



# 2009 annual report

# membership



Agrifoods International  
Co-operative Ltd



Calgary Co-operative  
Memorial Society



Lac La Biche Gas Co-op



Alberta Barley Commission



Canadian Workers'  
Co-operative Federation



Multicultural Health Brokers  
Cooperative Ltd



alberta community economic  
development network



Central Alberta REA



Northern Alberta  
Co-operative Housing Association



Alberta Federation of REAs



Central Alberta Co-op



Southern Alberta  
Co-operative Housing Association



Alberta Pulse Growers



Credit Union Central Alberta Limited



Calgary Co-operative  
Association Limited



Federated Co-operatives Limited



UFA Co-operative Limited



Calgary Alternative Transportation  
Co-operative



Federation of Alberta  
Gas Co-ops Ltd.



Wolf Farms

CUMIS and Concentra have contributed financially to ACCA's success in 2009.

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# board of directors' report

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This year was definitely a year of activity for your provincial organization. ACCA Board of Directors met four times in 2009. One of the meetings was done as a conference call; this method proved to be an effective way to have a Board meeting once during the year. A number of committee meetings were also held throughout the year. The Board continued throughout 2009 to promote ACCA and its value to Alberta's co-operatives and communities.

In November the board met with our Executive Director to update our strategic plan. The five key components of the strategic plan remained the same moving into 2010:

- 1) ACCA to be financially healthy;
- 2) Strong relations with all levels of Government;
- 3) Increase membership;
- 4) Strong communication with stakeholders; and
- 5) Resources for Alberta co-ops and communities.

With the economic times such as they were in 2009, our Executive Director and all the staff worked very hard in being fiscally responsible. ACCA was fortunate to have a positive financial statement at the end of 2009. Even with our positive financial position, we must remain diligent in ensuring that we have a sound means of revenue. We continue to hope that the ACCA Leadership Foundation will help us in realizing funds outside our membership. This will help us to not depend solely on our membership for ACCA growth.

We continued to work hard throughout 2009 to increase the awareness of ACCA and the role that co-operatives can play in strengthening Alberta's communities with our provincial government. Community activities such as the Rural Cooperative Development Project and the Career Focus Internship Program has given ACCA the opportunity to work in a much larger number of Alberta communities than ever before.

ACCA welcomed one new member in 2009. Central AB Co-op applied for membership in October and was approved by the Board of Directors. Along with all the members of ACCA, our Central AB Co-op has chosen to help build strong Alberta communities.

We continued this past year to improve our communication with our stakeholders. Our electronic newsletter is sent out monthly. If you are not receiving the newsletter and wish to, please contact our office.

Four new Alberta Co-operative Leadership awards were created in 2009, resulting in a family of five awards. Three recipients were recognized in two of the categories at last years Co-operative Leadership Awards Luncheon. CCA recognized Sundance Housing Co-operative, Central AB Rural Electrification Association and the late Terry Semeniuk at last year's Co-operative Leadership Awards luncheon.

Being a resource for Alberta co-ops and communities is a very large task, but with the hard work of our staff, many activities took place this past year to help educate and develop many co-op and community leaders. Please review the Executive Directors report on some of these activities.

In conclusion I want to thank Michele and all her staff for their hard work and dedication to the success of ACCA. Without their efforts, ACCA would not be what it is today.

Respectfully submitted,



Russell Wolf, Chair of the Board



# executive director's report

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Considering the economic climate of 2009, ACCA's services have once again proven to be a valuable asset for both organizations and individuals in the province of Alberta. ACCA's mission "To strengthen Alberta communities through co-operative and agricultural awareness, training and development" is just what organizations and individuals took advantage of.

## Youth Programs

Youth Program participant numbers remained strong at 315 registrations. As always, there are cancellations; therefore there were 298 who participated in the 2009 program. The pre-teen program was once again full for the second year in a row. The updated co-op and credit union curriculum was delivered for the first time and, besides having to make a few tweaks here and there, was very well received by the participants. Once again, our volunteer staff teams did an amazing job in developing lesson plans and delivering the curriculum. Thank you to all of the volunteers who put in countless hours of time to assist in the delivery of a very successful program. I would also like to thank the many, many sponsors who provided support in a number of ways to the success of the summer youth program. This support was received in a number of different ways such as giving items indicated on the wish list, sponsoring a participant and providing adult supervision on the buses to and from the Goldeye Centre.

I had the opportunity to accompany the 2008 Cooperative Youth Program Comfort Award Winner, Miss Amanda Wolf, to the 2009 Farmers Co-operative Conference in St. Paul Minnesota in November 2009. Both Amanda and I enjoyed the experience and learned a great deal at the conference.

The Winter Youth Program was presented to approximately 50 students aged 10 – 16 at Calling Lake First Nations. The winter program was sponsored by ACE Communities and we were invited to work with the participants for 3½ hours. This was a very rewarding experience and the participants were exposed to cooperatives, leadership and agriculture.

2009 marked 50 years for the ACCA Co-operative Youth Program. A grand celebration took place at the Goldeye Centre in November of 2009. With 50 plus people in attendance, it became very clear why the youth program is such an important program and how it has affected people's lives throughout the course of the 50 years. Thank you to Agrifoods International Cooperative, Federated Co-op, Credit Union Central of Alberta, UFA Co-op Ltd., The Co-operators plus the many sponsors of our silent auction items and Rocky Co-op for supplying the turkeys for the banquet. I would also like to thank the Goldeye Centre for all their support and dedication to both the 50<sup>th</sup> Anniversary and the summer youth program.

## Rural Co-operative Development Project

ACCA's funding through Alberta's Rural Development Fund allowed us to provide outreach sessions to more than 20 Alberta communities. These outreach sessions resulted in four applications for assistance in developing a co-op and of the four, two were chosen for the funding through this program.

