board of Stationary and Hoisting Engineers.	2,300 00	60	November 26, 1921
Landell, Minnie E.	Housemaid, Ontario Hospital, Orillia.	700 00	29	March 15, 1922
Lane, Ernest G.	Attendant, Ontario Hospital, Woodstock.	1,000 00	57	April 4, 1922
McPhee, Duncan J.	Storekeeper, Ontario Hospital, Orillia.	1,000 00	60	April 26, 1922
Foy, Henry M.	Ranger, Algonquin Park.	850 00	56	May 2, 1922
Cabeldu, Clarence Victor	Clerk Stenographer, Ontario Agricultural College.	1,200 00	25	May 30, 1922
Bindon, Frederick W.	Clerk, Department of Lands and Forests.	1,600 00	62	July 8, 1922
Lowry, Albert F.	Court Reporter, Osgoode Hall.	3,000 00	40	August 1, 1922
Bale, George T.	Assistant Stationary Engineer, Spadina House.	1,500 00	52	September 15, 1922

TABLE 4  
LUMP SUM PAYMENTS UNDER SECTION 8.

Name of Deceased Employee	Position	Date of Death	Amount Contributed to Fund	Interest	Lump Sum	Paid to
			\$ c.	\$ c.	\$ c.	
Campbell, John	Farm Hand, Ontario Hospital, London	Nov. 15, 1921	36 70		36 70	T. J. Wilkinson
Moseley, Charles	Assistant to Chairman, Board of Stationary and Hoisting Engineers	Nov. 26, 1921	123 30	3 15	126 45	Harrict Moseley (Widow)
Beamish, R. B.	Chief, Ontario Hospital, London	Aug. 17, 1921	50 00		50 00	Lean Beamish (Widow)
Agnew, Norman J.	Director of Industries, Ontario Reformatory	Oct. 27, 1921	75 34	1 24	76 58	Edith Agnew (Widow)
Landell, Minnie	Housemaid, Ontario Hospital, Orillia	March 15, 1922	5 00		5 00	W. T. Landell
Foy, H. M.	Ranger, Algonquin Park	May 2, 1922	68 75	1 87	70 62	Elizabeth Foy (Widow)
McPhee, Duncan J.	Storekeeper, Ontario Hospital, Orillia	April 26, 1922	120 00	4 20	124 20	Christena McPhee (Widow)
Bindon, Frederick W.	Clerk, Department of Lands and Forests	July 8, 1922	140 00	5 73	145 73	Frances E. Bindon (Widow)
Cabeldu, Clarence V.	Clerk Stenographer, Ontario Agricultural College	May 30, 1922	53 79	1 93	55 72	Estate
Lane, Ernest G.	Attendant, Ontario Hospital, Woodstock	April 4, 1922	71 36	2 50	73 86	Frances L. Lane (Widow)
Lowry, Albert F.	Court Reporter, Osgoode Hall	Aug. 1, 1922	245 00	10 03	255 03	Payment not made
Bale, George T.	Assistant Stationary Engineer, Spadina House	Sept. 15, 1922	140 63	5 37	146 00	Annie Bale (Widow)

TABLE 5.  
(A) ALLOWANCES TO WIDOWS OF SUPERANNUATES.

Name	Widow of the late	Annual Allowances
Margach, Mrs. Clara.....	William Margach, formerly Crown Timber Agent.....	\$ 480 00
Ross, Mrs. Blanche L.....	David George Ross, formerly Accountant, Department of Lands and Forests.....	900 00
Cunningham, Mrs. Mary.....	Charles E. Cunningham, formerly Baker, Ontario Hospital, London.....	93 61
Crozier, Mrs. Harriot.....	John A. G. Crozier, formerly Clerk, Department of Lands and Forests.....	685 00
Templeton, Mrs. Janet Love.....	Andrew Templeton, formerly Stationary Engineer, Normal School, London.....	250 00
Bailey, Mrs. Mary Emily.....	William J. Bailey, formerly Gaoler, North Bay.....	184 65
McCrimmon, Mrs. Ellen.....	Donald McCrimmon, formerly Gardener, Ontario Hospital, Brockville.....	299 03
Squirrel, Mrs. Mary.....	John Squirrel, formerly Janitor, Ontario Agricultural College.....	196 20
Pardoe, Mrs. Mary S.....	Avern Pardoe, formerly Librarian, Legislative Library.....	781 00
Bradshaw, Mrs. Mary Anne.....	John H. Bradshaw, formerly Clerk, Department of Lands and Forests.....	420 00

TABLE 5  
(B) ALLOWANCES TO WIDOWS OF EMPLOYEES WHO DIED AFTER HAVING SERVED TEN YEARS OR MORE

Name	Widow of the late	Annual Allowances
Fitzsimmons, Mrs. Mary Ann.....	William A. Fitzsimmons, formerly Carpenter, Ontario Hospital, Brockville.....	\$ 118 59
Crosby, Mrs. Erminie B.....	Samuel J. Crosby, formerly Clerk, Board of License Commissioners for Ontario.....	480 93
Arnold, Mrs. Elizabeth.....	Harry Arnold, formerly Fruit Inspector, Department of Agriculture.....	148 35
Crawford, Mrs. Jennima.....	William Crawford, formerly Fire Inspector, Department of Public Works.....	218 61
Henderson, Mrs. Annie H.....	Henry Henderson, formerly Chief Attendant, Ontario Hospital, Mimico.....	161 19
Todd, Mrs. Margaret B.....	John Todd, formerly Ward Supervisor, Ontario Hospital, Brockville.....	134 44
Green, Mrs. Kitty Mary.....	Leslie A. Green, formerly Public School Inspector, Sault Ste. Marie.....	540 27
White, Mrs. Helen G.....	James F. White, formerly Principal, Normal School, Ottawa.....	1,000 00
Rowland, Mrs. Ada Mabel.....	John S. Rowland, formerly Succession Duty Clerk, Department of The Treasurer.....	481 64



**TABLE 6**  
**AMENDED ALLOWANCES**  
 (A) Of Employees Who Were Superannuated in 1921.

Name	Original Allowances	Amended Allowances
	\$ c.	\$ c.
Carlyle, Margaret.....	550 00	557 41
Pardoe, Avern.....	1,547 00	1,562 00
Cuff, Albert B.....	330 00	343 80
Smyth, Mary Jane.....	359 80	360 00
McKay, Peter T.....	725 67	748 05
Boasi, John S.....	588 75	589 82
McCrimmon, Donald.....	579 20	598 06
Cunningham, Charles E.....	177 40	187 22
Carrell, William.....	647 50	658 82
Campbell, George.....	320 30	341 77
Hunter, Alfred J.....	528 89	532 00
Winch, Sara E.....	230 89	231 32
Keaney, Bridget Ann.....	284 20	360 00
McGuire, John.....	225 00	360 00

(B) Of Widows to Whom Allowances Were Granted in 1921.

	\$ c.	\$ c.
Burgess, Mrs. Catharine J.....	73 26	75 14
McGhie, Mrs. Minnie.....	249 33	268 71
Anderson, Mrs. Lois.....	142 08	152 42
Hunt, Mrs. Elizabeth A.....	282 50	286 15
Vale, Mrs. Emily A.....	720 22	734 95
Davidson, Mrs. Ellen.....	327 54	329 08
Best, Mrs. Hannah E.....	328 52	354 32
Young, Mrs. Florence C.....	350 47	357 33
Fitzsimmons, Mrs. Mary A.....	117 36	118 59
Crosby, Mrs. Erminie B.....	465 78	480 93
Arnold, Mrs. Elizabeth.....	147 20	148 35

**TABLE 7**  
**THE PUBLIC SERVICE SUPERANNUATION FUND.**  
 for Year Ending October 31, 1922.

BALANCE SHEET

Amount at Credit of Fund, November 1, 1921.....		\$268,702 37
Total deductions from salaries of employees.....		197,420 40
Government's Contributions to October 31, 1922.....		188,937 65
Government's Contributions on account of payment of Allowances to Sheriffs....		424 42
Interest for one year, on Fund, as at October 31, 1922.....		13,435 11
Interest on Employees' Contributions.....		3,544 22
Interest on Government's Contributions.....		3,544 22
Allowances.....	\$ 99,111 70	
Lump sum payments to Superannuates.....	2,002 80	
Lump sum payments under Section 8 and refunds under Section 9, including interest thereon.....	8,694 11	
Interest allowed Government on payments.....	1,920 17	
Amount outstanding October 31, 1922.....	561 06	
	\$112,289 84	
Balance at Credit of Fund, October 31, 1922.....	563,718 55	
	\$676,008 39	\$676,008 39

## DISTRIBUTION OF PAYMENTS

Allowances to Superannuates.....	\$87,557 83	
Lump sum payments to Superannuates.....	2,002 80	
Pensions to Widows.....	11,553 87	
Lump sum payments under Section 8.....	910 86	
Refunds.....	7,783 25	
		<u>\$109,808 61</u>

TABLE 8  
ADMINISTRATION EXPENDITURE

Stationery and Supplies.....		\$150 87
C.P.R. Telegraph Company.....		80
Postage.....		60 00
Travelling Expenses:		
J. M. McCutcheon.....	\$70 20	
S. L. Squire.....	90 60	
E. Harley.....	8 75	
F. H. Greenlaw.....	27 50	
		<u>\$197 05</u>
Per Diem Allowances:		
(a) Attendance at Board Meetings:		
F. H. Greenlaw.....	\$270 00	
L. H. Irving.....	270 00	
M. MacVicar.....	210 00	
S. L. Squire.....	240 00	
		<u>\$990 00</u>
(b) Meetings of Committee on Perquisites:		
F. H. Greenlaw.....	\$120 00	
L. H. Irving.....	15 00	
M. MacVicar.....	75 00	
S. L. Squire.....	315 00	
		<u>\$ 525 00</u>
Total.....		<u>\$1,923 72</u>

SECOND  
ANNUAL REPORT

OF THE

MINIMUM WAGE BOARD

1922

PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



TORONTO

Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty  
1923



TO HIS HONOUR HENRY COCKSHUTT,  
*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

I have the honour to present herewith for your consideration the Second Annual Report of the Minimum Wage Board.

Respectfully yours,

W. R. ROLLO,  
*Minister of Labour.*

Toronto, February 23rd, 1923.



TORONTO, February 16th, 1923.

THE HONOURABLE W. R. ROLLO,  
*Minister of Labour,*  
Parliament Buildings,  
Toronto.

SIR,

I have the honour to submit herewith the Second Annual Report of the Minimum Wage Board.

I have the honour to be, Sir,

Your obedient servant,

J. W. MACMILLAN,  
*Chairman.*





# ANNUAL REPORT

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## MINIMUM WAGE BOARD

### 1922

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In this, the Second Annual Report of the Minimum Wage Board of Ontario, it has become possible, for the first time, to show something of the results of the Board's action. These results are surprisingly good, when it is remembered that the orders of the Board have been issued in the midst of a period of trade depression. At such a time unemployment is general; factories operate on short time or close down altogether; the demand for workers of every kind slackens; and the bargaining power of labour is at its lowest point. Then wages inevitably fall.

Had the orders of the Board done nothing more than check this tendency to lower wages their enforcement would have been well worth while. But the statistical tables given on later pages of this report show that wages in the trades dealt with have advanced rather than receded.

The Board has learned of factories where a cut in wages was halted in anticipation of the issuing of the orders of the Board. Complaints have come regarding establishments where the purpose of the management plainly was to take full advantage of the comparative helplessness of the working force and reduce wages to the lowest extreme. We have been able to prevent this. The minimum wage lines have become defences behind which the workers found shelter. Such grasping and destructive plans have been defeated by the law which recognizes the right of the worker to live. Such employers are sternly told "thus far and no farther shalt thou go."

Unfortunately, it is impossible to gather and tabulate statistics which would show how far this resistant and negative consequence of the Board's operations has extended. One cannot tabulate an intention nor measure a loss which was prevented. Our statistics show that the workers are better off in the trades concerned than they were before the orders went into force. It is reasonable to infer that without the protection afforded by these orders they would have been much worse off.

It is also reasonable to infer that under happier trade conditions the gain to the workers would have been much greater. When trade is expanding and confidence prevails, when everybody who wants work can get work, when there are no soup kitchens nor knots of unemployed on the street corners, wages tend to rise. Then, any effort such as a Minimum Wage Board makes falls in with the prevailing tendencies, and acts as a stimulus which provokes increases all down the wage sheets. Such was the condition a few years ago. Such will undoubtedly be the condition a few years hence. At the present time, however, the work of the Board has been all uphill, and it presents this report with much gratification because it has been enabled to accomplish so much in untoward times.

We do not forget to share the credit with those representatives of employers and employees who have assisted us in the formation of our orders. It would

have been easy for any group of employers to presume upon their comparative strength in this period of depression to refuse co-operation with the Board and to insist that they be left free to have their own will with labour. They have not done this. They have been willing to acknowledge the right of the worker to live from her work and have joined with the Board in framing the orders which forbade wages below the living level.

And on the other hand it would have been easy for employees, suffering as so many of them do from enforced idleness, to become bitter and resentful, and either decline to sit in conference with employers and the Board, or to demand such minimum levels as would be impossible of enforcement at this time. They have not taken this unreasonable attitude, but have quite earnestly assisted the Board in drawing those lines which forbade wages upon which it was clearly impossible that the worker could support herself in independence.

### COST OF LIVING BUDGET.

It is obvious that wage-rates which are determined by the cost of living require revision as prices rise or fall. Foreseeing this, the Board soon after it began work resolved to revise its budgets each year.

It is always permissible that a group of interested persons, representing either employers or employees, should ask at any time for a revision of the prescribed wage-rates in consequence of changes in the cost of living. The Board had no desire to forbid such applications, but it felt that there would be no regularity nor consistency in their arrival. Perhaps no such applications would come. Perhaps many would come, in rapid succession. Perhaps some trades would demand them while others did not. Thus the business of revision would have been most unbusinesslike, and a steady and sustained conformity between the orders of the Board and the current expenses of livelihood would have become highly improbable.

To avoid this haphazard state of things, and to deal justly by both employers and employed, the Board decided to revise each order on the anniversary of its going into force. That means that during the fiscal year 1922 there have been five revisions. In none of these did the Board find justification for altering its rates. The revised budget for saleswomen in Toronto is given below. It is dated in June, and a comparison of the several items in it with the budget of the preceding year, published in our first annual report, will show in what particulars prices had changed. The cost of clothing had decreased, while the car-fare had become greater. The cost of board and lodging remained unchanged. The total sum was so slightly affected that the wage-levels in the order were not altered.

Board and Lodging at \$7.00 per week. . . . .	\$364 00
Clothing:	
Footwear and repairs, 3 prs., \$7.00, \$5.00, \$4.00; rubbers, \$1.00; repairs, \$2.00. . . . .	\$19 00
Stockings, 8 prs. . . . .	6 75
Underwear. . . . .	8 50
Nightgowns. . . . .	4 00
Petticoats and bloomers. . . . .	5 00
Corsets, 3 prs. . . . .	4 50
Corset covers. . . . .	3 00
Kimono. . . . .	2 00
Hats, 2 hats. . . . .	12 00
Suits (1½ cost, to wear 2 years). . . . .	17 00
Winter coat (½ cost, to wear 2 years). . . . .	10 00
Winter dresses (½ cost, to wear 2 years). . . . .	7 50
Summer dresses, 2 or 3. . . . .	12 00

Clothing—*Continued.*

Shirt waists, 3.....	\$8 25	
Sweater.....	3 25	
Aprons.....	2 50	
Handkerchiefs.....	2 00	
Gloves.....	5 00	
Scarfs.....	1 25	
Umbrella to last 2 years.....	1 50	
Total expense for clothing.....		129 00
Sundries:		
Laundry.....	\$39 00	
Doctor, dentist, optician.....	20 00	
Car fare.....	39 00	
Reading matter.....	6 00	
Postage and stationery.....	5 00	
Recreation and amusement.....	23 00	
Church and charity.....	10 00	
Incidentals, including brush, comb, soap, tooth paste, talcum powder, nail file, shoe polish, hand lotion, pins, needles, thread, whisk, shoe laces, etc.....	15 00	
Total expense for sundries.....		157 00
Total expense for year.....		\$650 00
Board and lodging per week.....	7 00	
Clothing per week.....	2 48	
Sundries per week.....	3 02	
Totals for week.....		\$12 50

## COMPARATIVE STATISTICS.

Five of the Board's orders had been in force for at least a twelve-month at the completion of the fiscal year. Hence we are able to present tables in which wage conditions are compared as before each order was issued, and after it had been in force for a year. It is impossible to be precise in stating the number who have received wage increases, owing to the fluidity of labour, but we have ventured upon a conservative estimate.

## ORDER NO. 1.

Governing female employees in the Laundries, Dye-works and Dry-cleaning establishments in Toronto.

	1921	1922
Number of firms reporting.....	32	39
Number of employees.....	685	797
Over 18 years.....	617	734
Under 18 years.....	68	63
Total weekly wages.....	\$8,888 94	\$10,865 07
Over 18 years.....	8,253 94	10,215 57
Under 18 years.....	635 00	649 50
Average weekly wages.....	12 98	13 63
Over 18 years.....	13 37	13 91
Under 18 years.....	9 33	10 39
Percentage of employees under 18 years.....	9.92%	7.8%
Average hours worked per week.....	44.8	45.5
Estimate of number of employees receiving increased wages.....		300

## Number of employees receiving:

Under \$7.....	1	..
\$7-\$8.....	1	..
8-9.....	4	2
9-10.....	19	35
10-11.....	60	58
11-12.....	70	73
12-13.....	192	218
13-14.....	100	94
14-15.....	94	91
15-16.....	66	74
16-18.....	51	39
18-20.....	19	11
20-22.....	16	15
22-Up.....	8	13

## ORDER No. 2.

This order governs a group of factories which naturally divides into two sub-groups, A and B.

## A

Female employees in Confectionery, Biscuit, Chocolate, Jam, Gum, Grocery Specialties, Crushed Fruit, Syrup, Pickles and Allied industries:

Number of firms reporting.....	1921	1922
	34	37
Total of employees.....	2,055	2,253
Over 18 years.....	1,478	1,634
Under 18 years.....	757	619
Total weekly wages.....	\$21,931 24	\$29,354 19
Over 18 years.....	16,253 24	23,346 77
Under 18 years.....	5,678 00	5,907 42
Average weekly wages.....	10 67	12 98
Over 18 years.....	10 99	14 20
Under 18 years.....	9 84	9 52
Percentage of employees under 18 years.....	28.07%	27.47%
Average hours worked per week.....	45.03	45.57
Estimate of number of employees receiving increased wages.....		343

## No. of employees receiving:

Under \$7.....	16	..
\$7-\$8.....	23	9
8-9.....	81	122
9-10.....	106	109
10-11.....	251	315
11-12.....	224	100
12-13.....	426	529
13-14.....	318	224
14-15.....	218	245
15-16.....	205	108
16-18.....	174	309
18-20.....	40	91
20-22.....	21	75
22-Up.....	9	11

## B

Female employees in Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries:

	1921	1922
Number of firms reporting.....	37	44
Total number of employees.....	981	1,420
Over 18 years.....	718	1,061
Under 18 years.....	263	359
Total weekly wages.....	\$13,225 12	\$19,552 37
Over 18 years.....	10,462 85	15,778 87
Under 18 years.....	2,762 25	3,783 50
Average weekly wages.....	13 45	13 77
Over 18 years.....	14 55	14 87
Under 18 years.....	10 50	10 53
Percentage of employees under 18.....	27.82%	25.28%
Average hours worked per week.....	48.09	46.08
Estimate of number of employees receiving increased wages.....		300
Number of employees receiving:		
Under \$7.....	..	1
\$7-\$8.....	7	..
8-9.....	18	75
9-10.....	65	97
10-11.....	114	120
11-12.....	59	86
12-13.....	122	327
13-14.....	95	113
14-15.....	100	238
15-16.....	131	101
16-18.....	146	209
18-20.....	35	55
20-22.....	15	27
22-Up.....	20	18

NOTE.—The large number of young girls recently employed pulls down the average wage, but the general increase in wages above the lowest levels shows how the experienced workers have gained.

## ORDER NO. 3.

Governing saleswomen and allied works in the Retail Stores of Toronto:

	1921	1922
Number of firms reporting.....	14	14
Total number of employees.....	3,059	3,139
Over 18 years.....	2,619	2,860
Under 18 years.....	440	379
Total weekly wages.....	\$42,226 50	\$43,988 00
Over 18 years.....	38,025 50	40,245 00
Under 18 years.....	4,201 00	3,743 00
Average weekly wages.....	13 80	14 01
Over 18 years.....	14 51	14 58
Under 18 years.....	9 54	9 85
Percentage of employees under 18 years.....	14.38%	12.07%
Average hours worked per week.....	50.4	48.5

## Number of employees receiving:

Under \$7.....	4	1
\$7-\$8.....	18	29
8- 9.....	120	230
9-10.....	130	130
10-11.....	112	111
11-12.....	115	87
12-13.....	391	460
13-14.....	356	453
14-15.....	442	399
15-16.....	421	363
16-18.....	447	396
18-20.....	187	260
20-22.....	118	110
22-Up.....	112	146

NOTE.—These figures represent 14 stores of the 821 employing saleswomen in Toronto. They are typical stores, but the immense number of employees in several of the largest of them smothers the information regarding the stores with only a few employees. We know from our inspection records that it was the girl in more or less solitary employment who most needed and received our aid. We had one case where the weekly wages were doubled. As complete statistics have not been gathered we make no attempt to estimate the number whose wages have been increased.

## ORDER NO. 4.

Governing Laundries, Dye-works and Dry-cleaning establishments in cities of more than 30,000 population, excepting Toronto.

	1921	1922
Number of firms reporting.....	23	23
Total number of employees.....	389	367
Over 18 years.....	337	330
Under 18 years.....	52	37
Total weekly wages.....	\$4,199 30	\$4,641 94
Over 18 years.....	3,714 00	4,331 12
Under 18 years.....	485 30	310 82
Average weekly wages.....	10 79	12 64
Over 18 years.....	11 02	13 12
Under 18 years.....	9 31	8 40
Percentage of employees under 18 years.....	15.43%	10.08%
Average hours worked per week.....	47.5	47.6
Number of employees receiving:		
Under \$7.....	7	..
\$7-\$8.....	12	5
8- 9.....	53	5
9-10.....	45	15
10-11.....	51	26
11-12.....	48	61
12-13.....	51	133
13-14.....	40	43
14-15.....	22	21
15-16.....	21	17
16-18.....	11	14
18-20.....	13	12
20-22.....	4	10
22-Up.....	9	5

## ORDER No. 5.

Governing Laundries, Dye-works and Dry-cleaning establishments throughout the Province, except in cities of over 30,000 population. Order No. 5 relates to the smaller towns, the preceding four orders having related only to the cities. It will be seen that there are few machine laundries outside of the cities. The Chinese have most of the trade in the smaller centres. As was to be expected, wages are lower than in the cities. We present two tables, the first of which shows a general picture of the state of the industry during the two years compared.

	1921	1922
Number of firms reporting.....	34	37
Total number of employees.....	324	323
Over 18 years.....	235	261
Under 18 years.....	89	62
Total weekly wages.....	\$3,376 04	\$3,543 53
Over 18 years.....	2,565 09	2,956 29
Under 18 years.....	810 95	587 24
Average weekly wages.....	10 41	10 96
Over 18 years.....	10 91	11 33
Under 18 years.....	9 21	9 47
Percentage of employees under 18.....	27.46%	19.19%
Average hours worked per week.....	50.63	49.2
Number of employees receiving:		
Under \$7.....	10	..
\$7-\$8.....	20	20
8- 9.....	78	31
9-10.....	46	41
10-11.....	42	56
11-12.....	31	74
12-13.....	47	70
13-14.....	25	11
14-15.....	12	5
15-16.....	13	7
16-18.....	5	4
18-20.....	..	5
20-22.....	5	3
22-Up.....	..	1

In the second table we have compared directly the 29 laundries under this order which were in operation at both times of inspection. It will be seen that the wages paid have increased and that there has been a substitution of adult workers for young girls. As the average wage for young girls has increased more than for adults, it is apparent that the more juvenile type of girl has been weeded out. This is as it should be, for laundry work is comparatively heavy.

	1921	1922
Number of firms reporting.....	29	29
Total number of employees.....	299	273
Over 18 years.....	212	222
Under 18 years.....	87	51

Total weekly wages.....	\$2,904 79	\$3,053 53
Over 18 years.....	2,116 34	2,560 29
Under 18 years.....	788 45	93 24
Average weekly wages.....	9 71	11 19
Over 18 years.....	13 70	13 76
Under 18 years.....	8 81	8 67
Percentage of employees under 18.....	29.09%	22.97%
Average hours worked per week.....	50.07	49.6
Number of employees receiving:		
Under \$7.....	10	..
\$7-88.....	18	13
8- 9.....	62	29
9-10.....	36	25
10-11.....	41	50
11-12.....	30	66
12-13.....	42	58
13-14.....	20	11
14-15.....	12	5
15-16.....	12	4
16-18.....	3	6
18-20.....	..	5
20-22.....	5	..
22-Up.....	..	1

### VARIATIONS IN WAGES.

Wide variations occur in the wages paid in the women's trades. This fact is so fundamental in Minimum Wage administration, and is, moreover, so little recognized by the public, that we are led to submit a few examples of wage variations.

Comparisons are constantly being made between one city and another, one province and another, and one trade and another, which imply that the same wage rates run evenly through any city or province or trade. The good employer sometimes thinks all other employers pay as generously as he does, and, contrariwise, the poor employer sometimes thinks that all other employers reward their help as meanly as himself.

Thus it becomes easy to conclude that the natural way to increase profits is to cut down on wages. Whereas, our experiences shows that an efficient business pays goods wages. The most profitable establishments are commonly those where the working force are neither over-worked nor underpaid.

The truth is that you may find two business establishments which seem to duplicate each other, handling the same goods, buying in the same market, selling in the same market, getting their labour from the same labour market, using the same machinery and situated within a stone's throw of each other, and yet the one establishment is paying wages ten per cent., twenty per cent., fifty per cent., and even in a rare instance, one hundred per cent. higher than the other. And, as a rule, the firm paying the higher wages is the more prosperous of the two.



Wage sheets of two textile factories in Toronto, showing how great may be the spread between two firms similarly situated and in direct competition with each other. The average wage in Factory No. 1 is \$13.16, while in Factory No. 2 it is \$6.85.

Weekly rate of wages	Number earning this rate	
	Factory No. 1	Factory No. 2
Under \$7.....	..	12
\$7-\$8.....	..	2
8- 9.....	2	1
9-10.....	15	1
10-11.....	29	..
11-12.....	31	..
12-13.....	61	3
13-14.....	39	1
14-15.....	25	1
15-16.....	39	1
16-18.....	35	2
18-20.....	14	2
20-22.....	5	..
22-Up.....	2	..

\* \* \* \* \*

Wage sheets of two large laundries in Toronto. At first sight it is not easy to say which is the better. It is rather surprising to discover that the average wage in No. 1 is 14% higher than in No. 2. This is due to the few unusually large wages. As a matter of fact more of the workers are well paid in No. 2. Thus an average does not determine "the greatest happiness of the greatest number."

Weekly rate of wages	Number earning this rate	
	Laundry No. 1	Laundry No. 2
\$9-\$10.....	20	..
10- 11.....	39	4
11- 12.....	16	24
12- 13.....	38	47
13- 14.....	13	9
14- 15.....	3	7
15- 16.....	4	13
16- 18.....	3	2
18- 20.....	2	..

\* \* \* \* \*

Wage sheets of two laundries in two of the smaller cities. These laundries are nearly of a size, and solicit custom-work after the same fashion. What reason can be given to explain why the highest wages in one plant should be lower than the lowest wages in the other?

Weekly rate of wages	Number earning this rate	
	Laundry No. 1	Laundry No. 2
\$7-\$8.....	3	..
8- 9.....	..	..
9-10.....	1	..
10-11.....	..	..
11-12.....	1	..
12-13.....	1	..
13-14.....	..	3
14-15.....	..	..
15-16.....	..	3
16-18.....	..	1

We add a comparison of wages in the same laundry in an important city before and after the enforcement of the Board's order, as an instance of what the Board claims to be the natural result of its work: more efficient, mature and better-paid workers, and a more prosperous business.

Weekly rate of wages	1921	1922
Under \$7.....	5	..
\$7-88.....	5	2
8- 9.....	5	..
9-10.....	..	..
10-11.....	2	5
11-12.....	..	..
12-13.....	..	7
13-14.....	..	1

In 1921 there were 17 girls employed; of this number 7 (or 41.18%) were under 18 years of age. In 1922 there were 15 girls employed; of this number 2 (or 13.3%) were under 18 years of age.

#### ORDERS ISSUED IN THE FISCAL YEAR 1922.

During the past fiscal year the Board has issued fourteen orders, dealing with at least sixty trades, and covering some 53,000 female workers. These trades have been assembled in suitable groups. The orders are printed at the end of this report.

#### ORDERS NO. 7, 8, 9.

This group has been assembled on the basis that the trades within it commonly employ large numbers of young girls. It had been dealt with, in 1921, for the city of Toronto, and the order was extended with suitable modifications to the other portions of the Province, as the orders show.

#### CONFECTIONERY AND ALLIED TRADES.

	No. of Factories	No. of Employees
Cities over 30,000, excepting Toronto.....	16	556
Rest of the Province.....	19	519

#### PAPER BOX AND ALLIED INDUSTRIES.

Cities over 30,000, excepting Toronto.....	4	101
Rest of the Province.....	12	106

#### ORDERS NOS. 6, 10.

In like fashion all the saleswomen in retail stores of the Province have been brought within the scope of the Board's orders. On account of the lack of reliable lists of stores and of those of them which employ saleswomen it has not been easy to handle the problem of this trade in a satisfactory manner. Nevertheless, in the larger cities of the Province a door-to-door canvass was prosecuted. It may be of interest to learn that women are employed as clerks as follows:

	No. of Stores	No. of Saleswomen
Toronto.....	821	4,664
Hamilton.....	320	2,300
Ottawa.....	285	2,017
London.....	84	758
Windsor.....	43	203

These figures are probably lower than most people would guess, but they are accurate to a degree superior to those found in most statistics.

For all of the Province outside these larger cities we have gathered information in a number of ways. It would manifestly have meant a long delay to have interrogated every retail store in Ontario. No lists existed showing where women were employed. Accordingly we gathered evidence from several hundred typical stores, situated in all parts of the Province. We have compiled lists which serve our purpose. We have distributed about 13,000 copies of the order relating to these stores. Our estimate is that not less than 30,000 women are working as saleswomen under the protection of Order No. 10.

#### ORDERS NO. 11, 12.

The telephone industry is unique in many ways. First, there is one big company, the Bell Telephone Company, employing most of the operators in the Province. Second, there are over 650 smaller companies, nearly all of whom employ women, but in all sorts of ways. A great many exchanges are of what may be called a "slack-time" character, requiring the constant proximity of the attendant, but not her constant attention. Hence, the wage rates for these smaller exchanges were based on the number of subscribers at each exchange. Third, there is the host of scattered operators in business establishments of all sorts, many of whom combine other duties with that of answering calls. As these other duties are part of the employment and the attention to the telephone is commonly the basic element in the employment, we include all this class as telephone operators.

#### NUMBER OF TELEPHONE OPERATORS.

In Toronto:	
Bell Telephone Co. . . . .	2,303
In private establishments. . . . .	1,000
In cities over 30,000, excepting Toronto:	
Bell Telephone Co. . . . .	779
In private establishments. . . . .	500
In the rest of the Province:	
Bell Telephone Co. . . . .	1,545
Independent Telephone Companies. . . . .	1,000
In private establishments. . . . .	250

#### ORDERS NO. 13-16; 17-20.

The textile trades and needle trades are two large groups, presenting several interesting dissimilarities. The needle trades tend to concentration in the larger cities, to shorter hours, to the employment of adults and to the organization of the workers. On the other hand the textile factories (spinning, knitting and weaving) are widely scattered, with much variation in the hours, more juvenile labour and an entire absence of the organization of employees.

#### TEXTILE TRADES.

Female employees in Toronto. . . . .	1,678
In cities over 30,000, excepting Toronto. . . . .	2,957
In the rest of the Province. . . . .	5,656
	<hr/>
	9,291

#### NEEDLE TRADES.

Female employees in Toronto. . . . .	7,418
In cities over 30,000, excepting Toronto. . . . .	870
In the rest of the Province. . . . .	1,218
	<hr/>
	9,506

## HOURS OF LABOUR.

In last year's report we called attention to the anomalous condition in Ontario respecting women's hours of labour. The Legislature has since amended the Minimum Wage Act giving the Board power to fix the maximum hours for which the minimum wages shall be paid. The workers may thus work longer hours, but must be paid extra, on an overtime basis.

During the short time intervening between the passing of this amendment and the close of the fiscal year the Board made several inquiries as to the hours which prevail in the trades. The following tables show what these are, and make it plain that the same law of variation which governs the pay-sheets reigns also over the time-schedules.

## LAUNDRIES, DYE-WORKS AND DRY-CLEANING ESTABLISHMENTS.

	Toronto	Cities over 30,000 except Toronto	Rest of Province
Under 45 hrs. per week.....	11	5	3
Over 45 " " " and up to 48.....	11	12	9
Over 48 " " " " " 50.....	12	5	12
Over 50 " " " " " 55.....	1	5	6
Over 55 " " " " " .....	..	..	1

## CONFECTIONERY AND ALLIED TRADES.

	Toronto	Cities over 30,000 except Toronto	Rest of Province
Under 45 hours.....	14	7	5
" 48 " " " " " .....	17	2	2
" 50 " " " " " .....	2	6	4
" 55 " " " " " .....	1	2	1
" 55 " " " " " .....	..	..	1

## PAPER BOX AND ALLIED TRADES.

	Toronto	Cities over 30,000 except Toronto	Rest of Province
Under 45 hours.....	2	2	3
" 48 " " " " " .....	29	..	..
" 50 " " " " " .....	3	2	4
" 55 " " " " " .....	1	..	1

## TEXTILES.

	Toronto	Cities over 30,000 except Toronto	Rest of Province
Under 45 hrs. per week.....	11	4	9
" 48 " " " " " .....	12	1	10
" 50 " " " " " .....	5	7	58
" 55 " " " " " .....	1	1	39
Over 55 " " " " " .....	..	..	2

## NEEDLE TRADES.

	Toronto	Cities over 30,000 except Toronto	Rest of Province
Under 45 hrs. per week.....	150	29	13
" 48 " " " " " .....	15	6	9
" 50 " " " " " .....	4	1	6
" 55 " " " " " .....	1	1	..

We do not insert tables of hours for retail stores because, as already explained, we have been forced to deal with this trade without making our investigations exhaustive. We also omit any summary of hours in the telephone exchanges because of the "slack-time" nature of much of the work, which precludes exact statement or fair comparison with other trades.

As the year closes the Board is conferring with representatives from the textile industry, which a number of reasons appear to mark out as suitable for the Board to begin with. It is perhaps the chief woman-employing factory trade in Ontario. It is a clearly defined trade, not merging gradually, as many do, into other trades. The factories range from the smallest in size to the largest in size. They are widely scattered. Most of all, the work-periods in the factories vary to an uncommon degree.

### CHILD LABOUR.

One of the typical and unfortunate results of general unemployment is reflected in the statistics we present. That is the substitution of juvenile for adult labour. Both because the men's trades are more subject to shut-downs than the women's trades, and because the needs of the family require that the children earn while their father is forced to be idle, large numbers of young girls are drafted into industry at such a time. Thus the normal relationship is reversed, and the parents become dependent on their children—a condition which, if carried far enough and maintained long enough, is destructive of wholesome national life and fatal to progress. If the rising generation is sacrificed in order to salvage the wreckage of the existing generation civilization is at a standstill.

The Adolescent School Attendance Act of 1919 represents an effort on the part of the organized society of this Province to follow nature's leading, and allow children to possess their childhood. It earmarks immaturity as a time of preparation for life, and aims at the development of a population well-instructed and well-trained, in anticipation of the duties and burdens of maturity. There is a clause in this act which allows permits to be granted, under certain circumstances, by which children may be exempted from school attendance and set to work. So boys and girls of 14 years of age are sometimes taken from school to spend long hours each day on their feet in ceaseless tending of machinery.

Several things have furthered a generous issuance of these permits. The lack of school accommodation in the rapidly growing cities; the cutting-off of the earnings of the head of the family; the disposition of many parents to set their children to work as soon as possible; the restiveness of children under school discipline; and mistaken standards in the administration of relief have all joined to turn young girls from the schools to the trades.

There is much variation in the way in which different towns have issued these permits. Some have entirely refused to issue them; some have granted them grudgingly and only after proof of exceptional need; some have bestowed them freely, without hesitation or discretion; some have granted them readily for a time and later refused to grant them at all; others have been provoked to moral indignation at the notion that permits were required.

It is impossible not to sympathize with the officials whose duty it is to grant or refuse these permits. The cases are often obscure, sometimes pitiful. To refuse a permit is to offend, while there is no organized body of public opinion to support an enlightened officer in defending the interests of the child and of society against the demands of insistent parents and employers. None the less,

the spectacle of strong and skilled men remaining idle and unproductive while children feed them is one to shock an intelligent and progressive community. One is led to ask whether some organization of the labour market is not possible by which idle adults shall be put to work before the children are taken from school. Or, if that cannot be gotten immediately, if the greatest care should not be exercised to preserve to every child possible the precious inheritance of its youth.

The Adolescent Act forecasts a time when a new apprenticeship system shall be devised suited to present-day industry, by which each child shall receive such a training as shall make it an efficient worker and an intelligent citizen. The authorities of education and of industry will require to join together if this result is to be obtained. Experiments of much value are being carried forward in many places for this purpose. With the inevitable break-down of the ancient apprenticeship system under modern large-scale conditions, a new scheme is required which shall replace it and preserve to the community its greatest wealth, namely, the vital asset of a capable and progressive population. It is not fitting that the Province of Ontario, now rapidly becoming an industrial centre of great importance, should lag behind other communities in tackling this problem.

#### SOME QUESTIONS.

Under this heading we group a number of questions which are asked of us so frequently that we may fairly conclude that they represent an attitude of mind common to many people. We are glad to be asked such questions, and thus to be given an opportunity to explain our work.

By way of preamble, let it be remembered that a Minimum Wage Board does not fix wages. It merely draws lines below which wages may not go. For experienced workers these lines are drawn at the cost of living. For inexperienced workers the levels are lowered to fit the conditions of apprenticeship in the trades concerned. The Board has no authority above these prohibitory lines. Emulation between the workers is unhindered where the prizes are concerned. It is only the competition for crusts which is forbidden.

Q.—Has the low end of the wage scale been lifted to the level of the cost of living?

A.—All the lowest wages have been cut out. In Toronto, for instance, no trained woman worker in a retail store or most factories receives less than \$12.50 per week, and no young girl less than \$8.00 per week. The tables on another page show that in the laundries in smaller towns all the wages below \$7 per week have disappeared; while the number receiving less than \$10 a week (mostly apprentices) has been reduced from 154 to 92. So great is the variation in the wages paid, both as between similar establishments, and as between the several workers in any establishment, that the incidence of this prohibition falls in a quite varied and haphazard fashion. Some concerns have raised most of their wages, some have raised a few, and some none at all. All told, thousands of women and girls have been lifted from unsocially low wage levels into the region of independence and self-support.

Q.—Have the industries as a whole been injured?

A.—On the contrary, they have prospered. What shall we take as the test of prosperity? Shall it be the number of employees? Then, we note that the laundry-workers in Toronto have increased from 685 to 797; the paper

trade employees from 981 to 1405; the candy workers from 2055 to 2221; and in the fourteen typical retail stores selected the number has gone up from 3059 to 3139.

Shall we take the average wages as the test? Again, we note increases all along the line. The average woman worker in a laundry gets \$1.15 more each week; in a paper box factory, 32 cents more each week; in a retail store, 21 cents more each week, and in a confectionery factory, \$2.31 more each week. It is hopeless to attempt to explain the disparity between the increases. Women's wages vary in accordance with no law yet discovered. But we congratulate them all on their gains.

Q.—Are competing employers benefited?

A.—Yes. The better type of employer is protected against his wage-cutting competitor. One gentleman in Toronto, who manufactures for a Dominion-wide market, complained of the low wages paid in some of the other Provinces. He thought that minimum wage laws should exist either in all the Provinces or none. The Board was able to tell him of a firm situated within a few blocks of his own plant, in the same line of business, paying wages as low as it seemed possible to believe were being paid anywhere in Canada. This firm had been compelled to obey the order of the Board. Such short-range unsocial competition is probably more injurious and certainly more vexatious than if carried on from a distance. No one need travel far to find low wages.

Q.—Are influences toward industrial peace being created? In particular, what effect is noticeable upon men's employment?

A.—Minimum wage administration makes for industrial peace. One of the cardinal features of all good and lasting work by such a Board as ours is that it engages the assent and co-operation of both employers and employees. The fact that our field is a limited one, and that the moral principle of "the right to live from one's work" is so convincing, makes harmony possible. People who would dispute with each other about many other things will drop their weapons and shake hands over the proposal that working women should get enough to live on. And being drawn into friendly conference with each other, getting acquainted with each other, engaging in friendly debate with each other, revealing to each other surprising qualities of fairness and generosity, they grow to trust each other more and like each other better. The acrimony of other disagreements is abated, and the path to future conciliatory negotiations opened up.

It is a curious thing that the Board is sometimes asked if its orders do not serve to protect male workers against female competition; and again, if they do not do the very reverse. Our reply is that these orders protect both male and female labour. They advertise and gain public approval for the principle of the living wage. They foster better relations between employers and employed. They augment the self-respect of the workers by making them independent and assuring them of the sympathy of the organized community to which they belong.

Q.—Does the minimum become the maximum?

A.—The figures shown on other pages of this report disprove this foreboding. Wage increases are noticeable among the higher paid workers as well as among the lower paid. For instance, in the laundry trades in Toronto the women earning more than \$20 per week increased from 24 to 28; in the paper trades from 35 to 45; and in the confectionery trades from 30 to 78.

If one thinks of the typical wage sheet as a perpendicular pillar (which is what it looks like) with the low wages at the bottom and the high wages at the top, and the intermediate wages graded between the bottom and the top, what happens when the jack is put under this pillar and screwed up is that the whole pillar rises. It does not rise stiffly. There may be a telescopic effect, so that the top does not rise as much as the bottom. There may be displacements in some of the intermediate wage groups. But the whole pillar tends to rise. The top does not come down to meet the ascending bottom.

Q.—Are workers discharged because of the enforcement of minimum wage rates?

A.—The displacement of workers is inconsiderable. As the tables show, the number of employees has increased. So, for every girl that lost a job, more than one girl got a job.

The loss of their jobs by certain girls is anything but a social calamity. Business will never be efficient, nor give just returns to employer and employee alike, while it is run on orphanage principles. The problem of business is one problem and the problem of charity is another problem. The Board issues permits for lower wages to handicapped workers, and thus prevents their incapacity from dragging wage-levels down for normal workers.

The employer who disagrees with the Board's orders usually poses as the friend and benefactor of the girls he employs. He represents them as delighted with long hours and low pay, their only trouble being a fear lest some outside party (such as a Minimum Wage Board) should disturb their perfect bliss. But, when we have met these employees we have found that they would have preferred that their employer's benevolence had taken some other form.

There is a certain type of woman, shy, timid, perhaps rather slow, but faithful and steady, who is peculiarly liable to be kept on by an employer at low wages. Sometimes he vents his wrath at the order of the Board by discharging such an one. She is terrified at first, and her alarm is apt to be capitalized by such an employer and his friends. Now, such a dismissal is perhaps what that girl needed. We have in mind two girls, one in an eastern city of the Province and one in a western city, who wrote piteous letters to the Board when they had been dismissed. They felt as if the very earth were rocking under their feet. But within a very few weeks each of these girls had found a new job at greatly increased wages.

However, most employers are not so splenetic. They know what it costs to break in new workers, and, moreover, are above such petty and futile attempts at retaliation. One of the foremost employers of female labour in Canada told us that he had found that his wage-cost in proportion to sales had been reduced as a result of the increases enforced by the Minimum Wage order. He had done more business, and could afford to pay more to his working force.

There are many causes leading to the discharge of workers. The amount of "hiring and firing" in most plants is larger than anyone who has not investigated the matter would suppose. Establishments having a labour turnover of 100% are not uncommon. Many trades are irregular in their very nature. Others are irregular because they run "as orders come in." All trades are subject to the cycles of general expansion and depression. Among so many causes it is practically impossible to isolate any dismissals due to Minimum Wage enforcement. All that can fairly be said is that it is never a cause of a general reduction of a working force, and that the few dismissals which result from it mean that an incompetent worker has here and there been replaced by a competent worker



As it happened, the order of the Board regarding saleswomen in retail stores went into force in one Ontario city just before Christmas. Of course, such stores always hire a large number of girls for the Christmas trade, and dismiss them when the holiday is past. Accordingly, one enterprising merchant summed up the number of girls who had been "let out" and accused the Minimum Wage Board of having forced their discharge. Fortunately, the Board had statistics in its possession which showed that more girls had been dismissed at the corresponding time a year before, when no Minimum Wage order had been in force.

### INTER-PROVINCIAL CONFERENCE.

The first report of the Board called attention to the resolution adopted by the Industrial Conference at Ottawa in September, 1919, which suggested that there should be co-ordination between the several Provinces in respect to Minimum Wage orders. Very shortly after the Board came into existence we began to correspond with the several Provincial Boards and governments, looking to some joint meeting where all matters of common interest might be discussed by those engaged in Minimum Wage activities anywhere in Canada, as well as this matter of co-ordination. Our approaches, from the very first, were cordially received on all hands, but it became apparent that there was a certain amount of reluctance to engage in such a conference until financial conditions had become more stable. Such was the position when our last report was written.

During the year 1922 we have continued our correspondence with the other Provinces, and find that the hesitation which some of them had felt has passed away. There is nothing now to delay the holding of an inter-Provincial conference except considerations as to a suitable time and place. However, it has not been easy to find a location and a date perfectly convenient for all who wish to attend. Those who would attend this gathering are scattered throughout the entire Dominion. Many of them give only part of their time to Minimum Wage work and have to consult the claims of their other occupations. The element of expense is also of importance.

Through these difficulties we have persevered and hope that the desired conference will be held early in 1923.

We have learned, through our correspondence, that some in each province dread the competition of supposedly lower wages in other provinces. It would seem to be manifest that they cannot all be right, if the laws of mathematics stand firm. One would say that two wages cannot each be lower than the other. Yet, our growing intimacy with wage-sheets has shown us that they may indeed all be right. There are undoubtedly low wages in every province. There is no such thing as a standard or prevailing wage level for any province. The foes of an establishment which pays good wages are in every quarter, both near at hand and far away. What is needed is not so much the protection of one province against another, as the protection of the better types of business establishments in every province against all the low-paying concerns, which are also in every province.

A frank recognition of this fact, on the part of those in each province who have the interests of Canadian working-women at heart, cannot help but do good. It will expose and dispel many false conceptions which are prevalent and it may unite the forces of justice and goodwill for the overthrow of practices which tend to depress and destroy the womanhood of the Dominion.

