CHOIR SINGS FOR ENTHUSIASTIC AUDIENCE

The Hi-Lows of the Y's Blue Triangle Club entertained the pupils of the Glen Williams school last week. Director Marilyn Mitton introduces pianist Anne Ferwerba to the enthusiastic pupils following a solo. The choir sang old favorites and talked with the children about their school days for more than 1½ hours during the lunch periods.

Limehouse, Scout, Cub, news

By MRS. A.W. BENTON
Herald correspondent

Birthday greetings to Mr. K.C. Lindsay, aged 80, who was honored by family and friends numbering about fifty, at dinner at Limehouse Presbyterian Church on April 16.

Mr. Harvey Norton had a weeks holiday at Clearwater, Florida recently.

The Fred Brooks family attended the funeral of his sister-in-law Mrs. Wm. Brooks of Hastings at Norwood on April 15.

We are pleased that Mrs. E. Sanford is doing well following removal of a cataract some ten days ago at St. Michael's Hospital, Toronto.

The Scouts and Cubs Auction and Flea Market at Limehouse Memorial Hall on Saturday was well attended, and quite successful in unpleasant weather.

Rev. Ian MacPherson showed slides and spoke of the Yukon, where he was resident Presbyterian minister for two terms before accepting his present charge at Norval and Union, on Sunday afternoon. Mrs. Roughley, W.M.S. president chaired the meeting, Mrs. Kirkwood reading scripture and Mrs. A. W. Benton leading in Prayer.

Mrs. A.J. Benton and Mrs. Roughley played the piano and organ for hymns, and Mrs. Benton *also accompanied* Christian Book for two much appreciated vocal solos.

She extended courtesies thanking Rev. MacPherson for his splendid educational entertainment and the others who contributed to the meeting. Rev. Peter Barrow pronounced the Benediction and all enjoyed a tasty dessert.

By MRS. HANNAH

Limehouse Cubs were out last week doing their annual cleanup along the 22nd Sideroad.

They managed about six bags of litter that evening.

We are sorry to hear that Eddie Galliford had an accident on the way to the Cub meeting and hope to see him back at the meeting this week.

Brian Walton has earned his blue star and Ian Brown his black star.

Last Saturday the Limehouse *Group Committee held* a tremendously successful auction sale in Limehouse Memorial Hall. It began at 10 a.m. and continued through until approximately 3 p.m.

In spite of the rain a rather large crowd showed up. While the men were auctioning, the ladies were holding a bake sale and manning a refreshment stand which were also an outstanding success.

A special thank you goes to David Mullins of Limehouse for organizing the event and contributing a tremendous amount of time to ensure its success. A thank you also goes to Peter Walton and Dick Rock for being co-organizers; Peter Oprica and Jimmy Forbes for volunteering their time as auctioneers; the cub and scout parents for their help with publicity, food and time; all the Limehouse area and some of the surround areas for contributing to and attending the sale. Your needed support is appreciated more than we can possibly say.

The proceeds from this auction sale are to be used in the continuing renovations of our lovely old stone Scout Hut.

This Saturday, the Limehouse Cubs and Scouts will be planting trees at Waterfalls Parks and following that the Scouts will be having their bottle drive.

Canadian poet remembered

A dramatic presentation of the life of Pauline Johnson provided the entertainment for members and guests at the University Women's Club annual spring luncheon Saturday at North Halton Golf and Country Club.

The show, simply entitled Pauline Johnson, covers the life of the famous Canadian Indian poet. It contains samples of her work interspersed with prose comments on Miss Johnson's background and lifestyle.

The cast consists of Pauline Carey, author of the show, and Philip Shepherd, both of Toronto. Together they flesh out the character of a real woman, instead of the rather eccentric old maid envisaged by school children who scan her poems in class.

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HALTON HILLS RECREATION and PARKS

TENNIS

Until the Spring of 1975, only (2) tennis courts existed in the Town of Halton Hills, to serve a population of better than 32,000. In a period of approximately six months (Spring-Fall, 1975) nine new tennis courts were developed in the Town to better handle the large numbers who were becoming interested in the sport of tennis.

At the present time there are four court locations. Gordon Alcott Tennis Club (4), Acton Tennis Club (3), Joseph Gibbons (2), Emmerson Park (2).