## Career Focus Internship Program

ACCA was successful in the extension of the funding from Service Canada for the Career Focus Internship Program. In 2009, six interns completed their internships. Of the six interns, five secured full time jobs in their related field and one returned to begin a Masters Program in Community Economic Development. ACCA is very fortunate to have Program Officers in Service Canada who see the need for this program and are very supportive of the work that ACCA is doing in this area.

## Co-operative Development

The 4<sup>th</sup> Annual Rise and Shine Breakfast with the theme Alternative Energy and Co-operatives was once again a huge success. The Rise and Shine breakfast focused on local ownership of alternative energy in Alberta, discussing question such as: What is the potential for co-operatives? What are the advantages? What are the challenges and next steps? Thank you to our sponsors Central Alberta REA, The Co-operators and UFA.



ACCA, for the sixth year, was contracted as host organization for the Co-operative Development Initiative (CDI) Prairie Hub. This program is funded through Agriculture Canada. The financial support received through this program has allowed us to build capacity in co-op development activities for ACCA. ACCA was active, along with Canadian Co-op Association and other regional associations, in the lobby effort for renewal of the Cooperative Development Initiative program. A description of this forum and the presentations can be found on the ACCA website under Co-op Resources.

### **Alberta Farm and Ranch Directory**

The 37<sup>th</sup> edition of the Alberta Farm and Ranch Directory was produced and distributed across the Province. This directory continues to be one of the fundamental services that ACCA offers to the agriculture sector. The Alberta Farm and Ranch Directory has been the leading source of agriculture contacts for Alberta's farm and ranch community for almost four decades. As you know, our directory underwent a complete redesign last year under the direction of Lance Johnson and his team at Drive Solutions Corp. – and what a change it was! The fresh new look and increased level of content resonated well throughout rural Alberta with many taking the time to write or email us your feedback. We're happy to hear that you liked the changes and we'll continue to listen. The Alberta Farm and Ranch Directory is one of the areas that Alberta Agriculture and Rural Development financially supports through a grant. We would like to thank Alberta Agriculture and Rural Development for their continued funding which supports ACCA activities in the agriculture sector.

### **Adult Leadership Training**

The 2009 workshops and courses were well attended this year. ACCA contracted Barry Ashton to develop a new Advanced Financial Analysis course and it has become part of the series of workshops that ACCA offers each year. ACCA also delivered a workshop specifically for Federated Co-op and coordinated the Agriculture Tax Update for Professionals. ACCA also worked with the Agriculture Marketing Council to research what type of governance training is available

### **Other Community Projects**

ACCA continued to be involved in the British Columbia Alberta Social Economy Research Alliance (BALTA) and Rural Team Alberta. ACCA provided administrative and management services to the Goldeye Foundation Society and Alberta Hydronics Advisory Council. In the area of conference co-ordinating, ACCA was the co-ordinator for the 2009 Foothills Conference which was held in Edmonton.

### **ACCA Staff and Board of Directors**

There were very little staff changes in 2009. Shannon Schoepp left us in June of 2009, Fobete Dingha worked with ACCA through the Career Focus Internship Program from April to July 2009 and Celine Therriault from April to August, 2009. I would like to thank the ACCA staff for their support and dedication to ACCA. ACCA is very lucky to have the staff that we do and the success of the organization is the direct result of their hard work. I would also like to thank Ruth Schoepp who works with ACCA when extra temporary help is required.

Last but certainly not least, I would like to thank the Board of Directors for their continued leadership, direction and support. The success of ACCA is built on working as a team and striving towards the vision and goals that we have set.

More detailed information on all of ACCA's activities can be found within the 2009 Annual Report.

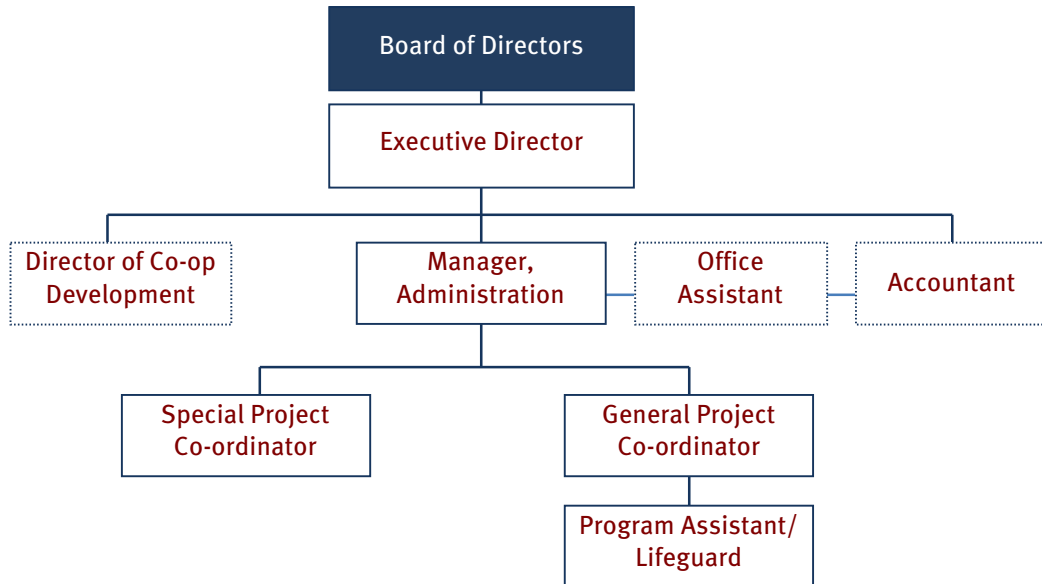
Respectfully submitted,



Michele Aasgard, Executive Director



# organization chart



## board of directors 2009

Russell Wolf, Chair  
Federated Co-operatives Ltd.