## INSPECTION AND ENFORCEMENT.

It is impossible to speak too highly of the assistance rendered the Board by the Factory Inspection Department. A regular inspection meeting is held by the Board each fortnight, which Mr. J. T. Burke, Chief Inspector, attends. All questions of inspection and enforcement are brought before these meetings, and complaints as to disregard or disobedience of the orders of the Board are then considered. The inspectorial staff, though busy enough with the duties of their own department, have willingly taken on new tasks arising from the orders of the Board. As they go their regular rounds they report as to whether our orders are properly posted in stores, factories, and other business establishments. Particular cases in their districts have been referred to them, and we have found them uniformly sympathetic and energetic in dealing with them.

During the past year, 24 inspection meetings have been held. 46 reports have been received from the Factory Inspection Department. These contain lists of places where the order is not posted, and, in addition, a good deal of information as to wages, employment, and the attitude of both employers and employees. Most of these items are readily disposed of, but a number grow into affairs of more importance, requiring correspondence, and, occasionally, a visit from some member of the Board. Visits of this kind by members of the Board have been paid to Ottawa, Sarnia, Clinton, Windsor, Chatham, Hamilton, London, Guelph and Peterboro.

Besides this information furnished by the Factory Inspection Department, there have been 88 complaints made directly to the Board. These complaints are of cases where the order is not posted, or the required wages are not being paid, or back-pay is being withheld. So far we have succeeded in settling all of these matters without recourse to law. Several firms have been inclined to be obstinate, but, in the end, have carried out the will of the Board.

We have been able, in every case, to shield employees who have sent us information. The Board has authority to inspect payrolls, and no need to divulge the source of its information. Naturally, a few frivolous and unreasonable complaints have reached us, but most of those who have appealed to us have had reason for their complaints.

The chief difficulty in our path arises from the ignorance of the public. The Minimum Wage Law is a new thing, and it takes time for everybody to hear of it. Our experience has so constantly been that we find friends wherever we go, and that our work has but to be known to be approved, that we have sought every opportunity to tell our story. A number of public meetings, in various towns and cities, have been addressed by members of the Board. We have sought and welcomed all the newspaper publicity procurable. We are publishing a calendar, setting forth in a vivid and attractive fashion the principles which underlie our efforts, and are hoping through its distribution to report to the citizens of Ontario what they are doing through us, their appointed servants for this purpose.

The calendar contains twelve statements, one for each month, which, taken together, may be called the creed or platform upon which our work is based. They are as follows, in monthly succession:

Old Man Ontario is determined that none of his daughters shall lack the necessities of life—even the insane and the criminals are to be fed, clothed and housed. And Industry, which takes the life's effort of thousands of working women, is commanded to do as much.

The average income of the Canadian people is probably the highest in the world. There is enough to give everybody fresh air, shelter, good food, decent clothing and simple comforts. The Minimum Wage Law of Ontario requires no more.

The right to live includes the right to earn a living. A woman worker should be able to pay her way. If a father gives free board to his daughter her employer has no right to put that gift in his pocket.

The "pin money" wage is socially unhealthful. It robs working women of their independence and makes some industries parasitic upon others. Many working women are supporting others besides themselves. They cannot stand the competition of girls who take "pin money" wages.

Every right-minded employer approves the minimum wage principle. He believes in paying living wages. An industrial group is an industrial family. The first charge on any industry should be the support of its members.

Men are what their mothers make them. Working girls of to-day are the mothers of to-morrow. Women, for various economic reasons, are the most helpless class of workers. No community can afford to stand aside and see them exploited.

The business which pays good wages is the natural enemy of the business which pays low wages. The one builds up society; the other degrades and destroys society. The decent employer deserves protection against "shyster" competition. Minimum wage-levels are his rampart against unscrupulous wage-cutting.

The minimum wage promotes competition between the workers for the prizes. It only forbids competition for the crusts.

A good employee earns and should get good wages. A good employer deserves and should get loyal service.

All the better things of life are built on income, as a house is built on its foundation. Health, intelligence, art, justice and wisdom can prevail only after physical needs are met. Carlyle said, "The heart of good citizenship is the Job."

To maintain a good standard of living in a community is to provide customers for stores and markets for factories. Too low wages means a population too poor to buy much and too ignorant to buy wisely.

#### A WORD TO EMPLOYERS.

Your co-operation has helped make strong the work of the Ontario Minimum Wage Board. We count you our friends and believe most of you regard us in the same fashion.

#### A WORD TO EMPLOYEES.

You are not only our friends, but our clients, so we remind you that no Minimum Wage Board can draw lines above the cost of living. Your own efforts will achieve the higher rewards. And Minimum Wage lines give you a safe start toward success.

The second difficulty lies in misapprehensions regarding the law. Some jump to the conclusion that the Board fixes wages, so that wages higher than its minimums are forbidden. Others forget that no law can compel any employer to engage or continue in employment any worker, any more than it can compel any worker to hire with or continue in the employment of any employer. Others are stirred by a hasty resentment against "government interference with industry," which is generally dispelled when they hear of wages as low as \$3 per week. Such objectors have generally visualized the Board as a formal and academic body, sitting aloof and indifferent, handing out its judgments without much knowledge of or care for the industries concerned. However, the composition of the Board, consisting of representatives of employers and employees; its methods of consulting with both sides; and the fact that all of its orders have been framed with the help and the agreement of carefully-chosen representatives of the trades dealt with, have pretty effectively protected the Board against this last accusation.

### THE FUTURE.

If it seems to any that the Board has lingered on its way, and that, after two years, all the working women of Ontario should have been brought within its protection, our answer is that we have chosen to advance securely rather than rapidly. We had before us the example of the disasters which overtook those Minimum Wage laws which made a flat rate for all industries. Such laws failed, not because the rates were unjust but because the industries affected were not consulted. Those Minimum Wage laws have been more successful which engaged the sympathy and help of the better elements in the industries. We have used the latter method, and have found strength in the wisdom and goodwill of many employers and employees. They have helped us because they discovered that Minimum Wage rates were good things, protecting at once the wages of the employees, the business of the employer, and the standard of living of the community.

We have not lingered, and we have made much progress. The major trades which employ women have been covered. The factories have been so far dealt with, that no large factory trade remains. The retail stores have been dealt with. These include many thousands of saleswomen, scattered throughout all sorts of stores in city, town, village and country.

Another group, commensurate in size with the factory and retail-store groups, is that of office-workers, with which the Board is engaged as the year closes. We have learned to expect variety everywhere, but this group has more than its share of variety. It ranges from the highly-efficient, highly-paid woman of the secretarial type, to the tiny waif who possesses no more than a few-weeks-long business course and a great ambition. It includes many very young girls, who are little more than messengers. It includes the girls in the doctor's and dentist's offices. And they are so very widely separated, and in such small groups, that they have no association nor cohesion together.

The hotels and restaurants have been studied by the Board during recent months. Here the problems are quite different from those in factories, offices and stores.

Then there are the trades which are different because the shreds of ancient apprentice systems still cling to them. Such are the dressmakers and milliners.

Another trade presenting unique features is that which has grown up in connection with modern amusements. Here hours are irregular and late, and employment is fitful beyond almost any other trade.

The problem of "home work" has also been forced on our attention. As cities develop industrially the practice of farming out work to women who work in their homes inevitably increases. There comes to be, in the clothing trades, an irregular gradation from the properly-equipped factory, down through contractors' shops, to the family group of foreign origin who baste and hem around the kitchen stove. Thus "sweating" appears and the undercutting of the better wages paid to factory operatives. It is not altogether a Minimum Wage problem, but some features of it come within the scope of our authority, and we have been seeking information regarding it.

### CONCLUSION.

As this report is written the news is published that Alberta has reorganized its Minimum Wage Board, and that the government of Quebec has publicly promised to put the existing law into operation in that province. Thus, the Dominion, westward from the Maritime Provinces, is covered by laws designed for the protection of women workers. Moreover, Nova Scotia possesses a similar law, not yet put into operation.

The Ontario Board counts this to be good news, not only because the way is thus opened for possible co-ordination of orders between the provinces, but also because it means such a widespread recognition of the value of the female citizenship of our Canadian nation.

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### ORDER NO. 7.

#### GOVERNING FEMALE EMPLOYEES.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag, Cheque Book and allied industries in cities of 50,000 population or over except Toronto.

(1) **MINIMUM.**—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars and Fifty Cents (\$11.50) per week.

(2) **INEXPERIENCED ADULTS.**—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars and Fifty Cents (\$9.50) per week for the first six months of her employment in the industry; and of Ten Dollars and Fifty Cents (\$10.50) for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) **YOUNG GIRLS.**—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; Nine Dollars (\$9.00) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee, and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee

upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE WORK.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) DEDUCTIONS FOR ABSENCE.—No deductions below the Minimum Wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(8) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(9) This order is subject to annual revision by the Board.

(10) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto; Phone, College 690.

(11) This order shall come into force and be effective on January 17th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

Toronto, December 17, 1921.

(*Minimum Wage Board.*)

## ORDER NO. 8.

### GOVERNING FEMALE EMPLOYEES.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries in cities and towns having population from 5,000 to 30,000.

(1) MINIMUM.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars (\$11.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars (\$9.00) per week for the first six months of her employment in the industry; and of Ten Dollars

(\$10.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) **YOUNG GIRLS.**—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars (\$7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents (\$8.50) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) **MAXIMUM OF INEXPERIENCED EMPLOYEES.**—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) **PIECE-WORK.**—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) **DEDUCTIONS FOR ABSENCE.**—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) **WAITING.**—An employee required to wait on the premises shall be paid for the time thus spent.

(8) **PENALTIES.**—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) **POSTING.**—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) **COMPLAINTS.**—Any female employee not being paid at least as much as this requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on January 17th, 1922.

J. W. MACMILLAN, *Chairman.*  
MARGARET STEPHEN,  
LYDIA M. PARSONS,  
H. G. FESTER,  
R. A. STAPELLS.

Toronto, December 17th, 1921.

(*Minimum Wage Board.*)

ORDER NO. 9.  
GOVERNING FEMALE EMPLOYEES.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries in all of the Province of Ontario excepting towns and cities of more than 5,000 population.

(1) MINIMUM.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Ten Dollars (\$10.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; and Nine Dollars (\$9.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars (\$6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents (\$7.50) per week for the second six months; and Nine Dollars (\$9.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adult and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.



(10) This order is subject to annual revision by the Board.

(11) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on January 17th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

Toronto, December 17th, 1921.

(*Minimum Wage Board.*)

### ORDER NO. 10.

#### GOVERNING THE FEMALE SELLING FORCE.

In Retail Stores throughout the Province, except in cities of more than 30,000 population.

(1) MINIMUM WAGE RATES.—No wage shall be less per week than is set forth in the following table:

Population groups	Experienced adults (over 18 years)	Inexperienced adults (over 18 years)	Young girls (under 18 years)
In cities and towns between 10,000 and 30,000.....	\$11 00	6 mos. at \$ 9 00 6 " " 10 00	6 mos. at \$ 7 00 6 " " 8 00 6 " " 9 00 6 " " 10 00
In cities and towns between 4,000 and 10,000.....	\$10 00	6 mos. at \$ 8 00 6 " " 9 00	6 mos. at \$ 6 00 6 " " 7 00 6 " " 8 00 6 " " 9 00
In towns and villages between 1,000 and 4,000.....	\$9 00	All inexperienced 6 mos. at \$ 6 00 6 " " 7 00 6 " " 8 00	
All below 1,000 and rural parts	\$8 00	6 " " \$6 00 6 " " 7 00	

(2) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls shall in neither case exceed twenty-five per cent. (25%) of the total female working force except where the total working force is less than four.

(3) PART TIME PAYMENT.—Females working for less than 36 hours in any one week may be considered to be part time employees, and shall be paid at rates not less than the established minimum wage rate reckoned on an hourly basis for the time they have worked in proportion to the normal week in vogue in the store or shop.

(4) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(5) POSTING.—Each establishment to which a copy of this order is sent by the Minimum Wage Board shall keep it posted in some place where it can be readily seen by the employees.

(6) This order is subject to annual revision by the Board.

(7) Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(8) This order shall come into force and be effective on and after April 17th, 1922.

(9) DEFINITION.—This order governs the selling force, and includes cashiers, parcellers, messengers and other employees working with the sales force, but not milliners, dressmakers, office workers, or factory workers.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

Toronto, Ontario, February 7th, 1922.

(*Minimum Wage Board.*)

### ORDER No. 11.

#### GOVERNING FEMALE OPERATORS.

In Telephone Systems in urban populations of 4,000 or more.

(1) Table of Minimum Weekly Wage Rates:

Population groups	Experienced adults (over 18 years)	Inexperienced adults (over 18 years)	Young girls (under 18 years)
Toronto.....	\$12 50	6 mos. at \$10 00 6 " " 11 00	6 mos. at \$ 8 00 6 " " 9 00 6 " " 10 00 6 " " 11 00
Other cities over 30,000 population.....	\$12 00	6 mos. at \$10 00 6 " " 11 00	6 mos. at \$ 8 00 6 " " 9 00 6 " " 10 00 6 " " 11 00
Cities and towns between 10,000 and 30,000.....	\$11 00	6 mos. at \$ 9 00 6 " " 10 00	6 mos. at \$ 7 00 6 " " 8 00 6 " " 9 00 6 " " 10 00
Cities and towns between 4,000 and 10,000.....	\$10 00	6 mos. at \$ 8 00 6 " " 9 00	6 mos. at \$ 6 00 6 " " 7 00 6 " " 8 00 6 " " 9 00

The schedule for young girls may continue after the worker has passed the age of 18 years, but she shall in no case receive less than the wages prescribed for an inexperienced adult of her own age.

(2) PART TIME PAYMENT.—Shall be calculated upon the proportion of the number of hours worked in any week to the number of hours in the normal weekly period at the exchange.

(3) PENALTIES.—Any violation of this order shall be punishable by fine or imprisonment. (See Section 22 of the Act.)

(4) POSTING.—Each establishment to which a copy of this order is sent by the Board shall keep it posted in some place where it can be readily seen by the employees.

(5) This order is subject to annual revision by the Board.

(6) COMPLAINTS.—Any female operator who does not receive at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone Collee 690.

(7) This order shall come into force and be effective on and after May 15th, 1922.

J. W. MACMILLAN, *Chairman.*  
 MARGARET STEPHEN,  
 LYDIA M. PARSONS,  
 H. G. FESTER,  
 R. A. STAPELLS.  
*(Minimum Wage Board.)*

ORDER No. 12.  
 GOVERNING FEMALE OPERATORS.

In Telephone Systems throughout the Province outside of urban municipalities of 4,000 or more population.

(1) Table of Minimum Weekly Wage Rates:

No. of Subscribers	Experienced Workers	Inexperienced Workers
Less than 200.....	No rates prescribed	No rates prescribed
200 to 400.....	\$7 00	First 6 months at \$5 00 Second 6 " " 6 00
400 to 600.....	\$8 00	First 6 months at \$6 00 Second 6 " " 7 00
Over 600.....	\$9 00	First 6 months at \$7 00 Second 6 " " 8 00

Subscribers shall be reckoned by subscriber-stations of each exchange, excluding extension sets on the same premises. Experience at any exchange shall count.

(2) PART TIME PAYMENT.—Shall be calculated upon the proportion of the number of hours worked in any week to the number of hours in the normal weekly period at the exchange.

(3) PENALTIES.—Any violation of this order shall be punished by fine or imprisonment. (See Section 22 of the Act.)

(4) POSTING.—Each establishment to which a copy of this order is sent by the Minimum Wage Board shall keep it posted in some place where it can be readily seen by the employees.

(5) This order is subject to annual revision by the Board.

(6) COMPLAINTS.—Any female operator who does not receive at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(7) This order shall come into force and be effective on and after May 15th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

(*Minimum Wage Board.*)

#### ORDER No. 13.

##### GOVERNING FEMALE EMPLOYEES.

In Textile factories (which includes all weaving, knitting, spinning and allied processes), in the City of Toronto.

(1) MINIMUM.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Twelve Dollars and Fifty Cents (\$12.50) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Ten Dollars (\$10.00) per week for the first six months of her employment in the industry and of Eleven Dollars (\$11.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry, Nine Dollars (\$9.00) per week for the second six months, and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and

young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule nor be included in the calculation. This rule shall not apply where the female working force is four or less.

(5) **PIECE-WORK.**—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) **PART TIME PAYMENT.**—Females working for less than 36 hours in any one week shall be paid at rates not less than the established minimum wage rate, reckoning on an hourly basis for the time they have worked in proportion to the normal week in vogue in the plant.

(7) **DEDUCTIONS FOR ABSENCE.**—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) **WAITING.**—An employee required to wait on the premises shall be paid for the time thus spent.

(9) **PENALTIES.**—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) **POSTING.**—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) **COMPLAINTS.**—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on August 1st, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS

(*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

#### ORDER No. 14.

##### GOVERNING FEMALE EMPLOYEES.

In Textile factories (which includes all weaving, knitting, spinning and allied processes) in cities of 30,000 population or over except Toronto.

(1) **MINIMUM.**—No experienced female employee of 18 years or over, shall be paid wages at a less rate than Eleven Dollars and Fifty Cents (\$11.50) per week.

(2) **INEXPERIENCED ADULTS.**—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Nine Dollars and Fifty Cents (\$9.50) per week for the first six months of her employment in the industry;

and of Ten Dollars and Fifty Cents (\$10.50) for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) **YOUNG GIRLS.**—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; Nine Dollars (\$9.00) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) **MAXIMUM OF INEXPERIENCED EMPLOYEES.**—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) **PIECE-WORK.**—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) **AVERAGING PIECE-WORK RATES.**—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) **DEDUCTIONS FOR ABSENCE.**—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) **WAITING.**—An employee required to wait on the premises shall be paid for the time thus spent.

(9) **PENALTIES.**—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) **POSTING.**—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) **COMPLAINTS.**—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on August 1st, 1922.

J. W. MACMILLAN, *Chairman.*  
MARGARET STEPHEN,  
LYDIA M. PARSONS,  
H. G. FESTER,  
R. A. STAPPELLS.

(*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

## ORDER No. 15.

## GOVERNING FEMALE EMPLOYEES.

In Textile Factories (which includes all weaving, knitting, spinning and allied processes) in cities and towns having population from 5,000 to 30,000.

(1) MINIMUM.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars (\$11.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars (\$9.00) per week for the first six months of her employment in the industry; and Ten Dollars (\$10.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars (\$7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents (\$8.50) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Telephone College 690.

(12) This order shall come into force and be effective on August 1st, 1922.

J. W. MACMILLAN, *Chairman.*  
 MARGARET STEPHEN,  
 LYDIA M. PARSONS,  
 H. G. FESTER,  
 R. A. STAPELLS.  
 (*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

### ORDER No. 16.

#### GOVERNING FEMALE EMPLOYEES.

In Textile Factories (which includes all weaving, knitting, spinning and allied processes) in all of the Province of Ontario excepting towns and cities of more than 5,000 population.

(1) MINIMUM.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Ten Dollars (\$10.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; and Nine Dollars (\$9.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars (\$6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents (\$7.50) per week for the second six months; and Nine Dollars (\$9.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period.



At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on August 1st, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

(*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

#### ORDER No. 17.

##### GOVERNING FEMALE EMPLOYEES.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in the City of Toronto.

(1) MINIMUM.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Twelve Dollars and Fifty Cents (\$12.50) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Ten Dollars (\$10.00) per week for the first six months of her employment in the industry; and of Eleven Dollars (\$11.00) per week for the second six months, after which period of one year she shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents (\$12.50) per week.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; Nine Dollars (\$9.00) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of

Twelve Dollars and Fifty Cents (\$12.50) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents (\$12.50) per week upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents (\$12.50) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) AVERAGING PIECE-WORK RATES.—The wage rates may be averaged for any pieceworker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS,

(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

## ORDER No. 18.

## GOVERNING FEMALE EMPLOYEES.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in cities of 30,000 population or over except Toronto.

(1) **MINIMUM.**—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Eleven Dollars and Fifty Cents (\$11.50) per week.

(2) **INEXPERIENCED ADULTS.**—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Nine Dollars and Fifty Cents (\$9.50) per week for the first six months of her employment in the industry; and of Ten Dollars and Fifty Cents (\$10.50) for the second six months, after which period of one year she shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents (\$11.50) per week.

(3) **YOUNG GIRLS.**—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; Nine Dollars (\$9.00) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents (\$11.50) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents (\$11.50) per week upon reaching the age of 18 years and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum of Eleven Dollars and Fifty Cents (\$11.50) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) **MAXIMUM OF INEXPERIENCED EMPLOYEES.**—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) **PIECE-WORK.**—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) **AVERAGING PIECE-WORK RATES.**—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) **DEDUCTIONS FOR ABSENCE.**—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 1<sup>st</sup>, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS.

*(Minimum Wage Board.)*

Toronto, August 16th, 1922.

#### ORDER No. 19.

##### GOVERNING FEMALE EMPLOYEES.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in cities and towns having population from 5,000 to 30,000.

(1) MINIMUM.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Eleven Dollars (\$11.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars (\$9.00) per week for the first six months of her employment in the industry; and of Ten Dollars (\$10.00) per week for the second six months; after which period of one year she shall be entitled to the full minimum wage of Eleven Dollars (\$11.00) per week.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars (\$7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents (\$8.50) per week for the second six months; and Ten Dollars (\$10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Eleven Dollars (\$11.00) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Eleven Dollars (\$11.00) per week upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Eleven Dollars (\$11.00) per week upon completing

a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) **MAXIMUM OF INEXPERIENCED EMPLOYEES.**—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) **PIECE-WORK.**—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) **AVERAGING PIECE-WORK RATES.**—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) **DEDUCTIONS FOR ABSENCE.**—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) **WAITING.**—An employee required to wait on the premises shall be paid for the time thus spent.

(9) **PENALTIES.**—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) **POSTING.**—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) **COMPLAINTS.**—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPPELLS,

(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

## ORDER No. 20.

## GOVERNING FEMALE EMPLOYEES.

In Needle Trades (which includes the making of garments, tents, awnings, flags and allied machine-sewing trades) in all of the Province of Ontario excepting towns and cities of more than 5,000 population.

(1) MINIMUM.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Ten Dollars (\$10.00) per week.

(2) INEXPERIENCED ADULTS.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars (\$8.00) per week for the first six months of her employment in the industry; and Nine Dollars (\$9.00) per week for the second six months; after which period of one year she shall be entitled to the full minimum wage of Ten Dollars (\$10.00) per week.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars (\$6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents (\$7.50) per week for the second six months; and Nine Dollars (\$9.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Ten Dollars (\$10.00) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Ten Dollars (\$10.00) per week upon reaching the age of 18 years and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Ten Dollars (\$10.00) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) AVERAGING PIECE-WORK RATES.—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost reckoned in proportion to the normal working hours in vogue in the establishment.

(8) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) COMPLAINTS.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. MACMILLAN, *Chairman.*

MARGARET STEPHEN,

LYDIA M. PARSONS,

H. G. FESTER,

R. A. STAPELLS,

(*Minimum Wage Board.*)

Toronto, August 16th, 1922.









FIFTH ANNUAL REPORT  
OF THE  
CIVIL SERVICE COMMISSIONER  
FOR  
ONTARIO

For the Year Ending October 31, 1922

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PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:

Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty  
1923



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Toronto, April 17, 1923.

TO HIS HONOUR,

HENRY COCKSHUTT, ESQ.,

*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour the Fifth Annual Report of the Civil Service Commissioner, being for the fiscal year ending October 31st, 1922.

E. C. DRURY,  
*Prime Minister.*





Toronto, April 17, 1923.

TO THE HONOURABLE E. C. DRURY,  
*Prime Minister of Ontario,*  
*Parliament Buildings.*

DEAR SIR,

I respectfully submit herewith my Fifth Annual Report for the fiscal year ending October 31, 1922.

Yours respectfully,

J. M. McCUTCHEON,  
*Civil Service Commissioner.*



Fifth Annual Report  
of the  
Civil Service Commissioner  
for Ontario

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TO THE HONOURABLE THE PRIME MINISTER OF ONTARIO.

SIR,

In compliance with Section 11 of The Ontario Public Service Act, 1918, I have the honour to submit my Report for the fiscal year ending October 31, 1922.

APPOINTMENTS.

As indicated in the Tables in the Appendix of this Report, the appointments to the Public Service, made during the year under Certificate required by The Ontario Public Service Act, 1918, were as follows: Permanent 818; temporary (new) 506; temporary (renewals) 955. Total 2,279.

This total represents a slight reduction in the number of appointments as compared with the preceding year.

The 818 certificates issued in connection with permanent appointments were distributed as follows: 515 temporary employees were appointed to the permanent staff; 180 new employees were appointed directly to the permanent staff; 68 permanent employees were promoted in position; 44 employees were re-appointed to the permanent staff; 8 permanent employees were transferred from one permanent position to another; and 3 permanent employees were transferred from one department to another.

The total number of new employees entering the Public Service during the year, appointed under Certificate, was 686. Of this number 180 were appointed to the permanent staff and 506 to the temporary staff.

Those appointed to the temporary staff include, (1) persons employed for a probationary period before being appointed to the permanent staff, (2) persons employed to do work of a purely temporary nature, such as that in connection with the Departmental Examinations under the Department of Education, (3) persons employed to assist departments during emergent periods.

Careful enquiry was made into the qualifications of all persons appointed to either temporary or permanent positions and as to the necessity for appointment before certificates were issued. Considerable success has attended the efforts made to have the age of entry into the Public Service lowered. Since the passing of The Ontario Public Service Superannuation Act, it has been particularly desirable that persons advanced in age should not be appointed, as such appointments place an undue burden upon the Superannuation Fund. Quite apart from this consideration, however, it is not in the best interests of the Province to have persons appointed to the Public Service after they have

reached an age when their health is uncertain and their faculties more or less impaired. The Province needs the services of strong, virile men and women, if its business is to be carried on in a highly efficient manner.

#### RESIGNATIONS.

The total number of employees who discontinued their duties during the year, as reported to my office, was 426. Of this number 143 resigned from the permanent staff, and 283 discontinued their duties on the temporary staff.

#### PROMOTIONS.

It is gratifying to know that there was a large number of promotions during the year. Over seventy employees were advanced in position. The continued recognition of the principle of promotion in the Public Service is not only stimulating employees to strive for advancement but is also proving an incentive to highly qualified men and women to enter the Service.

#### SALARIES

During the year, increases in salary were given on the basis of the Classification to employees who were entitled by merit to advancement. A large percentage of employees on the permanent staff are now at the maximum for their respective classes and will not be entitled to further increases until they secure promotion. Those who have not attained the maximum should be advanced by successive steps until it is reached. The best results would be obtained if increases on the basis of the Classification were made annually on the merit principle.

#### ATTENDANCE OF EMPLOYEES.

With the object of securing punctuality and regularity in the attendance of employees in the Civil Service, the following Regulation was approved by Order-in-Council, dated November 10, 1921.

"Every employee in the Public Service whose regular duties are discharged in the office in which he or she is employed shall be required to attend punctually during the time prescribed for the transaction of official business.

"The hours of attendance to be observed by employees in the Civil Service at Toronto shall be from 9 a.m. until 5 p.m. each day, excepting Saturdays.

"The hours of attendance on Saturdays shall be from 9 a.m. until 12 noon.

"One hour and a half shall be allowed for lunch from 12.30 until 2 p.m., or at such other time, in special cases or to meet the requirements of the office, as the official in charge, with the approval of the deputy head, may determine.

"Where an employee fails to observe the hours of attendance required by these Regulations, such employee shall report the reason to the deputy head or official in charge.

"Deputy heads shall report on attendance monthly to their ministers, and copies of all such reports shall be furnished to the Civil Service Commissioner, who shall report from time to time to the Lieutenant-Governor in Council on the state of attendance in the various departments."

Some improvement in the attendance has resulted from the passing of this Regulation, but if it were strictly and uniformly enforced and properly observed by every employee in the Service, considerable economy would accrue, the dispatch of public business would be greatly facilitated, and one of the greatest obstacles to efficiency in the Public Service would be removed.

## SUPERANNUATION.

The operation of The Ontario Public Service Superannuation Act is having a stabilizing effect upon the Service and is consequently resulting in economy in the matter of labour turn-over. It is resulting in fewer resignations and in producing a feeling of contentment on the part of employees generally.

During the year, sixty-five employees were superannuated. Of this number, eighteen were retired on account of physical disability. Provision is made under the Act for the re-employment of such persons upon recovery.

The operation of this Act makes essential the keeping of accurate records relating to the appointment and the continuity of the service of all employees in the Public Service. It is, therefore, highly desirable that all appointments to the permanent staff should be approved by Order-in-Council and that all leaves of absence, due to illness or other cause, should be made in compliance with the provisions of The Ontario Public Service Act. It is in the interest of all employees that this procedure should be followed as a matter of general practice.

## EFFICIENCY AND ECONOMY

For years the idea has prevailed generally that public service is less efficient than private. But with the gradual introduction of improved business methods in the conduct of public affairs, this view is passing. Personnel problems in the public service are now being given very much greater attention by governments than heretofore. The principle of promotion is beginning to receive the recognition it deserves, and is stimulating the ambition of the public employee. A scientific promotional system should be based upon practical service records of employees. Such records are really indispensable in determining proper promotions.

Owing to the many factors involved, however, it is not an easy matter to obtain accurate efficiency ratings of employees. In the last analysis, the efficiency of an employee resolves itself into two positive elements—quantity of work and quality of work. All other factors are subsidiary. Where work is measurable, there is no difficulty in determining the quality and the output and keeping a record of it expressed in production units. The difficulty arises in determining the efficiency rating of employees engaged wholly or partly upon work which is not susceptible to precise measurement. Four factors which afford a proper basis for determining the rating of the efficiency of such employees are carefulness, speed, industry and knowledge of work. To these may be added initiative and sense of responsibility.

To insure the effectiveness of an efficiency rating system we must have definite factors of efficiency, both for work that is susceptible to precise quantitative and qualitative measurement and for work that is not measurable in precise terms. We must also have scientifically determined standards by which to gauge efficiency in each of its factors, and well-defined machinery for controlling, co-ordinating, and reviewing the methods and records of those responsible for the ratings, including carefully drawn regulations and instructions.

Comparatively little has been done in Canada in the matter of keeping efficiency records of employees in the Public Service. But the adoption of the promotional principle necessitates the keeping of such records if promotions are to be made upon a sound basis. The value of recording in a systematic manner, the quantity and the quality of the work of every employee in the government service is unquestioned as a principal factor in obtaining personnel control.

Real progress in this important feature cannot be made until all departmental heads are convinced of the practical value of such records and willingly co-operate in their maintenance. An important duty of officials in charge of working forces is to record the quality and the quantity of the work performed by each employee, and to observe his faithfulness, initiative, loyalty, sense of responsibility, and his attitude towards his fellow-workers and his work. I would urge upon the administrative officers of each department the desirability of making a start in the systematic recording of the efficiency of employees. The adoption of a sound plan will eliminate guess work and doubt when promotions and salary advances are under consideration. A beginning might be made by keeping an accurate record of daily attendance, punctuality, vacation, and sick leave, and at least some approximate record of the quality and the quantity of routine work, and of the willingness, industry, and initiative of each employee. No increase in salary, or advantageous transfer should take place unless justified by this record.

Such records would also serve as an important factor in determining the number of employees required to carry on the work, and would doubtless in many cases lead to a reduction in staffs. It is imperative, in the interest of economy, that the work of each department should be accomplished with a minimum number of employees.

The reason that governmental agencies are open to the charge that they cost more and are less efficient than private enterprises, is that the merit system operates in the one and not in the other. To the extent to which governments adopt the merit principle do they approach the sound business basis upon which private enterprises rest. Merit should be made the basis of entry into the public service, and of continuance and promotion therein. The adoption of the merit system should in no way conflict with the principles underlying representative government. It simply urges the selection of the best instrumentalities and methods in conducting the administration of public affairs. The success of democracy in no small measure depends for its strength upon the efficiency of governmental agencies; and this it is the function of the merit system to secure. The greatest publicity should attend the administration of public affairs, and a government is well advised when it adopts and maintains sound business principles in the carrying out of its policies. Through legislation and administrative policy the business of governments can be established on such a high plane as to set an example and standard for the emulation of private enterprises.

Respectfully submitted,

J. M. McCUTCHEON,  
*Civil Service Commissioner.*

## APPENDIX

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SUMMARY OF CERTIFICATES ISSUED.  
PERMANENT APPOINTMENTS.  
TEMPORARY APPOINTMENTS (New).  
TEMPORARY APPOINTMENTS (Renewals).





## SUMMARY OF CERTIFICATES

Issued during the Fiscal Year ending October 31, 1922

Departments	Permanent	New Temporary	Temporary Renewals
Office of the Lieutenant-Governor . . . . .	1	...	...
Department of The Prime Minister and President of the Council . . . . .	3	7	16
Department of Agriculture . . . . .	78	71	20
Department of The Attorney-General . . . . .	250	38	81
Department of Education . . . . .	62	142	122
Department of Game and Fisheries . . . . .	15	7	11
Department of Labour . . . . .	22	36	69
Provincial Board of Health . . . . .	20	22	50
Department of Lands and Forests . . . . .	14	14	65
Department of Mines . . . . .	6	4	59
Department of The Provincial Secretary . . . . .	248	56	73
Department of Public Highways . . . . .	7	59	171
Department of Public Works . . . . .	46	8	34
Department of The Treasurer . . . . .	44	36	169
Audit Office . . . . .	2	6	15
Totals . . . . .	818	506	955
Grand Total . . . . .			2,279

## CERTIFICATES ISSUED FOR

DURING THE FISCAL YEAR

OFFICE OF THE

Name

Position

Thomson, Joseph R. . . . . First Assistant Secretary . . . . .

## DEPARTMENT OF THE PRIME MINISTER

Harrison, Nettie L. . . . . Clerk Stenographer . . . . .  
 Woltz, Reita . . . . . Clerk Stenographer . . . . .  
 Hamlin, Dorothy H. . . . . Senior Clerk Stenographer . . . . .

## DEPARTMENT OF

Netterfield, Harold . . . . . Office Boy . . . . .  
 Atkin, Ray . . . . . Agricultural Representative for Hastings County . . . . .  
 LeDrew, H. H. . . . . Professor of Economics and Rural Sociology . . . . .  
 Eadie, J. D. . . . . Foreman . . . . .  
 McClelland, P. . . . . Herdman . . . . .  
 Levere, J. . . . . Teamster . . . . .  
 Clare, S. . . . . Teamster . . . . .  
 Grier, J. . . . . Teamster . . . . .  
 Kerr, James G. . . . . Carpenter . . . . .  
 Smirle, T. . . . . Labourer . . . . .  
 Miller, Justus . . . . . Agricultural Representative for Essex County . . . . .  
 Froom, Ruby W. . . . . Clerk Stenographer . . . . .  
 Reilly, E. E. . . . . Enumerator . . . . .  
 Jarvis, Gerald Le Roy . . . . . Demonstrator in Apiculture . . . . .  
 Thomson, Margaret M. . . . . Assistant Librarian . . . . .  
 Hallett, Annie . . . . . Librarian . . . . .  
 Reek, Robert W. . . . . Director . . . . .  
 Colquette, R. D. . . . . Professor of Marketing Economics . . . . .  
 Brodie, George A. . . . . Organizer . . . . .  
 Wickware, Ora G. . . . . Clerk Stenographer . . . . .  
 Reid, Robert B. . . . . Senior Clerk . . . . .  
 Marcellus, Francis N. . . . . Professor of Poultry . . . . .  
 Ebert, John F. . . . . Fruit Pests Inspector . . . . .  
 Cox, Fanny B. . . . . Clerk Stenographer . . . . .  
 Axton, Lionel Charles . . . . . Junior Clerk . . . . .  
 Chapman, Ethel M. . . . . Assistant Superintendent of Women's Institutes . . . . .  
 MacLennan, A. H. . . . . Professor of Horticulture . . . . .  
 Quail, Edward J. . . . . Demonstrator in Farm Economics . . . . .  
 Manning, Mary I. . . . . Clerk Stenographer . . . . .  
 King, Harriett M. . . . . Clerk Stenographer . . . . .  
 Dewan, Patrick M. . . . . Lecturer . . . . .  
 Hamilton, Alice M. . . . . Clerk Stenographer . . . . .  
 Young, John P. . . . . Publicity Representative . . . . .  
 Fowke, Ronald D. . . . . Clerk and Postmaster . . . . .  
 Wallace, Jessie M. . . . . Junior Clerk Stenographer . . . . .  
 Wood, Elsie . . . . . Clerk Stenographer . . . . .  
 Winton, George . . . . . Florist . . . . .  
 Martin, Alice Hilda . . . . . Clerk Stenographer . . . . .  
 Schofield, Dr. Frank W. . . . . Instructor in Parasitology and Pathology and Director  
 of Laboratory Research . . . . .  
 McIntosh, Dr. Robert A. . . . . Instructor in Obstetrics, Diseases of Cattle, Sheep and  
 Swine, Clinics and Practice . . . . .  
 Ansell, Clifford . . . . . Stationary Engineer . . . . .  
 Reid, Margaret G. . . . . Instructor in Household Art . . . . .  
 McConkey, Oswald . . . . . Lecturer in Field Husbandry . . . . .  
 Stenkley, John C. . . . . Associate Professor of Animal Husbandry . . . . .  
 Hilborn, G. M. . . . . Assistant Librarian . . . . .  
 King, Rose . . . . . Junior Laboratory Assistant . . . . .  
 Riley, C. W. . . . . Enumerator . . . . .  
 Costello, Mildred . . . . . Junior Clerk . . . . .

## PERMANENT APPOINTMENTS

ENDING OCTOBER 31, 1922

## LIEUTENANT-GOVERNOR.

Branch or Office	Salary	Date of Certificate
.....	\$600 00 per annum.....	Nov. 8

## AND PRESIDENT OF THE COUNCIL

Prime Minister.....	\$900 00 per annum.....	June 26
Civil Service Commissioner.....	900 00 “.....	June 28
Prime Minister.....	1,200 00 “.....	Oct. 30

## AGRICULTURE

Institutes and Dairy.....	\$625 00 per annum.....	Nov. 12
.....	1,800 00 “.....	Nov. 23
Ontario Agricultural College.....	3,000 00 “.....	Nov. 23
Kemptville Agricultural School.....	1,500 00 “.....	Nov. 28
Kemptville Agricultural School.....	1,450 00 “.....	Nov. 28
Kemptville Agricultural School.....	960 00 “.....	Nov. 28
Kemptville Agricultural School.....	960 00 “.....	Nov. 28
Kemptville Agricultural School.....	960 00 “.....	Nov. 28
Kemptville Agricultural School.....	1,300 00 “.....	Nov. 28
Kemptville Agricultural School.....	1,100 00 “.....	Nov. 28
.....	2,000 00 “.....	Dec. 1
Agricultural Representatives.....	900 00 “.....	Dec. 1
Farm Survey Staff, Ontario Agricultural College.....	2,000 00 “.....	Dec. 1
Ontario Agricultural College.....	1,600 00 “.....	Jan. 14
Ontario Agricultural College.....	1,100 00 “.....	Jan. 19
Ontario Agricultural College.....	1,400 00 “.....	Jan. 19
Western Ontario Experimental Farm, Ridgetown.....	3,000 00 “.....	Jan. 25
Ontario Agricultural College.....	3,000 00 “.....	Jan. 25
Agricultural Development Board.....	2,500 00 “.....	Feb. 17
Agricultural and Horticultural Societies.....	900 00 “.....	Mar. 9
Agricultural Development Board.....	1,600 00 “.....	Mar. 15
Ontario Agricultural College.....	3,000 00 “.....	Mar. 22
Ontario Agricultural College.....	1,200 00 “.....	Mar. 24
Live Stock.....	900 00 “.....	Mar. 30
Live Stock.....	1,100 00 “.....	Mar. 30
Institutes.....	1,800 00 “.....	Mar. 30
Ontario Agricultural College.....	3,000 00 “.....	Apr. 6
Ontario Agricultural College.....	1,600 00 “.....	Apr. 25
Agricultural Development Board.....	975 00 “.....	Apr. 25
Agricultural Development Board.....	975 00 “.....	Apr. 27
Kemptville Agricultural School.....	1,800 00 “.....	May 3
Institutes.....	900 00 “.....	May 8
Agent General for Ontario in the British Isles.....	2,000 00 “.....	May 19
Ontario Agricultural College.....	1,300 00 “.....	June 23
Institutes.....	850 00 “.....	July 27
Agricultural Development Board.....	975 00 “.....	July 27
Ontario Agricultural College.....	1,300 00 “.....	Aug. 12
Agricultural Representatives.....	900 00 “.....	Aug. 15
Ontario Veterinary College.....	2,500 00 “.....	Aug. 25
Ontario Veterinary College.....	2,500 00 “.....	Aug. 25
Ontario Veterinary College.....	1,300 00 “.....	Sept. 26
Macdonald Institute.....	1,500 00 “.....	Sept. 29
Ontario Agricultural College.....	2,200 00 “.....	Sept. 29
Ontario Agricultural College.....	2,700 00 “.....	Sept. 29
Ontario Agricultural College.....	800 00 “.....	Sept. 29
Ontario Agricultural College.....	660 00 “.....	Sept. 29
Ontario Agricultural College.....	1,400 00 “.....	Sept. 29
Ontario Agricultural College.....	800 00 “.....	Sept. 29

## DEPARTMENT OF

Name	Position
Garrity, Harry J.	Labourer.
Hill, Edward G. F.	Stationary Engineer.
Ward, William G.	Foreman.
Daymond, T. P.	Teamster.
Moore, William G.	Chef.
Slinger, James.	Labourer.
Markle, John M.	Teamster.
Nisbet, Stephen.	Teamster.
Renouf, John.	Assistant Foreman.
Paterson, John.	Teamster.
Binns, George.	Labourer.
McFarlane, J. Albert.	Labourer.
Barberee, Herman J.	Teamster.
Rundo, Otto.	Teamster.
Gardiner, Leonard J.	Teamster.
Harland, Francis J.	Labourer.
Aldous, Arthur D.	Labourer.
Costello, Michael.	Labourer.
Hattin, John H.	Labourer.
Grant, Alexander.	Teamster.
Grierson, James.	Labourer.
Taylor, E. L.	Labourer.
Vasey, Hugh.	Labourer.
Ferguson, Alexander.	Teamster.
McLeod, John.	Teamster.
Balfour, J.	Labourer.
Tomlinson, Alfred H.	Associate Professor in Horticulture.
Rogers, Russell J.	Agricultural Representative.
Andrew, David A.	Assistant Agricultural Representative.
Trueman, Howard L.	Assistant Agricultural Representative.

## DEPARTMENT OF THE

Anderson, John E.	Crown Attorney and Clerk of the Peace for Victoria and Haliburton.
McCaffrey, John.	Provincial Officer.
Brodie, David M.	Police Magistrate in and for the District of Sudbury.
Williams, Nora M.	Clerk Stenographer.
Stoddart, Thomas.	Police Magistrate in and for the District of Sudbury.
Depew, Joseph E.	Police Magistrate in and for the District of Thunder Bay.
O'Brien, William W.	Police Magistrate in and for the District of Thunder Bay.
Jeffery, James G.	Inspector of Investigation.
Angle, Archibald D.	Inspector under The Ontario Temperance Act.
Gardner, Francis.	Constable.
Willmott, Harry.	Constable.
Baugh, Frederick F.	Constable.
Smythe, John R.	Constable.
Proctor, James D.	Constable.
Creasy, Frank B.	Constable.
Putman, J. H.	District Inspector, District No. 1.
Airey, C. F.	District Inspector, District No. 2.
Beckett, M. C.	District Inspector, District No. 3.
Storie, A. E.	District Inspector, District No. 5.
Moore, W. T.	District Inspector, District No. 7.
Symons, C. W.	District Inspector, District No. 8.
Ward, Albert H.	Inspector of Investigation.
Blackwall, W. S.	Provincial Inspector for Law Enforcement.
Hollands, Charles J.	Police Magistrate in and for the District of Rainy River.
Fitch, Charles A.	Auditor of Criminal Justice Accounts.
Montgomery, J. W.	Usher and Messenger.
Beckett, M. C.	Inspector under The Ontario Temperance Act.
Atkins, Kidward G.	Constable.
Boyd, William Henry.	Constable.
Barr, Ivan B. M.	Constable.

