



2016 ANNUAL REPORT

MISSION

We are the face of the planning profession within Alberta, Northwest Territories and Nunavut. We serve the public interest by providing regulation, advocacy, promotion and services for our members.

2016 COUNCIL



President
Misty Sklar
RPP, MCIP



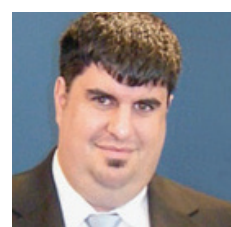
President Elect
Erin O'Neill
RPP, MCIP



Treasurer
Jon Dziadyk
RPP, MCIP



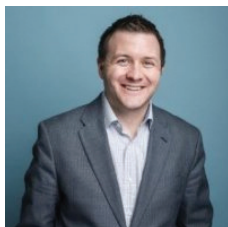
Secretary
Mac Hickley
RPP, MCIP



Councillor
Ken Melanson
RPP, MCIP



Councillor
Tasha Elliott
RPP, MCIP



Councillor
Jamie Doyle
RPP, MCIP



Councillor
Jean Ehlers



Public Member
Linda Wood Edwards
BAdmin, CAE, FCIS

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PRESIDENT'S MESSAGE



Misty Sklar, RPP, MCIP APPI President

Supporting planners by furthering recognition, trust and confidence for our work as registered professionals

Greetings!

2016 was an extremely progressive and productive year for the institute. APPI continued to successfully advocate and advance the planning profession on behalf of nearly 1000 planners in Alberta, Northwest Territories and Nunavut. I am very proud of our accomplishments to date and look forward to sharing a list of APPI's Top 10 Highlights from 2016.

1) Strategic Plan – In May of 2016 Council developed a new 3-year strategic plan to help advance the planning profession, improve credibility and strengthen relationships with governments and employers. This important

document will guide Council for the next three years.

- 2) Municipal Government Act – The APPI MGA Task Force members led APPI's input and response on the MGA. As a result of changes made to the MGA through Bill 20 (the MGA 2015) and Bill 21 (the Modernized MGA), APPI has been involved with providing input on the preparation of a set of MGA-related regulations to assist in interpretation and implementation of these changes.
- 3) ASPI – The Planning in Alberta Task Force met in late 2016 and rebranded itself as the Alberta Sustainability Planning Initiative (ASPI). The ASPI goal is to promote sustainable development in Alberta by raising important perspectives about planning and the role planners can play in addressing current provincial issues; ASPI will provide their recommendations to APPI Council. The task force started focusing on rebuilding provincial relationships to promote the recognition of planning expertise, re-examining regional and integrated planning models and providing resources and support for municipalities and rural areas.
- 4) Women in Planning – APPI submitted a grant application to the Alberta Status of Women Grant Program for funds to provide

training through a symposium format to help improve the lives of women involved in Community Building in Alberta. Although we were unsuccessful we will continue to look for opportunities to further equality and promote diversity.

5) Wetland Science Practitioner – APPI participated in the Government of Alberta’s Qualified Wetland Science Practitioner (QWSP) designation initiative. Representatives from ten professional regulatory organizations (known as PRO-10) make up a working group which examines how this new policy may contribute to, or negatively impact, jobs in this province, and a potential risk to the designation of authenticating professionals was identified. As a provincially regulated profession, our presence at the table has allowed us to advocate for our members and to be recognized as a key player in the development and implementation of policy changes that affect our environment.

6) 2016 APPI Conference in Jasper – We hosted a timely-themed conference attended by over 200 delegates who joined us in exploring the concept of Meeting Change. This was a fantastic turnout given our economic situation and our collective need for fiscal restraint.

7) Promoting Transparency and Communication – In our efforts to improve communication and transparency between Council and the broader membership, in 2016 APPI began to share highlights from our Council meetings in our e-news bulletin entitled “Council Candour.” APPI also sent out two press releases acknowledging the role planners play

in supporting economic diversification efforts and in supporting resilience in resource-based communities.

8) Diversification of Online CPL Options – The APPI website added numerous online Continuous Professional Learning opportunities from across Canada to help serve our rural and remote members looking to expand their educational horizons.

9) Plan NorthWest – September 2016 marked the release of the first journal for professional planners in Alberta, Manitoba, Northwest Territories, Nunavut and Saskatchewan. The second issue of Plan NW will be released by the end of March 2017.

10) Edmonton Volunteer Celebration – For the first time, we hosted our Volunteer Celebration in Edmonton, to recognize the hard work of the individuals who sustain our organization through the contribution of their time and efforts. It is our intent to rotate the location of this venue annually to ensure we recognize our members throughout the province.

Looking ahead, APPI will continue to work with CIP on the delineation of services to be provided and the collection of membership fees on behalf of CIP. APPI will be calling a special meeting later this year to amend our bylaws to meet the January 1, 2018 removal of the mandatory membership requirement. APPI has traditionally collected fees for both organizations and remitted payment to CIP. However, due to changes in CIP’s new governance structure, APPI will no longer be able to mandate membership in CIP.

PRESIDENT'S MESSAGE

Members will be able to choose independently whether or not they wish to be a part of the national organization. Ontario has recently implemented this change and the vast majority of their members have chosen to remain members of both organizations. Once we have worked with CIP on our service sharing agreement, we will be letting the membership know what these changes look like. I believe in the value of a national organization and I would encourage all of you to continue your membership when the choice is available. You will be able to be a member of APPI without being a member of CIP, however you will not be able to be a member of CIP without being a member of a local provincial affiliate such as APPI.

