

**ASSOCIATION OF PROFESSIONAL
ENGINEERS AND GEOSCIENTISTS
OF THE PROVINCE OF MANITOBA**

Financial Statements
For the year ended June 30, 2009

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Financial Statements
For the year ended June 30, 2009

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Auditors' Report

**To the Members of the
ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS
OF THE PROVINCE OF MANITOBA**

We have audited the statement of financial position of the **ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA** as at June 30, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. 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 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 our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at June 30, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit examination did not include a review of the 2009 budget numbers and consequently we do not express an opinion on these numbers.

BDO Dunwoody LLP

Chartered Accountants

Winnipeg, Manitoba
July 15, 2009

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Statement of Financial Position**

June 30 **2009** **2008**

Assets

Current Assets

| | | | | |
|---------------------|----|---------------|----|----------------|
| Cash | \$ | 14,591 | \$ | 77,306 |
| Accounts receivable | | 6,391 | | 29,360 |
| Prepaid expenses | | <u>53,005</u> | | <u>34,982</u> |
| | | 73,987 | | 141,648 |

Investments (Page 15) **1,551,394** **2,050,772**

Capital assets (Note 4) **930,737** **121,128**

2,556,118 **2,313,548**

Designated Funds - Discipline By-law

Investments (Page 15) **100,000** **100,000**

\$ 2,656,118 **\$ 2,413,548**

Liabilities and Net Assets

Current Liabilities

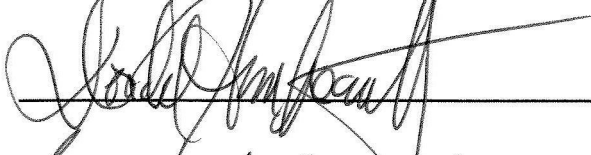
| | | | | |
|----------------------|----|----------------|----|---------------|
| Accounts payable | \$ | 53,480 | \$ | 35,803 |
| Accrued vacation pay | | <u>73,241</u> | | <u>56,863</u> |
| | | 126,721 | | 92,666 |

Deferred revenue **838,500** **765,000**

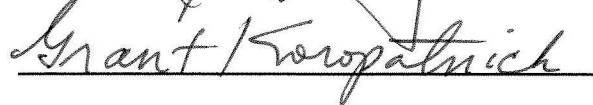
Net assets **1,690,897** **1,555,882**

\$ 2,656,118 **\$ 2,413,548**

Approved on behalf of the Council:



President



Executive Director

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Statement of Operations**

| For the year ended June 30 | 2009 | | 2008 |
|---|-------------------------------|-------------------|-------------------|
| | Budget (Unaudited) | Actual | Actual |
| Revenue | | | |
| Assessments | \$ 37,390 | \$ 62,708 | \$ 36,781 |
| Deregistration/reinstatements | 3,310 | - | - |
| Engineers in training (Note 6) | 125,790 | 150,584 | 126,431 |
| Exam administration and exam fees | 27,500 | 9,112 | 24,400 |
| Investment income | 57,245 | 54,484 | 71,482 |
| Insurance program | 12,530 | 21,655 | 24,330 |
| Licences | 4,855 | 4,460 | 3,096 |
| Members' annual fees (Note 3) | 1,187,970 | 1,186,967 | 1,134,562 |
| Student memberships | 3,425 | 3,257 | 3,773 |
| Meeting and professional development recoveries | 89,950 | 44,034 | 80,110 |
| Other | 31,720 | 75,074 | 62,866 |
| Registration fees | 76,200 | 62,091 | 53,865 |
| Change in fair value of investments | - | 13,887 | - |
| Certificate of Authorization | 119,865 | 140,361 | 127,388 |
| | 1,777,750 | 1,828,674 | 1,749,084 |
| Deferred revenue, beginning of year | 668,600 | 765,000 | 668,600 |
| Deferred revenue, end of year | (758,600) | (838,500) | (765,000) |
| | 1,687,750 | 1,755,174 | 1,652,684 |
| Expenditures | | | |
| Administration (Page 16) | 1,211,524 | 1,158,621 | 1,032,864 |
| Amortization of capital assets | 92,250 | 78,591 | 36,020 |
| Appropriation to the APEGM Foundation Inc. | 42,400 | - | 42,400 |
| Awards program | 7,350 | 979 | 288 |
| CCPE and CCPG | 60,224 | 62,939 | 57,595 |
| Certificates and seals | 15,295 | 16,237 | 12,696 |
| Meeting | 106,325 | 119,358 | 130,511 |
| Secondary professional liability insurance | 45,570 | 35,391 | 33,485 |
| Student support and scholarships | 18,086 | 15,866 | 9,059 |
| Travel | 65,000 | 40,662 | 40,482 |
| | 1,664,024 | 1,528,644 | 1,395,400 |
| Excess of revenue over expenditures for the year | \$ 23,726 | \$ 226,530 | \$ 257,284 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS
OF THE PROVINCE OF MANITOBA
Statement of Changes in Net Assets**

