



COLLEGE OF  
DENTAL HYGIENISTS  
OF MANITOBA

# ANNUAL **REPORT** 2017-2018

[www.cdhm@cdhm.info](http://www.cdhm@cdhm.info)

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## ANNUAL GENERAL MEETING

**SATURDAY, OCTOBER 27, 2018**

VICTORIA INN, 1808 WELLINGTON AVENUE  
WINNIPEG, MANITOBA

The **College of Dental Hygienists of Manitoba** exists so every Manitoban will have safe, competent dental hygiene care that maximizes their oral and overall health through a cost-effective stewardship of resources.

## MESSAGE FROM THE CHAIR



It is my pleasure to present the CDHM Annual Report for the fiscal year ending April 30, 2018. The CDHM Mega-End policy states that the College exists so that the public will have safe, competent dental hygiene care that contributes to their oral and overall health, through a cost-effective stewardship of resources.

The year 2017/18 has brought several changes for council and the College, including a review of the ENDS policy by council to ensure it encompasses the short and long-term strategic goals of the CDHM. The updated policy will be posted on the CDHM website after final revisions and approval by council.

This year has also brought about changes in staff members and council composition. Most significantly, we had a change in our Registrar/ED, with the departure of Ms. Stephanie Gordon, who served the CDHM for 7 years from 2010- 2017. Stephanie was our second registrar, succeeding Kellie Watson (nee Hildebrandt). Stephanie was integral in improving the financial stability of the College, as well as working with council, registrants, government and other stakeholders to continue building the College into an established governing body. We wish Stephanie the best in her future endeavours.

During the CDHM's time of transition and search for a new Registrar, Interim Registrar Alayna Gelley and Deputy Registrar Sheryl Slosower took the reins and helped the College through the busy fall/winter season. After serving as Continuing Competency Program Coordinator (2010-2015) and Deputy Registrar (2015-2018), Sheryl decided to step down from her position as of January 3, 2018. Her contributions to the college as have been invaluable and the council thanks her for all of her hard work, and devotion to the success of the CDHM.

At our 2017 AGM, council recognized the service of four outgoing council members, including Alayna Gelley, Emily Walker (Public Rep.), Kelly Tye-Vallis (Public Rep.), and long serving Public Rep. Betty Ann Zegarac, who served the College from its beginning in 2008 until 2016. Council welcomed two new dental hygienists to the college: Johanna Grant and Jennifer Miller, as well as four new public representatives appointed by the Minister of Health: Lucie Boutet, Carol Hiscock, Ernest Janzen, and Kathleen Reid.

In December 2017, after an extensive search with the help of Harris Leadership Strategies, it was with great excitement that council announced the hiring of our new Registrar/ED, Arlynn Brodie. Arlynn is a practicing hygienist of 25 years, receiving her DH diploma from the University of Alberta. Before attending the U of A, Arlynn received a degree in Education from UBC, and a diploma in Public Sector Management from the University of Victoria. In 2008 Arlynn completed the Master of Health Studies program from Athabasca University, with electives from the University of Idaho Masters in Dental Hygiene program. Arlynn is currently completing her PhD in the Faculty of Rehabilitation Medicine at the University of Alberta.

Arlynn has an extensive resume which includes opening the first private Dental Hygiene clinic in Canada (Kelowna B.C.), serving on regulatory, association, and other boards including the BCDHA, CRDHA, and the CDHA. We are very proud to welcome her as our new Registrar.

“ WE ARE ALL VERY EXCITED TO CELEBRATE THE UPCOMING 10th ANNIVERSARY OF CDHM. ”

Karina Hiebert; Council Chair of the CDHM

Arlynn started with the College on February 1, 2018. Since then, there have been two council meetings (February 26, April 27-28), and on behalf of council I am happy to report a great atmosphere of positive energy, dynamic ideas, teamwork, and a progressive vision for the College. Highlights from these meetings include revision of our ENDS policy, as noted above, as well as the formation of a new RHPA committee. The new committee consists of members from CDHM, the Manitoba Dental Hygienist's Association (MDHA), the School of Dental Hygiene, and additional members. The work of this committee is to update and build on the work from the previous RHPA committee in preparation for the transition to the Regulated Health Profession Act (RHPA).

