

# Band concert delights listeners at M-S Sun.

"The Band Plays Band Music" was the title of Acton Citizens' Band spring concert, held Sunday evening in the McKenzie Smith auditorium.

Versatility, variety and verve delighted the audience, which, as is always said at these concerts, was "not as large as it should be".

The demanding selections featured many solo selections from among the talented ranks of the band's over 50 musicians.



MARCHES, OVERTURES, band suites... music especially written for bands was highlighted at the band concert Sunday night. An appreciative crowd enjoyed the well-rehearsed program given by these talented townspeople.

# New course features couple communication

Couple Communication is a course for any two people who wish to improve the quality of their relationship through more effective communication. It is being offered in Acton for the first time. It will be taught by Bruce and Margaret Brillinger, family life educators and counsellors who live in Acton.

Very interesting comments between numbers, while the lips had a little rest. Dr. Elliott recalled former band members of years ago as he introduced some of the old favorites. Here's the program:

Sussex by the Sea march by W. Ward-Higgs with singing by some of the bandsmen; also Visions by Al Hayes, Overture Princess of India by Karl King; Atlantis suite in three impressive movements by V. F. Safranek; El Abanico march by A. Javaloyes; Second Suite for

# Avoid eating smelt if you're pregnant

Fishing for rainbow smelt at Burlington Beach, or Burlington Bay or Bronte Creek? Then only eat them occasionally because they could be full of mirex, a deadly chemical.

If you are pregnant don't eat them at all. Environment Ontario advises that only occasional meals of rainbow smelt should be consumed from the eastern basin of Lake Ontario (Port Hope to Kingston), the southern and western basins (Port Dalhousie to Oakville), and the central basin (Toronto to Oshawa), due to elevated levels of mirex and polychlorinated biphenyl levels in two sampling areas.

Women who are pregnant, nursing mothers, and young children are not to consume any smelt from these waters. Mirex, a suspected carcinogen, is a pesticide used in the southeastern United States for the control of fire ants. It is not registered for use as a pesticide in Ontario, but the same material under the trade name Dechlorane was used by two companies in the 1960s as a fire retardant additive in manufactured products.

# Guelph to use roadside breathalyzer

Roadside breathalyzer units will soon be in use in Guelph to check on the sobriety of drivers, Guelph police chief Robert McCarron said.

The units, about the size of a pocket-sized calculator, are designed to tell police if a motorist should be taken to the police station for a complete breathalyzer test.

The units have three lights that indicate warn, fail and pass. Failing motorists would be taken to the police station for further testing.

# Youth centre

Milton Mayor Donald Gordon met Ontario Environment Minister George McCague about problems the Optimist Club here is experiencing with its planned new \$800,000 youth centre.

**HELP THE MENTALLY RETARDED**  
"Support the Flowers of Hope"

Last week the club thought it may face law suit from a steel supplier because the date to start construction was put back because of fears methane gas is leaking from the building site.

**COMING MONDAY, MAY 22**  
**8 p.m.**  
at the  
**MILTON FAIRGROUNDS**  
**PAUL RIDDELL**  
**Hell Drivers**

**1978 FORD THUNDERBIRDS**

The building is planned to be erected on top of a former town dump.

# THE HALTON BOARD OF EDUCATION

## 1977 Financial Statements & Auditors' Report

Consolidated Balance Sheet as at December 31, 1977

| Assets   | 1977         | 1976         |
|--|--------------|--------------|
| Current Assets                                 |              |              |
| Cash   | \$ 161,029   | \$ 135,615   |
| Investments at cost                            | 1,000,000    | 300,000      |
| Accounts receivable                            | 4,121,069    | 3,109,664    |
| Prepaid expense                                | 4,278        | 2,630        |
| Other current assets                           | 156,468      | 76,993       |
| Total Current Assets                           | \$ 5,442,844 | \$ 4,624,902 |
| Capital outlay to be recovered in future years | 42,135,951   | 43,080,829   |
| Total Assets                                   | \$47,578,795 | \$46,705,731 |
| Liabilities                                    |              |              |
| Current Liabilities                            |              |              |
| Bank and other short-term borrowing            | \$ 92,991    | 720,062      |
| Accounts payable and accrued liabilities       |              |              |
| Municipalities                                 |              |              |
| Over-requisition (elementary)                  | 1,267,726    | 945,871      |
| Over-requisition (secondary)                   | 962,021      | 882,340      |
| Other  | 3,079,340    | 3,160,729    |
| Other current liabilities                      | 176,984      | 93,580       |
| Total Current Liabilities                      | \$ 5,379,062 | \$ 5,802,582 |
| Net long-term liabilities                      |              |              |
| (Note No. 4)                                   | 41,246,728   | 40,772,060   |
| Reserve for working funds (Note No. 2)         | 600,000      |              |
| Equity in reserve funds                        | 152,945      |              |
| Unexpended capital funds                       |              | 131,079      |
| Total Liabilities                              | \$47,578,795 | \$46,705,731 |

