



Saskatchewan Dental Hygienists' Association

2013-2014 Annual Report

SDHA ENDS or GOALS

Global END

The Saskatchewan Dental Hygienists' Association exists so that the public has safe, competent, knowledge based dental hygiene care and expertise that contributes to oral and overall health using cost effective stewardship of resources.

Specifically:

1. The public is assured of quality dental hygiene care.
2. The public recognizes, values and seeks dental hygiene care.
 - a. More people, especially underserved populations, will have access to dental hygiene care and oral health information.
3. Members explore the roles and responsibilities of the dental hygiene profession as oral health providers, health promoters, client advocates, educators and researchers.
 - a. They have opportunities for alternative practice settings and utilize a broader scope of practice as entrepreneurs or employees.
 - b. They have the information, professional resources and support for effective practice and professional growth.
 - c. They recognize and represent themselves as professionals.
 - d. They demonstrate respect and a commitment to the continued development of the profession.
4. A wide range of private, public and not for profit entities seek the professional expertise and comprehensive services that dental hygienists provide.

Inside this Report

Council and Committee Mem-	2
President's Report	3
Executive Director Report	4-5
Minutes of May 4, 2013	6
2012/13 Financial Statements	7-12

SDHA Current Summary of Members Effective March 19, 2014

License Group	Gender	Age Groups									All Ages
		20 to 24	25 to 29	30 to 34	35 to 39	40-44	45-49	50-54	55-59	60-65	
Full	Female	36	100	85	84	41	52	52	55	12	517
Full	Male			1	4	3	2	2			12
Conditional	Female	8	3				1				12
Non-Practising	Female		5	5	2	5	3	6	6	2	34

Saskatchewan Dental Hygienists Association
 114-3502 Taylor Street East
 Saskatoon, SK.S7K 8B7

Phone: (306) 931-7342 Fax: (306) 931-7334
 E-mail: sdha@sasktel.net www.sdha.ca

SDHA Council and Committee Membership 2013–2014

<u>President:</u>	Leanne Huvenaars	Tisdale, SK	1st Term: Elected May, 2012 - 2015
<u>Vice President:</u>	Janel Parkinson	Nipawin, SK	1st term: Elected May, 2011 - 2014
<u>Councillors:</u>	Devona Saul	Saskatoon, SK	2nd term: Elected May, 2011 - 2014
	Stephanie Canfield	Saskatoon, SK	2nd term: Elected May, 2012 - 2015
	Jaclyn Kozlow	Warman, SK	1st term: Elected May, 2013 - 2016
	Harmony Boisjoli	Kindersley, SK	2nd term: Elected May, 2013 - 2016
<u>Public Representatives:</u>	Dr. Elizabeth Domm	Regina, SK	1st term: Appointed May 2012—2015
	Beverly Peel	Prince Albert, SK	1st term: Appointed May 2012—2015
	Sheila Torrance	Saskatoon, SK	1st term: Appointed May 2012—2015
<u>Executive Director:</u>	Kellie Hildebrandt	Saskatoon, Sask	

Appointed Representatives

<u>CDHA Delegate</u>	Christine Gordon (July to Dec. 2013)	Janel Parkinson (Dec. 2013 –present)
<u>NDHCB Board Representative</u>	Kellie Hildebrandt	Saskatoon, SK
<u>SIAST Dental Hygiene Program Advisory Committee Representative</u>		
Christine Gordon	Saskatoon, SK	
Kellie Hildebrandt	Saskatoon, SK	

Discipline Committee

Nola Barden-Walker	Saskatoon, SK
Tracy Thompson-Oliver	Saskatoon, SK
Judy Simonson	Saskatoon, SK
Clifford McBeath	Prince Albert, SK
Colette Bezaire	Saskatoon, SK
Karen Ollivier	Tisdale, SK
Sara Stewart	Saskatoon, SK

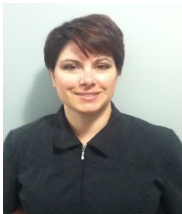
Professional Conduct Committee

Gloria MacAngus	Saskatoon, SK
Bonny Marshall	Regina, SK
Lori Coben	Saskatoon, SK
Nicole Lamontagne	Fort Qu'Appelle, SK
Tracy Thompson-Oliver	Saskatoon, SK
Judy Simonson	Saskatoon, SK
Clifford McBeath	Prince Albert, SK

