



College of
Dental Hygienists
of Manitoba



2015/2016
ANNUAL REPORT

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ANNUAL GENERAL MEETING

Saturday, October 22, 2016

Canad Inns Polo Park,
Winnipeg, MB

YEAR IN REVIEW

MESSAGE FROM THE CHAIR AND REGISTRAR/EXECUTIVE DIRECTOR

The College of Dental Hygienists of Manitoba (CDHM) exists to ensure the public has access to safe, competent dental hygiene care and expertise that contributes to oral and overall health. On behalf of the Council and administrative staff of the College of Dental Hygienists of Manitoba, we are pleased to present our 2015/2016 Annual Report which highlights the many ways the College worked to fulfill its mandate during this past year.

In general, connecting with our membership continued to be a focus of the College. We endeavoured to respond promptly to all inquiries, conveyed new practice guidelines to all members through various channels, and provided presentations to the students at the University of Manitoba. As in the past four years, the Registrar/Executive Director met personally with all new applicants of the College to review, in detail, the legislative requirements of becoming a self-regulated health care professional.

Additional activities at the College this past year included launching the new computer management system; registering new applicants and renewing members; strengthening the Continuing Competency Program; continuously restructuring the College to ensure the growth of the CDHM is appropriately supported; orienting and training the new Deputy Registrar and electing new Council members. We also participated on numerous committees including the Joint CCP Committee, the Oral Health Advisory Working Group, the Manitoba Alliance of Health Regulatory Colleges, the National Dental Hygiene Certification Board, the Federation of Dental Hygiene Regulatory Authorities, and the University of Manitoba's School of Dental Hygiene Alumni of Distinction Selection Committee.

One of the Council's foremost responsibilities is to consistently review its policies, including the main ENDS policy. The ENDS policy strategically targets the organization's future direction while taking into consideration the owners' perspectives and values. As the College continued to evolve, it determined that many of the ENDS policies needed updating as they were more association-driven rather than

regulatory in nature. Consequently, the ENDS policies are now more streamlined and focused on ensuring the public interest is met.

Throughout the year, we continually worked toward strengthening our relationship with other Manitoba regulators and stakeholders. This guides us in making meaningful decisions that are responsive to the changing landscape of dental hygiene and its role in the overall health care system.

We would like to express our gratitude to Council, College staff, our many stakeholders, and the over 750 registered dental hygienists of Manitoba for their hard work and dedication to excellence during this past year. Please read through the rest of the College's annual report to learn more about how we devoted our time this past year. As well, plan to attend the CDHM Annual General Meeting on Saturday, October 22, 2016 for further insight.

Thank you for allowing us to serve as your Chair, Vice Chair and Registrar/Executive Director.

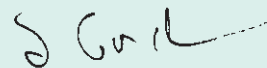
Respectfully submitted,



Alayna Gelley, RDH, BSc(DH)
CDHM Chair



Karina Hiebert, RDH, BSc(DH)
CDHM Vice Chair



Stephanie Gordon, RDH, BA
CDHM Registrar/Executive Director





ROLE OF THE COLLEGE

The *Dental Hygienists Act* and accompanying regulations give us the power 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 'grandparented' 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, and the competencies, practice guidelines and policies of the College related to relevant professional and practice settings;
- set and administer the Continuing Competency program;
- investigate and resolve complaints about dental hygienists and administer discipline where necessary.

THE PRACTICE OF DENTAL HYGIENE

The practice of dental hygiene is the promotion of oral health through oral health education and the assessment and treatment of teeth and adjacent tissues using preventive or therapeutic means. Key responsibility areas include: health promotion, education, clinical therapy, advocacy and administration.

COUNCIL

According to our governing legislation and by-laws, the Council will consist of at least nine persons who are either elected members of the College or public representatives. At least one-third of the members of the Council must be public representatives who are appointed by the Minister of Health.

The Council manages and conducts the business affairs of the College. Additionally, it directs, controls and inspires the organization by establishing written policies that reflect 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/Executive Director is responsible for executing the strategy.