### NOTES TO 1977 FINANCIAL STATEMENTS

**NOTE NO. 1 - ACCOUNTING POLICIES**  
(a) Accrual Accounting  
The accrual method for reporting revenue and expenditure has been used with the exception of reporting charges for net long term liabilities. Principal and interest are not accrued from the due date of payment to the end of the fiscal year.

(b) Fixed Assets  
Fixed assets are charged to current expenditure unless financed by long-term debt. Principal and interest charges on net long-term liabilities are included in expenditure in the period due.

(c) Liabilities Payable in U.S.A. Currency  
Net long-term liabilities payable in U.S.A. dollars are stated at par value with Canadian dollars. The amount outstanding at December 31, 1977 is \$1,496,600. U.S. If the total of this liability is expressed in Canadian dollars at the exchange rate prevailing at December 31, 1977, the liability is increased by \$142,775.

(d) Net Long-Term Liabilities  
Debentures are recorded as unamortized debt in the year of sale.

**NOTE NO. 2 - RESERVE FOR WORKING FUNDS**  
The reserve for working funds at December 31, 1977, is applicable to the elementary and secondary school operation of the board as follows:

|            | Elementary | Secondary  |
|------------|------------|------------|
| Elementary | \$ 300,000 | 300,000    |
| Secondary  |            | \$ 600,000 |
| Total      | \$ 300,000 | \$ 900,000 |

**NOTE NO. 3 - 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 on retirement after 10 years of consecutive service with the Board immediately prior to retirement.

These accumulated days, to the extent that they could be used to determine the cash payment to an employee on retirement, amount to \$27,500. No provision has been made on account of the sick leave benefit plan.

**NOTE NO. 4 - NET LONG TERM LIABILITY REPAYMENTS**  
Of the net long-term liabilities outstanding of \$41,246,728 principal amounting to \$13,894,113 plus interest amounting to \$13,212,674 is payable over the next five years as follows:

|       | Principal    | Interest     | Total        |
|-------|--------------|--------------|--------------|
| 1978  | \$ 2,859,162 | \$ 3,022,241 | \$ 5,881,403 |
| 1979  | 2,781,823    | 2,831,783    | 5,613,606    |
| 1980  | 2,604,033    | 2,644,995    | 5,249,028    |
| 1981  | 2,763,814    | 2,452,534    | 5,216,348    |
| 1982  | 2,705,281    | 2,262,021    | 4,967,302    |
| Total | \$13,894,113 | \$13,212,674 | \$27,106,787 |

**NOTE NO. 5 - STATEMENT OF REVISED OVER-OR-UNDER REQUISITION**  
Adjustments with respect to 1976 and prior years not reflected in the audited 1976 over-or-under requisition.

|                                    | Elementary  | Secondary |
|------------------------------------|-------------|-----------|
| 1976 Over/Under per 1976 Statement | \$ 945,871  | \$882,340 |
| Add: - 1976 Adjustments            |             | 56,696    |
| Net Revised 1976 Over/Under        | \$1,000,569 | \$939,024 |

**NOTE NO. 6 - DEBT CHARGES AND CAPITAL LOAN INTEREST**  
The Revenue Fund expenditure for debt charges and capital loan interest includes principal and interest payments as follows:

|  | Elementary  | Secondary   |
|--|-------------|-------------|
| Principal payments on long-term Liabilities                  | \$1,610,684 | \$1,264,589 |
| Interest payments on long-term Liabilities                   | 1,435,552   | 1,373,678   |
| Interest payments on temporary financing of capital projects |             | 68,763      |
| Total  | \$3,046,236 | \$2,706,930 |

**NOTE NO. 7 - ANTI-INFLATION ACT (CANADA)**  
Under an agreement between the Government of Ontario and the Government of Canada, authorized by the Anti-Inflation Act (1976), remuneration paid by an Ontario school board to its employees is subject to the provisions of the Anti-Inflation Act (Canada). The school board believes it has complied with the provisions of this Act.