Continuing Competency Committee

Tracy Thompson-Oliver	Saskatoon, SK
Judy Simonson	Saskatoon, SK

SDHA Council 2013-14



Leanne Huvenaars
President,



Janel Parkinson
Vice-President



Devona Saul



Stephanie Canfield



Jaclyn Kozlow



Harmony Boisjoli



Dr. Liz Domm
Public Rep



Bev Peel
Public Rep



Sheila Torrance
Public Rep



Diane Moore
SIAST Rep

Council President's Annual Report



2013-2014 has been a busy year! The SDHA Council continues to work with our governance coach, Susan Rogers, to ensure SDHA policies and council work remain current and accountable. Council strives to do the best for you as members, and for the safety of the public.

In May 2013, we welcomed two new members to council, Jaclyn Kozlow and Harmony Boisjoli. They are learning the many responsibilities that go hand in hand with sitting on council. They are helping council understand what is needed by us for all new council members. Policy Governance can be overwhelming and can take some time to catch on too. They are doing amazing.

In June 2013, Janel Parkinson and I were fortunate to go to Toronto for the International Policy Governance Association (IPGA) conference. We came away with an abundance of information about Policy Governance as well as ideas on council agendas and timelines.

In October 2013, Kellie and I went to Toronto to the CDHA 50th Anniversary Conference. This was the best conference that I have been to. It was a celebration of our profession. The speakers were amazing and geared towards dental hygiene with a special interest in Oral Cancer and overall health. I completed an extra course on instrumentation at a private learning centre. The facility was amazing. I felt so fortunate to have had the opportunity to represent the SDHA as President at this fabulous celebration.

Janel Parkinson was elected by CDHA to replace Chris Gordon as our CDHA Delegate. We look forward to hearing from Janel as she attends meetings this coming year.

The SDHA is fortunate to have two new part-time employees as of the fall 2013: Chris Gordon, Member Services Coordinator, and Karen MacDonald, Administration Assistant. The additional support staff will allow work to be done more efficiently and productively, and for the SDHA in increase programs and services. The SDHA serves as both the regulatory body and professional association. In most other provinces, there are two organizations that do the same work that we do within one, so it is a huge responsibility. Our Registrar-Executive Director, Kellie Hildebrandt is a shining star. She continues to successfully achieve the ENDS or goals of organization each year by ensuring public safety, promoting oral and overall health, representing the SDHA and advancing our profession. The SDHA Council thanks her for her hard work and dedication to us as Council and you as members.

We are progressing with Ownership Linkage. Last year at the two members meetings we distributed questions to be answered by those members in attendance, regarding the direction of the SDHA and our profession's future. We have compiled that information and it confirms that Council's ENDS and work are on the right track.

We are in the process of planning our Annual General Meeting in Regina, at the Hotel Saskatchewan, May 3, 2014. This will be the meeting that we elect new members to Council. We have three dental hygiene positions to fill on council this year. Devona Saul will be completing her second three-year term. Janel Parkinson is completing her first three year term and will be seeking re-election. Stephanie Canfield will be stepping down after 5 years on Council to pursue her dream of dentistry. On behalf of council I would like to thank them for their time spent for the profession of dental hygiene in Saskatchewan. Bev Peel, public representative, has taken a job that disallows her to continue on our SDHA council. The government will hopefully be appointing a new representative in the summer of 2014.

Council met on the following dates:

- AGM—May 4, 2013
- May 25 & 26, 2013
- November 17 & 18, 2013
- February 1 & 2, 2014

I have loved being the President of the SDHA this past year. I believe that I have grown as a person and have given everything that I have to this position.

Thanks you for the opportunity.

Leanne Huvenaars, President SDHA

Membership Summary		March 19, 2014
License Type	Members	Gender
Full License	517	Female
Full License	12	Male
Conditional License	12	Female
Non-Practising	34	Female
TOTAL	575	

Executive Director's Annual Report



Council Update

The Policy Governance Model of administration and management continues to shape the structure of our Association. I assumed the position of Registrar-Executive Director, on June 1, 2011, and I can say it has been an absolute pleasure serving in this role.