In 2014, the CDHM Council realized it was disconnected from its legislated committees—specifically, the complaints committee and the inquiry committee. As a result, the Council has created elected liaison positions that facilitate the connection of the committee chairs to Council. This change was implemented gradually over two years and Council now consists of eight elected RDHs and four appointed public members.

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

- establish objectives for the College;
- guide the Council's own conduct and performance;
- delegate authority to the Registrar/Executive Director;
- set out a system for monitoring operations and achieving objectives.

Back Row: Raymond Wang, Kelly Tye-Vallis, Karina Hiebert, Lisa Grayson and Terri Archibald

Front Row: Kim Boyce and Saima Klippenstein

Missing: Ken Chapman, Alayna Gelley, Joan Todd, Emily Walker and Betty Ann Zegarac



REGISTRAR/EXECUTIVE DIRECTOR

The Registrar/Executive Director performs all duties designated to that position by the legislation and those other duties delegated by the Council.

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 COMMITTEE

The Complaints Committee investigates and makes decisions regarding complaints brought to the College's attention by the public, dentists, the Registrar or other registrants.

MEMBERS: Greg Giesbrecht, Lisa Grayson (Chair), Tracey Walther

INQUIRY COMMITTEE

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

MEMBERS: Kim Boyce (Chair), Nita Orbeta, Marla Rubin

CONTINUING COMPETENCY PROGRAM REVIEWERS

The Continuing Competency Program Reviewers develop and monitor the Continuing Competency Program. This program helps protect the public by ensuring members are competent to practise.

MEMBERS: Diane Girardin, Harriet Rosenbaum, Aaron Szucsik

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: Stephanie Gordon, Registrar/Executive Director;
Donna Dowie, Administrative Assistant to the Registrar;
Sheryl Slosower, Deputy Registrar;
Tara Kinchen, Newsletter Editor



PROTECTING THE PUBLIC

Safeguarding the public interest is the first and foremost priority of the College. The public places the utmost trust in health care professionals to provide safe, effective quality care. Three committees ensure this mandate:

- The Complaints Committee
- The Board of Assessors
- The Inquiry Committee

The College upholds its mandate by managing complaints, investigations and disciplinary processes in accordance with provincial legislation. A thorough review and consideration of each complaint ensures an unbiased and impartial process for clients and dental hygienists involved in any complaints proceedings. 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 practising illegally, fraudulent documents, lack of professionalism, practising beyond one's scope of practice and breaches in infection control.

Over the past year, the Complaints Committee censured two members for their failure to apply for registration on the Oral Anaesthetic Roster

prior to administering oral anaesthetic, and on the Extended Practice Roster prior to practising in an alternative practice setting. Once notified of this by the Board of Assessors, the Registrar/Executive Director referred the two registrants to the Complaints Committee. The Complaints Committee decided the appropriate disposition of this matter was to censure both registrants. A member can be censured under 24 (1) (d) of the Act if the member has agreed to accept the censure. As required under the Act, both registrants agreed to the censure and met with the chair of the Complaints Committee to accept the censure. A censure forms part of a member's disciplinary record, and under subsection 45(2) of the Act, a past censure may be taken into account by any future inquiry panel.

The Inquiry Committee further investigates and coordinates the panel and hearings related to conduct or complaints referred to it by the Complaints Committee. To date, the College has not had to exercise the use of this committee.

Legislation requires the College to comment on the number of practice audits conducted by the CDHM. During the last fiscal year there were no practice audits conducted. Since the College was established the Council has made no decision as to when practice audits will commence being conducted.

Number of Complaints and Decisions

	2013/2014	2014/2015	2015/2016
New complaints received	6	4	2
Complaints carried forward from previous years	5	5	0
Complaints closed	6	3	5
Complaints open as of April 30	4	6	3
Complaints withdrawn	0	0	0
Appeals	0	2	0
RDHs with conditions placed on their registration	1	0	0
Illegally practising persons	0	2	0
RDH's with a censure placed	0	2	2

REGISTERING DENTAL HYGIENISTS

The College has a systematic and comprehensive registration process that must be met prior to the dental hygienist 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.

