

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

**Non-Consolidated Financial Statements
For the year ended June 30, 2014**

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

**Non-Consolidated Financial Statements
For the year ended June 30, 2014**

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Independent Auditor's Report

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

We have audited the accompanying non-consolidated financial statements of the ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA, which comprise the non-consolidated statement of financial position as at June 30, 2014, and the non-consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Non-Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of the ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA as at June 30, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BDO Canada LLP

Chartered Accountants

Winnipeg, Manitoba
September 11, 2014

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOSCIENTISTS OF THE PROVINCE OF MANITOBA
Non-Consolidated Statement of Financial Position**

As at June 30 **2014** 2013
(Restated - Note 9)

Assets

Current Assets

Cash and bank	\$	415,257	\$	36,716
Accounts receivable		48,656		78,874
Prepaid expenses		50,497		51,044

		<u>514,410</u>		166,634
Investments (Note 2)		3,613,736		3,204,871
Capital assets (Note 3)		<u>570,548</u>		<u>643,289</u>

	\$	4,698,694	\$	4,014,794
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Liabilities and Net Assets

Current Liabilities

Accounts payable and accrued liabilities	\$	161,276	\$	135,240
Due to APEGM Foundation Inc. (Note 4)		30		54,809

		<u>161,306</u>		190,049
Deferred revenue		<u>1,218,534</u>		<u>1,124,000</u>

	<u>1,379,840</u>		<u>1,314,049</u>
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Commitments and contractual obligations (Note 5)

Net Assets

Unrestricted		1,827,896		1,432,456
Invested in capital assets		570,548		643,289
Internally restricted		920,410		625,000

	<u>3,318,854</u>		<u>2,700,745</u>
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	\$	4,698,694	\$	4,014,794
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Approved on behalf of Council:



President



Executive Director

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOSCIENTISTS OF THE PROVINCE OF MANITOBA
Non-Consolidated Statement of Operations**

For the year ended June 30	2014	2014	2013
	Budget	Actual	Actual
Revenue			
Assessments	\$ 74,500	\$ 76,587	\$ 72,046
Certificate of Authorization	266,665	283,690	296,262
Exam administration and exam fees	15,000	21,095	15,917
Insurance program	15,000	23,484	21,253
Investment income			
Realized	90,625	166,794	108,551
Unrealized	-	152,834	(24,082)
Meeting and professional development recoveries	92,795	67,691	86,382
Members' annual fees (Note 6)	1,664,240	1,721,914	1,660,076
Members in training (Schedule 2)	247,550	254,598	241,463
Other	81,280	89,267	151,432
Registration fees	73,445	79,982	74,230
Student memberships	4,095	3,221	2,080
	2,625,195	2,941,157	2,705,610
Expenses			
Administration (Schedule 1)	1,926,155	1,822,953	1,717,540
Amortization of capital assets	96,000	74,016	84,314
Appropriation to the APEGM Foundation Inc.	50,000	50,000	50,000
Awards program	14,450	4,013	-
CCPE and CCPG	81,329	79,640	76,310
Certificates and seals	22,450	27,422	24,330
Meeting	200,600	157,318	192,743
Secondary professional liability insurance	40,028	39,406	37,846
Student support and scholarships	31,099	19,831	21,072
Travel	57,760	48,449	39,820
	2,519,871	2,323,048	2,243,975
Excess of revenue over expenses for the year	\$ 105,324	\$ 618,109	\$ 461,635

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

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

For the year ended June 30, 2014

	General	Invested Capital in Assets	Internally Restricted					Total
			Capital Asset Replacement	Continuing Professional Education	Hearings	Discipline By-law	Association Centennial	
Net assets, June 30, 2012, as previously reported	\$ 1,018,081	\$ 716,029	\$ 50,000	\$ 15,000	\$ 10,000	\$ 250,000	\$ 100,000	\$ 2,159,110
Prior period adjustment for deferred revenue (Note 9)	80,000	-	-	-	-	-	-	80,000
Net assets, June 30, 2012, restated	\$ 1,098,081	\$ 716,029	\$ 50,000	\$ 15,000	\$ 10,000	\$ 250,000	\$ 100,000	\$ 2,239,110
Excess (deficiency) of revenue over expenses for the year	580,302	(84,314)	-	-	(34,353)	-	-	461,635
Interfund Transfers								
Acquisition of capital assets	(11,974)	11,974	-	-	-	-	-	-
Appropriations	(234,353)	-	100,000	-	34,353	-	100,000	-
Proceeds on disposal of capital assets	400	(400)	-	-	-	-	-	-
Net assets, June 30, 2013	\$ 1,432,456	\$ 643,289	\$ 150,000	\$ 15,000	\$ 10,000	\$ 250,000	\$ 200,000	\$ 2,700,745
Excess (deficiency) of revenue over expenses for the year	696,715	(74,016)	-	(4,590)	-	-	-	618,109
Interfund Transfers								
Acquisition of capital assets	(1,275)	1,275	-	-	-	-	-	-
Appropriations	(300,000)	-	100,000	-	-	-	200,000	-
Net assets, June 30, 2014	\$ 1,827,896	\$ 570,548	\$ 250,000	\$ 10,410	\$ 10,000	\$ 250,000	\$ 400,000	\$ 3,318,854

