



JO ANNE VLIETSTRA, instructress at the Bible school being held at Robert Little School, goes over religious lessons with the senior class. (D. Pink Photo)

From tots to 12s attend morning Bible School

Vacation Bible School began last Tuesday for 97 Acton and area children in classes from 9 to 12 at the stone Robert Little school.

The Bible school is sponsored by the Youth Council of Bethel Christian Reformed Church. Children are divided into three class groups: beginners 4, 5 and 6 year olds; primary, 7, 8 and 9 year olds; and juniors 10, 11 and 12.

In the course of their bible lessons the children are taught crafts, participate in morning devotions and bible drills and allowed to play games.

Mr. Richard Van Der Wal who acts as teacher and organizer told the Free Press that 110 were attending, 13 over the enrolment.

15-year-old struck on 7

Fifteen-year-old Christine Widmott of Limehouse suffered injuries to her arms, legs and face when she was struck as she walked along Highway 7, just east of Acton, last Wednesday night.

She was taken to Georgetown hospital where she is still being treated for cuts and bruises. Her left leg was badly bruised.

William Titus of Acton, driving an International tractor trailer, was the other person involved.

Police released few details of the accident.

Teachers include Mr. Van Der Wal, Mrs. Van Milligan, Miss Venema, Mrs. Pater, Mrs. Harbers and Mrs. Oosterhof. They are assisted by Betty Kamminga, Debbie Klooster, Mary Duiker, Sandra Woods, Susan Kuiken, Wynnie Kroes, Janet Vos, Mrs. Vlestra, Mrs. Van Liere and Brenda Klooster.



VERA VANITEM is busy at crafts at the Bible School being held at Robert Little School. Vera is one of 110 children attending the bible classes. (D. Pink Photo)

Bower paving soon

Bower Ave. reconstruction could begin any day now.

The contract was let Wednesday of last week to Warren Bitulithic, Downsview, for \$68,544.20.

Although originally plans called for 13 trees to be cut down, the roadway was moved a foot and only three trees are lost in the project. These three have already been cut down.

Contract is for road widening, paving, curbs and sidewalks.

Decision was made at a special council meeting.

Installation of underground wiring began Wednesday.

The high school has new lettering designating its name.

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Clint Eastwood Dirty Harry

Sun. 20 Mon. 21 Tue. 22 Wed. 23
James Jones and Cole Searcy's road during bank robbery!
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George Peppard Michael Baywatch Christine Belford
"The Groundstar Conspiracy"

Township of Esqueving AUDITOR'S REPORT

for the year ended December 31, 1971

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Esqueving.

We have examined the 1971 financial statements of the Corporation of the Township of Esqueving and its local boards, which are listed on the attached Index. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements and the notes thereto present fairly the financial position of the Corporation of the Township of Esqueving and its local boards as at December 31st, 1971, and the results of their operations for the year then ended, in accordance with accounting principles generally accepted for Ontario municipalities applied on a basis consistent with that of the preceding year.

Toronto, Ontario
March 30, 1972
Licence No. 4081

MAC GILLIVRAY & CO.
Chartered Accountants

Statement of Continuity of Reserve Funds

for the year ended December 31, 1971

	Total	Capital Reserve Fund
Balance at the beginning of the year	50,147	50,147
Revenue		
Contributions from the revenue fund	2,000	2,000
Interest earned	1,420	1,420
Fees collected	20,300	20,300
	23,720	23,720
Expenditure		
To Revenue Fund for Debt Charges	5,933	5,933
To Capital Fund for Fire Hall	20,000	20,000
	25,933	25,933
Balance at the end of the year	47,934	47,934