Registration Information and Decisions

	2013/2014	2014/2015	2015/2016
Applications approved	55	45	42
Applications denied	0	0	0
Applications revoked	0	0	0
Appeals	0	0	2
RDHs with conditions placed on registration	2	2	2
RDHs with conditions met	0	2	0



Regulated members as of April 30, 2016

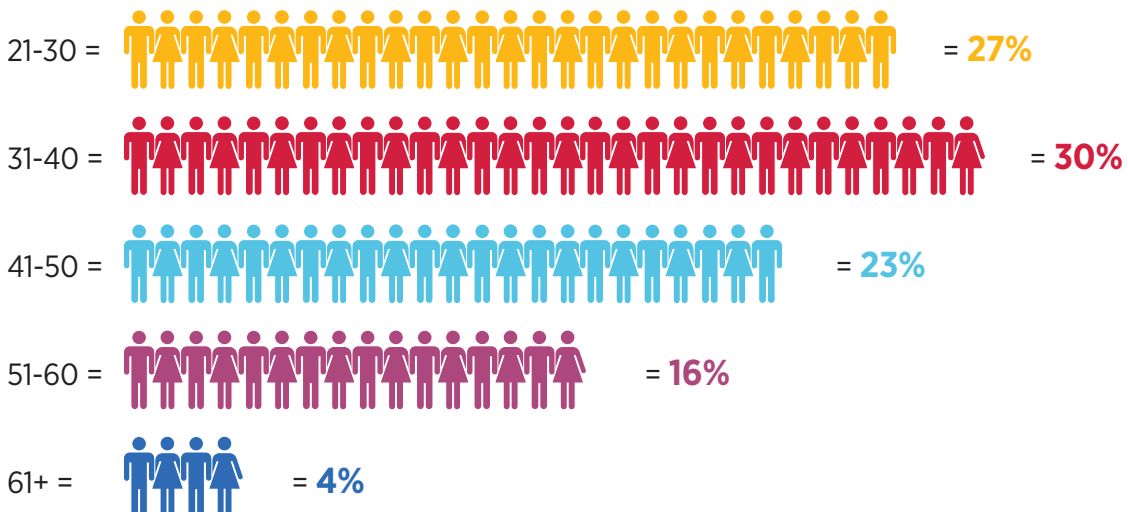
	2013/2014	2014/2015	2015/2016
Practising	668	687	729
Non-Practising	55	56	65
Students	52	51	50
Temporary	0	0	0
Totals	775	794	844

At the close of the registration year ending January 14, 2016, 17 RDHs cancelled their registration through the proper process. Eight RDHs were cancelled for non-compliance due to not following the legislation requirements.

New Registrations Completed as of April 30, 2016

	2013/2014	2014/2015	2015/2016
Graduates of U of M	31	25	25
Other Canadian graduates	24	20	16
International graduates	1	0	1
Totals	56	45	42

Age Distribution of Practising Registrants



CONTINUING COMPETENCY PROGRAM

Continuing Competency Statistics

In 2015-2016:

182

audit letters were sent

172

submissions were received on time

In assessing the previous year's CCP submissions:

10

were deficient

1

Number of registrants who did not meet the CCP guidelines as of September 14, 2015 and were referred to the Board of Assessors

One of the primary responsibilities of the CDHM is to ensure the ongoing competence of its registrants and to improve the performance of the profession overall. To this end, the goal of the Continuing Competency Program (CCP) is to advance the collective knowledge and quality of care offered by all dental hygienists in Manitoba, thus protecting the public's interest. The focus of the CCP is targeted lifelong learning based on the individual assessment of practice needs, along with ongoing engagement in one's profession. Once the practice need is determined, the learner takes responsibility for setting goals, identifying resources for learning, reflecting on and evaluating one's learning, and implementing the change into practice, with the ultimate aim of improving and transforming practice.

Janet Rothney, the University of Manitoba Dentistry Librarian, conducted three library workshops in February and March. She also distributed an online survey for the registrants to complete; however, she received only one response. As workshops were not well attended this year, Ms. Rothney may offer only one next year along with email/phone support as needed.

