

# The Saskatchewan Dental Hygienists' Association

2016/17 ANNUAL REPORT

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**ANNUAL GENERAL  
MEETING**  
**Saturday, Oct. 14, 2017**  
**Travelodge, Regina**  
**8:30 am**



## **SDHA GOALS/ENDS**

***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.***

### ***Subsequent ENDS***

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



## **Background**

Dental hygienists have been providing service to the people of Saskatchewan since 1950. Mary Geddes (nee Brett) was the first dental hygienist to register in Canada, with the College of Dental Surgeons of Saskatchewan (CDSS) on April 1, 1950. In July of 1970, the Canadian Dental Hygienists' Association (CDHA) approved the initial constitution and bylaws and the SDHA became a reality. The profession of dental hygiene became self-regulating in 1998 under the *Dental Disciplines Act*, which remains our legislation today. The *Act* and SDHA Bylaws, facilitate efficient and effective delivery of dental hygiene services in a variety of settings.

## **The Role of the SDHA**

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 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.



**Dental hygienists educate and empower Canadians to embrace their oral health for better overall health and well-being.**

# ***A Year in Review***

## ***Message From Kellie Watson, Registrar - Executive Director***

The mandate of the Saskatchewan Dental Hygienists' Association (SDHA) is to ensure that the people of Saskatchewan receive safe, high quality dental hygiene care and expertise from a continually advancing dental hygiene profession. The 2016/17 Annual Report will highlight the ways the SDHA has worked hard to fulfill its mandate during this past year.

The SDHA is proud to have members, the public, and the government recognize that dental hygiene is a vital, progressive and valuable health profession whose membership includes dedicated, and passionate professionals.

Registered dental hygienists provide valued oral health care services in a variety of clinical, educational, and alternative settings and practices, taking on diverse oral health issues and improving access to care.

Most notably, our commitment to upholding the standards of the dental hygiene profession remains our top priority. This year, we published Practice Guidelines designed to support and provide direction to members. Time and resources have been dedicated to the complaints and investigative process by both SDHA staff and the Professional Conduct Committee. Registration/licensing processes, and currency/Continuing Competency practices are continually evaluated to ensure we maintain the highest standard of care possible.

We are passionate about working collaboratively to improve the oral and overall health of the people of Saskatchewan. This year, we have been working with government, the CDHA and other Saskatchewan stakeholders to work towards an effective and sustainable oral health care delivery model that addresses the unmet oral health care needs of the residents of our province.

Our continued commitment and dedication to the Saskatchewan Oral Health Coalition and its work has us actively involved in this very important cause. We continue to work very closely with the other oral health professions where legislation and scope of practice are concerned. The "Better Oral Health in Long Term Care" project has been making progress with the SDHA and several dental hygienists dedicated to its success.

Health promotion within the communities was again a large part of our work this past year. Oral health supplies are continually donated to those in need throughout Saskatchewan.

Presentations have been offered within nursing and continuing care aide curriculums, in seniors populations, including denture labelling sessions, within new Canadian populations, and in high risk schools. During National Dental Hygienists Week, we spent a day in Regina educating MLA's, government officials and the public about the link between oral and systemic health, the tremendous oral health need in our province and the vital role dental hygienists play in helping Saskatchewan people achieve optimal health outcomes. As well, many of our members were actively out in their communities making a difference in people's lives.

The SDHA held another very successful annual conference in Saskatoon on April 28 & 29, 2017. The event was offered in partnership with the Dental Assistants' Association (SDAA) and again included scientific sessions and workshops that provided information to support dental hygiene practice in a variety of practice settings. In addition to the sessions, an awards lunch was held to recognize and acknowledge those dental hygienists reaching significant milestones in their career.

Three editions of The SDHA Edge newsletter were published and distributed to the members. The newsletter continues to provide information about dental hygiene practice, health promotion, legislative and other educational topics.

We would like to acknowledge the efforts and contributions of volunteers, committee members, the SDHA Council and a very dedicated staff who are committed to this organization. Together we strive to exceed expectations and fulfill our responsibilities as a self-regulating profession.