It is hard to believe that the last two years have flown by so fast. I have thoroughly enjoyed serving as your President and thank the membership for electing me to do so. I will remain on Council for one year as Past President while President Elect Erin O'Neill transitions into her new role. I am confident that Erin along with the rest of Council and Administration will continue to serve the profession as the institute evolves.

In closing and as always, I would like to express my gratitude to our three very dedicated staff members, MaryJane Alanko, Executive Director, Vicki Hackl, Office Manager, and Dana Gusse, Executive Administrator, who work tirelessly

behind the scenes to make sure each year is more successful than the last.



Misty Sklar, RPP, MCIP



Misty Sklar presenting the gavel award to past president Eleanor Mohammed

2016 PUBLIC MEMBER'S REPORT



Linda Wood Edwards, B.Admin, CAE, FCIS

As the public member on APPI's Council, I am the eyes, ears, and voice of Albertans. I participate fully in Council and its various committees, and in this way help to ensure that the public interest is always represented in the profession's decisions and actions.

APPI Council, 2016 was a very full year. We took on the development of a new and bold strategic plan, created or improved several governance and operational policies, and started work on a communications plan that will impact all of APPI's key stakeholder groups, including the public. Another focus was the Council's efforts in finding the best possible relationship with the Canadian Institute of Planners. The messaging around who is a member of what group, and what that means, can be a source of public confusion and we are pleased to continue working with CIP to, among other things, limit confusion in the market place. Like any member of Council I appreciate that my full input is sought and considered, and that my

due diligence is recognized as being on behalf of the public.

Albertans and members of the planning profession should be confident in the capable leadership of APPI Council and the support of its exemplary, hard-working staff. I am proud to serve on this competent and thoughtful Council and look forward to the challenges and opportunities ahead.



2016 Volunteer Celebration in Edmonton

REGISTRATION

Meeting the needs and expectations of APPI's regulated members and the professional planners of tomorrow

APPI is self-regulating professional organization and as such is responsible for ensuring the Institute and its members are accountable for serving in the public interest. Through government-approved legislation, this regulatory body is given the authority to ensure that its members:

- meet educational and training requirements;
- provide safe, ethical and competent services; and
- follow prescribed codes of conduct.

It is both a challenge and an opportunity to ensure that APPI fulfills its mission of developing professional planners, promoting the planning profession and advocating for sustainable community planning. Serving in the public interest is a fundamental component of the APPI mission statement. We believe the public interest is best served by upholding the requirements for knowledge and professionalism, supporting our members' ongoing professional development and elevating the awareness, visibility and credibility of regulated planners.

Candidate Assessments and the Certification Process – The membership application process is administered on behalf of APPI by the Professional Standards Board (PSB) for

the Planning Profession in Canada. Once an application is deemed to be eligible to proceed to Candidate membership, it is then forwarded to the applicable provincial or territorial planning institute (PTIA) for ratification by their Registration Committee. This ensures a consistent approach and assessment process nationwide.

The PSB is responsible for administering the certification process for Candidate members who were accepted into the Institute after September 2012. There are 79 Candidate members who were accepted prior to that implementation date, who are qualified to proceed through the old certification process; as a result APPI is temporarily providing a dual certification route. APPI is committed to ensuring that both processes are serving the needs of our members and not compromising the professional standards we have all embraced.

The number of new Candidate applications declined as expected during the transition to the PSB, however APPI has seen steady increases in new applications since 2012 and in 2016, 61 new Candidate applications were processed. Last year the APPI Registration Committee validated 48 logbook submissions representing well over a thousand months of professional planning

experience logged by our members. In that same year, APPI administered the examination and final step to certification for 41 members, while an additional 12 members completed the certification process via the PSB.

While APPI has delegated the services of administering the application and certification process to the PSB, registration responsibility and authority ultimately lies with APPI as the regulator of professional planners in Alberta. These are fundamental services that must be delivered and we are committed to working with the PSB to enhance and improve the application and certification processes.

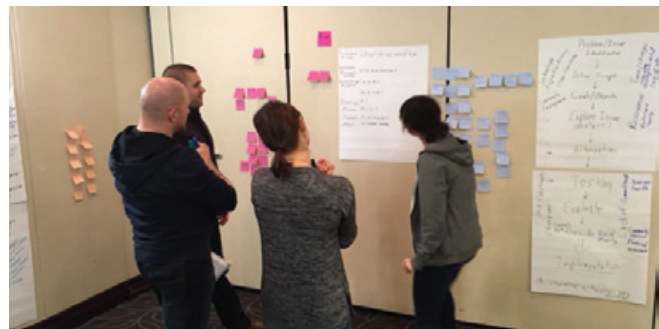
Continuous Professional Learning – All regulated members of APPI, both RPP and Candidate members, have rights and responsibilities defined in the APPI Bylaws and Professional Planner Regulation. Responsibilities include compliance with APPI’s program for mandatory recording of Continuous Professional Learning. This program was first introduced in 2013 and the Institute has seen ongoing evidence that our professional membership is fully committed to complying with our requirement to “continually seek further knowledge in the theory and practice of planning and all other matters that enhance the reputation of the profession and the regulated member” and to “maintain currency in the knowledge and skills necessary to carry out the practice of planning.” The APPI CPL Program demonstrates to the Government of Alberta, the communities and public we serve, other professions and members alike, that APPI has taken steps to ensure that planning professionals are continuously seeking further knowledge in the theory and practice of planning. Membership with

APPI provides an important forum for professional planners practicing in Alberta, the Northwest Territories and Nunavut. Ongoing professional learning is a key component to maintaining the highest standards of skills, knowledge and professionalism within the planning profession.

