



COLLEGE OF  
DENTAL HYGIENISTS  
OF MANITOBA

# ANNUAL REPORT

2018–2019



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

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*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.*

## Annual General Meeting

**Saturday October 26, 2019**

**Victoria Inn • 1808 Wellington Ave • Winnipeg, MB**

# Message from the Chair



*Karina Hiebert – Chair*

I am pleased to present the CDHM Annual Report for the fiscal year ending April 30, 2019. It has been a milestone year in which we have had the opportunity to reflect on the past, celebrate our progress, and continue the work of the College with an incredible team of people, including the Council, staff and many volunteers.

The 2018 AGM (Oct 27, 2018) was a wonderful occasion to celebrate 10 years of self-regulation in Manitoba, and express appreciation to the many people who helped make this a reality. We reflected on the journey with a presentation from Mickey Wener, “CDHM: Then and Now”, and a message from our first Registrar, Kelly Glass.

We were honoured to hear a messages of support from Senator Mary-Jane McCallum and Assistant Deputy Minister Avis Gray. In addition, we heard from a panel of Registered Dental Hygienists working in alternative practices, who shared about their opportunities and challenges. Lastly, the Ownership Linkage committee conducted a short questionnaire to registrants to gather input on the oral health needs of public. We would like to thank all registrants for providing feedback, your input has contributed to the future ENDS of the College!

On this note, I would like to report that the Council has taken significant time in the past year to review our ENDS policies, and a final draft was approved in February 2019. The revised MEGA ENDS policy is posted on the CDHM website and reads as follows:

“The College of Dental Hygienists of Manitoba exists so that every Manitoban will have safe, competent dental hygiene care and expertise that maximizes their oral and overall health through the reasonable stewardship of resources”.

As previously reported, 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, which is reflected in this new policy.

The review included a facilitated workshop, environmental scans, and, as noted above, data gathered from CDHM registrants, a sector of our public stakeholders. The “ENDS Policies” of the CDHM describe the Council’s expectations for meaningful, long term outcomes, focused on our mandate to serve and protect the public interest. It is a continuing task of the College to gather data on the needs of the public, and keep updated with the most current political, regulatory, economic, sociological, technological and other trends and issues that may affect our outcomes. Please

*Continued on Page 2 →*

find further details on this work discussed in the reports of the Ownership Linkage committee and the RHPA committee.

Other activities of council include improving transparency through publishing council meeting highlights in the CDHM Newsletter. The Newsletter is available on the CDHM website and e-mailed to all registrants. Council is also working on a full review of the bylaws, which will be presented at the 2019 AGM for approval by the membership. New to the CDHM this year is the CDHM Student Award. Council, with the help of Arlynn, developed the award and presented it to a student in their third year who demonstrated leadership among peers, client advocacy and volunteerism during their dental hygiene program. Finally, we are very proud to present the new CDHM website, an initiative of our Registrar/ED Arlynn Brodie. It was launched in July 2019, and has been a long-awaited improvement for the CDHM, providing updated content, a more professional look, and clear navigation for public users and registrants alike.

I know I speak for Council when I say it has been an inspiring and productive year. I have confidence this energy will continue into the next. I wish to thank Council, non-Council members and Administration for their commitment to the public of Manitoba, the profession of dental hygiene and good governance. Finally, thank you to the CDHM Council for allowing me to serve as Council Chair of the CDHM for the past three years.

Respectfully submitted,  
Karina Hiebert, *Council Chair, CDHM*



# 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,' '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 relevant profession and practice settings;
- set and administer the Continuing Competency program;
- investigate and resolve complaints about dental hygienists and administer discipline where necessary.

## **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 long-term strategy and leadership and the Registrar is responsible for executing the strategy.

The CDHM's mission statement, objectives, governance and management policies provide direction to both Council and staff.

## **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.



# Council Members



*Karina Hiebert, Chair*



*Carol Hiscock, Vice Chair/Public Rep*



*Terri Archibald*



*Johanna Grant*



*Saima Klippenstein*



*Corinne Latozke*



*Jennifer Miller*



*Christine Ronceray*



*Lucie Boutet, Public Rep*



*Ernest Janzen, Public Rep*



*Kathleen Reid, Public Rep*

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

**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.*

# Legislated Committees

## Board Of Assessors

The Board of Assessors (BOA) is a committee of at least three College members who are appointed by the Council. The BOA reviews applications for registration and can deny, approve, or place conditions on registration.

