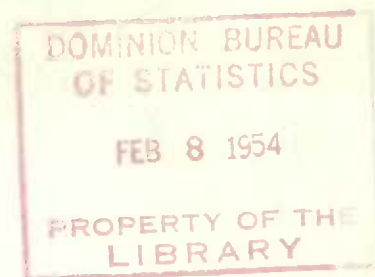


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CANADA



FINANCIAL STATISTICS  
OF  
MUNICIPAL GOVERNMENTS  
1951

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## INTRODUCTION

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the *Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations*, which incorporates classifications drawn up by a series of Dominion-Provincial conferences. First published in 1942, this document was extensively revised and reissued in 1950. Both editions were made available for distribution to all municipal treasurers and auditors.

## ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments. An exception is debenture debt held by other municipalities or in the sinking funds of the issuing municipalities.

### Newfoundland

Assets and liabilities have been compiled from the provincial report on municipalities and the report of the City of St. John's. No information has been

Several provinces have adopted the original classifications in whole or in part, and several now use the revised ones.

Previous years' statistics covered by this series of reports were presented according to the original classifications. For 1951 the classifications used are those as revised and published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied in 1951. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

These statistics are for the fiscal year 1951. This is the calendar year for most municipalities, exceptions being towns and rural districts in Newfoundland (fiscal year ended March 31, 1952) and certain cities in the province of Quebec (April 30 or May 31, 1952). Information incorporated from education reports is for a variety of fiscal years. That which falls nearest to December 31, 1951, has been used, except where the year ends June 30th, in which case information for the year ended in 1951 was all that was available. Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31st, 1952.

included for schools, as they are denominational and largely financed by the province, not through local taxation.

### Prince Edward Island

In regard to schools, only general fixed assets have been included. 1952 figures were used for towns of Borden and Montague.

### Nova Scotia

Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, and from the report of the Public Service Commission of Halifax. Assets and liabilities for schools include fourteen county school finance boards.

### New Brunswick

Information in the Municipal Report has been supplemented from audited financial statements of municipalities, but does not include the county of York for which no information was available.

### Quebec

Information in the Municipal and Education Reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Commission.



### Ontario

As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Consequently, the interfund items relative to these funds remain as the only representation of these missing assets and liabilities.

Only capital assets and liabilities of schools are included owing to lack of detail of current assets and liabilities which amounted to approximately \$18 million and \$8 million respectively.

### Manitoba

Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

### Saskatchewan

Information in the municipal report has been supplemented by reference to the financial reports of cities.

### Alberta

Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available for consolidation herein.

### British Columbia

Assets and liabilities of the Municipal Report have been supplemented by information from the reports of the Greater Vancouver Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, and the Greater Victoria Water District. General fixed assets vested in school districts and for which debenture debt was incurred by the municipalities are included at the amount of debenture debt outstanding.

## REVENUES AND EXPENDITURES

The *revenue and expenditure* (Tables 4 and 5) are the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas of which the assets and liabilities are reported in Table 10. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditure to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools are not shown in this report because their impact is only upon users of their services, or, in the case of schools, because much of the revenue is received from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected, or in providing necessary assets and meeting or handling the debt charges thereon. Income and expenditure information for these which is omitted here is or should be available through other statistical reports.

Wherever possible, debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, but in some provinces the situation exists where all or part of such charges cannot be determined, and of necessity must remain in the expenditure item "Education". This situation, as it exists in such provinces, is as follows:

Nova Scotia—Rural and village schools

New Brunswick—All schools

Ontario—Public schools in unorganized areas

Manitoba—All schools except for those debentures issued for schools by the City of Winnipeg and some suburban municipalities

Saskatchewan—All schools except secondary schools in cities and towns, and minor amount of public school debt included in debenture debt of cities.

British Columbia—Schools in unorganized areas

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

### Newfoundland

Revenues and expenditures have been compiled from the report of the City of St. John's and the provincial report on municipalities. There is no local taxation for education; except for school fees and voluntary contributions, the school boards receive the whole of their funds from the provincial government.

### Prince Edward Island

Only Charlottetown, Summerside and Montague give statements of revenues. Statements of receipts for other municipalities have been adjusted in some cases by the substitution of tax levies for tax receipts and the elimination of non-revenue receipts. School levies are as shown by the Department of Education. 1952 figures were used for the towns of Borden and Montague as 1951 reports were not received.

### Nova Scotia

Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally owned), districts or area rates,

municipal school fund, special area charges and village supply rates, snow removal fund, and joint expenditure boards or committees". School revenue is as indicated by the "Annual Report of Municipal Statistics".

#### **New Brunswick**

Revenues and expenditures do not include the county of York as no information was available for this municipality. School taxes levied by town boards are included.

#### **Quebec**

Municipal revenues and expenditures have been supplemented by school tax revenues obtained from the education report, and by investment earnings of the Montreal Metropolitan Commission.

#### **Ontario**

School taxation from the municipal report has been augmented by the "Section Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1951, it has not been possible to integrate these with other municipal revenues and expenditures. However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

#### **Manitoba**

Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and Greater Winnipeg Sanitary District, along with interest earnings of the Winnipeg Sinking Fund Trustees used or appropriated for general purposes. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

#### **Saskatchewan**

School taxation is shown as reported in the municipal report.

#### **Alberta**

Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

#### **British Columbia**

School taxation has been increased by the revenue from rural district school taxes shown in the *Provincial Public Accounts* representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

### **CAPITAL EXPENDITURES**

Capital Expenditures out of Capital Fund, (Table 13) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Figures for each province were made up from the sources set out below.

