

Alberta Bicycle Association 2017 Annual General Meeting



November 4, 2017
Calgary, AB

2017 Board of Directors

President	Shawn Bunnin
V.P. Administration	Helen Bain
V.P. Racing	Brent Topilko
V.P. Recreation & Transportation	Karly Coleman
V.P. Women's Cycling	Deanne Coish
V.P. BMX	Tim Croft
Chief Commissaire	Geordie Ma
Member at Large	Kyle Husband
Member at Large	James Kendal
Member at Large	Michael Pinkoski
Member at Large	Shantel Koenig

2016 Racing Committee

V.P. Racing	Brent Topilko
Member	Mark Jung
Member	Albert Nguyen
Member	Robert Armstrong
Member	Shaun Adamson
Member	Jack VanDyke



2017 BMX Committee

V.P. BMX	Tim Croft
Member	Jonas Tremel
Member	Doug Jones
Member	Tina Tuchscherer

2016 Recreation & Transportation Committee

V.P. Recreation & Transportation	Karly Coleman
Member	Don Hollingshead
Member	Seth Petrie
Member	Jeff Gruttz

ABA Staff

Executive Director	Heather Lothian
Provincial Coach	Phil Abbott
Road/Track/Cross Coordinator	Shelby-Jai Flick
BMX/MTB Coordinator	Brad Fehr
Admin Assistant	Joan Couling

The **Mission** of the ABA is to advocate, develop, and facilitate bicycling for Albertans.

The **Vision** of the ABA is to be the recognized authority and leader for bicycling in Alberta.

2017 Alberta Bicycle Association Annual General Meeting Agenda

November 4, 2017

12:30pm-2:00PM

Calgary, Alberta

1. Review and Approval of Agenda
2. Approval of AGM Minutes
3. Reports
 - 3.1 Shawn Bunnin-President
 - 3.2 Helen Bain- Vice President Administration
 - 3.3 Tim Croft- Vice President BMX
 - 3.4 Brent Topilko- Vice President Racing
 - 3.5 Karly Coleman- Vice President Recreation & Transportation
 - 3.6 Deanne Coish- Vice President Women's Racing
 - 3.7 Geordie Ma- Chief Commissaire
4. Items for Approval
 - 4.1 Audited 2016 Financial Statements
5. Elections
 - 5.1 Vice President Administration - 2 years
 - 5.2 Vice President Recreation & Transportation- 2 years
 - 5.3 Vice President Women's Racing- 2 years
 - 5.4 2 Members at Large-2 years
 - 5.5 2 Racing Committee Members- 2 years
 - 5.6 2 BMX Committee Member- 2 years
 - 5.7 Financial Auditors- 1 year
6. Other Business
7. Adjournment

Time allotted for Questions and Answers following the completion of the agenda.

2016 Alberta Bicycle Association Annual General Meeting
October 16, 2016
5:00PM-6:30PM
Clearview Community Hall
Red Deer, Alberta

Quorum not achieved start at 5:15pm

Shawn Bunnin presented the 2016 ABA Awards

Coach of the Year– Phil Abbott

Female Athlete of the Year– Allison Beveridge

Male Athlete of the Year– Stefan Ritter

Recreation & Transportation- Brent Clark

President's Award– Andy Holmwood

1.0 Review and Approval of Agenda

-added Chief Comm report

-mistype chief com is 2 years not 12

Motion to approve updated agenda- James Kendal/ Tim Croft- carried

2.0 Approval of AGM Minutes September 26, 2015

Motion to approve the AGM minutes from September 26, 2015 –Kyle Husband and Doug Jones-carried

3.0 Reports

3.1 Shawn Bunnin-President

Quiet but good year for cycling in province

More races and more participants

Priorities are junior development & recruitment

Strong year with results with alumni- A. Beveridge at Olympics with bronze

Target fundraising though economy is not ideal

In a good spot, have financial resources to fund us for the next couple of years

Focus on making racing a better product, partnering with ABA attractive to all organizers

Thanked the staff

3.2 Helen Bain- Vice President Administration

New auditors Hawkings Epp Dupmont

Casino this year- did have a hard time filling the spots for the casino

Are doing well financially

3.3 Tim Croft- Vice President BMX

Numbers highest been in a long time with an average of 500 participants per race

Calgary National Championships was the best attended ever

Looking at improving with the indoor and Supercross tracks as the main focus

3.4 Brent Topilko- Vice President Racing

Trailblazers events going off like wildfire Calgary had 200 kids on a weeknight
Helping to get parents involved as well
New Road events add this year

