

March 2008



After several years of flying one of the best built RV-7A's in Canada, Ralph Inkster and his gang have finally decided on a color scheme and put paint to plane. Very nice!!! Photo by Ralph Inkster.

ANNOUNCING THE 2008 CUFC RAFFLE:

<u>First Prize:</u> JVC GR-D750 MiniDV camcorder with 34x zoom including accessory package <u>Second Prize:</u> Crashkit Bravo Survival kit

Tickets \$10 each or 3 for \$25. Draw to take place at June's meeting. Tickets now available.

Note: you must be a CUFC member to purchase raffle tickets

From The Cockpit

By Pat Cunningham

I would like to thank you for the opportunity to serve as your President for the next term, although I was a little apprehensive at putting my name forward for this position I'm certainly glad I did.

For those who don't know me I've been flying for 13 years. I hold a Private certificate with a night rating. My training was done at Okotoks on Cessna 152's and 172's. I spent the better part of the last ten years renting from clubs in the local area and trying out different types of planes. I was looking for the club atmosphere and was tired of being another number in line to rent when I decided to attend one of the CUFC meetings. Shortly after, I took a flight with Wayne Winters of Blue Yonder Aviation in his Merlin and was instantly hooked on the Ultralight experience.

Although the fire wasn't out, the club and the welcome I received from the beginning put a whole bunch more wood on it! I have since purchased my own Merlin and look forward to every opportunity to fly with everyone in the club. Joining this club has been one of the highlights of my flying and I look forward to helping make this one of the best clubs in Canada.

I would like to thank Garrett Komm for all his hard work as past President, I'm sure you would agree he has done an outstanding job for all of us. Also stepping down is Robin Orsulak as Director, thank you as well Robin for all of you efforts, when you see these gentlemen let them know you appreciate their hard work serving you. I would like to welcome Andy Gustafsson as your new Director and Carl Forman let his name stand as Treasurer.

Thank You to Daryl Gillespie for his informative talk and demo on fiberglass at the last meeting. Judging from the interest and comments we'll try and have Daryl back soon. Don't forget the rust remover on April 5th, we didn't have one last year so if you haven't done anything since, plan to attend and you'll meet your currency requirements.

Garth Wallace of Happy Landings fame will be speaking at the Calgary Flying club on April 19 in Springbank, I had the chance to hear Garth speak at the COPA convention in Wetaskiwin and if you haven't heard him it is well worth the effort!



Our annual raffle will take place at the June meeting, tickets will go on sale starting at the March meeting for \$10.00 each or 3 for \$25. Don't be afraid to buy more than one as the prizes will be worth it. You must be a paid up member to be able to buy tickets, if you haven't paid your annual membership dues please do so as soon as possible.

We are looking at ways to reduce our club expenses and our largest expense is to print and mail the monthly Skywriter. If you receive the e-mail version (which includes all photo's in color) you will NOT receive a printed copy in the mail. If you must have a printed one, please contact Ed D'Antoni.

We are currently looking to acquire a laptop computer for the club. This will be used primarily to enhance our meetings with slide **PowerPoint** shows. presentations by guest speakers and so on. In the past Garrett Komm was using his own personal laptop and we would like to thank him for that. If you have one that you would like to donate or know where we might purchase a good used one please let any one of the executive know.

Now that the weather has warmed up I'm looking forward to some nice warm flying. See you soon! →

Calgary Ultralight Flying Club

COPA Flight 114

Meetings are held on the second Thursday of every month, except July and August, starting 7:00 PM at the Northeast Armory, 1227 – 38 Avenue NE, Calgary.

President:

Pat Cunningham (403)276-2617 patcunningham@shaw.ca

Vice-President: Ted Beck (403)936-5369 tbeck@outlandcvr.com

Secretary: Ed D'Antoni (403)247-6621 dantoni@telusplanet.net

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Director: Andy Gustafsson (403)247-3245 gustafsa@shaw.ca

Past President:

Garrett Komm (403)257-3127 kommair@telusplanet.com

Web site: www.cufc.ca

Skywriter

Skywriter is the official newsletter of the Calgary Ultralight Flying Club – COPA Flight 114, published 12 times per year

Editor: Ken Beanlands (403)295-2079 kbeanlan@telus.net

CAVU Dreams

by Ken Beanlands. Photos by Collin Cleland

Well, another eventful month is behind us. A lot of folks have been taking advantage of the Chinook-like weather we experienced in late February and early March. Personally, I've been flying nearly every weekend and I've heard a lot of other members committing aviation on the radio.

