



Acton firefighters were called into action twice on Victoria Day. A 7:20 a.m. fire at the rear of A-B Foodland took firefighters a few minutes to extinguish. Some wood skids were burned, a wood bin damaged and the face of the building blackened. Fire Chief Mick Holmes attributed the cause to children playing with matches. Firefighters were also called out in the afternoon to a chimney fire at John Van Arragon's farm on the Third Line.

## Band members ready for joint concert

Members of the Charlton District High School in Williamstown, Ontario will be arriving in Acton tomorrow (Thursday). Rehearsals later that day will put the final touches on the program that will be presented Friday evening with the Acton High School Band. At that concert the two bands will combine forces to form a 75-piece ensemble. The result should be a musical treat for both the participating musicians and the audience.

## Improving thinking new program's goal

Making minds work better underlines the purpose of a new program which Halton Board of Education hopes to launch soon in its schools. The board's program superintendent, Robert Dixon, unveiled a Basic Thinking Skills (BTS) program which is to be used by youngsters at the last meeting. Statistical evidence indicates the program results in "significant growth in student performance" in the skills of classifying, ranking and matching, according to Dixon. Teachers will have to undergo "a rigorous in-service program" before presenting the BTS program in classrooms. The Halton BTS program is refinement of general provincial ministry guideline which expects the teaching of such skills. "Competence by students in these skills is important, because they are the mental processes essential for success in school and problem solving skills throughout one's life," wrote Dixon. Addressing himself to the question of paying for the program Education Director Em Lavender said that as far as he knew the ministry will continue to allocate a sum without specific use to encourage such programs. The first year of the BTS program carries a proposed price tag of \$94,110. The staff recommended the program be funded by the research division of the Ministry of Education. Halton hopes to carry on the BTS program for two years.

The three-day band exchange is the second half of a collaboration that began last fall when the two bands started rehearsing their combined numbers. The first combined concert was held in Williamstown last December when the Acton High School Band travelled there for a three-day visit. Both trips were arranged so that the students would learn about the town they were visiting, would make new friends and would grow musically. The first exchange was very successful and the Acton High School band members have been eagerly making preparations for this week's visit. They are confident that

**WHIMBREL**  
This large mottled brown and gray shorebird nests in the northern hemisphere in open tundra near fresh water ponds. It measures nearly 18 inches in length, with a four inch down-curved bill, distinguishing it as a curlew. The Whimbrel is the most common of the three curlews found in North America. They are most numerous along the east and west coasts, but can be seen regularly around in-land marshes and lakes during migration. Curlews feed in shallow water on aquatic insects, crustacea and molluscs.

## Free Press High school

by Janet Rowe  
Last Friday, Acton High's last dance of the school year took place. This Sadie Hawkins dance, (where the girls asked the guys to dance) was very well attended. Students were encouraged to dress up as a hillbilly, as a variety of contests were put on by the student council. Acton High is celebrating its Third Annual Art Show on May 31, June 1 and 2. This year's show is bigger and better than ever. There will be art shown by all members of our Acton and Georgetown community. There will be the regular show with contests, art and demonstrations on Thursday and Friday. Then on Saturday (June 2) the show joins Summerfest '79 here at the school for a whole day of art work demonstrations by local artists, entertainment in the Bear Pit, Auditorium and outside. Professional entertainers and artists will be on hand all day to make up the festival. This year's art show is going to be really big and a lot of fun, so join in and be part of it. The annual athletic banquet and dance will take place on May 29. The banquet will be at the Acton Legion, then we will move up to the high school for the dance. This formal event is the highlight of the school year, so don't miss it. Rock-a-thon '79 has come to Acton High, fea-