857 of the 876 regulated APPI members required to report CPL met or exceeded their CPL reporting requirement for 2016. The 19 regulated members deemed to be “not in good standing” for failure to report their CPL credits, may acquire and report learning units from January 1 to June 30, 2017 and apply them retroactively to 2016.

APPI monitors the CPL program and is committed to identifying any obstacles to acquiring and reporting CPL in a timely manner. We also continue to seek out and implement solutions aimed at enhancing the life-long journey of our members through access to more learning opportunities via a variety of forums and further simplifying the recording process.

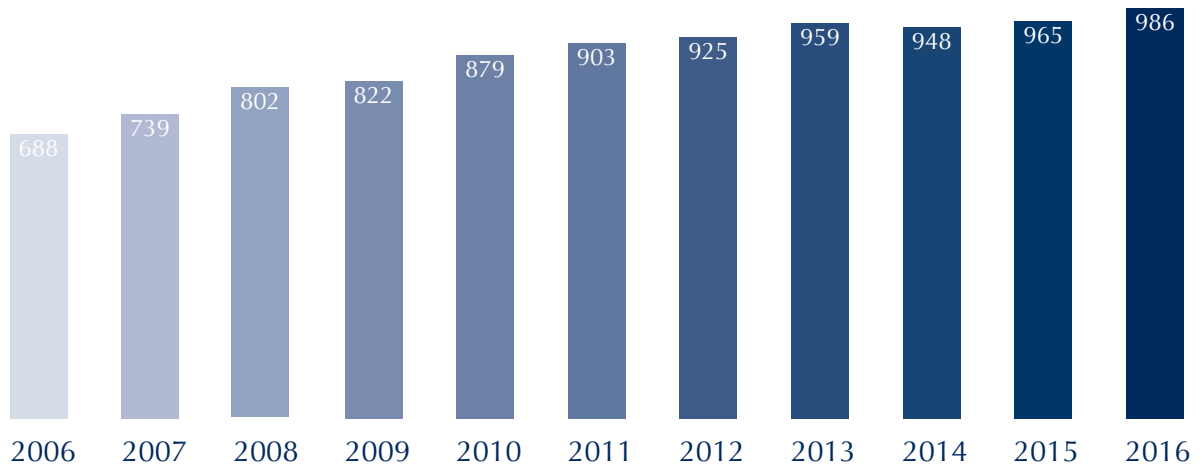
Academic Accreditation Standards for Planning Schools – The PSB is also responsible for administering the accreditation of planning programs on behalf of APPI. APPI is committed to ensuring that the accreditation process is rigorous, efficient and fair, in the interest of planning students, the profession and the public.