Respectfully submitted,



# ***President's Message***

## ***Janel Parkinson***

In September 2016, I was honored to take the position of SDHA President. Over the past year, your SDHA Council continues to make headway into the future of dental hygiene. Council's number one job is to ensure the safety of the public. This essentially means that each dental hygienist is registered and meets the requirements to be licensed in our province.

I was able to attend the CDHA Leadership Summit and National President's meeting on Council's behalf. There was advocacy training, media training and liability education, just to name a few. The CDHA continues to provide excellent CE speakers and hosts a great conference each year. The opportunity to network with other Presidents across Canada was such a privilege. A chance to learn a little bit more and to engage in our profession is always a great way to bring back experience and knowledge for Council and the future of our profession.

Council was very fortunate to have Doris Lavoie (Executive Director of the National Dental Hygiene Certification Board), provide a presentation and recommendations in regards to a jurisprudence and ethics CE course for our SDHA members. Part of Council's due diligence is to ensure the safety of the public as I had previously mentioned, the jurisprudence and ethics course will now be implemented as a requirement for each 3 year CCP reporting period. Council chose this course as part of our duty to show evidence to the government that SDHA is doing an excellent job at self-regulating our profession. Self-regulation is a privilege and could be removed at any time by government if they see we are a risk to the public's safety.

In March 2017, Council had a teleconference with Rob LeForte (Director, Government Relations and Campaign, Impact Public Affairs and CDHA's Advocacy Specialist), to provide some advocacy training and education. On April 10, 2017 some members of Council as well as other SDHA members were able to meet with MLAs and provide them with the education of what a dental hygienist is. The opportunity to have a positive relationship with government now exists and the health minister had personally requested a follow up meeting with our Executive Director/Registrar and myself.

Beyond the boardroom, your Council, Council committees and executive committee continues to meet in conjunction of our scheduled meetings as necessary. The meetings generally take place via teleconference and are great ways to do work between board meetings. This allows more time for discussion when Council meets in person at the boardroom table. Council committees generally consist of at least 3 members and the committees do from time to time request the assistance of our SDHA members. Council appreciates any and all SDHA members that have taken time to assist us in achieving our committee goals and tasks. Council currently is reviewing the Regulatory Bylaws for potential revisions and additions. The Ownership Linkage, AGM, and Nominating committees are used on a regular basis each year. Your SDHA Council truly enjoys giving back to our association, gaining education and skills throughout each of our terms and in turn strengthens our association.

As my year as your SDHA President comes full circle, I want to thank our members, my fellow Council members, our Executive Director/Registrar and Governance Coach for the confidence and support during my year as SDHA President. The knowledge and greater passion I have gained for our profession will continue to drive my motivation to empower my clients and the people of Saskatchewan to achieve overall health with their oral health.

Kind Regards,



Janel Parkinson, RDH  
SDHA President 2016-17



# Governance and the SDHA Council

The SDHA Council manages and regulates the affairs and business of the SDHA, exercises the rights, powers and privileges, and carries out the duties of the SDHA and Council as established by the Act and Bylaws. The SDHA Council consists of 6 elected dental hygienists and 3 public representatives appointed by government.

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. Under this model, the Council is responsible for establishing strategy and leadership to the SDHA and the Registrar-Executive Director 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

Council held three in-person meetings, one teleconference, and an Annual General Meeting between July 1, 2016 and June 30, 2017 to fulfill the responsibility of managing and conducting the business of the SDHA.

The Act and Bylaws establishes the following committees:

## Professional Conduct Committee

The Professional Conduct 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-Executive Director or other members.

**MEMBERS:** Jaime Andrusiak, Christine Downing, Carynne Gill & Pearl Kashmere

## Discipline Committee

The Discipline Committee reviews, upon the recommendation of the Professional Conduct Committee, complaints to determine whether the person whose conduct is the subject of a complaint or allegation is guilty of professional incompetence and/or professional misconduct.