Terry Murray, Vice-Chair  
Wild Rose Agricultural Producers

Terry Geib, Director  
Calgary Co-operative Association Ltd.

Harvey Yoder, Director  
Federation of Alberta Gas Co-ops

Darla Borbely, Director  
UFA Co-operative Ltd.

David Giedemann, Director  
Alberta Federation of REAs

Albert DeBoer, Director  
The Co-operators Group Ltd.

Pamela Iriye, Director  
Canadian Workers' Co-operative Federation

Doug Drozd, Director  
Central Alberta REA

Ray Coates, Director  
Credit Union Central Alberta

## ACCA staff 2009

Michele Aasgard  
Executive Director

Richard Stringham  
Director of Co-op Development

Cindy Dixon  
Manager of Administration

Dianne Schoepp  
Special Project Co-ordinator

Myron Bailer  
Accountant

Liane Courchesne  
General Project Co-ordinator

Celine Therriault  
Program Assistant (Apr. to Aug, 2009)

Shannon Schoepp (Nov. 08 to Jun. 09)  
Office Assistant

Fobete Dingha, (Apr. to July 2009)  
ACCA Co-op Dev. Research Asst.)



# program highlights

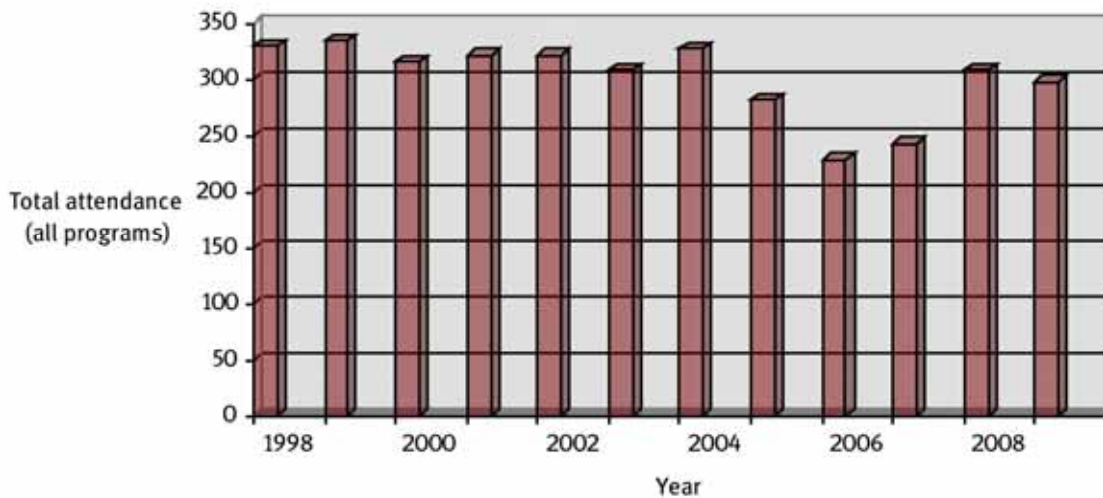
## Summer Youth Program

The 2009 Summer Co-operative Youth Program had another successful year. There was a slight decrease in numbers of participants this year. We have worked hard at reducing costs in a number of the program areas and in promoting the program more and look forward to a successful program in 2010.

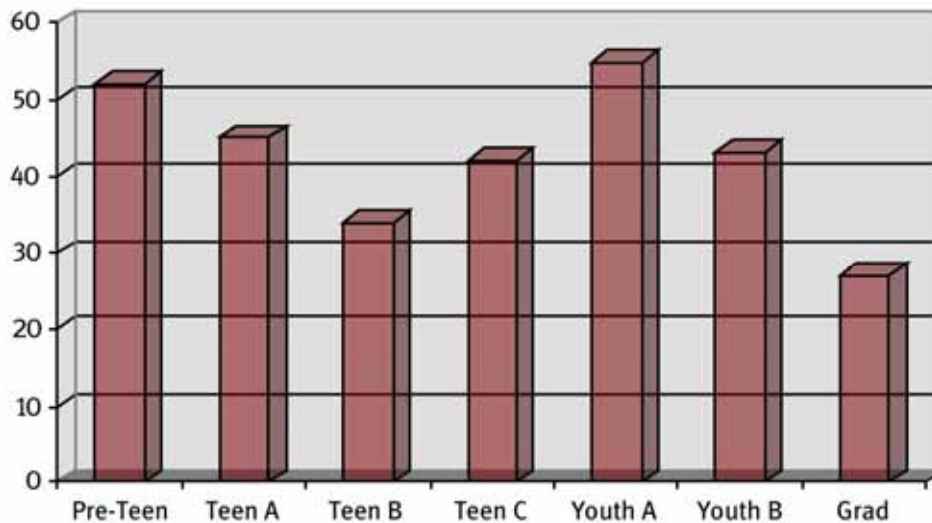
ACCA Co-operative Youth Program	2001	2002	2003	2004	2005	2006	2007	2008	2009
Pre-Teen Program	-----	-----	-----	-----	-----	-----	-----	52	52
Teen A Program	52	49	57	54	48	-----	42	55	45
Teen B Program	50	50	54	54	54	45	47	39	34
Teen C Program	50	49	42	41	37	51	27	32	42
Teen D Program	53	49	30	45	35	42	27	-----	-----
Youth A Program	48	49	51	44	32	25	43	60	55
Youth B Program	47	36	54	54	50	41	41	50	43
Grad Program	22	40	23	35	27	25	16	21	27
Total Participants	322	322	311	327	283	229	243	309	298

Please note: An additional 17 participants had registered and cancelled before their program started. If they would have attended, the total number for 2009 would be 315.