#### **Newfoundland**

Gross expenditure on capital account for all municipalities.

#### **Prince Edward Island**

New debenture issues for the town of Borden; capital expenditures for other municipalities.

#### **Nova Scotia**

Capital expenditures for cities and Caledonia Power and Water Board; new debenture issues for towns and municipalities (rural).

#### **New Brunswick**

Capital expenditures for all municipalities; debenture issues for city school boards; and total cost of rural and regional school projects, less grants.

#### **Quebec**

Not available.

#### **Ontario**

New debenture issues in 1951, as indicated in the municipal report, for all purposes except schools. Outlays of school capital funds as shown in the education report.

#### **Manitoba**

Capital expenditures other than for schools for Winnipeg; net increases in school debenture debt adjusted for retirements; capital disbursements of remaining municipalities; and Hospital and Medical Nursing Units debenture approvals.

#### **Saskatchewan**

Capital expenditures for all municipalities but Yorkton; new debenture issues for Yorkton; capital expenditures for schools; new debenture issues, signed and sealed, for Union Hospital Districts.

#### **Alberta**

Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton;

debenture sales for other cities, towns, villages and counties; net increase in hospital debenture debt; debenture sales for all schools.

#### British Columbia

Capital expenditures for Vancouver; capital disbursements for all other municipalities; capital expenditures of the Greater Vancouver Water District and Greater Victoria Water District.

The following symbols have been used in the tables presented herein:

#### Symbol

- .. to indicate figures are not available
- ... to indicate figures are *not appropriate*.
- to indicate nil or zero.
- to indicate that the amount is too small to be expressed.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.



TABLE 1. Population and area of organized municipalities - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Population:											
1951 Census .....	108,045	27,622	640,339	513,548	3,961,645	4,468,734	712,439	778,923	811,409	906,128	12,928,832
Assessed or other estimate .....	..	..	..	572,042	4,066,639	4,325,503	..	..	..	..	..
Area (thousands of acres):											
Area assessed for taxation .....	..	..	..	..	..	25,777	..	57,966	..	819	..
Total area .....	149 <sup>1</sup>	7	13,332	..	26,436	..	19,165 <sup>2</sup>	63,735	36,967	1,096 <sup>3</sup>	..

1. Does not include city of St. John's.
2. Suburban and rural municipalities only.
3. Excludes area exempt from taxation by statute for Vancouver.

TABLE 2. Assessed valuations on which taxes are levied for general purposes and exemptions, 1951, by provinces

Items	Nfld. <sup>1</sup>	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. <sup>2</sup>
(Thousands of dollars)										
<b>Assessed valuations</b>										
Real property:										
Buildings and improvements .....	..	..	..	..	..	2,504,036	280,574	174,931 <sup>3</sup>	341,720 <sup>4</sup>	377,865 <sup>5</sup>
Land .....	..	..	..	..	..	1,379,839	308,022	706,981	461,691	280,963
<b>Total real property .....</b>	<b>..</b>	<b>23,539<sup>6</sup></b>	<b>223,084</b>	<b>277,823</b>	<b>3,667,165</b>	<b>3,883,875<sup>7</sup></b>	<b>588,596</b>	<b>881,912</b>	<b>803,411</b>	<b>658,828</b>
Business .....	..	..	13,704	20,084	..	526,167	25,065	46,341	29,034	..
Personal .....	..	9,651	49,078	57,940	..	..	6,841	..	47,376	..
Other .....	..	..	4,582	5,550	..	..	..	61 <sup>8</sup>	..	..
<b>Total for general purposes .....</b>	<b>..</b>	<b>33,190<sup>6</sup></b>	<b>296,448</b>	<b>361,397</b>	<b>3,667,165</b>	<b>4,410,042<sup>7</sup></b>	<b>620,502</b>	<b>928,314</b>	<b>879,621</b>	<b>658,828</b>
<b>Exemptions</b>										
Real property:										
Buildings and improvements .....	..	..	..	..	..	676,308	..	436,926	55,048	551,673
Land .....	..	..	..	..	..	194,686	..	40,724	36,243	71,197
<b>Total real property .....</b>	<b>..</b>	<b>..</b>	<b>118,054</b>	<b>..</b>	<b>..</b>	<b>870,994</b>	<b>..</b>	<b>477,650</b>	<b>91,291</b>	<b>622,870</b>
Other .....	..	..	2,808 <sup>9</sup>	..	..	2,853	..	..	..	..
<b>Total exemptions .....</b>	<b>..</b>	<b>9,586<sup>10</sup></b>	<b>121,862</b>	<b>..</b>	<b>1,099,164<sup>11</sup></b>	<b>873,847</b>	<b>156,258</b>	<b>477,650</b>	<b>91,291</b>	<b>622,870<sup>12</sup></b>
Government property:										
Dominion .....	..	..	52,951	..	..	167,790	..	16,114	13,883	93,259
Provincial .....	..	..	12,419	..	..	100,743	..	24,938	17,654	30,683
Municipal .....	..	..	15,644	..	..	361,290	..	61,166	41,993	96,251
<b>Total Government property .....</b>	<b>..</b>	<b>..</b>	<b>81,014</b>	<b>..</b>	<b>..</b>	<b>629,823</b>	<b>..</b>	<b>104,218</b>	<b>73,530</b>	<b>220,193</b>
Non government property .....	..	..	40,848	..	..	169,486	..	373,432 <sup>13</sup>	17,761	29,281
<b>Total exemptions .....</b>	<b>..</b>	<b>9,586</b>	<b>121,862</b>	<b>..</b>	<b>1,099,164</b>	<b>799,309<sup>14</sup></b>	<b>156,258</b>	<b>477,650</b>	<b>91,291</b>	<b>248,474<sup>15</sup></b>