## AGRICULTURE (Continued)

Branch or Office	Salary	Date of Certificate
Ontario Agricultural College.....	\$1,000 00 per annum.....	Sept. 29
Ontario Agricultural College.....	960 00 ".....	Sept. 29
Ontario Agricultural College.....	1,200 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	1,000 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	1,000 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	1,000 00 ".....	Sept. 29
Ontario Agricultural College.....	936 00 ".....	Sept. 29
Ontario Agricultural College.....	2,500 00 ".....	Oct. 16
.....	1,800 00 ".....	Oct. 24
.....	1,600 00 ".....	Oct. 30
.....	1,600 00 ".....	Oct. 30

## ATTORNEY-GENERAL

.....	.....	Nov. 2
Board of License Commissioners for Ontario.....	\$1,800 00 per annum.....	Nov. 3
.....	2,100 00 ".....	Nov. 9
Insurance.....	900 00 ".....	Nov. 10
.....	3,000 00 ".....	Nov. 11
.....	2,500 00 ".....	Nov. 11
.....	1,200 00 ".....	Nov. 14
Ontario Provincial Police Force.....	2,400 00 ".....	Nov. 16
.....	1,600 00 ".....	Nov. 16
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	1,400 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,100 00 ".....	Nov. 17
Ontario Provincial Police Force.....	2,000 00 ".....	Nov. 17
.....	2,400 00 ".....	Nov. 17
.....	2,000 00 ".....	Nov. 28
.....	2,600 00 ".....	Dec. 5
Osgoode Hall.....	1,300 00 ".....	Dec. 19
.....	2,000 00 ".....	Jan. 3
Ontario Provincial Police Force.....	1,400 00 ".....	Jan. 3
Ontario Provincial Police Force.....	1,400 00 ".....	Jan. 3
Ontario Provincial Police Force.....	1,400 00 ".....	Jan. 3

## DEPARTMENT OF THE

Name	Position
Bush, Stanley H.	Constable
Kilbride, William M.	Constable
Fenwick, Thomas	Constable
Russell, Richard	Constable
Edgeworth, Hazel C.	Junior Clerk Stenographer
Reevly, Robert	Inspector under The Ontario Temperance Act
Ballard, G. W.	Crown Attorney for the County of Wentworth at Hamilton
Graham, Donald A.	Sheriff in and for the County of Middlesex
Maclean, Donald H.	Registrar of Deeds in and for the County of Carleton
Killing, W. C.	District Inspector, District No. 4
McCaffrey, J.	District Inspector, District No. 6
Magone, Clifford	Secretary to the Deputy Attorney-General
Marselles, William	Principal Clerk
Nicol, Arthur W.	Junior Clerk
McNab, Alexander E.	Police Magistrate in and for the County of Bruce
Goodman, Jacob	Official Interpreter
Garrity, Marguerite G.	Junior Clerk
Drummond, Mildred	Clerk Stenographer
Sykes, A. J.	Inspector under The Ontario Temperance Act
Adams, E. E.	District Inspector
Russell, William	Inspector under The Ontario Temperance Act
Bourinot, Mrs. Isabelle	Junior Clerk
Clark, George H.	Police Magistrate for the County of Simcoe
Newman, Frances	Clerk Stenographer
Archdekin, Harold E.	Constable
Blood, Granville P.	Constable
Newhouse, Patrick J.	Constable
Ingram, William G.	Constable
Melville, Francis	Constable
Kenny, Joseph A.	Constable
Harris, William J.	Constable
Rich, William	Constable
Clarke, Melville R.	Constable
Baker, Herbert B.	Constable
Foran, Elmer J.	Constable
Keen, Ernest W.	Constable
Hammond, Edward D. L.	Inspector
Hall, William S.	Crown Attorney and Clerk of the Peace for the United Counties of Prescott and Russell
Bumpstead, Reginald	District Inspector
Wixon, Hazel	Clerk Stenographer
Williams, Major-General V. A. S.	Commissioner of Police for Ontario
Bleakley, James A.	Provincial Officer under The Ontario Temperance Act
Watson, John	Constable
Walker, Vincent A.	Constable
Page, William A.	Constable
Maben, Gerald C.	Constable
Davis, Robert F.	Constable
Kirby, John A.	Constable
Craugh, Ambrose W.	Constable
Marshall, Stanley R.	Constable
Oliver, William C.	Constable
Cousans, Thomas W.	Constable
Jorgenson, George T.	Constable
Gardner, Lionel G.	Constable
Graham, Charles L.	Constable
Hodson, Herbert R.	Constable
Morrison, Fred. A. E.	Constable
Gibbons, Leslie C.	Constable
Lawrence, Harold D.	Constable
Dawson, Merritt K.	Constable
Elliott, Wesley B.	Constable
Jago, Patrick P.	Constable
Cuddy, Alfred	Assistant Commissioner of Police for Ontario
Whiteside, Albert F.	Provincial Officer under The Ontario Temperance Act

## ATTORNEY-GENERAL (Continued)

Branch or Office	Salary	Date of Certificate
Ontario Provincial Police Force.....	\$1,400 00 per annum	Jan. 3
Ontario Provincial Police Force.....	1,400 00 "	Jan. 3
Ontario Provincial Police Force.....	1,400 00 "	Jan. 3
Ontario Provincial Police Force.....	1,400 00 "	Jan. 3
Auditor of Criminal Justice Accounts.....	850 00 "	Jan. 3
.....	1,500 00 "	Jan. 3
.....		Jan. 7
.....		Jan. 7
Ontario Provincial Police Force.....	2,100 00 "	Jan. 10
Ontario Provincial Police Force.....	2,100 00 "	Jan. 10
.....	2,000 00 "	Jan. 16
.....	2,200 00 "	Jan. 16
.....	850 00 "	Jan. 16
.....	1,500 00 "	Jan. 17
Ontario Provincial Police Force.....	500 00 "	Jan. 25
The Public Trustee.....	1,100 00 "	Jan. 25
The Public Trustee.....	975 00 "	Jan. 25
.....	1,800 00 "	Jan. 30
Ontario Provincial Police Force.....	2,100 00 "	Jan. 30
.....	1,700 00 "	Feb. 2
Accountant's Office, Supreme Court of Ontario, Os- goode Hall.....	1,000 00 "	Feb. 9
.....	1,800 00 "	Feb. 9
Board of License Commissioners for Ontario.....	975 00 "	Feb. 13
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	1,400 00 "	Feb. 14
Ontario Provincial Police Force.....	2,300 00 "	Mar. 2
.....		Mar. 4
Ontario Provincial Police Force.....	2,100 00 "	Mar. 9
The Public Trustee.....	975 00 "	Mar. 16
.....	5,400 00 "	Apr. 7
.....	1,600 00 "	May 15
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
Ontario Provincial Police Force.....	1,400 00 "	May 18
.....	4,000 00 "	May 22
.....	1,600 00 "	May 29

## DEPARTMENT OF THE

Name	Position
Jones, Harold S.	Trust Officer
Armstrong, Howard B.	Senior Clerk
Cookman, George E.	Constable
Morrow, William F.	Registrar of Deeds for the County of Peterborough
Harley, Elliott W.	Sheriff for the County of Kent
Morren, Henry F.	Constable
Rickard, H. Percy	Assistant Trust Officer
Wylie, Jessie C.	Librarian
Elliott, John C.	Crown Attorney and Clerk of the Peace for the County of Middlesex
Skeffington, Leslie B.	Office Boy
Kilpatrick, Omar	Registrar of Deeds for the County of Leeds
Dickson, Robert W.	Court Reporter
Mather, Mrs. Ethel	Junior Clerk
Vair, Robert F.	Sheriff for the County of Frontenac
Robinson, William	Clerk
Barton, Harold G.	Clerk
Herbert, Ella T.	Junior Clerk
Sutherland, Alexander	Junior Clerk
Holland, Doris L.	Clerk Stenographer
Abbot, Marguerite	Junior Clerk Stenographer
Sutherland, Victor	Office Boy
Iones, James S.	Senior Investigator
Weston, M.	Junior Clerk
Hall, F. R.	Junior Clerk
Reding, M.	Junior Clerk
Young, W. C.	Junior Clerk
Berner, R. B.	Junior Clerk
Murray, William A.	Senior Clerk
Moultrie, James H.	Clerk
Agar, R. B.	Junior Clerk
Sullivan, B. C.	Junior Clerk
Webb, E.	Junior Clerk
Macdonald, M.	Junior Clerk
Fawssett, G. B.	Clerk Stenographer
Culley, D.	Junior Clerk Typist
McLean, W. G.	Chief Auto Mechanic
Johnston, William	Warehouse Foreman
Halliday, M.	Carpenter and Warehouseman
Bain, R. S.	Multigraph Operator and Warehouseman
Lacey, Fred	Warehouseman
West, R.	Warehouseman
Pickard, W.	Assistant Warehouseman
Graham, C. J.	Assistant Warehouseman
Shaw, W.	Assistant Warehouseman
Ainsworth, A.	Assistant Warehouseman
Mann, J. T.	Assistant Warehouseman
Elliott, E.	Assistant Warehouseman
Hogg, D.	Assistant Warehouseman
Johnston, James L.	Watchman
Moran, J.	Watchman
Roberts, E.	Watchman
Gray, G.	Cleaner and Helper
Duncan, J.	Truck Driver
McColl, Paul	Truck Driver
Wilson, J. S.	Truck Driver
McLean, J.	Truck Driver
Jeffrey, R.	Constable
Murphy, E. J.	Counter Man
Fenton, R. W.	Assistant Counter Man
Campbell, S.	Assistant Counter Man
Robertson, A.	Warehouse Foreman
Bradley, J.	Assistant Warehouseman
Rolfe, J.	Assistant Warehouseman
Roberts, J. T.	Assistant Warehouseman
Forbes, I. D.	Cashier
Ballantyne, W. A.	Cashier





DEPARTMENT OF THE	
Name	Position
Moorecroft, F.	Clerk
Welford, F. E.	Clerk
Hutchinson, Miss B. C.	Junior Clerk
Wynne, W.	Junior Clerk
Manion, A.	Clerk Stenographer
Woodhouse, M.	Clerk Stenographer
Scott, F.	Junior Clerk Stenographer
McKenna, S.	Shipper
Bailey, P.	Assistant Shipper
Smillie, A.	Wrapper
Crane, H.	Wrapper
Motton, C. G.	Counter Man
Buffam, H. C.	Senior Clerk
Moyer, S.	Cashier
Walsh, S.	Clerk Typist
Nelson, W.	Constable
Tebble, J.	Assistant Warehouseman
Helsdowne, R.	Assistant Warehouseman
Brittain, H.	Watchman
Strickland, H.	Counter Man
Edwards, H.	Warehouse Foreman
Tebbutt, T.	Assistant Warehouseman and Carpenter
Crossan, R.	Assistant Warehouseman
Pollock, A. T.	Assistant Warehouseman
Boyd, M.	Assistant Warehouseman
Dillon, N.	Clerk
Dimmick, A. J.	Clerk
Robinson, B.	Junior Clerk
Card, E.	Junior Clerk Stenographer
Obernesser, W.	Cashier
Collier, Mrs. S.	Bottler
Baine, A.	Assistant Bottler
Patterson, T.	Truck Driver
Race, F. W.	Watchman
Pilton, George.	Watchman
McDonald, W. D.	Counter Man
Egelton, Charles.	Assistant Counter Man
Pollard, George.	Warehouseman
Worrall, J.	Assistant Shipper
Heter, George.	Assistant Shipper
Lethbridge, Chris.	Truck Driver
Craig, A. E.	Cashier
Fitzpatrick, R. V.	Junior Clerk
Springett, C. K.	Junior Clerk Stenographer
Lawless, A. M.	Junior Clerk Typist
Kitts, A. R.	Clerk
Thomas, E. J.	Cashier
Branion, D.	Watchman
Lord, John	Truck Driver
Cooper, G. J.	Counter Man
Cooper, A.	Warehouseman
Hyland, J. J.	Clerk
Dunn, W. J.	Clerk
Donaldson, G.	Counter Man
Patenaude, P.	Warehouseman and Truck Driver
Anderson, W.	Shipper
Martin, A. J.	Cashier
Bell, M.	Junior Clerk Stenographer
Slater, J.	Counter Man
Parker, T.	Warehouseman and Truck Driver
Burnside, D.	Cashier
Winters, J. W.	Clerk
Flanagan, L.	Watchman
Paxton, Arthur T.	Staff Inspector
McDonald, James A. G.	Inspector of Telephone Service
Anderson, Margaret M.	Clerk Stenographer
Grant, John A.	Inspector under The Ontario Temperance Act
Jefts, Compton	Police Magistrate

## ATTORNEY-GENERAL (Continued)

Branch or Office	Salary	Date of Certificate
Ontario Government Dispensaries.....	\$1,300 00 per annum.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,040 00 “.....	Aug. 3
Ontario Government Dispensaries.....	832 00 “.....	Aug. 3
Ontario Government Dispensaries.....	988 00 “.....	Aug. 3
Ontario Government Dispensaries.....	936 00 “.....	Aug. 3
Ontario Government Dispensaries.....	780 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,560 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	936 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,950 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,690 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,560 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,560 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	832 00 “.....	Aug. 3
Ontario Government Dispensaries.....	884 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,040 00 “.....	Aug. 3
Ontario Government Dispensaries.....	728 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	832 00 “.....	Aug. 3
Ontario Government Dispensaries.....	780 00 “.....	Aug. 3
Ontario Government Dispensaries.....	780 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,404 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,612 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,274 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,170 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,625 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,300 00 “.....	Aug. 3
Ontario Government Dispensaries.....	832 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Government Dispensaries.....	1,430 00 “.....	Aug. 3
Ontario Provincial Police Force.....	3,000 00 “.....	Aug. 4
Ontario Railway and Municipal Board.....	2,400 00 “.....	Aug. 11
Board of License Commissioners for Ontario.....	975 00 “.....	Aug. 11
.....	1,600 00 “.....	Aug. 21
.....	1,200 00 “.....	Aug. 24

## DEPARTMENT OF THE

Name	Position
Bradford, Jesse	Police Magistrate
Cline, Herbert Charles	Police Magistrate
Moore, Henry Philip	Police Magistrate
Chown, Stanley T.	Police Magistrate
Wright, Samuel W.	Sheriff for the Counties of Prescott and Russell
Macwhinnie, Wallace L.	Registrar of Deeds in and for the County of Oxford
Paterson, John L.	Police Magistrate
Hellyer, Albert	Police Magistrate
Creasor, Alfred D.	Police Magistrate
Jordan, George A.	Police Magistrate
Wixon, Hazel	Stenographer
Rogers, A. W.	Assistant to Deputy Attorney-General
Brown, Sidney W.	Official Court Reporter
Jordan, Clement A.	District Inspector
Mackey, John D.	Sheriff for District of Cochrane
Greer, John M.	Crown Attorney and Clerk of the Peace for the District of Cochrane
Warrell, William L.	Local Registrar of Supreme Court of Judicature, the District Court Clerk and Surrogate Registrar for the District of Cochrane
Parks, Jean	Clerk Stenographer
Luce, Ruth E.	Clerk Stenographer
Clermont, Joseph A.	Assistant Deputy Local Master of Titles, Haileybury
Rigney, Timothy J.	Crown Attorney and Clerk of the Peace for the County of Frontenac
Woodrow, Charles S.	Police Magistrate

## DEPARTMENT OF

Gavin, F. P.	Assistant Director of Industrial and Technical Education
Kiteley, Dr. Elizabeth L.	Medical Inspection Officer
Sorsoleil, Milton A.	District Organizer of Industrial and Technical Schools
Spanner, John	Instructor in Printing
Kerfoot, Horace W.	Departmental Master
Firth, Joseph W.	Departmental Master
Bouck, Clarence D.	Teacher
Mustard, Thornton	Principal
McEachern, John G.	Departmental Master
Ballard, Ellen K.	Librarian
Campbell, Norman	Teacher
McDougall, Neil	General Inspector of Public Schools
Maddock, Charles	Labourer
Williams, William H.	Watchman
Schaffner, Maude	Matron and Dietitian
Jackes, Lyman B.	Special Lecturer
Gillham, Estella M.	Teacher
Black, Lois Georgina	Teacher
Blakely, Clara B.	Teacher
Cringan, Elizabeth R.	Assistant Kindergarten Teacher
Smith, Verne J.	Teacher
Carrol, Susie M.	Teacher
Russell, Clara M.	Teacher
White, Tillie E.	Teacher
Keyes, Dr. S. J.	Principal
Prendergast, W.	Principal
Harrison, Peter P.	Fireman
McLeod, Adam	Assistant Master
Bawden, Katherine	Clerk Stenographer
Sunter, Bertha	Teacher
Handley, Viola	Teacher
Rierdon, Beatrice	Teacher
Stirk, Harriett	Teacher
Carroll, Lena	Teacher
Nurse, Ethel	Teacher
Dutton, Hilda	Teacher

## ATTORNEY-GENERAL (Continued)

Branch or Office	Salary	Date of Certificate
.....	\$1,200 00 per annum.....	Aug. 24
.....	1,700 00 ".....	Aug. 24
.....	2,500 00 ".....	Aug. 24
.....	2,500 00 ".....	Aug. 24
.....	2,500 00 ".....	Aug. 24
.....	1,600 00 ".....	Aug. 24
.....	1,500 00 ".....	Aug. 25
.....	1,500 00 ".....	Aug. 25
.....	1,200 00 ".....	Aug. 26
Public Trustee.....	1,050 00 ".....	Sept. 11
.....	2,100 00 ".....	Sept. 12
Osgoode Hall.....	3,000 00 ".....	Sept. 12
Ontario Provincial Police Force.....	2,100 00 ".....	Sept. 15
.....	.....	Sept. 18
.....	.....	Sept. 21
.....	.....	Sept. 22
Crown Attorney for County of York and City of Toronto.....	1,040 00 ".....	Sept. 27
Board of License Commissioners for Ontario.....	900 00 ".....	Sept. 28
.....	3,000 00 ".....	Oct. 5
.....	.....	Oct. 10
.....	1,500 00 ".....	Oct. 17

## EDUCATION

.....	\$4,400 00 per annum.....	Nov. 2
.....	2,000 00 ".....	Nov. 3
.....	3,500 00 ".....	Nov. 15
Ontario School for the Deaf.....	1,500 00 ".....	Nov. 17
Normal School, Ottawa.....	3,000 00 ".....	Jan. 17
Normal School, Toronto.....	3,000 00 ".....	Jan. 17
Model School, Toronto.....	2,400 00 ".....	Jan. 17
Model School, Toronto.....	3,000 00 ".....	Jan. 19
Normal School, London.....	3,000 00 ".....	Jan. 19
Normal School, North Bay.....	1,200 00 ".....	Jan. 26
Northern Academy, Monteith.....	2,400 00 ".....	Jan. 26
.....	3,000 00 ".....	Feb. 24
Normal School, Toronto.....	1,200 00 ".....	Mar. 1
Ontario School for the Blind.....	725 00 ".....	May 31
Northern Academy, Monteith.....	1,500 00 ".....	June 23
.....	2,200 00 ".....	June 28
Northern Academy, Monteith.....	2,000 00 ".....	June 30
Northern Academy, Monteith.....	2,000 00 ".....	June 30
Ontario School for the Deaf.....	1,050 00 ".....	July 7
Normal Model School, Toronto.....	1,400 00 ".....	July 10
Ontario School for the Deaf.....	1,700 00 ".....	July 10
Ontario School for the Deaf.....	1,300 00 ".....	July 10
Ontario School for the Deaf.....	1,500 00 ".....	July 10
Ontario School for the Deaf.....	1,300 00 ".....	July 10
Normal School, Ottawa.....	3,800 00 ".....	July 12
Normal School, London.....	3,800 00 ".....	July 12
Normal School, Toronto.....	1,200 00 ".....	July 15
Normal Model School, Toronto.....	1,800 00 ".....	July 31
Ontario School for the Deaf.....	1,050 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,400 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,500 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,400 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,400 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,500 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,500 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,350 00 ".....	Aug. 2

## DEPARTMENT OF

Name	Position
Bradley, Gladys	Teacher
Haugh, Emily	Teacher
Lally, Edward	Teacher
Brown, Nina	Teacher
Panter, Erma	Teacher
Curry, Fanny	Teacher
Van Allen, Karl C.	Teacher
Marlin, Lewis A.	Inspector of Public Schools
Clifford, Margaret	Master
McCubbin, Kate	Librarian and Secretary
Gatenby, John B.	Instructor in Music
Thompson, Dorothy A.	Professional Librarian
Frost, Marjorie G.	Teacher
Davidson, John H.	Mathematical Master
Coffey, Mary A.	Teacher
Archibald, Arthur	Teacher of Agriculture and General Subjects
Uren, Mary F.	Instructor of Physical Culture
Smith, George R.	Master
Halnan, Lemen R.	Master
Price, Ernest H.	Instructor in Physical Training
O'Brien, James William	Master
Carruthers, Grace J.	Secretary
Pollock, Harry	Fireman
Denison, Helen	Senior Clerk Stenographer
De Laporthe, Helen	Assistant to Dr. S. B. Sinclair
Mark, Clarence E.	Master

## DEPARTMENT OF GAME

Doole, Vera J.	Clerk Stenographer
Jones, John W.	Clerk of Works
Archer, Madge E.	Filing Clerk
Coffey, Joseph W.	Warden
Johnson, J. H.	Manager
Cohon, Stephen S.	Warden
Paice, Ernest William	Special Patrol Officer
Baker, Royal	Overseer
Hill, Joseph C.	Overseer
Quinn, Vivian E.	Clerk Stenographer
Quinlan, Norman H.	Hatchery Assistant
Davidson, Walter G.	Overseer
Leach, George S.	Special Patrol Officer
Caldwell, Wesley S.	Overseer
Warne, Ray H.	Overseer

## DEPARTMENT

Vickers, John	Janitor
Covey, Alice K.	Clerk Stenographer
Coxworthy, Gladys	Junior Clerk Stenographer
Boyce, Wilfrid W.	Junior Clerk
Storms, Edna M.	Investigator
Stanley, Mrs. M. H.	Clerk Stenographer
Nichol, Kathleen	Junior Clerk Stenographer
Brodeur, Mrs. H. C.	Investigator
Preston, Mme. B. G.	Investigator
Doak, Kathleen E.	Junior Clerk
Storey, Fannie McD.	Junior Clerk
Porter, George W.	Member of the Board of Examiners
Craib, Isabel M.	Clerk Stenographer
Hamilton, Nellie	Inspectress
Selkirk, Walter A.	Clerk

## EDUCATION (Continued)

Branch or Office	Salary	Date of Certificate
Ontario School for the Deaf.....	\$1,300 00 per annum.....	Aug. 2
Ontario School for the Deaf.....	1,350 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,600 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,200 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,350 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,300 00 ".....	Aug. 2
Ontario School for the Deaf.....	1,600 00 ".....	Aug. 2
.....	3,000 00 ".....	Aug. 9
Normal School, Ottawa.....	3,000 00 ".....	Aug. 18
Normal School, North Bay.....	1,000 00 ".....	Aug. 22
Normal School, North Bay.....	2,200 00 ".....	Aug. 28
.....	1,600 00 ".....	Aug. 28
Ontario School for the Deaf.....	1,150 00 ".....	Aug. 31
Normal School, Hamilton.....	3,000 00 ".....	Aug. 31
Ontario School for the Deaf.....	1,100 00 ".....	Aug. 31
Northern Academy, Monteith.....	2,400 00 ".....	Sept. 1
Normal Model School, Toronto.....	600 00 ".....	Sept. 5
Normal School, Ottawa.....	3,000 00 ".....	Sept. 6
Normal School, Stratford.....	3,000 00 ".....	Sept. 7
Normal School, Toronto.....	1,000 00 ".....	Sept. 11
Normal School, London.....	500 00 ".....	Sept. 9
Normal School, Hamilton.....	1,000 00 ".....	Oct. 16
Ontario School for the Blind.....	1,200 00 ".....	Oct. 17
.....	1,100 00 ".....	Oct. 19
.....	1,500 00 ".....	Oct. 20
Normal School, Toronto.....	3,300 00 ".....	Oct. 30

## AND FISHERIES

.....	\$1,050 00 per annum.....	Jan. 20
.....	2,000 00 ".....	June 27
.....	925 00 ".....	July 11
.....	2,100 00 ".....	Aug. 17
Eugenia Crown Game and Fish Preserve.....	1,450 00 ".....	Aug. 21
.....	2,000 00 ".....	Sept. 12
.....	1,400 00 ".....	Oct. 5
.....	1,200 00 ".....	Oct. 14
.....	1,200 00 ".....	Oct. 14
.....	960 00 ".....	Oct. 17
.....	1,200 00 ".....	Oct. 17
.....	1,200 00 ".....	Oct. 18
.....	1,400 00 ".....	Oct. 19
.....	1,200 00 ".....	Oct. 26
.....	1,200 00 ".....	Oct. 30

## OF LABOUR

Ontario Government Public Employment Bureau, Toronto.....	\$1,200 00 per annum.....	Nov. 1
Mothers' Allowances Commission.....	975 00 ".....	Nov. 11
Stationary and Hoisting Engineers.....	850 00 ".....	Nov. 29
Mothers' Allowances Commission.....	1,040 00 ".....	Dec. 2
Mothers' Allowances Commission.....	1,500 00 ".....	Dec. 2
Mothers' Allowances Commission.....	975 00 ".....	Dec. 2
Ontario Government Public Employment Bureau, Sarnia.....	850 00 ".....	Jan. 14
Mothers' Allowances Commission.....	1,500 00 ".....	Mar. 4
Mothers' Allowances Commission.....	1,500 00 ".....	Mar. 4
Ontario Government Public Employment Bureau, Toronto.....	900 00 ".....	June 23
Ontario Government Public Employment Bureau, Toronto.....	1,100 00 ".....	June 23
Stationary and Hoisting Engineers.....	2,300 00 ".....	June 30
Factory Inspection Branch.....	900 00 ".....	June 30
Factory Inspection Branch.....	1,300 00 ".....	June 30
Ontario Government Public Employment Bureau, Hamilton.....	1,500 00 ".....	July 3

## DEPARTMENT

Name	Position
Scott, William J.	Member of the Board of Examiners
Bell, James C.	Clerk
Findlay, Marion	Senior Investigator
Steward, Clara L.	Investigator
Kennedy, Mary J. D.	Investigator
Lawson, Margaret R.	Senior Clerk
MacMillan, Marguerite	Telephone Operator

## PROVINCIAL BOARD

Scott, Wilma F.	Clerk Stenographer
Wood, Arthur	Office Appliance Operator
Lawson, John H.	Assistant Laboratory Attendant
Crossley, Vera	Junior Laboratory Assistant
Hare, Marion A. H.	Clerk Stenographer
Packham, Robert E.	Junior Clerk
Ward, Marion D.	Junior Laboratory Assistant
Grenville, Ina I.	Nurse
Hally, Rose	Nurse
Heeley, Marjorie P.	Nurse
Riddle, Margaret	Nurse
Castle, Elizabeth W.	Nurse
Hamilton, Ruby E.	Nurse
Squires, Edna M.	Nurse
Bradley, Robert H.	Junior Laboratory Assistant
Corbman, Ethelda	Nurse
Green, Walter E.	Assistant Chemist
Morrison, John G.	Laboratory Assistant
McKay, Dr. Alexander L.	Clinical Assistant
Riddell, Dr. Andrew R.	Special Investigator in Occupational Diseases

## DEPARTMENT OF

Allan, Anne J.	Clerk Stenographer
Chambers, Bessie L. M.	Clerk Stenographer
Wilson, Stephen H. W. S.	Crown Lands Agent
Smith, Hugh C.	Cartographer
McEwen, Peter	Forester
Delahey, Wallace A.	Forester
Johnston, Reginald N.	Forester
Richardson, Arthur H.	Forester
Dallyn, Gordon M.	Forester
Hewitt, William A.	Clerk
McKyes, Anne S.	Clerk Stenographer
Hastings, Mrs. D. M.	Clerk Stenographer
Axford, William T.	Junior Clerk
Johnson, Charles C.	Clerk

## DEPARTMENT

Field, Doris J.	Clerk Stenographer
Braidwood, Alexander	Cartographer
Ledingham, John	Draughtsman
Moffatt, Alice M.	Filing Clerk
Malone, James P.	Clerk
Lindsay, Alice	Clerk Stenographer



## OF LABOUR (Continued)

Branch or Office	Salary	Date of Certificate
Stationary and Hoisting Engineers.....	\$2,100 00 per annum.....	July 27
.....	1,200 00 ".....	July 27
.....	1,700 00 ".....	Aug. 1
Mothers' Allowances Commission.....	1,500 00 ".....	Aug. 4
Mothers' Allowances Commission.....	1,500 00 ".....	Aug. 4
Minimum Wage Board.....	1,600 00 ".....	Sept. 22
Ontario Government Public Employment Bureau, Toronto.....	900 00 ".....	Oct. 11

## OF HEALTH

.....	\$900 00 per annum.....	Nov. 12
.....	850 00 ".....	Dec. 2
Laboratory, North Bay.....	1,100 00 ".....	Dec. 19
Laboratory, Toronto.....	925 00 ".....	Dec. 29
Laboratory, Toronto.....	975 00 ".....	Dec. 29
.....	1,100 00 ".....	Dec. 29
Laboratory, Toronto.....	925 00 ".....	Dec. 29
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Jan. 5
Laboratory, Toronto.....	1,000 00 ".....	Jan. 19
Division of Maternal and Child Welfare and Public Health Nursing.....	1,500 00 ".....	Apr. 20
.....	1,800 00 ".....	Aug. 28
Laboratory, Toronto.....	1,600 00 ".....	Aug. 28
Division of Preventable Diseases.....	3,500 00 ".....	Aug. 30
Industrial Hygiene.....	3,500 00 ".....	Oct. 10

## LANDS AND FORESTS

.....	\$975 00 per annum.....	Nov. 2
Lands.....	900 00 ".....	Nov. 2
.....	1,200 00 ".....	Nov. 17
Surveys.....	2,400 00 ".....	Dec. 28
Forestry.....	2,400 00 ".....	Jan. 17
Forestry.....	2,400 00 ".....	Jan. 17
Forestry.....	2,400 00 ".....	Jan. 18
Forestry.....	2,400 00 ".....	Jan. 18
Forestry.....	2,400 00 ".....	Jan. 18
Surveys.....	1,500 00 ".....	Feb. 2
Forestry.....	975 00 ".....	Feb. 21
Forestry.....	1,050 00 ".....	Mar. 4
Colonization Roads Branch.....	1,000 00 ".....	July 20
Accounts.....	1,300 00 ".....	Oct. 5

## OF MINES

.....	\$900 00 per annum.....	Nov. 9
.....	2,200 00 ".....	Jan. 7
.....	2,000 00 ".....	Feb. 21
.....	925 00 ".....	Aug. 12
.....	1,200 00 ".....	Sept. 5
Commissioner of Natural Gas.....	900 00 ".....	Sept. 6

## DEPARTMENT OF THE

Name	Position
Clissold, Bert.....	Fireman.....
Covill, Henry.....	Farm Hand.....
Gilpin, Thomas.....	Farm Hand.....
Perrin, Ebin.....	Farm Hand.....
Aaron, George H.....	Attendant.....
Boville, Charles.....	Attendant.....
Drawbridge, Frank.....	Attendant.....
Evans, George.....	Attendant.....
Larocque, George.....	Attendant.....
Leeder, Robert.....	Attendant.....
Mabbott, Stanley.....	Attendant.....
McLaughlin, Alfred J.....	Attendant.....
Rickard, Robert.....	Attendant.....
Warren, Benjamin.....	Attendant.....
Daze, Marie.....	Nurse.....
Hudson, Beatrice.....	Junior Clerk Stenographer.....
LeClaire, Helena M.....	Nurse.....
Dawson, Edna.....	Junior Clerk Stenographer.....
Douglas, Agnes.....	Cook.....
Stronach, Margaret.....	Supervisor of Nurses' Home.....
Beardsell, Cecil.....	Attendant.....
Hill, Arthur G.....	Attendant.....
Kane, Francis H.....	Attendant.....
Lambert, Joseph.....	Attendant.....
Bartman, Dorothy.....	Teacher.....
Hawkins, Sara.....	Nurse.....
Cook, David.....	Attendant.....
Davies, Howell.....	Attendant.....
Hooper, Alfred.....	Attendant.....
Newton, Herbert.....	Attendant.....
Hawley, F.....	Farm Hand.....
Douglas, D.....	Assistant Gardener.....
Higginbottom, Alice.....	Housemaid.....
Littlejohn, Mary.....	Laundress.....
Winfield, Maud.....	Laundress.....
Waymouth, William.....	Farm Hand.....
Alcock, Thomas.....	Attendant.....
Kells, Cecil.....	Attendant.....
Anderson, Sadie.....	Laundress.....
Lyon, Mary.....	Head Cook.....
Trusler, Bessie.....	Kitchen Maid.....
Dunnan, John.....	Fireman.....
Gummerson, William S.....	Fireman.....
Ogg, Fred.....	Fireman.....
Telford, Harold.....	Fireman.....
Woodard, E.....	Fireman.....
Matheson, William.....	Assistant Gardener.....
McKeown, John.....	Farm Hand.....
Murray, Edward.....	Farm Hand.....
Coffey, Robert D.....	Attendant.....
French, W. A.....	Attendant.....
Geddes, C.....	Attendant.....
Gibson, H.....	Attendant.....
Gierman, John.....	Attendant.....
Smith, Thomas.....	Attendant.....
Wilson, R. T.....	Attendant.....
Hudson, L. E.....	Attendant.....
Kennedy, J. H.....	Attendant.....
Martin, William S.....	Attendant.....
McQueen, Neil.....	Attendant.....
Reeves, G.....	Guard.....
Hassard, H.....	Guard.....
Anderson, James.....	Guard.....
Cardwell, T. C.....	Guard.....
Ferris, E.....	Guard.....
Fyson, E. C.....	Guard.....
Kidd, William.....	Guard.....



## DEPARTMENT OF THE

Name	Position
Hart, W.	Fireman
Nicol, Angus	Guard
Wilder, D. C.	Guard
James, F.	Guard
Clark, H.	Clerk
McConnell, J.	Guard
Ferris, J. A.	Guard
Sullivan, J.	Guard
Pike, A. H.	Guard
Templeman, J. J.	Guard
Russell, S. H.	Guard
Coleman, R. J.	Guard
Middleton, L. J.	Guard
Mulvenna, H.	Guard
Gleave, Norman	Attendant
Pegg, Milton N.	Teacher
Goody, Mrs. Mary	Head Laundress
Burge, Fred	Fireman
Killburn, Arthur	Attendant
Shaw, Margaret F.	Ward Supervisor
Bolster, Catherine	Assistant Laundress
Casey, Margaret	Seamstress
Watson, Dr. C. H.	Assistant Physician
Barter, Ivy A.	Superintendent of Nurses
Oliver, Norman	Superintendent
McInnes, William	Ward Supervisor
McNair, F. A. R.	Director of Industries
Graham, Henry	Ward Supervisor
Brown, James	Stationary Engineer
Coward, Reginald	Fireman
Forrest, Allen	Attendant
Martin, Robert J.	Attendant
Williamson, Joseph	Attendant
Brown, Samuel	Attendant
Currie, Ethel	Nurse
Swarbrick, Nellie	Junior Clerk Stenographer
Wallace, M. Elizabeth	Junior Clerk
Duncan, Agnes L.	Junior Clerk Typist
Scott, Esther	Junior Clerk Typist
Gray, Mildred	Junior Clerk Typist
McGernon, May J.	Filing Clerk
Butt, Edna L.	Junior Clerk Stenographer
Gordon, George	Laundryman
Workman, John W.	Assistant Stationary Engineer
Ison, Mrs. F. M. E.	Head Cook
Trustham, R. R., Junior	Attendant
McPhee, Cecil	Watchman
Hammond, Edwin A. J.	Fireman
Smith, Edward	Guard
Robinson, Samuel	Fireman
Leeking, Frederick	Fireman
Boyd, Mrs. Alice	Laundress
Brown, Bella	Assistant Cook
Campbell, Mrs. Janet	Nurse
Chadwick, Hazel	Seamstress
Chadwick, Massell	Seamstress
Clancy, Mrs. Marguerite	Nurse
Dowson, Louie	Assistant Cook
Landell, Minnie E.	Housemaid
McMahon, Kate	Housemaid
Rose, Annie	Housemaid
Dowson, J. B.	Fireman
Warren, Walter, Junior	Attendant
Duncan, James E.	Farm Hand
Boyd, Harvey	Attendant
Bramfitt, Edward	Attendant
Cates, Edwin	Attendant
Clancy, Roy	Attendant

## PROVINCIAL SECRETARY (Continued)

Branch or Office	Salary	Date of Certificate
Industrial Farm, Burwash.....	\$1,100 00 per annum.....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,200 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,200 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Industrial Farm, Burwash.....	1,100 00 ".....	Nov. 1
Ontario Hospital, Hamilton.....	1,200 00 ".....	Nov. 11
Industrial Farm, Burwash.....	1,800 00 ".....	Nov. 17
Ontario Hospital, Cobourg.....	850 00 ".....	Nov. 21
Ontario Hospital, Cobourg.....	1,100 00 ".....	Nov. 21
Ontario Hospital, Cobourg.....	1,000 00 ".....	Nov. 21
Ontario Hospital, Cobourg.....	925 00 ".....	Nov. 21
Ontario Hospital, Cobourg.....	700 00 ".....	Nov. 21
Ontario Hospital, Cobourg.....	775 00 ".....	Nov. 21
Ontario Hospital, Orillia.....	2,000 00 ".....	Nov. 23
Ontario Hospital, London.....	1,400 00 ".....	Nov. 26
Industrial Farm, Burwash.....	2,800 00 ".....	Dec. 1
Ontario Hospital, Hamilton.....	1,100 00 ".....	Dec. 8
Ontario Reformatory Industries, Guelph.....	2,500 00 ".....	Dec. 8
Ontario Hospital, Hamilton.....	1,000 00 ".....	Dec. 12
Ontario Hospital, Penetanguishene.....	1,600 00 ".....	Dec. 17
Andrew Mercer Reformatory.....	1,100 00 ".....	Dec. 22
Ontario Hospital, Hamilton.....	925 00 ".....	Jan. 12
Ontario Hospital, Hamilton.....	925 00 ".....	Jan. 12
Ontario Hospital, Hamilton.....	925 00 ".....	Jan. 12
Ontario Hospital, Hamilton.....	925 00 ".....	Jan. 12
Ontario Hospital, London.....	1,000 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Registrar General.....	850 00 ".....	Jan. 16
Ontario Hospital, Penetanguishene.....	1,100 00 ".....	Jan. 18
Ontario Hospital, Cobourg.....	1,300 00 ".....	Jan. 19
Ontario Hospital, Penetanguishene.....	876 00 ".....	Jan. 20
Ontario Hospital, Penetanguishene.....	1,000 00 ".....	Jan. 20
Ontario Hospital, Orillia.....	1,100 00 ".....	Jan. 20
Industrial Farm, Burwash.....	1,100 00 ".....	Jan. 25
Ontario Reformatory, Guelph.....	1,100 00 ".....	Jan. 26
Ontario Hospital, Orillia.....	1,100 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	1,100 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	876 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	850 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	816 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	384 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	700 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	1,100 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	1,000 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	1,000 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	925 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	925 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	1,000 00 ".....	Jan. 31
Ontario Hospital, Orillia.....	925 00 ".....	Jan. 31

## DEPARTMENT OF THE

Name	Position
Landell, W. T.	Attendant
Sanson, H. V.	Attendant
Stokes, William	Attendant
Green, Jannet	Nurse
Griffith, Clara	Nurse
Roberts, Marian	Nurse
Smith, Arvilla	Nurse
Smith, Jean	Nurse
Smith, Laura	Teacher
Lawrence, Maud	Teacher
Ruttan, Jacob	Chief Attendant
Cookson, James	Herdsman
Da Costa, A. L.	Nurse
Cameron, Donald	Farm Hand
Blake, Ada	Cook
Sheppard, H. T.	Attendant
Blake, John	Attendant
Haskayne, Edna	Assistant Parole Officer
Frame, Grace	Junior Clerk Stenographer
Bowen, Harry	Ward Supervisor
Forsythe, Joseph	Stationary Engineer
Chrouse, Frances	Supervisor
Neal, G. W.	Assistant Stationary Engineer
Burgess, Francis H.	Shoemaker
Scott, James E.	Assistant Stationary Engineer
Sissons, Mrs. Sarah	Head Seamstress
Allport, Percy	Mason
Kiernan, J. J.	Bursar
Hemming, Marie L.	Head Nurse
Nichol, Marion	Bailiff
Scott, Mrs. Letitia	Assistant Superintendent
Eason, James	Carpenter
Warren, Walter, Junior	Watchman
Baugh, Dr. Fred H. C.	Assistant Physician
Houston, Dr. Neil R.	Assistant Physician
Colborne, Dr. Henry W.	Assistant Physician
Lynch, Dr. Daniel O.	Assistant Physician
Brown, Charles W.	Carpenter
Bradshaw, Harold	Assistant Carpenter
Acheson, Edward W.	Assistant Laundryman
Holmes, John F.	Ward Supervisor
Murray, Edward	Clerk
Barker, Gladys E.	Clerk Stenographer
Godman, Charles	Ward Supervisor
Patterson, William G.	Ward Supervisor
Elliott, Andrew	Baker
McCuaig, Dr. Charles H.	Physician
Rooney, Ethel M.	Junior Clerk Stenographer
Hoag, Mrs. Irene L.	Clerk
Astrop, Charles J.	Storekeeper
Hughes, William J.	Office Boy
Torrance, Elsie	Nurse
Farringer, Elsie M.	Clerk Stenographer
Bray, Irene H.	Clerk Stenographer
Williamson, Joseph	Ward Supervisor
Young, Sam J.	Ward Supervisor
Duke, Thomas	Abattoir Attendant
Evans, Herbert G.	Guard
MacCallum, Joseph	Farmer and Buyer
Lark, Charles T.	Assistant Sergeant
Maxwell, Andrew	Assistant Sergeant
Cracknell, George R.	Guard
Dormer, Leonard	Guard
Downes, John	Guard
Edwards, Louis M.	Guard
Fawcett, Rhodes	Guard
Fisk, John H.	Guard
Grange, Edward T.	Guard



## DEPARTMENT OF THE

Name	Position
Hodgins, Benjamin	Guard
Livingston, John A.	Guard
Macauley, Rodger J.	Guard
Nevin, John	Guard
Pearson, George A.	Guard
Pleasance, Joel	Guard
Purton, Montague S.	Guard
Ralston, Harry	Guard
Soulsby, Edward	Guard
Cox, Joseph	Guard
Heard, G. F. J.	Attendant
Massey, Alfred W.	Attendant
Spears, John	Guard
Hunter, Agnes	Storekeeper's Clerk
Grimason, Winnifred	Junior Clerk Stenographer
Sartain, Dorothy	Junior Clerk Stenographer
Spooner, Arthur	Chef
White, H. J.	Attendant
Grosvenor, Effie	Ward Supervisor
Graham, Dr. R. C.	Assistant Medical Officer
Carter, Walter	Gardener
Sanders, W. J.	Fireman
Nicholson, Wallace	Fireman
Bryan, George	Laundryman
Fisher, Elmira	Attendant
Harvie, Marion	Teacher
Jackson, Kathleen	Teacher
Banwell, Evelyn	Inspector
McAdam, Jean	Junior Clerk Stenographer
Fraser, Mary	Seamstress
Harris, Alfred	Fireman
Burnett, George	Attendant
Dean, Thomas	Attendant
Irvine, W. J.	Attendant
Kennedy, Fred H.	Attendant
Miles, Purdy	Attendant
Vernon, R.	Attendant
Creelman, Gertrude	Instructress
Stewart, Christine	Clerk Stenographer
Breadon, Mrs. Sarah	Attendant
Elder, Rebecca	Attendant
Stubley, Lillian	Superintendent of Nurses
Harrison, Elsie	Clerk Stenographer
Habart, Charity	Matron
Guest, Dr. Edna M.	Physician

## DEPARTMENT OF

Zoller, John L.	Senior Clerk
Brown, William H.	Clerk
Leach, Dorothy G.	Junior Clerk Typist
McGowan, Stella B.	Junior Clerk Typist
Fleischauer, Clara S.	Junior Clerk Stenographer
Porter, Frank	Clerk
Kennedy, Martin	Junior Draughtsman

## DEPARTMENT OF

Philip, John M.	General Clerk of Works
Pearson, W.	Stationary Engineer
Gray, Hamilton	Cleaner and Helper
Gillespie, James	Fireman
Sheridan, William G.	Fireman
Cope, Francis	Fireman
Wright, Robert S.	Draughtsman
Allen, Harold E.	Chauffeur



## PROVINCIAL SECRETARY.—(Continued).

Branch or Office	Salary	Date of Certificate.
Ontario Reformatory, Guelph.....	\$1,200 00 per annum.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Reformatory, Guelph.....	1,200 00 “.....	Aug. 17
Ontario Brick and Tile Plant, Mimico.....	1,300 00 “.....	Aug. 28
Ontario Hospital, London.....	850 00 “.....	Sept. 5
Ontario Hospital, London.....	850 00 “.....	Sept. 5
Ontario Hospital, London.....	775 00 “.....	Sept. 5
Ontario Hospital, London.....	1,500 00 “.....	Sept. 5
Ontario Hospital, London.....	1,100 00 “.....	Sept. 5
Ontario Hospital, London.....	1,000 00 “.....	Sept. 5
Ontario Hospital, Penetanguishene.....	2,500 00 “.....	Sept. 6
Ontario Hospital, Cobourg.....	1,100 00 “.....	Sept. 11
Ontario Hospital, Cobourg.....	1,100 00 “.....	Sept. 11
Ontario Hospital, Cobourg.....	1,100 00 “.....	Sept. 11
Ontario Hospital, Toronto.....	1,000 00 “.....	Sept. 15
Ontario Hospital, Orillia.....	775 00 “.....	Sept. 16
Ontario Hospital, Orillia.....	925 00 “.....	Sept. 16
Ontario Hospital, Orillia.....	925 00 “.....	Sept. 16
Neglected and Dependent Children.....	1,800 00 “.....	Sept. 29
Ontario Hospital, Whitby.....	775 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	775 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Ontario Hospital, Whitby.....	1,000 00 “.....	Oct. 3
Andrew Mercer Reformatory.....	975 00 “.....	Oct. 11
Andrew Mercer Reformatory.....	850 00 “.....	Oct. 11
Andrew Mercer Reformatory.....	925 00 “.....	Oct. 11
Ontario Hospital, Toronto.....	1,300 00 “.....	Oct. 11
Inspection Public Institutions.....	975 00 “.....	Oct. 19
Ontario Hospital, Hamilton.....	1,300 00 “.....	Oct. 23
Andrew Mercer Reformatory.....	1,800 00 “.....	Oct. 24

## PUBLIC HIGHWAYS

.....	\$1,600 00 per annum.....	Nov. 1
.....	1,500 00 “.....	Nov. 11
Motor Vehicles.....	850 00 “.....	Dec. 13
Motor Vehicles.....	850 00 “.....	Dec. 13
Motor Vehicles.....	850 00 “.....	Dec. 13
.....	1,300 00 “.....	Jan. 14
.....	1,400 00 “.....	Feb. 8

## PUBLIC WORKS

.....	\$2,100 00 per annum.....	Feb. 8
.....	1,500 00 “.....	June 30
.....	960 00 “.....	June 30
Parliament and Departmental Buildings Staff.....	1,200 00 “.....	July 7
Parliament and Departmental Buildings Staff.....	1,200 00 “.....	July 7
Parliament and Departmental Buildings Staff.....	1,200 00 “.....	July 7
Architect's Office.....	1,200 00 “.....	July 11
.....	1,400 00 “.....	July 15

## DEPARTMENT OF

Name	Position
Meagher, Edward	Clerk Stenographer
Douglas, Walter	Gardener
Turner, Elizabeth	Laundress
Forsyth, Minnie	Laundress
Dursley, Lily G.	Charwoman
Lee, Florence	Charwoman
Kenny, C.	Charwoman
Beck, Elizabeth	Charwoman
Kirby, Amy W.	Charwoman
Sangster, Barbara	Charwoman
Smith, Mary	Charwoman
Clark, Mary	Charwoman
Grant, Annie	Charwoman
McKay, Florence	Charwoman
Bremner, Helen	Charwoman
Morrant, Margaret	Charwoman
Newton, Margaret	Charwoman
Power, Ellen	Charwoman
Pearson, Ann	Charwoman
Reid, Mary J.	Charwoman
Stone, Margaret A.	Charwoman
Trotter, Eliza J.	Charwoman
McNulty, Mary A.	Charwoman
Brady, Rose A.	Charwoman
Gordon, Mary	Charwoman
Craik, Elizabeth	Charwoman
McGovern, Margaret	Charwoman
Connell, Isabella	Charwoman
Brown, Annie	Charwoman
Clarke, Edith R.	Charwoman
Priest, Jane	Charwoman
Skill, Emma	Charwoman
Clark, Margaret	Charwoman
Davis, Mary	Charwoman
Osborne, Eliza	Charwoman
Doyle, Alfred	Caretaker
Doyle, Mrs. Elizabeth	Charwoman
Warren, James F.	Elevator Attendant

## DEPARTMENT OF

Kynnersley, A. E.	Clerk
Pope, Marguerite E.	Junior Clerk Stenographer
Cole, D. Harold	Accountant
Wilson, Robert	Junior Clerk
Stevenson, James D.	Junior Clerk
Anderson, Leslie H.	Clerk
Grant, MacLean	Junior Postal Clerk
Mason, Catherine F.	Senior Clerk Stenographer
Rattray, Ross M.	Manager
Ryan, Frederick C.	Manager
Avery, Lloyd B.	Manager
McGregor, David A.	Junior Clerk
Vance, Jean A.	Teller
Milne, Norma E.	Ledgerkeeper
McKenney, Theresa V.	Junior Clerk
Butchart, George W.	Manager
Toms, Cecil G.	Teller
McGregor, David A.	Junior Clerk
Rattray, Charles M.	Manager
Purcell, Lloyd E.	Ledgerkeeper
Shaille, Anna M. A.	Junior Clerk
Peacock, Walter E.	Manager
Clarke, Samuel S.	Manager
Church, Frederick Duncan	Janitor
Murison, William J. H.	Manager



## DEPARTMENT OF

Name	Position
Hunt, Fred R.	Manager
Markle, James G.	Manager
Milne, Grace D.	Junior Clerk Stenographer
Bishop, Lionel J.	Lightning Rod Inspector
Dingle, Russell E.	Assistant Fire Investigator
Clairmont, Wilfred L.	Lightning Rod Inspector
Burnett, Albert	Assistant Fire Investigator
McMillan, Joseph M.	Manager
Delaney, Anna C.	Assistant Clerk
Elder, Edna M.	Junior Clerk
Jones, William J.	Clerk
Stevenson, James D.	Junior Clerk
Danby, Edward J.	Office Boy
Terry, Walter D.	Junior Clerk
Rattray, Ross M.	Chief Accountant
Clark, Kitty E.	Clerk Stenographer
McCutcheon, William N.	Manager
Cole, D. Harold.	Manager
Kilpatrick, Edith.	Clerk Stenographer

## AUDIT

Webber, Mina C.	Clerk Stenographer
Reid, Escott M.	Junior Clerk

THE TREASURER—(Continued)

Branch or Office.	Salary.	Date of Certificate.
Sub-Treasury Branch.....	\$1,500 00 per annum.....	June 27
Sub-Treasury Branch.....	1,600 00 “.....	July 7
King's Printer.....	850 00 “.....	July 8
Fire Marshal.....	1,800 00 “.....	July 14
Fire Marshal.....	1,600 00 “.....	July 14
Fire Marshal.....	1,800 00 “.....	July 14
Fire Marshal.....	1,600 00 “.....	July 14
Sub-Treasury Branch.....	1,600 00 “.....	July 17
Sub-Treasury Branch.....	800 00 “.....	July 17
Sub-Treasury Branch.....	650 00 “.....	July 27
Amusement Tax.....	1,300 00 “.....	Aug. 4
Amusement Branches.....	775 00 “.....	Aug. 4
Succession Duty.....	700 00 “.....	Aug. 17
Sub-Treasury Branch.....	600 00 “.....	Aug. 18
Director of Sub-Treasury Branches.....	2,000 00 “.....	Sept. 1
Director of Sub-Treasury Branches.....	975 00 “.....	Sept. 6
Sub-Treasury Branch.....	1,500 00 “.....	Sept. 7
Sub-Treasury Branch.....	2,300 00 “.....	Oct. 19
Succession Duty.....	975 00 “.....	Oct. 23

OFFICE

.....	\$975 00 per annum.....	June 1
.....	850 00 “.....	June 1

**CERTIFICATES ISSUED FOR  
DURING THE FISCAL YEAR  
DEPARTMENT OF THE PRIME MINISTER**

Name	Position
Kell, Mrs. M. M.	Clerk Stenographer
MacLean, Margaret E.	Clerk Stenographer
Hamlin, Dorothy H.	Senior Clerk Stenographer
Mantle, Emily A.	Junior Clerk
Shier, Retha M.	Junior Clerk
Fletcher, Mary E.	Clerk Stenographer
Elliott, Jean A.	Filing Clerk

**DEPARTMENT OF**

Auburn, Gladys W.	Junior Clerk Stenographer
Axton, Lionel C.	Junior Clerk
Nicholson, Mary	Clerk
Cox, Fanny B.	Clerk Stenographer
Hamilton, Alice M.	Clerk Stenographer
Wood, Elsie	Junior Clerk Stenographer
MacKenzie, George M.	Cheese Factory Instructor and Sanitary Inspector for Western Ontario
Boyes, T. F.	Cheese Factory Instructor and Sanitary Inspector for Western Ontario
Thompson, R. A.	Cheese Factory Instructor and Sanitary Inspector for Western Ontario
Green, R. H.	Cheese Factory Instructor and Sanitary Inspector for Western Ontario
Brodie, George B.	Cheese Factory Instructor and Sanitary Inspector for Western Ontario
Bensley, G. H.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Brown, Freeman	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Buro, J.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Cheetham, S. S.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Clark, Fred	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Echlin, J. H.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Hicks, Thomas J.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Howey, Hugh	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Linn, C. F.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Mitchell, James A.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Murray, J. A.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
McKinley, H. A.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Norval, C. W.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Nolan, Peter	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Rancier, Gilbert	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario
Wright, George F.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario



## DEPARTMENT OF

Name	Position
Ward, R. W.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
McAllister, Joseph	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Barker, G. H.	Inspector under the Cream and Milk Purchase Act.
McMillan, Donald	Creamery Instructor and Sanitary Inspector for Western Ontario.
Smith, J. B.	Creamery Instructor and Sanitary Inspector for Western Ontario.
Lackner, C. E.	Creamery Instructor and Sanitary Instructor for Western Ontario.
Cuthbertson, John	Cheese Factory Instructor and Sanitary Inspector for Western Ontario.
Whattam, Thomas E.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Sandwith, Harold B.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Bailey, William H.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Brennan, Charles J.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Olmstead, William H.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
McAllister, Eddie	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Rogers, Everett T.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Wright, William O.	Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario.
Connerty, John C.	Cheese Factory Instructor and Sanitary Inspector.
Legault, Arthur	Cheese Factory Instructor and Sanitary Inspector.
Malone, Isabel M.	Clerk Stenographer.
Trickey, Melvin O.	Cheese Factory Instructor and Sanitary Inspector.
McMillan, George A.	Cheese Factory Instructor and Sanitary Inspector.
King, James F.	Cheese Factory Instructor and Sanitary Inspector.
Chambers, Clayton	Dairy Instructor and Sanitary Inspector.
Murphy, Gertrude	Junior Clerk.
Harris, Maud M.	Clerk Stenographer.
Molesworth, Muriel	Clerk Stenographer.
Martin, Alice Hilda	Clerk Stenographer.
Woods, John F.	Junior Clerk.
Armstrong, Mrs. Frances	Junior Clerk.
Monaghan, Hugh J.	Junior Clerk.
Campbell, Hector A.	Junior Clerk.
Irwin, Herbert F.	Junior Clerk.
Miller, George	Junior Clerk.
Patterson, George C.	Junior Clerk.
Mallon, Francis	Junior Clerk Messenger.
Mallon, Bernard A.	Junior Clerk.
Turner, Albert E.	Junior Clerk.
Longstreet, Irene G.	Junior Clerk Stenographer.
Dool, Fred	Cheese Factory Instructor and Sanitary Inspector.
Wade, Donald	Office Boy.
Mason, Harold C.	Dean.
Nelson, Dr. Herman D.	Instructor in Anatomy and Dissection.
Pringle, Dr. J. M.	Instructor in Sporadic Diseases and Physiology.
Fowler, Dr. W. J. R.	Instructor in Surgery, Clinics, Materia Medica and Pharmacy.
Forman, Kenneth	Physical Instructor.