Other highlights include work by the Ownership Linkage committee, which identified issues of accessibility and affordability for the following groups as priorities for the CDHM: children, seniors, rural communities, reserves, and long-term care homes. Council discussions emphasized that our mandate to ensure safe and competent dental hygiene care should include assurance of access to this care for all Manitobans.

The CDHM is an established organization, created and upheld by individuals who are committed to improving oral health care for everyone. It has been my pleasure and privilege to work with council, staff, and all others involved in College work over the past year.

Finally, the council and staff at the CDHM are excited to celebrate the upcoming 10th anniversary of the CDHM! Plans are being made for a great AGM on October 27, 2018, and we are looking forward to celebrating this milestone with all members. We hope to see you there!

Respectfully submitted,

**Karina Hiebert** BScDH, RDH  
CDHM Council Chair



## GREETINGS FROM THE REGISTRAR



I am pleased to be reporting to you as your registrar of the **College of Dental Hygienists of Manitoba (CDHM)**. This is the 10th anniversary of self-regulation for dental hygienists in this province, certainly a milestone to celebrate!

It is exciting to be a part of the CDHM as we create the future of dental hygiene in Manitoba over the next 10 years. There has been much going on at the College during the past 6 months; changes that will improve the College's ability to serve our registrants. College Council has been dedicating time to visioning for the future to guide the operations of CDHM; we thank-you!

I have also had the privilege of meeting and working with the Board of Assessors, the CCP Reviewers, and members of the Complaints committee.

Other significant activity at the College includes the formation of the *Regulated Health Professions Act (RHPA)* committee, which is a collaborative of members from the *Manitoba Dental Hygienists Association (MDHA)*. This committee has met 4 times over the past few months in preparation for meetings with Assistant Deputy Minister Avis Grey, Seniors and Active Living.

As a regulator, I have represented CDHM at meetings with Manitoba health regulators as a member of the *Manitoba Alliance of Health Regulators*. Nationally, I represented CDHM at the *Federation of Dental Hygiene Regulators of Canada* meetings and those of the *National Dental Hygiene Certification Board (NDHCB)*. It is a privilege to attend these meetings on behalf of CDHM, serving the registrants of this province.

I look forward to meeting you at our **Annual General Meeting (AGM) on October 27th** as we celebrate dental hygiene in Manitoba then and now!

Respectfully submitted,

**Arlynn Brodie** MHS, RDH  
Registrar/Executive Director

“ IT'S EXCITING TO BE A PART OF THE CDHM AS WE CREATE THE FUTURE OF DENTAL HYGIENE IN MANITOBA. ”