In January, Sheryl Slosower was a guest speaker in the Dental Hygiene Theory and Practice class, during which she provided a three-hour CCP presentation/workshop to the senior dental hygiene students. She discussed the importance of employing reflection, self-assessment, external feedback, critical thought and problem solving to the Continuing Competency Record. In addition, she discussed the Professional Activity Record, the CCP directives and regulations, and the history of the CCP and how it is mandated by government.

There were six registered journal clubs with topics including E-cigarettes and the effects on oral hygiene/dental health; dry mouth treatments and remedies; and local anesthetic treatment in periodontal therapy.

A NEW ADDITION TO THE CONTINUING COMPETENCY PROGRAM: THE SELF-ASSESSMENT TOOL

The Self-Assessment Tool is designed for use in all dental hygiene practice environments as a user-friendly addition to the Practice Standards and the Continuing Competency Program. The Self-Assessment Tool helps dental hygienists assess their own strengths and weaknesses, set their own continuing competency goals, and determine appropriate continuing competency activities to help them reach those goals. Registrants can now use this tool and determine if they have competency in the specific item or if additional development is required. Where additional development is required, the dental hygienist is prompted to develop a corresponding continuing competency goal. At this time, the Self-Assessment Tool is optional.

THIS YEAR'S **SUCCESSSES**

2016 ANNUAL RENEWAL AND COMPUTER MANAGEMENT SYSTEM

The implementation of the computer management system was a major milestone in the history of the CDHM. There were challenges along the way but there were also opportunities. Some of the challenges included difficulty in: logging into the system, uploading documents and entering employment information. Some of the opportunities included: connecting one-on-one with registrants, honing new skills and becoming more computer literate. Most impressively, over 99.5% of the registrant base used our new system to apply for annual registration in this inaugural year.

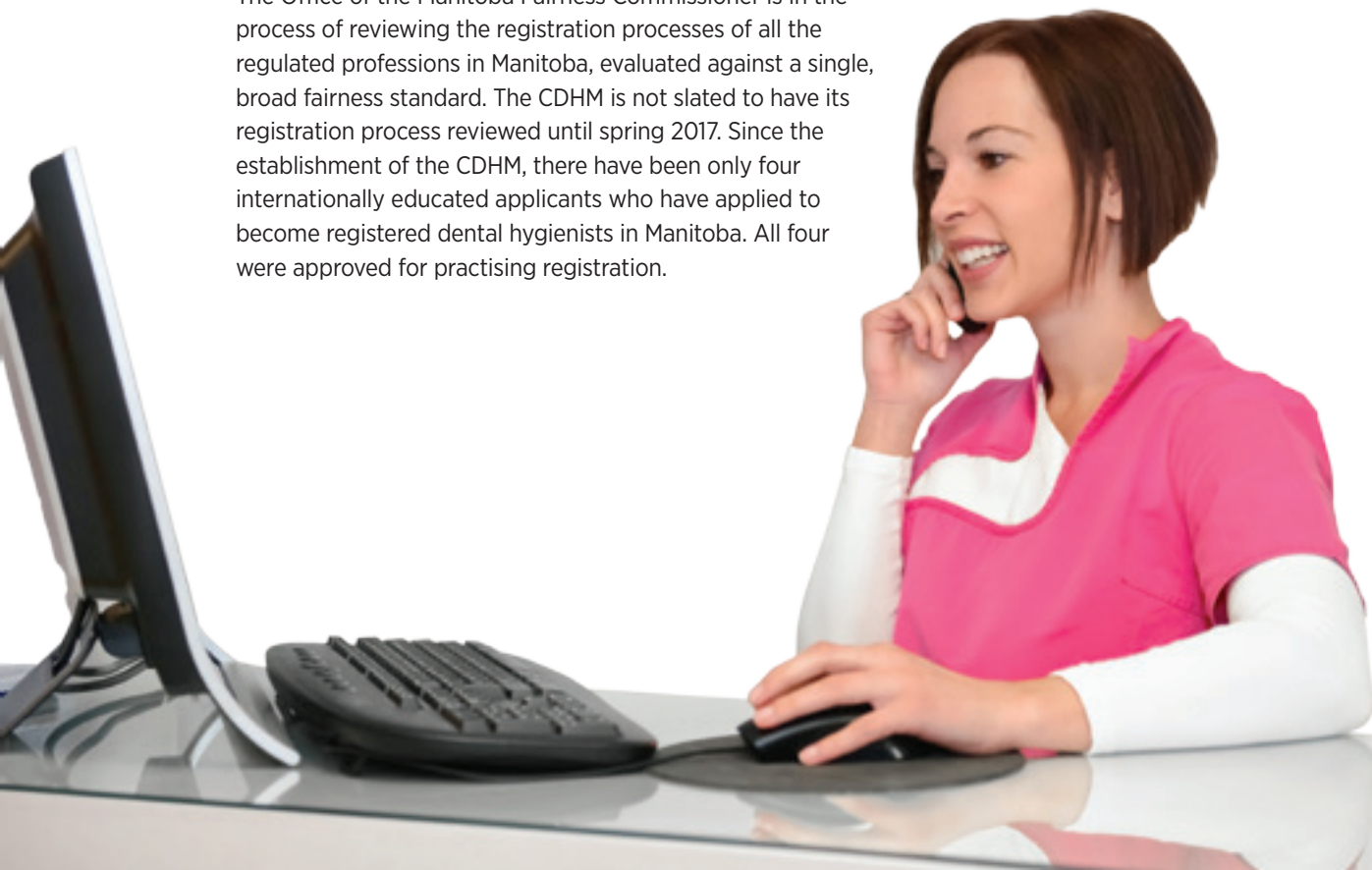
Some of the many benefits of this system include fewer errors made on applications, as well as significantly decreased processing times, printing costs, handling of hard currency, and human resources required to process all the paperwork. As well, from a risk management perspective, there is less chance of compromising confidential information because all information is now held electronically. An additional benefit is that outsourced IT support is now used less frequently to generate emails as the new system is able to create and send emails. As well, registrants can now update all their contact information by logging into their on-line profile.

