

Villagers rustle services, Eramosa chases cheats

Plumbing inspections in Rockwood will be stepped up after revelations that some residents have been getting free water and sewer services.

Some residents have not notified Eramosa Township when they hooked up to the sewer and water system. So they have not been billed.

"They're supposed to give the township a call when they hook up," plumbing inspector Carl Meadows said in a telephone interview Monday.

"This is some of the problem. These we have to inspect," Meadows indicated the township has a good idea who the

negligent residents are. Deputy Reeve Dave Masson urged Eramosa council conduct an audit plus an in-house inspection. "It'll be a few days yet before we start," Meadows said.

Council's attention was drawn to the matter May 5 when Rockwood resident Audrey Bilton said:

"I know of two or three who've used water and sewers, who have not been billed, and have not a permit, and yet they've been inspected by Carl (Meadows)."

Meadows was not at the council meeting when Mrs. Bilton spoke.

In a later interview Meadows said the site would be inspected the day the contractor put in the sewers.

Using a general example, Meadows said: "There's been the odd person whose called at night to say the contractor is starting in the morning and I wouldn't have the permits at home because they are in the office."

"They'd be told to come to the office and pick up a permit and there's been the odd one who's neglected to come in and we've had to chase them. I always tell them to come in as soon as possible."

In his office Meadows said he has 10 applications for permits waiting for residents to come in and sign. When Meadows inspects a home, he makes out the application for a permit. "They have to sign it."

The oldest application dates from last fall, he said. "That doesn't mean they should be billed for it because it may not be hooked up," said Meadows.

Billing dates from when the house is hooked up to the system. The township doesn't know when to start billing if residents fail to inform the municipality when they are starting to use the services.

"So anyone who doesn't have a permit will be back billed. If they're laughing, thinking they're getting away with it, they're not," said the plumbing inspector.

Delays within the provincial ministry of the environment have further clouded the picture. Eramosa officials are waiting for the province to issue a list of exemptions to the water and sewer hook up. At one time everyone had to join the system.

Two months ago I asked for a copy of the

bylaw (from the township clerk Lloyd Hindley told council).

"We should push them for an answer. If we don't get one we're on our own," observed councillor John McLeod.

"You can't force people to hook up because we don't have the bylaw...we're in a Catch 22 situation," deputy reeve Masson said.

He went on to say: "I like to think our employees do a good job and that this situation doesn't exist. However, it's possible for someone to have the service brought into the house but hook up later on."

Eden Mills

Welcome Pearson family

by Mrs. W. MacDougall

Congratulations to Mr. and Mrs. Doug Beattie on the arrival of a sweet new granddaughter, a playmate for their three grandsons. Proud parents are Nancy and Norm Beatty of Rockwood.

Order of the Eastern Star in Guelph this week. Jean is a very dedicated member of this group.

Sincere get well wishes go out to Ted Barden who is home recuperating from an operation at Shoullice Hospital in Toronto.

Day with Joan's mom, Mrs. H. Archibald.

Mr. and Mrs. Jamie Douglas, Marrie and Braden, Oakville, were guests of their grandmother, Mrs. J. Gilbertson for Mother's Day.

A welcome to the community is extended to Mr. and Mrs. Robert Pearson who have purchased the former Leslie farm by the church.

Mrs. Terry Cole was in Chicago, Illinois, this week on a business trip for the firm she works for in Guelph.

Mr. and Mrs. Harvey Link and Mr. and Mrs. Fred Rinehart attended church service at Barrie Hill Church on Sunday to witness the christening of Catherine Bolea, young granddaughter of the Links and reception at the home of Mr. and Jim Bolea, Guelph.

Rev. Carrie Doehring planned a lovely Christian Family Day service for Sunday, with the Sunday School children and some of the mothers taking an active part. Mrs. William MacDonald was organist for the day.

Some of the moms from here were kept very busy at the successful bazaar held by the Rockwood Co-operative Nursery School at Centennial school on Saturday.

Congratulations to Mrs. Fred Rinehart who received her 5 year pin from Rundle Chapter,

Mr. and Mrs. Manse Lowrie were in Toronto on Sunday for Mother's

Day with Joan's mom, Mrs. H. Archibald.