**NOTE NO. 8 - CONTRACTUAL OBLIGATIONS**  
The contractual obligations (contracts for construction of buildings) which are significant and which are not reflected on the Board's balance sheet amount to \$2,530,921.

REVENUE FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1977

|   | 1977         | 1976         | 1977         | 1976         |
|---|--------------|--------------|--------------|--------------|
| <b>EXPENDITURE</b>  |              |              |              |              |
| Business Administration                                     | \$ 532,234   | \$ 483,684   | \$ 549,604   | \$ 502,463   |
| Instruction   | 28,267,054   | 25,960,032   | 31,929,597   | 28,202,073   |
| Educational Services  | 634,868      | 522,412      | 437,229      | 417,822      |
| Attendance, Health and Food Services                        | 39,836       | 23,910       | 65,856       | 70,269       |
| Plant Operation and Maintenance                             | 4,415,975    | 3,917,877    | 4,081,068    | 3,776,111    |
| Transportation  | 1,014,038    | 890,618      | 760,642      | 694,046      |
| Tuition Fees  | 40,094       | 31,803       | 115,633      | 63,417       |
| Capital Expenditure (non-allocable)                         | 684,267      | 300,546      | 707,713      | 340,786      |
| Other Operating Expenditure                                 | 99,246       | 138,219      | 140,498      | 158,111      |
| Debt Charges and Capital Loan Interest (Note No. 6)         | 3,046,236    | 3,162,174    | 2,927,320    | 2,759,504    |
| Non-Operating Expenditure - excluding transfers to reserves | 334,731      | 311,799      | 210,068      | 187,503      |
| Total Expenditure   | \$39,999,539 | \$35,781,074 | \$41,924,402 | \$37,192,105 |
| Recovery of Expenditure                                     |              |              |              |              |
| Other School Boards - Tuition Fees and Miscellaneous        | \$ 71,591    | \$ 31,658    | \$ 100,268   | \$ 107,078   |
| Government of Ontario, Tuition Fees and Miscellaneous       | 47,327       | 43,354       | 202,902      | 134,820      |
| Government of Canada  | 68,794       | 80,067       | 21,754       | 11,942       |
| Individuals - Tuition Fees                                  | 11,098       | 12,086       | 264,625      | 244,580      |
| Other Revenue, excluding transfers from reserves            | 921,033      | 188,533      | 858,348      | 152,077      |
| Total Recovery of Expenditure                               | \$ 1,120,743 | \$ 365,178   | \$ 1,477,897 | \$ 650,497   |
| Net Expenditure   | \$38,878,796 | \$35,415,896 | \$40,446,505 | \$36,541,608 |
| Financing of Net Expenditure                                |              |              |              |              |
| Government of Ontario                                       | \$20,803,433 | \$19,209,875 | \$23,515,095 | \$21,090,995 |
| General Legislative Grants                                  |              |              |              |              |
| Local Taxation  | 1,002,569    | 114,708      | 836,024      | 237,696      |
| Previous year's over-requisition (Note No. 5)               | 17,822,774   | 18,182,677   | 17,399,371   | 15,239,288   |
| Local taxation raised in the current year                   | (382,254)    | 855,967      | (341,964)    | 855,967      |
| Decrease/(Increase) in reserve for working funds            | \$39,246,522 | \$36,363,277 | \$41,408,526 | \$37,423,548 |
| Total   |              |              |              |              |
| To be applied to following year's taxation:                 |              |              |              |              |
| Net (over)/requisition                                      | (1,267,726)  | (945,871)    | (962,021)    | (882,340)    |
| Total   | \$37,978,796 | \$35,417,406 | \$40,446,505 | \$36,541,608 |

