## Urban Statistics of Canada

The Dominion Bureau of Statistics has issued a report dealing with statistics for the year 1919 of Urban Municipalities having a population of from 3,000 to 10,000. This report is supplemental to one previously issued, giving similar statistics for cities in Canada having a population of 10,000 and over. There were 125 towns in Canada in 1919 whose population ranged between 3,000 and 10,000. Out of this number, the Bureau was able, through the co-operation of municipal officials, to collect data from 103.

The introductory table gives a summary by provinces of the statistics of principal interest. This is followed by eight other main tables dealing with the following subjects: General Statistics; Value of Exemptions of Lands and Buildings; Streets, Sidewalks and Sewers; Waterworks and Purification Plants; Fire and Police Departments; Receipts; Expenditures; Assets and Liabilities.

The following statement gives a brief resume of some of the leading features in the report:

Reports were received from 1 town in Prince Edward Island, 10 towns in Nova Scotia, 6 in New Brunswick, 24 in Quebec, 45 in Ontario, 3 in Manitoba, 5 in Saskatchewan, 1 town in Alberta, 8 towns in British Columbia, aggregating 103 towns in all Canada.

The totals of these towns throughout Canada gave the following results:

General Statistics:	
Area in acres 2	20,694.89
	52,668
Value of taxable property\$280,2	94.473
Incomes assessed for Municipal In-	
come Tax \$ 16,4	29.179
Total exemption \$108,2	39,833
Streets, total mileage of	2,062.83
Length of streets lighted (miles)	1,291.25
Sidewalks, mileage of	1,463.91
Sewers, mileage of	783.28
Value of water supply system\$ 17,7	65,501
Mains, mileage of	1,108.79
	99,908
Receipts:	

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Taxation	9,380,216.69
Licenses	263,629.60
Municipally owned Public Services\$	3,513,970.48
Court fines	175,094.72
Total ordinary receipts\$	15,309,561.63
Total extraordinary receipts\$	4,476,454.13
Grand total all receipts\$	19,786,015.76
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Grand total all receipts\$	19,786,015.76
Expenditures:	
General Government\$	1,569,407.82
Education\$	2,836,074.50
Health and sanitation\$	830,514.85
Municipally owned Public Services\$	3,304,910.05
Fire department\$	490,902.88
Police Department\$	389,221.80
Charities\$	252,523.51
Sinking funds \$	836,905.88
Interest	1,408,092.71
Streets and sidewalks\$	1,688,527.72
Total ordinary expenditure\$	15,185,024.08
Total extraordinary expenditure\$	5,209,136.78
Grand total all expenditures\$	20,394,160.86

Assets (Available):	
Cash on hand at end of year\$	847,829.25
Sinking funds	4,199,937.73
Taxes in arrears or levied but not	
due\$	4,981,381.80
Saleable lands and buildings\$	45,435,424.13
Other debts due\$	2.519.569.67
Unclassified\$	602,000.00
Total assets (available)\$	58,751,681.10
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	Expenditures:	
	Municipally owned Public Services expendi-	
	tures	5.98
1	Fire department expenditures	.89
	Police department expenditures	
	Interest expenditures	.70
	Interest expenditures	2.55
	Total ordinary expenditure	27.48
	Total extraordinary expenditure	9.42
	Grand total all expenditure	36.90
	Total Aggota (excilable)	30.90
	Total Assets (available)	106.31
	Total Liabilities	100.82

The Bureau is collecting data at present for a third report on somewhat similar lines for Urban Municipalities having a population of 1,000 to 3,000

## AUDITING THE BOOKS

"A reliable auditor should be appointed to audit the books at least twice a year and prepare the financial statements. Some councils object to engaging chartered accountants for this position on the ground of expense, claiming that a competent local man could be secured at a considerably lower fee, and while I am willing to admit that in some cases, where the secretary-treasurer does his work in a really efficient manner, a local auditor may apparently fill the position satisfactorily, still, I have found that in most instances such an auditor is so convinced of the secretary-treasurer's ability that he is inclined to take too much for granted, and that in reality it is the secretary-treasurer who makes the audit. It should also be borne in mind by councils that as a rule they are not in a position to judge of the local man's ability to audit municipal accounts and prepare a correct financial statement. and the department prefers that wherever possible a chartered accountant be engaged."-J. Anderson. Chief Municipal Inspector for Saskatchewan.