

The Saskatchewan Dental Hygienists' Association

Annual Report: 2019-2020

March 20, 2021



The Saskatchewan Dental Hygienists' Association Authorities

The Dental Disciplines Act and accompanying Bylaws give the SDHA authority to:

- ◆ Determine who is qualified to practice dental hygiene in Saskatchewan
- ◆ Set and administer standards of practice
- ◆ Investigate and resolve complaints about dental hygienists and administer discipline when necessary
- ◆ Set and administer the Continuing Competency Program
- ◆ Protect the title of 'dental hygienist', 'registered dental hygienist' and/or 'RDH' to be used only by registered members of the SDHA
- ◆ As the regulatory authority, the SDHA requires dental hygienists in Saskatchewan to:
 - ◆ Meet or exceed the standards established for registration and renewal
 - ◆ Meet the requirements for the SDHA Continuing Competency Program
 - ◆ Adhere to current jurisdictional legislation and regulations including Practice Standards, Competencies, The Code of Ethics, Practice Guidelines, and Policies of the SDHA relevant to the profession and practice settings

By meeting these professional expectations, Saskatchewan dental hygienists are well prepared to provide safe, competent and effective oral health services to the people of Saskatchewan.

The Council of the Association aims to create conditions that ensure

1. The public is assured of safe and competent dental hygiene care.
 - 1.1. Registered Dental Hygienists have the information, professional resources, and support for effective practice and professional growth.
 - 1.2. Registered Dental Hygienists represent themselves as professionals.
2. Members of the public seek dental hygiene care.
 - 2.1. More people, especially underserved populations, will have access to dental hygiene care and oral health information.
 - 2.2. The public understands the role of dental hygienists.
 - 2.3. A wide range of private, public, and not-for-profit entities seek the professional expertise and comprehensive services that dental hygienists provide.

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.

The Practice of Dental Hygiene

The Practice of dental hygiene includes the assessment, diagnosis and treatment of oral health conditions through the provision of therapeutic, educational, and preventive dental hygiene procedures and strategies to promote oral and overall wellness for their clients and communities.

SDHA President Report

Hi everyone, my name is Kaylen Anholt and I am the current acting SDHA Council President. My role is to act as the voice and representative of your board of directors on the SDHA Council. I'd like to make a few notes about Council, we currently consist of 6 dental hygienists and 1 public representative appointed by government and 1 representative from Saskatchewan Polytechnic. Council positions are a volunteer role - we all have busy lives juggling our jobs and family during a pandemic but we all make the time to sit at the table in the name of self-regulation of our profession. Council generally meets 3-4 times a year and Council committees meet on an ad-hoc basis outside of the boardroom; this year these have taken place virtually in the comfort of our own homes.

This past year we've seen some changes in the President's role at the SDHA; Alyssa Boyer was president as the fiscal year opened and oversaw the first stages of your association's response to COVID-19. During our June 2020 AGM Alyssa stepped down and Leah Wells stepped into the role of President. Leah continued to participate in the protocol development process and provide excellent guidance as our SDHA President. Leah's impending delivery of twins required that she resign from the Council in November and her presence is missed on the board. We were very lucky to have her serve 2.5 years on Council and we wish her happiness and health as a new family of four.

I volunteered to be President for my final months as an elected member of Council. This is my seventh year on Council (due to the year-end fiscal year change in 2018) and during my time I've seen many changes at the SDHA and changes personally. It has been a pleasure to serve the SDHA for 2 terms even though it has been difficult to balance my time between starting a family and transitioning to motherhood but also not losing myself as a professional. I encourage each and every one of you to put your name forward to become a Board member at some point in your dental hygiene career. I first started on the board when I was a new dental hygienist only practicing for 3 years and I can now confidently say I have learned about how and why boards operate - it's not as easy as some of you might think. I often hear members make comments on why certain decisions were made. If you have ever thought this, then I encourage you to put your name forward and have a voice, participate in the board discussions and become familiar with all of our Regulatory and Administrative Bylaws, our Policy Manual and our Dental Disciplines Act.

One of the largest decisions made by council in November 2020 was to increase member fees. Over the last few years our fees continue to increase - this was a difficult choice for the council to make and it's important for us to provide members with our rationale. Council members and staff pay the same fees members do and are equally impacted by this.

