Year ended 31st December.	Liabilities. Present value of outstanding Railway and Annuity Certificates extending over 30 years.	Surplus of Assets after deducting Liabilities presently pay- able.	Surplus of Assets over Liabilities.
	S	\$	\$
1892	2,336,108	5,838,758	3,502,650
1893	2,241,867	6,135,480	3.893.613
1894	2,571,019	5,269,841	2,698,822
1895	2,734,151	5,078,981	2,344,830
1896	2,968,601	4,782,580	1,813,979
1897	3,108,594	5,124,664	2,016,070
1898	3,156,426	4,988,079	1,831,653
1899	3,053,876	5,304,708	2,250,832
1900	3,135,070	5 715,541	2,580,471
1901	3,510,790	6,082,083	2,571,293
	1		1

PROVINCE OF ONTARIO-STATEMENT OF DEBTS AND ASSETS, AS SETTLED BY THE ROYAL COMMISSION.

As the Year Book for 1901 deals with the first year of the century, an effort has been made to procure accurate returns respecting the cities and towns of the Dominion. Though not as accurate as could be wished, the following returns convey a fair idea of the financial condition of the urban communities of Canada :—

STATISTICS OF CITIES AND TOWNS 1900. ONTARIO.

		10.000			
Cities and Towns.	Gross Debt.	Sinking Fund.	Assets.	Value of Total Assessment.	Value of Exemptions.
	\$	\$	\$	\$	\$
Aylmer Barrie	120,792 230,926	1,472	155,681 252,070	707,000 1,577,811	84,390 223,100 540,571
Bellville Bowmanville	709,456 88,950 91,199	1,860	220,956 85,180 5,640	1,078,510 506,138	35,000 101,380
Brantford	1,076,760 658,159	188,231 119,823	1,142,177 Not given.	6,577,525 3,522,700	1,938,100 503,000 10,500
Charleton Place Chatham	584,609 59,859	9,448	616,905 Not given.	3,603,695 632,537	15,500 35,000
Cobourg	208,119 295,364 258,941	4,360	177,000 220,741 233 492	1,512,942 1,612,000 2.627.225	Not given. 115,500 891,400
Deseronto	65,874 83,162	20,468	81,676 165,345	703,905 926,095	Not given. 29,000
Dunnville Fort William	40,106 276,974 227,000	$ \begin{array}{r} 371 \\ 120,826 \\ 43,383 \end{array} $	32,400 126,046 307,398	1,321,346 2,881,085	899,095 60,700
Gananoque Goderich	66,536 202,500	19,148 33,714	Not given. *225,272	1,130,043 1,198,400	45,000 126,500
* 1898.					