3.5 Karly Coleman- Vice President Recreation & Transportation

not present at the meeting

3.6 Deanne Coish- Vice President Women's Racing

not present at the meeting

3.7 Geordie Ma- Chief Commissaire

Pool is strong compared to other provinces
MTB National course was held in Calgary- 6 new National commissaires
Geordie Ma is the MTB representative on the CC Commissaire Committee
Elite BMX Course in Calgary planned for 2017
Attendance down for provincial courses
AB commissaires have travelled to other provinces to help develop commissaires

4.0 Items for Approval

4.1 Audited 2015 Financial Statements

Motion to approve the 2015 Audited Financial Statements as presented- Ashley Bunnin/Kyle Husband-carried

5.0 Elections

Agreed to have Taras Feculak, Phil Abbott and Joan Couling act as scrutinizers

5.1 President - 2 years

Shawn Bunnin nominated by Helen Bain and James Kendal

Acclaimed

5.2 Vice President Racing- 2 years

Brent Topilko nominated by Robert Armstrong and Ashley Bunnin

Acclaimed

5.3 Vice President BMX-2 years

Tim Croft nominated by Doug Jones and Brent Topilko

Acclaimed

5.4 2 Members at Large-2 years

Spencer King nominated by Robert Armstrong and Albert Nguyen

Kyle Husband nominated by Brent Topilko and Shantel Koenig
Michael Pinkoski nominated by Shawn Bunnin and Robert Armstrong

Elected- Kyle Husband
Michael Pinkoski

5.5 3 Racing Committee Members- 2 years

Jack van Dyke nominated by Andy Holmwood and Brent Topilko
Albert Nguyen nominated by Shantel Koenig and Spencer King
Robert Armstrong nominated by Carol Mayne and Brent Topilko

Acclaimed

5.6 1 BMX Committee Member- 2 years

Ryan Reeve nominated by Tim Croft and Doug Jones
Tina Tuchscherer by Helen Bain and Doug Jones

Elected- Tina Tuchscherer

5.7 Chief Commissaire- 2 years

Geordie Ma nominated by Helen Bain and Andy Holmwood

Acclaimed

5.8 2 Financial Auditors- 1 year

Motion to use Hawkings Epp Dumont for the 2016 audit Helen Bain/Kyle Husband-carried

Motion to destroy ballots Ashley Bunnin/Robert Armstrong-carried

6.0 Other Business

Shawn Bunnin spoke to membership about the chip timing system ABA has planned to purchase in 2017

7.0 Adjournment

Motion to adjourn at 6:40pm Helen Bain/Robert Armstrong-carried

President's Report – 2017

Shawn Bunnin

2017 has been a year of many changes for the Alberta Bicycle Association. Although no year will ever pass without change, I believe the sum of what we have experienced this year has will be a catalyst towards a stronger and better association in the years to come:

Staffing. We had the misfortune of losing two great staff members at the beginning of this year, as they moved on to pursue other stages of their lives. Staff are the backbone of everything we do here at the ABA, and this shortage left us scrambling to provide the services our members have come to expect. Heather Lothian has given an incredible amount of her time to ensure that critical areas were covered during our shortage, and I commend her for the excellent dedication and work she does for our association, along with Joan Couling and Phil Abbott. We had Shelby-Jai Flick join us mid-year as Road and Track coordinator, and I am pleased to announce that Brad Fehr has joined us as of October in the Mountain and BMX coordinator role. Shelby-Jai and Brad are both highly engaged in how our association effects the sport for our members, and I am very excited to see what we can do with a full team again in 2018.

Timing. In 2017 the ABA purchased a chip timing system for use in off-road disciplines. This system was highly anticipated for the extra level of engagement and analysis it would provide to our members at every ABA off road event. While the chip timing system was piloted in 2017, staffing and resource constraints held back a full implementation. This was one area I was very excited about for the ability to take ABA events closer to the commercial level, and I am looking forward to seeing what we can do with it in the coming year.

Officials. I would be remiss if I did not share my concerns over the shrinking Commissaire pool in the province. This group is key to ensuring safe and fair events can be conducted in line with the standards of our many disciplines. We have great Commissaires, but we need more to ensure continuity of our events. If you have ever wondered what the Commissaire experience could do for you or your club as a way to give back or get deeper into our sport, please contact us for more info.