SDHA held one Member's Meeting alongside the Oral Health Professions Conference in September 2013, and one Annual General Meeting on May 4, 2013. Overall, since September 2011 continuing competency seminars have been increased in both Regina and Saskatoon to meet the needs of members. Two Council meetings were held in this fiscal year thus far; November 17 & 18, 2013, and February 1 & 2, 2014. One more is scheduled for May 24 & 25, 2014. We have transitioned to 2 day meetings to best utilize our time with many out-of-town councillors and our governance coach.

Public representatives play a crucial role in our Council's mandate of protecting the public. They are a welcome addition to Council and have made significant contributions to discussions and evaluative processes utilized during Council meetings. Three (3) new public representatives were appointed in 2012, each with tremendous value and diverse backgrounds/experience; Dr. Liz Domm, Beverly Peel and Sheila Torrance. Unfortunately, due to conflict of interest with a new employment position, Beverly Peel resigned her position in January 2014.

Council continues to review the SDHA Ends, policies and in 2014 will be taking a thorough look at the SDHA By-Laws.

Meetings and Activities

The following is a summary of the Registrar-Executive Directors activities in this fiscal year.

- Represented the SDHA on the National Dental Hygiene Certification Board (NDHCB) and attended the NDHCB meeting in Ottawa in October 2013. Serves as President of this National Board of Governors.
- Represented the SDHA at the Federation of Dental Hygiene Regulatory Authorities (FDHRA) meeting in Ottawa in October 2013, and holds the position of Treasurer for this group.
- Represented the SDHA at the provincial Network of Interdisciplinary Organizations (NIRO) meetings held in fall and spring annually.
- Represented the SDHA on the Dental Hygiene Program Advisory Committee to SIAST (PAC). Annual meetings are held in November.
- The SDHA has hosted meetings of Saskatchewan Health and the other Oral Health Professions group to discuss legislative issues and the development of a

collaborative model for care in underserved populations, such as long-term care facilities.

- Serve on the SK Oral Health Coalition Leadership Team with meetings occurring bi-annually.

It is my priority to foster good relations with the other health professions in Saskatchewan. The Saskatchewan Oral Health Professions Conference was held in Regina on September 19 to 21, 2013, and was an excellent venue for our professional associations to collaborate on a scientific and social level. The 2014 session will be held September 11-13, 2014 in Saskatoon and held in conjunction with the Canadian Association of Public Health Dentistry.

Competency Assurance and Disciplinary Processes

- Two (2) formal complaints were received in 2013/14 to date:
 - One was received from a dental practice and involved a dental hygienist's acquisition of patient contact information and the contacting of these patients when the member had left the dental practice. This was resolved informally with no misconduct identified.
 - One was received from a patient, unhappy with the care he had received. The Professional Conduct Committee is still reviewing this case.
- Twenty-two(22) members did not renew their licences as of January 15, 2014.
- Twelve (12) conditional licences were issued in 2013. There is a decrease in the number of dental hygienists being educated in Ontario due to 19 non-accredited programs closing in the last couple of years. As well, dental hygiene programs across Canada transitioned to a more intensive curriculum (increased to 6 semesters in most cases), which lengthened the program, resulting in less overall graduates in 2013. Conditional registrants are granted two years to obtain their LA credential, from initial registration.
- A total of thirteen (13) Letters of Good Standing were provided for members in 2013/14.
- In 2013/14, 36 new dental hygienists registered and licenced in Saskatchewan of which 33 were recent graduates. Of the recent graduates, 24 were from the 2013 graduating class of 26 hygienists at SIAST dental hygiene program.
- No candidate accessed the Dental Hygiene Re-entry Course operated by SIAST.
- SDHA maintains a pool of members to participate on the Professional Conduct and Discipline Committees if the Committees are required to conduct an investigation of a complaint. Members are requested to volunteer for membership on the Professional Conduct and Discipline Committees at the Annual General Meeting.

Continuing Competency (CC) Programs

It is the dental hygienist's professional responsibility to determine their specific continuing competency needs and to pursue activities that enable them to maintain competency in their dental hygiene practice. SDHA members are currently required to achieve, for each three-year reporting

period, a total of at least 50 Continuing Competency (CC) credits with a minimum of 30 credits from the specific Category A (Dental Hygiene Practice). The CC request forms for credit are recorded in the SDHA database and all members receive annual CC Transcripts in July. Transcripts are now available on demand through the SDHA website.

