The Electric Railway and Light Commissioners was established under an Act of the Legislature of Ontario in 1895 and the passing of By-Law 447 that same year. The Telephone System of the Town of Port Arthur was also placed under its control with the passing of By-Law 819 in 1906. The Commission was abolished in 1910 and a Commissioner was appointed in its place until the establishment of the Public Utilities Commission.

The Public Utilities Commission was established under By-Law 1311 on December 4, 1914. Its members were to be responsible for the control and management of all matters in connection with the construction, operation and maintenance of the power, light, telephone and street railway utilities. Under By-Law 1421, dated February 28, 1916 the Commission also took over the control and management of the waterworks of the City of Port Arthur effective April 1, 1916.

Upon amalgamation of the Cities of Fort William and Port Arthur on January 1, 1970, control of the utilities was handed over to the new City of Thunder Bay.

The series contains records generated in the offices of the Public Utilities Commission and its predecessors and consists of five volumes of financial information.

The first volume, which appears to include the years 1904 to 1927, is divided into sections for each utility under the categories Street Railway, Electrical, Telephone and Waterworks. Each section contains financial accounting information pertaining to that particular utility, including debentures, coupon interest, salaries, repairs, construction and maintenance.

The second volume, which appears to include the years 1910 to 1949, is also divided into sections under the categories Street Railway, Electric Light, Power, Telephone and Waterworks and also contains subsections for each utility under the category Serial Debentures. Most of the information in this volume relates to financial accounting information with regard to debentures taken out for updating, maintenance or changes to the various utilities.

The third volume includes the years 1968 and 1969 and is a ledger book containing financial information for the Telephone Department. The book is divided into sections under the categories Fixed Assets, Current Assets, Liabilities, Reserves, Capital Surplus, Operation & Maintenance, General, Revenue, Inter-Departmental, Work in Progress, City, Shuniah, Oliver and Cost of Work.

The fourth volume includes the years 1968 and 1969 and is a ledger book containing financial
information for the Transit Department. The book is divided into sections under the categories Fixed Assets, Current Assets, Liabilities, Reserves, Capital Surplus, Bus Operation & Maintenance, Equipment & Garage, Transportation, Sundries, Administration & General Expense, Depreciation & Taxes, Coach Operation & Maintenance, Equipment & Garage, Transportation, Sundries, Administration & General Expense, Depreciation & Taxes, Revenue, Inter-Departmental and Work in Progress.

The fifth volume includes the years 1968 and 1969 and is a ledger book containing financial information for the Waterworks Department. The information in this book is divided into sections under the categories Fixed Assets, Current Assets, Liabilities, Reserves, Capital Surplus, Operation & Maintenance, General, Revenue, Inter-Departmental and Work in Progress.

Financial records are not available for the period 1950 - 1967.

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Further accruals are not anticipated.