1. Two municipalities levy real property taxes, based on capitalized value of real property, while five municipalities base real property taxes on rental values.
2. Does not include outside areas assessed for school purposes.
3. Includes 10,410 railway roadway, gas and oil pipelines, mining plant and equipment.
4. Includes 19,100 assessment of publicly and privately owned utilities composed of land, buildings and improvements and personal property.
5. Valuation of improvements, the total value of which was 750,945 and the maximum value at which they could be taxed was 563,209.
6. Excludes 20,139 on which school taxes only are levied.
7. Excludes 16,703 in unorganized areas on which school taxes only are levied.
8. Special franchise on which the taxation is classified "real property" in Table No. 4.
9. Personal property.
10. Total incomplete.
11. Includes 79 permissive exemptions.
12. Consists of 249,474 valuation of wholly exempted properties and 373,396 partial statutory and permissive exemptions.
13. Includes 118 for L.I.D.'s for which no breakdown is available.
14. Information not complete.
15. Excludes partial statutory and permissive exemptions.

TABLE 3. Municipal taxation, 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Tax levies:											
General, including schools .....	1,454	1,073	16,531	12,398	143,690	221,330	35,286	39,273	44,559	41,930	557,524
Special assessments (owners' share) and charges .....	..	..	..	182	..	7,590	1,130	319	1,506	1,261	11,988
<b>Total taxation revenue .....</b>	<b>1,454</b>	<b>1,073</b>	<b>16,531</b>	<b>12,580</b>	<b>143,690</b>	<b>228,920</b>	<b>36,416</b>	<b>39,592</b>	<b>46,065</b>	<b>43,191</b>	<b>569,512</b>
Tax collections <sup>1</sup> .....	1,348	998	15,899	12,117	..	221,231	34,736	37,656	44,066	42,747	..
Percentage of current levy .....	92.71%	93.01%	96.17%	96.32%	..	96.64%	95.39%	95.11%	95.66%	98.97%	..
Taxes receivable, current and arrears .....	405	289	4,703	4,207	23,091	21,949	7,995	12,937	13,023	3,616	92,215
Percentage of current levy .....	27.85%	26.93%	28.45%	33.44%	16.07%	9.59%	21.79%	32.68%	28.27%	8.37%	..

1. Includes some small amounts added to tax rolls for collection.

TABLE 4. Revenues, by provinces

(See Table 6. for details of contributions, grants and subsidies.)  
 (See Table 7. for analysis of debenture debt charges recoverable.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
<b>TAXATION:</b>											
Municipal purposes:											
Real property .....	798	246	7,547	2,491	49,697	108,353	18,227	18,228	19,069	18,864	243,520
Personal property .....	30	167	1,717	1,788	...	...	1	...	1,541	...	5,243
Business .....	376	...	1,101	857	15,639 <sup>2</sup>	27,029 <sup>3</sup>	2,770	1	2,039	1,454	51,265
Poll .....	50	26	547	1,090	...	112	2	892	76	148	2,743
Amusement .....	90	...	...	...	4	...	...	297	...	...	387
Sales .....	88	...	...	...	27,774	...	286	...	...	...	28,148
Household and tenant .....	...	...	160	189	...	...	...	...	...	...	349
Other .....	22 <sup>5</sup>	—	—	—	—	—	—	568	—	183	773
<b>Total general taxation .....</b>	<b>1,454</b>	<b>439</b>	<b>11,072</b>	<b>6,415</b>	<b>93,110</b>	<b>135,494</b>	<b>21,285</b>	<b>19,785</b>	<b>22,725</b>	<b>20,649</b>	<b>332,428</b>
Special assessments (Owners' share) and charges .....	—	—	—	182	..	7,590	1,130	319	1,506	1,261	11,988
<b>Total municipal purposes .....</b>	<b>1,454</b>	<b>439</b>	<b>11,072</b>	<b>6,597</b>	<b>93,110</b>	<b>143,084</b>	<b>22,415</b>	<b>20,104</b>	<b>24,231</b>	<b>21,910</b>	<b>344,416</b>
School purposes <sup>6</sup> .....	...	634	5,459	5,983	50,580	85,836	14,001 <sup>7</sup>	19,488	21,834	21,281	225,096
<b>Total taxation .....</b>	<b>1,454</b>	<b>1,073</b>	<b>16,531</b>	<b>12,580</b>	<b>143,690</b>	<b>228,920</b>	<b>36,416</b>	<b>39,592</b>	<b>46,065</b>	<b>43,191</b>	<b>569,512</b>
Licences and permits .....	25	22	250	169	4,222	3,579	688	662	565	2,390	12,572
Interest, tax penalties, etc. ....	1	4	169	75	1,816	1,602	545	959	959	1,104	7,234
<b>Contributions, grants and subsidies:</b>											
Governments <sup>8</sup> .....	464	58	1,020	2,266	1,826	39,335 <sup>9</sup>	1,409	1,276	9,407	16,573 <sup>10</sup>	73,634
Government enterprises .....	30	62	884	407	16,152	3,221	2,148	2,524	2,679	1,953	30,060
Other .....	32	—	—	15	—	665	318	74	137	161	1,402
Debenture debt charges recoverable .....	13	49	591	723	7,332	11,371	1,759	774	2,645	2,114	27,371
Other revenue .....	72	29	823	398	15,839	8,905	1,628	2,211	2,794	3,753	36,452
<b>Total revenue .....</b>	<b>2,091</b>	<b>1,297</b>	<b>20,268</b>	<b>16,633</b>	<b>190,877</b>	<b>297,598</b>	<b>44,911</b>	<b>48,072</b>	<b>65,251</b>	<b>71,239</b>	<b>758,237</b>
Surplus from previous years .....	43	—	502	198	—	2,325	648	362	138	223	4,439
<b>Total .....</b>	<b>2,134</b>	<b>1,297</b>	<b>20,770</b>	<b>16,831</b>	<b>190,877</b>	<b>299,923</b>	<b>45,559</b>	<b>48,434</b>	<b>65,389</b>	<b>71,462</b>	<b>762,676</b>
Deficit .....	—	11	243	33	154	1,834	863	593	377	427	4,535
<b>Total .....</b>	<b>2,134</b>	<b>1,308</b>	<b>21,013</b>	<b>16,864</b>	<b>191,031</b>	<b>301,757</b>	<b>46,422</b>	<b>49,027</b>	<b>65,766</b>	<b>71,889</b>	<b>767,211</b>