## Program Numbers



## 2009 Participant Attendance Numbers



## Staff Team Highlights

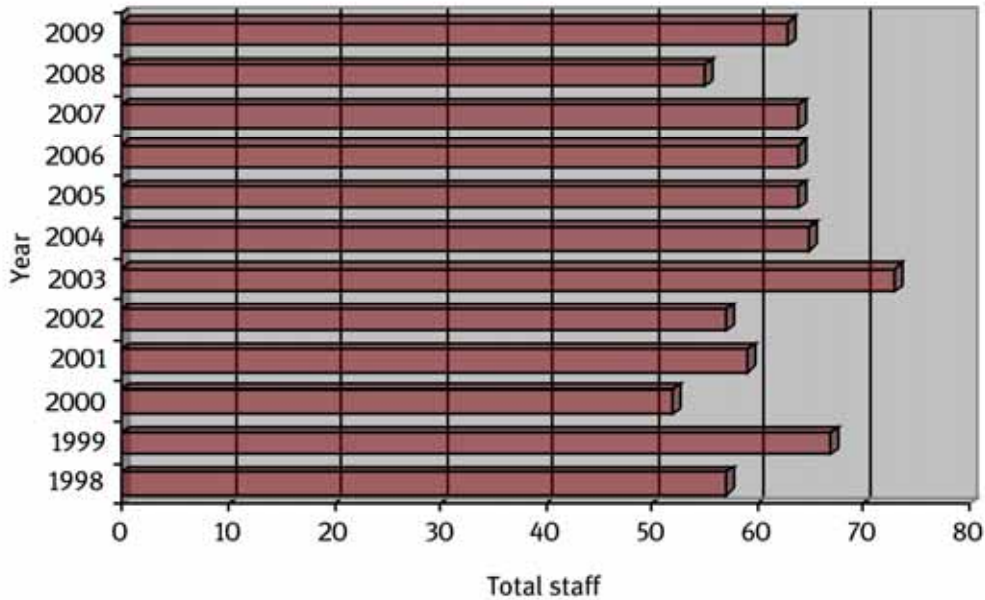
Origin of Staff	2003	2004	2005	2006	2007	2008	2009
ACCA	2	2	2	2	2	2	2
Alberta Credit Unions	7	7	4	4	8	2	2
Federated Co-operatives Ltd.	3	3	2	1	1	1	1
Other Sponsored Volunteer	0	0	0	0	1	0	1
The Co-operators	13	9	5	3	5	4	5
UFA Co-operative Ltd.	6	7	7	6	2	3	7
Volunteers	42	37	44	48	45	43	45
<b>Totals</b>	<b>73</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>55</b>	<b>63</b>

Staff recruitment began in the middle of January, 2009. The response from our volunteers was outstanding. We appreciate all the support and hard work that they have contributed to the youth program.

In 2002, co-operatives and credit unions had approximately ½ (31) paid staff volunteers; in 2005, there was approximately 1/3 (18) being represented. In 2006 there were 15 volunteers represented, in 2007 16 volunteers, in 2008 11 and in 2009 16 volunteers from co-operatives or credit unions were represented. ACCA believes that the involvement of volunteers from member organizations and others is a great asset to our program and encourages those individuals to share their wealth of knowledge with Alberta's youth.



## Staff Numbers



## Sponsorships

ACCA received sponsorships from a fantastic number of co-operatives, credit unions, schools, agriculture organizations, not-for-profit organizations, church groups, women's groups and community foundations just to name a few. Thank you to everyone for helping to make it possible for our 2009 participants to enjoy and experience the benefits of this leadership program.

## Comfort Award

The 2009 Comfort Award recipient was Melissa Wade. Her leadership abilities during the grad program made her an ideal candidate to represent the youth program. Plans are being made for Melissa to attend a youth leadership program in the upcoming months.

## Grad Program

At this year's Grad program, their theme was "To Seek, To Strive, To Find". A wooden carving shaped as a tree resembles how they will always be growing and is signed by all the participants and staff and will be hung on the wall in the Pavilion soon.

## Sons of Norway

This award was not used in the 2009 year.

## Jackie Jevne

The Jackie Jevne Scholarship Fund was used by Dana Blackwell, a granddaughter of Jackie Jevne. The award is first available to descendants of the Jevne Family. If there are no family members eligible, the scholarship may be presented to another camper of the program. Only a portion of Dana's fees were paid for by this scholarship fund.



## Winter Youth Program

ACCA presented one Winter Youth Program in 2009. It was presented in Calling Lake for students aged 10-16 and was sponsored by the ACE Community Project. The program was well received and the participation and interaction with the students was phenomenal. We are hoping to work with ACE Community Project in future years with our Winter Youth Program as they do workshops for youth across Alberta.

## 50<sup>th</sup> Anniversary

The ACCA Co-operative Youth Program 50<sup>th</sup> Anniversary held November 6-8, 2009 at Goldeye Centre was a tremendous success! The weekend started on Friday with a campfire and social, complete with hotdogs and s'mores. Ping pong, air hockey, board games and karaoke were played until the early morning.

Saturday was a fabulous day. It started out with flag raising and O Canada after breakfast and a site tour from Goldeye Centre Manager, Don Rilling. In the afternoon, games were played and Chungo Creek Outfitters arrived at Goldeye and provided horse drawn wagon rides. The silent auction, which consisted of many great items such as dinner theatre tickets, several NHL tickets, gourmet baskets, hotel accommodations etc, started in the afternoon and ran into the evening.

The evening consisted of a wine & cheese followed by a delicious turkey dinner which was enjoyed by over 60 people. A few inspiring speeches were given from past participants and staff who spoke of how the co-operative youth program impacted their lives. The evening continued with music from a live band called 'My Dog Sam.' Everyone had a great time listening and dancing to the music.

Thank you to everyone who attended this event. Many thanks to Goldeye Centre and their wonderful staff for making the 50<sup>th</sup> Anniversary weekend go so smoothly.

Thanks also goes out to all of our event sponsors and those who donated items to our silent auction. All funds raised will go towards sponsoring youth to attend our program next summer.