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

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

For the year ended June 30	2014	2013
Cash Flows from Operating Activities		
Cash receipts from members and others	\$ 2,749,125	\$ 2,604,332
Cash paid to suppliers and employees	(2,277,228)	(2,159,654)
	471,897	444,678
Cash Flows from Financing and Investing Activities		
Acquisition of capital assets	(1,275)	(11,974)
Cash receipts from investment	163,951	112,320
Net acquisition of investments	(256,032)	(662,286)
Proceeds on disposal of capital assets	-	400
	(93,356)	(561,540)
Net increase (decrease) in cash and bank	378,541	(116,862)
Cash and bank, beginning of year	36,716	153,578
Cash and bank, end of year	\$ 415,257	\$ 36,716

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

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

1. Nature of the Organization and Summary of Significant Accounting Policies

a. Nature of the Organization

The Association of Professional Engineers and Geoscientists of the Province of Manitoba ("Association") is incorporated under the laws of the Province of Manitoba and is engaged in the administration of *The Engineering and Geoscientific Professions Act of Manitoba* (the "Act").

The Association is a not-for-profit organization and as such is exempt from tax under *The Income Tax Act*.

b. Basis of Accounting

These financial statements are prepared by management in accordance with CPA Canada Handbook - Accounting - Part III - Accounting Standards for Not-for-Profit Organizations.

c. Basis of Accounting for Controlled Entities

The Association has not consolidated the financial statements of its controlled entity, APEGM Foundation Inc. The summary financial statements of the controlled entity are disclosed at Note 4.

d. Fund Accounting

General net assets accounts for the Association's program delivery and administrative activities. These net assets report unrestricted resources and restricted operating revenue. Unrestricted net assets are intended to be used to provide protection against unanticipated costs. Council has established a goal to have a minimum of \$1,000,000 of unrestricted net assets.

Invested in Capital Assets net assets report the assets, liabilities, revenue and expenses related to the Association's capital assets.

The Capital Asset Replacement net assets report appropriations to fund future replacements and improvements to capital assets. Appropriations to and from these net assets occur at Council's discretion.

The Continuing Professional Education net assets report appropriations to fund future continuing professional education programs for members. Appropriations to and from these net assets occur at Council's discretion.

The Hearings net assets report appropriations to fund possible expenses incurred for the conduct of hearings relative to appeals on rejected applications for membership as provided for under Section 23(1) of the Act.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

1. Nature of the Organization and Summary of Significant Accounting Policies (continued)

d. Fund Accounting (continued)

The Discipline By-law net assets were established through the Association's by-laws. The by-laws direct Council to establish and maintain a special fund for the purpose of administering and enforcing the discipline provisions of its by-laws. The net assets are maintained by assessing general membership an amount set by Council. Appropriations from the net assets will be required to fund investigations conducted by the Investigation Committee and formal hearings of the Discipline Committee and appeals therefrom.

The Association's Centennial net assets report appropriations to fund future Association centennial year events. Appropriations to and from the net assets occur at Council's discretion.

e. Revenue Recognition

The Association 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 Association has a fiscal year end of June 30. The Association recognizes revenue from member fees on a pro-rata basis to June 30. Deferred revenue represents the members' fees and other revenue for the six month period from July to December that are deferred and recognized as revenue in the next fiscal year.

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.

f. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market are reported at fair value, with any unrealized gains and losses reported in operations. In addition, all bonds, guaranteed investment certificates and securities have been designated to be in the fair value category, with gains and losses reported in operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

1. Nature of the Organization and Summary of Significant Accounting Policies (continued)

g. Capital Assets

Capital assets are recorded at cost less accumulated amortization in the statement of financial position. Amortization based on the estimated useful life of the asset is calculated as follows with half of the applicable rate applied in the year of acquisition:

Computer equipment	33 1/3% declining balance
Computer software	33 1/3% declining balance
Office furniture and equipment	10% declining balance
Leasehold improvements	10% declining balance

The cost of replacements and improvements to capital assets are charged against the reserve for capital asset replacement at Council's discretion.

h. Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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.