CDHM MEMORY STICKS

In alignment with the new computer management system, the CDHM adopted a more environmentally friendly approach: it no longer prints the Dental Hygienists Act, Regulations, and Standards etc. for new registrants. Instead, each new registrant receives a preloaded USB memory stick with the most up-to-date CDHM documents.

FAIRNESS FOR INTERNATIONALLY EDUCATED DENTAL HYGIENISTS

The Office of the Manitoba Fairness Commissioner is in the process of reviewing the registration processes of all the regulated professions in Manitoba, evaluated against a single, broad fairness standard. The CDHM is not slated to have its registration process reviewed until spring 2017. Since the establishment of the CDHM, there have been only four internationally educated applicants who have applied to become registered dental hygienists in Manitoba. All four were approved for practising registration.



INTERNATIONAL FEDERATION OF DENTAL HYGIENISTS (IFDH)

In December 2015, the Registrar/Executive Director of the CDHM and two of her counterparts were invited to present at the triennial IFDH conference held in Basel, Switzerland on June 23-25, 2016. The abstract submitted was titled *Canada's Journey Towards Self-Regulation and Standards*. It highlighted how, through efforts over the past 50 years, Canada is now a nation that self-regulates more than 95% of its dental hygiene profession. The presentation explained that dental hygienists are now considered primary health care providers who work in a variety of settings, including independent practice, public health, clinical practice, education, administration, research and health promotion.

CDHM/MANITOBA DENTAL HYGIENISTS ASSOCIATION (MDHA) MEETING

The Annual CDHM/MDHA meeting was held in February 2016. Agenda items included: archiving of legislation documents, continuing education, collaborative efforts in relation to continuing competency and professional development, the CDHM's new computer management system, and the MDHA's involvement in "Gift from the Heart." In the last few years the CDHM has created a solid working relationship with the MDHA and recognizes the importance of this collaboration.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD (NDHCB)

As of summer 2015, the Registrar/Executive Director of the CDHM has been appointed President of the NDHCB and will continue to lead the strategic direction of the exam over the coming year. The NDHCB acts in the public interest to ensure high quality standards for dental hygienists in Canada by providing a reliable testing mechanism for dental hygiene competencies to support Canadian regulatory bodies.