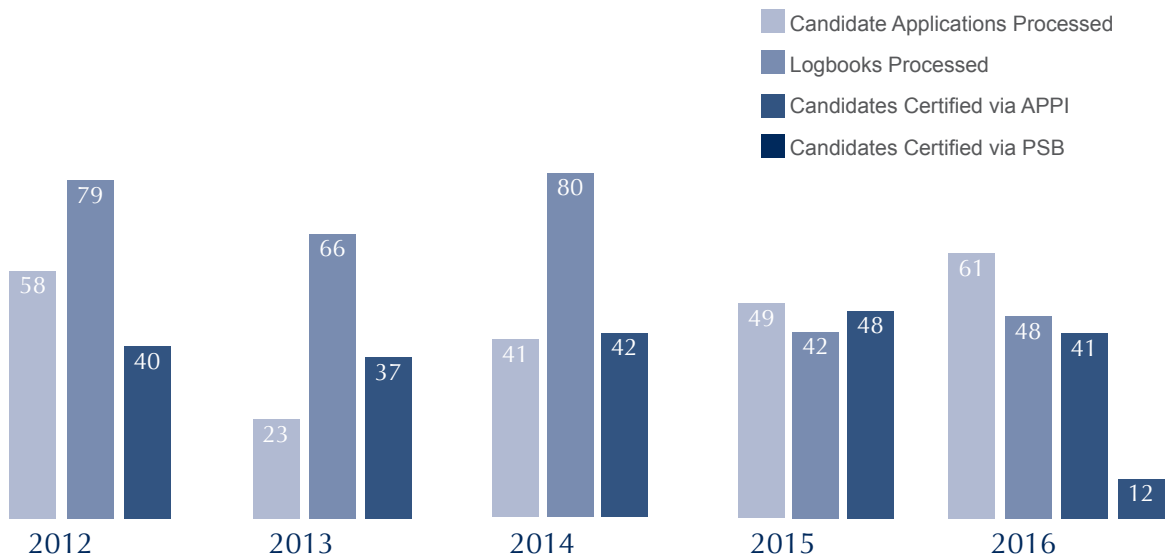
Professional Practitioners Course

REGISTRATION

Regulated and Non Regulated Members 10 Year Membership Growth

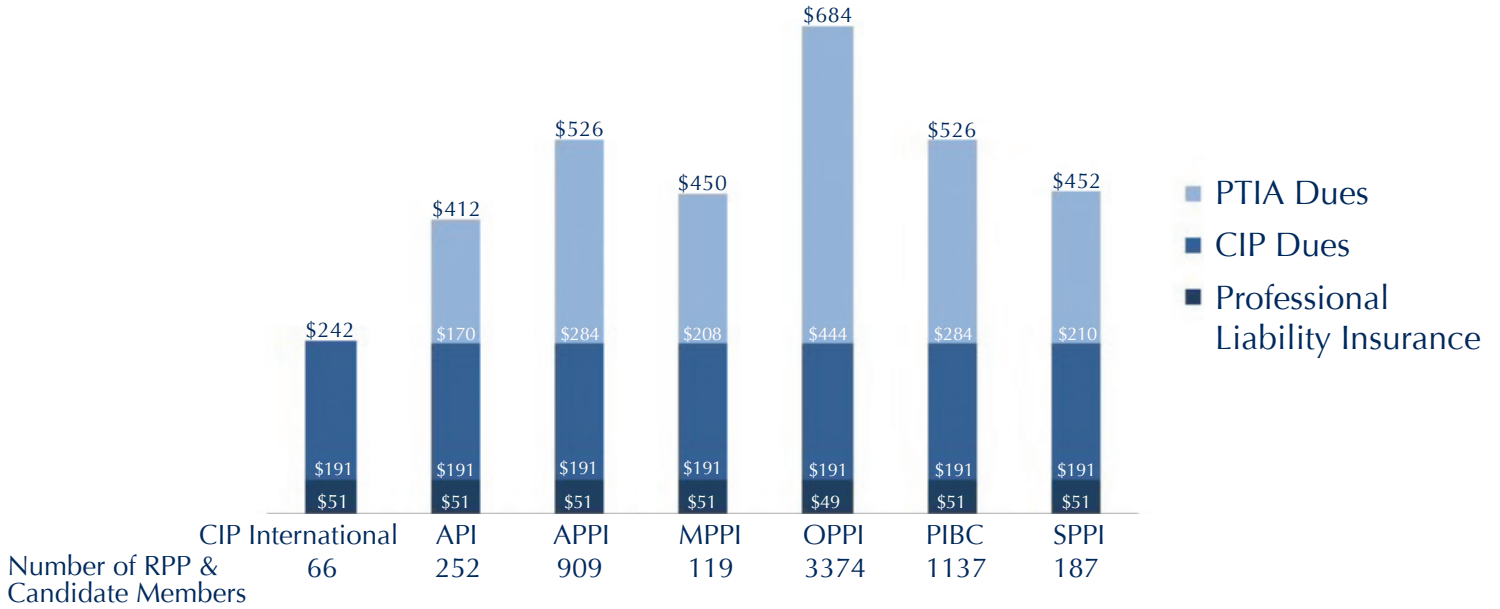


Candidate Applications and Candidates Certified

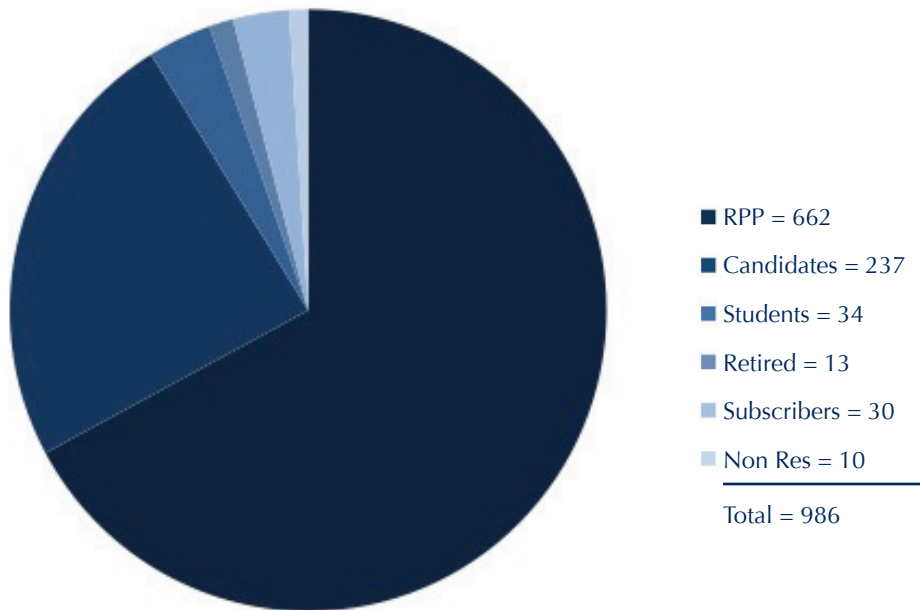


Note: Commencing September 2012 all new Candidate Members are being certified via the PSB and are no longer required to submit logbooks for review by the APPI Registration Committee.