## DEPARTMENT OF THE

White, Harry E.	Provincial Officer under The Ontario Temperance Act
Newman, Frances	Clerk Stenographer.
Ferguson, Edna R.	Clerk Stenographer.





## DEPARTMENT OF THE

Name	Position
MacLaren, David H.	Sheriff of the District of Muskoka
Draper, Isaac N.	Investigator
Robbins, Violet I.	Clerk Stenographer
Case, Alfred E.	Provincial Officer under The Ontario Temperance Act
Morrison, Gordon	Office Boy
Barrett, Francis W. E.	Office Boy
Mulhall, John F.	Provincial Officer under The Ontario Temperance Act
Rogers, Arthur W.	"To assist the Department with legal work in connection with the session."
Michell, Mrs. Violet B.	Clerk Stenographer
Loveys, Hazel.	Clerk Stenographer
Skeffington, Leslie B.	Office Boy
Anderson, Margaret M.	Clerk Stenographer
Wylie, Jessie C.	Librarian
Plumb, Charles.	Provincial Officer under The Ontario Temperance Act
Whitehead, Addie M. I.	Clerk Stenographer
Cayley, Thomas M.	Insurance Company Inspector
King, Albert	Loan and Trust Company Auditor
Parks, Jean.	Clerk Stenographer
Wagar, Daniel B.	Provincial Officer under The Ontario Temperance Act.
Breckenridge, Matthew J.	Provincial Officer under The Ontario Temperance Act.
Costello, James A.	Provincial Officer under The Ontario Temperance Act.
Cameron, James A.	Provincial Officer under The Ontario Temperance Act.
Devlin, Felix.	Constable
MacLean, Mary	Clerk of the Peace
Hartnett, John E.	Provincial Officer under The Ontario Temperance Act.
Luce, Ruth E.	Clerk Stenographer
Denton, Laura.	Assistant Law Clerk
Jackson, Edgar H.	Junior Clerk Stenographer
Routley, Frank	Office Boy
Egerton, Anna T.	Clerk Stenographer
Fowler, Catherine.	Filing Clerk
Elder, Winnifred M.	Junior Clerk Typist
Asselstine, Thomas M.	Clerk of the Peace in and for the County of Frontenac.
Martin, Hedley S.	Office Boy
Donald, Lawrence G.	Junior Clerk

## DEPARTMENT OF

Jenkins, Frank.	Assistant Fireman
Dalrymple, Mary.	Assistant Matron
Burton, Mrs. Agnes.	Matron
Robert, Ida D.	Assistant Teacher
Messervy, Grace.	Clerk
Galbraith, Mary F.	Nurse
Shannon, Samuel.	Inspector of Public Schools for District of Kenora.
Kirkland, Mrs. Laura L.	Clerk Stenographer
Wansbrough, Elgin M.	Clerk
MacLaren, Wallace L.	Clerk
Dyer, Joseph W.	Clerk
Clark, Alan L.	Clerk
Denison, Helen.	Clerk Stenographer
Cockerline, Ernest W.	Clerk in connection with apportionment of Legislative Grants.
Hazelwood, Harvey E.	Clerk in connection with apportionment of Legislative Grants.
Sawyer, Leighton R.	Clerk in connection with apportionment of Legislative Grants.
Everist, Wilfred C.	Clerk in connection with apportionment of Legislative Grants.
Stringer, Walter.	Watchman

## ATTORNEY-GENERAL—(Continued)

Branch or Office.	Salary.	Date of Certificate.	Period.
The Public Trustee.....	\$133 33 per month.....	Dec. 19	pro tem.
.....	75 00 per month.....	Jan. 3	3 months.
.....	125 00 per month.....	Jan. 10	3 months.
Commissioner of Provincial Police.....	12 00 per week.....	Jan. 14	3 months.
.....	10 50 per week.....	Jan. 18	1 month.
.....	125 00 per month.....	Feb. 9	3 months.
.....	25 00 per week.....	Mar. 6	3 months.
Office of the Ontario Railway and Municipal Board.....	18 00 per week.....	Mar. 10	1 month.
Judges' Secretarial Staff, Osgoode Hall.....	21 00 per week.....	Mar. 18	3 months.
.....	10 50 per week.....	Mar. 29	1 month.
Board of License Commissioners for Ontario.....	75 00 per month.....	Apr. 4	3 months.
Osgoode Hall.....	83 33 per month.....	Apr. 6	6 months.
.....	125 00 per month.....	May 1	3 months.
Inspector of Division Courts.....	75 00 per month.....	May 8	2 weeks.
Insurance.....	10 00 per diem.....	May 11	.....
Insurance.....	200 00 per month.....	May 12	6 months.
Crown Attorney for County of York and City of Toronto.....	80 00 per month.....	May 17	3 months.
.....	125 00 per month.....	May 22	3 months.
.....	125 00 per month.....	May 22	3 months.
.....	125 00 per month.....	May 22	3 months.
.....	125 00 per month.....	May 22	3 months.
Ontario Provincial Police Force.....	116 66 per month.....	May 23	3 months.
London.....	.....	May 29	pro tem.
.....	125 00 per month.....	June 26	3 months.
Board of License Commissioners for Ontario.....	75 00 per month.....	July 7	3 months.
Legislative Assembly.....	50 00 per week.....	July 22	3 months.
Commissioner of Provincial Police.....	16 00 per week.....	Aug. 10	3 months.
Board of License Commissioners for Ontario.....	10 00 per week.....	Aug. 15	3 months.
Public Trustee.....	18 00 per week.....	Sept. 5	3 months.
Insurance.....	75 00 per month.....	Sept. 11	3 months.
Insurance.....	15 00 per week.....	Sept. 12	3 months.
.....	.....	Oct. 3	pro tem.
Land Titles.....	10 50 per week.....	Oct. 5	3 months.
Insurance.....	18 00 per week.....	Oct. 7	2 months.

## EDUCATION

Normal School, Toronto.....	83 50 per diem.....	Dec. 23	2 weeks.
Northern Academy, Monteith.....	90 00 per month.....	Jan. 21	.....
Northern Academy, Monteith.....	100 00 per month.....	Jan. 26	.....
Northern Academy, Monteith.....	120 00 per month.....	Jan. 31	.....
Departmental Examinations.....	3 50 per diem.....	Jan. 31	1 month.
.....	100 00 per month.....	Feb. 27	6 weeks.
.....	250 00 per month.....	Mar. 14	6 months.
Office of Director of Rural School organization.....	75 00 per month.....	Mar. 27	6 months.
Departmental Examinations.....	4 00 per diem.....	Apr. 22	.....
Departmental Examinations.....	4 00 per diem.....	Apr. 22	.....
Departmental Examinations.....	4 00 per diem.....	Apr. 22	.....
Departmental Examinations.....	4 00 per diem.....	Apr. 24	.....
.....	18 75 per week.....	Apr. 26	3 months.
.....	5 00 per diem.....	Apr. 28	.....
.....	5 00 per diem.....	Apr. 28	.....
.....	4 00 per diem.....	Apr. 28	.....
.....	4 00 per diem.....	Apr. 28	.....
.....	100 00 per month.....	Apr. 28	3 months.

## DEPARTMENT OF

Name	Position
Carruthers, Grace I.	Junior Clerk Stenographer
Creelman, George R.	Clerk
Hooker, William V.	Clerk in connection with apportionment of Legislative Grants
Rowe, Chelsea L.	Clerk in connection with apportionment of Legislative Grants
Hutchison, F. Lorne	Clerk in connection with apportionment of Legislative Grants
Hamilton, John R.	Clerk in connection with apportionment of Legislative Grants
Milne, Norman L.	Clerk in connection with apportionment of Legislative Grants
Hargreaves, Elgin G.	Clerk in connection with apportionment of Legislative Grants
Trueman, Ottis G.	Clerk in connection with apportionment of Legislative Grants
Blackstone, Roy S.	Clerk
Westman, George E.	Clerk
Thornton, Jessie E.	Clerk Stenographer
Gilmore, Lloyd E.	Clerk in connection with apportionment of Legislative Grants
Johnstone, Ben I.	Clerk
Gullett, Donald W.	Clerk
Sneddon, Harold R.	Clerk
Guenther, John F.	Clerk
Truax, Alfred J.	Clerk
Montgomery, Alex. E.	Clerk
Ayer, Horace M.	Clerk
McGirr, Ernest J.	Clerk
Ramage, Charles C.	Clerk
Marr, Robert B.	Clerk
Trewin, Robert F.	Clerk
Burns, Alex. Gordon	Clerk
Bryce, George M.	Clerk
James, Elda M.	Clerk
Spence, Margaretta	Clerk
Junkin, William R.	Clerk
Endicott, Norman	Clerk
Allan, Phyllis M.	Clerk
Smith, A. Muriel B.	Clerk
MacKay, John F.	Clerk
Green, Harry M.	Clerk
Coombs, Stephen A.	Labourer
MacDonald, Neil	Clerk
Fawcett, John T.	Clerk
Doughty, Francis E.	Clerk
Locke, Henry S.	Clerk
Strebig, Donald L. M.	Clerk
Knapp, Gordon	Clerk
Robertson, Harry	Clerk
Henry, Arthur T.	Clerk
Taylor, Ernest I.	Clerk
Ririe, William B.	Clerk
Sparling, Elgin M.	Clerk
Bennett, William R.	Clerk
Steele, Thomas M.	Clerk
Laughton, Joseph L.	Clerk
Urquhart, Donald	Clerk
Conn, Kenneth B.	Clerk
Stott, Sydney J.	Clerk
Walton, George R.	Clerk
Stewart, Evan A.	Clerk
McClinton, James	Clerk
Adams, Wilfred	Clerk
Mann, Samuel C.	Clerk
Weston, Wilbert J. L.	Clerk
Bannerman, Glenney F.	Clerk
Robinson, C. W. T.	Clerk



## DEPARTMENT OF

Name	Position
Snell, Jerold W.	Clerk
Graham, Gordon C.	Clerk
Alexander, William A.	Clerk
Mallon, J. Gerard	Clerk
Mills, Ralph S.	Clerk
Taylor, Georgia M. P.	Clerk
Doran, Martha V.	Clerk
Kniveton, M. Joy	Clerk
Spence, Mary E. M.	Clerk
Wallace, Marjorie V.	Clerk
Donaldson, Mary C.	Clerk
MacLaren, Marion M.	Clerk
Trent, E. Frances	Clerk
Boyd, Minnie S. R.	Clerk
Chambers, Emma C.	Clerk
Kinsella, Oncetta	Clerk
McLeod, Catherine G.	Clerk
McLeod, Audrey F.	Clerk
Skelton, Janet E.	Clerk
Wren, Annie B.	Stenographer
Gray, Flossie E.	Clerk
Maloney, John J.	Clerk
Wales, Herbert G.	Clerk in connection with apportionment of Legislative Grants
Ince, Annie	Clerk Stenographer
Micheli, Dr. William A. R.	Physician
Bateson, Nora	Clerk Stenographer
Gilmour, Helen M.	Clerk Stenographer
Storer, Jane C.	Clerk Stenographer
McLay, Alexander B.	Clerk
Shaver, Errol O.	Clerk
Munro, William A.	Office Boy
Sievert, Walter	Office Boy
Day, Frank W.	Office Boy
Grey, Irving N.	Office Boy
Hunt, Ina M.	Clerk
MacBride, Lillian	Clerk
Crowther, Thomas A.	Clerk
Wallis, Gertrude E.	Clerk
Junkin, Wilfred R.	Clerk
Manion, Monica	Clerk Stenographer
Scott, Reginald H.	Clerk
Mole, William H.	Clerk
Phillips, Kathleen D.	Clerk
Doole, Irene	Clerk
Brownlee, Delmer F.	Clerk
McIntyre, John V.	Clerk
Hill, Keppel	Clerk
Messervy, Grace	Clerk
Campbell, James M.	Clerk
Cardle, Florence I. O.	Junior Clerk Typist
Hames, Clarence F. W.	Clerk in connection with apportionment of Legislative Grants
Walwyn, Arthur G.	Clerk in connection with apportionment of Legislative Grants
Milligan, Ethelwyn	Clerk
Quinn, Mrs. Margaret A.	Clerk Stenographer
Lee, Charles Gerard	Office Boy
Platt, Gladys E.	Junior Clerk
Parrisi, Sue, Junior	Assistant in Kindergarten
Leckie, Edith L. L.	Assistant Cataloguer
O'Boyle, Ella L.	Assistant Matron
Crummer, Eva M.	Teacher
Sinclair, Muriel G.	Master
Aitchison, Annie	Teacher
Cleland, Margaret O.	Assistant Teacher
Emery, Dorothy	Instructor in Art

## EDUCATION—(Continued)

Branch or Office.	Salary.	Date of Certificate.	Period.
Departmental Examinations.....	\$4 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 20	.....
Departmental Examinations.....	3 00 per diem.....	May 22	.....
Departmental Examinations.....	3 00 per diem.....	May 22	.....
Departmental Examinations.....	3 00 per diem.....	May 22	.....
.....	4 00 per diem.....	May 23	.....
.....	3 00 per diem.....	May 25	.....
Northern Academy, Monteith.....	100 00 per month.....	May 27	1 year.
Departmental Examinations.....	3 00 per diem.....	June 1	.....
Departmental Examinations.....	3 00 per diem.....	June 1	.....
Departmental Examinations.....	3 00 per diem.....	June 1	.....
Departmental Examinations.....	3 00 per diem.....	June 1	.....
Departmental Examinations.....	4 00 per diem.....	June 1	.....
Departmental Examinations.....	2 00 per diem.....	June 1	.....
Departmental Examinations.....	2 00 per diem.....	June 1	.....
Departmental Examinations.....	2 00 per diem.....	June 1	.....
Departmental Examinations.....	2 00 per diem.....	June 1	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	4 00 per diem.....	June 23	.....
.....	4 00 per diem.....	June 23	.....
.....	4 00 per diem.....	June 23	.....
.....	4 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 23	.....
Departmental Examinations.....	3 00 per diem.....	June 26	.....
Departmental Examinations.....	2 50 per diem.....	June 29	.....
Legislative Library.....	16 50 per week.....	July 6	3 months.
Normal Model School, Toronto.....	3 50 per diem.....	Aug. 19	2 months.
Legislative Library.....	21 00 per week.....	Aug. 22	6 months.
Northern Academy, Monteith.....	100 00 per month.....	Sept. 8	4 months.
Bon Air Orphanage in County of York.....	100 00 per month.....	Sept. 12	4 months.
Normal School, Toronto.....	250 00 per month.....	Oct. 4	6 months.
Ontario School for the Deaf.....	100 00 per month.....	Oct. 18	6 months.
English-French Training School, Sturgeon Falls.....	125 00 per month.....	Oct. 20	3 months.
Normal School, London.....	83 33 per month.....	Oct. 26	6 months.

## DEPARTMENT OF

Name	Position
Archer, Madge	Filing Clerk
Whitehead, Addie M. I.	Clerk Stenographer
Seguin, Emile J.	Overseer
Hill, Joseph C.	Special Patrol Officer
Penman, Patience E.	Junior Clerk Stenographer
Baker, Royal	Overseer
Quinlan, Norman H.	Hatchery Assistant

## DEPARTMENT

Percival, Ella E.	Junior Clerk
Wilson, Charles M.	Clerk Stenographer
Weiss, Cecil G.	To assist in the special Advertising Campaign
Prain, Joseph R.	Inspector of Factories
Sharpe, John	Messenger
Cotter, Harold	Messenger
McConnell, Thomas H.	Messenger
Butchart, Lynn W.	Messenger
Davie, Andrew	Messenger
Robertson, William	Junior Clerk
Standrick, Albert G.	Clerk Bookkeeper
Sawyer, Clair C.	Clerk
Wilson, Vera	Junior Clerk Stenographer
Varley, James H.	Junior Clerk
McCabe, Peter John	Clerk
Russell, Francis E.	Clerk Stenographer
Lamb, Catherine T.	Junior Clerk Typist
Butchart, Lynn W.	Messenger
Fischer, Wilhelmine	Junior Clerk Stenographer
Martin, Isabella	Junior Clerk Stenographer
Mabler, Vera J.	Junior Clerk Stenographer
Lawson, Margaret R.	Senior Clerk
Lambert, Dorothy Eva	Junior Clerk Stenographer
McNiven, Errol Lloyd	Clerk Typist
Brock, William Russell	Clerk Stenographer
Christie, Mabel	Clerk
Gibson, William E.	Junior Clerk
Kay, Marion E.	Junior Clerk Stenographer
Jordan, Margaret I.	Junior Clerk Stenographer
Shorey, Bertha A.	Clerk Stenographer
Hanan, Henry P.	Superintendent
Carefoot, Maude A.	Clerk Stenographer
Friend, Blanche D.	Clerk Stenographer
Pond, Louise B.	Junior Clerk Stenographer
Brown, Jessie F.	Clerk Stenographer
Campbell, Effie	Clerk Stenographer



## GAME AND FISHERIES

Branch or Office.	Salary.	Date of Certificate.	Period.
.....	\$16 50 per week.....	Jan. 10	3 months.
.....	75 00 per month.....	Apr. 3	1 month.
.....	91 66 per month.....	Apr. 12	3 months.
.....	3 50 per diem.....	Aug. 2	3 months.
.....	17 00 per week.....	Sept. 25	1 month.
.....	91 66 per month.....	Oct. 5	1 month.
.....	90 00 per month.....	Oct. 17	1 month.

## OF LABOUR

Ontario Government Public Employment Bureau, Toronto.....	\$90 00 per month.....	Nov. 2	3 months.
Ontario Government Public Employment Bureau, Toronto.....	18 00 per week.....	Nov. 15	3 months.
.....	150 00 per month.....	Nov. 24	3 months.
Factory Inspection.....	158 33 per month.....	Nov. 29	6 months.
Minimum Wage Board.....	4 00 per diem.....	Dec. 3	2 weeks.
Minimum Wage Board.....	4 00 per diem.....	Dec. 3	2 weeks.
Minimum Wage Board.....	4 00 per diem.....	Dec. 3	2 weeks.
Minimum Wage Board.....	4 50 per diem.....	Dec. 3	2 weeks.
Minimum Wage Board.....	4 00 per diem.....	Dec. 3	2 weeks.
Stationary and Hoisting Engineers.....	90 00 per month.....	Jan. 19	3 months.
.....	4 00 per diem.....	Jan. 30	2 weeks.
Ontario Government Public Employment Bureau, Toronto.....	100 00 per month.....	Feb. 13	3 months.
.....	15 00 per week.....	Feb. 28	3 months.
Ontario Government Public Employment Bureau, Toronto.....	80 00 per month.....	Mar. 1	1 month.
Ontario Government Public Employment Bureau, Hamilton.....	25 00 per week.....	Mar. 4	3 months.
Ontario Government Public Employment Bureau, Toronto.....	75 00 per month.....	Mar. 16	3 months.
.....	15 00 per week.....	Mar. 17	2 weeks.
Minimum Wage Board.....	4 50 per diem.....	Apr. 1	1 week.
Ontario Government Public Employment Bureau, Pembroke.....	10 00 per week.....	May 8	2 months.
Ontario Government Public Employment Bureau, London.....	13 00 per week.....	May 19	2 months.
Ontario Government Public Employment Bureau, London.....	13 00 per week.....	June 1	2 months.
Minimum Wage Board.....	133 33 per month.....	June 26	3 months.
Stationary and Hoisting Engineers.....	70 00 per month.....	June 27	3 months.
Ontario Government Public Employment Bureau, Toronto.....	75 00 per month.....	June 28	3 months.
Ontario Government Public Employment Bureau, Toronto.....	90 00 per month.....	June 29	3 months.
Minister's Office.....	25 00 per week.....	June 30	3 months.
Stationary and Hoisting Engineers.....	90 00 per month.....	July 3	6 months.
.....	15 00 per week.....	July 4	3 months.
.....	15 00 per week.....	July 12	1 month.
Mothers' Allowances Commission.....	18 00 per week.....	July 18	2 months.
Ontario Government Public Employment Bureau, Niagara Falls.....	125 00 per month.....	Aug. 12	3 months.
Ontario Government Public Employment Bureau, St. Catharines.....	75 00 per month.....	Sept. 21	3 months.
Ontario Government Public Employment Bureau, London.....	83 33 per month.....	Sept. 29	3 months.
Ontario Government Public Employment Bureau, Cobalt.....	65 00 per month.....	Sept. 30	3 months.
Minimum Wage Board.....	78 00 per month.....	Oct. 24	3 months.
Mothers' Allowances Commission.....	75 00 per month.....	Oct. 24	1 month.

## PROVINCIAL BOARD

Name	Position
McFarland, Gladys E.	Junior Clerk Stenographer
Coverley, John R.	Junior Laboratory Assistant
Franklin, R. G.	Junior Laboratory Attendant
Jose, Gertrude M.	Clerk Stenographer
Curry, Isaac W.	Junior Clerk
Corbman, Ethelda	Nurse
Brannen, Gertrude L.	Junior Clerk Stenographer
Pereira, Elsie M.	Junior Laboratory Attendant
Dodd, Nellie	Clerk Stenographer
Ashcroft, Cyril C.	Assistant Engineer
Gibbs, James W. S.	Assistant Engineer
Spence, Frank S.	Assistant Chemist
Conklin, Alfred N.	Assistant Chemist
Downey, Frank P.	Assistant Engineer
Whittaker, Stanley	Junior Laboratory Assistant
Adams, John Sewell	Junior Laboratory Attendant
Gray, Frank M.	Assistant Chemist
Brown, Harold D.	Assistant Biologist
Broadfoot, Alma	Nurse
Bastedo, Gladys A.	Nurse
Veitch, Reba	Nurse
Campbell, Douglas G.	Assistant
McLeod, Clarence H.	Assistant Biologist
McEwen, Florence Isabel	Nurse
Bricker, Kathryn C.	Nurse

## DEPARTMENT OF

Jack, Florence M.	Junior Clerk Stenographer
White, George H.	Clerk
Standrick, Albert G.	Junior Clerk
Clark, Kitty E.	Clerk Stenographer
O'Brien, Mary H.	Clerk Stenographer
Kelly, G. B.	Clerk
Crampton, Wilfred E.	Junior Clerk
Rogers, George W.	Junior Clerk
Glassford, Meta F.	Clerk Stenographer
Bryce, Jenny J.	Clerk Stenographer
Cooper, Edward W.	Clerk Typist
Pepler, Alice V.	Junior Clerk Stenographer
Robinson, Margaret G.	Clerk Stenographer
Brennan, James J.	Ranger

## DEPARTMENT

Douglas, James	Assistant Draughtsman
Moffatt, Alice M.	Filing Clerk

## DEPARTMENT OF THE

Wheler, Dr. E. G.	Assistant Physician
Routcliffe, George	Messenger
Bastow, Dorothy M.	Clerk Stenographer
Macaulay, Roger	Guard
Steen, William	Guard
Ditchfield, John J.	Guard
Jesshope, Charles E.	Guard
Vincent, Melvin R.	Guard
Harrison, Elsie	Clerk Stenographer

## OF HEALTH

Branch or Office.	Salary.	Date of Certificate.	Period.
Division of Industrial Hygiene	\$16 00 per week	Nov. 14	1 month.
Laboratory, Peterborough	75 00 per month	Nov. 24	3 months.
Laboratory, Owen Sound	75 00 per month	Dec. 8	3 months.
	75 00 per month	Dec. 14	3 months.
	3 50 per diem	Dec. 23	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	Jan. 14	3 months.
Provincial Laboratory, Sault Ste. Marie	15 00 per week	Mar. 2	6 months.
	16 00 per week	Mar. 10	3 months.
Division of Industrial Hygiene	18 00 per week	Apr. 6	3 months.
Experimental Station	4 50 per diem	May 2	3 months.
Experimental Station	4 50 per diem	May 2	3 months.
Experimental Station	4 50 per diem	May 2	3 months.
Experimental Station	4 00 per diem	May 4	3 months.
Experimental Station	5 00 per diem	May 5	3 months.
Laboratory, Fort William	60 00 per month	May 10	3 months.
Laboratory, Owen Sound	75 00 per month	May 19	3 months.
Experimental Station	4 50 per diem	May 22	3 months.
Experimental Station	5 00 per diem	May 31	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	June 23	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	June 23	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	June 23	3 months.
Experimental Station	4 50 per diem	June 23	3 months.
Experimental Station	4 50 per diem	June 23	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	Aug. 28	3 months.
Division of Maternal and Child Welfare and Public Health Nursing	125 00 per month	Aug. 28	3 months.

## LANDS AND FORESTS

Settlers' Loan Commissioner's	\$16 00 per week	Dec. 10	3 months.
Accounts	100 00 per month	Dec. 27	3 months.
Northern Development	3 50 per diem	Mar. 13	1 month.
Accounts	75 00 per month	Mar. 23	1 month.
Forestry	75 00 per month	May 18	3 months.
Accounts	100 00 per month	June 1	3 months.
Forestry	3 50 per diem	June 1	3 months.
Forestry	3 50 per diem	June 23	3 months.
Settlers' Loan Commissioner's	18 00 per week	July 14	1 month.
Forestry	18 00 per week	July 25	3 months.
Forestry	18 00 per week	July 31	3 months.
	17 00 per week	Sept. 14	3 weeks.
	18 75 per week	Sept. 14	2 months.
Quetico Provincial Park	75 00 per month	Oct. 12	3 months.

## OF MINES

	\$4 00 per diem	Jan. 21	3 months.
	16 00 per week	Feb. 10	3 months.

## PROVINCIAL SECRETARY

Ontario Hospital, Mimico	\$130 50 per month	Nov. 8	
Registrar General	3 00 per diem	Nov. 11	3 months.
Andrew Mercer Reformatory	75 00 per month	Nov. 17	3 months.
Ontario Reformatory, Guelph	1,200 00 per annum	Dec. 1	
Ontario Reformatory, Guelph	1,100 00 per annum	Dec. 1	
Industrial Farm, Burwash	1,100 00 per annum	Dec. 3	
Industrial Farm, Burwash	1,100 00 per annum	Dec. 3	
Industrial Farm, Burwash	1,100 00 per annum	Dec. 3	
Neglected and Dependent Children	75 00 per month	Dec. 6	3 months.

## DEPARTMENT OF THE

Name	Position
Case, Lillian	Junior Clerk
Macabe, Kathleen M.	Junior Clerk
Curry, Isaac W.	Junior Clerk
Stagg, Alfred	Storekeeper
Murray, Edward	Office Boy
McFarland, Gladys E.	Junior Clerk Typist
Milligan, Benjamin	Guard
Flynn, Patrick	Fireman
Lee, Margaret V.	Junior Clerk Stenographer
MacRobie, Alan C.	Clerk Stenographer
Drummond, Marion C.	Clerk Stenographer
Camron, Alexander	Guard
Sneddon, Anne R.	Clerk Stenographer
Sewell, Bertram G.	Guard
Noble, Nora Victoria	Junior Clerk
Miles, Mrs. Mary J. C.	Forelady
Daley, John	Guard
McNicol, James A.	Guard
Fenwick, Frederick J.	Stationary Engineer
Yeates, Arthur	Guard
McDonald, Alexander	Blacksmith
Harrison, Elsie	Clerk Stenographer
Peer, Herbert L.	Guard
Ronald, John S.	Guard
Allard, Frank H.	Guard
Purvis, Robert E.	Guard
Hodgins, Ben	Guard
McCaffrey, Ernest	Office Boy
Harvey, Thomas B.	Storekeeper
Travers, Frances	Clerk Stenographer
Trewin, Corinne	Clerk Stenographer
Whitehead, Addie M.	Clerk Stenographer
Doig, Herbert D.	Tailor
Smith, Charles N.	Guard
McNeil, James	Guard
Donald, James A.	Guard
McGahey, Thomas A.	Fireman
Urquhart, Archibald	Assistant Stationary Engineer
Traxton, Kathleen M.	Junior Clerk Stenographer
Heaslip, Muriel J.	Junior Clerk Typist
Christie, Sylvia A.	Clerk Stenographer
Anderson, Alexander	Guard
Ruttan, John H.	Guard
Kearney, Marion E.	Clerk Stenographer
Fox, Thomas W.	Guard
Henry, Robert	Guard
Crowley, Vincent	Clerk Stenographer

## DEPARTMENT OF

Tatton, James S.	Clerk
Johnston, Agnes S.	Junior Clerk Stenographer
Elrick, Jessie W.	Junior Clerk Typist
Camacho, Gladys	Junior Clerk Typist
Woods, M. H.	Clerk
Wilson, Ethel Victoria	Junior Clerk Typist
Neilson, Mrs. Beatrice	Filing Clerk
Thresher, Rosemary	Junior Clerk Typist
Suter, Florence E.	Junior Clerk Typist
Fleischauer, Clara S.	Junior Clerk Typist
Crabtree, Henry S.	Draughtsman
Green, Marjorie E.	Junior Clerk Stenographer
Waller, Eddie	Multigraph Operator
Helston, Reginald C.	Office Boy
Crumpton, Millicent	Junior Clerk Stenographer
Sears, John	Resident Highway Engineer

## PROVINCIAL SECRETARY—(Continued)

Branch or Office.	Salary.	Date of Certificate.	Period.
Assistant Provincial Secretary.....	\$16 00 per week.....	Dec. 13	2 months.
Neglected and Dependent Children.....	16 00 per week.....	Dec. 20	2 months.
Registrar General.....	20 00 per week.....	Dec. 23	3 months.
Andrew Mercer Reformatory.....	100 00 per month.....	Dec. 27	3 months.
Registrar General.....	10 50 per week.....	Dec. 28	3 months.
Registrar General.....	16 00 per week.....	Jan. 5	3 months.
Industrial Farm, Burwash.....	1,100 00 per annum.....	Jan. 12	.....
Ontario Hospital, Hamilton.....	1,200 00 per annum.....	Jan. 12	.....
Neglected and Dependent Children.....	16 00 per week.....	Jan. 31	3 months.
Assistant Provincial Secretary.....	17 00 per week.....	Feb. 1	3 months.
Neglected and Dependent Children.....	18 00 per week.....	Mar. 8	3 months.
Industrial Farm, Burwash.....	1,100 00 per annum.....	Mar. 9	.....
Neglected and Dependent Children.....	18 00 per week.....	Mar. 10	3 months.
Industrial Farm, Burwash.....	1,100 00 per annum.....	Mar. 10	.....
Inspection Public Institutions.....	16 00 per week.....	Mar. 16	6 months.
Industrial Staff, Andrew Mercer Reforma- tory.....	100 00 per month.....	Mar. 18	6 months.
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Apr. 4	.....
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Apr. 5	.....
Industrial Farm, Burwash.....	140 00 per month.....	Apr. 13	2 months.
Industrial Farm, Burwash.....	1,100 00 per annum.....	Apr. 19	.....
Industrial Farm, Burwash.....	1,300 00 per annum.....	Apr. 20	.....
Inspection Public Institutions.....	75 00 per month.....	Apr. 20	3 months.
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	May 5	.....
Ontario Reformatory, Guelph.....	1,200 00 per annum.....	May 23	.....
Industrial Farm, Burwash.....	1,100 00 per annum.....	May 25	.....
Industrial Farm, Burwash.....	1,100 00 per annum.....	May 25	.....
Ontario Reformatory, Guelph.....	1,200 00 per annum.....	June 27	.....
Assistant Provincial Secretary.....	10 00 per week.....	June 27	3 months.
Ontario Hospital, Orillia.....	1,400 00 per annum.....	June 28	.....
Assistant Provincial Secretary.....	18 00 per week.....	July 7	3 months.
Minister's Office.....	18 00 per week.....	July 7	1 month.
Neglected and Dependent Children.....	18 00 per week.....	July 7	3 months.
Ontario Hospital, Orillia.....	1,100 00 per annum.....	July 17	.....
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Aug. 19	.....
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Aug. 22	.....
Industrial Farm, Burwash.....	1,100 00 per annum.....	Aug. 22	.....
Industrial Farm, Burwash.....	1,100 00 per annum.....	Aug. 28	.....
Industrial Farm, Burwash.....	1,300 00 per annum.....	Aug. 28	.....
Bureau of Municipal Affairs.....	17 00 per week.....	Sept. 5	3 months.
Parole Commissioner.....	15 00 per week.....	Sept. 25	3 months.
Neglected and Dependent Children.....	18 00 per week.....	Oct. 2	3 months.
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Oct. 5	.....
Industrial Farm, Burwash.....	1,100 00 per annum.....	Oct. 7	.....
Assistant Provincial Secretary.....	18 00 per week.....	Oct. 7	3 months.
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Oct. 12	.....
Ontario Reformatory, Guelph.....	1,100 00 per annum.....	Oct. 20	.....
Industrial Farm, Burwash.....	75 00 per month.....	Oct. 25	6 months.

## PUBLIC HIGHWAYS

Motor Vehicles.....	\$100 00 per month.....	Nov. 12	3 months.
Motor Vehicles.....	16 00 per week.....	Nov. 14	3 months.
Motor Vehicles.....	16 00 per week.....	Dec. 5	3 months.
Motor Vehicles.....	16 00 per week.....	Dec. 5	3 months.
Motor Vehicles.....	25 00 per week.....	Dec. 19	1 month.
Motor Vehicles.....	16 00 per week.....	Jan. 12	3 months.
Motor Vehicles.....	16 00 per week.....	Jan. 14	3 months.
Motor Vehicles.....	16 00 per week.....	Jan. 17	3 months.
Motor Vehicles.....	16 00 per week.....	Jan. 17	3 months.
Motor Vehicles.....	15 00 per week.....	Jan. 30	3 months.
.....	125 00 per month.....	Feb. 3	3 months.
.....	16 00 per week.....	Feb. 7	3 months.
.....	12 00 per week.....	Feb. 8	3 months.
.....	10 50 per week.....	Feb. 8	3 months.
.....	16 00 per week.....	Feb. 9	2 months.
.....	200 00 per month.....	Feb. 20	.....

## DEPARTMENT OF

Name	Position
Oram, Florence M. L.	Filing Clerk.
Dagleish, Viola M.	Filing Clerk.
Griffiths, Nellie	Filing Clerk.
Gamble, Arthur J.	Specia Officer.
Wells, E. Joan	Filing Clerk.
Kelly, Hannah E.	Junior Clerk Typist.
Spafford, Marion	Junior Clerk Typist.
Ware, Cyril C.	Junior Clerk.
Forester, Grace E.	Junior Clerk Typist.
Biggs, Samuel P.	Solicitor.
Rochemont, Anna V.	Clerk Stenographer.
Walker, George S.	Clerk.
MacKay, Frederick G.	Motor Constable.
Howell, T. Leslie G.	Motor Constable.
Bundy, Arthur L.	Motor Constable.
Eldridge, Evelyn M.	Filing Clerk.
McCoy, Clara C.	Junior Clerk Typist.
Bradley, Irene H.	Junior Clerk Stenographer.
Chappell, Thomas K.	Motor Constable.
Auburn, Gladys W.	Junior Clerk Typist.
MacGowan, Dorothy	Junior Clerk Stenographer.
Chambers, Dora	Junior Clerk.
Sutton, Albert E.	Motor Constable.
Balmer, Harold F.	Motor Constable.
Carter, Lawrence P.	Motor Constable.
Smith, John	Clerk.
Howell, Herbert W.	Motor Constable.
Johnston, Roy	Motor Constable.
Elder, Winnifred M.	Junior Clerk Stenographer.
Carter, Evelyn M.	Junior Clerk Stenographer.
Kelly, Hannah E.	Junior Clerk Typist.
Auburn, Gladys W.	Junior Clerk Typist.
Butterfield, John	Instrument Man.
Wilson, John A.	Motor Constable.
Laing, William R.	Clerk.
Farewell, Helen	Junior Clerk Stenographer.
Saunders, Maude	Junior Clerk Typist.
Spence, William	Stockkeeper.
Middleboro, Charles	Junior Clerk.
Vance, Harold M.	Junior Clerk.
MacNab, Allan G.	Office Boy.
Cassidy, John F.	Draughtsman.
Cross, William	Draughtsman.

## DEPARTMENT OF

Ross, Margaret D.	Clerk Stenographer.
Best, James H.	Cleaner and Helper.
Meagher, Edward L.	Junior Clerk Stenographer.
Bitton, Albert	Elevator Attendant.
Kennedy, Annie Mae	Junior Clerk Stenographer.
Brawley, James	Office Boy.
Burns, John	Stationary Engineer.
Pilgrim, Edith	Charwoman.

## DEPARTMENT OF

Wellbourne, Ruby	Clerk Stenographer.
O'Hara, William A.	Amusement Tax Inspector.
Macdonald, J. Fraser	Clerk.
Anderson, Leslie H.	Junior Clerk.
Hagarty, Helen M.	Junior Clerk Stenographer.
Ballantyne, Thomas L.	Junior Clerk.
Reaume, Kathlyn	Clerk Stenographer.
Jewell, Ross Teaton	Office Boy.
Sharp, James	Office Boy.

PUBLIC HIGHWAYS—(Continued)

Branch or Office.	Salary.	Date of Certificate.	Period.
Motor Vehicles.....	\$15 00 per week.....	Mar. 1	1 month.
Motor Vehicles.....	15 00 per week.....	Mar. 1	1 month.
Motor Vehicles.....	15 00 per week.....	Mar. 2	1 month.
.....	133 33 per month.....	Mar. 17	6 months.
.....	16 00 per week.....	May 3	3 months.
Motor Vehicles.....	15 00 per week.....	May 17	3 months.
Motor Vehicles.....	15 00 per week.....	May 17	3 months.
Motor Vehicles.....	3 50 per diem.....	May 19	3 months.
.....	16 00 per week.....	May 31	1 month.
.....	300 00 per month.....	June 1	6 months.
Solicitor's.....	75 00 per month.....	June 1	3 months.
.....	125 00 per month.....	June 23	6 months.
.....	6 00 per diem.....	June 23	6 months.
.....	6 00 per diem.....	June 23	6 months.
.....	6 00 per diem.....	June 23	6 months.
Motor Vehicles.....	15 00 per week.....	June 26	3 months.
.....	16 00 per week.....	June 26	3 months.
.....	16 00 per week.....	June 27	3 months.
.....	6 00 per diem.....	June 28	6 months.
.....	15 00 per week.....	June 29	5 weeks.
.....	16 00 per week.....	July 14	3 months.
.....	16 00 per week.....	July 17	3 months.
.....	6 00 per diem.....	July 18	6 months.
.....	6 00 per diem.....	July 19	6 months.
.....	6 00 per diem.....	July 20	6 months.
.....	100 00 per month.....	July 20	3 months.
.....	6 00 per diem.....	July 24	6 months.
.....	6 00 per diem.....	July 24	6 months.
.....	15 00 per week.....	Aug. 4	1 month.
.....	16 00 per week.....	Aug. 10	3 months.
.....	15 00 per week.....	Aug. 11	3 months.
Motor Vehicles.....	15 00 per week.....	Aug. 17	3 months.
.....	125 00 per month.....	Aug. 21	3 months.
.....	6 00 per diem.....	Aug. 24	6 months.
.....	100 00 per month.....	Sept. 5	3 months.
.....	15 00 per week.....	Sept. 7	3 months.
.....	15 00 per week.....	Sept. 29	3 months.
.....	25 00 per week.....	Sept. 29	3 months.
Solicitor's.....	12 00 per week.....	Sept. 29	3 months.
Solicitor's.....	10 00 per week.....	Sept. 29	3 months.
.....	10 50 per week.....	Oct. 9	1 month.
.....	125 00 per month.....	Oct. 19	3 months.
.....	125 00 per month.....	Oct. 19	3 months.

PUBLIC WORKS

.....	\$75 00 per month.....	Dec. 10	3 months.
Osgoode Hall.....	100 00 per month.....	Dec. 19	3 months.
.....	15 00 per week.....	Dec. 21	3 months.
Osgoode Hall.....	100 00 per month.....	Mar. 4	3 months.
Ontario Hospital, Whitby.....	13 00 per week.....	June 23	3 months.
.....	40 00 per month.....	July 10	3 months.
Court House, Sault Ste. Marie.....	100 00 per month.....	Aug. 12	6 months.
Court House, Sault Ste. Marie.....	45 00 per month.....	Aug. 22	6 months.

THE TREASURER

Fire Marshal's.....	\$75 00 per month.....	Nov. 8	1 month.
Amusement Tax.....	25 00 per week.....	Nov. 11	1 month.
.....	100 00 per month.....	Nov. 14	2 months.
Director of Sub-Treasury Branches.....	3 50 per diem.....	Nov. 21	3 months.
.....	15 00 per week.....	Dec. 12	3 months.
.....	15 00 per week.....	Dec. 21	3 months.
Amusement Tax.....	75 00 per month.....	Dec. 22	3 months.
Director of Amusement Branches.....	10 50 per week.....	Jan. 4	3 months.
Amusement Tax.....	10 50 per week.....	Jan. 5	3 months.