Feedback on the National Dental Hygiene Certification Board (NDHCB) Examination Blueprint

The primary function of the Blueprint for the National Dental Hygiene Certification Examination (Blueprint) is to describe how the national dental hygiene exam is to be developed.

In May 2015, the NDHCB worked to obtain feedback on the competencies currently in the 2011 Blueprint. The board sent a survey to dental hygiene program directors/coordinators, the Canadian Dental Hygienists Association (CDHA) and the Commission on Dental Accreditation of Canada (CDAC) and asked these organizations to consider the following:

- Is each dental hygiene competency still relevant at entry-to-practice?
- Is each dental hygiene competency still taught in curriculum?
- Is the wording of each dental hygiene competency clear?

The results from 40 stakeholders who responded were aggregated and presented to the NDHCB's Examination Committee. The committee worked on the Blueprint in June 2015 to reorganize the competency framework according to the feedback. However, before the list of competencies that will appear on the 2016 version of the Blueprint is finalized, the NDHCB required that the Canadian Dental Hygiene regulatory authorities be in agreement with the draft list. That agreement was received. Once the feedback had been received and reviewed by the Exam Committee the list of competencies were finalized and then went through a validation process in the late winter of 2015 via a second phase of the survey. This phase focused on how frequently each competency is used, and how critical it is. Feedback from phase two was received and reviewed by the Exam Committee in the spring of 2016 and will be used to inform the final NDHCB Exam Blueprint.

Recommendations on the placement of temporary restorations can be found on the CDHM website under the “Legislation and Resources” menu.



PRACTICE GUIDELINES FOR CLIENT CARE

The CDHM is committed to developing guidelines that are practical and supportive of dental hygienists. It is a fundamental responsibility of dental hygienists to be familiar with these guidelines.

“Practice guidelines are systematically developed statements to assist practitioner and patient decisions about appropriate health care for specific clinical circumstances” (Institute of Medicine, 1990). They define the role of specific assessment and treatment procedures in the management of clients. The purpose of practice guidelines is to support clinicians and clients in making appropriate decisions about health care.

In the spring of 2016, the Council developed and approved Practice Guidelines specific to:

1. the placement of temporary restorations
2. dental radiography

These documents can be found on the CDHM website with other practice guidelines.



Registered dental hygienists are required to determine in collaboration with a dentist if a radiographic examination is necessary and/or appropriate. The new practice guideline on Dental Radiography is available on the CDHM website.

THE REGULATED HEALTH PROFESSIONS ACT (RHPA)

The goal of the RHPA Committee of Council is to prepare the materials required for meetings with Manitoba Health. Ultimately, provincial regulations under the RHPA will guide the practice of dental hygiene in Manitoba.

Work with the numerous self-regulated colleges involved more time and effort than Manitoba Health had anticipated and progress has been significantly delayed. Given this reality, in May 2015 Council passed a motion to place the RHPA Committee on hiatus, subject to changing circumstances such as new direction from the Government of Manitoba. In the meantime, the CDHM will continue to participate in the activities of the Manitoba Alliance of Health Regulatory Colleges.

In November 2015, the College of Registered Nurses of Manitoba (CRNM) began a 30-day consultation period related to the regulation for registered nurses. A select few members of the CDHM's RHPA working group reviewed the CRNM's draft regulations and provided feedback to Manitoba Health, which will help guide the final version of these regulations.

MANITOBA ALLIANCE OF HEALTH REGULATORY COLLEGES

The Manitoba Alliance of Health Regulatory Colleges (MAHRC) continues to meet on a regular basis to advance best practices in health regulation in Manitoba. This is accomplished by educating the public and members of health care regulatory bodies, promoting inter-professional collaboration, and facilitating communication with government and other stakeholders. Discussion items of the past year included: the child and adult abuse registries, abandoned health records, minister of health public representative appointments, and feedback regarding the Office of the Manitoba Fairness Commissioner report. A joint CCP committee, made up of members of various regulated health professions, has been created to compare and contrast best practices in continuing professional development. The College participates on this committee.



FINANCIAL POSITION

Total College assets at the end of the 2015/2016 fiscal year were **\$391,909**. The previous year's assets were **\$342,454**. The value of assets increased by **14.5%**.