## ACCA Affiliations and Activities

In 2009, ACCA attended the following tradeshow, meetings and events:

- Alberta Association of Agriculture Societies Tradeshow, Edmonton
- Alberta Community and Co-operative Association Youth Program 50th Anniversary
- Alberta Federation of Rural Electrification (REA) Association Tradeshow, Edmonton
- BC/Alberta Social Economy Research Alliance Meeting, Vancouver
- Canadian Co-operative Association Congress and Annual General Meeting, Ottawa
- Canadian Co-operative Association Co-operative Institute, Banff
- Canadian Co-operative Association National Communications Network
- Canadian Society of Association Executives, Edmonton
- Canadian Youth Program Co-ordinator's Network
- City Slickers School Education Day, Stony Plain
- Committee of Regions Executives (CORE) Meetings
- Credit Union Central Alberta Annual Trade Show, Calgary
- Farmers Co-operative Conference, St. Paul, Minneapolis USA
- Federation of Alberta Gas Co-ops and Alberta Federation of REAs Charity Golf Tournament
- Federation of Alberta Gas Co-ops and Alberta Federation of REA Open House
- Federation of Alberta Gas Co-ops Tradeshow, Edmonton
- Federation of Alberta Gas Co-ops Managers Golf Tournament, Bentley



- Foothills Conference and Tradeshow, Edmonton
- Goldeye Foundation Golf Tournament, Calgary
- Rural Team Alberta Meetings, Edmonton
- Rural Team Alberta Learning Events, Various Alberta Locations
- Service Canada Community Co-ordinators Workshop, Edmonton
- Stony Plain Chamber of Commerce Golf Tournament
- Stony Plain Chamber of Commerce Monthly and Annual General Meeting, Stony Plain
- Tri-Municipal Tradeshow, Spruce Grove
- UFA 100th Anniversary Gala, Calgary

## **Committees/Councils/Boards/Memberships**

### **Youth Advisory Committee**

Sharon Anderson – Chair, Co-operative Youth Alumni Association of Alberta

Pamela Bennett, Credit Union Central of Alberta

Caley Wallace, UFA Co-operative

Alex Simpson, ACCA Alumni

Glenn Schergevitch, The Co-operators

Mark Shand, Alberta Agriculture Food and Rural Development

Liane Courchesne, ACCA

Michele Aasgard, ACCA

Darla Borbely, ACCA Board Member

Russell Wolf, ACCA Board Member Ex-offio

### **Committee of Regions**

This committee comprises of all the Executive Directors from each Provincial co-operative association across Canada.

### **ACCA is a member in the following organizations:**

AB CEDNet Co-operative

Alberta Association of Agriculture Societies

Alberta Camping Association

Canadian Community Economic Development Network

Co-operative Housing Federation of Canada

Stony Plain and District Chamber of Commerce



## Co-operative Development Annual Report

ACCA's co-operative development work is funded in large part by the Advisory Services program of the Co-operative Development Initiative (CDI). CDI is funded by Agriculture and Agri-Food Canada and administered jointly by the Canadian Co-operative Association and the Conseil canadien de la coopération et de la mutualité.

In 2009, the first multi-year CDI agreement concluded and the CDI partners negotiated a new agreement. The new agreement concludes in 2013.

The new agreement has resulted in a slight decrease in CDI funding for ACCA; however, this has been offset by the reduced workload of not having to administer the Prairie Hub which, under the previous agreement, had been in place to coordinate planning and reporting among the prairie provinces.

### Program Highlights

- The Rural Alberta Development Fund (RADF) provided support to ACCA's Rural Co-operative Development Project. Twenty rural communities participated in outreach presentations which provided an overview of what distinguishes co-operatives from other organizations, the co-operative presence in Alberta, and new ways in which co-operatives are being used to meet the needs of communities.
- ACCA requested community economic development plans from 18 of the 20 communities participating in the Rural Co-operative Development Project. Sixteen were received and ACCA prepared reports for each identifying the opportunities for and benefits of using co-operatives to achieve the community's plans.
- Four communities applied to participate in the capacity building phases of the Rural Co-operative Development Project. Two were selected: Sangudo and Two Hills. Both are in the co-operative development process with a target completion date of March 2011.
- In addition to the outreach sessions conducted in association with the Rural Co-operative Development Project, ACCA presented another five outreach sessions.
- ACCA assisted in the development of four applications to the CDI Innovative Co-operatives Program.
- The 2009 ACCA Members Forum focused on the BALTA Research regarding the Nova Scotia co-operative development system and the implications of its success for the co-operative development system in Alberta.
- ACCA assisted in the development of a feasibility study for a First Nations artisans co-operative.
- 41 attended ACCA's fourth Annual Rise and Shine event organized under the theme: Alternative Energy and Co-operatives.
- ACCA assisted in the preparation of a case study of the Westlock Terminals New Generation Co-operative.
- Four new Alberta Co-operative awards were created in 2009 resulting in a family of five awards. Three recipients were recognized in two of the categories.

In follow-up phone interviews in January 2010, one of nine community organizers who had been involved in the Rural Co-operative Development Project outreach sessions indicated that they were already pursuing the development of a co-operative. Another four indicated that in the future they expected to develop a co-operative in their community.



## Co-operative Development Initiative (CDI)

ACCA was the host organization for the Co-operative Development Initiative until March 31, 2009. At that time, ACCA re-signed a Memorandum of Understanding (MOU) with the Canadian Co-operative Association and the CCC to act as the host organization for the Cooperative Development Initiative, Prairie Hub Advisory Services for the sixth and final year of the Prairie Hub concept. ACCA managed the administration of the initiative in the prairies. ACCA was able to continue with our capacity for being a resource for co-op development due to the funding that was received from the Co-operative Development Initiative, Advisory Services. In 2009, ACCA continued in partnership with the Canadian Workers Co-operative Federation and La Chambre économique de l'Alberta in providing advisory services to Albertans.