**MEMBERS:** Clifford McBeath, Tara Schaeffer & Tanya Springinatic



Kaylen Anholt



Kaitlyn Fieger



Leanne Huvenaars  
CDHA Rep



Kay Munchinsky



Janel Parkinson  
President



Alyssa Reimer  
Vice-President



Lynn Johnson  
SK Polytechnic



Mike San Miguel  
Public Rep



Tolu Oyeboode  
Public Rep



Ray Sass  
Public Rep

# 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 Examining Board (NDHCB).

## CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program (CCP) is in place whereby each regulated 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. This fiscal year, the SDHA Council approved the development of a Jurisprudence Education Module (JEM). The JEM will be completed by all new registrants in Saskatchewan and by existing members, once per three-year reporting period. The expected implementation date for the JEM is spring 2018.

### Continuing Competency Committee

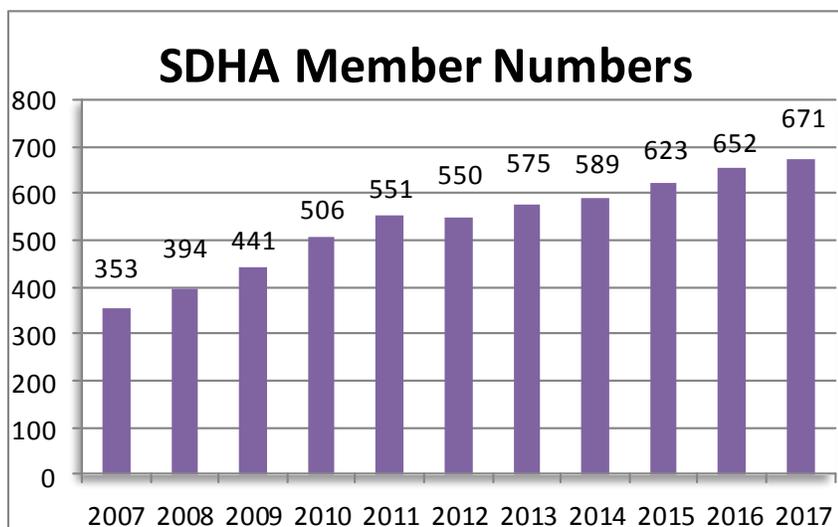
The functions of the Continuing Competency Committee include: considering appeals on the approval of continuing competency activities; reviewing PL Tool Submissions; and dealing with any other continuing competency related issues that arise. **MEMBERS: Nola Barden-Walker, Judy Simonson, Tracy Thompson-Oliver**

The SDHA conducts an annual CCP audit to review 10% of dental hygienists' Personal Learning Tool Forms. The audit process was developed and carried out on a random selection of nineteen(19) members in October 2016 who were at the end of their three-year reporting period. Those selected for audit have two months notice to submit their completed PL Tool forms. Members of the Continuing Competency Committee (CCC) perform a peer-review of the forms to ensure all the required evidence of continuing professional development have been included and all successfully completed the audit. Feedback was provided to each member audited.

## REGULATED MEMBER STATISTICS

The data below indicates registration numbers in 2016/17.

- Thirty-four (34) individuals did not renew their dental hygiene license by October 15, 2016 and were stricken from the register. Most informed us they would not be renewing and thus were cancelled in good standing.
- Sixteen (16) conditional licences were issued since July 1, 2016. Conditional status refers to someone not entitled to administer Local Anaesthetic (LA). Conditional registrants are granted two years from their initial registration date to obtain their LA credential.
- Between July 1, 2016 and June 30, 2017, 23 new dental hygienists registered and licenced with the SDHA.