Of course, the highlight of the past month's events has to be the Annual CUFC Banquet and Auction. Attendance was a bit lower than previous years, but still around the 60 mark. As usual, the catering staff provided us with a wonderful buffet dinner of roast beef and all the fixins.

Bidding was brisk on the silent auction items, but the



Ted Beck attempts a dangerous rescue of a toy car as he displays his skills as a helicopter pilot.

real challenge for those attending was rescuing the boat and car from emanate doom with a remote controlled helicopter. I know we had a winner, but I was laughing too hard to notice.

The live auction was thoroughly entertaining with the help of Barb Forman and Louise Kirkby aka Vanna White. In all, we raised approximately \$850 for the COPA Emergency Action Fund.

School is progressing quite well and I picked up a little tid-bit that I'd like to pass along. One of the discussions we had recently was around carburetor ice. I had always assumed that there was essentially only one type of carburetor ice and that it forms at the narrowest point of the carburetor in the venturi. However, there are three distinct types of carburetor icing.

The traditional icing found in the venturi is called fuel vaporization icing. It's formed by a temperature drop created both by the venturi effect (higher air speed forms lower pressure and lower temperature) plus the vaporization of the fuel as it passes from a liquid to a gas. This will generally reduce the airflow and enrich the fuel/air mixture leading to rough running.

In addition to fuel vaporization ice, there is also impact ice. In this case, ice forms on the air filter and in the air intake to the carburetor. This leads to a general power reduction and can eventually lead to engine failure. Fortunately, this doesn't affect use VFR pilots too much as it generally requires snow or freezing precipitation to form. Carburetor heat is effective in overcoming this situation as it will allow air to bypass the frozen section and come in through the carburetor heat air intake. However, carburetor will not generally remove this ice once it forms.

The last type of carburetor ice is one that can affect us. Throttle ice is formed in the same way as fuel vaporization ice, but it forms between the throttle valve or butterfly and the wall of the carburetor at or near idle settings. This can form rapidly due to the large drop in temperature through the throttle valve at this point. Also, when the engine is at or near idle, the main fuel jet does not provide fuel to run the engine. Instead, the idle ports take over. These are a series of 3-4 small holes in the wall of the carburetor near where the throttle valve closes. What this means is that a very small amount of throttle ice will both seal off the idle ports and the air flowing past the throttle valve.

Most of us have been trained to avoid throttle even though we may not have realized what, exactly, we were doing. Most of my instructors always preached using carburetor heat on approach or descent when the throttle was pulled back to prevent carburetor icing. At this point in the flight, we are generally protecting against throttle ice as opposed to the more classic fuel vaporization ice... Who knew! →



Polish Aviation Museum

by Carl Forman

I've always wanted to vacation in Eastern Europe and finally got my chance this fall. The last part of our vacation took us to Krakow in Poland. We flew from Budapest to Vienna and then on to Krakow. The first leg of the flight was on a Dash 8 400 series which sported six bladed props. I never heard of a six bladed prop on an airliner before but assumed that the six blades were needed to absorb a lot of power. I was not disappointed as the acceleration on takeoff was incredible. The "400" has a top speed of 400 miles per hour. The Krakow leg of the journey was in a 300 series Dash 8 with a four bladed prop. It accelerated and climbed smoothly but was no match for its larger cousin. The 400 was also 60 miles per hour faster.

I struck a conversation with a fellow passenger on the Krakow leg of my journey who told me about the Polish Aviation Museum in Krakow. The museum apparently got its start when Herman Goering (late of the third Reich) decided to move his personal collection east to avoid Allied bombing during WWII.



It has a collection of over 200 aircraft, including gliders and helicopters as well as about a 100 aircraft engines. Several of the aircraft displayed are unique. The museum is different from others that I have seen in that it displays mostly eastern block country's aircraft. There are all sorts of Migs, Illyshin's, Yaks, and Sukhoi's. There are fighters, Soviet era transports and lots of other special purpose aircraft including a Spitfire LF Mk.XVI

By far and away the most interesting airplane is the Polish PZL P11.c. This was the top of the line Polish fighter in September 1939. The prototype first flew in 1934. It had a fixed undercarriage, strut braced upper wing, open cockpit, and was powered by a 600 horsepower radial engine. Top



speed was a paltry 230 miles per hour and the service ceiling was 26,000 feet. You can imagine how brave the Polish pilots must have been to fight against the ME 109 which would have been about 100 MPH faster and considerably more powerful. The Poles nevertheless managed to shoot down 120 German aircraft. It is the only saved Polish fighter from the September 1939 campaign and is the symbol of Poland's lone struggle with the German Luftwaffe. As such, it is considered the most precious exhibit in the Polish Aviation Museum.