## British Columbia Alberta Social Economy Research Alliance (BALTA)

ACCA is involved with the BALTA Social Economy Research Alliance. ACCA management staff have taken part in a number of meetings with the BALTA research alliance, individual SERC groups and Provincial meetings.

Michele Aasgard attended a meeting in Vancouver which focused on research priorities and opportunities for research on social enterprise and co-operatives work in BC and Alberta. Michele Aasgard is focusing on natural resources and communities. More information can be found by visiting [www.socialeconomy-bcalberta.ca](http://www.socialeconomy-bcalberta.ca).

## Rural Team Alberta (RTAB)

The Strategic Planning Meeting for Rural Team Alberta (RTAB) was held. Rural Teams (RTs) act as intergovernmental and interdepartmental collaborative forums in support of rural and northern citizens and their communities. The key outcomes are improved communication, coordination, cooperation, and collaboration on rural issues by federal, provincial and non-government organizations. By working towards these outcomes, RTs will support the creation of an environment that will foster economic and social opportunities to improve quality of life, self-reliance and the development of viable rural and northern communities. ACCA is one of a few non-government organizations that have been invited to take part in RTAB.

In 2009, Michele Aasgard was asked to join the Zone Prioritization Working Group. The end result of the groups work would allow the Federal Government to measure the effectiveness of services and service delivery by NGOs to communities. The services to be considered are those that help local decision makers build capacity to plan and strategize to mitigate challenges, and take advantage of local opportunities and amenities. Once identified, the measurement zone(s) would be measured over a 3-year period, using criteria provided by the Rural Secretariat. These criteria could be amended by our working group to reflect Alberta's regional difference. This project is national in scope, and is being undertaken by every rural team across the country, which makes it unique and useful to all rural teams, as they will have national results to compare with their own region.

## Goldeye Foundation Society

For the sixteenth year, ACCA is the administrator for the Goldeye Foundation Society to administer and manage the Foundation. This contract includes accounting, publicity and promotion of Goldeye Foundation, public relations, production of the annual report, membership, programming research and Goldeye Centre development.



## **Alberta Hydronics Advisory Council**

For the fourth year, ACCA has been responsible for the administration and financial management of this council.

## **Publications**

### **Farm & Ranch Directory**

The Alberta Farm and Ranch Directory has been the leading source of agriculture contacts for Alberta's farm and ranch community for almost four decades. As you know, our directory underwent a complete redesign last year under the direction of Lance Johnson and his team over at Drive Solutions Corp. – and what a change it was! The fresh new look and increased level of content resonated well throughout rural Alberta with many of you taking the time to write or email us your feedback. We're happy to hear that you like the changes and we'll continue to listen.

### **Agriculture Information Programs**

Agriculture Update for Professionals (AAFRD) – ACCA provides administration and co-ordination for seminars given at the following locations (number of participants in brackets): Grande Prairie (52), Edmonton (123), Red Deer (115), Lethbridge (78), Calgary (91), Lloydminster (60), Medicine Hat (64), Saskatoon (112) for a total of 695 participants.

## **Leadership Skills Development**

The following training workshops were delivered in 2008/09:

- Co-operative Basics
- Financial Management for Non-financial Managers
- Parliamentary Procedures

The workshops were well attended and were held in Edmonton and Calgary.

There was also an "Essentials of Board Governance" course held for Federated Co-operative Limited in Winnipeg.





**Financial Statements**  
**Year Ended December 31, 2009**

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
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**Year Ended December 31, 2009**

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Certified General  
Accountants Association  
of Alberta

## **Darcy W. Koshman, BA, CGA**

*Certified General Accountant*

www.dwkoshman.com

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### AUDITOR'S REPORT

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To the Members of Alberta Community and Co-operative Association

I have audited the statement of financial position of Alberta Community and Co-operative Association as at December 31, 2009 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

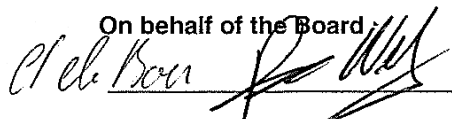
In my opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sherwood Park, Alberta  
March 17, 2010

Darcy W. Koshman, BA, CGA  
Certified General Accountant

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Statement of Financial Position**  
**December 31, 2009**

	2009	2008
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 34,892	\$ 71,506
Segregated trust funds (Note 5)	57,048	53,754
Accounts receivable	58,925	23,003
Prepaid expenses	2,845	7,686
	<b>153,710</b>	<b>155,949</b>
PROPERTY, PLANT AND EQUIPMENT (Note 3)	2,318	3,581
TRUST ASSETS - Cash (Note 6)	148,156	199,423
	<b>\$ 304,184</b>	<b>\$ 358,953</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 6,567	\$ 21,338
Goods and services tax payable	27,173	7,345
Deferred revenue	-	350
Segregated trust funds	57,048	53,754
	<b>90,788</b>	<b>82,787</b>
AMOUNTS HELD IN TRUST	148,156	199,423
	<b>238,944</b>	<b>282,210</b>
<b>NET ASSETS</b>		
Membership shares	975	900
General fund	61,654	72,262
Capital assets	2,611	3,581
	<b>65,240</b>	<b>76,743</b>
	<b>\$ 304,184</b>	<b>\$ 358,953</b>

On behalf of the Board  
  
 \_\_\_\_\_ Chair  
 See notes to financial statements  
**Darcy W. Koshman, BA, CGA**