We try to anchor ourselves to a few important things in the midst of change. The most fundamental of which are that racing in Alberta should be safe, fair, and fun. If you race with an ABA membership, you should have access to those three things through many readily available and accessible event options. In the midst of our season of change, we had several high points:

Athletes and Members. Alberta athletes continue to excel and our provincial Team and its alumni are successful on the world stage. This year Alberta fielded a full team for the Canada Summer Games, and provincial team members represented Canada on the National Cycling Team in Road, Mountain, BMX and Cyclocross. Our membership grew once again.

MTB Nationals. Alberta hosted the National Mountain Bike Championships in Canmore. The event was well done by the organizing committee, and showcased the superb venue that we have in Canmore at the Nordic Center. Reviews from all racers were unanimous that this was a true world-cup worthy course and venue, and many riders had their eyes opened by the technical challenges of the

course.

Events. We had some great new events in the province again this year. I believe that the depth of events a member can choose from delivers incredible value from an ABA membership, and we try hard to ensure the calendar is full of options. In 2017 we had Gravel, Cyclocross Marathon, and Enduro to diversify our usual road, track, mountain, and BMX options. More riders came out to race at more events in 2017, and I feel that is a sign of good things in the province.

Back to the theme of change; I think all of the above developments will be very positive for our sport and our association. Some are immediately noticeable, and others will be after we adapt. Thanks for riding with us through all these changes in 2017, I am looking forward to reaping their rewards with you all in 2018.

Yours in cycling,

Shawn Bunnin - President

Chief Commissaire's Report – 2017

Geordie Ma

2017 has been another great racing season, with Albertan's earning fantastic results at Canada Games, World Cups and a robust racing series here in Alberta. I'm immensely proud of the direct involvement our Alberta based commissaires have in growing and developing the sport of cycling, not just in our back yard but around the world.

This past year marked several highlights on the officiating side of our organization:

- Elite National Commissaire is a designation awarded directly by the UCI and is seen as the required level to be eligible to become a UCI International Commissaire.
 - * In November of last year, three of our BMX commissaires successfully passed the course and examination to become Elite National BMX Commissaires. Join me in congratulating Chris Bullivant, Carolyn Croft and Pierre Chartain on this well deserved accomplishment.
 - * In the spring of this year, Canada's first Elite National Mountain Bike Commissaire was conducted in Vancouver. Two of Alberta's own, Robert Armstrong and Felix Lee successfully completed the course and are now Elite National MTB Commissaires.
- Our Alberta based commissaires found themselves assigned to lead or participate as panel members in a wide variety of high level events. Over the 2017 racing season our commissaires appeared at the Canada Games, several World Cups, National Championships, World Championships, UCI commissaire seminars, UCI Facilitator Training and multiple Canada Cups.
- We held entry level commissaire courses in all three disciplines (Road, MTB, and BMX). Special recognition must be given to the Grande Prairie Wheelers who made the effort to conduct both a road and MTB commissaire course this past spring and have now brought 10 new commissaires into our ranks. I look forward to seeing more races in the Grande Prairie area as a result. We also were able to provide BMX courses in three cities allowing us to train a total of 27 new commissaires. However, enrollment across the rest of the province in the Road, Track and MTB disciplines was down from last year. I would ask all members of the ABA to work to identify commissaire candidates (either themselves or others) and encourage them to take a course in the spring. I certainly hope that we can continue to nurture these new commissaires and help them along in their development. As an interim effort, we have made use of the Cycling Canada Online Commissaire courses to provide some introductory training to those that we were not able to offer a course to.
- The Tour of Alberta offered up many commissaire development opportunities that allowed us to expose several commissaires to the inner workings of an international caliber event. Andy Holmwood, Tom Lee and Robert Armstrong all found assignments on the commis-

saire panel. In addition, Carol Mayne had the opportunity to tag along as a development commissaire in one of the comm vehicles.

If given the opportunity, I look forward to continuing the great strides we have made in commissair-ing development next year. There is still much to do, and we must focus our efforts on aiding all of our commissaires in improving their competencies and achieving the designations that they are striving for. Our ever expanding racing calendar has placed some strains on the availability of our A Level commissaires. However, our focus in the coming years must be to increase our recruiting ef-forts to bring more officials into the support and, more importantly, mentor and train our existing commissaires to take on ever more responsibility. I hope that we help our commissaires in the province find their dedication to the sport of cycling to be both rewarding and enjoyable.