For the year ended June 30

2009

2008

| | Unrestricted | Internally Restricted for Capital Asset Replacement | Internally Restricted for Continuing Professional Education (Note 5) | Internally Restricted for Hearings (Note 5) | Invested in Capital Assets | Restricted for Discipline By-law (Note 7) | Internally Restricted for APEGM Foundation Inc. (Note 10) | Total | Total |
|---|---------------------|---|--|---|----------------------------|---|---|---------------------|---------------------|
| Balance, beginning of year | \$ 1,136,631 | \$ 126,462 | \$ 15,000 | \$ 4,889 | \$ 121,128 | \$ 100,000 | \$ 51,772 | \$ 1,555,882 | \$ 1,310,085 |
| Excess of revenue over expenditures for the year | 305,121 | - | - | - | (78,591) | - | - | 226,530 | 257,284 |
| Investment income - Discipline By-law | - | - | - | - | - | 3,211 | - | 3,211 | 3,184 |
| Capital assets purchased | (845,902) | (76,462) | - | - | 922,364 | - | - | - | - |
| Disposal of capital assets | - | - | - | - | (34,164) | - | - | (34,164) | - |
| Appropriation to APEGM Foundation Inc. | - | - | - | - | - | - | - | - | 42,400 |
| Transfer to Discipline By-law | (12,959) | - | - | - | - | 12,959 | - | - | - |
| Other contributions | - | - | - | - | - | - | 3,990 | 3,990 | 3,783 |
| Expenditures | - | - | - | - | - | (16,170) | (48,382) | (64,552) | (60,854) |
| Balance, end of year | \$ 582,891 | \$ 50,000 | \$ 15,000 | \$ 4,889 | \$ 930,737 | \$ 100,000 | \$ 7,380 | \$ 1,690,897 | \$ 1,555,882 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Statement of Cash Flows**

| For the year ended June 30 | 2009 | 2008 |
|---|------------------|------------------|
| Cash Flows from Operating Activities | | |
| Cash receipts from members and others | \$ 1,787,262 | \$ 1,701,002 |
| Cash paid to suppliers and employees | (1,501,553) | (1,464,242) |
| | <u>285,709</u> | <u>236,760</u> |
| Cash Flows from Investing Activities | | |
| Redemption of investments | 1,346,388 | - |
| Purchase of investments | (833,123) | (217,012) |
| Investment income earned | 57,695 | 74,666 |
| Purchase of capital assets | (922,364) | (67,159) |
| Proceeds on disposal of capital assets | 2,980 | - |
| Appropriation to the APEGM Foundation Inc. | - | 42,400 |
| | <u>(348,424)</u> | <u>(167,105)</u> |
| Net increase (decrease) in cash and cash equivalents | (62,715) | 69,655 |
| Cash and cash equivalents, beginning of year | 77,306 | 7,651 |
| Cash and cash equivalents, end of year | \$ 14,591 | \$ 77,306 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Summary of Significant Accounting Policies

June 30, 2009

Revenue Recognition

The organization follows the restricted fund method of accounting for contributions.

Members are charged an annual fee based on the calendar year January 1 to December 31; however, the organization has a fiscal year end of June 30. The organization recognizes revenue from member fees on a pro-rata basis to June 30.

Other fees and revenue are recognized as revenue when the registration or licensing has occurred or the services have been performed and the collection is reasonably assured.

Investment income is recognized on an accrual basis as earned.

Financial Instruments

The organization utilizes various financial instruments. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments and the carrying amounts approximate fair values.

All transactions related to financial instruments are recorded on a settlement date basis.