Arlynn Brodie; Registrar/Executive Director

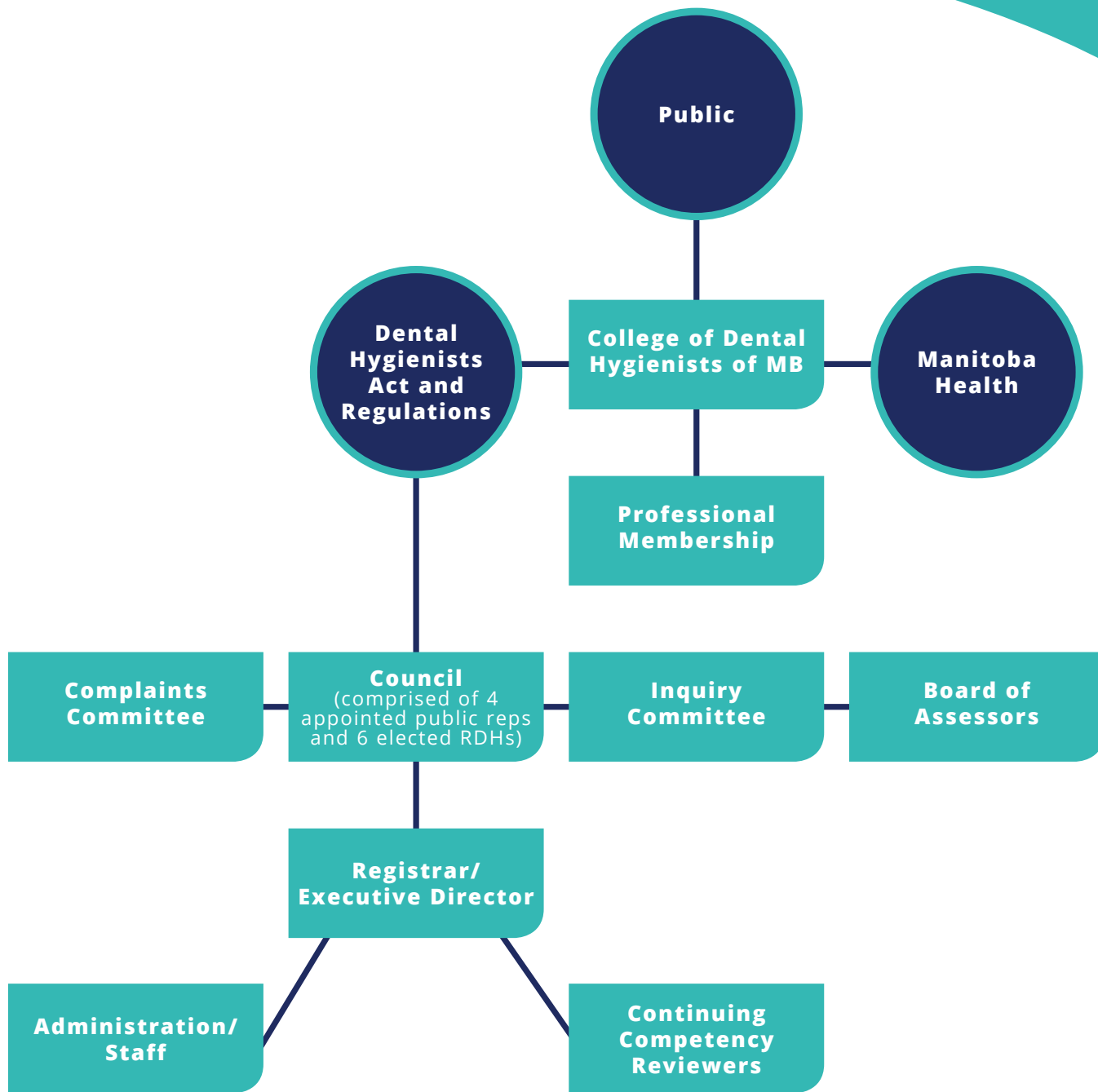
“ CHOOSE A JOB YOU LOVE AND YOU WILL NEVER HAVE TO WORK A DAY IN YOUR LIFE. ”

Registered Dental Hygienist

## ROLE OF THE COLLEGE

The Dental Hygienists Act and accompanying regulations provide direction to:

- determine who is eligible to practice dental hygiene in Manitoba;
- protect the title of ‘registered dental hygienist’, or ‘oral hygienist’ and/or ‘dental hygienist’ to be used only by registered members of the College;
- require registrants to meet or exceed the standards for registration and renewal;
- ensure that all applicants have successfully written or have been ‘grand-parented’ into the *National Dental Hygiene Certification Exam* (NDHCE);
- require registrants to adhere to current jurisdictional legislation and regulations encompassing: the Practice Standards, the Code of Ethics, the Competencies, Practice Guidelines and Policies of the College related to the relevant profession and practice settings;
- set and administer the Continuing Competency program;
- investigate and resolve complaints about dental hygienists and administer discipline where necessary.



## VISION STATEMENT:

To contribute to the growth of the dental hygiene profession in Manitoba by advancing the profession, including increased access to dental hygiene care.



## MISSION STATEMENT:

Regulating dental hygiene practice, ensuring competent and ethical provision of care for all Manitobans.