Kindest regards,

Geordie Ma
Provincial Chief Commissaire
UCI BMX & MTB Commissaire

VP Racing Report – 2017

Brent Topilko

Once again where has the season gone? The 2017 Alberta cycling season is quickly drawing to a close. Like every season this year has had it's share of ups and downs. Velocity Stage race started off the season with Mother Nature telling us she wasn't quite ready for summer riding. Thankfully she soon after changed her mind and provided us with a great summer of riding and racing.

It was great to see a number of new events on the race calendar. These additions along with the existing staples of the calendar gave all our racers plenty of opportunities to get their racing fix. One thing I would like to recommend going forward is that we attempt to balance out the number of events between the northern and southern part of the province. Ideally staggering these events so there are not too many in a row up north or down south.

	# of 2017 Events (#in 2016)	2017	2016	2015	2014
BMX	11 (11)	5438	4938	4558	4114
MTB – XC	4 (5)	524	671	815	874
MTB - Marathon	1 (3)	180	359	162	184
Trailblazers	10 (13)	915(approx)	1133	552	551
Track	4 (3)	114	122	108	92
Cyclocross	15 (16)	N/A	2438	2205	1765
Road	24 (25)	2920	3014	2366	2975

BMX continues to be strong in Alberta, showing a steady rise in attendance each year since 2014. Cross country mountain bike was down one event this season but still had a strong number of people attend. Mtb Marathon lost a couple of events, but still had a good turn out for the single showing. Trailblazer events were down a little in 2017 but by all accounts were well organized and strongly attended. The Track increased the number of events this year but shrank in attendance. I do truly wish that more people gave the track a try. Riding on the velodrome (in Edmonton or Calgary) is an amazing opportunity to hone your road riding skills in a closed course environment. Cyclocross as usual had a strong schedule, and will likely show growth in 2017. The Road racing season was relatively on par with seasons past.

For the size of our cycling community in Alberta we generate some strong athletes that represent us nationally and internationally. Some of those athletes who deserve honorable mention for their 2017 seasons are:

Sara Poidevin (Rally Cycling)

Kirsti Lay (Rally Cycling)

Allison Beveridge (Rally Cycling)

Sidney McGill (FOCUS CX Team)

Mike Sametz (National Team)

Ross Wilson (National Team)

Alex Cowan (Silber Pro Cycling)

I believe we have another strong season of racing across all disciplines in our province. To continue our success going forward the ABA, Race Organizers, and Athletes must remember that we are all in this together. We must continue to work together to keep our racing community strong.

In closing I would like to thank Heather Lothian (Executive Director), Joan Couling (Member Services Officer), Shelby-Jai Flick (Road, Track, CX Coordinator), and Phil Abbott (High Performance Director) along with all our Commissaires for all their hard work this season.

Cya Next Yr out on the roads, on the tracks, and in the dirt.

Brent TOPILKO

VP Racing

VP Recreation & Transportation – 2017

Karly Coleman

The Alberta Bicycle Design Guide (ABDG) is a municipal initiative that grew out of the recommendations made in the 2011 Calgary Cycling Strategy. The municipalities of Edmonton, Red Deer, Canmore, Rockyview County as well as Alberta Transportation have joined together to sponsor this initiative. Urban Systems, an engineering firm, was chosen to hold stake holder consultation and write the guide.

The ABDG was needed because in their attempts to accommodate cyclists on city streets, the provinces municipalities were finding that there were legal complexities in say, extending cycle tracks across intersections etc.

Since the province is responsible for training and certifying motorists, amendments to the driver training curriculum are needed to educate motorists in how to navigate the new road furniture created to accommodate cyclists.

Attendant to this, our R&T committee suggested to the Alberta government and Alberta Motor Association that as people come in to (re)register their automobiles, the registry offices implement a process to explain how the new bicycle infrastructure works.

There have been previously proposed similar initiatives related to both cycling and to keeping motorists up to date on rules of the road (things like the 'slow down and move over law, for example). However, Registry offices may be restricted in what they can hand to customers along with their updated registration documents. There would need to be some process for advising people who now choose to renew online.

Alberta Bikes Conference 2018

The conference organizers discussed their options and capacity for putting on an annual conference and concluded that biennial conferences were more feasible. The Recreation and Transportation Committee supports this move and recommends amalgamating the equivalent of two years' budget (\$2,500 (from 2017) + \$2,500 (from 2018) for a total of \$5,000 biennially) from R&T already designated for the conference to the conference biennially as well.