The organization classifies its financial instruments as follows based on the purpose for which the asset was acquired and follows the disclosed accounting policy for each category.

| <u>Assets/Liability</u> | <u>Category</u> | <u>Measurement</u> |
|--|-----------------------------|--------------------|
| Cash | Held for trading | Fair value |
| Accounts receivable | Loans and receivables | Amortized cost |
| Investments | Held for trading | Fair value |
| Accounts payable and accrued liabilities | Other financial liabilities | Amortized cost |

- Held for trading items are carried at fair value, with changes in their fair value recognized in the statement of operations.
- Loans and receivables are carried at amortized cost, using the effective interest rate method, less any provision for impairment.
- Other financial liabilities are carried at amortized cost, using the effective interest method.

Transaction costs are expensed as incurred.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA

Summary of Significant Accounting Policies

June 30, 2009

Capital Assets

Capital assets are recorded at cost in the statement of financial position. Amortization based on the estimated useful life of the asset is calculated as follows:

| | |
|--------------------------------|---|
| Computer equipment | 33 1/3% declining balance |
| Computer software | 33 1/3% declining balance |
| Office furniture and equipment | 10% declining balance |
| Leasehold improvements | Straight-line basis over the term of the lease |

In the year of acquisition, half of the applicable rate is applied.

The cost of replacements and improvements to capital assets are charged against the reserve for capital asset replacement.

Deferred Revenue

Deferred revenue represents the members' fees and other revenues for the six month period from July to December which are deferred and recognized as revenue in the next fiscal year to match with operating expenditures during that period as well as budgeted additional expenditures.

Vacation Pay

Vacation pay is recorded as an accrued liability as earned by the employee.

Reserve for Capital Asset Replacement

In order to ensure the financial statements reflect a provision for future replacements and improvements to capital assets, the organization has an internally restricted reserve for capital asset replacement.

Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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. Actual amounts could differ from those estimates.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGISTS OF THE PROVINCE OF MANITOBA

Summary of Significant Accounting Policies

June 30, 2009

New Accounting Pronouncements

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the organization, are as follows:

Financial Statement Concepts

CICA Handbook Section 1000, Financial Statement Concepts has been amended to focus on the capitalization of costs that truly meet the definition of an asset and de-emphasizes the matching principle.

The revised requirements are effective for annual and interim financial statements relating to fiscal years beginning on or after October 1, 2008. The organization is currently evaluating the impact of the adoption of this change on the disclosure within its financial statements.

Financial Statements by Not-for-Profit Organizations

In September 2008, a number of standards applicable to not-for-profit organizations were amended and issued. The changes are intended to improve financial reporting by not-for-profit organizations and make not-for-profit standards consistent with those of profit-oriented enterprises when they address the same issues. These amendments which are effective for fiscal years beginning on or after January 1, 2009 will not have a significant impact on the results of operations or financial position.

In December 2008, the Accounting Standards Board (AcSB) and the Public Sector Accounting Board issued a joint Invitation to Comment, "Financial Reporting by Not-for-Profit Organizations," to invite feedback on the future of financial reporting by not-for-profit organizations. The financial reporting options under consideration by the AcSB include International Financial Reporting Standards, private enterprise standards and public sector standards. Until the strategy has been determined and implemented, not-for-profit organizations will continue to apply current accounting standards.

The organization continues to monitor the developments in this area and evaluate the implications of the potential changes in financial reporting standards.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGISTS OF THE PROVINCE OF MANITOBA

Notes to Financial Statements

June 30, 2009

1. Entity Definition

The organization is incorporated under the laws of the Province of Manitoba and is engaged with the administration of The Engineering and Geoscientific Professions Act of Manitoba.

The Association of Professional Engineers and Geoscientists of the Province of Manitoba is a not-for-profit organization and as such is exempt from tax under *The Income Tax Act*.

2. Change in Accounting Policy

Capital Disclosures

On July 1, 2008 the organization adopted a requirement of the CICA to provide disclosure about how it manages its unrestricted net assets (See Note 11).

The adoption of these new standards had no material impact on the organization's statement of financial position and operations.