2. Investments

The details of the Association's investments as at June 30 are as follows:

	<u>2014</u>	<u>2013</u>
Bonds and Guaranteed Investment Certificates	\$ 1,304,911	\$ 1,224,988
Securities		
Canadian	1,521,071	1,710,630
Foreign	786,474	267,982
T-Bill Fund	1,280	1,271
	<u>\$ 3,613,736</u>	<u>\$ 3,204,871</u>

Bonds and Guaranteed Investment Certificates bear interest ranging from 1.90% to 9.25% (2.31% to 9.25% in 2014) with maturities from January 2015 to November 2036.

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

For the year ended June 30, 2014

3. Capital Assets

	2014		2013	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 334,518	\$ 314,052	\$ 334,518	\$ 303,545
Computer software	102,760	96,040	101,964	92,879
Office furniture and equipment	276,234	117,299	275,755	99,666
Leasehold improvements	699,941	315,514	699,941	272,799
	\$ 1,413,453	\$ 842,905	\$ 1,412,178	\$ 768,889
Cost less accumulated amortization		\$ 570,548		\$ 643,289

4. Disclosure of Controlled Entity and Due to APEGM Foundation Inc.

The APEGM Foundation Inc. ("Foundation") is a separately incorporated organization that is a public foundation 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 Association controls the Foundation by its right to approve the Foundation's strategic plans. The Foundation has not been consolidated in the Association's financial statements. The financial summaries for the Foundation as at and for the year ended June 30 are as follows:

<u>Statement of Financial Position</u>	2014	2013
Assets		
Cash and bank	\$ 272,879	\$ 181,777
Due from the Association	30	54,809
	\$ 272,909	\$ 236,586
Liabilities and Net Assets	\$ 272,909	\$ 236,586
 <u>Results of Operations</u>	 2014	 2013
Revenue	\$ 57,549	\$ 51,640
Expenses	21,226	474
Excess of revenue over expenses for the year	\$ 36,323	\$ 51,166

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOSCIENTISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

4. Disclosure of Controlled Entity and Due to APEGM Foundation Inc. (continued)

As at June 30, 2014, the Association has an amount due to the Foundation of \$30 (\$54,809 as at June 30, 2013) relating to the pledge to the Foundation by the Association and donations received by the Association intended for the Foundation, net of expenses paid by the Association on behalf of the Foundation. The balance due to the Foundation by the Association bears no interest, has no fixed terms of repayment and is unsecured. There were no additional transactions between the Association and the Foundation during the year. Changes in the balance due to APEGM Foundation Inc. during the year are as follows:

	2014	2013
Balance, beginning of year	\$ 54,809	\$ 3,743
Pledge to the Foundation from the Association	50,000	50,000
Donations received intended for the Foundation	4,274	2,405
Expenses paid on behalf of the Foundation	(9,053)	(1,339)
Disbursements made to the Foundation	(100,000)	-
Balance, end of year	\$ 30	\$ 54,809

5. Commitments and Contractual Obligations

Premises and Signage

The Association has entered into a ten year lease agreement for premises at 870 Pembina Highway that commenced in November 2008 with an option to renew for an additional five years. The minimum lease payments for the newly developed premises are \$122,978 annually. The Association 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.

Pledges to Ceremonies

The Association has pledged approximately \$17,000 per year to support the "Iron Ring" ceremony at the Faculty of Engineering, University of Manitoba and the "Earth Ring" ceremony for the Department of Geological Sciences, University of Manitoba and the Department of Geology, Brandon University.

Funding for the University of Manitoba Engineering Society (UMES)

The Association will be providing base funding of \$10,000 per year to the UMES in support of its student activities.

Funding for Sons and Daughters Bursary Program

The Association has allocated \$5,000 per year to provide bursaries to five children of members entering their first year of engineering or geoscience university programs.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

5. Commitments and Contractual Obligations (continued)

Funding for the Women In Science and Engineering

The Association has committed \$10,000 per year in support of the Women In Science and Engineering ("WISE") school outreach program at the University of Manitoba.

Funding for the NSERC Chair for WISE and the IEEQ and ENGAP programs

The Association has committed \$1,000 per year in support of each of the NSERC Chair for WISE and the IEEQ and ENGAP programs at the University of Manitoba.

Funding for ENGAP program

The Association has committed \$5,000 per year to support the recruitment of students for the ENGAP program at the University of Manitoba.

Funding for the IEEQ program and IEEQ Alumni group

The Association has committed \$1,000 in bursaries to the IEEQ program and an additional \$1,000 support to the IEEQ Alumni group.

6. Members' Annual Fees

	2014	2013
Late fees	\$ 15,940	17,088
Licencees	5,945	4,800
Non-practicing - Unemployed	4,564	4,296
Practicing	1,653,093	1,594,592
Retired	42,372	39,300
	\$ 1,721,914	\$ 1,660,076

7. Capital Management

The Association defines capital as its net assets and it is not subject to any externally imposed capital requirements which are unchanged from the prior year.