Recreation and Transportation Award

The Recreation and Transportation committee recommended Tyler Golly of Stantec for the 2017 Recreation and Transportation Award. Tyler, presently working in New Zealand on their bicycle infrastructure, was instrumental in working with the City of Edmonton to create the downtown bike grid. Similar to Brent Clark, Tyler's has been behind the scenes in many communities in Alberta helping to make bicycling fun, effective and safe wherever he goes.

Coleman's out!

Karly Coleman, the Chair of the Recreation and Transportation Committee is stepping down as chair to concentrate on her studies. She remains on the committee

CANBike Advisory Committee

Don volunteers with the CAN-BIKE advisory committee (Cycling Canada initiative). CAN-BIKE is Cycling Canada's suite of commuter and recreational cycling proficiency training programs. Progress has been made on draft terms of reference and plans for an online strategic planning session for the committee to take place before the end of October 2017. The committee mandate is to create CAN-BIKE's future development and administrative policy. The instructor pool shrank significantly with Cycling Canada's controversial policy that now requires police background checks for all active instructors. Alberta has two CAN-BIKE National Examiners and 6 active instructors in Calgary, one in Edmonton. Currently a monthly one day commuter skills course is offered in Calgary via the Bike Calgary organization from May to September. Cycling proficiency courses for special needs children are available in the Edmonton area. Edmonton has urban bike skills, and winter cycling courses offered by Edmonton Bicycle Commuters'. The City of Edmonton offers training through it's River Valley Park Programs.

Hike and Bike Campgrounds

There has been significant progress at Alberta Parks for 'hiker-biker campsites'! These are sites offered for self-propelled long distance bicycling and through-hiking trail enthusiasts. Existing sites offer new features will be construction of a cook shelter and placement of a bicycle repair stand or stands, all of which are planned for summer 2018. Additional amenities might include, but are not planned presently: a solar powered device charging station; a propane heated on-demand shower (Eco-Temp) in a converted plastic portable (not previously used) biffy unit and 'no-turn-away' policy.

There are a few issues to be worked out.

These include some access issues. For example, while Trans Canada Trail hikers/bicyclists and Great Divide MTB Route bicyclists pass right by Boulton Trading Post (2.9 km N from Mt. Sarrail Campground), there is no convenient means to collect their posted-ahead resupply packages at the Peter Lougheed PP Visitors' Centre (approximately 8.5 km off route).

An essential '**always available**' / **no-turn-away policy** for legitimate through hikers or bicyclists if all 44 sites are full e.g. a busy summer holiday long weekend. There is an informal agreement of accommodation, however, Ideally an 'always available' POLICY should be negotiated and included in the Alberta Parks' Facility (Campground) Operator Agreement BEFORE the New Year. Issues around how legitimate through-hikers and bicyclists are identified and where they will be accommodated need to be worked out.

Specifying an overflow 'area' in an existing non-group campground for hikers and bicyclists is presently inconsistent with Alberta Parks campground policy of one camping site designated by a numbered post for a maximum of two 'accommodation units'

ABA commends Alberta Parks' Kananaskis Country staff for recognizing the very different needs and desires of campers arriving without motorized support by taking this initial step for accommodating their often-spontaneous itineraries. The R&T Committee sees this move as a chance to influence Alberta Parks' province-wide campground policies and other municipal campground operators

to enhance the availability of self-supported bicycle tourists' camping facilities. Ultimately, Canada-wide hiker-biker campground standards and availability system is desired. A Canada Bikes volunteer is engaged on this task.

Details:

Location: Mt. Sarrail Campground, Peter Lougheed Provincial Park, between Upper and Lower Kananaskis Reservoirs (aka 'Lakes'). THREE major long distance trails converge or nearly converge here. Directly ON ROUTE for the Great Divide (hiking) Trail (Waterton NP to Kakwa Provincial Park, BC) and barely 800 m OFF ROUTE for the Trans Canada Trail (aka 'The Great Trail) and the Great Divide Mountain Bike Route (Banff Springs Hotel to Antelope Wells, New Mexico).