## DEPARTMENT OF

Name	Position
Smith, Wilbert	Clerk
Prior, John Patrick	Office Boy
Harstone, Jean E.	Clerk in connection with the publication of The Public Service Bulletin
Williams, Marguerite E.	Junior Clerk Stenographer
O'Beirne, Fred H. C.	Clerk
Duke, Kathleen	Clerk Stenographer
Billinghurst, Muriel J.	Clerk Typist
Murison, William J. H.	Manager of a Sub-Treasury Branch
Hunt, Fred H.	Manager of a Sub-Treasury Branch
Murray, Thomas M.	Amusements Tax Inspector
McKay, William	Amusements Tax Inspector
Noble, Edward R.	Amusements Tax Inspector
Smith, Henry E. K.	Amusements Tax Inspector
Patton, George Ernest	Director
Young, Donald Bruce	Junior Postal Clerk
Homuth, Ruth Isabel	Junior Clerk Typist
Cornell, John F.	Junior Clerk
Morrison, Gordon L.	Junior Clerk
Graham, Thomas W.	Usher at Fairs
Clark, John	Usher at Fairs
Timpany, Christine	Junior Clerk Stenographer
Graham, William	Usher at Fairs
Davie, Andrew	Usher at Fairs
Moffatt, Donald A. F.	Teller
Reid, Reginald S.	Junior Clerk
Leach, John R.	Usher at Fall Fairs
Downs, Thomas E.	Usher at Fall Fairs

## AUDIT

Springsteen, Stanley L.	Junior Clerk
Madden, Irene E.	Junior Clerk Typist
Flanagan, Mark	Junior Clerk
Geldart, Wilfred A.	Clerk
Delves, Florence	Junior Clerk Typist
Ballantyne, James A.	Office Boy



THE TREASURER—(Continued)

Branch or Office.	Salary.	Date of Certificate.	Period.
Motion Picture Bureau.....	\$125 00 per month.....	Jan. 14	...3 months.
Post Office.....	10 50 per week.....	Jan. 25	...3 months.
King's Printer's.....	125 00 per month.....	Jan. 26	...6 months.
Fire Marshal's.....	15 00 per week.....	Jan. 30	...3 months.
.....	100 00 per month.....	Feb. 6	...3 months.
.....	18 00 per week.....	Feb. 14	...3 months.
Fire Marshal's.....	75 00 per month.....	Feb. 27	...3 months.
.....	100 00 per month.....	Mar. 27	...3 months.
.....	100 00 per month.....	Mar. 27	...3 months.
Amusement Tax.....	25 00 per week.....	May 8	...3 months.
Amusement Tax.....	25 00 per week.....	May 23	...2 months.
Amusement Tax.....	25 00 per week.....	May 26	...2 months.
Amusement Tax.....	25 00 per week.....	May 26	...2 months.
Motion Picture Bureau.....	166 66 per month.....	June 23	...6 months.
Post Office.....	13 50 per week.....	June 28	...3 months.
King's Printer's.....	16 00 per week.....	June 30	...3 months.
King's Printer's.....	18 00 per week.....	June 30	...1 month.
.....	14 00 per week.....	Aug. 16	...3 months.
Motion Picture Bureau.....	3 50 per diem.....	Aug. 28	...1 month.
Motion Picture Bureau.....	3 50 per diem.....	Aug. 28	...1 month.
Director of Sub-Treasury Branches.....	17 00 per week.....	Aug. 29	...1 month.
Motion Picture Bureau.....	3 50 per diem.....	Sept. 8	...2 weeks.
Motion Picture Bureau.....	3 50 per diem.....	Sept. 8	...2 weeks.
Sub-Treasury.....	60 00 per month.....	Sept. 14	...3 months.
Sub-Treasury.....	50 00 per month.....	Sept. 20	...6 months.
Motion Picture Bureau.....	3 50 per diem.....	Sept. 20	...3 days.
Motion Picture Bureau.....	3 50 per diem.....	Sept. 21	...3 days.

OFFICE

.....	\$3 50 per diem.....	Nov. 9	...1 month.
.....	15 00 per week.....	Nov. 11	...2 months.
.....	12 50 per week.....	June 23	...3 months.
.....	100 00 per month.....	Oct. 5	...3 months.
.....	16 50 per week.....	Oct. 10	...3 months.
.....	10 50 per week.....	Oct. 25	...3 months.

**CERTIFICATES ISSUED FOR RENEWALS  
DURING THE FISCAL YEAR**

**DEPARTMENT OF THE PRIME MINISTER**

Name	Position
Kell, Mrs. M. M.	Clerk Stenographer
Dewsbury, Leslie G.	Clerk Stenographer
Minto, E. Beatrice	Junior Clerk
Woltz, Reita	Junior Clerk Stenographer
Leamen, Irene V.	Junior Clerk Stenographer
MacLean, Margaret E.	Clerk Stenographer
Brethour, Blanche G.	Junior Clerk Stenographer
Hamlin, Dorothy H.	Senior Clerk Stenographer
Shier, Retha M.	Junior Clerk

**DEPARTMENT OF**

Poole, Alma F.	Junior Clerk Stenographer
Auburn, Gladys W.	Junior Clerk Stenographer
Camacho, Gladys	Junior Clerk Stenographer
King, Harriet M.	Clerk Stenographer
Wickware, Ora G.	Junior Clerk Stenographer
Manning, Mary I.	Clerk Stenographer
Hamilton, Alice M.	Clerk Stenographer
Morrison, Hugh	Junior Clerk
Fulton, Andrew	Assistant in connection with the Cold Storage Plant, Brighton, Ont.
Wood, Elsie	Junior Clerk Stenographer
Malone, Isabel M.	Clerk Stenographer
Schofield, Dr. F. W.	Investigator
Murphy, Gertrude	Junior Clerk
Molesworth, Muriel	Clerk Stenographer
Armstrong, Mrs. Frances	Junior Clerk
Longstreet, Irene G.	Junior Clerk Stenographer
Malone, Isabel M.	Clerk Stenographer

**DEPARTMENT OF THE**

White, Harry E.	Provincial Officer under The Ontario Temperance Act
Mather, Mrs. Ethel	Filing Clerk
Grant, John A.	Inspector under The Ontario Temperance Act
Whiteside, Albert F.	Inspector under The Ontario Temperance Act
Pullen, William F.	Provincial Officer under The Ontario Temperance Act
Partridge, Walter E.	Provincial Officer under The Ontario Temperance Act
Ferguson, Edna R.	Clerk Stenographer
Bell, Frank A.	Provincial Officer under The Ontario Temperance Act
Murphy, Edward J.	Assistant to the Crown Attorney for the County of York and the City of Toronto
Draper, Isaac N.	Investigator
Robbins, Violet I.	Clerk Stenographer
Nethercott, Cosie M.	Clerk Stenographer
Squires, Kathline V.	Clerk Stenographer
Winterberry, William M.	Clerk
Hough, Frank H.	Clerk Stenographer
Charlton, John A.	Provincial Officer under The Ontario Temperance Act
Morrison, Gordon	Office Boy
Stick, Frank	Provincial Officer under The Ontario Temperance Act
Barrett, Francis W. E.	Office Boy
Silvester, David	Provincial Officer under The Ontario Temperance Act

## OF TEMPORARY APPOINTMENTS

ENDING OCTOBER 31, 1922

AND PRESIDENT OF THE COUNCIL.

Branch or Office.	Dates of Renewal	Salary under last Certificate.
Civil Service Commissioner	Mar. 9, Sept. 27	\$18 00 per week.
Prime Minister	Dec. 28, June 27	3 50 per diem.
Civil Service Commissioner	Jan. 4, Apr. 4, June 26	17 00 per week.
Civil Service Commissioner	Jan. 6, Apr. 4	15 00 per week.
Prime Minister	Feb. 15, Aug. 15	16 50 per week.
Prime Minister	May 17	18 00 per week.
Civil Service Commissioner	Feb. 21, July 6	17 00 per week.
Prime Minister	Sept. 14	21 00 per week.
Civil Service Commissioner	Oct. 24	16 50 per week.

## AGRICULTURE

Co-Operation and Markets	Nov. 1	\$16 00 per week.
Live Stock	Jan. 17, Apr. 12	16 00 per week.
Live Stock	Nov. 8	16 00 per week.
Agricultural Development Board	Nov. 23	18 00 per week.
Agricultural and Horticultural Societies	Dec. 29	16 00 per week.
Agricultural Development Board	Jan. 27	18 00 per week.
Institutes	Mar. 8	75 00 per month.
Statistics and Publications	Feb. 9, Aug. 22	3 00 per diem.
Fruit	Feb. 15	125 00 per month.
Office of Chairman of Agricultural Development Board	Mar. 21	16 50 per week.
Colonization	July 24, Sept. 13	75 00 per month.
	May 19	200 00 per month.
Agricultural Development Board	Aug. 31	16 50 per week.
Minister's	Sept. 11	75 00 per month.
Statistics and Publications	Oct. 13	3 00 per diem.
Live Stock	Oct. 2	16 00 per week.
Live Stock	Oct. 2	75 00 per month.

## ATTORNEY-GENERAL

	Jan. 25	\$125 00 per month.
Insurance	Nov. 10, Feb. 11, May 22	18 00 per week.
	Nov. 12, March 14, June 23	125 00 per month.
	Nov. 22	125 00 per month.
	Nov. 23, Apr. 10, Sept. 13	125 00 per month.
	Dec. 2, Apr. 10, Sept. 13	150 00 per month.
Crown Attorney for the County of York and City of Toronto	Feb. 3	75 00 per month.
	Dec. 7, Apr. 10, June 23	150 00 per month.
	Dec. 15, May 2	150 00 per month.
The Public Trustee	Mar. 30, Oct. 20	133 33 per month.
	Apr. 4, July 8	18 75 per week.
The Public Trustee	Jan. 11, Apr. 20, July 10	18 00 per week.
Board of License Commissioners for Ontario	Jan. 12	75 00 per month.
Clerk of Records and Writs, Osgoode Hall	Jan. 12, Apr. 12, Oct. 12	125 00 per month.
Commissioner of Police for Ontario	Jan. 14, May 9, July 14	25 00 per week.
	Jan. 14, Apr. 10, July 11	125 00 per month.
Commissioner of Police for Ontario	Apr. 7	12 00 per week.
	Jan. 14	125 00 per month.
	Feb. 16, Mar. 16	10 50 per week.
	Jan. 25, May 12	125 00 per month.

## DEPARTMENT OF THE

Name	Position
Cameron, Maud	Filing Clerk
Marriott, Alfred S.	Clerk
Mulhall, John F.	Provincial Officer under The Ontario Temperance Act.
McDonald, James A.	Inspector of Telephone Service.
Parfitt, William J.	Inspector under The Ontario Temperance Act.
Ferguson, Edna R.	Clerk Stenographer.
Paterson, George O.	Provincial Officer under The Ontario Temperance Act.
Webb, Charles.	Provincial Officer under The Ontario Temperance Act.
Rogers, Arthur W.	To assist the Department with legal work in connection with the Session
Skiffington, Leslie B.	Office Boy
Trebell, Russell.	Provincial Officer under The Ontario Temperance Act.
O'Leary, Michael.	Provincial Officer under The Ontario Temperance Act.
Herrington, Alfred E.	Loan and Trust Company Auditor.
Farish, John F.	Provincial Officer under The Ontario Temperance Act.
Whitehead, Addie M. I.	Clerk Stenographer.
Parks, Jean.	Clerk Stenographer.
Wagar, Daniel B.	Provincial Officer under The Ontario Temperance Act.
Breckenridge, Matthew J.	Provincial Officer under The Ontario Temperance Act.
Costello, James A.	Provincial Officer under The Ontario Temperance Act.
Cameron, James A.	Provincial Officer under The Ontario Temperance Act.
Devlin, Felix.	Constable.
Hartnett, John E.	Provincial Officer under The Ontario Temperance Act.
Denton, Laura.	Assistant Law Clerk.
Bleakley, James A.	Provincial Officer under The Ontario Temperance Act.
Plumb, Charles.	Provincial Officer under The Ontario Temperance Act.

## DEPARTMENT OF

Davis, Annie E.	Junior Clerk
Waring, James A.	Clerk
Bell, Rev. James R.	Special Lecturer
McLaren, Rev. Peter J.	Special Lecturer
Higgins, Madeline.	Clerk Typist
Fraser, Ethel M.	Clerk Stenographer
Atkinson, Edith.	Junior Clerk
Burton, Doris B.	Clerk Stenographer
Rogers, Roma W.	Clerk Typist
Bean, Gertrude E.	Clerk Typist
Kinnell, Marguerite.	Junior Clerk
Segsworth, Robert.	Field Secretary of Rural School Education.
Frohns, Alfred N.	Clerk
McCoy, William J.	Clerk
Boyd, Helen A.	Junior Clerk Stenographer
Smith, Elsie C.	Junior Clerk Stenographer
Smith, Charles J.	Assistant
Ryan, Kathleen P.	Clerk Stenographer
Harrison, Peter P.	Fireman
McNally, Cecil W.	Clerk
Moran, Gladys.	Junior Clerk
Jenkins, Frank.	Assistant Fireman
Jackson, Samuel W.	Clerk
Burton, Mrs. Agnes.	Matron
Fraser, Marjorie J. F.	Junior Clerk
Borthwick, Hazel.	Clerk Stenographer
Robinson, Napier.	Clerk
MacKenzie, Audrey G.	Junior Clerk Typist
Shannon, Samuel.	Inspector of Public Schools for District of Kenora.
Kirkland, Mrs. Laura L.	Clerk Stenographer
Scott, Lillian G.	Junior Clerk
Bowman, Willa.	Clerk Typist

ATTORNEY-GENERAL—(Continued)

Branch or Office	Dates of Renewal	Salary under last Certificate
The Public Trustee	Jan. 25, Apr. 1	\$16 00 per week.
Master-in-Chambers	Feb. 8, May 18, Aug. 17, Oct. 26	25 00 per week.
	May 12	125 00 per month.
Ontario Railway and Municipal Board	Feb. 16, May 9	200 00 per month.
	Feb. 20, May 12	125 00 per month.
Ontario Provincial Police Force	Feb. 21, May 22	75 00 per month.
	Mar. 4, Sept. 13	125 00 per month.
	Mar. 4, Sept. 14	125 00 per month.
	May 25	25 00 per week.
	Apr. 27	10 50 per week.
	Apr. 10, July 24, Oct. 23	125 00 per month.
	Apr. 10, Sept. 13	125 00 per month.
Insurance	Apr. 29	200 00 per month.
	Apr. 29, Aug. 5	125 00 per month.
Inspector of Division Courts	May 19	75 00 per month.
Crown Attorney for the County of York and City of Toronto	Sept. 5	80 00 per month.
	Aug. 21	125 00 per month.
	Aug. 21	125 00 per month.
	Aug. 21	125 00 per month.
	Aug. 21	125 00 per month.
Ontario Provincial Police Force	Aug. 21	125 00 per month.
	Sept. 13	125 00 per month.
Legislative Assembly	Oct. 18	50 00 per week.
	Aug. 4	133 33 per month.
	Aug. 3	125 00 per month.

EDUCATION

	Nov. 5, Feb. 10, May 9, Aug. 9	\$17 80 per week.
	Nov. 8, Feb. 10, May 9, Aug. 9	4 50 per diem.
	Dec. 7, July 11	200 00 per month.
	Dec. 7, Sept. 19	200 00 per month.
	Dec. 8, Mar. 6, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 6, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 7, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 6, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 6, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 6, June 1, Aug. 29	75 00 per month.
	Dec. 8, Mar. 7, June 1, Aug. 29	3 00 per diem.
	Dec. 8, May 23	250 00 per month.
	Dec. 12, Mar. 14, June 23, Sept. 12	4 50 per diem.
	Dec. 12, Mar. 14, June 23, Sept. 12	100 00 per month.
Director of Professional Training	Jan. 9, Apr. 3, July 5, Oct. 3	15 00 per week.
	Jan. 9, Apr. 3, July 5, Oct. 3	3 25 per diem.
	Jan. 9, Apr. 3, July 5, Oct. 3	3 25 per diem.
	Jan. 11, Apr. 12, July 11, Oct. 3	3 25 per diem.
Normal School, Toronto	Jan. 11, Apr. 12	3 25 per diem.
	Jan. 11, Apr. 12, July 12, Oct. 3	100 00 per month.
	Jan. 11, Apr. 12, July 11, Oct. 3	3 50 per diem.
Normal School, Toronto	Jan. 17	3 50 per diem.
	Jan. 18, Apr. 12, July 12, Oct. 3	4 50 per diem.
Northern Academy, Monteith	Mar. 20	100 00 per month.
	Jan. 28, Apr. 26, July 27, Oct. 14	3 40 per diem.
Ontario Provincial Museum	Jan. 28, Apr. 26, July 27, Oct. 16	2 88 per diem.
Library	Jan. 28	3 75 per diem.
	Jan. 28, Apr. 26, July 27, Oct. 16	16 00 per week.
	Aug. 15	250 00 per month.
Office of Director of Rural School Organization	Sept. 8	75 00 per month.
	Apr. 3, July 5, Oct. 3	15 50 per week.
Inspector of Elementary Agricultural Classes	Apr. 12, July 12, Oct. 3	3 50 per diem.

## DEPARTMENT OF

Name.	Position.
Denison, Helen.....	Clerk Stenographer.....
Racine, Joseph.....	Janitor.....
Cockerline, Ernest W.....	Clerk in connection with the apportionment of The Legislative Grants.....
Stringer, Walter.....	Watchman.....
Carruthers, Grace I.....	Junior Clerk Stenographer.....
Hutchison, F. Lerne.....	Clerk in connection with the apportionment of The Legislative Grants.....
Coombs, Stephen A.....	Labourer.....
Hames, Clarence F. W.....	Clerk in connection with the apportionment of The Legislative Grants.....
Platt, Gladys E.....	Junior Clerk.....
Lee, Margaret.....	School Nurse.....
Gray, Dr. Elizabeth R.....	Medical Inspection Officer.....
Misner, Annie E.....	School Nurse.....
Johnson, Bertha E.....	School Nurse.....
Willoughby, Cassie.....	School Nurse.....
Hunt, Ella D.....	School Nurse.....
Bateson, Nora.....	Junior Library Assistant.....

## DEPARTMENT OF

McCartney, W. H.....	Junior Clerk.....
Cerswell, Christeen S.....	Junior Clerk.....
Bradley, Irene H.....	Junior Clerk Stenographer.....
Archer, Madge.....	Filing Clerk.....
Caldwell, Wesley S.....	Overseer.....
Penman, Patience E.....	Junior Clerk Stenographer.....

## DEPARTMENT OF

Percival, Ella E.....	Junior Clerk.....
Buchanan, Ida M.....	Clerk Stenographer.....
Weiss, Cecil G.....	To assist in the Special Advertising Campaign.....
Prain, Joseph R.....	Inspector of Factories.....
Preston, Mrs. B. G.....	Investigator.....
Brodeur, Mrs. H. C.....	Investigator.....
Brock, Thomas W.....	Employment Scout.....
Butchart, Lynn W.....	Messenger.....
Doak, Kathleen E.....	Junior Clerk.....
Storey, Fannie McD.....	Junior Clerk.....
Selkirk, Walter A.....	Clerk.....
Buckler, Annetta M.....	Junior Clerk Stenographer.....
Bell, James C.....	Clerk.....
Steward, Clara L.....	Investigator.....
Duff, F. Lillian.....	Junior Clerk Typist.....
Willison, Elsie M.....	Investigator.....
Higgins, Geraldine A.....	Junior Clerk Typist.....
Kennedy, Mary J. D.....	Investigator.....
Robertson, William.....	Junior Clerk.....
Standrick, Albert G.....	Clerk Bookkeeper.....
Sbelton, Hector C.....	Clerk.....
Craib, Isobel M.....	Junior Clerk Stenographer.....
McIntaggart, John.....	Clerk Typist.....
Sawyer, Clair C.....	Clerk.....
Wilson, Vera.....	Junior Clerk Stenographer.....

## EDUCATION—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
English French Training School, Sturgeon Falls.....	Aug. 15, Oct. 14.....	\$18 75 per week.
.....	Apr. 26, Oct. 16.....	100 00 per month.
.....	Sept. 5.....	5 00 per diem.
Normal School, Toronto.....	July 27, Oct. 16.....	100 00 per month.
Normal School, Hamilton.....	July 27.....	65 00 per month.
.....	Sept. 14.....	4 00 per diem.
Normal School, Toronto.....	Aug. 17.....	100 00 per month.
.....	Sept. 14.....	4 00 per diem.
Legislative Library.....	Oct. 3.....	16 50 per week.
.....	Sept. 18.....	125 00 per month.
.....	Sept. 18.....	7 50 per diem.
.....	Sept. 18.....	125 00 per month.
.....	Sept. 18.....	125 00 per month.
.....	Sept. 18.....	125 00 per month.
.....	Sept. 18.....	125 00 per month.
Legislative Library.....	Oct. 24.....	83 33 per month.

## GAME AND FISHERIES

.....	Nov. 23, Feb. 27, May 23, Aug. 29.....	\$3 25 per diem.
.....	Dec. 17.....	16 50 per week.
.....	Dec. 22, Mar. 27, May 19.....	16 00 per week.
.....	Apr. 24.....	16 50 per week.
.....	Sept. 11.....	91 66 per month.
.....	Oct. 25.....	17 00 per week.

## LABOUR

Ontario Government Public Employment		
Bureau, Toronto.....	Jan. 26, July 26.....	\$90 00 per month.
Minimum Wage Board.....	Nov. 24, Feb. 28.....	75 00 per month.
.....	Feb. 25.....	150 00 per month.
Factory Inspection.....	May 31.....	158 33 per month.
Mothers' Allowances Commission.....	Dec. 2.....	125 00 per month.
Mothers' Allowances Commission.....	Dec. 2.....	125 00 per month.
Ontario Government Public Employment		
Bureau, Toronto.....	Dec. 6, June 1, Sept. 20.....	141 66 per month.
Minimum Wage Board.....	Dec. 19, Dec. 30.....	4 50 per diem.
Ontario Government Public Employment		
Bureau, Toronto.....	Dec. 17.....	16 50 per week.
Ontario Government Public Employment		
Bureau, Toronto.....	Dec. 17.....	90 00 per month.
Ontario Government Public Employment		
Bureau, Hamilton.....	Dec. 22.....	27 00 per week.
Factory Inspection.....	Dec. 29, July 3.....	16 50 per week.
.....	Jan. 14.....	100 00 per month.
Mothers' Allowances Commission.....	Jan. 18, Apr. 20.....	125 00 per month.
Mothers' Allowances Commission.....	Jan. 18, Apr. 22, Aug. 3.....	16 00 per week.
Mothers' Allowances Commission.....	Jan. 18, Apr. 19, Aug. 3.....	125 00 per month.
Stationary and Hoisting Engineers.....	Jan. 19, July 26.....	16 00 per week.
Mothers' Allowances Commission.....	Jan. 19, Apr. 20.....	125 00 per month.
Stationary and Hoisting Engineers.....	Apr. 24, July 3, Sept. 26, Oct. 23.....	100 00 per month.
.....	Feb. 10.....	4 00 per diem.
Ontario Government Public Employment		
Bureau, Toronto.....	Jan. 31, Aug. 5.....	125 00 per month.
Factory Inspection.....	Feb. 7.....	17 00 per week.
Mothers' Allowances Commission.....	Feb. 10, Mar. 17, June 23, Sept. 20.....	75 00 per month.
Ontario Government Public Employment		
Bureau, Toronto.....	May 2, Oct. 21.....	100 00 per month.
.....	May 30.....	15 00 per week.

## DEPARTMENT OF

Name.	Position.
Varley, James H.	Junior Clerk.
McCabe, Peter John.	Clerk.
Wallace, Samuel A.	Superintendent.
McKay, Edith M.	Junior Clerk Stenographer.
Taylor, Henry O.	Clerk.
Murphy, Delbert.	Clerk.
MacMillan, Marguerite.	Telephone Operator.
Butt, Frank C.	Clerk.
Hamilton, Nellie.	Inspectress.
Dodd, Nellie.	Clerk Stenographer.
Lambert, Dorothy Eva.	Junior Clerk Stenographer.
McNiven, Errol Lloyd.	Clerk Typist.
Brock, William Russell.	Clerk Stenographer.
Kay, Marion E.	Junior Clerk Stenographer.
Shorey, Bertha A.	Clerk Stenographer.

## PROVINCIAL

Coverley, John R.	Junior Laboratory Assistant.
Bavington, Edward I.	Chauffeur and Mechanic.
Franklin, R. G.	Junior Laboratory Attendant.
Jose, Gertrude M.	Clerk Stenographer.
Nash, Ruth.	Junior Laboratory Attendant.
Fields, Mrs. M.	Junior Laboratory Attendant.
Whitworth, Leonie I.	Nurse.
Chew, Mrs. Alice Mary.	Junior Laboratory Attendant.
Sharpe, Dr. Noble C.	Special Investigator in connection with Occupational Diseases.
Brannen, Gertrude L.	Junior Clerk Stenographer.
Pereira, Elsie M.	Junior Laboratory Attendant.
Green, Walter E.	Assistant Chemist.
Butterworth, Edmund.	Laboratory Assistant.
Burn, G. A. H.	Assistant Engineer.
Johnston, E. Wilmot.	Assistant Engineer.
Morrison, John G.	Laboratory Assistant.
Detweiler, Dr. H. K.	Laboratory Assistant.
Ball, Oliver V.	Assistant Engineer.
Madole, Maysie H.	Clerk Stenographer.
Ashcroft, Cyril C.	Assistant Engineer.
Gibbs, James W. S.	Assistant Engineer.
Spence, Frank S.	Assistant Chemist.
Downey, Frank P.	Assistant Engineer.
Whittaker, Stanley.	Junior Laboratory Assistant.
James, Leela M.	Clerk Stenographer.
Adams, John Sewell.	Junior Laboratory Attendant.
Gray, Frank M.	Assistant Chemist.
Bassingthwaighe, Miss M. F.	Junior Clerk Stenographer.
Brown, Harold D.	Assistant Biologist.
Veitch, Reba.	Nurse.
Campbell, Douglas G.	Assistant.
McEwen, Florence Isabel.	Nurse.



## LABOUR—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Ontario Government Public Employment Bureau, Toronto.....	Apr. 8, July 11.....	\$80 00 per month.
Ontario Government Public Employment Bureau, Hamilton.....	May 22.....	25 00 per week.
Ontario Government Public Employment Bureau, St. Catharines.....	Mar. 9, June 23.....	125 00 per month.
Ontario Government Public Employment Bureau, London.....	Apr. 12, Oct. 19.....	15 00 per week.
Ontario Government Public Employment Bureau, Toronto.....	Apr. 18, Oct. 11.....	100 00 per month.
Ontario Government Public Employment Bureau, Toronto.....	Apr. 18, Oct. 11.....	100 00 per month.
Ontario Government Public Employment Bureau, Toronto.....	Apr. 18.....	16 50 per week.
Boiler Inspection.....	Apr. 18, Oct. 11.....	100 00 per month.
Factory Inspection.....	Apr. 20.....	25 00 per week.
Minimum Wage Board.....	May 1, July 26, Oct. 5.....	18 00 per week.
Stationary and Hoisting Engineers.....	Sept. 21.....	70 00 per month.
Ontario Government Public Employment Bureau, Toronto.....	Sept. 20.....	75 00 per month.
Ontario Government Public Employment Bureau, Toronto.....	Sept. 28.....	90 00 per month.
.....	Sept. 26.....	15 00 per week.
Mothers' Allowances Commission.....	Sept. 13.....	18 00 per week.

## BOARD OF HEALTH

Laboratory, Peterborough.....	Mar. 11, Sept. 5.....	\$75 00 per month.
.....	Dec. 2, May 30.....	25 00 per week.
Laboratory, Owen Sound.....	Mar. 11.....	75 00 per month.
.....	Mar. 21, Sept. 16.....	75 00 per month.
Laboratory, Toronto.....	Dec. 30, June 23.....	14 00 per week.
Laboratory, Toronto.....	Jan. 14, July 10.....	15 00 per week.
Division of Maternal and Child Welfare and Public Health Nursing.....	Jan. 14.....	125 00 per month.
Laboratory, Toronto.....	Jan. 21, July 20.....	16 50 per week.
Division of Industrial Hygiene.....	Jan. 31, May 30.....	208 33 per month.
Laboratory, Sault Ste. Marie.....	Oct. 11.....	15 00 per week.
Laboratory, Toronto.....	May 30.....	16 00 per week.
Division of Industrial Hygiene.....	Mar. 17, May 17.....	125 00 per month.
.....	Mar. 16, Aug. 15.....	3 50 per diem.
Experimental Station.....	Mar. 23, Oct. 17.....	5 00 per diem.
Experimental Station.....	Mar. 23, Oct. 17.....	5 00 per diem.
Laboratory, Toronto.....	Mar. 23, May 18.....	5 00 per diem.
Laboratory, Toronto.....	Mar. 23, Sept. 5.....	5 00 per diem.
Experimental Station.....	Mar. 23, Oct. 17.....	5 00 per diem.
Division of Sanitary Engineering.....	Apr. 18, June 1, Sept. 16, Oct. 13	75 00 per month.
Experimental Station.....	July 10.....	4 50 per diem.
Experimental Station.....	July 10.....	4 50 per diem.
Experimental Station.....	July 10.....	4 50 per diem.
Experimental Station.....	July 10.....	5 00 per diem.
Laboratory, Fort William.....	Aug. 12.....	60 00 per month.
Laboratory, Toronto.....	May 17.....	75 00 per month.
Laboratory, Owen Sound.....	Aug. 12.....	75 00 per month.
Experimental Station.....	Aug. 12, Oct. 24.....	4 50 per diem.
Laboratory, Sault Ste. Marie.....	May 30.....	60 00 per month.
Experimental Station.....	Sept. 16.....	5 00 per diem.
Division of Maternal and Child Welfare and Public Health Nursing.....	Aug. 25.....	125 00 per month.
Experimental Station.....	Aug. 15.....	4 50 per diem.
Division of Maternal and Child Welfare and Public Health Nursing.....	Oct. 27.....	125 00 per month.

## DEPARTMENT OF

Name.	Position.
McKyes, Anne S.	Clerk Stenographer
Griffiths, Florence L.	Clerk Stenographer
Sutherland, Mary I.	Clerk Stenographer
Brownjohn, Minnie E.	Junior Clerk
Axford, William T.	Junior Clerk
Johnson, Charles C.	Clerk
Millar, J. W.	Investigator in connection with Provincial Parks
Ashley, Richard B.	Vault Caretaker
Jack, Florence M.	Junior Clerk Stenographer
McEwen, Peter	Forester
Richardson, Arthur H.	Forester
Johnston, Reginald N.	Forester
Linton, George M.	Forester
Dallyn, Gordon M.	Forester
Wallace, Winifred M.	Junior Clerk Stenographer
Newell, Martin	Park Ranger
White, George H.	Clerk
Duval, Charles A.	Assistant General Superintendent of Fire Ranging
Black, Robert N.	Clerk
Quigley, Edward F.	Office Boy
Standrick, Allert G.	Junior Clerk
Moore, Jessie	Junior Clerk Stenographer
Clark, Kitty E.	Clerk Stenographer
Folkes, Alfred	Junior Clerk
O'Brien, Mary H.	Clerk Stenographer
Kelly, G. B.	Clerk
Crampton, Wilfred E.	Junior Clerk
Rogers, George W.	Junior Clerk
Bryce, Jenny J.	Clerk Stenographer
Cooper, Edward W.	Clerk Typist
McRae, Benson A.	Park Ranger
Pepler, Alice V.	Junior Clerk Stenographer

## DEPARTMENT

Stuart, William	Office Boy
Stanhope, Florence H.	Clerk Stenographer
Kehoe, Ina C.	Junior Clerk Typist
Lindsay, Alice	Clerk Stenographer
Stanhope, Florence H.	Clerk Stenographer
Stewart, Robert	Office Boy
Stewart, Neil G.	Draughtsman
Malone, James P.	Clerk
Andrews, A. E.	Watchman
Mondoux, F.	Assayer
Goodwin, Dr. W. L.	Mineralogist
Cole, A. A.	Manager
Dickson, G. H.	Superintendent
Douglas, James	Assistant Draughtsman
Moffatt, Alice M.	Filing Clerk
Labelle, Joseph Z.	Millman
Prescott, Samuel G.	Sampler
Brusseau, Wilfred	Millman
Graham, Janet	Clerk Stenographer

## DEPARTMENT OF THE

Routcliffe, George	Messenger
Edmunds, Irene	Clerk Stenographer
Wickware, Ora G.	Junior Clerk Stenographer
Bellinger, Theodore	Resident Clerk of Works

## LANDS AND FORESTS

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Forestry	Nov. 8.	\$75 00 per month.
Lands	Nov. 8, Jan. 7, Mar. 6, June 1, Sept. 11.	75 00 per month.
Lands	Nov. 8, Jan. 7, Mar. 6, June 1, Sept. 11.	75 00 per month.
Accounts	Nov. 17.	15 00 per week.
Colonization Roads	Nov. 17, May 9.	15 00 per week.
Accounts	Nov. 17, Feb. 18, May 9, July 10.	100 00 per month.
Lands	Nov. 17, May 18.	6 00 per diem.
	Dec. 5, Feb. 1, Mar. 31, June 30 Sept. 29.	3 50 per diem.
Settlers' Loan Commissioner's	Mar. 20, June 23, Sept. 8.	16 00 per week.
Forestry	Dec. 12.	200 00 per month.
Forestry	Dec. 12.	200 00 per month.
Forestry	Dec. 12.	200 00 per month.
Forestry	Dec. 12, Jan. 7, Apr. 12, July 3, Oct. 12.	150 00 per month.
Forestry	Dec. 12.	200 00 per month.
Colonization Roads	Dec. 17, June 23.	17 00 per week.
Algonquin Provincial Park	Dec. 29, June 26.	80 00 per month.
Accounts	Mar. 29, May 3.	100 00 per month.
	Jan. 3, Apr. 12, June 1.	208 33 per month.
Records	Jan. 3, June 26, Sept. 28.	3 00 per diem.
	Feb. 2, Mar. 30, May 29.	13 50 per week.
Northern Development	Apr. 20.	3 50 per diem.
Colonization Roads	Mar. 17, Sept. 19.	17 00 per week.
Accounts	Apr. 25.	75 00 per month.
	May 1.	3 50 per diem.
Forestry	Aug. 11.	75 00 per month.
Accounts	Aug. 21.	100 00 per month.
Forestry	Aug. 28.	3 50 per diem.
Forestry	Aug. 28.	3 50 per diem.
Forestry	Oct. 14.	18 00 per week.
Forestry	Oct. 30.	18 00 per week.
Quetico Provincial Park	Sept. 6.	75 00 per month.
	Oct. 5.	17 00 per week.

## OF MINES

	Nov. 3, Feb. 8, May 3, Aug. 1.	\$2 25 per diem.
Natural Gas Commissioner's	Nov. 3.	75 00 per month.
	Nov. 8, Dec. 3, Jan. 4, Apr. 4, June 1, Aug. 8, Oct. 6.	15 00 per week.
Natural Gas Commissioner's	Dec. 1, Feb. 28, May 29.	75 00 per month.
Deputy Minister's	Dec. 1, Dec. 23.	75 00 per month.
Provincial Assay	Dec. 3, Mar. 8, June 1, Sept. 5.	14 00 per week.
Natural Gas Commissioner's	Dec. 29, Apr. 4.	150 00 per month.
	Jan. 4, Apr. 6, May 29.	109 00 per month.
Temiskaming Testing Laboratories	Jan. 9, May 8, July 21, Oct. 20.	4 25 per diem.
Temiskaming Testing Laboratories	Jan. 9, May 8, July 21, Oct. 19.	160 00 per month.
	Jan. 9, Apr. 4.	200 00 per month.
Temiskaming Testing Laboratories	Jan. 9, May 8, July 21, Oct. 19.	50 00 per month.
Temiskaming Testing Laboratories	Jan. 12, May 8, July 21, Oct. 19.	225 00 per month.
	Apr. 13, July 13, Oct. 13.	4 00 per diem.
	May 5.	16 00 per week.
Temiskaming Testing Laboratories	May 15, July 21, Oct. 20.	4 50 per diem.
Temiskaming Testing Laboratories	May 15, July 21, Oct. 19.	130 00 per month.
Temiskaming Testing Laboratories	May 15, July 21, Oct. 20.	4 25 per diem.
London, Ontario	Aug. 3, Oct. 26.	85 00 per month.

## PROVINCIAL SECRETARY

Registrar General	Feb. 16, May 27, Aug. 31.	\$3 50 per diem.
Assistant Provincial Secretary	Nov. 17, May 19.	18 00 per week.
Parole Commissioner's	Nov. 28.	16 00 per week.
Ontario Brick and Tile Plant, Mimico	Dec. 8, Feb. 1, May 2, July 24.	133 33 per month.

## DEPARTMENT OF THE

Name.	Position.
Baxter, Edward	Guard
Conron, George	Guard
Rooney, Ethel M.	Junior Clerk Stenographer
Russell, George R.	Junior Clerk
Robertson, John	Junior Clerk
Macabe, Kathleen M.	Junior Clerk
Farringer, Elsie M.	Clerk Stenographer
Barker, Gladys E.	Junior Clerk Stenographer
Young, Donald B.	Office Boy
Curry, Issac W.	Junior Clerk
Murray, Edward	Office Boy
McFarland, Gladys E.	Junior Clerk Typist
Arthurs, William	Junior Clerk
Pcole, Alma F.	Junior Clerk Typist
Becker, Aly da.	Junior Clerk Stenographer
Butterfield, Percy F.	Surveyor
Sharp, John P.	Clerk
Lee, Margaret V.	Junior Clerk Stenographer
MacRobie, Alan C.	Clerk Stenographer
Towers, Kathleen	Clerk Stenographer
Drummond, Marion C.	Clerk Stenographer
Sneddon, Anne R.	Clerk Stenographer
Noble, Nora Victoria	Junior Clerk
Topping, Nathaniel	Junior Clerk Typist
Hughes, William J.	Office Boy
Vance, Samuel J.	Junior Draughtsman
Harrison, Elsie	Clerk Stenographer
Bray, Irene H.	Clerk Stenographer
Watherston, William D.	Clerk
McCaffrey, Ernest	Office Boy
Whitehead, Addie M.	Clerk Stenographer
Dodd, Nellie	Clerk Stenographer

## DEPARTMENT OF

Shortt, Geraldine G.	Junior Clerk Stenographer
Tyrrell, Stauley K.	Office Boy
Murphy, Agnes H.	Junior Clerk Stenographer
Toon, Edna N.	Junior Clerk Typist
Smith, Iva G.	Junior Clerk Stenographer
Simon, Alta I.	Junior Clerk Stenographer
Pearce, Ethel M.	Junior Clerk Typist
McCormack, William	Assistant Multigraph Operator
Spence, Duncan S.	Junior Draughtsman
Brown, George	Clerk Bookkeeper
Hawes, Joseph H.	District Inspecting Engineer of County Roads
Nicholls, Mrs. Helen	Junior Clerk
Anderson, William A.	Clerk Bookkeeper
Annis, Louie W.	Junior Clerk Stenographer
Morley, Emily C.	Clerk Stenographer
Tatton, James S.	Clerk
Johnston, Agnes S.	Junior Clerk Stenographer
Elrick, Jessie W.	Junior Clerk Typist
Camacho, Gladys	Junior Clerk Typist
Griffin, Pauline M.	Junior Clerk Stenographer
Woods, M. H.	Clerk
Jackson, William L.	Junior Clerk
Wilson, Ethel Victoria	Junior Clerk Typist
Scott, Alva C.	Traffic Officer
MacVicar, John	Assistant County Road Inspecting Engineer
Neilson, Mrs. Beatrice	Filing Clerk
Kitson, William	Assistant to the Testing Engineer
Irwin, Hyndman	District County Road Engineer
Jenner, Edward E.	Motor Cycle Constable
Arnold, William	Clerk

## PROVINCIAL SECRETARY—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Industrial Farm, Burwash.....	Dec. 8.....	\$1,100 00 per annum.
Industrial Farm, Burwash.....	Dec. 8.....	1,100 00 per annum.
Assistant Provincial Secretary.....	Dec. 14.....	15 00 per week.
Assistant Provincial Secretary.....	Dec. 22, Mar. 23, June 23, Sept. 25.....	21 00 per week.
Deputy Registrar.....	Dec. 21, Mar. 23, June 23, Sept. 25.....	80 00 per month.
Neglected and Dependent Children.....	Mar. 3, June 1, Sept. 8.....	16 00 per week.
Inspection Public Institutions.....	Jan. 4.....	70 00 per month.
Parole Officer's.....	Jan. 4, Mar. 23.....	17 00 per week.
Assistant Provincial Secretary.....	Jan. 9.....	12 00 per week.
Registrar General.....	Mar. 6, June 1, Sept. 5.....	20 00 per week.
Registrar General.....	Mar. 6, June 1, Sept. 5.....	10 50 per week.
Registrar General.....	Mar. 29, July 7, Sept. 29.....	16 00 per week.
Registrar General.....	Jan. 14, Apr. 20, July 31, Oct. 24.....	3 50 per diem.
Registrar General.....	Jan. 3, Mar. 29, July 7, Sept. 29.....	16 00 per week.
Housing.....	Jan. 18, July 22, Oct. 18.....	15 00 per week.
Architect.....	Jan. 27.....	125 00 per month.
Housing.....	Jan. 31, Aug. 2, Oct. 18.....	28 00 per week.
Neglected and Dependent Children.....	May 3, Aug. 4.....	16 00 per week.
Assistant Provincial Secretary.....	May 22.....	17 00 per week.
Inspection Public Institutions.....	Mar. 6, Sept. 8.....	18 00 per week.
Neglected and Dependent Children.....	June 1.....	18 00 per week.
Neglected and Dependent Children.....	June 1.....	18 00 per week.
Inspection Public Institutions.....	Sept. 20.....	16 00 per week.
Inspection Public Institutions.....	Apr. 11, Oct. 17.....	15 00 per week.
Architect.....	Apr. 11.....	10 50 per week.
Inspection Public Institutions.....	Apr. 27, July 31, Sept. 20.....	18 00 per week.
Inspection Public Institutions.....	July 24.....	75 00 per month.
Inspection Public Institutions.....	Apr. 29.....	75 00 per month.
Inspection Public Institutions.....	Apr. 29, July 24.....	100 00 per month.
Assistant Provincial Secretary.....	Sept. 25.....	10 00 per week.
Neglected and Dependent Children.....	Oct. 4.....	18 00 per week.
Neglected and Dependent Children.....	Oct. 24.....	18 00 per week.

## PUBLIC HIGHWAYS

.....	Nov. 1, May 20, July 24.....	\$16 00 per week.
.....	Nov. 1, May 20, July 26.....	12 00 per week.
.....	Nov. 1, May 20, July 24.....	16 00 per week.
.....	Nov. 1, May 20, July 24.....	16 00 per week.
.....	Nov. 11, May 20, July 24.....	16 00 per week.
.....	Nov. 11, May 20, July 24.....	16 00 per week.
.....	Nov. 11, May 20.....	15 00 per week.
.....	Nov. 11, May 20, July 24.....	12 00 per week.
.....	Nov. 11, May 20, July 24.....	25 00 per week.
.....	Nov. 11, May 20, July 24.....	100 00 per month.
.....	Nov. 11, May 22, July 24.....	200 00 per month.
Motor Vehicles.....	Nov. 11, May 20, July 20.....	16 00 per week.
.....	Nov. 11, May 19.....	100 00 per month.
.....	Nov. 11, May 20, July 24.....	16 00 per week.
.....	Nov. 11, May 20, July 24.....	17 00 per week.
Motor Vehicles.....	Feb. 9, Aug. 8.....	100 00 per month.
.....	Feb. 9.....	16 00 per week.
Motor Vehicles.....	Mar. 3, June 1.....	16 00 per week.
Motor Vehicles.....	Mar. 3, June 1, Aug. 19.....	16 00 per week.
.....	Dec. 13, June 23, Aug. 31.....	15 00 per week.
.....	Feb. 4, Aug. 3, Oct. 6.....	125 00 per month.
.....	Dec. 20, Apr. 8, Oct. 9.....	18 00 per week.
Motor Vehicles.....	Apr. 10, July 12.....	16 00 per week.
.....	Jan. 13, July 12, Aug. 11.....	150 00 per month.
.....	Jan. 13, June 23.....	200 00 per month.
.....	Apr. 10, Oct. 9.....	16 00 per week.
.....	Jan. 14, June 28.....	150 00 per month.
.....	Jan. 14, June 28.....	200 00 per month.
.....	Jan. 14, July 20.....	6 00 per diem.
Motor Vehicles.....	Jan. 17, Mar. 3, May 10, Oct. 20.....	100 00 per month.

## DEPARTMENT OF

Name.	Position.
Thresher, Rosemary	Junior Clerk Typist
Suter, Florence E.	Junior Clerk Typist
Fleischauer, Clara S.	Junior Clerk Typist
Madden, Irene E.	Junior Clerk Typist
Crabtree, Henry S.	Draughtsman
Eadie, Louis F.	Surveyor
Gorman, Cecil A.	Office Boy
MacInnes, John MacK.	District Inspecting Engineer of County Roads
Spencer, Ivan R.	Motor Cycle Constable
Green Marjorie E.	Junior Clerk Stenographer
Waller, Eddie	Multigraph Operator
Helston, Reginald C.	Office Boy
Crumpton, Millicent	Junior Clerk Stenographer
Tinney, Sybil I.	Junior Clerk Typist
Boyce, Norah I.	Junior Clerk Typist
Lumsden, Hugh A.	District County Road Engineer
Oram, Florence M. L.	Filing Clerk
Dalgleish, Viola M.	Filing Clerk
Griffiths, Nellie	Filing Clerk
Woolcock, Harold	Clerk
Raymore, W. Gerald	Landscape Draughtsman
Gamble, Arthur J.	Special Officer
Parker, Mrs. Winnifred G.	Junior Clerk Typist
Foster, Roland	Draughtsman
Paterson, Catherine	Junior Clerk Typist
Code, Richard S.	Surveyor
Boisseau, Audrey M.	Junior Clerk Stenographer
Hamilton, James	Office Boy
Rapson, Nellie	Filing Clerk
Coomber, William	Junior Clerk
Garling, Charles I. H.	Clerk Bookkeeper
Higgins, Peter M.	Clerk
Ramsay, D. Gordon	Clerk
Ayearst, Florence M.	Junior Clerk Typist
Hill, John F.	Junior Draughtsman
Kroeger, Frank	Draughtsman
Hewitt, Constance	Junior Clerk Typist
Hoover, Clayton	Office Boy
Wells, E. Joan	Filing Clerk
Spafford, Marion	Junior Clerk Typist
Ware, Cyril C.	Junior Clerk
Fuller, Glen Minto	Motor Constable
North, Charles F. D.	Motor Constable
Kay, John	Motor Constable
Forster, Grace E.	Junior Clerk Typist
Rochemont, Anna V.	Clerk Stenographer
Weatherall, Charles	Motor Constable
Ransom, Henry R.	Motor Constable
Wiggins, Sydney H.	Motor Constable
Eldridge, Evelyn M.	Filing Clerk
McCoy, Clara C.	Junior Clerk Typist
Bradley, Irene H.	Junior Clerk Stenographer
MacGowan, Dorothy	Junior Clerk Stenographer
Chambers, Dora	Junior Clerk
Smith, John	Clerk
MacNab, Allan G.	Office Boy

## DEPARTMENT OF

Hackett, Wilfred B.	Architectural Draughtsman
Ross, Margaret D.	Clerk Stenographer
Crowson, Lillian	Telephone Operator
Whitaker, Marie	Telephone Operator
Best, James H.	Cleaner and Helper
Meagor, Edward L.	Junior Clerk Stenographer
Gillespie, James	Fireman

## PUBLIC HIGHWAYS—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Motor Vehicles	Apr. 10.	\$16 00 per week.
Motor Vehicles	Apr. 10, July 12.	16 00 per week.
Motor Vehicles	May 12, Oct. 20.	15 00 per week.
Motor Vehicles	Jan. 30, May 12, Oct. 20.	15 00 per week.
	May 12.	125 00 per month.
	Feb. 2, Aug. 3.	175 00 per month.
	Feb. 4, Aug. 3.	11 00 per week.
	Feb. 4, June 28.	200 00 per month.
	Feb. 4, Aug. 3.	6 00 per diem.
	May 12.	16 00 per week.
	May 12.	12 00 per week.
	May 12.	10 50 per week.
	Apr. 10, Sept. 25.	16 00 per week.
	Feb. 23, Aug. 10.	15 00 per week.
	Feb. 23, Aug. 10.	16 00 per week.
	Feb. 23, Aug. 10.	200 00 per month.
Motor Vehicles	Apr. 18, June 28.	15 00 per week.
Motor Vehicles	Apr. 18.	15 00 per week.
Motor Vehicles	Apr. 18, June 28.	15 00 per week.
	Mar. 16, June 23, Aug. 31.	25 00 per week.
	Mar. 16, June 23, Aug. 31.	18 00 per week.
	Sept. 5.	133 33 per month.
Motor Vehicles	Mar. 28, May 20.	16 00 per week.
	Apr. 8, Oct. 9.	125 00 per month.
	Apr. 8, Sept. 25.	16 00 per week.
	Apr. 8, Sept. 25.	8 00 per diem.
	Apr. 10, Oct. 9.	16 50 per week.
	Apr. 11, Sept. 25.	10 50 per week.
	Apr. 12, July 12.	15 00 per week.
	Apr. 18, July 20, Oct. 9.	16 00 per week.
	Apr. 18, July 20, Aug. 10, Oct. 9.	25 00 per week.
	Apr. 20, Oct. 9.	125 00 per month.
	Apr. 20, Oct. 9.	125 00 per month.
	Apr. 29, Oct. 9.	16 00 per week.
	Apr. 29, Oct. 9.	25 00 per week.
	Apr. 29.	133 33 per month.
	Apr. 29, Oct. 9.	15 00 per week.
	Apr. 29, July 24.	12 00 per week.
	Aug. 3.	16 00 per week.
Motor Vehicles	Aug. 8.	15 00 per week.
Motor Vehicles	Aug. 10.	3 50 per diem.
	May 29.	6 00 per diem.
	May 29.	6 00 per diem.
	May 30.	6 00 per diem.
	June 28.	16 00 per week.
Solicitor's.	Aug. 19.	75 00 per month.
	June 23.	6 00 per diem.
	June 23, Oct. 11.	6 00 per diem.
	June 23.	6 00 per diem.
Motor Vehicles	Sept. 5.	15 00 per week.
	Sept. 5.	16 00 per week.
	Sept. 5.	16 00 per week.
	Oct. 9.	16 00 per week.
	Oct. 9.	16 00 per week.
	Oct. 9.	100 00 per month.
	Oct. 19.	10 50 per week.