There were six (6) members that did not meet the continuing competency requirements for the reporting period January 1, 2011 to December 31, 2013. However, these individuals chose not to seek license renewal in January 2014.

The SDHA Continuing Competency (CC) Committee has directed the evolution of the Personal Learning Tool (PL Tool). Each Saskatchewan dental hygienist maintains evidence of their professional development. The PL Tool assists the SDHA members in their self-determination of learning during continuing education opportunities and to aid application of the knowledge gained to Practice Standards of the profession. The Practice Standards are used by dental hygienists to assess dental hygiene practices and to identify learning goals that will direct continuing quality improvement activities.

The Continuing Competency Committee randomly audits 10% of dental hygienists' Personal Learning Tool Forms on an annual basis. The audit process was developed and carried out on a random selection of seventeen (17) members who were at the end of their three-year reporting period. Those selected had two months notice to submit their completed PL Tool forms. Members of the Continuing Competency Committee performed a peer-review of the forms to ensure all the required evidence of continuing professional development had been included and all successfully completed the audit. Feedback was provided to each member audited.

The Annual General Meeting (AGM) was held on May 4, 2013 in Saskatoon with a Professional Development program that included presentations by the Saskatchewan Health Information Resource Partnership (SHIRP), the SK Privacy Commissioner and Phillips/Sonicare on Trends and Treatment in Esthetics as a Gateway to Oral Health. Harmony Boisjoli and Jaclyn Kozlow were newly elected to Council. Diane Moore attends the SDHA Council meetings as the SIAST Dental Hygiene Program representative (ex-officio) and will continue to do so next year.

The 2014 AGM will be held on May 3, 2014 in Regina with Professional Development programs presented by Doris Lavoie from the NDHCB and Vera Horn, on the topic of Orofacial Myology.

The SDHA Member's Meeting at the 2013 Annual Oral Health Professions Conference in Regina was well attended. Updates from CDHA and SDHA were presented.

As previously mentioned, we have increased the amount of Continuing Competency seminars offered to members over the past 2 years. It is our goal to offer 2-3 sessions

in each the fall and winter/spring seasons in both major centres; Regina and Saskatoon. The SDHA has been developing a partnership for continuing competency programs of mutual interest with the College of Dental Surgeons of SK (CDSS), the SK Dental Therapists Association (SDTA) and the SK Dental Assistants Association (SDAA). We are looking forward to continued collaboration. In the 2013 year, the following was offered:

- March 2, 2013 (Regina) Civility in the Workplace, Lew Bayer
- April 2, 2013 (Saskatoon) Oral Cancer—An Emerging Pandemic, and Communicating with Impact: The Silent Power of a Great Team, Jo-Anne Jones
- May 4, 2013 (Saskatoon) Saskatchewan Health Information Resource Partnership (SHIRP), the SK Privacy Commissioner and Phillips/Sonicare on Trends and Treatment in Esthetics as a Gateway to Oral Health.
- September 2013 - SK Oral Health Professions Conference/CDA National Conference, Regina, SK.
- Local Anaesthetic Module conducted by Dr. Brenda Scarfe at SIAST, Regina on October 5 & 6, 2013.

Overview of Major Issues and Activities of the Association

Collaboration continues to strengthen our Association; with the CDHA, sister dental hygiene regulatory bodies across Canada and with other health professions within SK.

One of our major priorities remains the development of a Memorandum of Understanding with the other Oral Health Professions. With the help of Saskatchewan Health, we are discussing and coming to a mutual understanding on some of the contentious issues within the Dental Disciplines Act that currently create some confusion and/or challenges for members of each organization. This work is still underway.

We are also working very closely with Public Health, the other Oral Health Professions and the University of Saskatchewan, Faculty of Dentistry to develop a model for long-term care, with the end goal being to provide oral care services to those individuals residing in these homes. Addressing the oral health needs in this, and other underserved populations is a major focus of the association.

We will also be proposing to government, some amendments to the SDHA Regulatory By-Laws that deal with year-end dates. We would like to align all of our year-end dates to October 31st, to make processes more efficient.