44 walk-in tent only sites available. More information available here: <https://www.albertaparks.ca/parks/kananaskis/peter-lougheed/information-facilities/camping/mount-sarrail-walk-in-tenting/>

VP BMX Report – 2017

Tim Croft

It has once again been an exciting year in the BMX World. On an international stage Tory NYHAUG (BC) placed 3rd in the World Cup series. Additionally, we had a large number of riders attend the BMX World Championships in Rock Hill, SC. It was a great experience for all our riders and parents with approximately 4000 athletes from around the world participating. At this event two Alberta riders brought home “W” plates, Debbie Williams (W3 cruiser) and Oliver Jackson (W2). In February a number of Alberta riders (7 total) attended a CC Next generation selection camp in Rock Hill, SC in preparation for the world's. It was a great experience. This was the first time many of them had been exposed to a track of this level and it ended up being a positive experience for them and will no doubt aid them in further developing their skills. Avriana HEBERT (Junior female) has been gaining significant exposure on the world stage and looks to be coming into her own.

Locally, BMX registration numbers were up. When including general memberships there were approximately 2200 licensed BMX riders in Alberta. All of the ten tracks reported increased membership numbers in 2016. This in turn led to higher district night races. Many clubs reported having upwards of 100 riders on a local club night. The “push bike” events are continuing to gain popularity among the 2-4 year old ages. Many of them have older siblings and/or parents riding and this is proving to be a great introduction to cycling for these toddlers.

Provincially the Alberta Cup series had great participation numbers this year. Of the nine (9) races throughout the season over half of them had 500+ riders. The ones that didn't break the magical 500 rider mark all saw significant increases in participation and set new attendance records for those clubs. The Alberta Championship race took place in Medicine Hat this year and was extremely well attended considering it's geographical location. The Provincial championships only had one less rider than last years event which took place in Red Deer. Participation in the series and provincial championship race is up slightly over last year and statistics show that BMX continues to grow. Fernie BMX is still in the process of obtaining a suitable build location and once that happens they will come under the Alberta BMX fold. Suffice to say, BMX is thriving in Alberta.

The Provincial team participated in six out of Province events in BC and ON. Overall, our riders did well, having at least one Alberta rider placing on the podium in each and every race. For many of the younger riders this was their first introduction to SX start hills. They all performed well and have gained valuable experience which will improve their skills going forward. Additionally, Alberta riders participated in the National Championships which were held in Calgary. This year, like last was well and Alberta riders took home approximately 130 “N” plates.

Based on all the information I reviewed BMX participation in Alberta is the highest in Canada. All the other Provinces have been contacting Alberta BMX and/or ABA to find out how we're doing it. Alberta is the model other Provinces are looking to follow. BMX is alive and well here. It's been an excellent year and I'm looking forward to continuing to grow the sport in not only Alberta but across Canada.

Tim

INDEPENDENT AUDITORS' REPORT

To the Board of the Alberta Bicycle Association
Edmonton, Alberta

We have audited the accompanying financial statements of the Alberta Bicycle Association (the "Association"), which comprise the statement of financial position as at December 31, 2016 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

The Association has recorded a liability related to Goods and Services Tax which is an estimate. Due to uncertainty surrounding the Association's status for Goods and Services Tax purposes and the potential for unfiled returns from prior years, the completeness of the estimate is a material uncertainty.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Edmonton, Alberta
February 27, 2017

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ALBERTA BICYCLE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents (Note 3)	\$ 570,718	\$ 531,089
Accounts receivable (Note 4)	41,735	23,809
Inventory	-	4,372
Prepaid expenses	<u>-</u>	<u>1,194</u>
	612,453	560,464
Tangible Capital Assets (Note 5)	<u>35,807</u>	<u>40,235</u>
	<u>\$ 648,260</u>	<u>\$ 600,699</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 7,080	\$ 12,600
Goods and Services Tax payable	36,397	40,996
Deferred contributions - operating (Note 6)	<u>125,828</u>	<u>97,547</u>
	169,305	151,143
Deferred contributions - tangible capital assets (Note 7)	<u>10,322</u>	<u>13,763</u>
	179,627	164,906
Net Assets		
Invested in tangible capital assets	25,485	26,472
Unrestricted	<u>443,148</u>	<u>409,321</u>
	<u>468,633</u>	<u>435,793</u>
	<u>\$ 648,260</u>	<u>\$ 600,699</u>

APPROVED ON BEHALF OF THE BOARD:

 Director

_____ Director

The accompanying notes are an integral part of these financial statements.