Total revenue at the end of the 2015/2016 fiscal year was **\$354,454**. This compares to previous year revenue of **\$328,713** – an increase of **7.9%**.

Total expenses increased by **3.5%**. Expenses for the 2015/2016 fiscal year were **\$328,713**. The previous year's expenses totaled **\$314,920**.

There were significant savings related to the new computer management system; most specifically printing and mailing costs. The financial results, year over year, consistently indicate the CDHM is financially stable.



**COLLEGE OF DENTAL
HYGIENISTS OF MANITOBA
FINANCIAL STATEMENTS**

April 30, 2016

(Unaudited)



REVIEW ENGAGEMENT REPORT

To the Members of the College of Dental Hygienists of Manitoba

We have reviewed the statement of financial position of College of Dental Hygienists of Manitoba as at April 30, 2016 and the statements of operations and changes in net assets, and cash flows 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 discussions related to information supplied to us by the Organization.

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.

Winnipeg, Manitoba
August 16, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

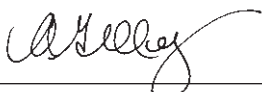
**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
STATEMENT OF FINANCIAL POSITION**

AS AT APRIL 30, 2016

(UNAUDITED)

	<u>2016</u>	<u>2015</u>
ASSETS		
CURRENT		
Cash	\$ 320,679	\$ 316,335
Prepaid expenses and deposits	<u>2,579</u>	<u>6,764</u>
	323,258	323,099
TANGIBLE CAPITAL ASSETS , notes 2 and 3	<u>68,651</u>	<u>19,355</u>
	<u>\$ 391,909</u>	<u>\$ 342,454</u>
LIABILITIES		
CURRENT		
Account payable	\$ 8,164	\$ 11,302
Deferred revenue, note 6	233,113	218,027
Current portion of note payable, note 7	<u>4,200</u>	<u>-</u>
	245,477	229,329
NOTE PAYABLE , note 7	3,850	-
NET ASSETS		
NET ASSETS		
Internally restricted net assets	158,651	109,355
Unrestricted net assets	<u>(16,069)</u>	<u>3,770</u>
	<u>142,582</u>	<u>113,125</u>
	<u>\$ 391,909</u>	<u>\$ 342,454</u>

Approved on behalf of the Board:



The accompanying notes are an integral part of these statements.

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA STATEMENT OF OPERATIONS

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

	<u>2016</u>	<u>2015</u>
REVENUES		
Registration fees	\$ 337,233	\$ 312,093
Application fees	11,730	9,500
Interest	3,253	2,740
Other	2,238	4,380
	<u>354,454</u>	<u>328,713</u>
EXPENSES		
Accounting	6,185	6,176
Accreditation	4,719	3,979
Advertising and promotion	921	1,357
Amortization	3,871	8,970
Annual general meeting	5,336	6,418
Bank charges and interest	9,651	138
Committees	11,129	10,618
Consulting services	3,215	6,671
Insurance	3,186	3,051
Legal fees	20,011	23,772
Memberships and subscriptions	1,646	1,044
Newsletter	1,260	1,627
Office	17,999	24,140
Professional development	22,446	23,927
Rent and utilities	24,348	24,595
Salaries and benefits	182,104	163,369
Telephone and internet	2,933	3,125
Website	4,037	1,943
	<u>324,997</u>	<u>314,920</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 29,457</u>	<u>\$ 13,793</u>

The accompanying notes are an integral part of these statements.

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
STATEMENT OF CASH FLOW**

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

	<u>2016</u>	<u>2015</u>
Cash provided by (used in) operating activities:		
Cash received from members	\$ 349,670	\$ 340,370
Interest received	3,253	2,740
Grants and other receipts	2,238	4,380
Cash paid to suppliers and employees	<u>(305,700)</u>	<u>(310,239)</u>
Net cash provided by (used in) operating activities	49,461	37,251
Cash provided by (used in) investing activities:		
Proceeds of note payable	8,050	-
Purchase of tangible capital assets	(53,167)	(1,379)
Net increase in cash	4,344	35,872
Cash, beginning of year	<u>316,335</u>	<u>280,463</u>
Cash, end of year	<u>\$ 320,679</u>	<u>\$ 316,335</u>

The accompanying notes are an integral part of these statements.