I spent 5 hours at the museum to see everything. If you are interested in seeing their website, just type in "Polish Aviation Museum" on a Google search. It takes you right there. The website is good but no substitute for being there. Δ

Getting Rid of the Itch

by Garrett Komm

The last meeting for February was a real treat for me. One of my first jobs was at a fiberglass boat factory in the sanding room. I can remember trying everything to rid myself of the dreaded scratching and the smell of resin. What I found worked best was new Sally Ann clothes everyday and lots of masking tape. You would be amazed what a combination of plaid pants, a green long sleeved collared shirt and half a roll of painters tape looked like. It was accented with dust mask and matching swim goggles. This display really does a number to a man's sense of self. So when I seen that Daryl can cut without dust I thought "those are years that I will never get back". I am really looking forward to the next time that he can show us about creating new parts. I am hoping to build a cowling for the new plane but that will require a professional so I may not get it done.

With what we now know, it will be all the easier to do repairs and construct parts that won't weigh more than used plutonium. It will be cheaper to buy resin and mesh than sandpaper and grinder wheels. I'll never get that money back either.

I also wanted to mention a little more about the Poker Run on May 30th as well. The fields are Vulcan, Claresholm, AJ Ranch, High River, Okotoks, and back to Indus for the final card and breakfast. Show up at Indus anytime between 10:00 and noon for food. At each airport there will be a 2 ½ gallon ice cream buckets with the cards stuffed in envelopes near the taxi ways. Grab only one envelope since each airport has a different marking on the cards. Leave them sealed and proceed to as many other airports as you can. The results will be recorded at Indus and awards given. Keep a look out for the other participants and please make sure you listening to the correct frequency. Regardless of the weather breakfast will be served. I am promising that we will have great weather for this year's event. So, if anyone knows a fair weather dance please show us the steps at the next meeting.

I would also like to say "Thank You" for letting me serve as President for the last two years. It was my privilege to be a part of a group of men that enjoy the thrill of building and flying. →

CUFC- Movin' on Up

by Wayne Winters

The norm is that there is no such thing as normal. Change happens whether we want it to or not. Our little flying club, that used to meet in members basements, has grown and established itself as a permanent entity in the community and after 25 years, I for one, think it is time to find a permanent home. We have the ability to raise funds and the talent to build our own facility. What we don't want is to burden ourselves with debt or create a monster. What we do want is a place, simple and comfortable, where we can hang our hats, park our airplanes at the front door and get together formally (monthly meeting) and informally for flying and conversation on weekends or nice summer evenings.

During the winter months I am fascinated by the number of people that come to the airport every weekend regardless of the weather. Many times flyers have told me that the airport is their home away from home. We all need a place to "get away from it all" and to know that when we get there we are among friends that share a like interest.

I remember, like it was yesterday, one Christmas eve about six years ago when the weather was in the 60° F range and it was just before dark when several of us were out and about helping one of our winged comrades do a couple of things in the building of his hanger. One of the chaps there said: "I should be home with my wife and family, but my mother-in-law just swooped in on her broom this afternoon and I just had to get out of there." A few days later the weather went into the dumpster and another fellow likened the weather to being: "As cold as a mother-in-law's kiss!"

Nothing against mother-in-laws, but they are good targets for the occasional smile (in the USA with the hunting laws the way they are they are just plain good targets).

What I envision is a year-around place where members and their families can come on evenings, holidays and weekends and find other like-minded folks. I envision park-like landscaping, barbeque pits, a fenced playground and nice facilities that any of us would be proud to bring our significant other to. The building itself would have a large comfortable area for meetings, a smaller (but tastefully decorated) informal area for week-end and evening hanger flying sessions (complete with dry-erase marker board for those who want to express themselves graphically), and a dark theater type of room with a large screen TV where flying movies could be watched on those days that are too foggy or cold to actually go flying.