Leaving for the International Camporee at Woodstock Friday are the 1st Scout Troop of Rockwood: Bob Hamilton, leader, Kevin March Assistant Leader, Lee Lockyer, Darrin Kane, Kevin Galley, Trevor Massey, Bob Meyer, Richard Lilly, Ron Hammond, Herb Farr, Stuart Hurryham, Mike Orr, Robin Johnson, David Jones and Chris Hughes.

Can you make room for Mana Mouskouri, Dan Hill, Harry Chapin, a 6 storey movie and loads of excitement this weekend?



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(May 15 to Sept. 14) Park open seven days a week.

General Admission:
Adults (18 and over) \$2.50, \$1.00 after 9:00 p.m. Juniors (12 to 17) \$1.50. Children with adults 50c. Unaccompanied \$1.50. Senior Citizens admitted free of charge.

Note: Some prices and policies change during the Canadian National Exhibition, Aug. 12-Sept. 1. Public transportation provided by buses, streetcars, GO commuter service and by special Ontario Place buses operating from the Gray Coach Terminal. For TTC information call 481-1514. Parking available on mainland and East Island.

Miscellaneous:
For the handicapped or infirm, wheelchairs are available. Pets, skateboards and bicycles are not permitted on the grounds.



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THE HALTON BOARD OF EDUCATION

1979 Financial Statements & Auditors' Report

Consolidated Balance Sheet as at December 31, 1979

Assets	1979	1978
Current Assets		
Cash	\$ 9,598	\$ 10,954
Investments at cost	1,500,000	4,000,000
Accounts receivable	4,191,545	3,693,672
Prepaid expense	5,880	5,786
Other current assets	173,448	126,766
Total Current Assets	\$ 5,960,471	\$ 7,837,178
Capital outlay to be recovered in future years	40,837,160	41,708,626
Total Assets	\$46,717,631	\$49,545,804
Liabilities		
Current Liabilities		
Bank and other short-term borrowing	\$ 857,449	\$ 764,054
Accounts payable and accrued liabilities		
Municipalities		
Over-requisition (elementary)	553,745	506,941
Over-requisition (secondary)	771,595	363,101
Other	4,597,718	4,403,661
Other current liabilities	175,923	141,296
Total Current Liabilities	\$ 6,956,430	\$ 6,179,053
Net long-term liabilities (Note No. 3)	38,871,803	41,708,626
Reserve for working funds	300,000	600,000
Equity in reserve funds	589,398	748,902
Unexpended capital funds		389,223
Total Liabilities	\$46,717,631	\$49,545,804

REVENUE FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1979

Expenditure	Elementary		Secondary (Including Transferable (Retarded))	
	1979	1978	1979	1978
Business Administration	\$ 573,404	\$ 527,617	\$ 596,182	\$ 546,543
Computer Services	35,167		82,057	
Instruction	33,161,528	30,500,376	36,699,647	34,057,585
Educational Services	896,868	770,327	549,039	507,633
Attendance, Health and Food Services	2,068	3,200	64,431	55,586
Plant Operations and Maintenance	5,136,117	4,759,429	4,777,277	4,399,616
Transportation	1,261,297	1,111,624	1,002,164	881,650
Tuition Fees	47,930	30,129	196,424	160,100
Capital Expenditure (non-allocable)	901,760	462,025	197,203	75,248
Other Operating Expenditure	182,755	87,589	222,965	120,369
Debt Charges and Capital Loan Interest (Note No. 4)	3,036,506	3,038,504	3,045,524	3,072,509
Non-Operating Expenditure—excluding transfers to reserves	463,409	581,111	294,165	421,496
Total Expenditure	\$45,698,809	\$41,871,931	\$47,727,078	\$44,298,435
Recovery of Expenditure				
Other School Boards—Tuition Fees and Miscellaneous	\$ 92,452	\$ 114,886	\$ 123,005	\$ 102,345
Government of Ontario, Tuition Fees and Miscellaneous	31,519	125,915	238,807	281,749
Government of Canada	99,899	64,515	18,413	28,834
Individuals—Tuition Fees	15,967	10,470	272,739	241,352
Other Revenue, excluding transfers from reserves	873,640	1,247,694	299,781	206,108
Total Recovery of Expenditure	\$ 1,113,477	\$ 1,563,480	\$ 952,745	\$ 860,388
Net Expenditure	\$44,585,332	\$40,308,451	\$46,774,333	\$43,438,047
Financing of Net Expenditure				
Government of Ontario				
General Legislative Grants	\$21,993,144	\$20,355,909	\$25,816,007	\$24,217,906
Local Taxation				
Previous year's over-requisition	514,564	1,274,250	385,561	977,373
Local taxation raised in the current year	22,389,972	19,718,428	21,009,442	18,605,869
Decrease/(increase) in reserve for working funds	241,397	(533,195)	334,918	
Total	\$45,139,077	\$40,815,392	\$47,545,928	\$43,801,148
To be applied to following year's taxation:				
Net (over) requisition	(553,745)	(506,941)	(771,595)	(363,101)
Total	\$44,585,332	\$40,308,451	\$46,774,333	\$43,438,047