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA STATEMENT OF MEMBERS' SURPLUS

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

	Unrestricted <u>2016</u>	Operational Contingency Reserve Fund <u>2016</u>	RHPA Reserve Fund <u>2016</u>	Registrar Succession Reserve Fund <u>2016</u>	Invested in tangible capital assets <u>2016</u>	Total <u>2016</u>
Members' surplus and fund balances, opening balance	\$ 3,770	\$ 50,000	\$ 20,000	\$ 20,000	\$ 19,355	\$ 113,125
Excess of revenues over expenses	29,457	-	-	-	-	29,457
Interfund transfers	<u>(49,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,296</u>	<u>-</u>
Members' surplus and fund balances, closing balance	<u>\$ (16,069)</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 68,651</u>	<u>\$ 142,582</u>

	Unrestricted <u>2015</u>	Operational Contingency Reserve Fund <u>2015</u>	RHPA Reserve Fund <u>2015</u>	Registrar Succession Reserve Fund <u>2015</u>	Invested in tangible capital assets <u>2015</u>	Total <u>2015</u>
Members' surplus and fund balances, opening balance	\$ 2,386	\$ 50,000	\$ 10,000	\$ 10,000	\$ 26,946	\$ 99,332
Excess of revenues over expenses	13,793	-	-	-	-	13,793
Interfund transfers	<u>(12,409)</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>(7,591)</u>	<u>-</u>
Members' surplus and fund balances, closing balance	<u>\$ 3,770</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 19,355</u>	<u>\$ 113,125</u>

The accompanying notes are an integral part of these statements.

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

1. PURPOSE

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

a) Basis of Presentation

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

b) 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.

c) Tangible Capital assets

The capital assets are recorded at cost. Amortization has been recorded in the accounts to amortize the cost of the capital assets over their estimated useful lives and the rates applied are as follows:

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

No amortization is recorded in the accounts in the year of acquisition.

d) 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.

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Fund accounting

The Organization 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 the Organization's tangible capital assets.

The Operational Contingency Reserve fund represents an amount restricted to mitigate fluctuations in revenue and cash flow.

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

The Registrar Succession Reserve Fund is an amount restricted to address the recruitment and training costs associated with the succession of the Registrar.

f) 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

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2016</u>
Computers and software	\$ 74,429	\$ 14,412	\$ 60,018
Furniture and equipment	29,859	21,225	8,634
Leasehold improvements	<u>22,432</u>	<u>22,432</u>	<u>-</u>
	<u>\$ 126,720</u>	<u>\$ 58,069</u>	<u>\$ 68,651</u>

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2015</u>
Computers and software	\$ 22,046	\$ 12,503	\$ 9,543
Furniture and equipment	29,075	19,263	9,812
Leasehold improvements	<u>22,432</u>	<u>22,432</u>	<u>-</u>
	<u>\$ 73,553</u>	<u>\$ 54,198</u>	<u>\$ 19,355</u>

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2016

(UNAUDITED)

4. LEASE COMMITMENTS

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

2016	22,522
2017	22,522
2018	22,522

5. FINANCIAL INSTRUMENTS

CDHM'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.

Currency risk

CDHM does not have any significant currency risk.

Interest rate risk

CDHM does not have any significant interest rate risk.

Fair value

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

6. DEFERRED REVENUE

	<u>2016</u>	<u>2015</u>
Balance, beginning of year	\$ 218,027	\$ 205,590
Prior year accrual reversed	(218,027)	(205,590)
Amount received during the year	349,670	327,040
Amount recognized as revenue	<u>(116,557)</u>	<u>(109,013)</u>
Balance, end of year	<u>\$ 233,113</u>	<u>\$ 218,027</u>

7. 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.

	<u>2016</u>	<u>2015</u>
Note payable	\$ 8,050	\$ -
Less: current portion	<u>(4,200)</u>	<u>-</u>
	<u>\$ 3,850</u>	<u>-</u>



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