To help monitor tennis in the Town, a Halton Hills Tennis Association was established. The executive consists of two representatives from each of the four member clubs. Meetings are held once a month from February to November. The purpose of this association is to

a) co-ordinate the activities of tennis in the Town.

b) encourage inter club competition - by providing and regulating Town Wide Tournaments.

c) provide players and coaches clinics.

d) promote a friendly and social atmosphere among Clubs.

e) provide input and submit recommendations towards the development of tennis facilities in Halton Hills.

f) liason with the Town of Halton Hills Recreation and Parks Department and other associated organizations.

The president of the Halton Hills Tennis Association for the 1977 season is Mr. John Dallison of the Gordon Alcott Tennis Club. Other Executive members include:

Gordon Alcott Tennis Club - Don Gibson; Ed Serjeantson.

Acton Tennis Club - John Kavanagh; Mike Bullock.

Emmerson Park - Barry Gambles; Noel Monchamp.

Joseph Gibbons - Brian Bussell; Bob Erskine.

This year clubs will no longer be operating the courts at Emmerson Park or Joseph Gibbons. Instead the courts will be under the authority of the Halton Hills Tennis Association and Recreation Department with a liason to the community through the persons listed above.

Membership for clubs are being accepted now. Membership forms will be available at the area Recreation Offices or the various clubs. It should be noted at this time, that each Club is required to alot 25 per cent of court playing time to public use. Therefore it is possible to play without becoming a member.

Anyone 18 years of age or over who joins a tennis club in town pays $1.00 to the Halton Hills Tennis Association. This money is spent to help develop this sport. Last year a very successful tournament was held in August, and it is in the plans of the executive of the Halton Hills Tennis Association this year, that this tournament will be continued this summer.

With the great weather we're experiencing lately, everyone will have had their racquet out of the closest by now. Remember that if you have a suggestion and or a complaint, concerning the facility or program, contact your club executive or Halton Hills Tennis Association representative. They are there because they are concerned about the sport of tennis. Support them with your comments.

Cheltenham WI annual meeting

The annual meeting of the ladies of Cheltenham Women's Institute was held at the home of Mrs. J. Duncan MacDonald with seventeen ladies in attendance.

The roll call was a suggestion for a program and pay your fees.

Splendid reports were given for the year. A donation for Mental Health will be forwarded.

A pot luck lunch was enjoyed by all.

The new slate of officers for the 1977-78 are:

Past president, Mrs. Mel Boyes; President, Mrs. Henry Carnwell; 1st Vice President, Mrs. Mel Boyes; 2nd Vice President, Mrs. Alan McLaren; Secretary Treasurer, Mrs. J. Duncan Macdonald; Assistant Secretary, Mrs. J. Moddison;

District Director, Mrs. Mel Boyes; Alt. District Director, Mrs. W. Wilkinson; Pianist, Mrs. George Caldwell; Asst. Pianist, Mrs. L.E. Jaquith; History Curator, Miss Charlotte Turner; Asst. Curator, Mrs. L.E. Jaquith;

Public Relations Officer, Mrs. George Caldwell; Sunshine Committee, Mrs. Wm. Idazel, Mrs. Gordon Campbell; Auditors, Mrs. Bill Wilkinson, Mrs. Steve Wilkinson; Agriculture and Canadian Industries, Mrs. Norman Hutchinson; Citizenship and World Affairs, Mrs. J. Moddison; Education and Cultural Affairs, Mrs. Andrew Henderson; Family and Consumers Affairs and safety council, Mrs. A. McQuarrie;

Delegates to District annual, Mrs. H. Carnwell, Mrs. J.D. Macdonald, Mrs. Mel Boyes and Alternate Delegates, Mrs. C. Turner, Mrs. Alan McLaren.

Rescind censure

A mood of forgive and forget prevailed Thursday at the Halton board of education when trustees rescinded a motion of censure passed in December, 1975, against Rev. Ken Campbell, founder of Halton Rennaisance Committee.

Rev. Campbell was censured for his statements about Dr. John Meyer who was developing a program of values education for the board. The program has since been dropped because of financial restraints and Dr. Meyer has moved to the University of Windsor.