Statement of Revenue and Expenditure

for the year ended December 31, 1971

	1971	1970
REVENUE		
Taxation	1,058,922	1,032,957
Contributions from other governments	481,931	351,111
Other	53,199	48,321
Total revenue	1,594,052	1,432,389
EXPENDITURE		
General government	67,331	59,650
Protection to persons and property	39,956	59,618
Public works	474,763	356,143
Sanitation and waste removal	8,250	5,241
Social and family services		2,141
Recreation and community services	17,774	12,720
Community planning and development	13,286	12,293
Financial expenses	30,385	35,684
Education	799,965	792,141
Region or county share of expenditure	132,632	112,484
Other	607	
Total expenditure	1,584,949	1,448,117
Excess of revenue over expenditure for the year (Excess of expenditure over revenue for the year)	9,103	(15,728)
Surplus (deficit) at the beginning of the year (Note 2)	(16,029)	(301)
Surplus (deficit) at the end of the year	(6,926)	(16,029)

Trust Funds Statement of Continuity

for the year ended December 31, 1971

	Total	Highway Trust Fund
Balance at the beginning of the year	31,720	31,720
Interest earned	1,368	1,368
Balance at the end of the year	33,088	33,088

Balance Sheet

ASSETS	
Cash	8,251
Investments, at cost (market value \$)	8,751
Canada	18,000
Provincial	500
Municipal-other	500
	6,000
	32,753
Other	
Uncashed Coupons	335
	33,088
LIABILITIES	
Balance-capital	33,088
	33,088

Statement of Capital Fund Operations

	1971	1970
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	13,500	NIL
CAPITAL EXPENDITURE		
General government		12,707
Protection to persons and property-Fire Hall	20,000	
Public works	230,312	148,813
	250,312	161,520
CAPITAL FINANCING		
Contributions from other governments	230,312	135,113
Contributions from the revenue fund	13,500	
Contributions from reserve funds and reserves	20,000	12,707
	263,812	147,820
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	NIL	13,500

Consolidated Balance Sheet

as at December 31, 1971

ASSETS	
CURRENT ASSETS	
Cash	42,479
Accounts receivable	142,096
Taxes receivable	251,019
Other current assets	91
	435,595
Capital outlay to be recovered in future years	56,805
	492,400
LIABILITIES	
CURRENT LIABILITIES	
Temporary loans	282,732
Accounts payable and accrued liabilities	48,684
	331,416
Net long term liabilities	56,805
Reserves and reserve funds	111,085
Surplus (deficit) and unapplied capital receipts	(6,326)
	492,400

Notes to Financial Statements

CHARGES FOR NET LONG TERM LIABILITIES

Total charges for the year for net long term liabilities were as follows:

Principal payments	4,072
Interest	3,328
	7,400

The total charges shown above were paid from the general revenue of the municipality and are included in expenditure classified under the appropriate functional headings.

BASIS OF CONSOLIDATION

The consolidated balance sheet reflects the assets and liabilities of the revenue fund, the capital fund, and all reserve funds of the municipality. Trust fund assets administered by the municipality, amounting to \$33,088, have not been consolidated, nor have the assets and liabilities of any local boards of the municipality.

In 1971, the operations of the special areas have been consolidated with the operations of the revenue fund to comply with Department of Municipal Affairs requirements. For comparative purposes, the 1970 Revenue and Expenditure and Surplus figures have been restated.

NET LONG TERM LIABILITIES

Total long term liabilities incurred by the municipality and outstanding, at the end of the year amount to

\$81,373

Of the long term liabilities shown above, the responsibility for payment of principal and interest has been assumed by others for a principal amount of

\$24,508

Net long term liabilities at the end of the year

\$56,865

CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

Some capital outlay does not represent a burden on general municipal revenues, as it is to be recovered in future years from other sources

Special charges on benefiting landowners

\$,000

LIABILITY FOR SICK LEAVE BENEFITS

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on terminating, amount to \$9,414 at the end of the year. No provision has been made for this liability.

TEMPORARY BORROWINGS

The Municipal Act places a limitation on the amount of temporary borrowing at any one time. Our calculation shows that the revenue fund's net temporary bank loans of \$282,732 exceed the borrowing limit by approximately \$28,000.