CAPITAL FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1977

|   | 1977         | 1976         |
|---|--------------|--------------|
| <b>Capital Expenditure</b>  |              |              |
| Fixed Assets and Work in Progress   |              |              |
| Buildings, Furniture and Equipment  | \$ 2,950,154 | \$ 4,245,285 |
| School Sites and Improvements to Sites  | 849,505      | 109,071      |
| Pupil Transportation Vehicles   | 14,363       | 22,290       |
| Other   | \$ 3,614,022 | \$ 4,376,646 |
| Total   | (44,265)     | (44,924)     |
| Less Federal Sales Tax Refund   | \$ 3,569,757 | \$ 4,331,722 |
| Total Capital Expenditure   |              |              |
| Capital Financing   |              |              |
| Unexpended Funds at Beginning of Year, or (Balance at Beginning of year not permanently financed) |              |              |
| -Elementary   | \$ 131,079   | \$ 120,003   |
| -Secondary  | (2,309,335)  | (653,518)    |
| Long-Term Liabilities issued and sold   | 3,346,250    | 1,964,004    |
| Capital Expenditure from the Revenue Fund   | 1,522,775    | 724,378      |
| Transfer to the Revenue Fund  | (10,739)     | (1,401)      |
| Balance at end of Year not Permanently Financed or (Unexpended Funds at End of Year)              |              |              |
| -Elementary   | 422,042      | (131,079)    |
| -Secondary  | 467,685      | 2,309,335    |
| Total   | \$ 3,569,757 | \$ 4,331,722 |

Approved: D. G. Morton, Chairman of the Board; E. S. Lavender, Director of Education

### AUDITORS' REPORT

To the Supporters of The Halton Board of Education

We have examined the Consolidated Balance Sheet of The Halton Board of Education as at December 31, 1977, the Revenue Fund Statement of Operations and the Capital Fund Statement of Operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these Financial Statements present fairly the financial position of the board as at December 31, 1977 and the results of its operations and changes in its financial position for the year then ended, in accordance with generally accepted accounting principles for Ontario school boards applied on a basis consistent with that of the preceding year.

Burlington, Ontario  
March 23, 1978

MacGillivray & Co.  
CHARTERED ACCOUNTANTS  
(Municipal licence number 747)

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as Required by Provincial Legislation

# Got a spare pencil?

Do you have any spare office supplies and equipment? The Halton Hostel Steering Committee, a group working towards the establishment of a hostel for abused wives and their children, is looking for supplies needed to carry out administrative work.

The 12-hour course emphasizes learning by doing. You are taught specific skills such as how to build self-esteem, how to talk about potentially explosive issues, how to send clear messages, how to listen effectively, how to be open to change, and how to develop greater acceptance and appreciation of the differences between you and

# Summer assistant

Ted McIntosh, Fruit and Vegetable Extension Horticulturist with the Ontario Ministry of Agriculture and Food's Halton Office in Milton, has a new summer assistant.

Bruce French will be with him for the summer months. Bruce is in his fourth year at the University of Guelph, working towards his Bachelor of Science Degree in Agriculture. He is in the Horticultural Science Option.

# Remember

Next Sunday, May 14, is Mother's Day. Bruce will be helping with the Pest Monitoring Program, variety trials and farm calls for the Halton, Peel, and Wentworth areas.

Any help you may be able to offer will be greatly appreciated, says Gloria Hincks, chairman of the committee.



**Mom Deserves the best!**

**Give her a Pfaff Stretch Model 297-1**  
Reg. \$570.00  
**NOW \$449**  
Save \$121.00

**May 7-14**  
Free arm  
Free instruction  
Free sewing box carrying case

**REPRESENTATIVES**  
**Janet Cunningham 856-9144**

**Demonstration without obligation**

## The Cellar

a restaurant of casual elegance

in **THE OLD BANK**  
Corner of Mill and Main Streets

### "FAMILY NIGHT"

EVERY WEDNESDAY

#### Roast Prime Rib of Beef

• Appetizer • Dessert • Complete Dinner \$6.55 per person

"COZY DINING BY THE FIRESIDE"

• Dinner starts 5:30 p.m. • Entertainment and Dancing  
• Reservations 877-0268 Fri. and Sat. nights

#### MOTHER'S DAY DINNER

Luncheon 12 noon-2:30  
Dinner Starting 5:30

Your Host: Gabe Sara

downtown  
Georgetown