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THE HALTON BOARD OF EDUCATION 1976 FINANCIAL STATEMENTS & AUDITORS' REPORT

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1976
(Capital and Revenue Fund)

	1976	1975
Assets		
Current Assets		
Cash	$ 135,615	$ 143,438
Investments at cost	300,000	1,700,000
Accounts receivable	3,109,664	3,718,778
Prepaid expense	2,620	1,500
Other current assets	76,993	70,357
Total Current Assets	$ 3,624,892	$ 5,634,073
Capital outlay to be recovered in future years	43,080,829	42,331,891
Total Assets	$46,705,721	$47,965,964
Liabilities		
Current Liabilities		
Bank and other short-term borrowing	$ 720,062	$ 304,837
Accounts payable and accrued liabilities		
Municipalities		
Over-requisition (elementary)	945,871	88,547
Over-requisition (secondary)	882,340	217,988
Other	3,160,729	3,758,657
Other current liabilities	93,580	85,626
Total Current Liabilities	$ 5,802,582	$ 4,455,655
Net long-term liabilities (Note No. 3)	40,772,060	41,678,373
Reserve for working funds		1,711,933
Unexpended capital funds	131,079	120,003
Total Liabilities	$46,705,721	$47,965,964

REVENUE FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1976

	ELEMENTARY 1976	ELEMENTARY 1975	SECONDARY (Including Technical Revenue) 1976	SECONDARY 1975
Expenditure				
Business Administration	$ 483,684	$ 464,351	$ 502,463	$ 478,641
Instruction	25,960,032	22,341,628	28,202,073	23,557,912
Educational Services	562,412	565,936	417,822	574,909
Attendance, Health and Food Services	23,910	23,586	70,269	83,179
Plant Operation and Maintenance	3,917,877	3,944,701	3,776,111	3,502,831
Transportation	890,618	832,070	694,046	619,218
Tuition Fees	31,803	25,716	83,417	70,704
Capital Expenditure (non allocable)	300,546	156,093	340,786	318,128
Other Operating Expenditure	136,219	34,971	158,111	59,998
Debt Charges and Capital Loan Interest (Note No. 5)	3,162,174	3,146,434	2,759,504	2,326,159
Non-Operating Expenditure - excluding transfers to reserves	311,799	255,495	187,503	417,696
Total Expenditure	$35,781,074	$31,790,981	$37,192,105	$32,009,375
Recovery of Expenditure				
Other School Boards - Tuition Fees and Miscellaneous	$ 31,658	$ 40,902	$ 107,078	$ 142,067
Government of Ontario, Tuition Fees and Miscellaneous	43,354	57,743	134,820	34,149
Government of Canada	88,067	42,858	11,942	23,288
Individuals - Tuition Fees	12,086	6,349	244,580	222,271
Other Revenue, excluding transfers from reserves	188,553	169,509	152,077	568,281
Total Recovery of Expenditure	$ 363,718	$ 317,361	$ 650,497	$ 990,056
Net Expenditure	$35,417,356	$31,473,620	$36,541,608	$31,019,319
Financing of Net Expenditure				
Government of Ontario General Legislative Grants	$19,209,875	$18,262,604	$21,090,995	$19,781,406
Local Taxation				
Previous year's over-requisition (Note No. 4)	114,708	285,466	237,698	222,678
Local taxation raised in the current year	16,182,677	12,870,064	15,239,288	11,089,190
Decrease in reserve for working funds	855,967	144,033	855,967	144,033
Total	$36,363,227	$31,562,167	$37,423,948	$31,237,307
To be applied to following year's taxation:				
Net (over) requisition	(945,871)	(88,547)	(882,340)	(217,988)
Total	$35,417,356	$31,473,620	$36,541,608	$31,019,319