The large screen TV should be on wheels so as it could be used for audio-visual during club meetings or at the typical "rust remover" sessions. A screened balcony could grace one end of the building for those summer days and evenings when the best thing to do is sit around and judge other people's landings. For this sport it would be recommended to have the club house at an airport: flying club, airport... makes sense to me! We could decorate it to reflect the rich heritage of our club complete with pictures of members and their completed projects – kind of a rogues' gallery of our roots and present. Current and past

presidents' pictures could hang in appropriate places, to scare any rats or rodents that may try to move in. Think of the fun we could have with that!

We could have late spring, summer and early fall meetings as evening fly-ins. The meeting break could be spent checking out everybody else's stuff with prizes for the best and most hilarious comments and suggestions.

A fridge stocked with quality sandwiches, snacks, tons of butter tarts (made by a caterer) and soft drinks would make the club house a destination for other pilots. A large commercial type of coffee pot could be fired up all week-end long and since pilots are very good on the honor system (Lakeland, Oshkosh and Arlington are examples) a reasonable fee could easily be collected for the snacks and coffee.

If the club house was on the south or north of Calgary the draw back would be for those that are far away, but the advantage would be more opportunities to "fly to the meeting." We have members on the north as well as the south so choosing the location would need to be based on what is available. I don't thing that any of us would want to burden our group with land purchase and the building of runways, as did the Q-Nim glider club (Black Diamond).

As to possibilities for a location, I would like to throw our hat into the ring as Indus Winter Aire Park. It takes 20 to 25 minutes to go from our airport to the Armory where we meet now, so driving from the North would add a bit less than that time – no turning off the Deerfoot. There is even discussion on twinning 22x to make the trip even faster. A highway sign could give the club exposure to traffic passing the airport, letting them know we exist and that fresh blood (new members) are encouraged and meeting times. Already loads of people around Calgary know of our airport and where to find us, besides we are out of the "high rent" districts.

We are planning on putting in a well and septic field. What the club would do is round up materials and build the building. Our airport is established with the Province as well as Transport Canada and will always be here, even if Dad and or I disappear like Steven Fost did in Nevada (aliens probably got him). We could commit to the club that if anything were to change regarding the availability of the land and use that the building would be purchased from the club, thus the club would never come up on the short end for their time and materials. I expect the best way to minimize taxes would be to build the building without a basement or permanent foundation. We would likely heat it with propane and have a beautiful and efficient woodburning fireplace (more elaborate than the highly popular "Garrett" models) in it for the winter-time heat source.

Nothing like being able to toast your weenie (lunch time too) by an open fire on a chilly winter day!!

Flying and talking about flying is the way a lot of us deal with stress and get the "between our ears" computer operating in "safe mode" after a stress filled day or week. With a nice facility to bring our family to we can slide in more opportunities to be around airplanes and do what we all do best – B.S. and fly!

H

Flying

Events

April 5th, Calgary – CUFC/COPA 114 RUST REMOVER 2008. We be holding a Homebuilder / Ultralight Rust Remover session at Cardel Homes Theatre 6010 - 12th Street SE Calgary. Session starts 9:00am – 1:00 pm. Please bring a non-perishable food donation as payment to attend. Please contact Dave Procyshen for more info.



April 19th, Springbank - (CYBW) Calgary Flying Club and the Calgary COPA Flight 14 will presenting Humour in Aviation by Garth Wallace. COPA Flight 14 hosting at 09:30a.m. Fly-ins and walk-ins welcome. Rib tickling courtesy of Garth Wallace . . . many a laugh will be had from his humorous presentations. For more information please contact Conrad by email captain@copaflight14.org.

May 2nd, Calgary – Air Reunion -YYC - 2008 at the Aerospace Museum from 3 to 9 pm. Airlines, ATS (ATC, FSS, etc.), General aviation and Military. Anyone that was, or is still involved in any aspect of aviation is welcome to attend. For more info contact Jim Hall jimhall@telus.net (250)-675-4002. http://www.jetstream.net/users/jimhall/airreunion.html or contact Jim Hall jimhall@telus.net (250)-675-4002.

May 4th, Red Deer – COPA Flight 92 / Red Deer Flying Club will hold their spring Rust Remover. It will be held in the Sky Wings Aviation hangar. Pancake breakfast from 8.00a.m. to 11.00a.m. Lunch from 12.00p.m. to 13.00p.m. Rust remover sessions starting at 10.00a.m., 11.00a.m, and 13.00p.m. For additional information: Bert @ 403-350-5511.