ALBERTA BICYCLE ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
Revenue		
Licenses and memberships	\$ 426,209	\$ 407,419
Grants (Note 8)	155,670	106,723
Fundraising	55,209	20,000
Casino	53,585	38,046
Program fees	51,882	52,138
Races	50,895	32,099
Amortization of deferred capital contributions	3,441	3,441
Miscellaneous	3,246	24,114
Interest	<u>676</u>	<u>1,007</u>
	<u>800,813</u>	<u>684,987</u>
Expenses		
Salaries, wages and benefits	200,216	177,438
Racing programs (Schedule I)	142,181	144,159
Insurance	139,559	147,888
BMX programs (Schedule II)	61,678	42,662
Alberta bikes conference	52,915	-
Canadian Cycling Association	38,962	39,183
High performance coaching	38,280	36,800
Professional fees	21,544	13,109
Event hosting	19,032	65
Bank charges	17,938	16,365
Office	13,485	11,645
Amortization	6,928	7,129
Telephone	4,004	4,155
Recreation and transportation programs	3,932	4,884
Van	3,311	3,757
Rent	2,869	2,833
Meetings	2,403	1,760
Marketing	2,382	1,217
Donations	-	1,000
Bad debt (recovery)	<u>(3,646)</u>	<u>3,880</u>
	<u>767,973</u>	<u>659,929</u>
Excess of Revenue over Expenses	<u>\$ 32,840</u>	<u>\$ 25,058</u>

The accompanying notes are an integral part of these financial statements.

ALBERTA BICYCLE ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Invested in Tangible Capital <u>Assets</u>	<u>Unrestricted</u>	2016 <u>Total</u>	2015 <u>Total</u>
Balance, Beginning of Year	\$ 26,472	\$ 409,321	\$ 435,793	\$ 410,735
Excess of Revenue over Expenses	-	32,840	32,840	25,058
Purchase of Tangible Capital Assets	2,500	(2,500)	-	-
Amortization of Tangible Capital Assets	(6,928)	6,928	-	-
Amortization of Deferred Capital Contributions	<u>3,441</u>	<u>(3,441)</u>	<u>-</u>	<u>-</u>
Balance, End of Year	<u>\$ 25,485</u>	<u>\$ 443,148</u>	<u>\$ 468,633</u>	<u>\$ 435,793</u>

The accompanying notes are an integral part of these financial statements.

ALBERTA BICYCLE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
Operating Activities		
Cash from operations		
Excess of revenue over expenses	\$ 32,840	\$ 25,058
Items not affecting cash:		
Amortization of tangible capital assets	6,928	7,129
Amortization of deferred capital contributions	<u>(3,441)</u>	<u>(3,441)</u>
	36,327	28,746
Change in non-cash working capital:		
Accounts receivable	(17,926)	(7,837)
Inventory	4,372	6,736
Prepaid expenses	1,194	(510)
Accounts payable and accrued liabilities	(5,520)	(5,875)
Goods and Services Tax payable	(4,599)	9
Deferred contributions - operating	<u>28,281</u>	<u>(51,047)</u>
	42,129	(29,778)
Investing Activities		
Purchase of property and equipment	<u>(2,500)</u>	<u>(5,762)</u>
Change in Cash and Cash Equivalents During the Year	39,629	(35,540)
Cash and Cash Equivalents, Beginning of Year	<u>531,089</u>	<u>566,629</u>
Cash and Cash Equivalents, End of Year	<u>\$ 570,718</u>	<u>\$ 531,089</u>

ALBERTA BICYCLE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

1. NATURE OF OPERATIONS

The Association was established to be the organizing body which promotes all aspects of cycling in Alberta. The Association is a not-for-profit organization incorporated under *The Societies Act* of Alberta and is exempt from income tax under section 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Licenses, membership dues, program and race fees are recognized as revenue in the year to which they relate.

Cash and Cash Equivalents

Cash and cash equivalents include cash and guaranteed investment certificates that are readily converted into known amounts of cash and are subject to an insignificant change in value. The guaranteed investment certificates are held for the purpose of meeting short-term cash commitments rather than for investing.

Inventory

Inventory consists of provincial team clothing and medals which are recorded at the lower of cost and net realizable value. Cost is calculated using the first in first out method.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution. When a tangible capital asset no longer contributes to the Association's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, the carrying value of the tangible capital asset is reduced to reflect the decline in the asset's value. Any net write-downs are accounted for as expenses in the statement of operations.

Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Office equipment	3 years	Straight-line basis
Trailers	10 years	Straight-line basis
Vehicles	10 years	Straight-line basis
Timing equipment	3 years	Straight-line basis
BMX equipment	3 years	Straight-line basis
Computer software	3 years	Straight-line basis

ALBERTA BICYCLE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (CONT'D)

DECEMBER 31, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible capital assets and the corresponding rates of amortization. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Financial Instruments

Measurement of financial instruments

The Association initially measures its financial assets and financial liabilities at fair value and subsequently measures all financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include restricted funds of \$112,249 (2015 - \$97,547). The majority of these funds are derived from the Association's casino activities and are restricted in their use, subject to the terms and conditions of the Association's casino license.

Cash and cash equivalents include one guaranteed investment certificate for \$115,311 earning interest at a rate of 0.5%, maturing in January 2017.

4. ACCOUNTS RECEIVABLE

	<u>2016</u>	<u>2015</u>
Trade receivables	\$ 42,808	\$ 28,204
Interest receivable	553	877
Allowance for doubtful accounts	<u>(1,626)</u>	<u>(5,272)</u>
	<u>\$ 41,735</u>	<u>\$ 23,809</u>

ALBERTA BICYCLE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (CONT'D)

DECEMBER 31, 2016

5. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2016</u>	<u>2015</u>
Office equipment	\$ 43,781	\$ 43,781	\$ -	\$ -
Trailers	42,670	25,488	17,182	18,949
Vehicles	26,608	7,983	18,625	21,286
Timing equipment	5,525	5,525	-	-
BMX equipment	1,386	1,386	-	-
Computer software	<u>1,054</u>	<u>1,054</u>	<u>-</u>	<u>-</u>
	<u>\$ 121,024</u>	<u>\$ 85,217</u>	<u>\$ 35,807</u>	<u>\$ 40,235</u>

6. DEFERRED CONTRIBUTIONS - OPERATING

Deferred contributions represent restricted operating funding received or receivable in the current year for which the corresponding expenses have not yet been incurred.

	<u>2016</u>	<u>2015</u>
Casino funding	\$ 112,249	\$ 90,547
Memberships	13,579	-
Sponsorship funding	<u>-</u>	<u>7,000</u>
	<u>\$ 125,828</u>	<u>\$ 97,547</u>

7. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS

Deferred contributions related to tangible capital assets represent contributions received to fund tangible capital asset purchases.

	<u>2016</u>	<u>2015</u>
Balance, beginning of year	\$ 13,763	\$ 17,204
Amounts amortized	<u>(3,441)</u>	<u>(3,441)</u>
Balance, end of year	<u>\$ 10,322</u>	<u>\$ 13,763</u>

ALBERTA BICYCLE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (CONT'D)

DECEMBER 31, 2016

8. GRANT REVENUE

	<u>2016</u>	<u>2015</u>
Alberta Sport Connection:		
Annual Association Grant	\$ 65,223	\$ 65,223
Canada Summer Games	27,000	5,000
High Performance Coaching	18,000	18,000
Alberta Summer Games	7,000	-
Event Support	5,000	-
Donation Fund	3,447	3,500
Western Canada Summer Games	-	15,000
Ministry of Tourism and Culture Grant	<u>30,000</u>	<u>-</u>
	<u>\$ 155,670</u>	<u>\$ 106,723</u>

9. FINANCIAL INSTRUMENTS

It is management's opinion that the Association is not exposed to significant credit, liquidity, market, currency, interest rate or other price risk through its financial instruments which include cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities.

ALBERTA BICYCLE ASSOCIATION

SCHEDULE I

RACING PROGRAM EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
Provincial team	\$ 86,952	\$ 88,986
Events	24,347	26,228
Commissaire	14,544	14,693
Coaching development	7,270	6,571
Equipment and supplies	3,683	3,052
Medals and awards	3,051	2,361
Committee meetings	1,934	1,668
Courses, camps and clinics	<u>400</u>	<u>600</u>
	<u>\$ 142,181</u>	<u>\$ 144,159</u>

ALBERTA BICYCLE ASSOCIATION

SCHEDULE II

BMX PROGRAM EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
Provincial team	\$ 36,490	\$ 16,234
Club remittance	19,495	18,620
Events	2,000	2,000
Committee meetings	838	715
Commissaire	722	2,262
Coaching	600	-
Technical delegate	531	364
Medals and awards	493	473
Miscellaneous	324	1,994
Advertising	<u>185</u>	<u>-</u>
	<u>\$ 61,678</u>	<u>\$ 42,662</u>