CAPITAL FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1976

	1976	1975
Capital Expenditure		
Fixed Assets and Work in Progress		
Buildings, Furniture and Equipment	$4,245,285	$4,408,374
School Sites and Improvements to Sites	109,071	904,404
Public Transportation Vehicles		49,105
Other	22,290	
Total	$4,376,646	$5,361,883
Less Federal Sales Tax Refund	(44,924)	(34,670)
Total Capital Expenditure	$4,331,722	$5,327,213
Capital Financing		
Unexpended Funds at Beginning of Year, or (Balance at Beginning of year not permanently financed)		
– Elementary	$ 120,003	$ (93,565)
– Secondary	(653,518)	(83,829)
Long-Term Liabilities issued and sold	1,964,004	4,153,758
Capital Expenditure from the Revenue Fund	724,378	817,334
Transfer to the Revenue Fund	(1,401)	
Balance at end of Year not Permanently Financed or (Unexpended Funds at End of Year)		
– Elementary	(131,079)	(120,003)
– Secondary	2,309,335	653,518
Total	$4,331,722	$5,327,213

NOTES TO 1976 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 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.

(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, 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, 1976 is $1,884,100 U.S.

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

NOTE NO. 2 — 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 board's employment.

These accumulated days, to the extent that they could be used to determine the cash payment to an employee on terminating, amount to $43,780. 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 $40,772,060 principal amounting to $13,679,104, plus interest amounting to $12,718,967, is payable over the next five years as follows:

	Principal	Interest	Total
1977	$ 2,875,273	$ 2,911,464	$ 5,786,737
1978	2,775,162	2,724,116	5,499,278
1979	2,669,823	2,541,403	5,211,226
1980	2,704,032	2,362,180	5,066,212
1981	2,654,814	2,179,804	4,834,618
Total	$13,679,104	$12,718,967	$26,398,071

NOTE NO 4 — STATEMENT OF REVISED 1975 OVERLEVY
Adjustments with respect to 1975 and prior years not reflected in the audited 1975 over-or-under-requisition.

	Elementary	Secondary
1975 Overlevy per 1975 Statement	$ 88,547	$217,988
Add: 1975 Adjustments	26,161	19,710
Net Revised 1975 Overlevy:	$114,708	$237,698

NOTE NO. 5 — 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	$1,628,359	$1,245,153
Interest payments on long-term liabilities	1,532,319	$1,477,681
Interest payments on temporary financing of capital projects	1,696	36,670
Total	$3,162,174	$2,759,504

NOTE NO. 6 — 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 schoolboard to its employees is subject to the provisions of the Anti-Inflation Act (Canada).

NOTE NO. 7 — 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 $1,816,575.

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, 1976, 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, 1976 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.

Burlington, Ontario
February 18th, 1977

MacGillivray & Co.
Chartered Accountants
(Municipal Licence Number 572)

Published by:
The Halton Board of Education as required by Provincial Legislation.

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177 Maple Ave. Georgetown
9:45 a.m. Sunday School
11:00 a.m. - 6:30 p.m.
HEAR—DR. E.S. KERR
Interim Pastor
Thurs. 7:30 p.m.
—Dr. Kerr
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GEORGETOWN ALLIANCE CHURCH
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Pastor Peter Ralph
Sunday, May 1
9:45 a.m. Sunday School
11 a.m. Morning Worship
Everyone Welcome
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IMMANUEL LUTHERAN CHURCH
Windsor Road at Carole St.
Rev. Harold R. Patzer
Sunday, May 1
9:45 a.m. Sunday School
11 a.m. Worship Service
Church of the Lutheran Hour

ST. GEORGE'S CHURCH
Anglican
Rev. R. Gallagher
B.A., S.T.B.
Easter 111
Sunday, May 1
8:00 a.m. Eucharist
9:30 a.m. Family Eucharist
11:00 a.m. Choral Eucharist
9:30 and 11 AM
Church Sunday School
nursery provided
9:30 and 11:00 a.m.

HALTON HILLS PENTECOSTAL ASSEMBLY
Trafalgar Rd. and No. 7 Highway
Pastor Rev. E. J. Friesen
Sunday, May 1
10 a.m., 11 a.m. & 7 p.m.
with "The King's Minstrels"
Rev. & Mrs. C. Ward
Adults & Childrens Evangelists
Tuesday 7:30
Prayer and Bible Study

BAHA'I

The foundation of the World Order of Baha'u'llah is now being laid. Although the helpers are still few and the work very great, Baha'i's are confident of success. The motive power that is irresistibly establishing the new world order comes from God, not man.

If you would like more information or would like to attend a fireside please phone 878-6138 or write Box 91, Georgetown.

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