Comparison of APPI's member dues with other Provincial and Territorial Institutes and Associations



Categories of APPI Members



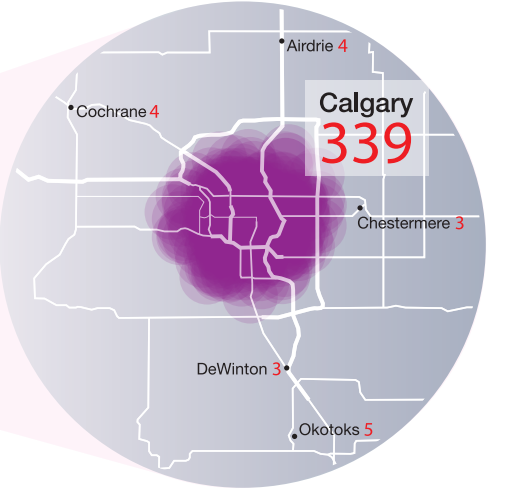
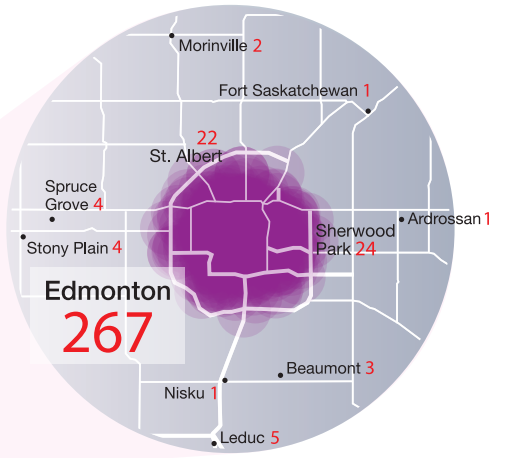
Data as of Dec. 2016

REGISTRATION

Geographical representation of APPI's 909 regulated members

Locations represent place of residence data as of December 2016.





DISCIPLINE COMMITTEE

The 2016 year for the Discipline Committee was similar to what was experienced the previous year, with four complaints. The committee follows a three-step process with the first step being an unofficial complaint/ concern being lodged. This often starts with a telephone call to the Executive Director or the Chair of the committee. At that point, the potential complainant is asked to review the relevant sections of legislation and our Code of Conduct, and decide if they would like to move to the second step. The second step involves the complainant filing a formal written statement. Usually one member of the committee will investigate the complaint and request the planner under review to provide their perspective. At that point, the committee member will determine if the complaint needs to go forward to a hearing of the whole committee or not. Sometimes, the investigating committee member will work with both parties to resolve the dispute. If the complainant is still not satisfied with either the rationale provided for not proceeding, or the resolution attempt, they can insist that the matter be heard before the full committee.

The committee as a whole did not have any formal hearings last year. Three complaints stopped after step one, while the fourth was resolved at step two. APPI's Executive Director also handled a series of questions from the provincial Labour Qualifications and Mobility

Branch about how the Institute conducts its disciplinary matters.

The Discipline Committee members are no longer kept behind a secret veil. Names and contact information for the committee have been available to the membership for the past two years. This change was introduced with the hopes that members or candidate members will reach out to discuss possible discipline concerns before the proverbial foot steps into the cow pattie. The Chair and Executive Director have had a number of planner-initiated casual conversations in 2016, which help keep the Code of Conduct front and centre in the minds of planners. In 2017, the committee will be piloting informal disciplinary/ ethics discussions with planning staff in a couple of smaller organizations. If your organization would like to be part of the pilot program, please contact Roy Wright at roanconsulting@shaw.ca or the APPI Executive Director Ms. MaryJane Alanko at execdir@albertaplanners.com.



Summer 2016 Edmonton River Valley Bike Tour

ALBERTA SUSTAINABILITY PLANNING INITIATIVE

The Alberta Sustainability Planning Initiative (ASPI) is comprised of planners from municipal, provincial and private consulting sectors serving in a volunteer advisory role for APPI.

ASPI is focusing on:

- Advocating for sustainability through comprehensive planning;
- Rebuilding provincial recognition for planning expertise, resources and support for municipalities and rural areas;
- Encouraging a re-examination of regional planning models and clarification of the provincial planning direction; and
- Integration of various approaches into a comprehensive planning framework that promotes sustainable development.

The timeline for action is relatively short. Any legislative and policy changes would ideally be enacted before the end of this government's term (on or before May 2019).

Since January significant work has been done on developing the stakeholder contact list and the framework with which the contacts can be managed. Attention is also being given to the development of value statements which will be the basis of consistent conversations with the stakeholders.

These value statements align with the strategic initiatives defined by Council.

APPI's defined Strategic Objectives include: advancing the planning profession, improving the APPI credibility and brand, strengthening relationships with employers and governments, increasing a competent member base, strengthening advocacy and foraging and leveraging strategic partnerships. To assist in achieving these strategic objectives, APPI created ASPI under the leadership of co-chairs Gary Willson RPP, MCIP and Ronald Morrison RPP, MCIP.

Gary Willson, RPP, MCIP



Misty Sklar and John Lewis (Award of Merit Recipient)

VOLUNTEERS

Celebrating our most valuable resource – APPI Volunteers!

APPI's volunteers are a valued and integral part of the organization. Volunteers support Council and staff with the vital goal of achieving APPI's mission and serving the public interest by providing regulation, advocacy, promotion and services for our members.

