

Scouts change with the times

The image of Boy Scouts has changed tremendously over the past five years. "We're not sales running around in short pants anymore," comments Gord Douglas, retiring District Commissioner for North Halton. "We're much more relevant than ever before." Douglas should know, he's been one of the principle

reasons behind the tremendous resurgence of interest here in north Halton to Scouting activities running from the youngest Beaver to

the oldest Venturer. After five years Douglas is stepping down and handing over the reins to Murray Harrison who has been serving

as Assistant District Commissioner. It's been an active five years for Douglas whose love for Scouting is apparent in the

number of activities he's either helped organize or has enthusiastically participated in.

"We've come full circle," he recalls. As the interests of youth change from year to year Scouting has had to adapt right along with them. Where rockets were once unheard of aspects of Scouting today they're part of it, just as model hot rods are.

But the greatest emphasis in Scouting today is on an aspect that has always been a key point in the movement's activities: the outdoors. Weekend camps and hikes have become important parts of the Scouting movement began to bounce back strongly three years ago after many years marked with steady declines.

One other reason for the local upturn, notes Douglas, is "there's more dedication among the leaders than ever before."

Douglas looks back with a certain amount of pride on north Halton's acceptance of a challenge from the provincial Scouting organization that has evolved into a nation-wide program for Scouting.

During Douglas' early term as District Commissioner the provincial organization challenged North Halton and Mississauga districts to take on the Trees for Canada fundraising program. Both districts accepted the challenge and from methods and lessons that they developed has grown a project that now is carried out in all provinces and may, one day, see over 10 million trees planted in Canada.

While many might consider that a major personal accomplishment Gord Douglas would probably put that behind the pride that he or any other leader in the Scouting movement feels when he helps a single Scout, Cub or Beaver.

DeCoste president of North Halton District

Bob DeCoste of Georgetown has been elected president of the North Halton District of the Boy Scouts of Canada. He will head an active executive which also included vice-president Marnie Willisie and Frank Hannah, both of Limehouse.

Their election took place at last Thursday night's North Halton Awards Night held in the Gordon Alcott Memorial Arena.

Assistant Provincial Commissioner, Jack Kent, presented special 5th Star Awards to eight North Halton Cub Scouts including: Paul Basso, Norval; Harold Bransch, 4th Georgetown; Jamie Erskine, 1st Georgetown; Doug Gillespie, 5th "A" Georgetown; Robert Rivers, 1st Georgetown; Michael Stone, 1st Georgetown; Paul Watts, 1st Georgetown; Mark Willisie, Limehouse.



RETIRING DISTRICT COMMISSIONER, Gord Douglas (left) shows North Halton's new DC Murray Harrison a painting the district presented to him at last week's meeting of the North Halton district held in Georgetown.

1st Georgetown; Michael Stone, 1st Georgetown; Paul Watts, 1st Georgetown; Mark Willisie, Limehouse.

Highlights of the evening was the presentation of the District Commissioner's Award by retiring DC, Gord Douglas. Two Acton Cubs, Gord Goulding and Andrew Lambden, received the special awards for their involvement in community, church, family and Scouting activities.

Terry Carter, ADC for Cubs, presented Douglas, who is retiring after five years as DC, with a painting by Melany Bray.



NORTH HALTON'S new executive is headed by Bob DeCoste and Marnie Willisie who were elected at last Thursday night's meeting at the Gordon Alcott arena.



RECEIVING THEIR 5th Stars at the annual Awards Night held last Thursday at the Gordon Alcott Memorial Arena from Jack Kent, Assistant Provincial Commissioner, were: (front row, left to right) Paul Basso, Norval; Paul Watts, 1st Georgetown; Robert Rivers, 1st Georgetown; Doug Gillespie, 5th "A" Georgetown; (back row, left to right) Mark Willisie, Limehouse; Mike Stone, 1st Georgetown; Mr. Kent, Jamie Erskine, 1st Georgetown; Harold Bransch, 4th Georgetown.