The Association's objectives when managing capital are:

- (a) to safeguard its ability to continue as a going concern, and
- (b) to continue to meet its obligations under the Act.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

7. Capital Management (continued)

The Association manages its capital by following its Asset Protection & Risk Management and Investment Policies to achieve these objectives by:

- (a) considering economic conditions and the risk characteristics of underlying assets;
- (b) establishing annual operating and capital budgets and monitoring related performance;
- (c) establishing rolling performance objectives for excess of revenues over expenses and cash flow and monitoring related performance;
- (d) maintaining liquid assets at least sufficient to fund operating expenses; and,
- (e) controlling operating costs relative to available revenue.

8. Financial Instrument Risk Management

The Association, through its financial assets and liabilities, is exposed to various risks in the normal course of operations. The Association's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Association's activities. The following analysis provides a measurement of those risks at year end.

Credit Risk

Credit risk is the risk that the Association will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the Association to significant concentrations of credit risk consist primarily of cash and bank, accounts receivables and investments. The Association is not exposed to significant credit risk as the receivable have typically been paid when due and investments are diversified.

Liquidity Risk

Liquidity risk is the risk that the Association will not be able to meet its obligations as they fall due. The Association maintains adequate levels of working capital to ensure all its obligations can be met when they fall due. Investments are also held in securities that can be liquidated within a few days notice.

Interest Rate and Market Risks

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market conditions and interest rates. The Association is not exposed to significant interest rate risk as investments are diversified. The Association is exposed to market risk and follows its Investment Policy to monitor the investments in an effort to safeguard against market fluctuations.

ASSOCIATION OF PROFESSIONAL ENGINEERS AND GEOLOGICISTS OF THE PROVINCE OF MANITOBA

Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2014

8. Financial Instrument Risk Management (continued)

Foreign Exchange Risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association is exposed to foreign exchange risk since it holds a portion of its investments in foreign equities. The Association follows its Investment Policy to monitor the investments in an effort to minimize its exposure to foreign exchange risk.

9. Prior Period Adjustment for Deferred Revenue

During the year, the Association determined that deferred revenue had been calculated incorrectly in prior years. Consequently, figures previously reported have been restated as follows:

	<u>Previously Reported</u>	<u>Adjustment</u>	<u>Restated</u>
Deferred revenue	\$ 1,204,000	\$ (80,000)	\$ 1,124,000
Unrestricted net assets, beginning of year	1,018,081	80,000	1,098,081
Unrestricted net assets, end of year	1,352,456	80,000	1,432,456

Excess of revenue over expenses for the year ended June 30, 2013 was unchanged as a result of this restatement.

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA
Schedule 1 - Administration Expenses**

For the year ended June 30	2014	2014	2013
	Budget	Actual	Actual
Advertising	\$ 172,500	\$ 64,929	\$ 53,208
Bank charges	67,200	83,672	75,432
Car allowance	1,400	1,400	1,000
Courier	5,700	4,985	5,966
Dues and subscriptions	1,250	1,314	1,138
Governance	27,000	15,670	3,799
Insurance	19,600	16,696	19,338
Internet	10,200	11,241	12,032
Leasehold improvements	3,600	5,111	10,875
Mailing services	3,000	3,269	-
Office occupancy	194,745	194,266	182,742
Other	60,750	423	475
Outside services	47,200	56,052	39,662
Postage	18,850	21,537	18,143
Printing, office supplies and equipment	103,100	111,588	92,685
Professional fees	91,150	105,067	101,571
Salaries and benefits	1,012,810	1,026,087	1,002,950
Sponsorships	61,200	82,172	80,318
Staff training	10,000	5,305	3,195
Telephone	14,900	12,169	13,011
	\$ 1,926,155	\$ 1,822,953	\$ 1,717,540

**ASSOCIATION OF PROFESSIONAL ENGINEERS AND
GEOLOGICISTS OF THE PROVINCE OF MANITOBA**
Schedule 2 - Changes in Members' Roll and Members in Training

For the year ended June 30, 2014

Members on Roll

Members on Roll, June 30, 2013		5,758
Reinstatements	26	
Registrations	180	
Registrations - mobility	314	520
		<hr/> 6,278
Members deceased	20	
Resignations	187	
Removed from Roll for non-payment of dues	85	292
		<hr/> 5,986
Members on Roll, June 30, 2014		<hr/> 5,986

Members in Training

Members in training, June 30, 2013		1,198
Net increase		<hr/> 71
Members in training, June 30, 2014		<hr/> 1,269