**Members:** May De Guzman, Eunice Rowan, Kristin Holt and Valerie Olivier (2018)

## Complaints Committee

The Complaints Committee investigates and makes decisions regarding complaints brought to the College's attention by the public, dental professionals, the Registrar and other registrants. The public places the utmost trust in health care professionals to provide safe and effective quality care.

All complaints are brought forward to the Registrar/Executive Director and are subsequently referred to the Complaints Committee for review and decision. Examples of complaints that have been submitted to the College include: individuals practicing illegally, fraudulent documents, lack of professionalism, practicing beyond one's scope of practice, and breaches in infection control.

**Members:** Lucie Boutet (Chair), Aruna Hall (public rep.), Lila Jorheim MacInnes and Tracey Walther

## Inquiry Committee

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:** Corinne Latozke (Chair), Kim Boyce, and Alice Epp (public rep.)

# Non-Legislated Committees

## 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

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## Committees Of Council

**Professional Practice**—This committee creates, as directed by Council, practice guidelines for registrants.

**Members:** Terri Archibald (Chair), Johanna Grant

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

**Members:** Carol Hiscock (Co-Chair), Kathleen Reid (Co-Chair), Karina Hiebert, Lucie Boutet, Jennifer Miller and Terri Archibald

### Regulated Health Professions 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 Professions Act.

#### Council members working on this committee include:

Jennifer Miller (Co-Chair)	<b>RHPA Committee</b>
Johanna Grant (Chair)	<b>Working Group #2 (Education/Communication)</b>
Karina Hiebert (Chair)	<b>Working Group #3 (Regulatory Workbook)</b>
Corinne Latozke	<b>Working Group #3 committee member</b>
Christine Ronceray	<b>Working Group #3 committee member</b>

#### Nominations Committee

This committee is responsible for creating a slate of potential Council members as required to fill vacancies by outgoing members.

**Members:** Saima Klippenstein (Chair), Ernest Janzen

## College Administrative Staff

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

### Staff:

#### Registrar/Executive Director

Arlynn Brodie

#### Deputy Registrar

Valerie Olivier

#### Executive Assistant to the Registrar

Donna Dowie



# Year in Review

## 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 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 of 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, and additional fines/fees.

## Continuing Competency (CPP)

One of the primary responsibilities of the CDHM is to ensure ongoing competence of registered dental hygienists. The CCP program is an essential component in fulfilling the College's mandate to protect the public and is designed to support lifelong learning and advance the collective knowledge and quality of care provided by dental hygienists in Manitoba. 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. During the past year, in our continued efforts to update our CCP program, the College implemented an upload feature to our software system which enabled registrants to submit their annual CCP documents online. All registrants will be required to upload their annual CCP submission and CCP Reviewers will provide feedback to every registrant in order to calibrate this inaugural process. The CDHM will continue to streamline this process by creating online fillable forms which will allow registrants to enter their work, save it and return later to complete and submit their CCR and PAR forms.



### Regulated Members (As of April 30, 2019)

Practicing	762
Non-practicing	49
Temporary	0
Out of Province	33
International	1
University of Manitoba Grads	26
University of MB students (years 2 & 3)	51
<b>TOTAL</b>	<b>922</b>

### Cancelled Registrations

Voluntary	39
Non-compliance	0
<b>TOTAL</b>	<b>39</b>

### Complaints Information and Decisions

	2016/17	2017/18	2018/19
New complaints received	1	0	0
Complaints carried forward from previous years	2	0	0
Complaints closed with censure	2	1	0
Complaints open as of April 30	1	0	0
Complaints Withdrawn	0	0	0
Appeals	0	0	1
RDHs with conditions placed on their registration	1	2	2
Cease and desist letters sent out	3	1	0

## Appeal Report

During the fiscal year ending April 30th, 2019 there was one Appeal to Council. On November 22nd, 2018, under section 12(1) of the Dental Hygienist's (DH) Act, a registrant appealed a Board of Assessor (BOA) condition. An appeal committee of Council was created, which included two Council public representatives and three Council registered dental hygienists. On March 29th, 2019, in accordance with section 12(6) and 12(7) of the DH Act, the Council Appeal Committee upheld the BOA decision.