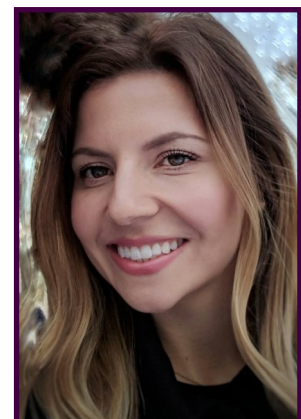
- 2% inflation per year to allow the SDHA to remain on par with costs
- SDHA has few revenue generating lines of business so the funding of the organization is dependent on the annual license fees.
- CDHA continues to increase their fees each year. This is part of our total licence fee
- We have transferred from our reserved funds in previous years to keep our fees low to our members but it is not sustainable to keep going into our reserves.
- Our new database (fees) allows us to conduct business in a more effective and efficient way to keep up with the demands of online requirements in a technologically current office. Although you may not actually "see" this expense, it is a crucial part on how the SDHA functions day to day.

Amid all the internal changes the SDHA continues to meet the mandate and goals of the Council given by the authority of the Dental Disciplines Act. The SDHA exists so that the public has a safe, competent dental hygienist providing treatment that contributes to their overall health. The SDHA 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. We fulfill this mandate through the regulation of our members. Registration, licensure, practice standards and maintaining a Continuing Competency Program are examples of member regulation.

It has been pleasure to be a member of Council.

Sincerely,

Kaylen Anholt, RDH



SDHA Registrar CEO Year End Report

The fiscal year opened in November 2019 prior to the global event that has since shaped and changed our lives. In early December 2019 COVID-19 began migrating around the world and by mid-March The Public Health Agency of Canada was beginning to brief Canadians about the virus and instruct on methods to reduce the incidence of spread. For a brief period of time Saskatchewan closed dental offices to all but emergencies and then the gradual re-opening and re-thinking of providing oral health care began. The SDHA Council and staff worked closely and developed protocols that were consistent with other dental associations in Saskatchewan and patients continued to be treated. Dental hygienists proved they were adaptable and persevered during uncertain times when the evidence to support protocols was thin and just developing. It is heartening to see how many dental hygienists went back to work and served their patients without the community seeing transmission of COVID –19 due to oral health care procedures.

As we closed the fiscal year in October 2020 the number of members was similar to the previous year at the end of licensing. In Saskatchewan we see about 660 hygienists licence in the autumn and this number rises to about 700 over the course of the year and then falls back during the licence period. Step by step the Association is growing to 700 individuals.

The changes to your practice were greater than our office experienced – we did close to foot traffic except by appointment and increased our dependence on e-communications. I believe that we are fortunate that our member portal was introduced in summer 2019 and this allowed us to work effectively and remotely during the shutdown of businesses in the spring. During the spring period a one-time Emergency Relief Fund was provided for members and this is reflected in the financial statements in this publication.

I wish to thank all of you for your support for better oral health care and your commitment to practicing as our protocols outlined while everything was continuously being updated and refined. We've all worked a little harder, learned a little more and stayed a little closer to home, it's been quite a year!



Catherine Folkersen
Registrar/CEO



Governance and the SDHA Council

The SDHA Council manages and regulates the affairs and business of the SDHA, exercises the rights, powers and privileges as established by the Dental Disciplines Act and SDHA Bylaws. The SDHA Council members in 2019-2020 at the beginning of the fiscal year were Alyssa Boyer, Leah Wells, Nancy Newby, Karen Ollivier and Kaylen Anholt, public members Ray Sass and Jo Custead. Stacie Beadle, Barbara Lacourciere and Brooke Pidwerbesky were acclaimed onto Council at the June 2020, AGM. Leah Wells assumed the Presidency mid-year when Alyssa Boyer had completed her terms. The SDHA Council operates under the Carver Model of Policy Governance®, whereby the SDHA's ENDS, governance and management policies provide direction to both Council and staff.