## COLLEGE COUNCIL

According to our governing legislation and by-laws, the Council will consist of at least nine persons, but no more than 12, who are either members of the College or public representatives. At least one-third of the members of the Council must be public representatives who are appointed to the Council by the Minister of Health.

The Council manages and conducts the business affairs of the College and exercises the rights, powers and privileges of the College in the name and on behalf of the College. Additionally, it directs, controls and inspires the organization through the careful establishment of broad written policies reflecting the Council's values and perspectives.

**The CDHM Council operates under the Carver® Model of Governance.** Under this model, the Council is responsible for the long-term strategy and leadership, and the Registrar is responsible for executing the strategy.

The **College of Dental Hygienists of Manitoba's** mission statement, objectives, governance and management policies provide direction to both Council and staff.





# COUNCIL MEMBERS



**Karina Hiebert**

Chair/RDH



**Joan Todd**

Vice-chair/RDH



**Lucie Boutet**

Public Rep.



**Carol Hiscock**

Public Rep.



**Ernest Janzen**

Public Rep.



**Kathleen Reid**

Public Rep.



**Terri Archibald**

RDH



**Kim Boyce**

RDH



**Johanna Grant**

RDH



**Saima Klippenstein**

RDH



**Jennifer Miller**

RDH



**Raymond Wang**

RDH

“ THE TRUTH IS THAT TEAMWORK IS AT THE HEART OF GREAT ACHIEVEMENT. UNITY IS STRENGTH. ”

John C. Maxwell; American Author

## COUNCIL POLICIES:

- Establish objectives for the College;
- Guide the Council's own conduct and performance;
- Delegate authority to the Registrar;
- Set out a system for monitoring operations and achievement of objectives.

## LEGISLATED COMMITTEES

### BOARD OF ASSESSORS:

The Board of Assessors (BOA) consists of at least three College members who are appointed by the Registrar/ Executive Director. This board considers and decides upon applications for registration. The BOA can deny, approve or place conditions on registration.

**Members:** Janis Gojda, Kristin Holt, Natasha Kravtsov and May De Guzman.

### COMPLAINTS:

The Complaints Committee investigates and makes decisions regarding complaints that can be brought to the College's attention by the public, dentists, the Registrar and other registrants. The mandate of the College is protection of the public. The public places the utmost trust in health care professionals to provide safe and effective quality care.

All complaints are brought to the Registrar/Executive Director and are subsequently referred to the Complaints Committee for review and decision. Examples of complaints include: individuals practicing illegally, fraudulent documents, lack of professionalism, practicing beyond one's scope of practice, etc.

**Members:** Aruna Hall, Tracey Walther and Lila Jorheim MacInnes.

### INQUIRY:

The Inquiry Committee is responsible for holding hearings on matters referred to it by the Complaints Committee and making disciplinary decisions about the conduct of investigated members.

**Members:** Kim Boyce (Chair) and Marla Rubin.

# COMMITTEES OF COUNCIL

## PROFESSIONAL PRACTICE:

The Professional Practice Committee creates, as directed by Council, practice guidelines for registrants.

**Members:** Terri Archibald

## OWNERSHIP LINKAGE:

The Ownership Linkage Committee prepares annual linkage work for the Council's consideration, providing opportunities to link with registrants and the public.

**Members:** Carol Hiscock (Chair), Karina Hiebert, Lucie Boutet, Terri Archibald and Jennifer Miller.

## REGULATED HEALTH PROFESSIONAL ACT (RHPA):

The RHPA Committee works in conjunction with the *Manitoba Dental Hygienist's Association* (MDHA) to prepare for the transition from regulation under the *Dental Hygienist's Act* to the *Regulated Health Professional Act*.

**Members:** Jennifer Miller (Co-chair), Karina Hiebert and Johanna Grant.

## CONTINUING COMPETENCY:

The Continuing Competency Committee reviews registrant submissions to the Continuing Competency Program (CCP) and provides feedback to registrants.