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## 10th Anniversary

The past year has been a milestone in the history of the College. Ten years of self-regulation was celebrated at the Annual General Meeting on October 27th. The meeting was a reflection on dental hygiene in Manitoba in the past and a glimpse at what the future holds for our profession in this province.

## Regulatory Competence

The College continues to work with stakeholders both provincially and nationally to ensure our initiatives and processes serve our registrants effectively and are implemented in the public's interest. The CDHM is represented on four local organizations/committees, three provincial bodies and six national organizations/committees.

## Communication

A number of initiatives were implemented, designed to enhance communication with registrants, the public, Council, staff and committees. The two largest projects were the development of a new website and an upgrade of our computer registration system. The website will facilitate improved access to College resources for registrants and the public. The improved software will support enhanced online options for registrants such as fillable Continuing Competency forms, declaration forms, receipts and certificates. New telephony has enabled Council and committees to utilize a teleconference line for meetings and new Office 365 tools such as SharePoint and Teams have also facilitated staff, Council and committee communication.

## A New CDHM Home

After 10 years, it was time to investigate a new office for the CDHM. In an effort to both increase space and create efficiencies, the possibility of sharing leased space with other regulatory organizations was explored. An agreement was reached between the CDHM, the College of Paramedics and the Manitoba Association of Medical Radiation Technologists to search for new office space.

## Deputy Registrar

CDHM welcomed Valerie Olivier to the position at the CDHM office. Valerie's areas of focus will be the Continuing Competency program, website maintenance and development, support to the Council and the Regulated Health Professions Committee.

## Continuing Competency

Efforts were ongoing this year to enhance the Continuing Competency Program (CCP), to facilitate easier reporting for registrants and ensure compliance with legislated requirements as a self-regulating profession.

# Committee Reports

## Regulated Health Profession Act (RHPA) Committee Report

*Jennifer Miller RDH, RHPA Committee Chair*

Over the past year, the RHPA Committee has been working to further prepare for our inclusion under the Regulated Health Professions Act. To review, the RHPA Committee is a volunteer collaborative committee formed by CDHM Council, consisting of dedicated dental hygienists, CDHM Council Members and MDHA Board Members.

We have engaged a policy writer to assist us with developing the Reserved Acts component of our application. Considerable progress is being made with the research needed to request for reserved acts and on the policy draft of our proposed legislation. We are following a government-created workbook which outlines the required groundwork for our application to government. Additionally, a review of our practice standards is underway. Multiple successful meetings with representatives from the Minister of Health, Seniors and Active Living's office have taken place over the past year and we look forward to continued dialogue. There is some support for our initiatives already and we are continuing to build on this.

A great deal of work remains, and numerous volunteer hours will be needed over the coming months. We continue to meet regularly and are excited about the challenges ahead, where this process will take us. Our committee looks forward to sharing our continued progress with you as we move forward with our application.

## Ownership Linkage Committee Report

The Ownership Linkage Committee (OLC) is co-chaired by Carol Hiscock and Kathleen Reid. Its members are Lucie Boutet, Terry Archibald, Jennifer Miller and ex officio members Karina Hiebert and Arlynn Brodie.

Ownership Linkage refers to the Council's linkage with its moral owners. Our Governance Process Policy GP1.2.1 outlines the Council's responsibility to its moral owners. It states:

*The Council will be accountable for the organization to all moral owners as a whole. It will act on behalf of the entire moral ownership, rather than on behalf of specific individuals, interest groups, organizations or geographic areas.*

*The Council gathers ownership viewpoints and values in a way that reflects the diversity of the ownership. It will recognize that diversity assures a broad base of wisdom and shall seek to make decisions considering that broad base.*

At the 2018 AGM the Ownership Linkage Committee engaged its legal owners, registered dental hygienists (who are also moral owners), by asking them to consider the ENDS that Council had chosen. We asked them to reflect on the ENDS and to give us feedback.\*

Council was pleased with the 169 responses received at the AGM. The feedback was taken back to Council for further deliberation and was used to help prioritize its ENDS. The following ENDS received the highest and equal number of votes as priorities over the next ten years:

**ENDS 2.1: "Every Manitoban receives competent, compassionate and affordable oral health care"**

**ENDS 2.3: "Every Manitoban has access to dental hygienists practicing to their full scope in all settings"**

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The ENDS were then discussed and reviewed at the Nov. 2018 Council meeting and approved at the Feb. 2019 Council meeting.