1. Included with real property.
2. Includes amusement and minor taxes.
3. Estimated.
4. Included with business taxes.
5. Coal tax 12; telephone tax 10.
6. Local taxation for education levied by municipalities or school districts.
7. Levies made by school boards in unorganized areas not available.
8. See Table 6 for provincial grants to school boards.
9. Includes Central Mortgage and Housing contributions.
10. Includes municipalities share of sales tax levied under the authority of the Social Security and Municipal Aid Tax Act 10,011.

TABLE 5. Expenditures, 1951, by provinces

(See Table 8. for details of expenditures for protection, health and social welfare.)  
 (See Table 9. for details of capital expenditures provided out of revenue.)

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government .....	249	83	1,749	1,538	18,908	20,313	3,100	3,704	3,647	4,415	57,706
Protection to persons and property .....	96	123	2,757	1,974	24,058	39,719	5,038	2,827	4,747	10,126	91,465
Public works .....	567	122	1,437	1,147	28,283 <sup>1</sup>	48,441	6,828	7,072	10,787	8,305	112,989
Sanitation and waste removal .....	280	3	573	299	..	14,925	1,688	1,288	1,809	2,519	23,384
Health .....	3	7	1,442	1,043	..	14,097	2,050	3,936	3,318	2,310	28,206
Social welfare .....	...	16	1,811	602	11,753 <sup>2</sup>	16,521	2,041	1,429	1,701	5,626	41,500
Education .....	...	623	5,331	5,982	44,560	74,951	13,480	19,522	19,770	19,253	203,472
Recreation and community services .....	70	28	486	272	4,959	9,577	785	1,278	1,574	2,527	21,556
Debt charges:											
Debenture .....	148	249	3,273	2,374	40,560	44,518	4,714	2,266	7,793	11,139	117,034
Other .....	23	15	192	148	2,377	1,124	190	213	342	135	4,759
Utilities and other municipal enterprises (Deficits and levies) .....	—	5	60	278	683	821	800	259	814	485	4,205
Provision for reserves .....	3	1	299	288	..	1,888	1,935	517	1,039	228	6,198
Capital expenditures out of revenue .....	241	16	407	62	8,810	5,309	1,657 <sup>3</sup>	2,017	3,883	2,443	24,845
Joint or special expenditures .....	..	..	246	..	..	2,041	703	—	120	170	3,280
Miscellaneous expenditures .....	53	2	247	331	—	3,663	266	755	1,274	849	7,440
<b>Total expenditures .....</b>	<b>1,733</b>	<b>1,293</b>	<b>20,310</b>	<b>16,338</b>	<b>184,951</b>	<b>297,908</b>	<b>45,275</b>	<b>47,083</b>	<b>62,618</b>	<b>70,530</b>	<b>748,039</b>
Deficits from previous years .....	59	—	58	8	—	360	412	14	149	—	1,060
<b>Total .....</b>	<b>1,792</b>	<b>1,293</b>	<b>20,368</b>	<b>16,346</b>	<b>184,951</b>	<b>298,268</b>	<b>45,687</b>	<b>47,097</b>	<b>62,767</b>	<b>70,530</b>	<b>749,099</b>
Surplus .....	342	15	645	518	6,080	3,489	735	1,930	2,999	1,359	18,112
<b>Total .....</b>	<b>2,134</b>	<b>1,308</b>	<b>21,013</b>	<b>16,864</b>	<b>191,031</b>	<b>301,757</b>	<b>46,422</b>	<b>49,027</b>	<b>65,766</b>	<b>71,889</b>	<b>767,211</b>