The SDHA website was upgraded in 2012/2013 to include a members only section and allow for online renewal. The website can be found at: www.SDHA.ca.

Respectfully Submitted,

Kellie Hildebrandt



2013 Annual General Meeting Minutes

SASKATCHEWAN DENTAL HYGIENISTS' ASSOCIATION Annual General Meeting, The Willows, Saskatoon, SK Minutes - May 4, 2013

1. The meeting was called to order at 9:10 am.
2. Beverly Peel (Public Rep to SDHA Council) was appointed parliamentarian.
3. The agenda was adopted as circulated. Motioned by Leanne Huvenaars; seconded by Bonny Marshall; carried.
4. The minutes of the AGM May 5, 2012 were adopted as circulated. Motioned by Shelley Ruiters; seconded by Colette Bezaire; carried.
5. **Council Report – Chris Gordon, President**

Chris summarized her report and work as President over the past year, emphasizing the conferences and programs she has been involved with. She also thanked the membership and Councils for allowing her to serve the SDHA. Chris's term on Council is now complete, but she will remain involved with the SDHA in her role as CDHA Representative. There were no questions of Chris's report.
6. **Registrar - Executive Director Report, Kellie Hildebrandt**

Kellie summarized her report and work over the past year, emphasizing the programs, services and initiatives that have been developed and implemented.

Financial Report: Audited Financial Statements, Fiscal Year Ending June 30, 2012, as presented. No questions from the membership. Motioned by Shana Loranger; seconded by Marie Reinbolt; carried.
7. **Official Representative Reports**
 - CDHA Delegate: Chris Gordon; report as circulated.
 - SIAST DH Program Advisory Committee Representative (PAC): Chris Gordon and Kellie Hildebrandt attended the PAC meeting as the SDHA representatives. Chris Gordon served as committee chairperson.
 - National Dental Hygiene Certification Board: Kellie Hildebrandt; report as circulated. Kellie announced that she has been re-appointed Chair/President of NDHCB Board of Governors.
8. **Awards and Recognitions**

Chris Gordon and Gerrard Weinberger were recognized for their hard work and dedication to the SDHA over the last six years.
9. **New Business**

The Canadian Breast Cancer Run for the Cure was discussed by members that had participated in past years and sign-up sheets were circulated for people to get involved this coming year.
10. **Elections**
 - Council Members (2 vacancies): Two members let their names stand; Jaclyn Kozlow and Harmony Boisjoli. They both assumed positions on Council by acclamation. Both will be in their first term.
 - Motioned by Bonny Marshall; seconded by Janel Parkinson; carried.
 - Discipline Committee Members, Professional Conduct Committee Members, Continuing Competency Committee Members, and National Dental Hygienists Week Committee: sign-up sheet was circulated for volunteers.
11. **Ownership Linkage**

The primary responsibility of the Council is to create and sustain an active and productive relationship with its moral owners, which includes the Saskatchewan public and the SDHA members. A questionnaire and discussion period was provided to illicit feedback from members. Thanks for your responses.
12. The meeting was adjourned at 10:27 am and was followed by several professional development programs.

Auditor's Report (Davies & Drury; Chartered Accountants)



J. H. A. Davies, C.A.** Jeff Gorman, C.A.**
 Kirby L. Drury, C.A.** Spencer Beaulieu, C.A.**

*operating as a joint venture
 **professional corporation

AUDITORS' REPORT

To the Members of
 Saskatchewan Dental Hygienists Association:

We have audited the accompanying financial statements of Saskatchewan Dental Hygienists Association, which comprise the statement of financial position as at June 30, 2013, June 30, 2012 and July 1, 2011 and the statements of operations, of changes in net assets and of cash flows for the years ended June 30, 2013 and June 30, 2012, and a summary of significant accounting policies and other explanatory information.

Managements' 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 (ASNFPPO) 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.

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

In common with other not-for-profit organizations, Saskatchewan Dental Hygienists Association derives revenue from memberships and fees, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of revenue was limited to the amounts recorded in the records of the Association and we were not able to determine whether any adjustments might be necessary to revenue, current assets and net assets.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the results of the Association's financial position as at June 30, 2013, June 30, 2012 and July 1, 2011 and the statements of operations, of changes in net assets and of cash flows for the years ended June 30, 2013 and June 30, 2012 in accordance with Canadian ASNFPPO.