Council also asked members at the 2018 AGM to think about the unmet needs of others such as seniors, children, parents and the community at large. The unmet needs were reviewed and categorized into 8 areas of concern, or recommendations. One of those areas was the dental hygiene education and the dental hygiene care of children and parents.

Responding to END 2.1.3, Council agreed that its responsibility is to better understand how accessible dental care is to all Manitobans. Council decided a survey would be an ideal mechanism to collect evidence that would help us gain a better understanding. The hope is that the data will be shared with relevant organizations that can use it to further develop appropriate programming for all Manitobans to have accessible dental care.

Council decided that surveying school-aged children K-5 would be an effective way to collect data on school children's practicing knowledge of good oral health. This data would serve to create a better understanding of the College's moral owners, satisfying Council's Governance Process Policy GP1.2.1 that outlines the Council's responsibility to its moral owners.

The targeted demographic (K-5) was chosen as oral health education is in the physical education curriculum for those grades and it was felt it would be a good starting point to collect data. To ascertain how much children know and how much is being done in the schools, two surveys were developed.

One survey is meant for teachers to find out what is being done in their school and what resources they have.

The second survey is for dental hygienists with a goal to determine how many registered dental hygienists are involved in schools and how the relationship between the dental hygienist and the school developed.

At the beginning of May, a letter along with a link to the survey for teachers will be sent to school superintendents of all Manitoba school divisions. The second survey to dental hygienists will be sent out in August.

The Ownership Linkage Committee anticipates upcoming vacancies with the departure of members who are dental hygienists. The committee realizes the importance of having dental hygienist representation and is currently recruiting, through various channels, for dental hygienists to sit on the committee.

### **\*Questions asked at the 2018 AGM**

1. *Of the ENDS identified by Council, please choose the top 2 that you feel should be priorities over the next 10 years.*
2. *Think about the oral health needs of others such as seniors, children, parents and the community at large.*
  - A. *Do they have unmet oral health needs; if yes, please explain*
  - B. *Should the College include these needs in their work?*

Respectfully Submitted by

Kathleen Reid, *Ownership Linkage Committee Co-Chair*





College of Dental Hygienists of Manitoba  
Financial Statements  
Year Ended April 30, 2019

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
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**Year Ended April 30, 2019**

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CDHM AGM, Oct 27, 2018



## 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, which comprise the statement of financial position as at April 30, 2019, and the 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 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 the financial statements do not present fairly, in all material respects, the financial position of College of Dental Hygienists of Manitoba as at April 30, 2019, 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.

Winnipeg, Manitoba  
August 22, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS



College of Dental Hygienists of Manitoba

# Financial Statements

Year Ended April 30, 2019

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Financial Position**  
**April 30, 2019**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 514,554	\$ 427,291
Prepaid expenses and deposits	5,387	3,079
	<u>519,941</u>	<u>430,370</u>
CAPITAL ASSETS (Notes 2, 3)	50,941	50,747
	<u>\$ 570,882</u>	<u>\$ 481,117</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 12,401	\$ 12,306
Current portion of note payable (Note 6)	-	350
Deferred revenue (Note 5)	276,302	262,415
	<u>288,703</u>	<u>275,071</u>
<b>NET ASSETS</b>		
Internally restricted net assets	140,941	140,745
Unrestricted net assets	141,238	65,301
	<u>282,179</u>	<u>206,046</u>
	<u>\$ 570,882</u>	<u>\$ 481,117</u>