1. Includes sewer maintenance.
2. Health and public welfare.
3. Includes 164 dyking expenditure.

TABLE 6. Analyses of contributions, grants and subsidies, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
<b>Governments:</b>											
Dominion .....	7	1	307	87	—	2,117	—	41	63	125	2,748
Province .....	457	57	597	2,174	1,826	34,192	1,400	1,233	9,344	16,448	67,728
Other municipalities .....	—	—	116	5	—	3,026	9	2	—	—	3,158
<b>Total governments .....</b>	<b>464</b>	<b>58</b>	<b>1,020</b>	<b>2,266</b>	<b>1,826</b>	<b>39,335</b>	<b>1,409</b>	<b>1,276</b>	<b>9,407</b>	<b>16,573</b>	<b>73,634</b>
<b>Government enterprises:</b>											
Dominion .....	6	—	193	44	—	1	137	45	97	153	676
Province .....	—	—	—	—	—	—	175	—	25	27	227
Own municipality .....	24	62	650	363	16,152	3,220	1,836	2,479	2,544	1,773	29,103
Other municipalities .....	—	—	41	—	—	—	—	—	13	—	54
<b>Total government enterprises .....</b>	<b>30</b>	<b>62</b>	<b>884</b>	<b>407</b>	<b>16,152</b>	<b>3,221</b>	<b>2,148</b>	<b>2,524</b>	<b>2,679</b>	<b>1,953</b>	<b>30,060</b>
Other contributions, etc. ....	32	—	—	15	—	665	318	74	137	161	1,402
<b>Total .....</b>	<b>526</b>	<b>120</b>	<b>1,904</b>	<b>2,688</b>	<b>17,978</b>	<b>43,221</b>	<b>3,875</b>	<b>3,874</b>	<b>12,223</b>	<b>18,687</b>	<b>105,096</b>
<b>Analysis by purpose:</b>											
Protection .....	8	—	—	—	—	—	85	20	—	—	113
Public works .....	158	—	—	151	1,254	23,795	943	457	3,637	2,151	32,546
Health .....	—	—	—	—	—	176	36	11	181	—	404
Social welfare .....	—	—	—	9	—	4,342	309	748	533	3,752	9,693
Other .....	360	120	1,904	2,528	16,724	14,908	2,502	2,638	7,872	12,784	62,340
<b>Total .....</b>	<b>526</b>	<b>120</b>	<b>1,904</b>	<b>2,688</b>	<b>17,978</b>	<b>43,221</b>	<b>3,875</b>	<b>3,874</b>	<b>12,223</b>	<b>18,687</b>	<b>105,096</b>
<b>Education:</b>											
Grants by provincial governments to local boards <sup>1</sup> .....	3,381	680	5,627	5,354	21,413	48,354	4,833	7,326	9,424	12,220	118,612

1. This information is included to indicate the amount contributed by provincial governments to school authorities for operation and maintenance of elementary and secondary schools. The amounts shown are expenditures in the provincial fiscal years as shown in the public accounts.

TABLE 7. Analysis of debenture debt charges recoverable, 1951, by provinces

	Utilities and other municipal enterprises			Other municipalities, private persons, firms, etc.			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)						
Newfoundland .....	13	—	—	—	—	—	13
Prince Edward Island .....	11	( 26)	12	—	—	—	49
Nova Scotia .....	286	242	63	—	—	—	591
New Brunswick .....	414	196	113	—	—	—	723
Quebec .....	4,575	2,709	48	—	—	—	7,332
Ontario .....		( 10,659)			( 712) <sup>1</sup>		11,371
Manitoba .....		( 1,759)		—	—	—	1,759
Saskatchewan .....	308	410	56	—	—	—	774
Alberta .....	1,084	1,561	—	—	—	—	2,645
British Columbia .....		( 2,114)		—	—	—	2,114
<b>Total</b> .....							<b>27,371</b>

Note. Bracketed figures denote amount within the classification for which no breakdown is available.

1. Breakdown not available to enable netting out of municipal portion.

TABLE 8. Details of expenditures for protection, health and social welfare by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Protection:											
Fire.....	21	31	1,180	798	..	..	2,238	1,223	..	4,324	
Police and law enforcement .....	...	70	1,009	797	..	..	1,957	792	..	4,544	
Corrections .....	...			118	..	..			..		
Street lighting .....	70	21	304	207	..	..	485	447	..		
Other.....	5	1	264	54	..	..	358	365	..	1,258	
<b>Total protection.....</b>	<b>96</b>	<b>123</b>	<b>2,757</b>	<b>1,974</b>	<b>24,058</b>	<b>39,719</b>	<b>5,038</b>	<b>2,827</b>	<b>4,747</b>	<b>10,126</b>	<b>91,465</b>
Health:											
General.....	...	3	—	18	..	4,912	32	16	..	595	
Public.....	2	2	196	101	..	..	239	287	..	1	
Medical dental and allied services .....	1	—	—	43	..	..	315	1,818	..	249	
Hospital care .....	..	2	1,246	881	..	9,185	1,464	1,815	..	1,466	
<b>Total health .....</b>	<b>3</b>	<b>7</b>	<b>1,442</b>	<b>1,043</b>	<b>..</b>	<b>14,097</b>	<b>2,050</b>	<b>3,936</b>	<b>3,318</b>	<b>2,310</b>	<b>28,206</b>
Social Welfare:											
Aid to aged persons.....	...			129	..		243		..	...	
Aid to unemployed employables .....	...			77	..	2			..	1	
Aid to unemployables.....	...	2		147	..	6,141	1,274	1,211	..	5,150	
Mothers' allowances .....	...				..		1		..	...	
Child welfare.....	...		430	164	..	5,665	222	36	..	161	
Other.....	...	14	1,381	85	..	4,715 <sup>3</sup>	301	182	..	314	
<b>Total social welfare.....</b>	<b>...</b>	<b>16</b>	<b>1,811</b>	<b>602</b>	<b>11,753<sup>4</sup></b>	<b>16,521</b>	<b>2,041</b>	<b>1,429</b>	<b>1,701</b>	<b>5,626</b>	<b>41,500</b>