May 17th, Cold Lake - COPA Flt 90 and the Cold Lake Regional Airport Association are hosting a Fly-in Breakfast from 8a.m. to 12p.m. located at the Cold Lake Regional Airport - CEN5. Floatplane attendees are welcome and are requested to call ahead to arrange secure parking on Cold Lake's Kinoosoo Beach and transportation to CEN5. For more information please contact Cliff Conrad 780-594-5707 or email cbconrad@incentre.net.

May 18th, St. Albert – Light Engine Services Rotax Speed 60 and barbeque. Fun event to fly around a 60 nm triangle. Prizes to Rotax powered a/c but all are welcome. Pilot's meeting 8:00 a.m. at Light Engine Services, St. Albert Airport. Identifier CES3. Coordinates N53 41 25 W113 41 37. Rain date Monday May 19th. Please phone: Ben Strafford 780-458-1606 or email larandben@cruzinternet.com.

May 24th, Indus – CUFC/COPA 114 Spring Poker Run. This years fields will be the South runs and include: Vulcan, AJ Ranch, Claresholm, High River, Okotoks. After collecting your hand, it's back to Indus for the final card and a breakfast of eggs, sausage, and hash browns. For more details contact Garrett Komm 403-257-3127 kommair@telusplanet.com.

June 14th, Cold Lake – COPA Fit 90 and the Cold Lake Regional Airport Association is hosting a Young Eagles Day and Fly-in Lunch from 8a.m. to 2p.m. located at the Cold Lake Regional Airport - CEN5. Activities scheduled for the YE Flight Rally include aircraft static displays and barbequed hamburgers and hot dogs as well as refreshments. Please contact Cliff Conrad 780-594-5707 or email cbconrad@incentre.net.

July 19th, Cayley, AB – Ninth Annual Invitational Fly-in. Pancake breakfast starting 8AM. Located 4 miles east of Cayley, co-ordinates N 50 27 32 W 113 45 46, 4400 foot paved. Under wing camping or Accommodations at High River or Nanton . Tour the Lancaster Air Museum. Please contact Bob at (403)646-2270 or email nlscurator@lancastermuseum.ca.

<u>July 26th to July 27th, Wetaskiwin</u> – Airport and Identifier CEX3. Wetaskiwin Air Show, featuring the Canadian Forces Snowbirds located at Reynolds-Alberta Museum & Canada's Aviation Hall of Fame Event. Show Contact Person and telephone number Brett Binnie 780-361-135, E-mail Brett@AV8solutions.com or web site www.wetaskiwinairshow.com

July 28th to August 3rd, Oshkosh WI - EAA AirVenture 2008, the World's Greatest Aviation Celebration. Visit www.airventure.org for more information. Anyone interested in a group flight to Oshkosh, please contact Ken Beanlands at 295-2079 or kbeanlan@telus.net

<u>August 22nd & 23rd, Nanton</u> – Nanton's (Alberta) annual event, this year 'Lancs In The Fifties '. A reunion of air and ground crew who served on post-war Lancasters. Friday eve. reception, Saturday full of activities started by a pancake breakfast, a luncheon for Lancs in the Fifties veterans, ceremonies including honouring Bomber Command ground crew, Merlin engine run-ups, flypasts and much more followed by a hangar dance in the evening. More details at www.lancastermuseum.ca or phone 403-646-2270.

<u>August 24th, St. Albert</u> - Fred Herzog Memorial Fly In Breakfast, from 7:00 a.m. to 11:00 a.m. St. Albert Airport. Identifier CES3. Coordinates N53 41 25 W113 41 37. Please phone Ben Strafford 780-458-1606 or email: larandben@cruzinternet.com.→



PRICE REDUCED! - Murphy Renegade Spirit, 187 TTAF 52 TTSN Rotax 582 MOD 99. Single cockpit conversion. Full instrumentation, Tennessee prop. David Clarke helmet & head set, Icom A5 transceiver, electric starter, Matco wheels and brakes, and elevator trim. Airtech coating system. Always hangared. This is an easy handling, extremely responsive and fun airplane to fly. Asking \$15,000. Email bkespe@raymacsurveys.ca for additional photos and details. Phone: 403-692-to 2563 office, 255-7419 home, 968-7419 cell. (03/08)