## PUBLIC WORKS

	Nov. 5, May 9, Aug. 29.	\$ 40 00 per week.
	Mar. 8, June 23, Sept. 18.	75 00 per month.
Spadina House.	Dec. 10.	5 00 per diem.
Government Building, 46 Richmond St. W.	Dec. 10, June 1.	17 00 per week.
Osgoode Hall.	Mar. 21, June 23, Sept. 18.	100 00 per month.
	Mar. 21.	15 00 per week.
Parliament and Departmental Buildings Staff.	Jan. 10.	3 50 per diem.

## DEPARTMENT OF

Name.	Position.
Sheridan, William J.	Fireman
Cope, Francis	Fireman
Owen, Frank I. M.	Senior Architectural Draughtsman
Hunter, Clarisse M.	Telephone Operator
Wright, Robert S.	Junior Draughtsman
Grant, Andrew	Architectural Draughtsman
Hodges, Claude V.	Draughtsman
Butterfield, Percy F.	Surveyor in connection with Construction Work
Bitton, Albert	Elevator Attendant
Love, Christopher	Clerk of Works in charge of Construction Work
Medley, Charles B.	Clerk of Works in charge of Construction Work
Day, Jesse S.	Messenger
Kennedy, Annie Mae	Junior Clerk Stenographer

## DEPARTMENT OF

McVittie, Charles	Clerk
Cook, John William	Clerk
Welbourne, Ruby	Clerk Stenographer
O'Hara, William A.	Amusement Tax Inspector
Dunn, F. Pauline	Clerk Stenographer
Macdonald, J. Fraser	Clerk
Robinson, Mrs. L. M.	Junior Clerk
Leat, Arthur H.	Junior Clerk
Terhune, Albert R.	Clerk
Stevenson, Reginald G.	Clerk
Milne, Grace D.	Junior Clerk Stenographer
Barrons, Elmer	Office Boy
Tidy, Evelyn M.	Clerk Stenographer
Macdonald, John A.	Clerk
Silverthorne, James M.	Junior Clerk
Thomson, Andrew W.	Clerk
Danby, Edward J.	Office Boy
Hagarty, Helen M.	Junior Clerk Stenographer
Puncheon, Ralph	Amusement Tax Inspector
Shriner, Willard	Junior Clerk
Nevin, William A.	Amusement Tax Inspector
Austin, Harry L.	Clerk
Ballantyne, Thomas L.	Junior Clerk
Bowden, Gordon G.	Clerk
Sheridan, Edward J.	Amusement Tax Inspector
Reaume, Kathlyn	Clerk Stenographer
Jewell, Ross Teaton	Office Boy
Brown, Blanche	Junior Clerk Stenographer
Hill, Arthur	Amusement Tax Inspector
Rowe, H. Frank	Office Boy
Norris, Joseph	Operator of Moving Picture Machine
Turner, Martin	Office Boy
Sharp, James	Office Boy
McKay, William R. B.	Amusement Tax Inspector
Cook, John William	Amusement Tax Inspector
Prior, John Patrick	Office Boy
Harstone, Jean E.	Clerk in connection with the publication of The Public Service Bulletin



## PUBLIC WORKS.—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Parliament and Departmental Buildings Staff.....	Jan. 10.....	\$90 00 per month.
Parliament and Departmental Buildings Staff.....	Jan. 10.....	90 00 per month.
.....	Jan. 10, July 10.....	40 00 per week.
.....	Jan. 10, July 10.....	16 50 per week.
Architect's.....	Jan. 10.....	3 50 per diem.
Architect's.....	Jan. 10, July 10.....	5 75 per diem.
Architect's.....	Jan. 30.....	175 00 per month.
Ontario Hospital, Whitby.....	Feb. 17, May 19, Aug. 21.....	125 00 per month.
Osgoode Hall.....	June 1, Aug. 28.....	100 00 per month.
Ontario School for the Deaf.....	Mar. 13.....	8 00 per diem.
Ontario Agricultural College.....	Mar. 13.....	8 00 per diem.
Parliament and Departmental Buildings Staff.....	Apr. 5, Oct. 4.....	100 00 per month.
Ontario Hospital, Whitby.....	Sept. 18.....	13 00 per week.

## THE TREASURER

Succession Duty.....	Nov. 2, Jan. 4, Feb. 27, Apr. 27, June 30, Aug. 30, Oct. 27..	\$5 00 per diem.
Amusement Tax.....	Nov. 2.....	100 00 per month.
Fire Marshal's.....	Dec. 7, May 31, Aug. 31, Sept. 29.....	75 00 per month.
Amusement Tax.....	Dec. 9, Jan. 7, Apr. 1, July 5, Sept. 29.....	25 00 per week.
King's Printer's.....	Nov. 14, Feb. 8, May 3, Aug. 2, Jan. 14.....	75 00 per month.
Law Stamp Distributor's.....	Nov. 17, Feb. 1, Mar. 1, Sept. 6.....	9 00 per week.
Board of Censors of Moving Pictures.....	Nov. 17, May 11, Aug. 14.....	13 50 per week.
Director of Amusement Branches.....	Nov. 17, May 11, Aug. 9.....	100 00 per month.
Director of Amusement Branches.....	Nov. 17, May 11, Aug. 9.....	100 00 per month.
King's Printer's.....	Nov. 17, Feb. 17, May 23.....	15 00 per week.
Board of Censors of Moving Pictures.....	Nov. 17, Feb. 17, May 11, Aug. 14.....	12 00 per week.
.....	Dec. 8, Mar. 20, June 23, Sept. 13.....	75 00 per month.
Archives.....	Dec. 8, Feb. 1, Feb. 27.....	4 00 per month.
Archives.....	Dec. 8, June 23, Sept. 7.....	2 50 per diem.
Amusement Tax.....	Dec. 13, March 17, June 23, Sept. 7.....	100 00 per month.
Succession Duty.....	Dec. 13, June 23.....	12 00 per week.
.....	Mar. 14, June 1, Sept. 5.....	15 00 per week.
Amusement Tax.....	Dec. 17, Mar. 22, June 23, Sept. 14.....	25 00 per week.
King's Printer's.....	Dec. 17, Mar. 22, June 23, Sept. 14.....	18 00 per week.
Amusement Tax.....	Dec. 17, Mar. 22, June 23, Sept. 14.....	25 00 per week.
Treasury.....	Dec. 21, Mar. 30, June 23, Sept. 21.....	100 00 per month.
.....	Mar. 17.....	15 00 per week.
Treasury.....	Jan. 4, Apr. 5, June 30, Sept. 27.....	100 00 per month.
Amusement Tax.....	Jan. 4, Apr. 1, July 5, Sept. 25.....	25 00 per week.
Amusement Tax.....	Mar. 17, June 23, Sept. 14.....	75 00 per month.
Amusement Tax.....	Apr. 4, July 5, Sept. 27.....	10 50 per week.
Inspection of Theatres.....	Jan. 4, Apr. 4, July 5, Sept. 29.....	16 00 per week.
Amusement Tax.....	Jan. 4, Apr. 1, July 5, Sept. 25.....	25 00 per week.
.....	Jan. 7, Apr. 12, July 7, Oct. 5.....	11 50 per week.
Motion Picture Bureau.....	Jan. 9, Apr. 11, July 14, Oct. 11.....	30 00 per week.
.....	Jan. 9, Apr. 18, July 8, Oct. 11.....	10 50 per week.
Director of Amusement Branches.....	Apr. 4, July 5, Sept. 27.....	10 50 per week.
Amusement Tax.....	Jan. 9, Apr. 11, July 5, Oct. 5.....	25 00 per week.
Amusement Tax.....	Jan. 3, Apr. 1, July 5, Sept. 25.....	100 00 per month.
Post Office.....	Apr. 22.....	10 50 per week.
King's Printer's.....	May 1, July 29, Oct. 24.....	125 00 per month.

## DEPARTMENT OF

Name.	Position.
Williams, Marguerite E.....	Junior Clerk Stenographer.....
Kilpatrick, Edith.....	Clerk Stenographer.....
Anderson, Mrs. Lila G.....	Clerk Stenographer.....
Bennett, Alfred Leo.....	Junior Clerk.....
O'Beirne, Fred H. C.....	Clerk.....
Duke, Kathleen.....	Clerk Stenographer.....
Billinghurst, Muriel J.....	Clerk Typist.....
Perry, Elizabeth.....	Junior Clerk.....
Lamb, Catherine T.....	Junior Clerk Stenographer.....
Murray, Thomas M.....	Amusement Tax Inspector.....
Jones, William J.....	Amusement Tax Inspector.....
Clark, Kitty E.....	Clerk Stenographer.....
McKay, William.....	Amusement Tax Inspector.....
Noble, Edward R.....	Amusement Tax Inspector.....
Smith, Henry E. K.....	Amusement Tax Inspector.....
Young, Donald Bruce.....	Junior Postal Clerk.....
Homuth, Ruth Isabel.....	Junior Clerk Typist.....
Cornnell, John F.....	Junior Clerk.....

## AUDIT

Springsteen, Stanley L.....	Junior Clerk.....
Madden, Irene E.....	Junior Clerk Typist.....
Train, William A.....	Clerk.....
Kelly, G. B.....	Clerk.....
Jones, William J.....	Clerk.....
Webber, Mina C.....	Clerk Stenographer.....
Reid, Escott M.....	Junior Clerk.....
Crampton, Wilfred E.....	Clerk.....

## THE TREASURER—(Continued)

Branch or Office.	Dates of Renewal.	Salary Under Last Certificate.
Fire Marshal's.....	Apr. 26, Aug. 12, Oct. 19.....	\$15 00 per week.
Succession Duty.....	Feb. 1, July 29.....	75 00 per month.
.....	Feb. 1, July 29, Oct. 26.....	75 00 per month.
.....	Feb. 3, July 29, Oct. 26.....	75 00 per month.
.....	May 3, July 29, Oct. 26.....	100 00 per month.
.....	May 3, Aug. 10.....	18 00 per week.
Fire Marshal's.....	May 23, Aug. 31, Sept. 27.....	75 00 per month.
Law Stamp Distributor's.....	Mar. 1, Sept. 6.....	16 00 per week.
Amusement Tax.....	Apr. 4, Apr. 29, Aug. 3, Oct. 23	15 00 per week.
Amusement Tax.....	Aug. 3, Oct. 23.....	25 00 per week.
Amusement Tax.....	May 19, July 5.....	25 00 per week.
Sub-Treasury, Toronto.....	May 11, July 22.....	75 00 per month.
Amusement Tax.....	July 18, Oct. 19.....	25 00 per week.
Amusement Tax.....	July 19, Oct. 19.....	25 00 per week.
Amusement Tax.....	July 18, Oct. 11.....	25 00 per week.
Post Office.....	Sept. 14.....	13 50 per week.
King's Printer's.....	Sept. 14.....	16 00 per week.
King's Printer's.....	July 18, Sept. 24, Oct. 23.....	18 00 per week.

## OFFICE

.....	Dec. 8, Jan 18.....	\$ 3 50 per diem.
.....	Jan. 7.....	15 00 per week.
.....	Nov. 19, Feb. 17, May 23, Aug.	
.....	23.....	100 00 per month.
.....	Dec. 8, Feb. 2.....	100 00 per month.
.....	Dec. 8, Feb. 8.....	100 00 per month.
.....	Jan. 4, Apr. 4.....	75 00 per month.
.....	Mar. 8.....	15 00 per week.
.....	Oct. 3.....	100 00 per month.







Second Annual Report

OF THE

Mothers' Allowances Commission

FOR THE YEAR

1921-1922

PRINTED BY ORDER OF  
THE LEGISLATIVE ASSEMBLY OF ONTARIO



TORONTO

Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty  
1923





TO HIS HONOUR HENRY COCKSHUTT,  
*Lieutenant-Governor of the Province of Ontario.*

MAY IT PLEASE YOUR HONOUR:

I have the pleasure to present herewith the Second Annual Report of the Mothers' Allowances Commission for the year 1921-1922.

Respectfully submitted,

W. R. ROLLO,  
*Minister of Labour.*



SECOND ANNUAL REPORT  
OF THE  
**Mothers' Allowances Commission**  
**For the Year 1921-1922**

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COPY OF ORDER-IN-COUNCIL.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, KING, Defender of the Faith, Emperor of India.

TO THE REVEREND PETER BRYCE, and MINNIE SINGER, Married Woman, both of the City of Toronto, in the County of York and Province of Ontario; ELIZABETH SHORTT, of the City of Ottawa, in the County of Carleton, and Province of Ontario, Married Woman; ARTHUR JAMES REYNOLDS, Dairy Producer of Hampton, in the County of Durham, and Province of Ontario, and MAJOR THOMAS JOSEPH MURPHY, Barrister-at-Law, of the City of London, in the County of Middlesex, and Province of Ontario.

GREETINGS:

WHEREAS in and by section 4 of The Mothers' Allowances Act it is among other things enacted as follows:

1. For the purposes of the said Act there shall be established a Commission composed of five persons, two of whom shall be women, appointed by the Lieutenant-Governor in Council, and the Commission shall be a body corporate under the name of "The Mothers' Allowances Commission."

2. The Lieutenant-Governor in Council shall annually appoint one of the members of the Commission to be chairman and another to be vice-chairman of the Commission.

3. The members of the Commission shall be appointed in the first instance for one, two, three, four and five years respectively and every member subsequently appointed shall be appointed for a term of five years.

AND WHEREAS Our Lieutenant-Governor in Council of our Province of Ontario deems it expedient that such Commission shall be appointed;

NOW THEREFORE KNOW YE that, by and with the advice of Our Executive Council of Our Province of Ontario and under the Authority of the hereinbefore in part recited Statute and of any other power or authority in Us vested in this behalf WE DO HEREBY ESTABLISH a Commission under the name of "The Mothers' Allowances Commission" and WE DO HEREBY APPOINT you, the said Peter Bryce, Minnie Singer, Elizabeth Shortt, Arthur James Reynolds and Thomas Joseph Murphy to be the first members of the said Commission;

AND WE DO HEREBY APPOINT YOU the said Peter Bryce to be chairman of the said Commission and you the said Elizabeth Shortt to be vice-chairman of the said Commission to hold office for a term of one year from the twelfth day of August, A.D. 1920;

The said Peter Bryce shall hold office for a term of five years, the said Minnie Singer shall hold office for a term of four years, the said Elizabeth Shortt shall hold office for a term of three years, the said Arthur James Reynolds shall hold office for a term of two years and the said Thomas Joseph Murphy shall hold office for a term of one year;

IN TESTIMONY WHEREOF We have caused these OUR LETTERS to be made PATENT and the GREAT SEAL OF OUR PROVINCE OF ONTARIO to be hereunto affixed.

Witness:

*His Honour* LIONEL HERBERT CLARKE,  
*Lieutenant-Governor of Our Province of Ontario.*

AT OUR GOVERNMENT HOUSE in Our City of Toronto in Our said Province this twelfth day of August in the year of Our Lord one thousand nine hundred and twenty and in the eleventh year of Our Reign.

(Signed) H. C. NIXON,

*By* Command.

*Provincial Secretary.*

BY ORDERS-IN-COUNCIL:

Reverend Peter Bryce was re-appointed Chairman for one year dating from August 10th, 1921, and for one year dating from August 10th, 1922.

Mrs. Elizabeth Shortt, M.D., was re-appointed Vice-Chairman for one year dating from August 10th, 1921, and for one year dating from August 10th, 1922.

Major Thomas J. Murphy, K.C., was re-appointed a member of the Commission for a term of five years dating from August 10th, 1921.

Mr. A. J. Reynolds was re-appointed a member of the Commission for a term of five years, dating from August 10th, 1922.

HONOURABLE W. R. ROLLO,  
*Minister of Labour, Parliament Buildings, Toronto.*

SIR:

I have the honour to submit for your approval the second annual report of The Mothers' Allowances Commission, for the fiscal year, 1921-1922.

I have the honour to be, Sir,

Your obedient servant,

PETER BRYCE,  
*Chairman.*

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## FOREWORD.

The first annual report of the Mothers' Allowances Commission presented last year gave a summary of the organization of the Commission, and a statement outlining the policy and regulations governing the administration of the Mothers' Allowances Act.

The second annual report now submitted shows considerable development in the work of the Commission. The number of beneficiaries has grown from 2,660 in October, 1921, to 3,559 in October, 1922. In the homes of the beneficiaries there are 10,922 children under sixteen years of age. In one home there are eleven children under sixteen years and in two homes there are ten children under sixteen.

The amended Act of 1921 extended the scope of the Commission's power to serve the children of the Province. Under the foster-mother clause, sixty-six foster-mothers have been appointed as beneficiaries on behalf of 208 children. By this means the families have been kept together. Four families are being assisted by the reciprocal clause which has been adopted by Saskatchewan. Thirty families with one child under sixteen years are being helped by the clause which permits the granting of an allowance to the mother with one child under sixteen years of age and an incapacitated husband, or with one child under sixteen years of age and an incapacitated child over sixteen years. Under section 2, clause 2, of the amended Act, applying to the wives of men who have not been heard of or from, for at least five years, there are 112 beneficiaries with 372 children. Thirty-two applications presenting special circumstances and not strictly eligible, have under authority of section 5, clause 3a, been recommended for an allowance to the Lieutenant-Governor in Council.

The Local Boards, ninety-six in number, and serving gratuitously, have rendered magnificent service throughout the year. Many members of the Boards, to attend the meetings, have to travel long distances, involving frequently absence for a day from business or home. The secretaries of the Boards spend many hours in correspondence. The Boards are most helpful in many ways to the widows within their districts. The entire cost to the Province in the operations of the ninety-six Local Boards for last year was \$2,621.62, an average of \$27.30 for each Board. This sum includes travelling expenses, stationery supplies, postage, etc.

The Chairman or Vice-Chairman has met in conference, during the fiscal year, the following Local Boards: Counties—Peterborough, Simcoe, Ontario, Lincoln, Brant, Elgin, Lambton, Carleton, Russell, York, Waterloo, Renfrew, Perth, Norfolk, Wellington, Huron, Prescott, Lanark, Stormont, Frontenac, Leeds. Towns and Cities—Woodstock, Fort William, Port Arthur, Sault Ste. Marie, St. Catharines, Ingersoll, Brantford, Sarnia, St. Thomas, North Bay, Smith's Falls, Stratford, Welland, Kingston, Brockville. Districts—Sudbury, Kenora, Keewatin, Algoma, Parry Sound East and Muskoka.

The Municipalities have all co-operated in paying promptly their fifty per cent. share of the cost of the allowances. Our relationships with the Municipalities have been uniformly cordial.

All beneficiaries in centres of population, 10,000 and over, are now granted allowances on the basis of the city rate, which is \$40 monthly for two children, increasing \$5 monthly for each additional child under sixteen years of age. An intermediate rate, \$5 per month less than the city rate has been established for

beneficiaries resident in centres of population from five to ten thousand. The county rate is paid to all other beneficiaries. The county rate of allowance is \$30 monthly for two children, with an additional \$5 monthly for each child under sixteen years of age.

Tuberculosis continues to reveal itself as a source of serious economic waste. Approximately 10.22 per cent. of the total budget for Mothers' Allowances in the calendar year 1922 was incurred because of tuberculosis.

Continuous appeals to the Commission for help, show that family desertion is a social problem of real magnitude. For instance, it is estimated that one family in ten needing assistance in Toronto is a deserted family.

Family desertion is now an extraditable offence between the United States and Canada. This is one step in the solution of the problem, but greater facilities must be provided for bringing back the deserting father. This in most cases must be done at public expense. When brought back he should be compelled to work at remunerative employment in prison or out of prison and his wages should be applied to the support of his family. This problem will not easily be solved, but it cannot longer be ignored as the social consequences are too serious.

The Commission is indebted to the Provincial Officer of Health, The Official Guardian, The Public Trustee, and the Workmen's Compensation Board for unflinching courtesy and co-operation. The Superintendent of the Orillia Hospital for the Care of the Feeble-Minded has generously co-operated with us in providing necessary care for feeble-minded children discovered in the homes of our beneficiaries. The Rotary and Kiwanis Clubs in various parts of the Province have, in various ways, helped the fatherless boys in our homes.

The Hamilton Kiwanis Club has, at the present time, thirty-six fatherless boys under their guidance and each one has been allotted a Kiwanis Daddy. They have a medical examination board in the Club, which meets every month and the boys are examined and a record taken of any physical or mental defects. The Kiwanis Daddy and the boy's mother are both notified of any defects and proper measures are taken to see that the defects are remedied in as far as it is possible.

The boy is given a full membership in the Y.M.C.A. and equipped with a regular gymnasium outfit.

The boy is also enrolled at the Public Library, without any expense, and the Kiwanis Daddy supervises the choosing of literature that would be in line with the boy's inclinations as far as possible.

To promote the spirit of thrift, a bank account is opened for the boy, in the joint name of the boy and the Kiwanis Daddy, and he is started off at \$1.00 at a branch where the manager is a member of the Club.

The boys are supposed to visit the Kiwanis Daddy at his office and at his home at least once every two weeks, and the Kiwanis Daddy, in his turn, is also supposed to visit the boy in his home and offer suggestions as to the improvement of conditions, and in a general way give the home the advantage of home life in better conditions.

The Toronto Kiwanis Club is now undertaking practically the same work among the fatherless boys.

It is gratifying to report that the vast majority of our beneficiaries are proving themselves to be good mothers, and worthy of the trust reposed in them. A comparatively small number, approximately four per cent., create perplexing situations for the supervisors and the Commission. They need constant supervision. Everything possible is done to bring about better conditions in these



homes, but without success in some cases. During the fiscal year about one per cent. of the allowances had to be cancelled because the mother had shown herself to be "not a fit and proper person" to continue as a beneficiary under the Act.

The report of the Chief Investigator indicates the social value of the Mothers' Allowances Act. Eleven thousand children are being given an opportunity for health, education, home life and happiness that without the Act would for them have been impossible.

The administration costs have been reduced to 5.42% during the year. It is probable the administration costs for the year 1922-1923 will be only slightly over 4%. In this cost is included the remarkably effective public service rendered by the seventeen Investigators. These Investigators visit the most remote parts of the Province, places not visited by any other social service worker. They not only do splendid work in the rehabilitation of the homes of the beneficiaries under the Mothers' Allowances Act, but they are also frequently called upon to assist in dealing with social needs in other directions.

The Commission has not found it necessary to meet as frequently as in the first year of operation, the number of meetings having been reduced by thirty-eight.

Signed on behalf of the Commission.

PETER BRYCE, *Chairman.*

1ST NOVEMBER, 1921, TO 31ST OCTOBER, 1922.

Monthly sessions of the Commission were held as follows:

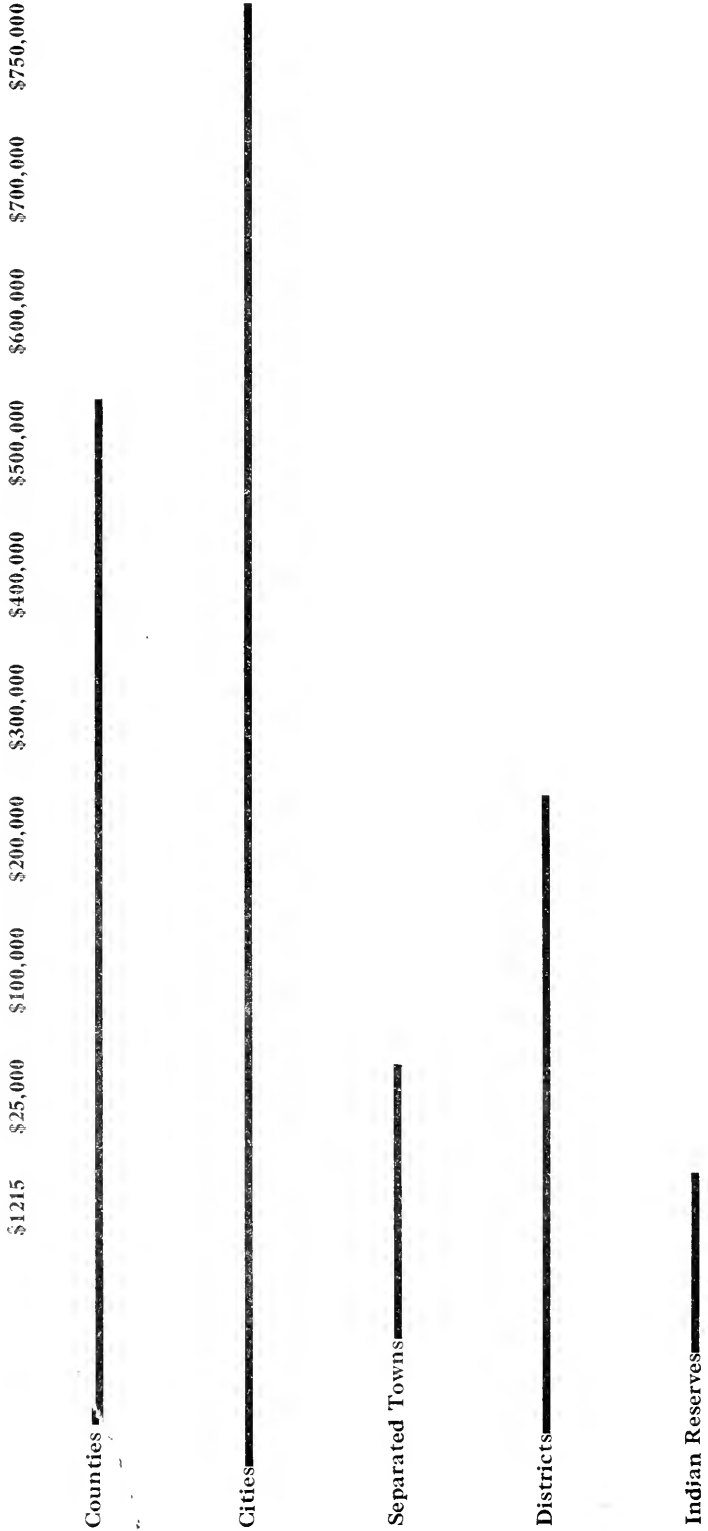
November.....	14	days
December.....	10	"
January.....	14	"
February.....	13	"
March.....	10	"
April.....	10	"
May.....	13	"
June.....	12	"
July.....	6	"
August.....	12	"
September.....	16	"
October.....	13	"
Total.....	143	"

PAYMENT TO BENEFICIARIES.

	Number	Amount	Average
November.....	2835	\$100,635	\$35.50
December.....	2882	102,550	35.58
January.....	2971	105,650	35.56
February.....	3067	108,750	35.45
March.....	3162	112,387	35.54
April.....	3250	115,502	35.54
May.....	3364	119,344	35.48
June.....	3418	121,137	35.45
July.....	3440	121,749	35.39
August.....	3490	123,631	35.42
September.....	3507	124,424	35.47
October.....	3559	126,379	35.50
Total.....		\$1,382,138	

DIAGRAM

Proportion of Allowances paid in Counties, Cities, Separated Towns, and Judicial Districts and Indian Reserves





SUMMARY OF ALLOWANCES PAID FOR FISCAL YEAR—NOVEMBER 1st, 1921, to OCTOBER 31st, 1922.—Continued.

No. of Beneficiaries	Location	Total Amount Disbursed	Adjustments (Residence Clause)		Cancelled Cheques Credit	Net Amount	Amount Chargeable to Municipalities	Outstanding Balance Oct. 31st, 1921	Total Amount due by Municipalities	Amount Received from Municipalities	Amount Outstanding Oct. 31st, 1922
			Debits	Credits							
<b>COUNTIES</b>											
23	Peterborough.....	\$ 8,820	355	240	\$ 85	8,850	4,425.00	220.00	4,645.00	4,284.00	\$ 361.00
77	Renfrew.....	26,577	.....	.....	80	26,497	13,248.50	838.00	14,086.50	12,878.50	1,208.00
123	Simcoe.....	41,698	445	1,246	125	40,772	20,386.00	7,828.00	28,214.00	26,332.00	1,882.00
31	Victoria.....	11,885	33	150	75	11,693	5,846.50	396.50	6,243.00	5,798.00	445.00
42	Waterloo.....	14,791	475	210	.....	15,056	7,528.00	1,096.50	8,624.50	7,315.50	1,309.00
33	Welland.....	10,312	40	80	.....	10,272	5,136.00	314.00	5,450.00	4,930.00	520.00
30	Wellington.....	9,993	195	150	30	10,008	5,004.00	316.00	5,320.00	4,400.50	919.50
23	Wentworth.....	8,355	30	155	.....	8,230	4,115.00	300.00	4,415.00	4,075.00	340.00
144	York.....	48,916	1,345	2,535	65	47,661	23,830.50	1,398.50	25,229.00	22,982.00	2,247.00
<b>CITIES</b>											
52	Brantford.....	22,057	275	285	60	21,987	10,993.50	851.50	11,845.00	10,882.00	963.00
19	Belleville.....	8,655	.....	.....	85	8,570	4,285.00	317.50	4,602.50	4,295.00	307.50
12	Chatham.....	4,485	.....	70	25	4,390	2,195.00	512.50	2,707.50	2,510.00	197.50
26	Fort William.....	11,835	.....	.....	50	11,785	5,892.50	320.00	6,212.50	5,185.00	1,027.50
35	Guelph.....	15,423	.....	.....	.....	15,423	7,711.50	1,144.52	8,856.02	8,165.02	691.00
27	Galt.....	12,105	.....	40	45	12,020	6,010.00	459.00	6,469.00	5,951.50	517.50
136	Hamilton.....	59,723	145	355	306	59,207	29,603.50	4,287.50	33,891.00	31,366.00	2,525.00
32	Kingston.....	14,060	210	65	25	14,180	7,090.00	462.50	7,552.50	6,902.50	650.00
36	Kitchener.....	15,298	.....	280	.....	15,018	7,509.00	453.50	7,962.50	7,287.50	675.00
88	London.....	37,613	480	1,175	262	36,656	18,328.00	2,761.00	21,089.00	19,280.50	1,808.50
14	Niagara Falls.....	5,920	.....	210	.....	5,710	2,855.00	372.50	3,227.50	2,890.00	337.50
253	Ottawa.....	108,741	150	953	325	107,613	53,806.50	11,991.00	65,797.50	55,154.50	10,643.00
25	Owen Sound.....	12,986	.....	240	.....	12,746	6,373.00	454.00	6,827.00	6,325.50	501.50
47	Peterborough.....	20,149	240	355	.....	20,034	10,017.00	2,153.50	12,170.50	11,276.00	894.50
27	Port Arthur.....	10,793	150	120	65	10,758	5,379.00	229.50	5,608.50	5,042.50	566.00
25	St. Catharines.....	10,532	40	565	45	9,962	4,981.00	616.00	5,597.00	5,084.00	513.00
19	St. Thomas.....	7,171	80	85	7,006	3,503.00	3,033.00	237.50	3,740.50	3,447.00	293.50
37	Sault Ste Marie.....	14,420	135	150	119	14,286	7,143.00	487.50	7,630.50	6,940.00	690.50
20	Stratford.....	8,168	.....	100	40	8,028	4,014.00	334.50	4,348.50	4,035.00	313.50
16	Sarnia.....	6,528	.....	305	.....	6,223	3,111.50	174.50	3,286.00	2,994.00	292.00
687	Toronto.....	304,195	3,450	5,326	2,435	299,884	149,942.00	14,411.00	164,353.00	163,042.50	1,310.50
15	Welland.....	6,419	.....	115	6,304	3,152.00	3,152.00	228.00	3,380.00	2,855.50	524.50
27	Windsor.....	10,620	165	565	140	10,080	5,040.00	600.00	5,640.00	5,237.00	403.00
12	Woodstock.....	6,067	.....	100	.....	5,967	2,983.50	233.50	3,217.00	2,959.50	257.50

17	Towns	7,183	.....	.....	7,183	3,591.50	267.50	3,859.00	3,542.50	316.50
9	Brockville.....	2,355	.....	120	2,235	1,117.50	55.00	1,172.50	1,022.50	150.00
4	Ingersoll.....	1,260	30	175	1,115	557.50	45.00	602.50	535.00	67.50
10	St. Marys.....	3,205	.....	420	2,785	1,392.50	80.00	1,472.50	1,340.00	132.50
15	Smith's Falls.....	4,677	.....	.....	4,587	2,293.50	327.50	2,621.00	2,407.00	214.00
6	Trenton.....	1,983	90	.....	2,073	1,036.50	22.50	1,059.00	956.50	102.50
7	Walkerville.....	2,710	.....	.....	2,710	1,355.00	102.50	1,457.50	1,337.50	120.00
DISTRICTS										
36	Algoma.....	12,817	.....	.....	12,787	6,393.50	2,578.00	8,971.50	.....	8,971.50
6	Kenora.....	2,715	.....	.....	2,715	1,357.50	480.00	1,837.50	.....	1,837.50
15	Manitowlin.....	4,525	.....	.....	4,525	2,262.50	312.50	2,575.00	.....	2,575.00
31	Muskoka.....	10,240	.....	150	10,120	5,060.00	2,110.00	7,170.00	.....	7,170.00
43	Parry Sound.....	16,964	165	.....	16,854	8,427.00	4,896.50	13,323.50	.....	13,323.50
5	Rainy River.....	2,396	.....	.....	2,356	1,178.00	157.50	1,335.50	.....	1,335.50
62	Sudbury.....	22,400	.....	.....	22,400	11,200.00	4,002.50	15,202.50	.....	15,202.50
79	Temiskaming.....	26,494	.....	.....	26,314	13,157.00	6,430.50	19,587.50	.....	19,587.50
14	Thunder Bay.....	5,565	.....	25	5,540	2,770.00	1,095.00	3,865.00	.....	3,865.00
58	Nipissing.....	22,336	.....	206	22,130	11,065.00	4,764.50	15,829.50	.....	15,829.50
RESERVES										
8	Indian Reserves, Province.....	1,215	.....	.....	1,215	607.50	.....	607.50	492.50	115.00
	Province (cancelled cheque).....	.....	.....	.....	10,146	5,073.00	.....	5,073.00	.....	5,073.00
3559		1,382,138	26,897	20,739	1,382,138	691,069.00	103,493.17	794,564.17	635,520.67	159,043.50

## ALLOWANCES.

The amount granted by the Legislature for the payment of allowances during the fiscal year—November 1st, 1921, to October 31st, 1922, was \$1,400,000.

Of this amount \$1,382,138 has been distributed throughout the Province as follows:

Counties.....	\$497,135.00	
Cities.....	733,963.00	
Separated Towns.....	23,373.00	
Indian Reserves.....	1,215.00	
Judicial Districts.....	126,452.00	\$1,382,138
Leaving an unexpended balance of \$17,862.		
50% of the amount expended, or \$691,069 is chargeable as under:		
Counties.....	\$246,209.00	
Cities.....	361,918.50	
Separated Towns.....	11,344.00	
Department of Indian Affairs.....	607.50	\$620,079
<i>Province of Ontario:</i>		
Judicial districts.....	\$62,870.50	
50% of allowances granted, in organized municipalities where one year's continuous residence has not been established.....		
	5,073.00	
50% of cheques returned to Treasury for cancellation, years 1920-1921, 1921-1922.....		
	3,046.50	\$70,990
		<u>\$691,069</u>

The total sum collectible for the fiscal year ending October 31st, 1922, amounted to \$794,564.17, as follows:

Amount outstanding 31st October, 1921.....	\$103,495.17	
Amount collectible during fiscal year ending 31st October, 1922.....	691,069.00	\$794,564.17
Of this amount \$635,520.67 has been received from Municipalities, leaving an outstanding balance at 31st October, 1922, amounting to.....		
	159,043.50	
Chargeable to:		
Municipalities.....	\$61,111.50	
Department of Indian Affairs.....	115.00	
<i>Province:</i>		
Judicial districts, 1920-1921.....	26,827.00	
Judicial districts, 1921-1922.....	62,870.00	
On residence clause, liability assumed by Province until chargeable to a Municipality.....		
	5,073.00	
Cancelled cheques.....	3,046.50	159,043.50

When a beneficiary has lived one or more continuous years in a municipality prior to making application, that municipality is chargeable with fifty per cent.

When a beneficiary moves from one municipality to another she continues to receive allowance, the municipality from which she moves paying one-half of the allowance for one year while the beneficiary is qualifying for the municipality to which she moves.

When an applicant who is otherwise eligible is not so qualified as to residence, *i.e.*, has not lived a continuous year prior to application in municipality of present residence, she shall not be eligible for the fifty per cent. of the allowance paid by the municipality until she has completed a year of residence therein.

In such cases the beneficiary will only be eligible for the Provincial half of the allowance until such year of residence is completed.

Exceptions: (1) The allowance to a beneficiary in a Judicial district is paid entirely by the Province.

(2) Fifty per cent. of allowances paid to Indian mothers living on Reserves is payable by the Federal Department of Indian Affairs.

#### REVENUE STATEMENT.

During the fiscal year, 1st November, 1921, to 31st October, 1922, the sum of six hundred and thirty-two thousand, four hundred and eighty-six dollars and sixty-five cents (\$632,486.65) was deposited with the Provincial Treasurer. This amount was received from:

Municipalities.....	\$632,111.65	
Refunds from Beneficiaries.....	375.00	\$632,486.65

A sum of three thousand four hundred and nine dollars (\$3,409) was received from municipalities after the closing of the books of the Provincial Treasurer for the period. This amount will be included in next year's receipts.

#### ADMINISTRATION EXPENSES.

FISCAL YEAR—NOVEMBER 1st, 1921, TO OCTOBER 31st, 1922.

Amounted to.....		\$74,876.38
Chargeable as under:		
Head Office.....	\$34,530.00	
Investigation.....	37,724.76	
Local Boards.....	2,621.62	74,876.38
		<hr/>
Amount of appropriation.....		\$92,865.00
Amount expended.....		74,876.38
		<hr/>
Unexpended balance.....		\$17,988.62

#### DISTRIBUTION OF EXPENSES.

	Head Office	Investigators	Local Boards	Total
Travelling expenses.....	\$1,844.91	\$11,957.01	\$2,205.06	\$16,006.98
Per Diem allowances.....	8,944.00	.....	.....	8,944.00
Salaries—Head Office.....	18,868.95	25,361.50	.....	44,230.45
King's Printer.....	2,864.57	.....	.....	2,864.57
Postage.....	1,273.70	144.38	220.70	1,638.78
Office Supplies.....	15.42	13.50	10.31	39.23
Telegrams.....	51.58	24.12	2.21	77.91
Telephone calls.....	1.95	91.40	42.07	135.42
Typewriters.....	137.70	.....	.....	137.70
Typewriter inspection—with ribbons.....	94.25	.....	.....	94.25
Street car tickets:.....	344.17	132.20	30.57	506.94
Office.....	\$ 44.17			
Investigators.....	300.00			
Express.....	5.25	.65	1.10	7.00
Sundries.....	83.55	.....	109.60	193.15
	<hr/>	<hr/>	<hr/>	<hr/>
	\$34,530.00	\$37,724.76	\$2,621.62	\$74,876.38

The whole of the administration expenses is borne by the Province. The total sum contributed by municipalities is paid in allowances to beneficiaries.

## COMPARATIVE STATEMENT.

	1920-1921	1921-1922	Percentage
Administration expenses.....	\$77,940.65	\$74,876.38	Decrease 3.93%
Amount of allowances disbursed.....	774,667.00	1,382,138.00	Increase 78.41%
Number of beneficiaries.....	2660	3559	" 33.80%
Administration cost, based on amount disbursed. . .	10.06%	5.42%	

## STATISTICAL RECORD.

NOVEMBER 1st, 1921. TO OCTOBER 31st, 1922.

<i>Number of beneficiaries on list, October 31st, 1922.</i> .....	3559
Widows.....	3008
Wives whose husbands are incapacitated.....	274
Wives whose husbands are in asylums.....	90
Wives who have been deserted for five years or more.....	112
Foster mothers.....	66

3559

32 families with 1 child under 16 and incapacitated husband or child over 16.....	32
1462 " " 2 children under 16.....	2924
1017 " " 3 " " ".....	3051
606 " " 4 " " ".....	2424
256 " " 5 " " ".....	1280
119 " " 6 " " ".....	714
47 " " 7 " " ".....	329
14 " " 8 " " ".....	112
4 " " 9 " " ".....	36
2 " " 10 " " ".....	20

3559 beneficiaries

Children, 10,922

Special cases passed by Order-in-Council during the year.....	21
Number of children in these families.....	69

## NATIONALITY OF BENEFICIARIES BY BIRTH.

Canadian.....	2515
English.....	582
Scotch.....	162
Irish.....	72
Welsh.....	3
United States.....	76
Italian.....	30
Russian.....	43
German.....	18
Finn.....	18
Pole.....	14
Swede.....	3
Miscellaneous.....	23

3559

## OCCUPATION OF HUSBAND OF BENEFICIARY.

Laborer.....	972
Clerk.....	164
Trade.....	590
Business.....	231
Profession.....	26
Farmer.....	419
Miscellaneous.....	85
Not given.....	1026

3543

(16 foster mothers unmarried).



## OCCUPATION OF BENEFICIARY.

Charwork.....	932
Nursing.....	33
Farm work, fruit picking, etc.....	107
Sewing, knitting, etc.....	248
Factory work.....	184
Clerk.....	104
Business.....	60
Profession.....	9
Keeping boarders or roomers (no other employment).....	306
No employment.....	1576
	<hr/>
	3559

## CAUSE OF DEATH OF HUSBAND.

Influenza.....	417
Pneumonia.....	603
Tuberculosis.....	352
Heart.....	315
Accident.....	277
Cancer.....	148
Kidney diseases.....	100
Typhoid fever.....	72
Diabetes.....	33
Paralysis.....	60
Suicide.....	32
Homicide.....	5
Other causes.....	594
	<hr/>
	3008

## CAUSES OF DEATH OF PARENTS OF CHILDREN IN THE CARE OF FOSTER MOTHERS.

MAN.		WOMAN.	
Cancer.....	1	Cancer.....	3
Suicide.....	2	Suicide.....	1
Pneumonia.....	5	Pneumonia.....	3
Tuberculosis.....	15	Tuberculosis.....	15
Pernicious anæmia.....	1	Pernicious anæmia.....	3
Paralysis.....	2	Influenza.....	14
Influenza.....	15	Heart.....	4
Heart.....	3	Typhoid fever.....	2
Accident.....	2	Childbirth.....	4
Typhoid fever.....	1	Diabetes.....	2
Kidney diseases.....	5	Other causes.....	9
Diabetes.....	1	Not given.....	1
Other causes.....	7		<hr/>
Not given.....	1	Deserted.....	61
	<hr/>		5
Deserted.....	5		<hr/>
	61		66
	<hr/>		
	66		

## NUMBER OF CASES WHERE THE INCAPACITATED HUSBAND HAS DIED DURING THE YEAR.

## CAUSES OF DEATH.

Tuberculosis.....	19
Paralysis.....	5
Arthritis.....	1
Heart.....	6
Brain and nerves.....	4
Locomotor ataxia.....	1
Cancer.....	4
Pernicious anæmia.....	1
	<hr/>
	41

*Number of beneficiaries whose husbands died in asylums during the year\**..... 9

## CAUSES OF INCAPACITATION.

Tuberculosis.....	75
Paralysis.....	61
Arthritis.....	28
Rheumatism.....	6
Kidney diseases.....	14
Heart.....	22
Senility.....	2
Brain and nerves.....	11
Epilepsy.....	4
Locomotor ataxia.....	9
Cancer.....	11
Diabetes.....	2
Other causes.....	29
	274
Number of families reunited during the year.....	40

## NUMBER OF INVESTIGATORS AND THEIR DISTRICTS.

The Commission has 17 Investigators distributed throughout the Province; the territories assigned to them are as follows:

1. TORONTO.....Miss E. W. Rogers  
Mrs. A. Fraser  
Mrs. N. A. O'Connor
2. HAMILTON, WENTWORTH, HALTON.....Miss E. Storms
3. OTTAWA.....Miss E. King
4. HURON, MIDDLESEX, OXFORD, LONDON,  
WOODSTOCK, INGERSOLL.....Mrs. R. M. Graham
5. ESSEX, KENT, CHATHAM, LAMBTON, ELGIN,  
WINDSOR, SARNIA, ST. THOMAS, WALKER-  
VILLE.....Miss H. Bapty
6. BRANT, NORFOLK, HALDIMAND, LINCOLN,  
WELLAND CITY, NIAGARA FALLS, WELLAND  
COUNTY, ST. CATHARINES, BRANTFORD.....Miss C. L. Steward
7. WATERLOO, PERTH, BRUCE, WELLINGTON,  
KITCHENER, GALT, STRATFORD, ST. MARYS,  
GUELPH.....Miss J. Strange
8. DUFFERIN, SIMCOE, GREY, OWEN SOUND.....Miss A. Lawrence
9. VICTORIA, HALIBURTON, MUSKOKA, PARRY  
SOUND, NIPISSING, NORTH BAY, STURGEON  
FALLS.....Mr. A. G. Bruce
10. YORK, ONTARIO, PEEL.....Miss E. McMullen
11. DURHAM, NORTHUMBERLAND, PETERBOROUGH,  
PETERBOROUGH COUNTY, PRINCE EDWARD  
COUNTY.....Miss E. Willison
12. TRENTON, HASTINGS, BELLEVILLE, LENNOX  
AND ADINGTON, FRONTENAC, LEEDS,  
KINGSTON, BROCKVILLE.....Miss M. M. Abernethy
13. GRENVILLE, DUNDAS, STORMONT, GLENGARRY,  
PRESCOTT COUNTY AND TOWN, RUSSELL....Mrs. B. Genin Preston
14. RAINY RIVER, KENORA, SUDBURY, ALGOMA,  
MANITOULIN, TEMISKAMING, THUNDER  
BAY, PORT ARTHUR, FORT WILLIAM,  
SAULT STE. MARIE.....Miss M. J. D. Kennedy
15. LANARK, RENFREW, SMITH'S FALLS, CARLETON..Mrs. H. C. Brodeur

## CLASSIFIED REPORT OF INVESTIGATORS' WORK DURING THE YEAR

NOVEMBER 1st, 1921, TO OCTOBER 31st, 1922.