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2009**

	2009	2008
<b>REVENUES</b>		
Grants	\$ 244,328	\$ 223,684
Registrations	187,212	222,430
Administration	184,277	151,113
Membership dues	120,443	115,745
Other	49,624	23,274
	<b>785,884</b>	<b>736,246</b>
<b>EXPENSES</b>		
Workshops	325,678	215,787
Salaries and wages	287,282	246,357
Office	61,508	38,193
Rental- net	28,836	28,836
Travel	25,437	18,390
Advertising and promotion	14,499	34,965
Telephone	10,241	11,005
Postage and courier	9,010	8,668
Amortization	4,571	4,376
Meetings	3,949	5,229
Miscellaneous	3,101	3,179
Professional fees	3,100	5,900
Interest and bank charges	2,720	2,278
Bad debts	192	2,013
Service contracts	-	2,810
	<b>780,124</b>	<b>627,986</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>5,760</b>	<b>108,260</b>
<b>OTHER INCOME</b>		
Loss on disposal of assets	-	(1,164)
Interest income	662	3,564
	<b>662</b>	<b>2,400</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE ADJUSTMENTS TO PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>6,422</b>	<b>110,660</b>
<b>ADJUSTMENTS TO PROPERTY, PLANT &amp; EQUIPMENT (Note 3)</b>	<b>-</b>	<b>2,546</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 6,422</b>	<b>\$ 108,114</b>

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2009**

	General Fund	Capital Assets	2009	2008
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 72,262	\$ 3,581	\$ 75,843	\$ (32,269)
Prior period adjustments	(18,000)	-	(18,000)	-
Excess of revenues over expenses	7,392	(970)	6,422	108,114
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 61,654</b>	<b>\$ 2,611</b>	<b>\$ 64,265</b>	<b>\$ 75,845</b>

When finalizing the Co-op Development Program it was noted that a posting error was made in a prior period which overstated the income from this program by \$18,000. This is corrected in the current period through the above prior period adjustment.

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Statement of Cash Flows**  
**Year Ended December 31, 2009**

	2009	2008
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 6,422	\$ 108,114
Items not affecting cash:		
Amortization of property, plant and equipment	4,571	4,376
Loss on disposal of assets	-	1,164
	<b>10,993</b>	<b>113,654</b>
Changes in non-cash working capital:		
Accounts receivable	(35,922)	(13,440)
Prepaid expenses	4,841	(1,713)
GST payable (receivable)	19,828	7,395
Accounts payable	(14,770)	5,605
Deferred revenue	(350)	(5,847)
	<b>(26,373)</b>	<b>(8,000)</b>
Cash flow from (used by) operating activities	<b>(15,380)</b>	<b>105,654</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(3,309)	-
Adjustments to fixed assets	-	3,113
Cash flow from (used by) investing activities	<b>(3,309)</b>	<b>3,113</b>
<b>FINANCING ACTIVITIES</b>		
Issue of shares	75	100
Prior period adjustments	(18,000)	-
Cash flow from (used by) financing activities	<b>(17,925)</b>	<b>50</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(36,614)</b>	<b>108,817</b>
Cash and cash equivalents - beginning of year	<b>71,506</b>	<b>(37,311)</b>
<b>CASH - END OF YEAR</b>	<b>\$ 34,892</b>	<b>\$ 71,506</b>
<b>CASH CONSISTS OF:</b>		
Cash	<b>\$ 34,892</b>	<b>\$ 71,506</b>

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

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1. DESCRIPTION OF OPERATIONS

The Association is incorporated under the Alberta Co-operatives Act and is mandated to strengthen Alberta communities through co-operative and agricultural awareness, training and development.

The Association's objectives are as follows:

- (a) to foster a healthy and vibrant co-operative sector;
- (b) to provide a means (forum) for co-operatives to associate and network with other provincial and national co-operatives;
- (c) to promote the co-operative model;
- (d) to support the development of strong Alberta communities through co-operation;
- (e) to foster the development of community leaders through education;
- (f) to provide youth education and leadership; and
- (g) to foster a healthy agriculture sector through co-operation and education.

Effective July 1, 2005, the administration and operations of the Rural Education and Development Association (R.E.D.A.) were transferred to the Alberta Community and Co-operative Association. The Alberta Community and Co-operative Association assumed all assets and obligations of R.E.D.A.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated amortization. Property, plant and equipment are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	3 years	straight-line method
Furniture and fixtures	5 years	straight-line method

The association regularly reviews its property, plant and equipment to eliminate obsolete items. The last comprehensive review was conducted in 2008.

Deferred Revenue

Memberships received relating to future periods are deferred and taken into income in the appropriate period.

Revenue Recognition

The association follows the deferral method of accounting under which unrestricted fund revenues are recognized in the period earned and restricted fund revenues are recognized in the period in which related expenses are incurred.

*(continues)*

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the association's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- providing for amortization of property, plant and equipment and goodwill;
- the estimated useful lives of assets;
- the allowance for doubtful accounts;
- the recoverability of tangible assets;

Cash and cash equivalents

The policy of the association is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate rarely from being positive to overdrawn.

Changes in accounting policies

Effective January 1, 2008, the association adopted the new recommendations of the Canadian Institute of Chartered Accountants (CICA) under sections 1530-Comprehensive income, 3250-Equity, 3855-Financial instruments – measurement and disclosure, 3861-Financial instruments – presentation and disclosure and 3865-Hedges. These new Handbook sections, which apply to years beginning on or after October 1, 2007 provide requirements for the recognition, measurement, presentation and disclosure of financial instruments. Section 1530 establishes standards for reporting and presenting comprehensive income, which is defined as the change in equity from transactions and other events from non-owner sources. Other comprehensive income refers to items recognized in comprehensive income but are excluded from net income calculated in accordance with generally accepted accounting principles.

Under section 3855, all financial instruments are classified into one of five categories: held for trading, held-to-maturity investments, loans and receivables, available for sale financial assets or other financial liabilities. All financial instruments are measured in the opening balance sheet of the year of adoption at fair value.