## Speyside

by Tim Pollen and Ronny Teggart  
Last Thursday Julian Reed MPP visited Speyside to talk to the junior grades about the Federal Election. The students asked Mr. Reed a variety of questions about being a candidate and how he got interested in politics. On Wednesday the grade sixes made a trip to Stewarttown Senior Public School to get a taste of what it would be like next year. Many students sat in on some of the classes and told us they enjoyed their visit very much. We had a very interesting trip to the Ontario Science Centre last Friday. On the 401 we had a flat tire and we had to wait about half an hour before another bus came to pick us up. When we finally got there we saw a show on perception and looked around at the different exhibits. Yesterday we held a mock election for the grade five and sixes. Otto Jelinek came in first with 29 votes followed by Frank Philbrook with 13 and Doug Black with 15. Robert Ritchie had one vote and Karen Seliek and Charles Shrybman had zero.

## McKenzie-Smith

by Monika George, Terry McStravick and Shelley Wong  
Class 6-5 will be taking trip to Niagara Falls in June. They held a car wash last week, a bake sale, and sold hot dogs, orange pop, and pizza during track and field day to raise money. Last Thursday we held our track and field day. Most students participated and had fun. Friday, most students came to school with sore muscles and sunburns. The winning team was Green followed closely by Red then Blue. Some of the events were, long jump, triple jump, high jump, hurdles, shot put, and many races. The Grand Prix continues with Red in first, Blue second and Green third. The rest of the color house cars are following close behind. We urge all students to keep their work neat and correct in order to gain points for their color houses. The classroom baseball games continue.

## Need drivers

Georgetown and District Red Cross Corps needs drivers (men/women 18 and up—uniformed/non-uniformed) to drive seniors and handicapped to and from in and out of town specialists, hospitals, etc. A five-weeks Standard First Aid Course will start Tuesday, May 29 from 7-10 p.m. at Cedarvale Red Cross office, upstairs. If joining to drive for Corps NO charge, if not \$12.50. For information call 838-2093 or 877-5233.

## Youth disturbs worker

Helen Friedman, of the Halton Children's Aid Society, would like to see the youth off the streets, and doing something constructive. In a recent visit to town, Miss Friedman, a summer student with the CAS, was shocked to see the number of teenagers "hanging out" downtown. She has spoken to various people around town in an effort to get something started for these young people, such as a drop in centre. Anyone with any ideas is asked to contact her at the CAS in Oakville.

**Town of HALTON HILLS**  
877 5185

**GYMNASTIC CLUB TRYOUTS**

The Halton Hills Jills Gymnastic Club are holding their Annual Tryouts for the 1979-1980 season on:

**Saturday, May 26, 1979**  
**Georgetown District High School**  
(Gym 1 & 2)  
**1:00 p.m. - 2:00 p.m.**

All interested girls are welcome to tryout for the Jills. Please wear a gymnastic leotard or shorts and a T-shirt.

## THE HALTON BOARD OF EDUCATION 1978 Financial Statements & Auditors' Report

**Consolidated Balance Sheet as at December 31, 1978**

	1978	1977
<b>Assets</b>		
Current Assets		
Cash	\$ 10,954	\$ 161,029
Investments at cost	4,000,000	1,000,000
Accounts receivable	3,693,672	4,121,069
Prepaid expense	5,786	4,278
Other current assets	126,766	156,469
<b>Total Current Assets</b>	<b>\$ 7,937,178</b>	<b>\$ 5,442,844</b>
Capital outlay to be recovered in future years	41,708,626	42,135,951
<b>Total Assets</b>	<b>\$49,545,804</b>	<b>\$47,578,795</b>
<b>Liabilities</b>		
Current Liabilities		
Bank and other short-term borrowing	\$ 764,054	\$ 82,991
Accounts payable and accrued liabilities		
Municipalities		
Over-requisition (elementary)	506,941	1,267,726
Over-requisition (secondary)	3,200	962,021
Other	4,403,661	3,079,340
Other current liabilities	141,296	176,984
<b>Total Current Liabilities</b>	<b>\$ 6,179,053</b>	<b>\$ 5,579,062</b>
Net long-term liabilities (Note No. 4)	41,708,626	41,246,788
Reserve for working funds (Note No. 2)	600,000	600,000
Equity in reserve funds	748,902	152,945
Unexpended capital funds	309,223	
<b>Total Liabilities</b>	<b>\$49,545,804</b>	<b>\$47,578,795</b>

### NOTES TO 1978 FINANCIAL STATEMENTS

**NOTE NO. 1—ACCOUNTING POLICIES**

**Accrual Accounting**  
The accrual method for reporting revenue and expenditure has been used with the exception of reporting of 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.