Visited applicants who were out or moved.....	2,201
Visits of supervision to beneficiaries.....	15,246
Visits of investigation to applicants.....	1,925
Other agencies visited.....	6,409
Total number of visits.....	25,781
Number of hours spent in clinical work.....	7,042
Total number of hours.....	37,410½

DIFFICULTIES OF THE INVESTIGATORS IN TRAVEL  
AND TRANSPORTATION.

The number of investigators has remained the same during the second year of their work, though the number of beneficiaries has increased. The report of their work shows considerable increase in the number of visits made during the second year, probably due to the possibility of better planning for covering their districts after the first press of new applications was over.

The handicaps of big territories and bad weather conditions have always to be contended with, however, and though these difficulties are met cheerfully and without complaint, the investigators' reports continually show that theirs is no easy task.

One apologizes for delay in forwarding a report stating the visit to the applicant's home involved a drive of fifty-four miles and a walk of six, while another reports that she has driven one hundred and twenty miles over bad roads on Saturday, forty on Sunday, forty-five the following Thursday and eighty on Friday.

A record of one day's work includes three train journeys and two driving trips of over thirty miles, with two upsets in the snow, necessitating at one spot a walk to the nearest farm for a shovel with which to dig out the horse.

An attempt was made last February, with the thermometer at 15 degrees below zero, to drive over frozen lakes to reach an applicant in a remote region in Northern Ontario. After a drive of ten miles the attempt had to be abandoned when the horses were buried in snow over their backs, and the investigator had to wade back over their tracks over a mile to get help to get them out.

Later in the year the same trip was made by this investigator by leaving Sudbury on an early morning train on which she travelled thirty miles when she was met by a team with which she drove seven miles to a river. Here she was met by her guide, a Finnish girl of eighteen years of age. They rowed one mile down the river to the first lake, where there followed a three mile paddle, bringing them to a five mile trail through the bush to the shores of another lake. Another three mile paddle along the shore brought them to the spotless home of the applicant. After completing her investigation, the visitor returned over the same trail, reaching Sudbury by ten o'clock the same night.

The bad roads in the spring cause great trouble, making it sometimes impossible to reach certain districts. A drive of sixteen miles with a good team over such roads has taken over four hours, and walks of nine to twelve miles through the bush have been taken when the roads were impassable. In March the investigator in the North made a practice of getting up at four or five in the morning to make country trips while the roads were hard, for later in the day she could not get through.

Much difficulty has been experienced where the train service is infrequent, as one visit will entail taking an early morning train to a district where the only return train leaves in the evening, with the consequent loss of hours of time. In districts where the beneficiaries are scattered an itinerary is hard to arrange.

In some territories the passenger service is even less frequent, and one visitor has reported riding part of the night on a freight train to avoid being delayed in one place for two days waiting for a passenger train, and on another occasion explained a delay in forwarding a report by the statement that the visit entailed travelling one hundred and fifty miles on the main line, then taking a freight train about thirty miles on a local line.

The northern investigator was in Haileybury when the fire occurred there in October. She was caught in the hotel and was unable to get her clothes or papers out. She spent the greater part of the night in the lake and the next three days nursing in an improvised hospital, without sleep or having her clothes off until the fourth day. She wrote shortly afterwards that she had driven twenty miles out of Haileybury to secure a report which was burned with the rest of her papers before a copy had been sent in to headquarters, and that it was difficult to say when another could be obtained as there was neither road nor conveyance left.

## RESULTS OF ALLOWANCES.

### SCHOOL ATTENDANCE.

The investigation of applications from outlying districts has revealed in some cases a distressing neglect of the education of the children in these families. The Mothers' Allowances Commission has had an opportunity to improve conditions in this respect.

For example, an application was made about a year ago where it was found that the mother was illiterate and that her children, nine and eleven years of age, though intelligent, had never attended school, the nearest one being six miles away. The mother was informed that an allowance was granted her conditional upon her obtaining school facilities for her children and it was suggested that she should move into a nearby village so that she might be near a school. Her reply, signed by making a mark, was as follows:

"I have received your letter, and also the cheque, for which I thank you.

"Regarding sending the children to school, I feel grateful indeed to your Government for the aid granted and beg to say there is going to be a school built in the near future. Lumber is on the ground and contracts have been let for building. In the meantime I am going to send the children to the Public School six miles away. One of my neighbours who lives close to the school is going to take care of the children till our own school is built and I hope to keep them at school continuously. We have been badly handicapped in the past and we feel that the action of your Government is a godsend indeed."

In a similar case where the nearest school was five miles away, none of the children had ever been to school, the mother having taught them herself to "read and write and count to the best of my ability." The two youngest ones, fourteen and ten years of age, on whose behalf she applied for an allowance, were being taught in the same way. The Commission granted an allowance to her, also advising her to move nearer to a school.

Cases have been noted by the visitors in which children from eight to thirteen years of age walk daily from three to three and three-quarter miles to school.

In the northern district the investigator has spoken of the decided improvement in the school attendance of not only the children of our beneficiaries but among other families since the passing of the Act. The requests to truant officers that they enforce the attendance of children benefiting under The Mothers' Allowances Act has stimulated many of these officers by reminding them of what is expected of them. Many of the teachers in this district have marked the improvement in the work of our beneficiaries' children and that, through a spirit of emulation, this has had a beneficial effect throughout the school.

One remarkable instance of the rapidity with which an intelligent child will take advantage of educational opportunity is afforded by the record of one of our families. In December, 1920, an application was made where it was found upon investigation (which had to be made by means of an interpreter as none of the family could speak English) that none of them could read or write, though living within three-quarters of a mile of a school.

An allowance was granted stipulating that the children be sent regularly to school. One girl of fourteen who had never been in a school in her life was sent with the others and in July, 1922, it was reported that she was doing splendidly and was anxious to be enrolled again in September as the teacher had no doubt she would pass into the second book.

In the cities, teachers seek the co-operation of the investigators asking for their help and advice regarding the children of school age of our beneficiaries, and giving information in regard to them and their habits which is valuable in intelligently advising the mother.

A lack of co-operation on the part of the mother is met with only in rare cases such as the following.

In one family the school attendance was irregular and had been before the allowance was granted. In February, 1922 we were informed that one boy had been playing truant for two weeks and that the mother, when spoken to by the attendance officer, stated that "she did not believe in education."

For some months thereafter the boy attended school only when forced and finally the matter was taken by the attendance officer to the Juvenile Court and the boy was put on probation to a Big Brother. From that time his attendance was fairly regular until he refused to enroll for the fall term and insisted on leaving home to live with a married sister in the country. As the mother had then only one child under sixteen years of age at home with her she ceased to qualify for an allowance and the case passed out of the Commission's hands.

#### IMPROVEMENT IN HEALTH CONDITIONS.

There is little to be added in the first year's report on this subject, though the investigators continue to record a satisfactory improvement in the general health of the families since allowances have been granted to them.

The mothers show the result of shorter working hours, and, in many instances, the securing of more healthful employment, and the children are benefiting by securing proper nourishment and having the direct care of the mothers.

In one of our families in an eastern county there has appeared a remarkable change in the past two years. The mother and her children were peeling mica as a means of livelihood when she applied for an allowance, and the children were not attending school as their earnings were needed in the maintenance of the home. Their thin yellow faces have gained a healthy colour and they are doing well at school and enjoying their childhood, while the mother is like a different woman.

Another woman speaks gratefully of the improvement in the health of her daughter since the allowance has been coming into the home, due to the fact that the mother who is now at home during the day can cook proper nourishing meals and also to the fact that the child has been relieved of a great deal of responsibility which, being the eldest of the family, she was obliged to take when her mother had to be out working. This is typical of the change in the conditions in many homes where there are mothers who have never before had a steady regular income, and through overwork and worry there is a history of ill health and discouragement and delicate children who have never been properly nourished. Teachers in the schools have particularly noted the sudden remarkable progress made by such children under the changed conditions.

#### IMPROVEMENT IN HOUSING AND HOME CONDITIONS.

Many cases have been reported during the past year in which the conditions under which these children are housed have improved fifty per cent. since the mother was granted an allowance. Families who were living in one room have secured three or four with a consequent betterment in their health and standard of living. In almost every home new pieces of furniture have been added and evidence is shown of a wish to improve its appearance and comfort.

Mothers who were living in dark alleys or in rooms over stores have been enabled to move to little houses where they have a yard for their children to play in and so can keep them off the streets.

One family when found by the Commission's investigator was living in a tent on a lot which the mother was buying by payments of \$5.00 a month, earned by washing. A philanthropic organization was interested and the balance was paid for the lot and a small house erected, for which our beneficiary agreed to pay at the rate of \$10.00 a month, which the allowance enabled her to do.

An instance is on record where a mother and six children who were living in two rooms after the death of her husband, three of the children sleeping in one bed and the mother in a cot in the same room, now occupy a six-roomed house, where a comfortable homelike home is maintained on the allowance and the earnings of two children, aged eighteen and seventeen.

The following story is typical of the changed outlook in many homes:

"When I first visited this applicant in October, 1920, I was met at the door of the tenement house by the mother who, with a small baby in her arms, was untidy and bedraggled, badly dressed, neglected and discouraged. Her eyes seemed to have no expression but one of weariness and despondency. The baby was dressed in a patched flannelette night dress, its best. The front room I was shown into was so damp and cold that I asked if she had fuel. The reply was, 'We never have a fire in this room.' The family was dependent on the town, the husband having been ill for some months before his death.

"My next visit to the home was after the pension had been going to it for some months. It was 5.30 p.m. when I called and when met at the door by the mother I had to look closely to recognize her. She was dressed in a clean, neatly worn dress, her hair nicely arranged and, best of all, a look of hope and contentment on her face. She asked me to come into the kitchen which was used as a living room, and here the evening meal was ready, with a clean white cloth, a warm bright fire and the children sitting around a simple but wholesome meal. The whole atmosphere was one of happiness and comfort."

## RE-UNITED FAMILIES.

Our files show record after record of families where children have been brought home to their mother from orphanages and other institutions after long periods of separation. These families very strikingly show the possibility of prevention of breaking up the home by the payment of a regular allowance into it.

In one of the city districts is a beneficiary who, left a widow with five children, secured an institutional position, putting two of her children into an orphanage in another province and leaving the others with her parents in the country. The family remained thus scattered for some years until the grandparents failed in health and were therefore unable to continue to support and care for the children. The mother was on the point of further separating them for institutional care when she heard of the Mothers' Allowances Act. An allowance has now been granted and the family is happily re-united in a comfortable five-roomed apartment. The mother has secured a position which enables her to care well for her family and sufficiently supplements the allowance to keep the home without debt. The children are overjoyed to be together and are devoted to one another and their mother, who is very happy to be with her children again.

The files show the record of another family, in a rural district, where the mother of three small boys, when her husband died, was unsuccessful in her efforts to keep them with her. She was obliged to sell her furniture and place the children with neighbours to whom she paid a small amount for their board in order that she might not lose her claim upon them. She took a position in the city as domestic and regularly paid her children's board. She later made another unsuccessful attempt to re-establish her home and returned in despair to domestic service, boarding her children as before. When the Mothers' Allowances Act was passed some friends helped her to furnish a little home, one of them allowing her the use of a small house in the country for the payment of interest and taxes amounting to about \$2.00 a month. She has gradually furnished this little home, has a good garden, keeps hens, has bought a cow on shares, and does part time work cleaning the school. Her children, during their separation, were not attending school regularly, one of them being termed dull and stupid. This boy, with his brother, is now in regular school attendance, and since being under the mother's own care has so improved physically and mentally that he passed his last examination with honours and his teacher considers him a clever boy.

From the north there comes the story of a mother whose husband died of influenza in January, 1919, leaving her with seven children under sixteen years of age. She was unable to keep her family together and when she applied for an allowance in December, 1920, her two-year-old baby and two of the older children were in different orphanages and institutions. The baby was very delicate and had never walked, the nine-year-old daughter had been ailing for two years and was not able to go to school, and all the children with the mother showed evidence of malnutrition. The mother herself was weak and nervous from overstrain. Six months after the granting of an allowance, the family had been re-united and a great improvement in their appearance was noticeable, and by the summer of 1922, the youngest child was strong and normal for a boy of his age. The mother is able to be at home all the time, supplementing the allowance by dressmaking and fancy work and all the children are strong and well developed. The people of the community have been greatly struck by the change worked in this home.

The foster-mother amendment to the Act has been of especial service in the re-uniting and keeping together of orphan children and there are many instances on our records of families that would otherwise have been separated, having been kept together by relatives, with the help of the allowance, without which they could not have attempted it.

A mother whose home had been broken up has written us:

"Just a few words of appreciation to tell you a few things of what the Mothers' Allowance has meant to me and my two children since I received it over two years ago. At that time I was living in very uncomfortable rooms and could barely make a living for myself and little ones. I was very unhappy being separated continually from my little boy who I had to put in a home to be cared for, and my little girl had to look out for herself while I was away at business.

"When times were bad for months I had to live on \$7.00 per week and less and pay \$2.00 per week out of it for my boy in the home. It left me broken in health and spirits and my little girl would pray every night for the Mothers' Pension so that I could be home with her and have her little brother with her and many a day I have had to leave her in bed sick and go to work and rush home at noon to attend to her and back again to work, worrying all the afternoon as to how she was getting along.

When the pension came I could hardly realize it. I was on half-time work and it came just in time. The very day I received my first cheque I had my little boy home that night and he has never left me since. It is such a privilege to be home to meet them when they come in from school or play and to have their meals ready. The little girl is away better in health and has not had any sickness this last year and both are doing well in school."

#### IMPROVEMENT OF STANDARD OF CARE OF HOME AND CHILDREN.

In practically every home there is a decided change for the better in the manners and conduct of the children and in the mothers' standard of house-keeping and home-making since she can be more at home.

A mother has attributed the improvement in her children's behaviour to the fact that before when they saw so little of her she lost control of them, and conflicting orders were given them by so many people that they no longer knew to whom they should be responsible.

In many families there has been a great change in the whole atmosphere of the home. Marked improvement in cleanliness of both home and children show the awakening of ambition in the mother, as she loses her listlessness and discouragement. The children are made to attend school and learn to take a pride in their home and in their own work and ability.

Often the mother will make the effort to move to another neighbourhood in the endeavour to break her boys away from undesirable associations they had formed in her newly awakened ambition for their future.

The beneficent result in families kept under the mother's care with relation to the prevention of juvenile delinquency is shown in statistics given by Sophie Irene Loeb, President of the Child Welfare Board of New York City, in her book "Everyman's Child." She says: "In a survey of the work of the Children's Court of New York City, it was found that out of 13,994 children arraigned in that court in 1918 and six months of 1919, only eleven came from among the children whose mothers are receiving widow's pensions. As against these eleven, referred to the probation department, 908 children of other widows, not coming under the Widow's Pension Law, were placed under probation.



This remarkable showing demonstrates that only eleven children out of 16,000 under the care of the Board of Child Welfare have had to come under the probation of the Children's Court, when the mother is able to care for her own children in her own home. Before the passage of the Widow's Pension Law in 1914, out of 1,846 children coming under the jurisdiction of the probation department of the Children's Court, 334 were children of widows referred to the probation department. This number increased in 1918 to 908 children. So, since the number of children of widows before the Children's Court has annually increased, it would be safe to assume that out of the 16,000 children of widows under the jurisdiction of the Child Welfare Act, many more would have found their way to the Children's Court but for the home care they have enjoyed."

In some cases where the family has fallen into discouragement and hopelessness much patient effort is needed to awaken the mother's interest in her home and her children's future. One home in particular, the visitor found had to be visited with great frequency to keep the mother up to the mark, but after many months of encouragement and insistence she became thoroughly interested. She herself papered the house throughout, has provided herself with good bedding, has put clean curtains on all her windows, the front one having two or three flowering plants, and the place now looks very homelike, while the improvement in the health, appearance and manners of the mother and children is extremely gratifying.

An application for an allowance was received on behalf of a family which had led a sort of gypsy life until the husband developed tuberculosis and died, leaving the family dependent on public relief. The mother had never known anything but a wandering gypsy life, and when the visit of investigation was made the home conditions were bad. The family was living in a one-room shack and the floors, walls and tables were very dirty, the room filled with flies. The mother was far from clean and was of slovenly appearance.

The visitor gave careful instruction in detail as to scrubbing and cleaning and advised the mother as to looking for more suitable quarters.

Six months later the family had moved to a semi-detached frame house in fairly good condition and repair and a creditable improvement in standard could be reported. The home was clean and neatly arranged and the mother and children showed better personal care. Several articles of furniture had been contributed by two of the mother's employees and the mother, of her own initiative, had neatly curtained the well-washed windows.

#### CAREFUL MANAGEMENT AND ECONOMY SHOWN BY BENEFICIARIES.

In many cases the ability of the mother to maintain a good standard home on a very small income is nothing short of amazing and the training received by the children in such homes is greatly to the advantage of their future citizenship.

Our records show in particular one mother in a rural district as a wonderful manager, who keeps close track of every penny that comes into the house. She and three young children are living solely on the allowance of \$35.00 a month and her own earnings, \$1.50 from one day's cleaning a month, together with occasional vegetables, eggs and sugar given her by the grocer in return for cleaning and pressing his clothes. She and the children visited several relatives during the summer and a good deal of expense was saved during that time, but, though handling actual cash of only \$36.50 a month since the allowance was granted in January, 1921, of which her careful accounts show that \$4.00 to \$6.00

a week is spent for food, she has no debt except \$20.00 for a tonsil operation and her family is well and receiving excellent care.

Often in the city districts the allowance and the mother's earnings are insufficient to maintain the family without extra help from other relief agencies during emergencies, such as sickness in the family, but in rural districts where the mothers grow much of their food stuffs and where rents are appreciably cheaper, the ability to manage without outside help on an allowance of from \$30.00 to \$50.00 or \$60.00 according to the number of children shows wonderful thrift on the part of most of the beneficiaries and their pride in their efforts and in their independence of local relief has a very beneficial effect on the children and their plans for a self-supporting future.

Often the family is found to be consciously planning for that future, when their eligibility for a Mothers' Allowance will cease, and in such cases they are planning with an ambition that was unknown before. One mother, who will have only one child under sixteen years of age in three years' time, and who cannot, therefore, look forward to drawing a pension longer than that period, has apprenticed her daughter to a dressmaker, and she herself is going to a millinery shop to learn hat making, in her spare time, and the two of them are bending their efforts to be in a position to earn a living by their work in their own home when the time comes for them to be dependent on their own earnings.

The granting of an allowance, however small, often seems to be the stimulus a discouraged family needs to arouse it to efforts of its own to make its own way. One such case is reported where the family was living in a miserable shack in the country, cramped and meanly furnished. The family was living from hand to mouth and the two older boys did not seem to be able to obtain work in the vicinity. As soon as a small pension was granted they moved to another county where the sons got work, one as a labourer on a farm, the other as a building labourer. The house was larger and it was furnished entirely by the boys themselves, making most of their own furniture. The visitor, however, secured clothing for the younger children, and some bedding.

A year later both boys were in steady employment, the two younger children were attending school regularly, though the school was three miles away. They had one acre of potatoes, some buckwheat and a good garden beautifully kept by the sons in their spare time. The mother herself was earning about \$15.00 a month, baking, and the boys were ambitiously planning how to get a horse and a cow and farm a place for themselves.

The investigators have found a field for special helpfulness in arranging suitable part time employment for the mother to enable her to adequately supplement the allowance and yet maintain the position of home-maker.

For example, one of our beneficiaries found it impossible to manage, as her children were too young to be left while she went to work, and she had no one with whom she could leave them. The visitor helped her to open a place for the sale of ice cream and home-made baking, having signs painted and advertising the venture for her. In rural districts where work outside the home is almost impossible to obtain, and where there is any summer motor traffic, small ice cream and light lunch businesses have been tried out, usually with successful results.

Sometimes the special help and advice needed relates to the employment of other members of the family and much good work has been done for discouraged mothers whose sons and daughters over the age of sixteen years cannot or will not obtain and keep employment. Co-operation with workers in charge

of the various employment agencies, and with sympathetic employers of labour has in many cases secured a solution of the family's problem.

Employers have been found to be ready, as far as it is in their power, to give our beneficiaries special consideration, when the view point of the Commission has been explained to them. As for instance, when a mother, working from 7.30 a.m. to 5.30 p.m., could not obtain any shorter hours, the superintendent of the factory was approached by our visitor and though he stated that it was hard for him to grant special privileges on account of being unwilling to establish a precedent, arrangements were made allowing this mother to work part time and still keep her position.

The investigators report that where the mothers had a fierce struggle simply to keep their families together they now have an opportunity for a choice of occupation and in many cases they are finding in themselves special aptitudes which are being developed. In one worker's territory the following are occupations in which mothers are engaged without having to leave their homes.

Plasticine work,	Plain sewing,
Women's wool hats,	Ice cream and home-baking,
Christmas tree decorations,	Sewing slipper soles,
Carding buttons,	Sewing canvas shoes,
Making artificial flowers,	Dressmaking,
Reed work,	Millinery,
Hair dressing,	Keeping roomers, boarders,
Clipping wool for factory,	Shirt finishing,
Brush making,	Making flower buttonholes.

Others have secured part time work outside the home, such as caretaking in church or school, domestic work two or three days in the week, or factory work for a few hours every day.

#### OTHER WORK DONE FOR THE FAMILIES BY OUR VISITORS.

In the city districts special care is taken by the visitor to secure a summer outing for the children and their mothers, by co-operating with Fresh Air Agencies and through other arrangements, and many mothers last summer had their first care-free holiday for years.

Sometimes such a holiday is needed at other times during the year and at such times the help of the investigator is greatly appreciated by the mother. One mother was found to be losing much time through sickness and was over-tired and losing weight and the visitor, fearing a breakdown, and knowing the history of tuberculosis in the family, decided to arrange immediately for a rest. The mother was opposed to going to a convalescent home, claiming she could rest better and be far happier at home with her children. An anti-tuberculosis organization was, therefore, approached and funds obtained by which a month's salary, less car fare, was paid the mother, the necessary arrangements were made with her employer and she went home for four weeks' rest. Three months later, when more healthful employment had been obtained, a good report of the mother's health was made by the visitor.

Sometimes the record will show that simply a word of advice, properly given, can work a great change in a family's happiness. For example, in one home the mother, a hard working woman, was ignorant, and knowing little how to handle children she constantly nagged at them, so that each of them as they reached earning age, left home and disappeared. After a pension was granted,

great difficulty was experienced in keeping at home the eldest of the three remaining children. The visitor arranged for a quiet healthful summer holiday for the whole family and then having established a footing in the home, she advised the mother where she thought the difficulty lay. The mother at first resented the suggestion that she was at all to blame for her older children's desertion of the home, but finally accepted the advice and this winter the home has had less friction and is much happier.

Sometimes the simple re-arrangement of the family's sleeping quarters, the securing of extra milk for an undernourished family from agencies designed for that purpose, or arranging with a church society to pay the gymnasium fee for a stoop-shouldered boy, will take only a little time and thought on the part of the visitor and yet it will cause a change in the family's health out of all proportion to the effort.

Occasionally the family record will indicate that the allowance must be paid into certain homes with very careful supervision by the investigator of its expenditure, and a careful watch must be kept to see that the purposes of the allowance are fulfilled. It is in such homes that the investigator's best work is shown. One of the outstanding interest is the following.

When the family first came to our attention, it consisted of a widow and six children, the eldest being sixteen years. The father had been blind and sold newspapers, earning so small an amount that the family had been dependent for many years on the various relief agencies of the city and the low mentality of the mother made the prospect of rehabilitation in this home very poor. The family was found housed in an old shack, surrounded by factories and warehouses and almost destitute of sunshine and fresh air. Dirt and insanitary conditions abounded. The children were in rags and had no change of clothing, and the furniture and bedding was of the scantiest description. The mother could neither read nor write, having been sent out to work at a very tender age, and she had had no early training in caring for a house or children.

The visitor made almost daily visits to this home in the early days after the pension was granted, keeping the mother constantly mindful of what was expected of her, and actual demonstration given her in the care of her home and the children. The landlord who had been steadily taking advantage of the woman's ignorance and helplessness was promptly haled to court and forced to make repairs and comply with plumbing regulations. Little by little, changes were made, bedding and clothing procured, and the mother has gradually become a better housekeeper. After fifteen months of careful watching and regular income, the family is now in a little five roomed cottage in a much better district. This new home shows many signs, outside of its improved cleanliness and better furnishing, of the family's new spirit. The older children by their continual adding small improvements to the appearance and comfort of their home, show their ambition to make it "a real home" like other children have, and to which they are already inviting their friends.

Much good instructive work has been done in many families in the matter of proper feeding of the children and instruction of this kind can be most practically given when it is backed up by a monthly cheque with which the proper nourishment may be obtained. An opportunity for practical public health work is thus open to the visitors which is almost unique, and as many of them are trained nurses, this opportunity is being fully used.

In many districts, particularly those which it is impossible for the investigator to visit frequently, the members of the Local Boards are rendering such personal service as is in their power, and in many cases are administering the

allowance or supervising the mother's spending of it. One woman member of a Local Board visits a home once, and often twice, a week, helping the mother in the spending of her allowance and in the care of her home. This visit usually means a walk of two miles.

Another Local Board member, a very busy man, personally supervised the purchase of a little home by one of our beneficiaries and the chairman of another Board arranged for the renting of a tent for the tuberculous father of a family, chose the location for it, and visits the man in it, and where another man in the same condition refused to go to a sanitarium this same Board arranged for a private room for him in a local hospital.

The investigators have frequently found that their work is brought into relation with other Acts. As they go about their districts they find problems, not only in our own families, but in others with which they are brought into contact by a community which looks upon them as governmentally authorized social welfare workers. These problems are often best dealt with by setting in motion machinery for the enforcement of such legislation as the "Parents Maintenance Act," the "Children of Unmarried Parents Act," the "Deserted Wives and Children Act," and some clauses of the Health Act. In this way, by keeping in touch with progressive legislation, the scope of their work, especially in districts where there is little or no organization for social welfare work, is by no means limited to matters relating to Mothers' Allowances only.

#### APPRECIATION OF MOTHERS' ALLOWANCES.

Every day there come to the office of the Commission, messages of gratitude from the beneficiaries for the allowance that means so much to them. These spontaneous expressions of appreciation ring very true.

One mother states that if she had known of the Mothers' Allowances Act a year ago she feels sure her child would still be living. She was told over a year ago her boy must have his tonsils and adenoids removed. She was making a bare living and felt she could not afford the operation, so delayed. The child has just died of conditions which were the direct result of the decayed tonsils.

Another mother tells of how before she had the allowance her fourteen-year-old son was working at rug weaving, making old carpets into new. The dust was so great his health became impaired and there was thought to be a lung infection. He had been out of school for over a year on account of his mother's financial need. As soon as the pension was granted the boy returned to school and the principal reports he has done better than he ever did before, seeming to realize what he had lost by his absence from school and redoubling his efforts so he has caught up with and passed ahead of his old class. His own health is quite restored and the relief of his mother has been so great that it has given her a chance to regain her own broken health. She misses no opportunity of thanking those who administer the Act which has worked such a happy change in the home.

Some of the letters received by the Commission's visitors or addressed to the Commission itself show the relief felt after the removal of the crushing burden of poverty and fear of separation.

"I wish I could tell you the joy it is for me to be able to stay at home and make our home bright and comfortable for my children. I am sure it would give you pleasure to know what a change it has made to our home. I will tell you just a little how things were. I had to be away at work every day and since the cost of living has been so high I had to bring work home and work far into

the night and you will see that I had not much time to give to my home or to my little children and my boy so delicate. You will understand what a relief it is to be able to look after their clothes and food properly and make their home comfortable. My own health was failing and I do not like to think of how we would have lived this winter without help."

One beneficiary who writes to acknowledge the cheque every month says in one of her letters: "The cheque is a new blessing each month it comes." Another speaks of the cheque as "manna from heaven."

Many mothers have written during a season of unemployment that they could not have kept their homes together without the pension and sometimes after a period of sickness in the home comes a letter from the mother telling of the relief it was to know of the certainty of this money coming when her own earnings were stopped.

Some mothers have written voluntarily withdrawing from the benefit of the allowance on the ground that their circumstances had bettered or that "others need it more," or "that the older children thought they would rather manage without" and usually a notice of the remarriage of a beneficiary brings with it an appreciation of the help of the allowance during the past.

One mother has lately informed the Commission that she is now in a position to maintain her family without further assistance as she has been able, since drawing the allowance, to so work up a small business, making and painting cloth dolls at home, that her income from this source is now sufficient for them to be self supporting.

Our northern investigator found a mother and four children literally starving in a remote district. They had been living on oatmeal and oatmeal water for several days. The visitor took up a collection in the nearest village and immediately supplied the family with groceries for a week. She had to feed the starving mother by spoon on account of her extreme weakness. The farm on which the widow had been left was a heritage of stump and swamp on which the husband and family had nearly starved during the three years in which he was dying of tuberculosis. The mother had walked seven miles to the nearest station one month before her youngest baby was born and borrowed money to get to her mother's home.

After the allowance was granted there came this letter: "I must say your Commission is a blessing to the widow with a family. If it was not for the Commission dear only knows where I would have been with my little family, as our house had hardly any panes in it and it is settling down. Dear Sir, would your officials at the Soo get me a four-roomed house as the visitor can tell you what kind of a place this is we live in. There is no road in and we go across fields to go out. When I go for provisions I have to carry two of my children half a mile before I strike a road. I have to saw my wood and split it. I hardly ever see a soul here only when I go out. It's very lonely here and the nearest doctor says I'll have to move out of here to civilization or die of loneliness. He says I need to go some place where I would be near other people. Besides, he said if the children took sick how was I going to get help."

The mother and her children were helped to go home to her mother, with the result that we received the following letter:

"I am now writing to inform you that I am now married and do not need the aid of your wonderful Commission and it certainly is a great value to a widow left alone. I have decided to tell you not to send the amount \$40.00. But I have a farm for sale and if the Commission can sell it they can have half the amount for selling it and whenever I can I will give toward this good cause."

Another mother writes: "I feel it is my duty to write you and let you know how much I appreciate your kindness for the cheque I receive every month. I cannot express my thoughts in writing for I at times feel full to speak to think of some one else thinking of us besides God, for He has sent me the best of health and goodness. I thought after father died that the little children would come short for many an article, but God has been good to us all. I thank you all once more for your kindness and trouble. I cannot write no more." And another:

"I'm just taking the liberty to write you a few lines to tell what a blessing your pension is. Now we poor widows and orphans can live like other people and have some pleasure. Before we had this pension our poor kids were certainly to be pitied, but now they can pass with the others and be safe from hardships. If you were only like me amongst all the poor widows and hear their talk you would be pleased of the splendid work you are doing for it is certainly the best law and work that never was before, so I thank you and your staff, and my kiddies joins themselves to me and send you their best wishes."

#### CAUSES OF INELIGIBILITY.

Applicants with only one child under sixteen in attendance at school.....	153
Disqualified by assets.....	110
Disqualified as applicant's husband or child over sixteen was not totally and permanently incapacitated.....	82
Disqualified by older children's earnings.....	63
Disqualified as five years' desertion by husband was not established.....	58
Applicants with sufficient income to maintain the home.....	57
Disqualified by value of property.....	33
Disqualified by residence requirements.....	29
Applicant not a fit and proper person.....	25
Applicant not in Canada at time of husband's death.....	23
Foster mother applications ineligible as children were not orphans.....	26
Applicants in receipt of Workmen's Compensation Grant.....	17
Applicants with no children under sixteen.....	16
Disqualified as children were not with the mother.....	17
Applications withdrawn.....	18
Applicants remarried.....	13
Applicants unable to produce proof of marriage.....	15
Applicant's home conditions unsatisfactory.....	8
Applicant's husband in prison.....	8
Applicant not a British subject.....	7
Applicant not resident in Ontario.....	6
Applicant divorced or legally separated.....	3
Applicant died before granting of allowance.....	3
Applicant's husband not in asylum and not totally and permanently incapacitated.....	7
Applicant deserted by husband in England.....	1
Applicant left husband of her own accord.....	2
Man applying for pension (wife dead).....	1

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#### APPLICATIONS DEFERRED.

For reconsideration of Local Boards.....	5
For further investigation.....	42
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#### REASONS FOR CANCELLATION OF ALLOWANCES, OCTOBER 31st, 1922.

Beneficiary remarried.....	126
Unsatisfactory home conditions.....	8
Now sufficient income.....	58
One of two children reaching sixteen years of age.....	55
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Beneficiary died.....	24
Children not with mother.....	24
Disqualified by assets.....	17
Beneficiary left Province.....	18
Husband no longer in asylum and not totally and permanently incapacitated.....	6
Residence of husband discovered (desertion cases).....	5
False information given at time of application.....	6
Incapacitated husband died and only one child under sixteen.....	3
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Immorality.....	26
Unsatisfactory care of children.....	14
Housekeeper in conditions not satisfactory to the Commission.....	3
Mother not with children.....	5
Address unknown.....	2
One man boarder.....	5
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## REASONS FOR CANCELLATION AND INELIGIBILITY.

*(a) Unfitness of mother (quoted from first annual report).*

"The emphasis in deciding whether an allowance should be granted or not is in every case placed upon the welfare of the children. If it is felt that the mother is disqualified for maintaining a home of the proper standards by reason of a record of immorality, neglect of her children, or of feeble-mindedness, with its consequent shiftlessness, inefficiency and dirt, the application is referred to the Children's Aid Society for disposal. The mother is regarded as an applicant for employment as a guardian of future citizens of the State, and if she does not measure up to the State's standards for such guardians, other arrangements must be sought in the best interests of the children and to prevent increase in the number of dependents of this nature. Where an allowance is granted and complaint is made of poor standards in the home, the beneficiary is informed that the allowance is of a temporary nature only, and will be continued only while the Commission is satisfied as to the children's welfare, very rarely has it been found necessary to issue such a warning. Where a warning has been issued and the mother will not co-operate with the visitor in improving the conditions to which exception has been taken, little good can be accomplished by the continuance of an allowance, and the family is usually referred to the Children's Aid."

*(b) Income to the home sufficient without allowance (quoted from first annual report).*

"It is not the wish of the Commission to cause any weakening of the family's own energy and self reliance and where it is felt that it is or should be self-maintaining no allowance is granted. The earnings of older children are considered and their ability to contribute to the home. In this connection it has sometimes been of use where it was felt that the older children were not assuming the responsibility they should, to draw the family's attention to the Act Providing for the Maintenance of Parents by their children.

"The inter-related problem of unemployment often makes this question a difficult one, but in order to confine the limits of the Mothers' Allowances Act, it has been found necessary to consider the matter of unemployment as separate to the Mothers' Allowances question, and where the family could be self-maintaining without an allowance, were all the members employed, it is not considered eligible unless there are special circumstances to be considered such as incapacitating sickness amongst the wage earners."

*(c)* A number of applications have been forwarded to the Commission under the clause relating to the payment of allowances to foster-mothers, where





- BRUCE.....Chair. Mr. C. J. Mickle, Chesley.  
 Sec. Mrs. I. Shoemaker, Paisley.  
 Mr. Wm. Eldridge, Wiarion.  
 Mrs. Dr. McCrimmon, Kincardine.  
 Mr. Harry Watts, Walkerton.  
 Rev. R. Perdue, Walkerton.
- CARLETON.....Chair. Mr. J. E. Caldwell, City View.  
 Sec. Rev. F. E. Miller, Ramsayville.  
 Mrs. J. A. Heney, Westboro.  
 Mrs. E. T. Coldry, Cummings Bidge.  
 Mr. Wm. Joynt, Laurentian View.
- DUFFERIN.....Chair. Mr. T. J. Henderson, Orangeville.  
 Sec. Mrs. W. C. Dahl, Orangeville.  
 Mrs. Alfred Menary, Grand Valley.  
 Mr. Hugh Falconer, Shelburne.  
 Mr. H. F. Tuck, Orangeville.
- DUNDAS.....Chair. Mr. Wesley Hamilton, Chesterville.  
 Sec. Mrs. James Hughes, Chesterville.  
 Mr. Chas. Mercellus, Dunbar.  
 Mr. John Render, South Mountain.  
 Mrs. Frank Fraser, Morewood.
- DURHAM.....Chair. Mr. Frank W. Galbraith, Port Hope.  
 Sec. Mrs. A. L. Nichols, Bowmanville.  
 Mr. Arthur Van Camp, Burketon.  
 Mrs. W. S. Given, Millbrook.  
 Mr. Harry Bland, R. R. No. 2, Ida.
- ELGIN.....Chair. Mr. W. H. Turner, R. R. No. 3, Southwold.  
 Sec. Mrs. B. B. Graham, Rodney.  
 Mr. R. A. Penhale, St. Thomas.  
 Mrs. C. S. Bridgman, Aylmer.  
 Mr. S. S. McDermond, R. R. 1, Port Burwell.
- ESSEX.....Chair. Mr. Judson Scratch, Kingsville.  
 Sec. Mr. W. P. Coyle, Sandwich.  
 Mr. Maurice Renaud, Tecumseh.  
 Mme. Souverain Ducharme, Belle River.  
 Mrs. R. R. Brett, Essex.
- FRONTENAC.....Chair. Mr. J. W. Bradshaw, County Clerk, Kingston.  
 Sec. Mrs. J. L. F. Sproule, Westbrook.  
 Mrs. W. S. Gordon, Sydenham.  
 Mr. Chas. Truscott, Sydenham.  
 Mr. John Pollie, 15 Nelson St., Kingston.
- GLENGARRY.....Chair. Mr. G. E. Clark, Martintown, died, and succeeded by  
 Mr. A. J. Robertson, Martintown.

- Sec. Mrs. J. P. McNaughton, Maxville.  
Mr. A. A. McLennan, Lancaster.  
Mr. D. A. McKinnon, Maxville, died and  
succeeded by  
Dr. A. T. Morrow, Maxville.  
Mrs. J. F. MacGregor, Alexandria, moved away  
and succeeded by  
Mrs. F. Gornley, Alexandria.
- GRENVILLE.....Chair. Mr. Jas. White, R. R. 5, Prescott.  
Sec. Mrs. J. A. Connell, Algonquin.  
Mr. Joseph Goodin, Spencerville.  
Mr. A. E. Langstaffe, Kemptville.  
Mr. W. P. Walker, Cardinal.  
Mrs. L. M. Davidson, Kemptville.
- GREY.....Chair. Mr. A. E. Colgan, Markdale.  
Sec. Mrs. Wm. Dingwall, Hopeville.  
Mrs. B. J. Long, Meaford.  
Mr. John Mills, Hanover.  
Mr. T. J. Rutherford, R. R. 1, Owen Sound.
- HALDIMAND.....Chair. Mr. Harrison Arrell, K.C., Caledonia.  
Sec. Mrs. Wm. Thompson, Canfield.  
Mrs. E. Kelly, Dunnville.  
Rev. J. M. Whitelaw, Hagersville.  
Mr. J. W. Sheppard, Cayuga.
- HALIBURTON.....Chair. Mr. Geo. Potts, Haliburton.  
Sec. Mr. H. B. Feir, Haliburton.  
Mr. John Pearson, Haliburton.  
Mrs. Robt. Johnston, Haliburton.  
Mr. W. R. Curry, Haliburton.
- HALTON.....Chair. Mr. Geo. Hillmer, Oakville.  
Sec. Mr. Wm. Bridgman, Burlington.  
Mrs. J. R. Elliott, Milton.  
Mr. E. F. Earl, Milton.  
Mrs. A. T. Brown, Acton.  
Mrs. Daniel Livingston, Georgetown.
- HASTINGS.....Chair. Mr. W. H. Nugent, Belleville.  
Sec. Mr. R. N. Bird, R. R. 4, Stirling.  
Mr. Alexander Moore, Plainfield.  
Mrs. F. A. Comerford, Eldorado.  
Mrs. Chas. Vanderwater, Foxboro.  
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- HURON.....Chair. Mr. G. W. Holman, Goderich.  
Sec. Mr. A. T. Cooper, Clinton.  
Mrs. H. Fowler, Clinton.  
Major R. S. Hays, Clinton.  
Mrs. W. A. McKim, Goderich.

- KENT.....Chair. Mr. J. A. Cameron, R. R. No. 3, Blenheim.  
 Sec. Mrs. Catherine McVean, Dresden.  
 Mrs. A. Pow, Ridgetown.  
 Mr. J. F. Fletcher, R. R. 1, Merlin.  
 Mr. J. W. Ward, Highgate.
- LAMBTON.....Chair. Mr. A. W. Ellis, Petrolia.  
 Sec. Mr. R. Stirrett, Sarnia.  
 Mrs. J. H. Anderson, Oil Springs.  
 Mrs. Neil Grant, Becher.  
 Mr. John Donald, R. R. 1, Wyoming.
- LANARK.....Chair. Mr. Willard R. Knox, Carleton Place.  
 Sec. Mrs. J. K. Kelly, Almonte.  
 Mr. J. R. McDiarmid, Carleton Place.  
 Mrs. R. V. Fowler, Perth.  
 Mr. Robt. McCreary, Pakenham.  
 Mr. Daniel J. Hogan, R. R. 4, Perth.
- LEEDS.....Chair. Mr. T. I. Ellis, Gananoque.  
 Sec. Mr. W. H. McNish, Lyn.  
 Mr. M. B. Holmes, Athens.  
 Mrs. R. G. Leggett, Newboro.  
 Miss Frances E. Lyons, Portland.
- LENNOX AND ADDINGTON..Chair. Mr. W. W. Adams, Newburgh.  
 Sec. Mr. W. G. Wilson, County Clerk, Napanee.  
 Mrs. Wesley Wagar, Moscow.  
 Miss Lilian Gandier, Newburgh.  
 Mr. Carleton Woods, Roblin.
- LINCOLN.....Chair. Mr. D. H. Moyer, R.R. 1, Vineland.  
 Sec. Mr. Geo. X. Walker, R.R. 2, St. Catharines,  
 died March, 1922, succeeded by  
 Mr. W. A. Richardson, Merritton.  
 Mrs. E. W. Fry, Vineland Station P.O.  
 Mrs. Jas. Hobden, Beamsville.  
 Mr. J. E. Masters, Niagara-on-the-Lake.
- MIDDLESEX.....Chair. Mr. John Stewart, London.  
 Sec. Miss Mary Grant, London.  
 Mrs. Malcolm Gray, Komoka.  
 Mr. Allen McPherson, Glencoe.  
 Mr. John Drummond, Ailsa Craig.
- NORFOLK.....Chair. Mr. H. A. Carter, Simcoe.  
 Sec. Mrs. Annie Buck, Port Rowan.  
 Mrs. Geo. Smith, Delhi.  
 Mr. Jas. Brayley, R.R. 2, Langton.  
 Mr. E. D. Halliday, Simcoe.

- NORTHUMBERLAND.....Chair. Mr. Nelson Stone, Campbellford.  
Sec. Mr. Edmund Quinn, Castleton.  
Mrs. M. E. Maybee, R.R. 6, Trenton.  
Mrs. Findlay Clarke, Brighton.  
Mr. A. R. Dundas, Cobourg.
- ONTARIO SOUTH.....Chair. Mr. Robt. Thompson, Whitby.  
Sec. Mrs. Chas. Farwell, Oshawa.  
Mrs. Malcolm Forsythe, Claremont.  
Mr. Jas. Lucas, Port Perry.
- ONTARIO NORTH.....Chair. Mr. John Weatherall, Cannington.  
Sec. Mrs. J. K. McLennan, Beaverton.  
Mrs. F. M. Frankish, Uxbridge.  
Mr. H. Heavener, R.R. 2, Atherley.  
Mrs. L. Cooper, R.R. 1, Washago.
- OXFORD.....Chair. Mr. W. R. Johnston, Springford, later suc-  
ceeded by Mr. A. Baechler, Tavistock.  
Sec. Mr. Adam Roth, Tavistock.  
Mr. A. S. Rennie, Tillsonburg.  
Mrs. E. V. Tillson, Tillsonburg.  
Mr. C. W. Carrol, Norwich.  
Mrs. J. B. Reid, Tillsonburg.
- PEEL.....Chair. Mr. T. W. Duggan, Brampton.  
Mrs. J. Dorrington, Alton.  
Mrs. W. J. Hunter, R.R. 2, Brampton.  
Mr. David McCaugherty, Streetsville.  
Mr. David Wilson, R.R. 2, Bolton.
- PERTH.....Chair. Mr. Wm. Martyn, Mitchell.  
Sec. Mr. Duncan McVannel, St. Marys.  
Mrs. Andrew Torrance, R.R. 3, Listowel.  
Mrs. J. M. McCallum, Shakespeare.  
Mr. Wm. Scott, Monkton.
- PETERBOROUGH.....Chair. Mr. P. McNulty, Norwood.  
Sec. Mrs. B. W. Squire, Norwood.  
Col. R. E. Birdsall, Birdsall P.O.  
Miss Tanner, Lakefield.  
Mr. John McIntosh, R.R. 3, Peterborough.
- PRESCOTT.....Chair. Mr. Felix Cadieux, Vankleek Hill.  
Sec. Mrs. James Ross, Hawkesbury.  
Mrs. J. H. Laurin, Hawkesbury.  
Mr. W. J. Duncan, Vankleek Hill.  
Mr. Edmond Proulx, L'Original.
- PRINCE EDWARD.....Chair. Dr. Garfield Platt, Picton.  
Sec. Miss Filona Barker, Bloomfield.  
Mrs. W. R. Browne, Cherry Valley.  
Mr. D. W. Robinson, Consecon.  
Mr. W. H. Monaghan, Wellington.