The following is a summary of the accounting model the association has elected to apply to each of its significant categories of financial instruments:

Cash and cash equivalents	Held for trading
Portfolio investments	Available for sale
Accounts receivable	Loans and receivables
Accounts payable and accrued liabilities	Other financial liabilities
Long term debt	Other financial liabilities

*(continues)*

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

The carrying value and fair value of the financial assets and liabilities are summarized as follows:

Classification	Carrying value	Fair value
Held for trading	\$ 240,096	\$ 240,096
Loans and receivables	58,925	58,925
Other financial liabilities	33,740	33,740

Subsequent measurement and treatment of any gain or loss on the financial instruments is recorded as follows:

- (a) Held for trading financial assets are measured at fair value at the balance sheet date with any gain or loss recognized immediately in net income. Interest and dividends earned from held for trading assets are also included in income for the period.
- (b) Loans and receivables are measured at amortized cost using the effective interest method. Any gain or loss is recognized in net income.
- (c) Held to maturity
- (d) Available for sale
- (e) Other financial liabilities are measured at amortized cost using the effective interest method.
- (f) Transaction costs that are directly attributable to the issuance of financial assets or liabilities are accounted for as part of the carrying value at inception, and are recognized over the term of the assets or liabilities using the effective interest method. Any gains or losses are recognized in net income.

The adoption of these new recommendations has no material impact (or disclose the impact) on the opening net assets or on the association's financial statements for the year ended December 31, 2009

3. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	<b>2009 Net book value</b>	2008 Net book value
Computer equipment	\$ 31,594	\$ 29,951	\$ 1,643	\$ 971
Furniture and fixtures	22,978	22,303	675	2,610
	<b>\$ 54,572</b>	<b>\$ 52,254</b>	<b>\$ 2,318</b>	<b>\$ 3,581</b>

Overtime assets such as computer equipment, have become obsolete or unneeded and have been disposed off. Last year the association completed a comprehensive inventory of assets. The cost and accumulated amortization were to agree with the inventory taken by the association.

4. BANK INDEBTEDNESS

The Association has an authorized operating line of credit through the Servus Credit Union in the amount of \$50,000. The line of credit bears interest at prime plus 2% and is unsecured.

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

**5. SEGREGATED TRUST FUNDS**

The Association administers the Comfort Student Exchange Trust Fund of \$25,000, the interest from which is to be used to sponsor rural exchange students. The balance of \$43,852 represented by cash

The Association also administers the J. Jevne scholarship fund. The balance of \$13,196 represented by cash

	Balance Dec 31/08	Receipts	Expenses	Total Column
Comfort Student Exchange	\$ 40,558	\$ 3,294	\$ -	\$ 43,852
J. Jevne scholarship.	13,196	-	-	13,196
	<b>\$ 53,754</b>	<b>\$ 3,294</b>	<b>\$ -</b>	<b>\$ 57,048</b>

**6. TRUST ASSETS AND LIABILITIES**

At December 31, 2009, the Association held funds on behalf of various organizations. The Association records these funds as trust liabilities representing unexpended receipts for specific programs administered by the Association.

The balances are represented by cash

<u>Section heading</u>	Opening at Dec 31/08	Receipts	Expenses	2009
Accountants and Lawyers Farm Tax	\$ 151,197	\$ 211,657	\$ 219,504	\$ 143,350
Co-operative Development Initiative	39,784	65,500	105,284	-
Between Generations	8,442	-	3,636	4,806
	<b>\$ 199,423</b>	<b>\$ 277,157</b>	<b>\$ 328,424</b>	<b>\$ 148,156</b>

**7. CONTINGENT LIABILITY**

The Association has recorded a recovery relating to the Farm and Human Resource Management Training trust liability in the amount of \$28,866. The recovery was recorded as a result of inactivity in this program prior to 2002. The Association will re-establish the trust liability for this program in the year in which a request is made by the appropriate authority.

**8. RELATED PARTY TRANSACTIONS**

The following is a summary of the company's related party transactions:

*(continues)*

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

8. RELATED PARTY TRANSACTIONS <i>(continued)</i>	2009	2008
	2009	2008
Goldeye Foundation Society <i>Provision of management services</i> Management fees	\$ 51,933	\$ 58,119
Accountants and Lawyers Farm Tax <i>Provision of management services</i> Management fees	25,000	25,000
Co-operative Development Initiative <i>Provision of management services</i> Management fees	2,000	8,000
	<b>\$ 78,933</b>	<b>\$ 91,119</b>

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

9. CONTRACTUAL OBLIGATIONS

The Association is committed to a lease for office space, which expires in 2012 and for office equipment which expires in 2014. The minimum amounts payable over the next five years including estimated operating costs are as follows:

Contractual obligation repayment schedule:

2010	\$ 36,200
2011	26,388
2012	6,764
2013	6,764
2014	1,691
	<u>\$ 77,807</u>

**ALBERTA COMMUNITY AND CO-OPERATIVE ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended December 31, 2009**

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10. FINANCIAL INSTRUMENTS

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The association is exposed to credit risk from customers. In order to reduce its credit risk, the association reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The association has a significant number of customers which minimizes concentration of credit risk.

Fair Value

The association's carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximates its fair value due to the immediate or short term maturity of these instruments.

The fair value of the amounts due to shareholders are less than carrying value, as the amounts are non-interest bearing. As the amounts have no terms of repayment, the fair value cannot be calculated with any degree of certainty.

The carrying value of the long term debt approximates the fair value as the interest rates are consistent with the current rates offered to the association for debt with similar terms.

Interest Rate

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the association manages exposure through its normal operating and financing activities. The association is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

11. CAPITAL MANAGEMENT

The Association objectives when managing capital are:

1. to safeguard the shareholder's contributions to the association
2. to safeguard the funds held in trust by the association
3. to provide adequate funding of operations
4. to comply with the authorized bank overdraft conditions