**Approved on behalf of the Council**

The accompanying notes are an integral part of these statements

# College of Dental Hygienists of Manitoba

## Financial Statements

Year Ended April 30, 2019

### COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

#### Statement of Operations

Year Ended April 30, 2019

	2019	2018
<b>REVENUES</b>		
Registration fees	\$ 410,967	\$ 381,418
Application fees	18,205	12,800
Interest	6,399	4,873
Other	2,150	3,000
	<u>437,721</u>	<u>402,091</u>
<b>EXPENSES</b>		
Accounting fees	9,658	8,569
Advertising and promotion	1,862	1,299
Amortization	10,149	12,137
Annual general meeting	12,546	9,185
Bank charges	13,489	9,222
Council & Committees	21,270	25,795
Council & Committees - Honoraria	17,699	20,367
Council - Consulting fees	20,484	23,575
Council - Legal fees	16,856	6,575
Insurance	644	3,106
Legal fees	4,144	14,749
Memberships	9,632	7,196
Office	10,096	13,966
Professional development	1,095	320
Rent and utilities	27,643	24,871
Salaries and benefits	156,475	174,327
Telephone and internet	2,311	2,573
Travel	6,834	5,539
Website & I.T.	18,702	13,920
	<u>361,589</u>	<u>377,291</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 76,132</b>	<b>\$ 24,800</b>

The accompanying notes are an integral part of these statements



# College of Dental Hygienists of Manitoba

## Financial Statements

Year Ended April 30, 2019

### COLLEGE OF DENTAL HYGIENISTS OF MANITOBA Statement of Changes in Net Assets Year Ended April 30, 2019

	Members' surplus and fund balances, opening balance 2018	Excess of revenues over expenses	Interfund transfers	Members' surplus and fund balances, closing balance 2019
Unrestricted	\$ 65,301	\$ 76,132	\$ (196)	\$ 141,237
Operational Reserve fund	70,000	-	-	70,000
RHPA Reserve Fund	20,000	-	-	20,000
Investment in capital assets	50,746	-	196	50,942
	<u>\$ 206,047</u>	<u>\$ 76,132</u>	<u>\$ -</u>	<u>\$ 282,179</u>

	Members' surplus and fund balances, opening balance 2017	Excess of revenues over expenses	Contributions	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 capital assets	60,681	-	(9,936)	50,745
	<u>\$ 181,246</u>	<u>\$ 24,800</u>	<u>\$ -</u>	<u>\$ 206,046</u>

The accompanying notes are an integral part of these statements



College of Dental Hygienists of Manitoba

# Financial Statements

Year Ended April 30, 2019

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**

**Statement of Cash Flows**

**Year Ended April 30, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Cash receipts from customers	\$ 451,608	\$ 419,593
Cash paid to suppliers and employees	<u>(354,002)</u>	<u>(361,988)</u>
Cash flow from operating activities	<u>97,606</u>	<u>57,605</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(10,343)</u>	<u>(2,200)</u>
<b>INCREASE IN CASH FLOW</b>	<b>87,263</b>	<b>55,405</b>
Cash - beginning of year	<u>427,291</u>	<u>371,886</u>
<b>CASH - END OF YEAR</b>	<u><b>\$ 514,554</b></u>	<u><b>\$ 427,291</b></u>

The accompanying notes are an integral part of these statements



# Financial Statements

Year Ended April 30, 2019

## COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

### Notes to Financial Statements

Year Ended April 30, 2019

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#### 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.

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#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### Basis of presentation

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

##### 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.

##### Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. 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 capital assets to eliminate obsolete items.

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.

*(continues)*

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The accompanying notes are an integral part of these statements

# College of Dental Hygienists of Manitoba

## Financial Statements

### Year Ended April 30, 2019

#### COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

##### Notes to Financial Statements

##### Year Ended April 30, 2019

#### 2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### Fund accounting

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 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. CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value
Computer equipment	\$ 90,287	\$ 45,651	\$ 44,636
Furniture and equipment	32,308	26,003	6,305
Leasehold improvements	22,432	22,432	-
	<u>\$ 145,027</u>	<u>\$ 94,086</u>	<u>\$ 50,941</u>

	Cost	Accumulated amortization	2018 Net book value
Computer equipment	\$ 80,825	\$ 36,858	\$ 43,967
Furniture and equipment	31,427	24,647	6,780
Leasehold improvements	22,432	22,432	-
	<u>\$ 134,684</u>	<u>\$ 83,937</u>	<u>\$ 50,747</u>

The accompanying notes are an integral part of these statements



# Financial Statements

Year Ended April 30, 2019

## COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

### Notes to Financial Statements

Year Ended April 30, 2019

#### 4. LEASE COMMITMENTS

Subsequent to the year end, CDHM has entered into a lease agreement for new premises effective August 1, 2019 to October 31, 2029.