**Members:** Diane Girardin, Paula Larocque, Chelsey Pachkowsky, Harriet Rosenbaum and Aaron Szucsik.

## NOMINATIONS:

The Nominations Committee is responsible for creating a slate of potential Council members as required to fill vacancies by outgoing members.

**Members:**  
Ernest Jantzen (Chair), Kim Boyce  
and Saima Klippenstein.

## COLLEGE ADMINISTRATIVE STAFF:

The college administrative staff are responsible for enforcing the Act and achieving the College's objectives through application of policies and guidelines established by the Council.

**Staff:** Arlynn Brodie (Registrar/Executive Director) and Donna Dowie (Executive Assistant to the Registrar).

“REGULATING DENTAL HYGIENE PRACTICE, ENSURING COMPETENT AND ETHICAL PROVISION OF CARE FOR ALL MANITOBANS.”

The College of Dental Hygienists of Manitoba

## REGULATING THE PROFESSION

### REGISTERING DENTAL HYGIENISTS:

The College has a systematic and comprehensive registration process that must be met prior to the applicant being able to practice the profession of dental hygiene in Manitoba. In accordance with the by-laws, the Council must appoint a Board of Assessors (BOA) to consider and decide on the applications for registration. Before making a decision the BOA carefully reviews a dental hygienist’s education, training and relevant practice experience, and confirms that s/he has met all the requirements mandated by the *Dental Hygienists Act*. As well, the BOA considers any outstanding investigations, disciplinary actions or practice restrictions from other jurisdictions to ensure that only qualified, competent and ethical dental hygienists are approved for registration.

Through the review of applications and renewals, the BOA has the ability to place conditions on the registration of dental hygienists. If the BOA does not approve an application for registration or approves an application subject to conditions, it must give notice to the applicant in writing, with reasons for its decisions and must advise the applicant of the right to appeal its decision to the Council.

**Examples of conditions that may be placed by the BOA include:** specific practice hour requirements, additional continuing competency submissions, direct supervision, additional fines/fees, etc.

Regulated Members (April 20/18)	#’s	New Registrations (April 30/18)	#’s
Practicing	758	Out of Province	23
Non-practicing	38	University of Manitoba	24
Temp	0	International Applicants	0
<b>TOTAL:</b>	<b>796</b>	<b>TOTAL:</b>	<b>47</b>

## REGISTRATION STATS continued ...

<b>University of MB Student Registry</b>	<b>#'s</b>
Year One and Two	52
<b>TOTAL:</b>	<b>52</b>
<b>Cancelled Registrations</b>	<b>#'s</b>
Non-compliance	0
Voluntary	30
<b>TOTAL:</b>	<b>30</b>

## COMPLAINTS INFORMATION AND DECISIONS

<b>Complaints Information and Decisions</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
New Complaints Received	2	1	1
Complaints Carried Forward (from previous years)	0	2	0
Complaints Closed with Censure	5	2	1
Complaints Open (as of April 30)	3	1	0
Complaints Withdrawn	0	0	0
Appeals	0	0	0
RDHs with Conditions Placed on Registration	0	1	2
Cease and Desist Letters Sent Out	0	3	1

## CONTINUING COMPETENCY (CCP)

One of the primary responsibilities of the CDHM is to ensure ongoing competence of registered dental hygienists. The CCP program is designed to support lifelong learning and advance the collective knowledge and quality of care provided by dental hygienists in Manitoba, thus assuring protection of the public's interest. The CCP process is registrant-centered, whereby the individual assesses their practice needs, creates goals based on those needs, identifies resources for learning, reflects and evaluates the learning and then implements the learning into practice.

Since April 2010, the CCP program has been providing registrants with a means to fulfill their professional responsibility to continuing education. This Spring, the 'Continuing Competency Program Package' was updated, providing registrants with a new look to the existing guide. The incorporated changes to the guide were created after consultation with the CCP reviewers, the Registrar/ED and feedback from registrants. For example, the submission form orientation has been changed from landscape to portrait, which will be compatible with mobile devices. During the upcoming year, the CCP team at CDHM will continue to support registrants as they self-direct their learning through the continuing competency program.

