INCORPO	RATED	VILLAG	ES.	INCORI	PORATED	VILLAG	ES.	COUNTIES.	\$ cts.	\$ cts.	\$ c
elle River				Parkhill	148 00	44 00	192 00	5 Russell	1282 00		1282
lenheim	177 00		177 00	Pelee Island	16 00	44 00	16 00	6 Carleton	4185 00	284 00	
lyth	122 00		122 00	Pembroke	129 00	91 00	220 00	7 Grenville	2643 00	42 00	
obcaygeon	125 00		125 00	Penetanguish'e	125 00		220 00	8 Leeds	4083 00	9 00	
olton	118 00		118 00	Petersville	162 00		162 00	9 Lanark	3756 00		3756
racebridge	106 00		106 00	Portsmouth	170 00	80 00	250 00	10 Renfrew	3288 00	215 00	3503
raceorage	167 00		167 00	Port Colborne.	94 00	50 00	144 00			111 00	3667
radford	200 00		200 00	Port Dalhousie	100 00	60 00	160 00	11 Frontenac.	3556 00	56 00	
righton	115 00		115 00	Port Elgin	140 00	00 00		12 Addington	2142 00	23 00	
russels			123 00				140 00	13 Lennox	1071 00	25 00	2576
vrlington	123 00		184 00	Port Perry	260 00		260 00	14 P. Edward	2576 00		5549
eledonia	184 00		168 00	Port Stanley	109 00		109 00	15 Hastings	5549 00		0040
mpbellford	168 00		178 00	Preston	209 00	26 00	209 00	16 Northum-	4000 00	100.00	4764
rleton Place.	178 00			Renfrew	104 00	26 00	130 00	berland	4662 00	102 00	4149
yuga	118 00		118 00	Richmond	71 00		71 00	17 Durham	4149 00		2958
ippawa	136 00		136 00	Richmond Hill	115 00	_	115 00	18 Peterboro'.	504.00		
ifford	122 00	!	122 00	Ridgetown	152 00		152 00	19 Haliburton.	504 00		504
olborne	120 00		120 00	Simcoe	274 00		274 00	20 Victoria	3531 00		3531
rayton	115 00		115 00	Smith's Falls.	170 00		170 00	21 Ontario	5417 00		5417
resden	149 00	!	149 00	Southampton	129 00		129 00	22 York	7448 00	167 00	7615
ınville	215 00	!	215 00	Stayner	208 00	!	208 00	23 Peel	3299 00	20 00	3319
ora	180 00	41 00	221 00	Stirling	115 00		115 00	24 Simcoe			8111
abro	72 00		72 00	Stouffville	128 00		128 00	25 Halton	2520 00		2520
eter	148 00		148 00	Streetsville	90 00		90 00	26 Wentworth.	4072 00	19 00	4091
nelon Falls	177 00		177 00	Teeswater	120 00		120 00	27 Brant	2789 00		2789
rgus	217 00	28 00	245 00	Thamesville	116 00		116 00	28 Lincoln	2433 00	42 00	
rest	162 00		162 00	Trenton	171 00	94 00	265 00	29 Welland	2733 00	19 00	2752
rt Erie	123 00		123 00	Uxbridge	219 00		219 00	30 Haldimand.	3127 00	22 00	3149
nanoque	300 00		300 00	Vienna	87 00		87 00	31 Norfolk	4220 00	42 00	4262
rden Island.	113 00		113 00	Wallaceburgh.	136 00	41 00	177 00	32 Oxford	5496 00		5496
orgetown	190 00	i	190 00	Wardsville	80 00		80 00	33 Waterloo	4101 00	158 00	
encoe	125 00	i	125 00	Watford	133 00		133 00	34 Wellington.	6756 00	145 00	
imsby	110 00		110 00	Welland	166 00		166 00	35 Grey	0,100 00		7865
arriston	147 00	1	147 00	Wellington	78 00	i	78 00	36 Perth	5151 00	80 00	5231
arriston	134 00		134 00	Wingham	178 00		178 00	37 Huron	7791 00	136 00	
stings	246 00		246 00	Wyoming	116 00		116 00	38 Bruce	6022 00	62 00	
	117 00		117 00	Wroxeter	113 00		113 00	39 Middlesex	7900 00	171 00	
espeler	94 00		94 00	Yorkville	321 00		321 00	40 Elgin	4314 00	171 00	4314
olland Land'g	115 00		115 00	107Kvine	321 00		321 00	41 Kent	4056 00	146 00	
oquois	127 00		127 00	Total			\$ 17019 00		4228 00	82 00	
mptville			130 00	10001			\$110TA 00	42 Lambton		173 00	
kefield	130 00		110 00					43 Essex	3404 00	173 00	3511
nark	110 00	(Districts of—	964 00		264
amington	139 00		139 00	Note.—With	respect to	newly in	corporated -	Nipissing	264 00		278
Orignal			400.00	villages, the am	o unts t o be	apportione	ed to them	Muskoka	278 00		
ndon East	402 00	<u> </u>	402 00	will be deducted	from the T	ownship or	Townships	Parry Sound.	224 00		224
can	139 00		139 00	from which they	z have been	separated,	as soon as	Algoma	1036 00		1036
cknow	155 00		155 00	the necessary in					- 		2455001
rkham	126 00		126 00					Total			\$177684
rrickville	137 00		137 00							l	1
rritton	174 00	44 00	218 00	Q	- C A						
llpoint	126 00		126 00	Summary	or App	oruonn	ient to	G	RAND TO	TALS.	
rrisburgh	171 00		171 00	Cou	inties, f	or 1877		1	1011112		
unt Forest	190 00	12 00	202 00								
wboro'	65 00		65 00					Counties or 3			ļ
wburgh	122 00		122 00				_	Counties and			@177C94
wbury	116 00		116 00		Public	_R. C.		Districts			\$177684
wcastle	163 00		163 00	COUNTIES.	Schools.	Separate	Total.	Cities	!		21912
w Edinb'h	88 00	i	88 00		Schools.	Schools.		Towns			22213
	148 00		148 00				i	Villages			17019
w Hamb'h	198 00	62 00	260 00								I
wmarket.		02 00	131 00		\$ cts.	\$ cts.	\$ cts.	Grand Total			\$238828
rwich	131 00	!		1 Glengarry	2774 00	253 00	3027 00			i	1
	81 00		81 00	2 Stormont	2435 00	66 00	2501 00	Appr	roved,		
Spring			119 00	4 Stormont		- 			ADAL	CROOKS,	Minister
nemee	119 00	امم مع		9 Donatas	9494 001		9494 00	1		L CROOKS.	
nemee hawa isley	391 00 185 00	79 00	470 00 185 00	3 Dundas 4 Prescott	2484 00 2049 00	307 00	2484 00 2356 00	Education Depa		i Chooks,	111 011 00001