This method of governance requires the Council to establish strategy and provide leadership to the SDHA, while the Registrar-CEO is responsible for executing that strategy and achieving the goals set out by Council. The Council creates policies that:

- Establish short and long term goals (ENDS)
- Guide the Council's own responsibilities, conduct and performance
- Delegate authority to the Registrar-Executive Director
- Establish a system for monitoring operations and achievement of ENDS.

In 2019-2020 Council held one in-person and two virtual regular Council meetings, one Policy Governance® training session, one virtual Annual General Meeting several COVID-19 protocol development meetings to fulfill the responsibility of managing and conducting the business of the SDHA. The Act and Bylaws establishes the following committees:

- Professional Conduct Committee: This Committee investigates and makes decisions regarding complaints made against members that can be brought to the attention of the SDHA by the public, other oral health professionals, the Registrar-CEO or other members.
- Discipline Committee: If the Professional Conduct Committee determines that professional misconduct has occurred and a disciplinary process is required the complaint is sent to the Discipline Committee.

Regulating the Profession

NATIONAL EXAMINATION

Successful completion of the National Dental Hygiene Certification Examination is required for registration with the SDHA. The examination is offered three times each year in sites across Canada. The SDHA is a voting member on the National Dental Hygiene Certification Board (NDHCB).

CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program (CCP) is in place whereby each registered member must meet the program requirements as expressed in the CCP Guidelines. A member must earn 50 CCP credits and complete a CPR course in a three-year reporting period. When a member fails to meet the CCP requirements, application for license renewal is denied.

Continuing Competency Committee

The functions of the Continuing Competency Committee include: considering appeals on the approval of continuing competency activities; reviewing PL Tool Submissions; and providing input on other continuing competency related issues that arise. **MEMBERS: Nola Barden-Walker, Judy Simonson, Tracy Thompson-Oliver.** Nola-Barden Walker and Judy Simonson have resigned.

The SDHA conducts an annual CCP audit to review 10% of dental hygienists' who are completing their reporting period. Their Personal Learning Tool Forms are submitted and reviewed by an auditor.

The audit was completed on a random selection of 22 members in autumn 2020.

- 16 members submissions were excellent
- 4 members submissions were satisfactory
- 2 members submissions required improvement

PROFESSIONAL CONDUCT COMMITTEE

Members of the Professional Conduct Committee elected at the SDHA AGM on June 20 2020 were:

- Jennifer Burns
- Deidra Anderson Doll
- Christel Geske
- Ananta Kamboj
- Ray Sass is the public member appointee by Council to this Committee

DISCIPLINE COMMITTEE

Members of the Discipline Committee elected at the SDHA AGM on June 20 2020 were:

- Lori Coben
- Vicki Colbourne
- Christine Downing
- Tanya Springinatic
- Vacancy of Public Member due to resignation

LASER COMMITTEE

The SDHA reviews the Laser Policy Statement biennially and at the SDHA AGM on June 20 2020 the following members were elected to the committee:

- Kaylen Anholt, Chair
- Shelby Hamm (ex-officio) SDHA staff member
- Barbara Lacourciere
- Lindsay Borowsky
- Jordyn Lischka-Hirsch
- Leanne Huvenaars
- Carynne Dean

The Laser Committee reviewed the literature and determined that the scientific evidence to employ this treatment within a dental hygiene practice has not changed in the previous two years and therefore the SDHA is not changing its policy on Laser Treatment for registered dental hygienists. It is disallowed as a treatment option for patient care by RDH's in Saskatchewan.

REGULATED MEMBER STATISTICS

The data below indicates registration numbers in 2019-2020:

- **41** individuals did not renew their dental hygiene license by October 31, 2020 and were stricken from the register.
- **23** conditional licences were issued since November 1 2019. Conditional status refers to someone not entitled to administer Local Anesthetic (LA). Conditional registrants are granted two years from their initial registration date to obtain their LA credential. The Regulatory Bylaws were updated in 2020 due to COVID-19 and this period can be extended by request.
- **30** new dental hygienists registered and licenced with the SDHA between November 2019 and October 2020, compared to 29 the previous fiscal year.

Membership Summary as of October 31, 2020

FULL LICENSE	627
CONDITIONAL LICENSE	43
NON-PRACTICING LICENSE	31

COMPLAINTS & DISCIPLINE

The SDHA manages complaints, investigations and discipline processes in accordance with the Dental Disciplines Act and responds to written complaints about the practice or conduct of regulated members from all sources - members of the public, members of other health professions, employers, and members of the SDHA.