1991 Macair Merlin Taperwing – 760 TTAF, 250 SMOH on Continental A-75, Marvel carb, Slick mags. 19 gals fuel, wide roomy cockpit, reinforced landing gear, dual sticks, dual brakes, good paint & fabric, good STOL, cargo deck, battery, VHF antenna, 80 mph cruise, 4.5 hours range (with reserves). \$25,000. Call Stu Simpson 255-6998 or bushmaster@shaw.ca for pictures or video. (08/07)

GSC Tech Prop - Wood - 64 X 36 RH Pusher - 2 Hrs run Can be seen at 167 Cove Place, Chestermere, AB Day - 403 769 7019 Eve 403 226 7224 - Jerry Bruce Freestone Gull Lake SK 306 672 4124 \$275.00 firm. (05/07)



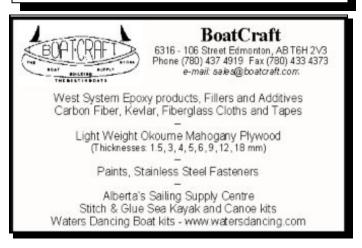
Team Minimax Single place taildragger, C-IFCZ completely enclosed and streamlined Rotax 503, 3 blade IVO prop. Two 5 gallon wing tanks, 100 hours total time, external radio antenna, located in Vulcan Industrial Airport, always hangered, Asking \$9000. Contact Graham at (403) 601-6853 or gramillington@yahoo.ca (04/07)

RX 550 Beaver TTE 140 hrs Rotax oil-injected 582 with 3 blade Powerfin ground adjustable prop. Complete with wing tanks. All skins U.V. clear coated as well as wing upgrade. Full panel with GPS, custom cargo bags, and several extras. Dual helmet/headset with intercom and PTT also available. Always hangared. A very reliable airplane! \$12,500 Contact Darrell Booth email: dbooth1@shaw.ca or 938-3379 (02/07)

Beaver RX 550, 422 hr TTAF, 90 hr since total rebuild. 100hp Subaru, 3 blade warp drive prop, Mono 2000 amphib floats with electric retract, all surfaces in Cenconite with Polytone, extra wing tanks, carb heat, radio intercom, GPS, full gauges. Will consider interesting trade for single seat UL. Always hangered in Kaslo B.C. \$14,000.00. Contact: Russ White - umm48611@telus.net (09/06)

1998 Challenger II - Professionally built, only 170hrs on LES maintained & chromed exhaust recently installed. Beautiful paint, custom seats, ICom3, always hangared, \$27,000. Call Trey @ 698-4820 or email for photos - trey.petty@gmail.com (02/06) →

Notice: Classified ads are free to CUFC members. Contact Ken Beanlands by e-mail to place or renew your ad (see masthead). Ads will be dropped after 6 months unless renewed.



Calgary Ultralight Flying Club Balance Sheet As at December 31,

	<u>2007</u>	<u>2006</u>
Assets		
Cash	5,439.45	8,330.45
Liabilities		
Prepaid memberships	1,175.00	1,175.00
Prepaid annual social		1,175.00
	1,175.00	2,350.00
Retained earnings	4,264.45	5,980.45
	5,439.45	8,330.45

Statement of Revenue and Expenditure Year ended December 31,

	<u>20</u>	<u>07</u>	<u>20</u>	<u>06</u>
Revenue				
Members Dues	2,885.00		3,215.00	
Annual Social	158.00		741.20	
Raffles	419.10		36.71	
Skywriter Advertising	-		150.00	
Donations	185.00		1,000.00	
Other (including interest)	_	3,647.10		5,142.91
Expenditure				
Postage	617.13		1,001.75	
Printing	1,331.30		1,788.36	
Meeting Hall Rent	675.00		750.00	
Club Events	34.24		50.00	
Caps, Crests, Maps, DVD's (net)	(106.86)		(55.04)	
Website	2,756.00		-	
Other	56.29	(5,363.10)		(3,535.07)
Net (expenditure) revenue		(1,716.00)		1,607.84
Retained earnings, beginning of year		5,980.45		4,372.61
Retained earnings, end of year		4,264.45		5,980.45
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Note:

In prior years, the Calgary Ultralight Flying Club's only financial statement was a statement of cash receipts and disbursements. No adjustments were made to reflect cash receipts late in the year which related to activities of the following year. This year, both a Balance Sheet and a Statement of Revenue and Expenditure were prepared with revenues and expenditures properly segregated to the correct year.

The amounts for 2006 were restated to conform to the current year's presentation.