## REGULATION - THE REGULATED HEALTH PROFESSIONS ACT (RHPA)

The CDHM, along with 22 health professions in Manitoba, are continuing to prepare for transition to the RHPA. This Spring, the CDHM RHPA committee joined members of the Manitoba Dental Hygienists Association (MDHA) in a joint committee to continue the pursuit of regulation change for Manitoba dental hygienists. This collaborative committee approach to moving forward with regulation change has been productive and well received. Working groups have been established and meetings with Ministers are underway. Much work is anticipated, but we welcome the challenges ahead in support of a new future for dental hygiene practice in Manitoba. Updates on our progress will be provided in the CDHM News and the MDHA Montage.



# AUDITOR'S REPORT



## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of College of Dental Hygienists of Manitoba,

We have reviewed the accompanying financial statements of College of Dental Hygienists of Manitoba that comprise the statement of financial position as at April 30, 2018 and the statements of operations, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of College of Dental Hygienists of Manitoba as at April 30, 2018, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Winnipeg, Manitoba  
August 30, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS

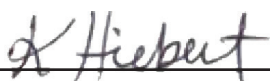


# STATEMENT OF FINANCIAL POSITION

AS OF APRIL 30, 2018 (Unaudited)

	2018	2017
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	<b>\$ 427,291</b>	\$ 371,886
Accounts receivable	-	104
Prepaid expenses and deposits	<b>3,079</b>	3,116
	<b>430,370</b>	375,106
<b>TANGIBLE CAPITAL ASSETS</b> (Notes 2, 3)	<b>50,747</b>	60,683
	<b>\$ 481,117</b>	\$ 435,789
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	<b>\$ 12,306</b>	\$ 6,026
Current portion of note payable (Note 6)	<b>350</b>	3,500
Deferred revenue (Note 5)	<b>262,415</b>	245,017
	<b>275,071</b>	254,543
<b>NET ASSETS</b>		
<b>NET ASSETS</b>		
Internally restricted net assets	<b>140,745</b>	150,681
Unrestricted net assets	<b>65,301</b>	30,565
	<b>206,046</b>	181,246
	<b>\$ 481,117</b>	\$ 435,789

Approved on behalf of the Board:

  
\_\_\_\_\_

The accompanying notes are an integral part of these statements.

# STATEMENT OF OPERATIONS

FOR THE YEAR ENDED APRIL 30, 2018 (Unaudited)

	2018	2017
<b>REVENUES</b>		
Registration fees	<b>\$ 381,418</b>	\$ 367,281
Application fees	<b>12,800</b>	17,700
Interest	<b>4,873</b>	3,691
Other	<b>3,000</b>	8,930
	<b>402,091</b>	397,602
<b>EXPENSES</b>		
Accounting fees	<b>8,569</b>	6,763
Advertising and promotion	<b>1,299</b>	2,678
Amortization	<b>12,137</b>	13,731
Annual general meeting	<b>9,185</b>	7,590
Bank charges	<b>9,222</b>	9,611
Council and Committees	<b>25,795</b>	21,369
Council and Committees - Honoraria	<b>20,367</b>	11,501
Council - Legal fees	<b>6,575</b>	-
Council - Consulting fees	<b>23,575</b>	525
Insurance	<b>3,106</b>	3,024
Legal fees	<b>14,749</b>	18,213
Memberships	<b>7,196</b>	7,498
Newsletter	<b>-</b>	1,044
Office	<b>13,966</b>	15,384
Professional development	<b>320</b>	5,071
Rent and utilities	<b>24,871</b>	24,720
Salaries and benefits	<b>174,327</b>	194,132
Telephone and internet	<b>2,573</b>	2,816
Travel	<b>5,539</b>	-
Website and I.T.	<b>13,920</b>	13,268
	<b>377,291</b>	358,938
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 24,800</b>	\$ 38,664

The accompanying notes are an integral part of these statements.

# STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED APRIL 30, 2018 (Unaudited)

	Members' surplus and fund balances, opening balance 2018	Excess of revenues over expenses 2018	Interfund transfers 2018	Members' surplus and fund balances, closing balance 2018
Unrestricted	\$ 30,565	\$ 24,800	\$ 9,936	\$ 65,301
Operational Reserve Fund	70,000	-	-	70,000
RHPA Reserve Fund	20,000	-	-	20,000
Investment in Tangible Capital Assets	60,681	-	(9,936)	50,745
<b>TOTAL</b>	<b>181,246</b>	<b>24,800</b>	<b>-</b>	<b>206,046</b>

	Members' surplus and fund balances, opening balance 2017	Excess of revenues over expenses 2017	Interfund transfers 2017	Members' surplus and fund balances, closing balance 2017
Unrestricted	\$ (16,069)	\$ 38,664	\$ 7,790	\$ 30,565
Operational Reserve Fund	70,000	-	-	70,000
RHPA Reserve Fund	20,000	-	-	20,000
Investment in Tangible Capital Assets	68,651	-	(7,790)	60,681
<b>TOTAL</b>	<b>142,582</b>	<b>38,664</b>	<b>-</b>	<b>181,246</b>

The accompanying notes are an integral part of these statements.

# STATEMENT OF CASH FLOW

FOR THE YEAR ENDED APRIL 30, 2018 (Unaudited)

	2018	2017
<b>OPERATING ACTIVITIES</b>		
Cash receipts from members	\$ 419,593	\$ 409,401
Cash paid to suppliers and employees	(361,988)	(347,883)
Cash flow from operating activities	57,605	61,518
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(2,200)	(5,761)
Repayment of note payable	-	(4,550)
Cash flow used by investing activities	(2,200)	(10,311)
<b>INCREASE IN CASH FLOW</b>		
Cash - beginning of year	371,886	320,679
<b>CASH - END OF YEAR</b>	<b>\$ 427,291</b>	<b>\$ 371,886</b>

The accompanying notes are an integral part of these statements.

# NOTES TO FINANCIAL STATEMENTS

AS OF APRIL 30, 2018 (Unaudited)

## 1. PURPOSE OF THE ORGANIZATION

The College of Dental Hygienists of Manitoba (CDHM) is the self-regulating body for the profession in Manitoba. The College provides services to its membership and governs its members in a manner that serves and protects the public interest. The College was incorporated under *The Dental Hygienists Act of Manitoba*. As a not-for-profit organization, the College is exempt from tax under the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PRESENTATION

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

### REVENUE RECOGNITION

The College follows the deferral method of accounting for revenues. Member registration fees are recognized in the year to which they relate on a pro rata basis. Accordingly, member fees for the subsequent fiscal year are deferred and recognized as revenue in the applicable year. All other revenue is recognized as revenue of the fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest is recognized as revenue when earned.

### TANGIBLE CAPITAL ASSETS

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives diminishing balance at the following rates and methods:

- Computer software	20%	diminishing balance method
- Equipment	20%	diminishing balance method
- Leasehold improvements	20%	straight-line method

The organization regularly reviews its tangible capital assets to eliminate obsolete items. Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

### USE OF ESTIMATES

The preparation of financial statements in accordance 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 the reported amounts of revenue and expenses. The main estimates include estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, employee future benefits, and disclosure of contingencies.

## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### FUND ACCOUNTING

The **College of Dental Hygienists of Manitoba** follows the restricted fund method of accounting for contributions.

The **General Fund** accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The **Tangible Capital Asset Fund** reports the assets, liabilities, revenues and expenses related to Organization's tangible capital assets.

The **Operational Contingency Reserve fund** represents an amount restricted to mitigate fluctuations in revenue and cash flow and provide for unexpected and non-recurring expenses that may arise.

The **RHPA Reserve Fund** is an amount restricted for the cost of compliance and training related to the Regulated Health Professions Act (RHPA).

### DONATED SERVICES

The work of the College is dependent on the voluntary service contributed by many members. Donated services are not recognized in the financial statements because of the difficulty in determining their fair value.