A stylized, handwritten signature in cursive script that reads "Davies & Drury".

Chartered Accountants

November 17, 2013

624 Duchess Street, Saskatoon, SK S7K 0R1
 Tel: 306.933.2970 Fax: 306.933.2981
 Email: admin@daviesdrury.com

PO Box 1500, Watrous, SK S0K 4T0
 Tel: 306.946.2064 Fax: 306.946.2024
 Email: admin@daviesdrury.com


Auditor's Report (Davies & Drury; Chartered Accountants)


SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2013

	June 30, 2013	June 30, 2012	July 1, 2011
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 18,235	\$ 20,694	\$ 86,201
Term deposits and GIC's (cost)	386,532	406,308	294,167
Accrued interest receivable	1,502	902	361
	<u>406,269</u>	<u>427,904</u>	<u>380,729</u>
 PROPERTY AND EQUIPMENT (Note 4)	 <u>24,807</u>	 <u>11,860</u>	 <u>12,199</u>
	<u>\$ 431,076</u>	<u>\$ 439,764</u>	<u>\$ 392,928</u>
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable and accrued liabilities	\$ 8,031	\$ 4,914	\$ 7,078
Deferred licensing revenue	102,440	104,772	96,527
	<u>110,471</u>	<u>109,686</u>	<u>103,605</u>
 NET ASSETS:			
Invested in property and equipment	24,807	11,860	12,199
Internally restricted - legal contingency fund (Note 6)	50,000	50,000	50,000
Internally restricted - emergency reserve fund (Note 7)	80,000	80,000	80,000
Unrestricted net assets	165,798	188,218	147,124
	<u>320,605</u>	<u>330,078</u>	<u>289,323</u>
	<u>\$ 431,076</u>	<u>\$ 439,764</u>	<u>\$ 392,928</u>

Approved on behalf of the Board:

 Member

 Member

Auditor's Report (Davies & Drury; Chartered Accountants)

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2013

	<u>2013</u>	<u>2012</u>
REVENUE:		
License and registration fees	\$ 213,998	\$ 226,482
Continuing education	11,570	17,024
Interest	4,373	3,481
Miscellaneous	-	155
Transfer from unrestricted fund	12,000	-
	<u>241,941</u>	<u>247,142</u>
EXPENDITURES:		
FEES AND EDUCATION:		
CDAC fees	6,083	6,816
Continuing education	8,565	18,052
PROGRAMS AND COMMITTEES:		
Public relations	7,752	10,015
LEGAL AND PUBLISHING:		
Annual reports	14,027	14,776
ADMINISTRATION:		
Amortization	4,888	3,041
Audit fees	3,575	2,310
Bank charges	368	392
Insurance	1,238	1,173
Meetings	40,671	15,831
Office	26,560	13,829
Registrar	90,938	85,152
Rent	33,073	32,873
Telephone	1,676	2,127
	<u>239,414</u>	<u>206,387</u>
 EXCESS OF EXPENDITURES OVER REVENUE	 <u>\$ 2,527</u>	 <u>\$ 40,755</u>

Auditor's Report (Davies & Drury; Chartered Accountants)

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2013

	Investment in Property and Equipment	Internally Restricted	Unrestricted	2013 Total	2012 Total
Balance at beginning of the year	\$ 11,860	\$ 130,000	\$ 188,218	\$ 330,078	\$ 289,323
Capital expenditures	17,835	-	(17,835)	-	-
Transfers	-	-	(12,000)	(12,000)	
Excess of expenditures over revenue	(4,888)	-	7,415	2,527	40,755
Balance at end of the year	<u>\$ 24,807</u>	<u>\$ 130,000</u>	<u>\$ 165,798</u>	<u>\$ 320,605</u>	<u>\$ 330,078</u>

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2013

	2013	2012
CASH FLOWS FROM (TO) OPERATING ACTIVITIES:		
Cash received from members	\$ 223,236	\$ 251,906
Cash paid to members and suppliers	(231,409)	(205,510)
Interest income	3,773	2,940
	<u>(4,400)</u>	<u>49,336</u>
CASH FLOWS FROM (TO) INVESTING ACTIVITIES:		
Purchase of property and equipment	(17,835)	(2,702)
Redemption (acquisition) of term deposits and GIC's	19,776	(112,141)
	<u>1,941</u>	<u>(114,843)</u>
DECREASE IN CASH DURING THE YEAR	(2,459)	(65,507)
CASH AT BEGINNING OF THE YEAR	<u>20,694</u>	<u>86,201</u>
CASH AT END OF THE YEAR	<u>\$ 18,235</u>	<u>\$ 20,694</u>

Excluded from the statement of cash flows is a transfer from the unrestricted fund to revenue in the amount of \$12,000. This was a non-cash transaction.