Complaints Information 2019-20

- Number of new complaints received: 1
- Number of complaints carried forward from previous years: 0
- Number of Hearings: 0

The complaint received this year:

- One complaint was investigated with the complainant (public) alleging a privacy breach on the part of the dental hygienist. This was dismissed by the Professional Conduct Committee.

MEETINGS & ACTIVITIES

COVID-19 changed the way organizations conducted their business. Hosting and participating in events meetings were moved to virtual platforms and events in the community to create public awareness about the profession of dental hygiene were curtailed for the most part. Some events with Global Gathering Place and other groups went virtual but many events were not held.

The following is a summary of the Registrar/CEO activities in this fiscal year:

- The Registrar represents the SDHA at the Federation of Dental Hygiene Regulators of Canada (FDHRC) meetings twice annually. During the COVID-19 pandemic these meetings were virtual and increased to monthly meetings initially.
- SDHA sits on the Council of the National Dental Hygiene Certification Board and attends 2 national meetings annually and interim teleconference meetings.
- SDHA hosted the Members of the Legislative Assembly to elevate members understanding of the profession of dental hygiene and issues within Saskatchewan in November 2019.
- Annually SDHA is invited to the Dental Hygiene Program Advisory Committee (PAC) to SK Polytechnic.
- SDHA Conference was planned for the final weekend in March 2020 and cancelled due to COVID-19.
- The SDHA hosts meetings of the Saskatchewan Oral Health Professions group and participates in the Oral Health Coalition.

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Saskatchewan Dental Hygienists Association:

We have reviewed the accompanying financial statements of Saskatchewan Dental Hygienists Association that comprise the statement of financial position as at October 31, 2020, and the statements of operations, of changes in net assets and of 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

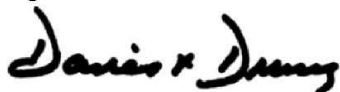
Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

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 Saskatchewan Dental Hygienists Association as at October 31, 2020, 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.



Chartered Professional Accountants
Saskatoon, Saskatchewan

February 27, 2021

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF FINANCIAL POSITION


AS AT OCTOBER 31, 2020

(Unaudited)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 193,271	\$ 132,344
Temporary investments, at cost (Note 3)	602,257	659,222
Deferred licensing expenses	12,458	10,065
Prepaid expenses and lease deposit	5,565	10,216
	<u>813,551</u>	<u>811,847</u>
PROPERTY AND EQUIPMENT (Note 4)	<u>8,432</u>	<u>13,955</u>
	<u>\$ 821,983</u>	<u>\$ 825,802</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 6,692	\$ 2,129
Canadian Dental Hygienists Association payable	136,660	135,190
Deferred licensing revenue	348,050	339,482
Deferred continuing education revenue	-	2,272
	<u>491,402</u>	<u>479,073</u>
LONG-TERM DEBT (Note 5)	<u>30,000</u>	<u>-</u>
NET ASSETS:		
Invested in property and equipment	8,432	13,955
Internally restricted funds (Note 6)	235,000	235,000
Unrestricted net assets	57,149	97,774
	<u>300,581</u>	<u>346,729</u>
	<u>\$ 821,983</u>	<u>\$ 825,802</u>

Approved on behalf of the Board:


_____ Member


_____ Member

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

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED OCTOBER 31, 2020

(Unaudited)