## 3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	<b>2018 Net Book Value</b>
Computer equipment	\$ 80,825	\$ 36,858	<b>\$ 43,967</b>
Furniture and equipment	31,427	24,647	<b>6,780</b>
Leadhold improvements	22,432	22,432	-
	<hr/>	<hr/>	
	\$ 134,684	\$ 89,937	<b>\$ 50,747</b>

	Cost	Accumulated Amortization	2017 Net Book Value
Computer equipment	\$ 78,624	\$ 26,416	\$ 52,208
Furniture and equipment	31,427	22,952	8,475
Leadhold improvements	22,432	22,432	-
	<hr/>	<hr/>	
	\$ 132,483	\$ 71,800	\$ 60,683

#### 4. LEASE COMMITMENTS

The Organization is committed under a lease agreement for the premises. The minimum annual commitment for lease payments is as follows:

**2019**            **\$ 22,522**

#### 5. DEFERRED REVENUE

	<b>2018</b>	2017
Balance, beginning of year	<b>\$ 245,017</b>	\$ 233,133
Prior year accrual reversed	<b>(245,017)</b>	(233,133)
Amount received during the year	<b>393,622</b>	409,402
Amount recognized as revenue	<b>(131,207)</b>	(164,385)
	<hr/> <b>\$ 262,415</b>	<hr/> \$ 245,017

#### 6. NOTE PAYABLE

The College entered into an agreement during the year for a new membership system and database with Alinity Inc. \$10,000 of the initial license fee is repayable over 30 months by means of monthly repayments of \$350.

	<b>2018</b>	2017
Note payable	<b>\$ 350</b>	\$ 3,500
Less: current portion	<b>(350)</b>	(3,500)
	<hr/> <b>\$ -</b>	<hr/> \$ -



## 7. FINANCIAL INSTRUMENTS

The Organization's financial instruments consist of cash, accounts payable and accrued liabilities. 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. The fair value of the instruments approximates their carrying values, unless otherwise noted.

### CREDIT RISK

CDHM maintained cash with reputable and major financial institutions. The organization does not have any significant credit risk.

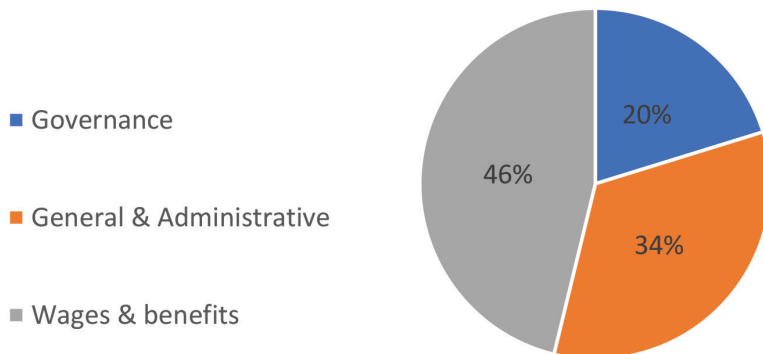
### FAIR VALUE

CDHM's cash, accounts payable and accrued liabilities are short term financial instruments whose fair value approximates their carrying values.

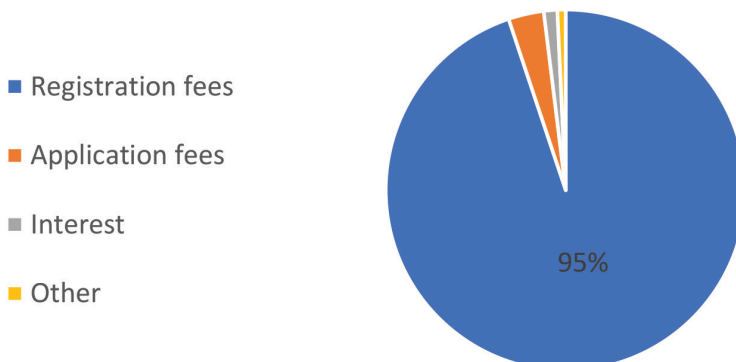
## 8. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

## 2018 EXPENSES BY SEGMENT



## 2018 REVENUE BY SEGMENT





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