As the number of APPI members continues to grow, so does the demand on the Institute's resources. APPI's volunteers are the 'self' in this self-regulated profession, crucial to ensuring the Institute operates in a professional manner, with transparency, integrity and fiscal responsibility.

The committees and initiatives that APPI's volunteers dedicate their time to have made invaluable contributions to the Institute as well as to the profession of planning. We have well over 190 dedicated volunteers who ensure that APPI continues to function and progressively moves forward. The work that our volunteers undertook in 2016 is unprecedented for the Institute and the quality has been second-to-none.

APPI values our volunteers and we are pleased to recognize and celebrate the time and energy that they so generously gave to the Institute in 2016. In April of 2017, APPI will host its third

annual volunteer celebration. This event honours the 2016 APPI volunteers, newly certified RPP members in 2016, long-term RPP members, as well as the recipients of the APPI volunteer recognition awards, Legacy Fund Award and the Student Education Scholarships & Conference Awards.

In addition to being committed to recognizing volunteers on an ongoing basis and celebrating their successes, it is also critical to the organization that APPI assume responsibility for supporting the vital role of volunteers in achieving the organization's mission. APPI is committed to educating, increasing training and developing more meaningful relationships with its volunteers. The likelihood of organizational success is higher when its volunteers clearly understand what is expected of them at the onset. When APPI Council and administration are recruiting volunteers, efforts are made to communicate initiative or committee rationale, mandate, and time commitment.

APPI volunteers have a right to be respected and to expect things to run professionally and smoothly when committing their time to the Institute. In order to function at their peak capacity, APPI's volunteers need to know how the Institute works, how decisions are made, and what is expected of them. Having this knowledge up front not only provides the proper

tools for success, it also enhances the volunteer experience. Volunteering with APPI reaps mutual benefits; providing the individual volunteer member with skills that they can transfer to their professional and personal lives.

The Institute uses a variety of mechanisms to recruit volunteers and efforts are made to ensure that most opportunities are advertised on the APPI E-News, while a few are directly recruited by APPI Council or administration based on a specific competency that may be required. We are proud to say that there is rarely a time when a member turns down the direct call to volunteer.

There are a wide variety of opportunities to contribute to your professional Institute varying from assisting with a single event to serving as the next APPI President! The Institute is cognizant that the membership is diverse with different personalities, needs and goals. If you would like to explore what opportunities there may be for you to volunteer with APPI in a meaningful and valuable way, please contact the APPI Office via email or phone.

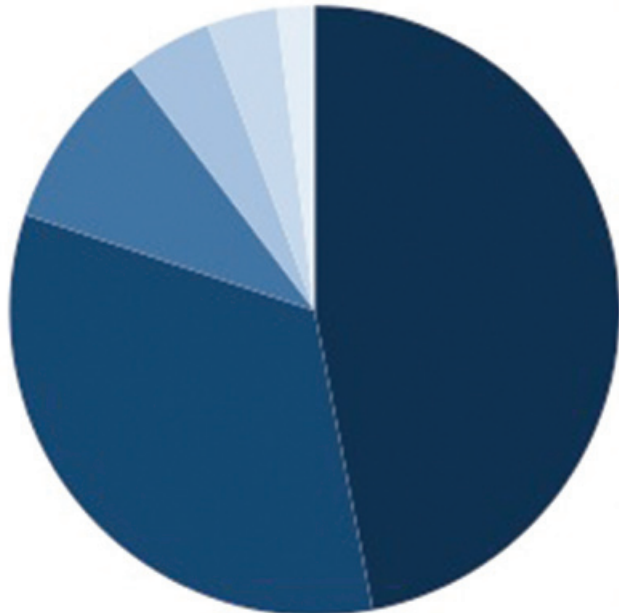
Once again to all of those who have committed their precious time to serving the profession and the Institute – thank you!



May 2016 APPI Council Strategic Retreat

GROSS REVENUES 2016

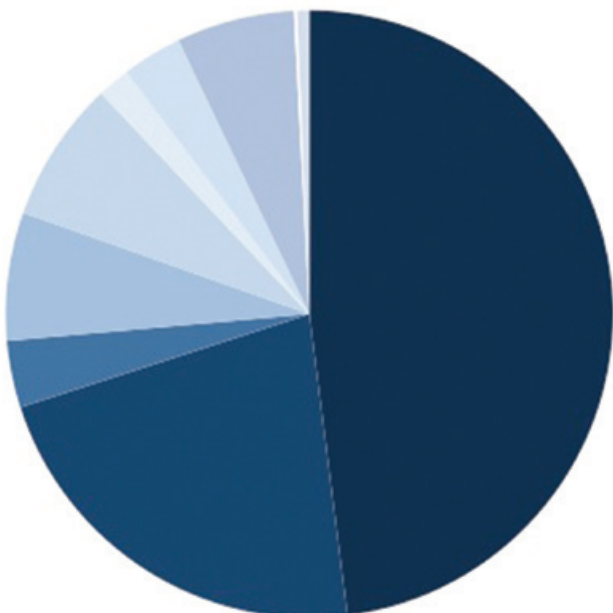
\$562,330



- Member Dues - \$263,952
(does not include CIP or PLI which equals \$228,361)
- Annual Conference - \$186,477
- Job postings & Consultants Directory - \$53,967
- Member Applications & Exams - \$25,850
- Events - \$20,827
- Interest - \$11,257
- Professional Development & Education - \$0