CAPITAL FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1979

Capital Expenditure	1979		1978	
Fixed Assets and Work in Progress				
Buildings, Furniture and Equipment	\$ 3,423,463		\$ 2,879,488	
School Sites and Improvements to Sites	123,082		(11,225)	
Pupil Transportation Vehicles	15,517			
Other	2,699		1,291	
Total	\$ 3,564,761		\$ 2,869,554	
Less Federal Sales Tax Refund	(20,010)		(32,592)	
Total Capital Expenditure	\$ 3,544,751		\$ 2,836,962	
Capital Financing				
Unexpended Funds at Beginning of Year, or (Balance at Beginning of year not permanently financed)				
—Elementary	\$ 297,369		\$ (422,042)	
—Secondary	11,854		(467,685)	
Long-Term Liabilities issued and sold			3,321,000	
Capital Expenditure from the Revenue Fund	1,270,402		714,912	
Transfer to the Revenue Fund Balance at end of Year not Permanently Financed or (Unexpended Funds at End of Year)		(230)		
—Elementary	42,451		(297,369)	
—Secondary	1,922,905		(11,854)	
Total	\$ 3,544,751		\$ 2,836,962	

NOTES TO 1979 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, including Capital Leases, 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, 1979 is \$1,015,400 U.S. If the total of this liability is expressed in Canadian dollars at the exchange rate prevailing at December 31, 1979, the liability is increased by \$166,526.

NET LONG-TERM LIABILITIES
Debentures are recorded as unamortized debt in the year of sale.

NOTE NO. 2—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 1978 — \$205,158
Retirement gratuities paid in 1979 — \$274,277

c) These accumulated days, to the extent that they could be used to determine the cash payment to an employee on retirement, amount to \$25,669. No provision has been made on account of the sick leave benefit plan.

NOTE NO. 3—NET LONG-TERM LIABILITY REPAYMENTS
Of the net long-term liabilities outstanding of \$38,871,803 principal amounting to \$14,385,565 plus interest amounting to \$12,733,593 is payable over the next five years as follows:

	Principal	Interest	Total
1980	\$ 2,866,032	\$ 2,946,148	\$ 5,812,180
1981	2,853,814	2,746,474	5,600,288
1982	2,804,281	2,547,046	5,351,327
1983	2,851,939	2,349,044	5,200,983
1984	2,972,499	2,144,881	5,117,380
Total	\$14,385,565	\$12,733,593	\$27,119,158

On December 31, 1979, the Board was in the process of negotiating a debenture in the amount of \$2,000,000 for the purpose of financing the E. C. Drury Capital project.

The funds were actually received on February 18, 1980, and are not reflected in the net long term liabilities outstanding.

NOTE NO. 4—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	\$ 1,516,440	\$ 1,320,383
Interest payments on long-term Liabilities	1,520,066	1,674,795
Interest payments on temporary financing of capital projects		50,346
	\$ 3,036,506	\$ 3,045,524

NOTE NO. 5—CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

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 \$3,171,216.

b) Significant contractual obligations reported in the financial statements include the accrual for salaries being negotiated for 1979 amounting to \$736,450 which is based on the offer voted on by the secondary school teachers on February 21, 1980.

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, 1979, 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 other tests and 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, 1979 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 14, 1980

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