Auditor's Report (Davies & Drury; Chartered Accountants)

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

1. NATURE OF OPERATIONS:

The Saskatchewan Dental Hygienists Association is the regulatory body over Registered Dental Hygienists in the province of Saskatchewan and is mandated by the provincial government, under *The Dental Disciplines Act*, to carry out its activities and govern its members in a manner that serves and protects the public interest.

2. SIGNIFICANT ACCOUNTING POLICIES:

These financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPO) and include the following significant accounting policies:

Financial instruments

Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value.

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

Financial assets measured at amortized cost include cash, term deposits and GIC's and accrued interest receivable.

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

Impairment

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

Risks and concentrations

The Association as part of its operations carries a number of financial instruments. It is managements' opinion that the Association is not exposed to significant interest or credit risks arising from these financial instruments.

Property and equipment

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided on the diminishing balance basis over the estimated useful life of the assets at the following annual rates:

Office equipment	20%
Computer	45%

In the year of acquisition, amortization is provided for using one-half the annual rate.

Auditor's Report (Davies & Drury; Chartered Accountants)

2. SIGNIFICANT ACCOUNTING POLICIES - continued:

Revenue recognition

The Saskatchewan Dental Hygienists Association follows the deferral method of accounting for licensing revenue received from its members. Licensing revenue is recognized in the period that the related member services are expensed.

Income taxes

No provision has been made for income taxes as none of the activities carried on by the Association are subject to income taxes.

Measurement uncertainty

The preparation of financial statements in accordance with Canadian ASNFPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Assumptions underlying deferred cost valuations are limited by the availability of reliable comparable data and the uncertainty concerning future events.

By nature, asset valuations are subjective and do not necessarily result in precise determinations. Should underlying assumptions change, the estimated net recoverable amount could change by a material amount.

3. ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS:

Effective July 1, 2012, the Association adopted the requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook - Accounting, electing to adopt the new accounting framework: Canadian ASNFPO. These are the Association's first financial statements prepared in accordance with Canadian ASNFPO which has been applied retrospectively. The accounting policies set out in the above significant accounting policies notes have been applied in preparing these financial statements for the year ended June 30, 2013 and in the preparation of an opening statement of financial position at July 1, 2011 (the Association's date of transition).

The Association issued financial statements for the year ended June 30, 2012 using Canadian Generally Accepted Accounting Principles prescribed by the CICA Handbook. The adoption of ASNFPO had no impact on the previously reported assets, liabilities and net assets of the Association, and accordingly; no adjustments have been recorded in the statement of financial position and the statements of operations, of net assets and of cash flows. Certain disclosures of the Association included in these financial statements reflect the new disclosure requirements of Canadian ASNFPO.

4. PROPERTY AND EQUIPMENT:

	Cost	Accumulated Amortization	Net Book Value	
			2013	2012
Office equipment	\$ 33,452	\$ 12,030	\$ 21,422	\$ 10,700
Computer	7,157	3,772	3,385	1,160
	<u>\$ 40,609</u>	<u>\$ 15,802</u>	<u>\$ 24,807</u>	<u>\$ 11,860</u>

5. CONTRIBUTED SURPLUS:

Volunteers contribute an undefined number of hours to assist the Association in carrying out its activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

6. LEGAL CONTINGENCY FUND:

In 2002, the Council of the Saskatchewan Dental Hygienists Association established a \$50,000 legal contingency fund. This is reflected in the financial statements as internally restricted.

7. EMERGENCY RESERVE FUND:

In 2006, the Council of the Saskatchewan Dental Hygienists Association established an \$80,000 emergency reserve fund. This is reflected in the financial statements as internally restricted.