**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.

Fixed Assets, described as capital outlay to be recovered in future years, are included on the Balance Sheet only to the extent of the balances of the related net long-term liabilities outstanding and of the related temporary financing at the end of the fiscal year.

**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, 1978 is \$1,191,900.00 U.S. If the total of this liability is expressed in Canadian dollars at the exchange rate prevailing at December 31, 1978, the liability is increased by \$219,429.

**Net Long-Term Liabilities**  
Debentures are recorded as unmatured debenture debt in the year of sale.

**NOTE NO. 2—RESERVE FOR WORKING FUNDS**  
The reserve for working funds at December 31, 1978, is applicable to the elementary and secondary school operations of the Board as follows:

	Elementary	Secondary
Elementary	\$300,000.00	
Secondary	\$300,000.00	\$600,000.00

**NOTE NO. 3—LIABILITY FOR SICK LEAVE BENEFITS**  
a) 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.  
b) Retirement gratuities paid in 1977—\$174,192  
Retirement gratuities paid in 1978—\$205,158.  
c) These accumulated days, to the extent that they could be used to determine the cash payment to an employee on retirement, amount to \$25,500. 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 \$41,708,626 principal amounting to \$14,242,889 plus interest amounting to \$13,729,953 is payable over the next five years as follows:

Year	Principal	Interest	Total
1979	\$ 2,836,823	\$ 3,141,241	\$ 5,978,064
1980	2,886,032	2,946,148	5,832,180
1981	2,853,814	2,746,474	5,600,288
1982	2,804,281	2,547,046	5,351,327
1983	2,861,939	2,349,044	5,210,983
<b>Total</b>	<b>\$14,242,889</b>	<b>\$13,729,953</b>	<b>\$27,972,842</b>

**NOTE NO. 5—STATEMENT OF REVISED 1977 OVERLEVY**  
Adjustments with respect to 1977 and prior years not reflected in the audited 1977 over-or under-requisition.

	Elementary	Secondary
1977 Overlevy per 1977 Statement	\$1,267,726	\$ 962,021
Add: —1977 Adjustments	6,524	15,352
<b>Net Revised 1977 Overlevy:</b>	<b>\$1,274,250</b>	<b>\$ 977,373</b>

**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	\$1,535,746	\$1,323,416
Interest payments on long-term Liabilities	1,489,090	1,740,338
Interest payments on temporary financing of capital projects	13,668	8,755
	<b>\$3,038,504</b>	<b>\$3,072,509</b>

**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 Agreements 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**  
a) The Contractual obligations (contracts for construction of buildings) which are significant and which are not reflected on the Board's balance sheet amount to \$532,149.  
b) Significant contractual obligations reported in the financial statements include the accrual for salaries negotiated for 1978 amounting to \$1,327,592.