1. Included with General Health.

2. Included with Aid to Unemployables.

3. Institutional care and welfare administration.

4. Health and public welfare.

TABLE 9. Capital expenditures provided out of revenue, 1951 by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
General government.....	18	11	142	13		805	134	123	73	193	
Protection to persons and property.....	44	—	14	10		829	334	130	165	464	
Public works.....	162	5	140	24		2,877	951	1,402	3,322	1,482	
Sanitation and waste removal.....	6	—	75	—		265	94	76	98	111	
Health .....	—	—	8	—		17	3	13	8	7	
Social welfare.....	—	—	11	1		75	1	—	6	5	
Recreation and community services.....		—	10	—		441	132	194	125	155	
Miscellaneous.....	11	—	7	14	8,810	—	8	79	77	11	
Schools .....	...	—	—	—	—	—	—	—	9	15	
<b>Total .....</b>	<b>241</b>	<b>16</b>	<b>407</b>	<b>62</b>	<b>8,810</b>	<b>5,309</b>	<b>1,657</b>	<b>2,017</b>	<b>3,883</b>	<b>2,443</b>	<b>24,845</b>



TABLE 10. Consolidated assets<sup>1</sup> - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. <sup>2</sup>	Man.	Sask.	Alta.	B.C. <sup>3</sup>	Total
(Thousands of dollars)											
Cash .....	520	206	2,613	2,794	24,666	53,667	16,390	11,634	16,272	9,427	138,189
Investments .....	191	933	15,499	9,717	31,316	18,057	29,909	17,199	9,395	44,007	176,223
Accounts receivable:											
Sundry (gross) .....	116	65	3,886	1,271	13,465	10,444	2,928	6,287	4,186	3,235	45,883
Due from province .....	20	—	82	157	3,649	13,603	2,968	3,009	2,031	1,119	26,638
Due from Dominion .....	—	—	—	—	—	253	15	14	—	10	292
Due from special districts .....	—	—	—	—	—	—	—	—	—	84	84
Taxes receivable (gross) .....	405	289	4,703	4,207	23,091	21,949	7,995	12,937	13,023	3,616	92,215
Property acquired for taxes (gross) .....	—	—	176	89	3,554	4,679	3,585	8,498	10,357	5,679	36,617
General fixed assets (gross) .....	3,612	6,736	91,415	69,922	790,239	1,038,870	159,135	154,285	206,599	228,542 <sup>4</sup>	2,749,355
Due from schools .....	—	—	—	—	—	1,346	—	—	—	18	1,364
Due from other boards and commissions .....	—	—	39	—	—	71,067	—	—	377	62	71,545
Due from trust funds .....	—	—	1	3	—	—	1	110	210	—	325
Other assets .....	929	143	1,102	1,617	119,795 <sup>5</sup>	16,822	2,924	4,268	13,612	21,378	182,590
<b>Total assets .....</b>	<b>5,793</b>	<b>8,372</b>	<b>119,516</b>	<b>89,777</b>	<b>1,009,775</b>	<b>1,250,757</b>	<b>225,850</b>	<b>218,241</b>	<b>276,062</b>	<b>317,177</b>	<b>3,521,320</b>
Deficits and/or extraordinary expenses capitalized .....	1	441	4,703	2,219	20,421	11,676	7,672	522	761	9,534	57,950
<b>Total .....</b>	<b>5,794</b>	<b>8,813</b>	<b>124,219</b>	<b>91,996</b>	<b>1,030,196</b>	<b>1,262,433</b>	<b>233,522</b>	<b>218,763</b>	<b>276,823</b>	<b>326,711</b>	<b>3,579,270</b>

1. Interfund balances, intermunicipal accounts receivable eliminated; see exception footnote (5).

2. See text page 5.

3. No school figures available other than debenture debt issued by municipalities as per footnote (4).

4. Includes 7,503 school fixed assets vested in school districts for which debentures were issued by the municipalities (at amount of debt outstanding).

5. Includes unascertainable interfund items, consolidated taxes and accounts receivable for schools.

TABLE 11. Consolidated liabilities<sup>1</sup> - 1951, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont. <sup>2</sup>	Man.	Sask.	Alta.	B.C. <sup>3</sup>	Total
(Thousands of dollars)											
Bank overdrafts and temporary loans .....	139	851	7,353	2,353	19,621	37,566	12,068	4,007	2,840	2,893	89,691
Accounts payable:											
Sundry .....	95	31	1,331	1,475	19,085	25,818	3,281	2,376	5,089	4,519	63,080
Due to province .....	303	7	339	4	2,589	49	61	5,422	2,521	28	11,323
Due to Dominion .....	—	—	1	—	—	417	—	80	39	11	548
Due to special districts .....	—	—	—	—	—	—	—	319	—	4	323
Debenture debt (gross) .....	3,646	3,740	49,191	47,354	444,256	458,506	72,449	35,639	102,916	174,567	1,392,264
Other long term indebtedness .....	8	—	—	336	2,448	644	2,149	308	201	163	6,257
Due to schools .....	—	3	297	—	—	5,900	—	—	—	20	6,220
Due to other boards and commissions .....	—	—	—	—	—	5,147	—	—	30	715	5,892
Due to trust funds .....	—	—	29	11	—	—	9	1,163	3,132	—	4,344
Other liabilities .....	1	—	936	1,186	80,473 <sup>4</sup>	12,426	2,201	5,005	6,025	2,899	111,152
<b>Total liabilities .....</b>	<b>4,192</b>	<b>4,632</b>	<b>59,477</b>	<b>52,719</b>	<b>568,472</b>	<b>546,473</b>	<b>92,218</b>	<b>54,319</b>	<b>122,773</b>	<b>185,819</b>	<b>1,691,094</b>
Surplus (including reserves and investment in capital assets) .....	1,602	4,161	64,742	39,277	461,724	715,960	141,304	164,444	154,050	140,892	1,888,176
<b>Total .....</b>	<b>5,794</b>	<b>8,813</b>	<b>124,219</b>	<b>91,996</b>	<b>1,030,196</b>	<b>1,262,433</b>	<b>233,522</b>	<b>218,763</b>	<b>276,823</b>	<b>326,711</b>	<b>3,579,270</b>