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THE HALTON COUNTY ROMAN CATHOLIC SEPARATE SCHOOL BOARD			
BALANCE SHEET			
As at December 31, 1975			
ASSETS			
	1975	1974	
Current Assets			
Cash	212,567	90,302	
Investments at cost	850,000	400,000	
Accounts receivable	—	—	
Under-requisitions - (elementary)	—	295	
Other	543,037	306,411	
Prepaid expense	1,423	—	
Other current assets	1,342	—	
	1,608,369	799,324	
Capital outlay to be recovered in future years	6,624,712	6,486,464	
	8,233,081	7,285,788	
LIABILITIES			
Current Liabilities			
Bank and other short-term borrowing	29,475	434,848	
Accounts payable and accrued liabilities	925,527	289,171	
Over-requisition - (elementary)	175,757	14,380	
Debt charges due and unpaid	14,380	10,490	
Other current liabilities	67,291	67,741	
	1,212,430	802,250	
Net long-term liabilities	6,624,713	6,478,909	
Reserve for working funds	200,000	—	
Equity in reserve funds	4,632	4,629	
Unapplied capital revenue	191,306	—	
	8,233,081	7,285,788	

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - ACCOUNTING POLICIES:

(a) 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 charges 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. Fixed assets are included in the Balance Sheet only to the extent of the related net long-term liabilities balances outstanding.

For 1974 and prior years, fixed assets were reported at cost.

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

NOTE 2: Accrued salaries payable include \$ 432,206 which has not been paid pending Anti-Inflation Board approval of the rate calculations. As at May 11, 1976, Anti-Inflation Board approval still has not been obtained and the Halton Roman Catholic Separate School Board has recorded this amount based on calculations it has assumed will meet the Anti-Inflation Board requirements.

NOTE 3: The expenditure for debt charges and capital loan interest reported in the Revenue Fund Statement of Operations includes principal and interest payments as follows:

Principal payments on long-term liabilities	\$ 427,196
Interest payments on long-term liabilities	449,240
Interest payments on temporary financing of capital projects	998
	\$ 877,434

REVENUE FUND STATEMENT OF OPERATIONS FOR ELEMENTARY SCHOOL PURPOSES FOR THE YEAR ENDED DECEMBER 31, 1975

	1975	1974
EXPENDITURE		
Business administration	217,054	167,544
Computer services	5,820	4,867
Instruction	5,126,494	4,078,064
Educational services	74,656	61,229
Attendance, health & food services	10,942	10,310
Plant operation & maintenance	937,116	704,928
Transportation	373,990	292,012
Tuition fees	42,536	32,935
Capital expenditure (non-allocable)	38,156	134,033
Other operating expenditure	27,801	18,089
Debt charges & capital loan interest	877,434	—
Non-operation expenditure excluding transfers to reserves	5,433	6,541
Total Expenditure	7,737,432	6,364,207
RECOVERY OF EXPENDITURE		
Govt. of Ontario, tuition fees & miscellaneous	3,015	5,897
Government of Canada	—	1,645
Individuals - tuition fees	2,685	4,777
Other Revenue, excluding transfers from reserves	48,298	51,259
Total Recovery of Expenditure	53,998	63,578
NET EXPENDITURE	7,683,434	6,300,689
FINANCING OF NET EXPENDITURE		
Government of Ontario	1975	1974
General Legislative Grants	6,443,392	5,368,764
Local Taxation		
Previous year's over (under) requisition	286,581	176,115
Local taxation raised in the current year	1,329,218	1,044,686
Decrease (increase) in reserve	(200,000)	—
Total	1,415,799	1,220,801
To be applied to following year's taxation	—	—
Net under (over) requisition	(1,175,757)	(288,876)
TOTAL	7,683,434	6,300,689
CAPITAL FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1975		
Capital Expenditure	1975	1974
Fixed Assets and Work in Progress	\$ 455,450	\$ 399,296
Buildings, Furniture and Equipment	6,682	85,238
School Sites and improvements to sites	—	—
Other	1,342	—
Total	463,474	484,534
Less: Federal Sales Tax Refund	—	(3,736)
TOTAL CAPITAL EXPENDITURE	463,474	480,798
Capital Financing		
Unexpended Funds at Beginning of Year, or (Balance at Beginning of year not permanently financed)	—	—
- Elementary	(7,555)	287,895
Long-Term Liabilities issued and sold	573,000	—
Capital Expenditure from the Revenue Fund	89,335	185,548
Balance at end of Year not Permanently Financed or (Unexpended Funds at End of Year)	—	—
- Elementary	(191,306)	7,555
TOTAL	463,474	480,798

AUDITOR'S REPORT

To the Halton Roman Catholic Separate School Board

We have examined the Balance Sheet of the Halton Roman Catholic Separate School Board as at December 31, 1975, the Revenue Fund Statement of Operations and the Capital Fund Statement of Operations for the year then ended. 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 present fairly the financial position of the Board as at December 31, 1975 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted for Ontario school boards applied on a basis consistent with that of the preceding year except for the change in accounting for fixed assets as described in Note 1(b).

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