**REVENUE FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1978**

Expenditure	Elementary		Secondary (Including Trainable Retarded)	
	1978	1977	1978	1977
Business Administration	\$ 527,617	\$ 532,234	\$ 546,543	\$ 549,694
Instruction	30,500,376	28,267,054	34,057,685	31,929,597
Educational Services	770,327	634,808	507,633	437,229
Attendance, Health and Food Services	3,200	30,836	55,586	85,895
Plant Operation and Maintenance	4,759,429	4,415,975	4,399,616	4,061,068
Transportation	1,111,624	1,014,038	881,650	760,642
Tuition Fees	30,129	40,094	160,100	115,033
Capital Expenditure (non-allocable)	462,825	684,287	75,248	707,718
Other Operating Expenditure	87,589	99,246	120,369	140,498
Debt Charges and Capital Loan Interest (Note No. 6)	3,038,504	3,046,236	3,072,509	2,927,030
Non-Operating Expenditure—excluding transfers to reserves	581,111	334,731	421,496	210,088
<b>Total Expenditure</b>	<b>\$41,871,931</b>	<b>\$39,099,539</b>	<b>\$44,290,435</b>	<b>\$41,924,402</b>
<b>Recovery of Expenditure</b>				
Other School Boards—Tuition Fees and Miscellaneous	\$ 114,886	\$ 71,591	\$ 102,345	\$ 100,268
Government of Ontario, Tuition Fees and Miscellaneous	125,915	47,327	281,749	202,902
Government of Canada Individuals—Tuition Fees	64,515	68,794	28,834	21,754
Other Revenue, excluding transfers from reserves	1,247,694	921,033	206,108	888,348
<b>Total Recovery of Expenditure</b>	<b>\$ 1,563,480</b>	<b>\$ 1,120,743</b>	<b>\$ 860,388</b>	<b>\$ 1,477,897</b>
<b>Net Expenditure</b>	<b>\$40,308,451</b>	<b>\$37,978,796</b>	<b>\$43,430,047</b>	<b>\$40,446,505</b>
<b>Financing of Net Expenditure</b>				
Government of Ontario				
General Legislative Grants	\$20,355,909	\$20,803,433	\$24,217,906	\$23,515,095
Local Taxation				
Previous year's over-requisition (Note No. 5)	1,274,250	1,002,569	977,373	836,024
Local taxation raised in the current year	19,718,428	17,822,774	18,605,869	17,399,371
Decrease/(increase) in reserve for working funds	(533,195)	(382,254)		(341,964)
<b>Total</b>	<b>\$40,815,392</b>	<b>\$39,246,522</b>	<b>\$43,801,148</b>	<b>\$41,408,526</b>
To be applied to following year's taxation:				
Net (over) requisition	(506,941)	(1,267,726)	(363,101)	(962,021)
<b>Total</b>	<b>\$40,308,451</b>	<b>\$37,978,796</b>	<b>\$43,430,047</b>	<b>\$40,446,505</b>

**CAPITAL FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1978**

	1978	1977
<b>Capital Expenditure</b>		
Fixed Assets and Work in Progress		
Buildings, Furniture and Equipment	\$ 2,879,488	\$ 2,950,154
School Sites and Improvements to Sites	(11,225)	649,505
Pupil Transportation Vehicles		
Other	1,291	14,383
<b>Total</b>	<b>\$ 2,869,554</b>	<b>\$ 3,614,022</b>
Less Federal Sales Tax Refund	(32,592)	(44,265)
<b>Total Capital Expenditure</b>	<b>\$ 2,836,962</b>	<b>\$ 3,569,757</b>
<b>Capital Financing</b>		
Unexpended Funds at Beginning of Year, or (Balance at Beginning of Year not permanently financed)		
—Elementary		\$ 131,079
—Secondary	(467,685)	(2,309,335)
Long-Term Liabilities issued and sold	3,321,000	3,346,250
Capital Expenditure from the Revenue Fund	714,912	1,522,775
Transfer to the Revenue Fund Balance at end of Year not Permanently Financed or (Unexpended Funds at End of Year)		(10,739)
—Elementary	(297,369)	422,042
—Secondary	(11,854)	367,685
<b>Total</b>	<b>\$ 2,836,962</b>	<b>\$ 3,569,757</b>

Approved: Bill Herd, 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, 1978, 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, 1978 and the results of its operations 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 16, 1979

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CHARTERED ACCOUNTANTS  
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