3. Members' Annual Fees

| | 2009 | 2008 |
|------------------------------------|--------------|--------------|
| Practicing | \$ 1,134,345 | \$ 1,081,115 |
| Late fees | 8,702 | 9,111 |
| Retired | 34,940 | 37,986 |
| Combined practicing/non-practicing | 267 | - |
| Non-practicing - unemployed | 8,713 | 6,350 |
| | \$ 1,186,967 | \$ 1,134,562 |

4. Capital Assets

| | 2009 | | 2008 | |
|------------------------------------|--------------|-----------------------------|------------|-----------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Computer equipment | \$ 280,532 | \$ 250,227 | \$ 273,998 | \$ 238,518 |
| Computer software | 94,917 | 67,735 | 89,744 | 56,894 |
| Office furniture and equipment | 265,323 | 10,177 | 79,688 | 45,338 |
| Leasehold improvements | 668,747 | 50,643 | 26,434 | 7,986 |
| | \$ 1,309,519 | \$ 378,782 | \$ 469,864 | \$ 348,736 |
| Cost less accumulated amortization | | \$ 930,737 | | \$ 121,128 |

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Notes to Financial Statements**

June 30, 2009

5. Restrictions on Net Assets

Hearings

The organization has internally restricted \$4,889 of net assets (\$4,889 in 2008) to cover possible expenditures incurred for the conduct of hearings relative to appeals on rejected applications for membership as provided for under Section 23(1) of the Act.

Continuing Professional Education

The organization has internally restricted \$15,000 of net assets (\$15,000 in 2008) to be used in support of a continuing professional education program for members.

6. Members in Training

As at June 30, 2009, there were 878 (782 in 2008) members in training enrolled with the organization.

7. Net Assets Restricted for Discipline By-law

The By-laws of the organization directs the Council to establish and maintain a special fund for the purpose of administering and enforcing the discipline provisions of the By-laws. The fund shall be maintained by assessing the general membership an amount set by Council. Disbursements of funds will be as required for the purposes of investigations conducted by the investigation committee and for the purpose of formal hearings of the discipline committee and appeals therefrom.

8. Unrestricted Net Assets

Unrestricted net assets are intended to be used to provide protection against unanticipated costs. A goal has been established by Council to have a minimum amount of \$1,000,000 of unrestricted net assets.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Notes to Financial Statements**

June 30, 2009

9. Contractual Obligations

Premises and Signage

The organization has entered into a ten year lease agreement for premises at 870 Pembina Highway that commenced in November 2008. The lease contains an option to renew for an additional five years. The minimum lease payments for the newly developed premises will be \$107,910 annually for the first 5 years and \$122,298 for the remainder of the lease. The organization is also obligated to pay a proportionate share of building operating costs plus a management fee not to exceed three percent of the Basic Rent.

Sign

The organization has a lease commitment for the APEGM sign that expires August 31, 2012 with lease payments of \$234 monthly.

Office Equipment

The organization has a lease commitment for office equipment of \$6,384 annually until June 2011, \$5,885 for the year ending June 2012 and \$330 for the year ending June 2013.

Pledge to APEGM Foundation Inc.

The organization pledged a donation of \$250,000 to the APEGM Foundation Inc. The pledge is payable over the next five years. The first payment of \$50,000 will be paid during the 2010 fiscal year.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Notes to Financial Statements

June 30, 2009

10. Disclosure of Controlled Entity

The APEGM Foundation Inc. ("foundation") is a separately incorporated organization that is a registered charity under *The Income Tax Act*. The intended purpose of the foundation is to raise, receive, maintain and manage funds, and/or to receive and hold capital property, both of which are to be applied for charitable purposes through donations to recipients qualified under *The Income Tax Act*.

The foundation has not been consolidated in the organization's financial statements. The unaudited financial summaries as at December 31, 2008 are as follows:

| | |
|---|-------------|
| Assets | |
| Cash | \$ 8,067 |
| Due from APEGM | 5,718 |
| | <hr/> |
| Unrestricted net assets | \$ 13,785 |
| | <hr/> |
| <u>Results of Operations and Cash Flows</u> | |
| Donation revenue | \$ 47,800 |
| | <hr/> |
| Expenditures | |
| General and administration | 2,948 |
| Donations | 60,000 |
| | <hr/> |
| Total expenditures | 62,948 |
| | <hr/> |
| Deficit for the year | \$ (15,148) |
| | <hr/> |
| Cash flows from operating activities | \$ (15,148) |
| | <hr/> |

11. Capital Management

The organization considers its capital to comprise its Invested in capital assets, unrestricted and internally restricted net assets. There have been no changes to what the organization considers to be its capital since the previous period.

As a not-for-profit entity, the organization's operations are reliant on revenues generated annually. The organization has accumulated unrestricted funds over its history which are included in unrestricted net assets in the statement of financial position. A portion of the accumulated unrestricted funds is retained as working capital (current assets less current liabilities) which may be required from time to time due to timing delays in receiving its primary funding. The remaining unrestricted funds are available for the use of the organization at the Board's discretion.