1. Interfund balances, intermunicipal accounts payable eliminated; see exceptions, footnote (4).

2. See text, page 5.

3. See footnote (3), Table 10.

4. Includes unascertainable interfund items for schools.

TABLE 12. Trust and agency funds<sup>1</sup>, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)									
<b>Assets</b>									
Cash .....	6	5	395	73	316	216	259	1,394	2,664
Investments .....	—	36	418	906	11,639	2,358	7,909	—	23,266
Due from other funds .....	—	—	29	11	9	1,163	3,132	—	4,344
Other assets .....	—	—	—	36	112	846	572	—	1,566
<b>Total assets .....</b>	<b>6</b>	<b>41</b>	<b>842</b>	<b>1,026</b>	<b>12,076</b>	<b>4,583</b>	<b>11,872</b>	<b>1,394</b>	<b>31,840</b>
<b>LIABILITIES</b>									
Accounts payable .....	—	—	—	—	28	47	1	—	76
Due to other funds .....	—	—	1	3	1	110	210	—	325
Other liabilities .....	—	—	—	—	270	37	612	—	919
Trust and agency fund balances .....	6	41	841	1,023	11,777	4,389	11,049	1,394	30,520
<b>Total liabilities .....</b>	<b>6</b>	<b>41</b>	<b>842</b>	<b>1,026</b>	<b>12,076</b>	<b>4,583</b>	<b>11,872</b>	<b>1,394</b>	<b>31,840</b>

1. Where assets and liabilities of trust and agency funds have been reported separately they have been excluded from the statements of consolidated assets and liabilities, Tables 10 and 11, and are presented here for additional information only.



TABLE 13. Capital expenditures out of capital fund<sup>1</sup>, by provinces

Items	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total <sup>2</sup>
(Thousands of dollars)											
General government .....	31	23	67	9	..	..	..	14	—	110	254
Protection to person & property .....	—	3	283	134	..	816	33	51	338	1,067	2,725
Public works .....	—	371	1,877	2,113	..	6,154	2,255	1,027	6,536	6,490	26,823
Sanitation & waste removal .....	—	—	746	230	..	7,862	98	594	3,795	1,724	15,049
Health .....	...	—	711	93	..	5,927	357	626	2,408	1,080	11,202
Social welfare .....	...	—	369	7	..	—	—	—	—	—	376
Recreation services .....	—	—	211	73	..	717	24	68	—	331	1,424
Community services .....	—	26	452	—	..	2,259	—	17	—	1,078	3,832
Miscellaneous .....	—	13	—	264	..	7,687	69	—	—	5	8,038
Schools .....	—	8	2,121	2,086	..	36,491	2,689	778	9,897	1,603	55,673
Refunding .....	—	—	—	—	..	—	—	4	—	—	4
Utilities and other municipal enterprises .....	452	54 <sup>3</sup>	527 <sup>4</sup>	867 <sup>3</sup>	..	41,014	5,747 <sup>5</sup>	1,276	7,748	2,583	60,268
<b>Total .....</b>	<b>483</b>	<b>498</b>	<b>7,364</b>	<b>5,876</b>	<b>..</b>	<b>108,927</b>	<b>11,272</b>	<b>4,455</b>	<b>30,722</b>	<b>16,071</b>	<b>185,668</b>

1. See introduction page 5

2. Excludes Province of Quebec.

3. Includes some sanitation, not separable.

4. Includes 115, Caledonia Power and Water Board.

5. Includes some sanitation for towns, villages, rural and suburban municipalities, not separable.

TABLE 14. Analysis of debenture debt, 1951, by provinces

Items	Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund	Serial	Sinking Fund
(Thousands of dollars)												
General drainage and local improvements ..	—	3,000	253	2,621	—	29,286	10,941	9,453	177,623	24,479	188,815	3,202
Schools .....	...	...	—	155	...	11,052	4,296	2,362	53,390	—	117,768	3,032
<b>Sub-total .....</b>	<b>—</b>	<b>3,000</b>	<b>253</b>	<b>2,776</b>	<b>...</b>	<b>40,340</b>	<b>15,237</b>	<b>11,815</b>	<b>231,013</b>	<b>24,479</b>	<b>306,583</b>	<b>6,234</b>
Utilities and other municipal enterprises:												
Water supply systems .....	646	—	—	352	...	7,537	3,619 <sup>1</sup>	3,723 <sup>1</sup>	129,976	1,540	45,495	2,270
Electric light & power .....	—	—	144	195	...	977	1,935	1,252	4,865	478	19,924	1,788
Gas supply systems .....	—	—	...	...	...	...	...	...	...	...	159	63
Street railways .....	—	—	...	...	...	...	...	...	...	...	43,868	700
Bus lines .....	—	—	...	...	...	...	...	...	...	...	1,674	—
Telephone systems .....	—	—	...	...	...	...	...	...	...	...	2,468	17
Central heating .....	—	—	...	...	...	...	...	...	...	...	...	...
Ferries .....	—	—	...	...	247	—	—	79	477	—	—	—
Airports .....	—	—	—	20	...	...	547	345	...	...	460	—
Housing .....	—	—	...	...	90	—	618	45	1,997	400	4,332	—
Cemeteries .....	—	—	—	—	—	—	—	—	—	—	29	—
Other .....	—	—	—	—	—	—	194	—	362	—	—	—
<b>Sub-total .....</b>	<b>646</b>	<b>—</b>	<b>144</b>	<b>567</b>	<b>337</b>	<b>8,514</b>	<b>6,913</b>	<b>5,444</b>	<b>137,677</b>	<b>2,418</b>	<b>118,409</b>	<b>4,838</b>
Unclassified .....	—	—	—	—	—	—	557 <sup>3</sup>	—	25,487	13 <sup>4</sup>	22,442 <sup>5</sup>	—
<b>Total debenture debt .....</b>	<b>646</b>	<b>3,000</b>	<b>397</b>	<b>3,343</b>	<b>337</b>	<b>48,854</b>	<b>22,150</b>	<b>17,259</b>	<b>394,157</b>	<b>26,897</b>	<b>424,992</b>	<b>11,072</b>