### Yearend June30th Summary

Temporary License	1
Full License New Grad	1
FULL LICENSE	623
Conditional License	19
Non-Practicing License	27
<b>Grand Total</b>	<b>671</b>

## ***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 2016-17**

- Number of new complaints received: 2
- Number of complaints carried forward from previous years: 0
- Number of complaints closed: 1
- Number of Hearings: 0

The complaints received this year were both from patients unhappy with the care they had received:

- One complaint was concerning infection control procedures by the dental hygienist/dental practice. Consultation and investigation was completed with no determination of professional misconduct or incompetence being found.
- The second complaint alleges wrongdoing on the part of a registered dental hygienist whereby dental hygiene care potentially caused damage to restorations. We have retained an individual to investigate this complaint and the Professional Conduct Committee (PCC) is reviewing the evidence/report presently. No determination has been made to date.

## ***MEETINGS & 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 meetings throughout the year. Served as President of the Board of Governors from 2011 to 2015.
- Represented the SDHA at the Federation of Dental Hygiene Regulatory Authorities (FDHRA) meetings 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 SK Polytechnic (PAC). Annual meetings are held in the fall.
- The SDHA has hosted meetings of the Saskatchewan Oral Health Professions group and the Oral Health Coalition
- Serves as Chair for the SK Oral Health Coalition Leadership Team with meetings occurring bi-annually.
- Served as President for the Saskatchewan Tobacco Reduction Coalition and is a member of the committee on Tobacco Cessation.
- Provide presentations to first and second year SK Polytechnic dental hygiene students each year to educate them regarding the profession of dental hygiene, the SDHA and regulatory matters that affect dental hygiene practice.

The SDHA values collaboration and strong relations with the other health professions in Saskatchewan. The Saskatchewan Oral Health Professions Conference was held in Saskatoon on September 15-17, 2016, and was an excellent venue for our professional associations to collaborate on a scientific and social level.



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

# ***SDHA Financial Statements for the Year Ending June 30, 2017***



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

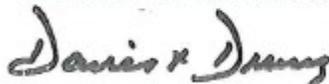
## REVIEW ENGAGEMENT REPORT

To the Members of  
Saskatchewan Dental Hygienists Association:

We have reviewed the statement of financial position of Saskatchewan Dental Hygienists Association as at June 30, 2017 and the statements of operations, of changes in net assets and of 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 discussion related to information supplied to us by the Association.

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 (ASNFPPO).

  
Chartered Accountants  
Saskatoon, Saskatchewan

September 21, 2017

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**SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**

**STATEMENT OF FINANCIAL POSITION**

**AS AT JUNE 30, 2017**

(Unaudited)

	<u>2017</u>	<u>2016</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 6,645	\$ 63,280
Temporary investments, at cost (Note 3)	402,075	300,237
Accrued interest receivable	-	965
Prepaid expenses and deposits	5,565	5,565
	<u>414,285</u>	<u>370,047</u>
 PROPERTY AND EQUIPMENT (Note 4)	 <u>22,259</u>	 <u>28,660</u>
	 <u>\$ 436,544</u>	 <u>\$ 398,707</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 5,112	\$ 2,242
Deferred licensing revenue	90,700	87,954
	<u>95,812</u>	<u>90,196</u>
 <b>NET ASSETS:</b>		
Invested in property and equipment	22,259	28,660
Internally restricted - legal contingency fund (Note 5)	50,000	50,000
Internally restricted - emergency reserve fund (Note 6)	80,000	80,000
Unrestricted net assets	188,473	149,851
	<u>340,732</u>	<u>308,511</u>
	 <u>\$ 436,544</u>	 <u>\$ 398,707</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 JUNE 30, 2017**

(Unaudited)

	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>		
License and registration fees	\$ 280,860	\$ 276,068
Continuing education	53,895	38,600
Advertising and other	8,912	11,660
Investment income	11,753	4,460
	<u>355,420</u>	<u>330,788</u>
<b>EXPENDITURES:</b>		
<b>FEES AND EDUCATION:</b>		
CDAC fees	6,702	6,509
Continuing education	38,561	33,585
<b>PROGRAMS AND COMMITTEES:</b>		
Public relations	5,133	4,005
<b>LEGAL AND PUBLISHING</b>	14,786	6,676
<b>ADMINISTRATION:</b>		
Amortization	6,401	6,113
Bank charges	427	251
Credit card processing fees	15,018	7,314
Insurance	2,427	1,275
Meetings	34,732	32,282
Office	17,505	17,013
Professional fees	5,449	6,067
Rent	32,890	32,968
Salaries and benefits	132,468	130,762
Telephone and utilities	7,806	6,297
Web site	2,894	3,300
	<u>323,199</u>	<u>294,417</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>\$ 32,221</u>	<u>\$ 36,371</u>

**SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED JUNE 30, 2017**

(Unaudited)

	Investment in Property and Equipment	Internally Restricted	Unrestricted	2017 Total	2016 Total
Balance at beginning of the year	\$ 28,660	\$ 130,000	\$ 149,851	\$ 308,511	\$ 272,140
Capital expenditures	-	-	-	-	-
Transfers	-	-	-	-	-
Excess of revenue over expenditures	<u>(6,401)</u>	<u>-</u>	<u>38,622</u>	<u>32,221</u>	<u>36,371</u>
Balance at end of the year	<u>\$ 22,259</u>	<u>\$ 130,000</u>	<u>\$ 188,473</u>	<u>\$ 340,732</u>	<u>\$ 308,511</u>

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED JUNE 30, 2017**

(Unaudited)

	<u>2017</u>	<u>2016</u>
<b>CASH FLOWS FROM (TO) OPERATING ACTIVITIES:</b>		
Cash received from members	\$ 346,413	\$ 321,981
Cash paid to members and suppliers	(313,928)	(290,737)
Investment income received	12,718	4,975
	<u>45,203</u>	<u>36,219</u>
<b>CASH FLOWS FROM (TO) INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	-	(16,163)
Purchase of temporary investments	(369,564)	(101,019)
Proceeds from temporary investments	267,726	130,000
	<u>(101,838)</u>	<u>12,818</u>
 (DECREASE) INCREASE IN CASH DURING THE YEAR	 (56,635)	 49,037
CASH AT BEGINNING OF THE YEAR	<u>63,280</u>	<u>14,243</u>
CASH AT END OF THE YEAR	<u>\$ 6,645</u>	<u>\$ 63,280</u>

# SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

(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.

##### 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.

##### Temporary Investments

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

##### 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%

# SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

(Unaudited)

### 2. SIGNIFICANT ACCOUNTING POLICIES - continued:

#### 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.

#### Revenue Recognition

The 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. Investment income is recognized in the year earned.

#### 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 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>2017</u>	<u>2016</u>
Guaranteed investment certificate	\$ 40,000	\$ 197,996
Money market fund	32,513	102,241
Mutual fund - fair market value \$327,793 (2016 - \$0)	329,562	-
	<u>\$ 402,075</u>	<u>\$ 300,237</u>

### 4. PROPERTY AND EQUIPMENT:

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2017</u>	<u>2016</u>
Office equipment	\$ 39,448	\$ 26,644	\$ 12,804	\$ 16,005
Computer	10,193	9,255	938	1,705
Leasehold improvements	12,167	3,650	8,517	10,950
	<u>\$ 61,808</u>	<u>\$ 39,549</u>	<u>\$ 22,259</u>	<u>\$ 28,660</u>

### 5. 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.

**SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

JUNE 30, 2017

(Unaudited)

**6. 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.

**7. COMMITMENTS:**

The Association is committed to a building lease with a minimum monthly cost of \$1,861 plus occupancy costs and GST, expiring December 31, 2020.

Estimated minimum annual payments over the term of the lease are as follows:

2018	\$	31,724
2019		32,494
2020		33,264

**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:

**Interest Rate Risk**

The Association is exposed to interest rate risk on the guaranteed investment certificate, that has an interest rate of 2.20% and a maturity date of June, 2018.

**Other Price Risk**

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

**9. COMPARATIVE FIGURES:**

Certain of the prior year figures presented for comparative purposes have been restated to conform to the current year's presentation.

# The Saskatchewan Dental Hygienists' Association

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