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Auditors' Comments on Supplementary Financial Information

**To the Members of the
ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS
OF THE PROVINCE OF MANITOBA**

We have audited, in accordance with Canadian generally accepted auditing standards, the financial statements of the **ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA**. The audited financial statements of the organization as at June 30, 2009 are presented in the preceding sections of this annual report.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the organization taken as a whole. The financial information presented hereinafter was derived from the accounting records and is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information tested by us as part of the auditing procedures followed in our examination of the financial statements, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

This information is intended solely for the information of the board and management who have previously received the financial statements of the organization as at and for the year ended June 30, 2009 and our opinion thereon, for use in evaluating those financial statements and should not be used for any other purpose.

BDO Dunwoody LLP

Chartered Accountants

Winnipeg, Manitoba
July 15, 2009

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Schedule of Investments**

June 30

| | 2009 | 2008 |
|---------------------------------------|--------------|--------------|
| Investments are allocated as follows: | | |
| Operations | \$ 1,551,394 | \$ 2,050,772 |
| Designated funds - Discipline By-law | 100,000 | 100,000 |
| | \$ 1,651,394 | \$ 2,150,772 |

During the year, investments classified as held-to-maturity in 2008 were redeemed prior to maturity. As a result, the loan portfolio was reclassified as held-for-trading and remeasured at fair value. The difference between the carrying value and fair value of the portfolio of \$13,887 was recorded in the Statement of Operations as Change in fair value of investments. At June 30, 2008, the fair value of investments was \$2,138,490.

Investment portfolio as at June 30, 2009:

Investments held-for-trading

| | Cost | Fair Value |
|-----------------------------|--------------|--------------|
| Cash | \$ 328,933 | \$ 328,933 |
| Royal Canadian T-Bill | 1,251 | 1,251 |
| Bank of Canada Pref. Shares | 27,500 | 27,833 |
| GIC | 500,000 | 500,000 |
| Bell Canada | 99,715 | 99,003 |
| GE Capital Can Funding | 205,908 | 213,314 |
| Manitoba Hydro Savings Bond | 62,000 | 63,724 |
| Manitoba Hydro Savings Bond | 412,200 | 417,336 |
| | \$ 1,637,507 | \$ 1,651,394 |

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Schedule of Expenditures**

| For the year ended June 30 | 2009 | | 2008 |
|---|-------------------------------|---------------------|---------------------|
| | Budget (unaudited) | Actual | Actual |
| Administration | | | |
| Advertising | \$ 46,750 | \$ 33,605 | \$ 9,092 |
| Bank charges* | 31,800 | 36,414 | 31,196 |
| Car allowance | 1,000 | 600 | 286 |
| Computer support | - | - | 5,386 |
| Courier | 8,100 | 5,672 | 6,527 |
| Dues and subscriptions | 2,050 | 799 | 1,142 |
| Governance | 7,000 | - | - |
| Insurance | 25,195 | 24,509 | 23,710 |
| Internet | 10,400 | 8,378 | 8,417 |
| Leasehold | 2,130 | 7,354 | 681 |
| Mailing services | 18,500 | 11,001 | 7,474 |
| Miscellaneous | 500 | 258 | 1,087 |
| Office occupancy | 119,642 | 126,115 | 65,297 |
| Outside services | 30,300 | 17,438 | 19,946 |
| Postage | 68,350 | 46,409 | 33,851 |
| Printing, office supplies and equipment | 109,410 | 140,842 | 91,354 |
| Professional fees | 40,500 | 20,900 | 12,886 |
| Salaries and benefits | 630,457 | 635,820 | 658,289 |
| Sponsorships | 40,700 | 22,557 | 38,644 |
| Staff training | 5,000 | 3,661 | 3,195 |
| Telephone | 13,740 | 16,289 | 14,404 |
| Net administration expenditures | \$ 1,211,524 | \$ 1,158,621 | \$ 1,032,864 |

*Includes cost of processing payments by credit and debit cards.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Schedule of Changes in Members' Roll**

For the year ended June 30, 2009

| | | |
|-------------------------------------|-----|--------------|
| Members on Roll, June 30, 2008 | | 4,559 |
| Reinstatements | 18 | |
| Registrations | 150 | |
| Registrations - mobility | 244 | 412 |
| | | 4,971 |
| Members deceased | 12 | |
| Resignations | 103 | |
| Written-off for non-payment of dues | 74 | 189 |
| Members on Roll, June 30, 2009 | | 4,782 |