#### 5. DEFERRED REVENUE

	2019	2018
Balance, beginning of year	\$ 262,415	\$ 245,017
Prior year accrual reversed	(262,415)	(245,017)
Amount received during the year	414,452	393,622
Amount recognized as revenue	(138,150)	(131,207)
	-	-
	<u>\$ 276,302</u>	<u>\$ 262,415</u>

#### 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.

	2019	2018
Note payable	\$ 350	\$ 3,500
Less: current portion	(350)	(3,500)
	-	-
	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements

College of Dental Hygienists of Manitoba  
Financial Statements  
Year Ended April 30, 2019

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Notes to Financial Statements**  
**Year Ended April 30, 2019**

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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.

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8. COMPARATIVE FIGURES

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

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The accompanying notes are an integral part of these statements



# College of Dental Hygienists of Manitoba

## Financial Statements

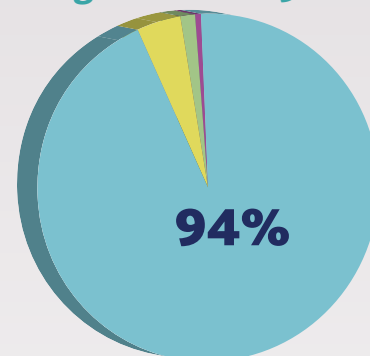
Year Ended April 30, 2019

### COLLEGE OF DENTAL HYGIENISTS OF MANITOBA Statement of Operations Year Ended April 30, 2019

	2019	2018
<b>REVENUES</b>		
Registration fees	\$410,967	\$381,418
Application fees	18,205	12,800
Interest	6,399	4,873
Other	2,150	3,000
	<u>437,721</u>	<u>402,091</u>
<b>EXPENSES</b>		
Accounting fees	9,658	8,569 ga
Advertising and promotion	1,862	1,299 ga
Amortization	10,149	12,137 ga
Annual general meeting	12,546	9,185 ga
Bank charges	13,489	9,222 ga
Council & Committees	21,270	25,795 g
Council & Committees - Honoraria	17,699	20,367 g
Council - Consulting fees	20,484	23,575 g
Council - Legal fees	16,856	6,575 g
Insurance	644	3,106 ga
Legal fees	4,144	14,749 ga
Memberships	9,632	7,196 ga
Office	10,096	13,966 ga
Professional development	1,095	320 ga
Rent and utilities	27,643	24,871 ga
Salaries and benefits	156,475	174,327 w
Telephone and internet	2,311	2,573 ga
Travel	6,834	5,539 ga
Website & I.T.	18,702	13,920 ga
	<u>361,589</u>	<u>377,291</u>
<b>EXCESS OF REVENUES OVER</b>	<u>\$ 76,132</u>	<u>\$ 24,800</u>

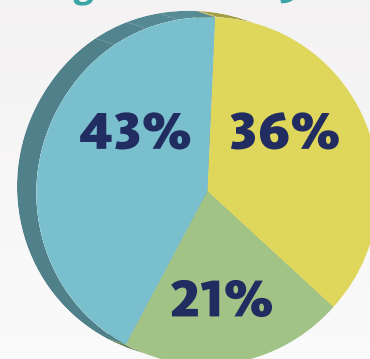
g	Governance	\$128,805
ga	General & Administrative	\$76,309
w	Wages & benefits	\$156,475

### CDHM Revenue by segment—2019



- Registration Fees
- Application Fees
- Interest
- Other

### CDHM Expenses by segment—2019



- Wages and Benefits
- Governance
- General and Administrative

The accompanying notes are an integral part of these statements