	<u>2020</u>	<u>2019</u>
REVENUE:		
License and registration fees	\$ 374,176	\$ 363,861
Registration fees	15,325	7,450
Advertising and other	14,434	13,100
Continuing education	680	53,353
	<u>404,615</u>	<u>437,764</u>
EXPENDITURES:		
FEES AND EDUCATION:		
CDAC fees	12,854	7,303
Continuing education	14,992	40,151
PROGRAMS AND COMMITTEES:		
Public relations	3,899	5,581
LEGAL AND PUBLISHING	10,744	14,693
ADMINISTRATION:		
Amortization	5,523	5,480
Bank charges	990	457
Credit card processing fees	16,729	17,787
Database	33,861	34,073
Insurance	2,856	2,669
Meetings	26,030	56,530
Office	7,505	17,124
Professional fees	7,916	7,421
Rent	34,928	35,197
Salaries and benefits	207,445	208,974
Telephone and utilities	7,759	8,409
Web site	1,765	1,410
	<u>395,796</u>	<u>463,259</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER ITEMS	8,819	(25,495)
OTHER ITEMS:		
Canada Emergency Business Account income	10,000	-
Payroll subsidy income	4,123	-
Investment income	7,724	15,910
(Loss) gain on sale of temporary investments	(26,836)	5,254
Emergency Relief Fund	(49,978)	-
	<u>(54,967)</u>	<u>21,164</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	<u>\$ (46,148)</u>	<u>\$ (4,331)</u>

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

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED OCTOBER 31, 2020

(Unaudited)

	Investment in Property and Equipment	Internally Restricted	Unrestricted	2020 Total	2019 Total
Balance at beginning of the year	\$ 13,955	\$ 235,000	\$ 97,774	\$ 346,729	\$ 351,060
Capital expenditures	-	-	-	-	-
Transfers	-	-	-	-	-
Deficiency of revenue over expenditures	<u>(5,523)</u>	<u>-</u>	<u>(40,625)</u>	<u>(46,148)</u>	<u>(4,331)</u>
Balance at end of the year	<u>\$ 8,432</u>	<u>\$ 235,000</u>	<u>\$ 57,149</u>	<u>\$ 300,581</u>	<u>\$ 346,729</u>

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

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED OCTOBER 31, 2020

(Unaudited)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (TO) OPERATING ACTIVITIES:		
Cash received from members	\$ 414,534	\$ 428,920
Cash paid to members and suppliers	(431,460)	(457,223)
Investment income received	7,724	15,910
	<u>(9,202)</u>	<u>(12,393)</u>
CASH FLOWS FROM (TO) INVESTING ACTIVITIES:		
Purchase of temporary investments	(804,232)	(545,910)
Proceeds from temporary investments	834,361	240,000
Purchase of property and equipment	-	(4,163)
	<u>30,129</u>	<u>(310,073)</u>
CASH FLOWS FROM (TO) FINANCING ACTIVITIES:		
Proceeds from long-term debt	<u>40,000</u>	<u>-</u>
INCREASE (DECREASE) IN CASH DURING THE YEAR	60,927	(322,466)
CASH AT BEGINNING OF THE YEAR	<u>132,344</u>	<u>454,810</u>
CASH AT END OF THE YEAR	<u>\$ 193,271</u>	<u>\$ 132,344</u>

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

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

OCTOBER 31, 2020

(Unaudited)

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 and temporary investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long-term debt.

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.

Cash

Cash includes balances with Canadian financial institutions.

Temporary Investments

Temporary investments consists of mutual funds and money market funds. The Association follows the cost method of accounting for its investments, written down for any impairment in value that is considered other than temporary.

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.

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****OCTOBER 31, 2020**

(Unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES - continued:

Property and Equipment

Property and equipment are recorded at cost and amortized using the declining-balance method, except for leasehold improvements which are amortized on a straight-line basis over 5 years. On acquisitions during the year, amortization is calculated at one-half the annual rate. Annual amortization rates are as follows:

Office equipment	20%
Computer	45%

Contributed Services

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.

Revenue Recognition

The Association follows the deferral method of accounting for revenue. Licensing revenue, advertising and other, and continuing education revenues are recognized in the period that the related member services are expensed.

Investment income is recognized in the year earned.

Website and Database Development Costs

Website and database development costs are expensed as the costs are incurred.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian ASNFPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of estimates include: impairment of long-lived assets, estimated useful lives of property and equipment, and the fair value of financial instruments. Actual results may differ from management's best estimates as additional information becomes available in the future.