- RENFWREW.....Chair. Mr. G. G. McNab, Renfrew.  
 Sec. Miss Julia G. Mallon, Pembroke.  
 Mr. Geo. F. McNab, Arnprior.  
 Mrs. Elizabeth Davidson, Beachburg.  
 Mr. Thomas McKibbon, Eganville.
- RUSSELL.....Chair. Rev. Robert Strange, Vars.  
 Mrs. A. Gauthier, Eastview.  
 Mrs. Dr. Boyle, Casselman.  
 Dr. M. Powers, Rockland.  
 Rev. W. B. Morgan, Russell.
- SIMCOE.....Chair. Mr. Daniel Quinlan, Barrie.  
 Sec. Mrs. E. Nolan, Box 242, Orillia.  
 Mr. J. J. D. Banting, Cookstown.  
 Mr. T. J. Simpson, Elmvale.  
 Mrs. David Williams, Collingwood.  
 Mr. C. J. Miller, Orillia.  
 Mr. John McMullen, Midland.
- STORMONT.....Chair. Mr. Henry Williams, Cornwall.  
 Sec. Mr. Wm. Pollock, Cornwall.  
 Mrs. Dr. W. M. Earle, Avonmore.  
 Mrs. Simeon Eamson, Osnabruck Centre.  
 Mrs. John Nephew, Finch.
- VICTORIA.....Chair. Mr. W. C. Moore, Bobcaygeon.  
 Sec. Mr. J. W. Lyons, 77 Peel St., Lindsay.  
 Mrs. William A. McLennan, Lindsay.  
 Mr. F. G. Perrin, Little Britain.  
 Mrs. A. Morrison, Kinmount.  
 Mrs. Geo. Murphy, R.R., Lindsay.
- WATERLOO.....Chair. Mr. A. R. G. Smith, New Hamburg.  
 Sec. Mrs. Ralph Vance, 26 Glenmorris St., Galt.  
 Mr. Walter Snyder, Conestogo.  
 Mrs. Gavin Barber, Crosshill.  
 Mr. George Tilt, Preston.
- WELLAND.....Sec. Dr. W. K. Colbeck, Welland.  
 Mr. F. H. Gallinger, R.R. 3, Niagara Falls.  
 Mrs. E. W. Tench, R.R. 3, Niagara Falls.  
 Dr. Douglas, Fort Erie.  
 Miss M. J. O'Neil, Port Colborne.
- WELLINGTON.....Chair. Mr. J. A. Cockburn, R.R. 1, Puslinch.  
 Sec. Mrs. F. Wilson, Mount Forest.  
 Mr. Jas. Beattie, Fergus.  
 Mr. Hermin Graef, Clifford.  
 Miss Winnie Conway, Eramosa.

WENTWORTH.....Sec. Mrs. Adam Inch, Mount Hamilton.  
Mrs. J. E. McDonough, Rockton.  
Mr. A. M. Shaver, Ancaster.  
Warden J. A. Moffat.  
Reeve C. S. Bird.

YORK.....Chair. Mr. J. M. Pearen, Weston.  
Sec. Rev. H. R. Young, Fairbank.  
Mrs. Robert Tier, Islington.  
Mrs. I. Graves, Scarborough Junction.  
Mrs. C. E. Cane, Newmarket.  
Mr. Walter Scott, Unionville.

## CITIES.

BELLEVILLE.....Chair. Mr. W. B. Riggs, Belleville.  
Sec. Miss Anna M. Hurley, 46 Queen Street.  
Miss Mary Yeomans.  
Mr. Thomas F. Wills.  
Mrs. W. C. Mikel.  
Mr. C. M. Stork.

BRANTFORD.....Chair. Judge A. O. Hardy, Brantford.  
Sec. Mr. F. W. Thompson, Willard Hall,  
35 Wellington Street.  
Mrs. M. M. McBride.  
Mrs. John Wright.  
Mrs. W. H. Whittaker.  
Dr. C. C. Fissette.

CHATHAM.....Chair. Rev. R. J. M. Perkins, Chatham.  
Sec. Mrs. Jas. P. Dunn, 30 Jeffrey Street.  
Mr. Albert Groombridge.  
Mrs. R. V. Bray.  
Mr. Chas. Austin.

FORT WILLIAM.....Chair. Alderman J. E. Crawford, 109 Cuthbertson  
Block.  
Sec. Mrs. E. R. Fulmer, 631 North John Street.  
Alderman S. J. Robb.  
Mrs. George A. Graham.  
Mrs. J. D. Nichol.  
Mr. J. R. Pattison.  
Mrs. E. Currie.

GALT.....Chair. Mr. Mark Mundy, Galt.  
Sec. Miss Emma K. Egerton, 122 Chalmers St.  
Mrs. Jean Lash.  
Mr. Alexander White.  
Mrs. Thomas Barrett.

- GUELPH . . . . . Chair. Mr. John M. Taylor, Guelph.  
 Sec. Mr. C. W. Dawson, 9 Clinton Street.  
 Mrs. T. Goldie.  
 Mrs. A. Anderson.  
 Alderman H. Quarmby.  
 Mr. John McKay.
- HAMILTON . . . . . Chair. Mr. Chas. G. Peebles, Hamilton.  
 Sec. Mr. W. Cassaday, 163 Emerald Street South.  
 Mrs. Harry Carpenter.  
 Mrs. J. Inman.  
 Mrs. Hatch.  
 Col. W. R. Turnbull.
- KINGSTON . . . . . Chair. Mrs. Bruce Taylor, Principal's Residence,  
 College Grounds.  
 Sec. Prof. W. A. Mackintosh, Queen's University.  
 Mrs. M. Easson.  
 Miss I. C. Ronan.  
 Alderman C. J. Graham.
- KITCHENER . . . . . Chair. Mr. Robert Smyth, 103 Queen Street South.  
 Sec. Mr. Arthur Goudie, 42 King Street East.  
 Mrs. Chas. K. Massell.  
 Mrs. M. Kaufman.  
 Mr. John A. Lang.
- LONDON . . . . . Chair. Rev. T. D. McCullough, Bank of Toronto  
 Building.  
 Sec. Miss Stella Macklin.  
 Mr. Hussey.  
 Mrs. John Gemmell.  
 Mrs. J. W. Cunliffe.
- NIAGARA FALLS . . . . . Chair. Alderman Clara W. Twidale, 30 College  
 Avenue.  
 Sec. Rev. Canon Guy B. Gordon, 247 River Road.  
 Mr. W. H. Carroll.  
 Mr. M. C. Goodsir.  
 Mrs. A. E. Hallam.
- OTTAWA . . . . . Chair. Mrs. Bryce Stewart, 112 Argyle Street.  
 Sec. Rev. A. G. Cameron, Juvenile Court.  
 Mr. F. W. McCrae.  
 Mrs. Chas. Thorburn.  
 Mr. Thos. Burns.  
 Mme. S. Lelievre.
- OWEN SOUND . . . . . Chair. Mr. A. E. Trout.  
 Sec. Rev. Dr. J. B. Fraser.  
 Mrs. Geo. E. Dunoon.  
 Miss Mary Notter.  
 Mr. A. F. Armstrong.



- PETERBOROUGH . . . . . Chair. Mr. Sidney Whatley, 70 Robinson Street.  
 Sec. Mr. F. H. Dobbin.  
 Mr. Thos. McMurray.  
 Mrs. M. C. Hardie.  
 Mrs. Jos. Knox.
- PORT ARTHUR AND THUNDER BAY . . . . . Chair. Mr. A. E. Gurney, 309 Argyle Street.  
 Sec. Mr. A. J. Forsyth, 21 College Street.  
 Mrs. T. S. T. Smellie.  
 Mrs. W. A. Milne.  
 Mr. A. C. Wood.  
 Judge McKay.  
 Mr. J. W. Sutherland, Hymers.
- ST. CATHARINES . . . . . Chair. Mr. A. M. Watts, Queen Street.  
 Sec. Mr. L. P. Cunningham, 111 Church Street.  
 Mr. D. C. Hetherington.  
 Mrs. R. English.  
 Mrs. L. M. Schenck.  
 Mrs. Mary Malcolmson.
- ST. THOMAS . . . . . Chair. Mr. F. W. Wright.  
 Sec. Miss Tessie Ingram, 134 Wellington Street.  
 Rev. H. E. Thornloe.  
 Mr. John L. Burger.  
 Mrs. John Lane.  
 Mrs. Rhea Butler.
- SARNIA . . . . . Chair. Mr. John Wilkinson, 506 Christina Street,  
 North.  
 Sec. Mr. H. Steele, 390 Brock Avenue South.  
 Mrs. F. W. Kittermaster.  
 Miss Helen Barrie.  
 Dr. R. G. H. McDonald.
- SAULT STE. MARIE . . . . . Chair. Mr. A. E. Whytall, 166 Tancred Street.  
 Sec. Mr. G. W. Martin, 24 Laird Street.  
 Mrs. A. Smith.  
 Mr. Chas. Rose.  
 Mrs. Wm. Bourke.  
 Mrs. H. S. Hull.
- STRATFORD . . . . . Chair. Mrs. Harry Davis, 57 St. David Street.  
 Sec. Mrs. H. W. Strudley, 186 Mornington Road.  
 Mr. J. J. Dalrymple.  
 Mrs. M. Campkin.  
 Mr. W. K. Blakeston.
- TORONTO . . . . . Chair. Mr. Frank Morgan, 209 Ashdale Avenue.  
 Sec. Miss Jane Barclay, 30 Beatty Avenue.  
 Miss Gertrude Lawlor.  
 Miss E. Lockhart Gordon.  
 Mr. P. S. Patterson.

- WELLAND.....Chair. Dr. W. K. Colbeck.  
 Sec. Mrs. W. J. Jacobs.  
 Mrs. L. B. Duff.  
 Mrs. Dr. Howell.  
 Alderman A. Griffith.  
 Alderman Harry Jones.
- WINDSOR.....Chair. Dr. Remi Casgrain, 141 Pitt Street West.  
 Sec. Mrs. M. E. Fotheringham, Office of City  
 Clerk.  
 Miss Helen Bartlet.  
 Mr. A. E. Hooper.  
 Rev. Owen C. Gray.
- WOODSTOCK.....Chair. Mr. M. J. Brophy, Woodstock Business  
 College.  
 Sec. Mr. R. W. Ferguson, 4 Victoria Street North.  
 Mr. G. A. Davison.  
 Mrs. Dr. Stevens.  
 Mrs. D. J. McGregor.

## DISTRICTS.

- ALGOMA.....Chair. Mr. H. J. Glanville, Thessalon.  
 Sec. Mrs. Jas. Kennedy, Thessalon.  
 Mr. Henry Knight, R.R. 1, Sault Ste. Marie.  
 Mrs. S. M. McGuire, Thessalon.  
 Mr. E. A. White, Bruce Mines.  
 Mr. J. M. Gibbs, Richard's Landing, St.  
 Joseph's Island.

## KENORA

## (a) KEEWATIN TO

- VERMILION BAY.....Chair. Mrs. J. P. Earngey, Kenora.  
 Sec. Rev. E. Diamond, Kenora.  
 Mr. Cornish, Keewatin.  
 Mrs. Thos. Proudlock, Kenora.  
 Mrs. Wm. Reynolds, Keewatin.  
 Mr. A. B. Johnstone, Keewatin.

## (b) VERMILION BAY

- EAST—DRYDEN....Chair. Mr. Alfred Pitt, Dryden.  
 Sec. Mr. J. H. Hill, Dryden.  
 Mrs. Dr. Dingwall, Dryden.  
 Mrs. M. S. Campbell, Dryden.  
 Mr. Chas. Morgate, Dryden.  
 Mr. H. M. Davidson, Dryden.

## (c) SIOUX LOOKOUT....Chair. Mr. H. L. Williams, died June, 1922.

- Sec. Mrs. B. I. Mulmstead.  
 Mrs. T. L. Carroll.  
 Dr. W. E. C. Day.  
 Mr. L. Nichols.  
 Mrs. Richard Eady.

- MANITOULIN.....Chair. Rev. W. T. Swainson, Gore Bay.  
 Sec. Mrs. W. W. Anglin, Mindemoya.  
 Mrs. W. A. Hawkins, Little Current,  
 Manitoulin.  
 Mr. Wm. Clark, Silver Water.  
 Mrs. Howard Smith, Manitowaning.
- MUSKOKA.....Chair. Mrs. H. L. Goltz, Bardville.  
 Sec. Mrs. J. T. Andrews, Bracebridge.  
 Mr. D. T. Hodgson, Bracebridge.  
 Mr. Archibald Sloan, Gravenhurst.  
 Mrs. H. E. Rice, Huntsville.
- NIPISSING
- (a) NORTH BAY.....Chair. Mrs. H. Detlor, North Bay.  
 Sec. Mrs. Wm. Anderson, North Bay.  
 Mr. A. Jackman, North Bay.  
 Mr. R. Kennedy, North Bay.  
 Mrs. J. J. Mulligan, North Bay.  
 Mr. Napoleon Fink, Mattawa, resigned Jan-  
 uary, 1922, succeeded by Mr. C. A. Fink,  
 Mattawa.
- (b) STURGEON FALLS....Chair. Mr. Levesque, Sturgeon Falls.  
 Sec. Mrs. I. Lebel, Sturgeon Falls, resigned July 1,  
 1922.  
 Mr. E. H. Winn, Sturgeon Falls.  
 Mrs. Geo. Cockburn, Sturgeon Falls.  
 Mr. L. H. Belanger, Verner.
- WESTERN PARRY SOUND...Chair. Rev. Canon W. A. J. Burt.  
 Sec. Mr. F. Tasker, Local Registrar of Supreme  
 Court.  
 Rev. V. G. McFadden.  
 Mrs. F. L. Walton.  
 Mrs. Jas. Binnie.
- EASTERN PARRY SOUND...Chair. Rev. Richard Haines, Powassan.  
 Sec. Rev. Wm. Reid, Powassan.  
 Mrs. Dan Wilson, Burk's Falls.  
 Mrs. Burns, South River.  
 Mr. Harry Hayward, Scotia Junction.
- RAINY RIVER.....Chair. Mrs. H. H. Walker, Fort Frances.  
 Sec. Rev. H. E. Cowan, Fort Frances.  
 Mr. C. Bruce Campbell, Rainy River.  
 Mr. H. C. Grimshaw, Rainy River.  
 Mrs. W. F. Sullivan, Emo.
- SUDBURY AND DISTRICT...Chair. Mr. Stephen Fournier, Sudbury.  
 Sec. Mrs. R. R. McKessock, Sudbury.  
 Mr. G. E. Buchanan, Sudbury.  
 Mrs. J. J. Kehoe, Sudbury.  
 Mrs. H. C. Duncan, Sudbury.  
 Mrs. K. S. Clarke, Coniston.  
 Mr. N. H. Bowers, Massey.

TEMISKAMING . . . . . Chair. Mr. John Clark, Englehart.  
 Sec. Mr. C. A. Byam, New Liskeard.  
 Mrs. A. H. Willett, Cochrane.  
 Mrs. Geo. Mitchell, Cobalt.  
 Mrs. Kirstine, Matheson.  
 Major J. E. McCuaig, Haileybury.  
 Dr. J. A. McInnis, Timmins.

## SEPARATED TOWNS.

BROCKVILLE . . . . . Chair. Mr. W. B. Reynolds.  
 Sec. Mrs. Alice J. Comstock.  
 Judge Reynolds.  
 Mrs. W. B. Carleton.  
 Mr. J. M. Phillips.

INGERSOLL . . . . . Chair. Mr. S. A. Gibson, Deputy Post Master.  
 Sec. Miss Annie Howe.  
 Mrs. T. N. Mayberry.  
 Mr. C. H. Summer.  
 Mr. Thos. Hamill.  
 Mrs. A. Macauley.

PRESCOTT . . . . . Chair. Mr. F. J. Davey.  
 Sec. Mr. Chas. Ransom.  
 Mr. W. P. McCarthy.  
 Mrs. Wm. Crannie.  
 Miss Louise Jones.

ST. MARY'S . . . . . Chair. Mr. B. F. Lancaster.  
 Sec. Mrs. S. J. Dunseith.  
 Mr. D. L. O'Brien.  
 Mrs. Wm. Mills.  
 Mr. J. K. Richardson.

SMITH'S FALLS . . . . . Chair. Mr. Wilson McRae, Barrister.  
 Sec. Mrs. H. S. Coombs.  
 Mr. J. F. Montgomery.  
 Mrs. Arthur Jones.  
 Mr. Richard Craig.

TRENTON . . . . . Chair. Rev. Canon Armstrong.  
 Sec. Miss Helena Driscoll.  
 Mr. Sutcliffe.  
 Mr. Robt. Whyte.  
 Mrs. Drurie.

WALKERVILLE . . . . . Chair. Mr. C. W. Hoard, Devonshire and  
 Wyandotte Streets.  
 Sec. Mr. H. L. Berry, 169 Victoria Road.  
 Mr. Wm. Grant.  
 Mrs. J. H. Cockburn.  
 Mrs. O. C. Tilman.

## INDIAN RESERVE LOCAL BOARDS.

## MORAVIANS OF THAMES

Indian Agent, Mr. E. Beattie, Highgate.  
 Rev. J. C. Nethercott, Bothwell.  
 Rev. Mr. Hunts, Thamesville.  
 Mrs. Eunice Snake, Bothwell.  
 Mrs. Maggie Noah, Thamesville.  
 Mr. Washington Jacobs, Thamesville.

## CHIPPEWAS OF NEWASH.

Indian Agent, Capt. R. G. Garland, Cape Croker.  
 Sec. Mr. Carl F. Jones.  
 Mrs. Chas. Gilbert.  
 Rev. A. W. Strapp.  
 Rev. Father Cadot.  
 Mrs. Peter Waukey.  
 Chief C. K. Jones.

DOKIS, FRENCH RIVER,  
NIPISSING AND TIMAGAMI.

Indian Agent, Mr. G. P. Cockburn, Sturgeon Falls.  
 Chief Peter Beaucage, Sturgeon Falls.  
 Mrs. Benjamin Goulais, Sturgeon Falls.  
 Mrs. Peter McLeod, Sturgeon Falls.

GORE BAY. . . . . Indian Agent, Mr. J. R. MacGregor, Gore Bay.  
 Rev. Eugene Papineau, Little Current.  
 Mr. Edwin Weeks, Morrisville.  
 Mrs. John May, West Bay.  
 Mrs. Paul Cada, Sheshegwaning.

CHIPPEWAS OF SARNIA AND  
CHIPPEWAS AND POTTAWATTOMIES  
OF WALPOLE ISLAND.

Indian Agent, Mr. Thos. Paul, Sarnia.  
 Rev. Wm. Harding, Forest.  
 Rev. S. A. Brigham, Walpole Island.  
 Mr. Nicholas Plain, Sarnia.  
 Mrs. John Solomon, Walpole Island.  
 Mrs. Dan Bresette, Ravenswood.

MANITOWANING. . . Indian Agent, Mr. R. J. Lewis, Manitowaning.  
 Rev. G. A. Artus, Wikwemikong.  
 Rev. E. O. Montizambert, Little Current.  
 Mr. Wm. Kinoshameg, Wikomikong.  
 Mrs. Jos. Swanishing, Wikwemikong.  
 Mrs. Chas. S. King, Wikwemikong.  
 Rev. L. Percheron, Sudbury.

## CHIPPEWAS OF SAUGEEN.

Indian Agent, Mr. T. A. Stout, Chippewa Hill.  
 Sec. Mr. Sidney S. Mandowob, Chippewa Hill.  
 Rev. A. E. Steinhauer, Chippewa Hill.  
 Mr. W. H. Crowell, Chippewa Hill.  
 Mrs. Ed. Joshua, Chippewa Hill.  
 Mrs. A. Ritchie, Chippewa Hill.

CHIPPEWAS, MUNCEYS AND  
ONEIDAS OF THAMES.

Indian Agent, Mr. Thos. McGookin, Muncey.  
 Rev. Mr. Cottam.  
 Rev. C. W. McKenzie.  
 Rev. S. R. McVittie.  
 Rev. H. W. McTavish.  
 Mr. Levi Dextater.  
 Mrs. Lillie Powless.  
 Mrs. Sam Muskokomon.

SIX NATIONS. . . . . Indian Agent, Major C. J. Smith, Brantford.  
 Sec. Miss Mary J. Jamieson, Ohsweken.  
 Rev. G. Wardell, Ohsweken.  
 Rev. J. L. Strong, R.R. 6, Hagersville.  
 Rev. Thos. Whitebean, Six Nations.  
 Mr. Elliott Moses, Ohsweken.  
 Miss Cora Russell, Hagersville.

## An Act to provide for payment of allowances in certain cases to the Mothers of Dependent Children.

**H**IS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:—

1. This Act may be cited as *The Mothers' Allowances Act*. Short title.
2. In this Act,
  - (a) "Commission" shall mean Mothers' Allowances Commission appointed under this Act; Interpretation "Commission."
  - (b) "Local Board" shall mean board appointed for a county, city or separated town or for a provisional judicial district under the authority of this Act; "Local Board."
  - (c) "Minister" shall mean that member of the Executive Council to whom for the time being the administration of this Act is assigned; "Minister."
  - (d) "Regulations" shall mean Regulations made by the Lieutenant-Governor in Council under the authority of this Act. "Regulations."
3. Subject to the provisions of this Act and the regulations a monthly allowance may be paid towards the support of the dependent children of a mother who, Conditions under which allowances may be paid.
  - (a) Is a widow or the wife of an inmate of a hospital for the insane in Ontario or of a man who is permanently disabled and incapable of contributing to the support of his family;
  - (b) Was resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made, and for a period of three years immediately prior to the application for an allowance;
  - (c) Is resident in Ontario at the time of the application for an allowance and for a period of two years immediately prior thereto;
  - (d) Continues to reside in Ontario with her dependent children while in receipt of an allowance;
  - (e) Was a British subject by birth or naturalization or is the widow or wife of a British subject;
  - (f) Is a fit and proper person to have the care and custody of her children;

- (g) Has resident with her two or more of her own children under fourteen years of age and has not adequate means to care properly for them without the assistance of an allowance under this Act.

Commission established.

4.—(1) For the purpose of this Act there shall be established a Commission composed of five persons, two of whom shall be women, appointed by the Lieutenant-Governor in Council, and the Commission shall be a body corporate under the name of "The Mothers' Allowances Commission."

Chairman and vice-chairman.

(2) The Lieutenant-Governor in Council shall annually appoint one of the members of the Commission to be chairman and another to be vice-chairman of the Commission.

Vice-chairman's duties and powers.

(3) In case of the absence of the chairman or of a vacancy in the office, the vice-chairman shall have and perform all the powers and duties of the chairman under this Act and the Regulations.

Term of office.

(4) The members of the Commission shall be appointed in the first instance for one, two, three, four and five years respectively and every member subsequently appointed shall be appointed for a term of five years.

Vacancies.

(5) In case of a vacancy caused by the death, resignation or incapacity of a member of the Commission a successor to such member shall be appointed to hold office for the remainder of the unexpired term.

Re-appointment.

(6) Members of the Commission shall be eligible for re-appointment.

Allowances and expenses.

(7) The members of the Commission shall serve without remuneration except that the Lieutenant-Governor in Council may fix a per diem allowance to be payable to each member for attendance at meetings of the Commission and every member shall be entitled to his reasonable and necessary travelling expenses as certified by the chairman for attendance at such meetings and in the transaction of the business of the Commission.

Quorum.

(8) Three members of the Commission shall constitute a quorum.

Staff and Salaries.

5.—(1) The Lieutenant-Governor in Council may on the recommendation of the Commission appoint an executive secretary, and such other officers, clerks and servants of the Commission as may be deemed expedient and may fix the salaries of the members of the staff of the Commission.

Rev. Stat.,  
c. 14 and 8  
Geo. V, c. 5,  
to apply.

(2) *The Ontario Public Service Act* and *The Ontario Public Service Act, 1918*, shall apply to the Commission as a branch or department of the public service.



**6.** It shall be the duty of the Commission.

Duties of  
Commission.

- (a) To inquire as to the persons qualified as provided by section 3 to receive allowances under this Act, in any county or district or city or separated town in Ontario;
- (b) To obtain such information as to such persons as the Regulations may require;
- (c) To receive through local boards or otherwise applications by or on behalf of persons so qualified for the payment of allowances under this Act and to consider the same;
- (d) To fix the maximum and minimum allowances which may be granted under this Act;
- (e) To make orders granting allowances to mothers by whom or on whose behalf application is made to the Commission and who appear to the Commission to be qualified to receive such allowances;
- (f) To keep such records and statistics as the Regulations may require or as may appear to be necessary for the proper discharge of the duties of the Commission;
- (g) To report in writing to the Lieutenant-Governor in Council at the close of each fiscal year, with such particulars and information as the Regulations may require.

**7.** Allowances granted under this Act and the expenses of administration of this Act shall be payable out of such moneys as may be voted by the Assembly and appropriated by the Legislature for those purposes, by the Treasurer of Ontario upon the direction in writing of the Chairman of the Commission countersigned by the member of the Executive Council to whom the administration of this Act is assigned, and every such direction shall be final and conclusive and shall not be subject to further examination or audit, and the Treasurer upon receiving the direction shall issue the cheque and the Provincial Auditor shall countersign the same.

Manner of  
payment.

**8.—(1)** Every direction for payment of an allowance under this Act shall name the county, city or separated town or provisional judicial district of which the person to whom the allowance is payable shall be deemed a resident for the purposes of this Act.

Contributions by  
county, city  
or town.

Residence  
of benefi-  
ciaries.

(2) Notice in writing, signed by the chairman, that such allowance has been granted with the name and place of residence of the person to whom the same is payable and stating that the municipal corporation of the county, city

Notice to  
municipality.

or town will be required to contribute to such allowance as hereinafter provided shall be sent by registered post to the clerk of the corporation of the county, city or town of which such person is resident.

Objections  
to contri-  
bution.

(3) If the corporation desires to object to making such contribution, the Commission shall hear the objections and consider the same, and may confirm the direction, or if it is deemed unfair or unjust that the corporation should be chargeable may amend the direction and name some other county, city or town as liable for the contribution, but no municipal corporation shall be chargeable under this section unless the person to whom the allowance is payable has resided in the municipality continuously for at least one year immediately prior to the application to the local board for the allowance under this Act.

Removal  
to another  
municipality.

(4) Where the person to whom the allowance is payable removes to another municipality, that municipality shall not be made liable for the contribution until such person has resided in such other municipality continuously for at least one year.

Amount  
of con-  
tribution.

(5) Every municipal corporation named by the Commission as a contributor under this section shall at such intervals and upon such dates as may be fixed by the Regulations, pay to the Treasurer of Ontario an amount equal to one-half of the allowance, and every such amount shall be a debt due to the Crown from the corporation and recoverable with costs by action at the suit of the Treasurer of Ontario.

Provisional  
judicial  
districts.

(6) Where the person to whom an allowance is payable under this Act is found by the Commission to be a resident of some place in a provisional judicial district, other than a city, contributions shall not be required under this section, but the whole amount of such allowance shall be borne by the Province.

Decisions  
of Commis-  
sion,—  
finality of.

9. The decision of the Commission as to any matter arising under this Act shall be final and conclusive and shall not be subject to appeal or review by any court of law or otherwise, but the Commission may reconsider any decision and may rescind, alter or amend any order, direction or decision previously made under the authority of this Act.

Regulations.

10. On approval of the Lieutenant-Governor in Council the Commission may make Regulations,

- (a) Governing the procedure of the Commission and prescribing the time and place of meetings of the Commission;
- (b) Prescribing the duties of the executive secretary and other members of the staff of the Commission;

- (c) Providing for the appointment of a local board for a county, city or separated town or district, or for any defined territory in Ontario;
- (d) For the conducting of inquiries and investigations by local boards as to persons to whom allowances may be paid or who are in receipt of allowances under this Act or by whom or on whose behalf application has been made for payment of allowance;
- (e) Prescribing the form of reports of local boards and the particulars to be stated therein;
- (f) Providing for the appointment of visitors or other local officers of the Commission and prescribing their duties;
- (g) Respecting the proofs to be furnished before payment of any allowance or continued payment thereof;
- (h) Fixing the intervals at, and the manner in which allowances shall be paid under this Act;
- (i) Prescribing forms to be used by the Commission, local boards, visitors and other officers and by persons applying for allowances under this Act;
- (j) Respecting the property qualifications and other sources of income of beneficiaries under this Act;
- (k) Generally for the better carrying out of the provisions of this Act.

**11.** This Act shall come into force and take effect on the 1st day of October, 1920. Commence-  
ment of Act.

## An Act to amend The Mothers' Allowances Act.

**H**IS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Short title.

**1.** This Act may be cited as *The Mothers' Allowances Act, 1921*.

1920, c. 89,  
s. 3,  
amended.

**2.** The clause lettered *a* in section 3 of *The Mothers' Allowances Act* is amended by striking out the words "in Ontario" in the second line and substituting therefor the words "in Canada" and by adding at the end of the said clause after the word "family" the words "or of a man who has deserted her and who has not been heard of for at least five years" so that the clause will read as follows:

To whom  
allowance  
may be paid.

(a) Is a widow or the wife of an inmate of a hospital for the insane in Canada or of a man who is permanently disabled and incapable of contributing to the support of his family, or of a man who has deserted her and who has not been heard of for at least five years.

1920, c. 89,  
s. 3,  
amended.

**3.** The said section 3 of *The Mothers' Allowances Act* is amended by adding thereto the following subsection:

(2) A like allowance may be paid to a woman who is a British subject domiciled and resident as aforesaid and is a fit and proper person to have the care and custody of children and who:

(a) Has resident with her and under her care a child over the age of fourteen years or a husband who is permanently disabled and incapable of contributing to the support of the family and has also resident with her one of her own children born in lawful wedlock under the age of fourteen years and has not adequate means to care properly for such child without the assistance of an allowance under this Act; or

Allowance  
to foster  
mother.

(b) Is married or unmarried and has resident with her two or more orphan children under fourteen years of age and is the grandmother, sister, aunt or other suitable person acting as the foster mother of such children and has not adequate means to care properly for them without the assistance of an allowance under this Act.

4. Section 10 of *The Mothers' Allowances Act* is amended <sup>1920,</sup> by adding thereto the following clause: <sup>c. 89, s. 10,</sup> <sup>amended.</sup>

(jj) For entering into arrangements with the Govern- <sup>Reciprocal</sup>ment of any other Province in the Dominion of <sup>arrange-</sup>Canada making similar provision for the payment <sup>ment with</sup> of allowances to mothers as is made by this Act <sup>other</sup> for the payment of such allowance in the case of <sup>provinces.</sup> any person who has been in receipt of such allowance in another Province and who moves into Ontario, or in the case of a person who has resided in such other Province and in Ontario for periods which together equal the term of residence required by this Act in the case of a resident of Ontario; but no such arrangement shall be entered into nor shall any such payment be made except where the Province concerned has passed legislation enabling reciprocal action to be taken with regard to beneficiaries under this Act who may move into such Province.

5. *The Mothers' Allowances Act* is amended by adding <sup>1920, c. 89,</sup> thereto the following section: <sup>amended.</sup>

3a. In cases presenting special circumstances where <sup>Allowance</sup> investigation has shown the advisability of an <sup>in special</sup> allowance being granted to the children dependent <sup>cases.</sup> upon a mother or foster mother who is not strictly eligible under the terms of section 3 of this Act, the Commission may recommend to the Lieutenant-Governor in Council the granting of an allowance and the amount of the same, and the Lieutenant-Governor in Council may consider any such recommendation and direct the payment of an allowance accordingly.

6. Where in *The Mothers' Allowances Act* or in this Act <sup>Effect</sup> reference is made to the age of fourteen years in the case of <sup>of the</sup> any child or children towards whose support an allowance <sup>Adolescent</sup> may be paid, such reference, on and after the coming into <sup>School</sup> effect of *The Adolescent School Attendance Act, 1919*, or any <sup>Attendance</sup> part thereof, shall be read as if the words "sixteen years" <sup>Act, 1919.</sup> were substituted for "fourteen years" and *The Mothers' Allowances Act* and this Act shall thereupon be deemed to be amended accordingly.

7. This Act shall come into force on the day upon which <sup>Commence-</sup> it receives the Royal Assent. <sup>ment of Act.</sup>

## BULLETIN No. 1.

*A Memorandum prepared by the Mothers' Allowances Commission for the guidance of Applicants and Beneficiaries under the Act.*

TORONTO, September 1, 1920.

The Mothers' Allowances Act, under certain conditions, provides for the payment of a monthly allowance toward the support of dependent children in the care of their mothers.

1. *Applications.*

1. Applications are considered only when the mother of the children is a widow or the wife of an inmate of a hospital for the insane in Ontario, or of a man who is permanently disabled and incapable of contributing to the support of his family.

2. The mother must have been resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made, and for a period of three years immediately prior to the application for an allowance.

3. The mother must be resident in Ontario at the time of the application for an allowance and must have been living in Ontario for the two years immediately prior to this date.

4. The mother must continue to live in Ontario with her dependent children so long as they are receiving an allowance. Any change of residence must be reported at once.

5. The mother must be a British subject by birth or naturalization or the wife or widow of a British subject.

6. The mother must be a fit and proper person to have the care and custody of her children.

7. The mother must have two or more of her own children under fourteen years of age living with her, and must show that she cannot care properly for them without the assistance of an allowance under the Act. Where a mother has two or more children, even if they are now being cared for in institutional homes, it is quite legitimate for her to make application for an allowance in order that she may make a home for them.

2. *Investigations.*

The members of the Commission do not wish applicants to be considered as applying for charity; rather, the mother, when in receipt of an allowance, is to be regarded as an employee of the Ontario Government receiving remuneration for services rendered in the proper care of her children.

It is the duty, therefore, of the Commission and of the local board to investigate carefully the fitness of the applicant for her position.

Certificates of marriage and the birth certificates of the children are required for examination, and where the mother is a widow, the death certificate of her husband.

### 3. *Supervision of Beneficiaries.*

The mother, as an employee of the Government, must not only satisfy the Commission of her fitness to receive an allowance at the time of her application, but she must satisfy them that she is fulfilling the trust which is being placed in her, and co-operation with the official visitors of the Commission and local boards is necessary toward this end. Satisfactory reports of the health and general welfare of the children must be received if the allowance is to be continued.

### 4. *Amount of Allowance.*

The Act does not state any fixed sum or schedule according to which the payment of allowances will be made. The Commission fix the maximum and minimum allowances which will be granted, and each family will receive individual consideration within these limits.

## MOTHERS' ALLOWANCES COMMISSION.

REV. PETER BRYCE, *Chairman.*

MRS. ADAM SHORTT, M.D., *Vice-Chairman.*

MRS. WM. F. SINGER.

MAJOR T. J. MURPHY.

MR. A. J. REYNOLDS.

## BULLETIN No. 2.

*Regulations re Appointment of Local Boards.*

1. A local board shall consist in general of five members, who shall give their services without remuneration, and of whom not less than two shall be women. The Commission may, in any instance, for reason, provide for a larger or a smaller number of members on a local board.

2. The governing body of each country, city, separated town, district' or of any defined territory in Ontario, as the case may be, may nominate two members for the local board. The remaining three members shall be chosen by the Commission and the five members so chosen shall be appointed by the Commission and shall together constitute the local board.

3. Should the governing body of a country, city, separated town or district fail to choose these two members for the local board, after having been requested to do so, then the Commission may appoint five persons to form a local board.

4. The person whose name appears first in the list of members appointed to the local board shall convene its first meeting. At this first meeting it shall be the duty of the board to appoint from their members a chairman, a vice-chairman and a secretary; and to consider the time and place of their regular meetings.

5. The members of the local board shall be appointed for a period of one year, dating from October 1st, 1920, and annually thereafter from October 1st; members shall be eligible for re-appointment.

6. In the event of a vacancy due to the death or resignation of a member or to other cause, the local board may recommend and the Commission appoint the successor to the retired member.

7. Three members of a local board shall constitute a quorum.

8. Should any member of a local board be absent without valid reason from three successive meetings, the chairman may declare the seat of that member vacant, and the local board may then recommend to the Commission a successor to act for the unexpired portion of the year.

9. In general, applications for allowances shall be made in the first instance to the local board, which shall consider the same in relation to the terms of The Mothers' Allowance Act and Regulations, and shall forward the same with their report and recommendations to the Commission.

10. In order to assure publicity, the Secretary of the local board shall announce through the local press, the personnel of the membership of the board, and the fact that they are prepared to receive application for allowances under The Mothers' Allowances Act.

Toronto, September 15th, 1920.



## BULLETIN No. 3.

*Duties of Local Board.**Local Publicity.*

1. The Local Board shall use any means in its power to keep before the community the meaning and purpose of the Mothers' Allowances Act and the methods of its application. The Local Board shall have permission to publish, without any expense to the Commission, any literature sent from the Offices of the Provincial Commission.

2. The name of the applicant and the details of the application shall be considered confidential.

*Receipt of Application.*

3. The Local Board shall receive all applications, which shall be filled in under the supervision of a member of the Board, except in the case of Counties and Judicial Districts, when applications may be received by individual members of the Board, or the Clerk of the Township in which the applicant resides. Application forms shall be made in duplicate, the one to be forwarded to the Provincial Commission and the other to be retained by the Local Board.

4. The Local Board shall forward to the Commission information concerning any changes in the domestic condition of the recipient of an allowance which will, in any way, affect the amount to be paid. Reports in reference to such matters shall be forwarded to the Commission as occasion arises.

5. A quarterly report of the operations of the Local Board shall be made on the form supplied by the Commission and forwarded to the Provincial Commission on the 1st day of October, January, April and June of each year.

October 1st, 1920.

## BULLETIN No. 4.

The Mothers' Allowances Act, under certain conditions, provides for the payment of a monthly allowance toward the support of dependent children.

1. Applications are considered when the mother of the children is a widow or the wife of an inmate of a hospital for the insane in Canada, or of a man who is permanently disabled and incapable of contributing to the support of his family.

2. The mother must have been resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made and for a period of three years immediately prior to the application for an allowance.

3. The mother must be resident in Ontario at the time of the application for an allowance and must have been living in Ontario for two years immediately prior to this date.

4. The applicant must have been resident continuously for at least one year in the municipality in which she now resides (see Section 8 (3), Mothers' Allowances Act, 1920). If an applicant has removed from the municipality in which she has been resident to another municipality in which she is not qualified under section 8, sub-section 3, of The Mothers' Allowances Act, 1920, she will only be eligible for that half of the allowance payable by the Province until she has resided in the new municipality continuously for one year.

5. The mother must continue to live in Ontario with her dependent children so long as they are receiving an allowance.

6. The mother must be a British subject by birth or naturalization or the wife or widow of a British subject.

7. The mother must be a fit and proper person to have the care and custody of her children.

8. If the mother is a widow she must have two or more of her own children under fourteen years of age living with her, or one of her own children under fourteen years of age and one over fourteen years of age, totally and permanently incapacitated, both in her care; or if the wife of a husband totally and permanently incapacitated she must have one of her own children under fourteen years of age and the husband both in her care, or if she is the wife of a man in a hospital for the insane in Canada, she must have two or more children under fourteen years of age in her care.

A mother with children in institutional homes may make application for an allowance, but it is expected that she, on or before receipt of an allowance, will make a home for the children. Allowances are not paid to mothers whose children are in institutions.

9. The mother is not eligible for an allowance under the Act if she has adequate means to care properly for her children.

10. Provision is also made for the granting of an allowance to a woman who is married or unmarried and has resident with her and in her care two or more orphan children under fourteen years of age, and is the grandmother, sister,

aunt or other suitable person acting as the foster mother of such children and has not adequate means to care properly for them without the assistance of an allowance under the Act.

All qualifications as to length of residence, naturalization, etc., apply also in this case and in cases cited in the following sections.

11. In cases of presumption of death, application will be considered if the mother can submit legal proof in the form of a statutory declaration showing evidence of not having heard of or from her husband for a period of five years prior to the making of application and showing that no support either directly or indirectly was received from the husband during that period. In such cases the mother must have two or more children of her own under fourteen years of age in her care.

#### 12. Effect of The Adolescent School Attendance Act, 1919.

Where, in the foregoing, reference is made to the age of fourteen years in the case of any child or children towards whose support an allowance may be paid, such reference on and after the coming into effect of The Adolescent School Attendance Act, 1919, or any part thereof, shall be read as if the words "sixteen years" were substituted for "fourteen years."

#### ADMINISTRATION.

The Mothers' Allowances Act is administered for the Province by a Commission with offices located at 46 Richmond Street West, Toronto. Every city, separated town, county and judicial district has a Local Board and application for an allowance should be made in the first instance to a member of this Board. Where a member of a Local Board is not convenient, application may be made to a Municipal Clerk or in the case of an Indian Reserve, to the Indian Agent.

#### INVESTIGATION.

The Commission does not wish applicants to be considered as applying for charity; but that the mother be regarded as an employee of the state, receiving remuneration for services rendered in the proper care of her children.

It is the duty of the Commission and the Local Board to investigate carefully the fitness of the applicant for her position. Certificates of marriage and the birth certificates of the children for whom application is made, are required for examination; where the mother is a widow the death certificate of her husband is required, as is also a medical certificate in case of incapacitation and such other certificates as the Commission may at any time request. In the case of foster mothers, certificates of the death of both parents are necessary.

If certificates are not at hand, please apply enclosing 25c fee for verification of each certificate required, to a member of the Local Board for forms on which to make application to the Registrar-General's Department at the Parliament Buildings, Queen's Park, Toronto. The form of certificate of incapacitation or of statutory declaration may also be secured from a member of the Local Board, or the offices of the Commission.

SUPERVISION OF BENEFICIARIES.

The mother, as an employee of the Government, must not only satisfy the Commission of her fitness to receive an allowance at the time of her application, but she must satisfy it that she is fulfilling the trust which is being placed in her and co-operation with the official visitors of the Commission and Local Boards is necessary toward this end. Satisfactory reports of the health and general welfare of the children must be received if the allowance is to be continued.

AMOUNT OF ALLOWANCE.

The following rates are used as the basis of calculation;  
City Rates:

Beneficiary with two children.....	\$40 per month
Beneficiary with three children.....	\$45 per month
Beneficiary with four children.....	\$50 per month
Beneficiary with five or more children.....	\$55 per month

Rates in Municipalities which are not cities are \$10 lower than the above.

In calculating the amount of an allowance, reductions are made for equity in real property and the earnings of wage-earning children. Questions of amount of property held, amount of each and other assets are also considered.

FINANCIAL LIABILITY OF MUNICIPALITIES UNDER THE MOTHERS' ALLOWANCES ACT.

1. Where the person to whom an allowance is payable has resided in the municipality continuously for at least one year immediately prior to the application to the Local Board for an allowance under the Act, that municipality is chargeable with half the amount of allowance. See section 8, sub-section 3.

2. When the person to whom an allowance is payable has resided but a few months in a municipality from which she applies, that municipality will not be financially liable for half the allowance until she has resided a continuous year in that municipality.

In cases of this kind, the municipality from which beneficiary moved (if said beneficiary has resided there for one or more continuous years immediately prior to her removal), shall be liable for the number of months necessary to elapse to make up the continuous year in the municipality in which she is now resident.

3. When a person is considered otherwise eligible but cannot qualify under either of the above regulations; *i.e.*, had no continuous year of residence in her immediate past, she shall only be deemed eligible for that half of the allowance payable by the Province until such time as she shall have qualified according to the Act, as to residence, when the half chargeable to the municipality may be added.

4. Where the person to whom an allowance is payable under this Act is found by the Commission to be a resident of some place in a provisional judicial district, other than a city, contributions shall not be required under this section, but the whole amount of such allowance shall be borne by the Province. Section 8, sub-section 6.

## CHANGE OF RESIDENCE.

It is necessary to have information sent to the Mothers' Allowances Commission if any beneficiary desires to change her residence stating reasons for such change. This is especially necessary where the change means residence in a different municipality (see above).

## HOW PAYMENTS ARE MADE.

Payments are made by cheque from the Treasury of Ontario. Payments are not due until the end of the month.

Any mother who does not receive her usual cheque, or notification of cancellation, suspension, or reduction, should at the beginning of the following month, write the Accountant, Mothers' Allowances Commission, 46 Richmond Street West, Toronto, Ontario.

## MOTHERS' ALLOWANCES COMMISSION,

REV. PETER BRYCE, *Chairman*,  
MRS. ADAM SHORTT, M.D., *Vice-Chairman*.  
MRS. W. F. SINGER.  
MAJOR T. J. MURPHY.  
MR. A. J. REYNOLDS.

## BULLETIN NO. 5.

*New and Revised Regulations.*

1. Allowance paid to beneficiaries who have *more* than five dependent children under sixteen years of age in her care, may at the discretion of the Commission, be increased by an amount not to exceed \$5.00 for each additional child.

2. Payments are made by cheque from the Provincial Treasurer's Department, Toronto. These cheques will be mailed in future on the 28th day of each month, except in the month of December, when the mailing date will be the 20th, in order that beneficiary may have the allowance before Christmas.

3. Under section 5, sub-section 3a, of the Act to Amend the Mothers' Allowances Act, the Commission is now considering "a widow who is a British subject and who came to Ontario previous to October 1st, 1920, (subject to other provisions of the Act and its Amendment).

4. When an applicant fills in or causes to be filled in by Local Board, member of Local Board, (Township Clerk or Municipal Clerk) the form supplied for the purpose, the authorized person who does this is to see whatever certificates the applicant has with her and record them as seen. They will inform the applicant as to what other certificates are necessary (if any) and how to procure them. Also that she is to retain *all* certificates until the investigator calls and inspects them.

5. Certificates of marriage, births and death must be secured from the Registrar General's Department, Toronto. If these have not been registered, forms may be secured from the above Department, affidavits made and returned with 25 cents to said Department, when an official record will be obtained.

6. Marriage, birth and death certificates must be seen by the Investigator and the others recorded.

7. Medical certificates of incapacitation of husband, naturalization papers, affidavits of desertion, affirmation of official of asylum in which insane man is said to be resident, and school attendance certificates, must be viséd by the Commission at 46 Richmond Street.

8. Incapacitation cases are reviewed every three months; Investigator reports to the Commission and if necessary, procures new medical certificate.

9. School attendance certificates, when considered necessary, may be required three times during the year, fall term, winter term and spring term.

10. The Accountant sends each month to each Investigator and each Local Board, a copy of the list of beneficiaries submitted to the Treasury.

11. As soon as the Commission has cognizance of change of residence of beneficiary from one municipality to another, notice is to be sent the Local Board of the municipality to which she removes and the date from which that municipality will become chargeable.

12. Notice of ineligibility is sent from Head Office to the applicant and copy thereof sent to the Secretary of the Local Board concerned.

13. When a beneficiary removes from the city to the county, the allowance will be at county rate, although the city will be chargeable for half the allowance until the year expires. If she moves from the county to the city, the county will be chargeable at county rates until beneficiary shall have completed a year's residence in the city.

14. Attention is called to section 8, latter part of clause 3, "no municipal corporation shall be chargeable under this section unless the person to whom the allowance is payable has resided in the municipality *continuously* for at least one year immediately prior to the application to the Local Board for allowance." By permission of the minister, in order to obviate as much distress as possible, the Commission grants the Provincial half until the year of residence qualifies applicant for municipal other half.

15. Attention is called to 4 (jj) of Amendment to the Act, where in the second part it states that "or in case of a person who has resided in such other Province *and* in Ontario for periods which together equal the term of residence required by this Act in the case of a resident of Ontario; but no such arrangement shall be entered into nor shall any such payment be made except where the Province concerned has passed legislation enabling reciprocal action to be taken with regard to beneficiaries under this Act who may move into such Province. Saskatchewan is the only Province at present date that has this enabling reciprocal legislation.

16. On ruling of the Attorney-General's Department, neither divorcees nor officially separated persons are eligible under the Act.

17. The regulation regarding the amount of allowances paid to separated towns is superseded by the following:

(a) That all centres of population of 10,000 or over be placed on the same basis as incorporated cities.

(b) After much inquiry as to comparative cost of living it was agreed to place all towns of 5,000 or over on a midway rate of \$35.00 for two children under sixteen. So that beginning February 1st, 1923, in any centres of 10,000 or over the rate is \$40.00 for two children. In centres of 5,000 up to 10,000 it is \$35.00 for two children and in centres under 5,000, \$30.00 per month, subject to other regulations and provisions of the Act. Increase in each and every case of \$5.00 per month per child up to the number of five and \$5.00 for each additional child over five, at the discretion of the Commission, subject, of course, to other provisions taken into consideration in each case.













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