GROSS EXPENSES 2016

\$593,026



- Administration & Office \$284,618
- Annual Conference - \$130,688
- Professional Development & Events - \$21,139
- Council - \$40,468
- Communications & Marketing – \$44,759
(includes Planning Journals)
- Registration & Discipline - \$10,206
- Awards & Recognition - \$19,042
- Professional Fees - \$37,267
- AGM - \$1,042
- External Representation - \$3,797

FINANCIAL STATEMENTS

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

REVIEW ENGAGEMENT REPORT

To the Members of Alberta Professional Planners Institute

We have reviewed the statement of financial position of Alberta Professional Planners Institute as at December 31, 2016 and the statements of revenues and expenses, changes in net assets and cash flow for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Institute.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Hawkings Epp Dumont LLP

Edmonton, Alberta
April 10, 2017

Hawkings Epp Dumont LLP
Chartered Accountants

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ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Financial Position
As at December 31, 2016
(Unaudited)

	2016	2015
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 235,731	\$ 353,461
Short term investments <i>(Note 3)</i>	533,213	494,720
Accounts receivable <i>(Note 4)</i>	9,818	4,617
Goods and Services Tax recoverable	-	1,142
Prepaid expenses	16,500	5,000
	\$ 795,262	\$ 858,940
 LIABILITIES		
CURRENT		
Accounts payable	\$ 7,525	\$ 39,398
Goods and Services Tax payable	1,096	-
Deferred revenue <i>(Note 6)</i>	195,894	225,336
	204,515	264,734
 NET ASSETS		
Unrestricted net assets	222,746	231,205
Internally restricted net assets	368,001	363,001
	590,747	594,206
	\$ 795,262	\$ 858,940

ON BEHALF OF THE BOARD:

_____ *Director*

_____ *Director*

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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE**Statement of Revenues and Expenses****For The Year Ended December 31, 2016***(Unaudited)*

	2016	2015
REVENUE		
Membership dues	\$ 492,313	\$ 463,378
Less: Membership dues collected and remitted on behalf of the Canadian Institute of Planners	<u>(228,361)</u>	<u>(216,465)</u>
	263,952	246,913
OTHER REVENUE		
Annual conference	186,477	246,688
Communications and marketing	53,967	74,575
Membership application and examination fees	25,850	21,950
Events	20,827	30,592
Interest and investment income	11,257	2,970
Professional development and education	-	29,303
	<u>298,378</u>	<u>406,078</u>
	562,330	652,991
DIRECT EXPENSES		
Annual conference	130,688	194,519
Communications and marketing	44,759	51,816
Council	40,468	30,960
Events	20,610	26,865
Awards and recognition	19,042	19,455
Application and examination fees	9,700	11,569
External representation	3,797	4,242
Annual general meeting	1,042	1,903
Professional development and education	529	24,565
Discipline	506	2,080
	<u>271,141</u>	<u>367,974</u>
ADMINISTRATIVE EXPENSES		
Management fees	254,429	211,246
Professional fees	37,267	19,786
Interest and bank charges	17,978	14,194
Office	8,018	6,704
Telecommunications	3,793	5,171
POARA	400	400
	<u>321,885</u>	<u>257,501</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	(30,696)	27,516
OTHER INCOME (EXPENSES)		
Unrealized gain (loss) on short term investments	<u>27,237</u>	<u>(29,371)</u>
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (3,459)	\$ (1,855)

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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

**Statement of Changes in Net Assets
For The Year Ended December 31, 2016**

(Unaudited)

	Unrestricted Net Assets	Internally Restricted Net Assets	2016	2015
NET ASSETS - BEGINNING OF YEAR	\$ 231,205	\$ 363,001	\$ 594,206	\$ 596,061
Excess (deficiency) of revenue over expenses	(3,459)	-	(3,459)	(1,855)
Allocation transfer	(5,000)	5,000	-	-
NET ASSETS - END OF YEAR	\$ 222,746	\$ 368,001	\$ 590,747	\$ 594,206

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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE**Statement of Cash Flow****For The Year Ended December 31, 2016***(Unaudited)*

	2016	2015
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (3,459)	\$ (1,855)
Item not affecting cash:		
Unrealized (gain) loss on short term investments	<u>(27,237)</u>	29,371
	<u>(30,696)</u>	27,516
Changes in non-cash working capital:		
Accounts receivable	(5,201)	5,194
Interest receivable	-	3,383
Accounts payable	(31,872)	34,800
Deferred revenue	(29,442)	6,992
Prepaid expenses	(11,500)	7,623
Goods and Services Tax payable	<u>2,238</u>	(740)
	<u>(75,777)</u>	57,252
	<u>(106,473)</u>	84,768
INVESTING ACTIVITIES		
Proceeds from sale of short term investments	-	569,432
Purchase of short term and long term investments	<u>(11,257)</u>	(576,091)
	<u>(11,257)</u>	(6,659)
INCREASE (DECREASE) IN CASH FLOW	(117,730)	78,109
Cash and cash equivalents - beginning of year	<u>353,461</u>	<u>275,352</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 235,731	\$ 353,461

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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

1. NATURE OF OPERATIONS

The Alberta Professional Planners Institute (the "Institute") is a regional organization governing the planning profession in the province of Alberta, the Northwest Territories, and Nunavut. The Institute is a non-profit organization registered under the Professional and Occupational Associations Registration Act, Alberta Professional Planner Regulation 119/2011. The Alberta Professional Planners Institute is an affiliate of the Canadian Institute of Planners which governs the national affairs of the profession. As a regulated professional organization, the Institute is exempt from income taxes under Section 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash and cash equivalents

Cash and cash equivalents consists of cash on hand, deposits held with a Canadian financial institution less any cheques written in excess of the bank balance.