3. TEMPORARY INVESTMENTS:

	<u>2020</u>	<u>2019</u>
Money market fund	\$ -	\$ 12,847
Mutual fund - fair market value of \$608,322 (2019 - \$656,162)	602,257	646,375
	<u>\$ 602,257</u>	<u>\$ 659,222</u>

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****OCTOBER 31, 2020**

(Unaudited)

4. PROPERTY AND EQUIPMENT:

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2020</u>	<u>2019</u>
Office equipment	\$ 39,448	\$ 33,330	\$ 6,118	\$ 7,648
Computer	14,355	12,448	1,907	3,467
Leasehold improvements	12,167	11,760	407	2,840
	<u>\$ 65,970</u>	<u>\$ 57,538</u>	<u>\$ 8,432</u>	<u>\$ 13,955</u>

5. LONG-TERM DEBT:

	<u>2020</u>	<u>2019</u>
Canada Emergency Business Account loan bearing interest at 0.00% per annum, with no fixed payment schedule if repaid by December 31, 2022. The loan is unsecured.	\$ 40,000	\$ -
Forgivable portion if loan repaid by December 31, 2022.	(10,000)	-
Current portion due within one year	-	-
	<u>\$ 30,000</u>	<u>\$ -</u>

Expected principal repayment terms over the next three years are as follows:

2021	\$ -
2022	-
2023	30,000
	<u>\$ 30,000</u>

6. INTERNALLY RESTRICTED FUNDS:

In 2002, the Association established a \$50,000 legal contingency fund. The fund was increased to \$100,000 in 2018. This is reflected in the financial statements as internally restricted.

In 2006, the Association established an \$80,000 emergency reserve fund. The fund was increased to \$110,000 in 2019. This is reflected in the financial statements as internally restricted.

In 2018, the Association established a \$25,000 Registrar search fund to be used if the Association needs to recruit and train a new Registrar. This is reflected in the financial statements as internally restricted.

	<u>2020</u>	<u>2019</u>
Legal contingency fund	\$ 100,000	\$ 100,000
Emergency reserve fund	110,000	110,000
Registrar search fund	25,000	25,000
	<u>\$ 235,000</u>	<u>\$ 235,000</u>

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****OCTOBER 31, 2020**

(Unaudited)

7. COMMITMENTS:

The Association is committed to a building lease with a minimum monthly cost of \$2,118 plus occupancy costs and GST, which expired on December 31, 2020. Management has extended this lease until January 31, 2021 and signed a new lease at a new location. The new lease has a minimum monthly cost of \$1,201 plus occupancy and GST, until April 30, 2025. Minimum monthly cost increases to \$1,352 plus occupancy and GST until the lease expires on April 30, 2028.

Estimated minimum annual payments over the next five years of the lease are as follows:

2021	\$	13,331
2022		14,416
2023		14,416
2024		14,416
2025		15,317

8. FINANCIAL INSTRUMENTS:

The Association, as part of its operations, carries financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as follows:

Other Price Risk

The Association enters into transactions to purchase a mutual fund, for which the market price fluctuates.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to fixed interest rate risk on its long-term debt. Fixed-interest instruments subject the Association to a fair value risk.

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association enters into transactions to purchase goods and services on credit for which repayment is required at various maturity dates.

The Association manages the liquidity risk resulting from its accounts payable by constantly monitoring forecasted and actual cash flow and financial liability maturities, and by holding assets that can be readily converted into cash.

9. COMPARATIVE FIGURES:

Certain comparative figures have been reclassified to conform with the presentation in the current year.

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

OCTOBER 31, 2020

(Unaudited)

10. COVID-19:

The COVID-19 outbreak in Saskatchewan has caused business disruption to the Association through mandated and voluntary cancellations of conferences. The extent of the impact of COVID-19 on the Association's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on conferences, employees and vendors. At this point, the extent to which COVID-19 may impact the Association's financial condition or results of operations is uncertain.

SDHA Council Members: 2019-2020

President — Alyssa Boyer (November—June 2020)

President — Leah Wells (June—October 2020)

1st Vice President— Nancy Newby

2nd Vice-President — Karen Ollivier

Past President — Kaylen Anholt

Councillor — Stacie Beadle (June 2020)

Councillor— Barbara Lacourciere (June 2020)

Councillor— Brooke Pidwerbesky

Public Rep — Raymond Sass

Public Rep — Jyotsna (Jo) Custead

SK Polytechnic Rep — Sharman Woynarski



SDHA

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