6. BORROWING MONEY BY SCHOOL TRUSTEES.

Memorandum as to the Law governing the Borrowing of Money by Trustees of Rural School Sections.

- 1. The purposes for which trustees can legally borrow money on a loan, repayable after a term or period of years, are for expenditures on capital account, and not to meet current expenditures for the maintenance or carrying on of the school in any year.
- 2. Expenditures on capital account are, as expressed in the Act of 1874, section 48 (2), such as the Trustees think necessary, (1) for the purchase of school sites; (2) for the erection or repairs of a school-house or school-houses, and their appendages; or (3) for the purchase or erection of a teacher's residence.
- 3. The Township Council is, under the amended Act of 1877, section 3 (5), bound to recognize such action of the Trustees, and on their requisition to issue Township Debentures for the amount of the required loan, to be repayable in any period under ten years (see 37 Vic. cap. 28, sec. 46 (6); 89 Vic. cap. 7, schedule 3).
- 4. The Township Council is further bound to levy in each year on the taxable property of the school section concerned, a sufficient aum to pay the interest on the Debentures, and also to form a sinking fund sufficient to pay off the principal sum on the expiration of the period when the Debentures become due. The Debentures cannot bear a higher rate of interest than six per cent. per annum.

5. The Township Councils, however, cannot borrow money for School purposes (any more than for Municipal purposes) without adopting the formalities prescribed by the Municipal Law, and hence a Township By-law to create a debt and issue Debentures for School purposes must conform to the special requisites to be found in sections 248 and 249 of the Municipal Institutions Act of 1873.

6. I have framed a form of By-law which contains all the requisites which any Court can think legally necessary. This will serve as a safe guide in these cases, if properly adapted to the special facts in each case.

7. As mentioned, the Trustees have no power to borrow money by way of a loan extending beyond the year for current yearly expenditure for maintenance of the School, such as the salary of the Teacher and other annual outgoings, and a By-law for such purpose which would have the effect of making the ratepayers in any year pay debts of this nature which ought to have been paid in their own proper year, would probably be illegal.

8. The Trustees can, however, borrow money which is to be payable within the year out of the rates for the year, in order to pay the Teacher's salary quarterly, according to Section 9 of the Amended Act of 1877.

(Signed) ADAM CROOKS,

Minister of Education.

Foucation Department, Toronto, May 3rd, 1877.