1. Includes 3,177 water and sewers.

2. Rural municipalities, detail not available.

3. Local improvement districts, detail not available.

4. County councils, details not available.

5. Roman Catholic separate schools and public schools in unorganized areas.

TABLE 14. Analysis of debenture debt, 1951, by provinces — concluded

Items	Man.		Sask.		Alta.		B.C.		Total
	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial and sinking fund
(Thousands of dollars)									
General, drainage and local improvements .....	12,288	10,828	6,950	8,025	37,310	6,073	53,124	53,464	653,558
				3,371		3,254			
Schools .....	2,576	3,950	857	1,403	278	—	18,587	7,848	274,104
		5,318		7,095		26,910			
Sub-total .....	14,864	14,778	7,807	9,428	37,588	6,073	71,711	61,312	927,662
		5,318		10,466		30,164			
Utilities and other municipal enterprises:									
Water supply systems .....	3,730	13,544	4,970	1,187	13,302	1,750	25,155	13,954	272,893
Electric light & power .....	3,680	15,636	347	103	3,153	1,050	1,150	489	57,184
Gas supply systems .....	...	...	...	...	248	—	—	50	520
Street railways .....	...	...	1,181	150	4,240	625	—	—	50,764
Buslines .....	...	...	—	—	—	—	—	—	1,674
Telephone systems .....	12	—	—	—	2,823	1,900	—	21	7,241
Central heating .....	647	40	—	—	—	—	...	...	887
Ferries .....	—	—	...	...	...	...	—	—	803
Airports .....	—	—	—	—	—	—	—	298	1,670
Housing .....	...	...	...	...	...	...	—	—	7,482
Cemeteries .....	—	—	—	—	—	—	—	427	456
Other .....	—	—	—	—	—	—	—	—	14,549
Sub-total .....	8,269	29,220	6,498	1,440	23,766	5,325	26,305	15,239	416,123
Unclassified .....	—	—	—	—	—	—	—	—	48,479
Total debenture debt .....	23,133	43,998	14,305	10,868	61,354	11,398	98,016	76,551	1,392,264
		5,318		10,466		30,164			

TABLE 15. Analysis of debenture debt charges, 1951, by provinces

	General, drainage and local improvements			Schools			Utilities and other municipal enterprises			Total
	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	Interest	Serial principal	Sinking fund requirements	
	(Thousands of dollars)									
Newfoundland.....	105	—	30	—	—	—	13	—	—	148
Prince Edward Island .....	..	..	..	..	..	..	11	(26)	12	249
Nova Scotia .....	1,098	840	148	328	239	29	286	242	63	3,273
New Brunswick .....	751	559	314	..	..	..	427	206	117	2,374
Quebec .....	8,033	18,458	717	1,963	4,057	—	4,575	2,709	48	40,560
Ontario .....	5,688	16,243 <sup>1</sup>		3,391	8,537 <sup>1</sup>		3,380	7,279 <sup>1</sup>		44,518
Manitoba .....		(2,593)			(373)			(1,748)		4,714
Saskatchewan.....	650	388	274	1,113	44	23	308	410	56	2,266
Alberta .....	1,005	2,068	10		(2,064)		1,084	1,561	1	7,793
British Columbia .....	..	..	..	..	..	..		(2,114)		11,139
Total .....										117,034

Bracketed figures denote debenture debt charges within the classification, for which no breakdown is available. Insufficient information precludes compilation of analysis of future debenture debt charges.

1. Includes sinking fund requirements; also interest on debentures issued by R.C. separate schools.



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TABLE 16. Currency of Payment of Debenture Debt — 1951, by provinces

Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
(Thousands of dollars)											
Canada, only .....	—	3,740	45,043	45,514		400,760	54,012	32,931	82,934		664,934
London (England) only .....	—	—	—	—		51	—	591	—		642
London (England) and Canada .....	—	—	183	—		2,038	1,283	1,202	320		5,026
New York, only .....	—	—	—	1,255		43,561	—	—	10,818		55,634
New York and Canada .....	—	—	3,965	585		1,939	13,440	915	8,671		29,515
London (England) New York and Canada .....	—	—	—	—		10,157	3,714	—	173		14,044
Unclassified .....	3,646	—	—	—	444,256	—	—	—	—	174,567	622,469
<b>Total .....</b>	<b>3,646</b>	<b>3,740</b>	<b>49,191</b>	<b>47,354</b>	<b>444,256</b>	<b>458,506</b>	<b>72,449</b>	<b>35,639</b>	<b>102,916</b>	<b>174,567</b>	<b>1,392,264</b>