Investments

Short term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase less than twelve months, are carried at amortized cost, and mutual funds, which are carried at fair value.

Long term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase beyond twelve months, are carried at amortized cost.

Intangible capital assets

Intangible capital assets are stated at cost less accumulated amortization. Intangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Software	100%	declining balance method
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The Institute regularly reviews its intangible capital assets to eliminate obsolete items.

Intangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

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

Internally restricted net assets

The Institute has internally restricted net assets for the following purposes:

1. Operating;
2. Discipline;
3. Research;
4. Alberta Professional Planners Institute Annual Conference;
5. Communication and marketing;
6. Professional development and continuing education;
7. Strategic plan and implementation;
8. National Conference; and
9. Centennial Conference Legacy Fund.

Upon approval from the Board of Directors, the Institute transfers funds to and from its internally restricted net assets. The Institute has allocated its short term and long term investments to fund the internally restricted net assets.

Revenue recognition

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

Deferred capital contributions are recognized as revenue on straight line basis over the estimated useful life of the related tangible capital asset.

Membership dues revenue is recognized on an annual basis. Deferred revenue represents funds received in advance from members for the subsequent year's annual membership fee.

Conference events, examination fees, professional development and education are recognized when the events and education sessions are held.

Communication and marketing revenue are recognized when the service is rendered.

Membership application revenue is recognized when the application is processed.

Interest income is recognized on the basis of the passage of time.

All revenue is recognized when collection is reasonably assured and the amount is determinable.

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

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

Allocation of expenses

The Institute engages in numerous activities such as conference, regional events, communications and marketing, and professional development programs. The costs of each activity include the costs of personnel, premises and other expenses that are directly related to providing the program. The Institute also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The Institute allocates a certain amount of its general support expenses by identifying the appropriate basis of allocating each component expense and applies that basis consistently each year. Corporate governance and general management expenses are not allocated. Other general support expenses are allocated based on usage, which is management's estimated consumption attributable to the function.

Volunteer services

The work of the Institute is dependant on the voluntary service of many individuals. Since these services are not normally purchased by the Institute and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

Financial instruments

Measurement of financial instruments

The Institute initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transactions costs attributable to the instrument.

The Institute subsequently measures all of its financial assets and financial liabilities at amortized cost except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents, short term and long term investments, and accounts receivable.

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

Financial assets measured at fair value include marketable securities.

Impairment

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

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

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

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. SHORT TERM INVESTMENTS

	<u>2016</u>	<u>2015</u>
Marketable securities at market value	<u>\$ 533,213</u>	<u>\$ 494,720</u>
	<u>\$ 533,213</u>	<u>\$ 494,720</u>
Book value	<u>\$ 535,347</u>	<u>\$ 524,091</u>

A portion of the short term investments are restricted for the purposes of funding the internally restricted net assets.

4. ACCOUNTS RECEIVABLE

	<u>2016</u>	<u>2015</u>
Accounts receivable	<u>\$ 9,818</u>	<u>\$ 4,617</u>

During the year, the charge for impairment related to accounts receivable is reported as bad debt expense on the statement of revenues and expenses and is net of recoveries of \$NIL (2015 - \$NIL).

The amount of allowance for doubtful accounts for the year is \$NIL (2015 - \$NIL).

5. INTANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated amortization</u>	<u>2016 Net book value</u>	<u>2015 Net book value</u>
Website software	<u>\$ 15,284</u>	<u>\$ 15,284</u>	<u>\$ -</u>	<u>\$ -</u>

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

For The Year Ended December 31, 2016

(Unaudited)

6. DEFERRED REVENUE

Deferred revenue is made up of annual membership dues. These amounts are all expected to be recognized within one year of December 31, 2016.

	<u>2016</u>	<u>2015</u>
Membership dues		
Balance, beginning of year	\$ 225,336	\$ 218,344
Membership dues received	462,871	470,370
Membership dues recognized	<u>(492,313)</u>	<u>(463,378)</u>
Balance, end of year	<u>\$ 195,894</u>	<u>\$ 225,336</u>

7. COMMITMENTS

The Institute and The Canadian Institute of Planners (CIP) have entered into a long term agreement to support and promote professional planning and planners. As part of the agreement, the Institute will collect the national CIP membership fees on an annual basis and transfer the funds collected to CIP on January 15, February 15, March 31, June 30, October 30, and December 31.

8. RELATED PARTY TRANSACTIONS

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

	<u>2016</u>	<u>2015</u>
<u>Related party transactions</u>		
The Canadian Institute of Planners <i>(Alberta Professional Planners Institute (APPI) is an affiliate of the Canadian Institute of Planners (CIP))</i>		
Membership fees	<u>\$ 228,361</u>	<u>\$ 216,465</u>

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 party.





Alberta Professional Planners Institute

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