

Annual Report

2004



**COLLEGE OF ALBERTA
DENTURISTS**

College of Alberta Denturists

MISSION STATEMENT

Governing the profession of Denturism in the Province of Alberta, the College of Alberta Denturists strives to ensure that Albertans will receive ethical, professional and safe denturist services.

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President's Message

It is my pleasure to provide this message on behalf of the Council of the College of Alberta Denturists, in our second Annual Report.

The College of Alberta Denturists began its regulatory function upon Proclamation of the Denturist Regulation under the Health Professions Act, on September 01, 2002.

With a small number of practitioners in our profession, the burden of the Committee work and matters related to Professional Conduct is bestowed upon a few individuals. I again wish to express the Council's appreciation and our thanks for their continued commitment and energy in assisting the College with our mandated functions.

The past year has provided for some interesting times for the College, with new issues arising and expanding our College's experience in the provision of Regulatory functions.

The Council continued to be composed of the same Regulated Members and the two Government appointed Public Members. These two individuals, Dr. Garnet Cummings and Mr. Harold Quilliam, have brought a valuable public perspective to the Council and our meetings, and we applaud their willingness to assist us in our function.

The Council remains excited about the ongoing changes to our profession and continue to look forward to a progression of our profession in the eyes of the public and our colleagues in the other health professions.

Mr. Patrick Felt, DD
President

College Directory

The College of Alberta Denturists

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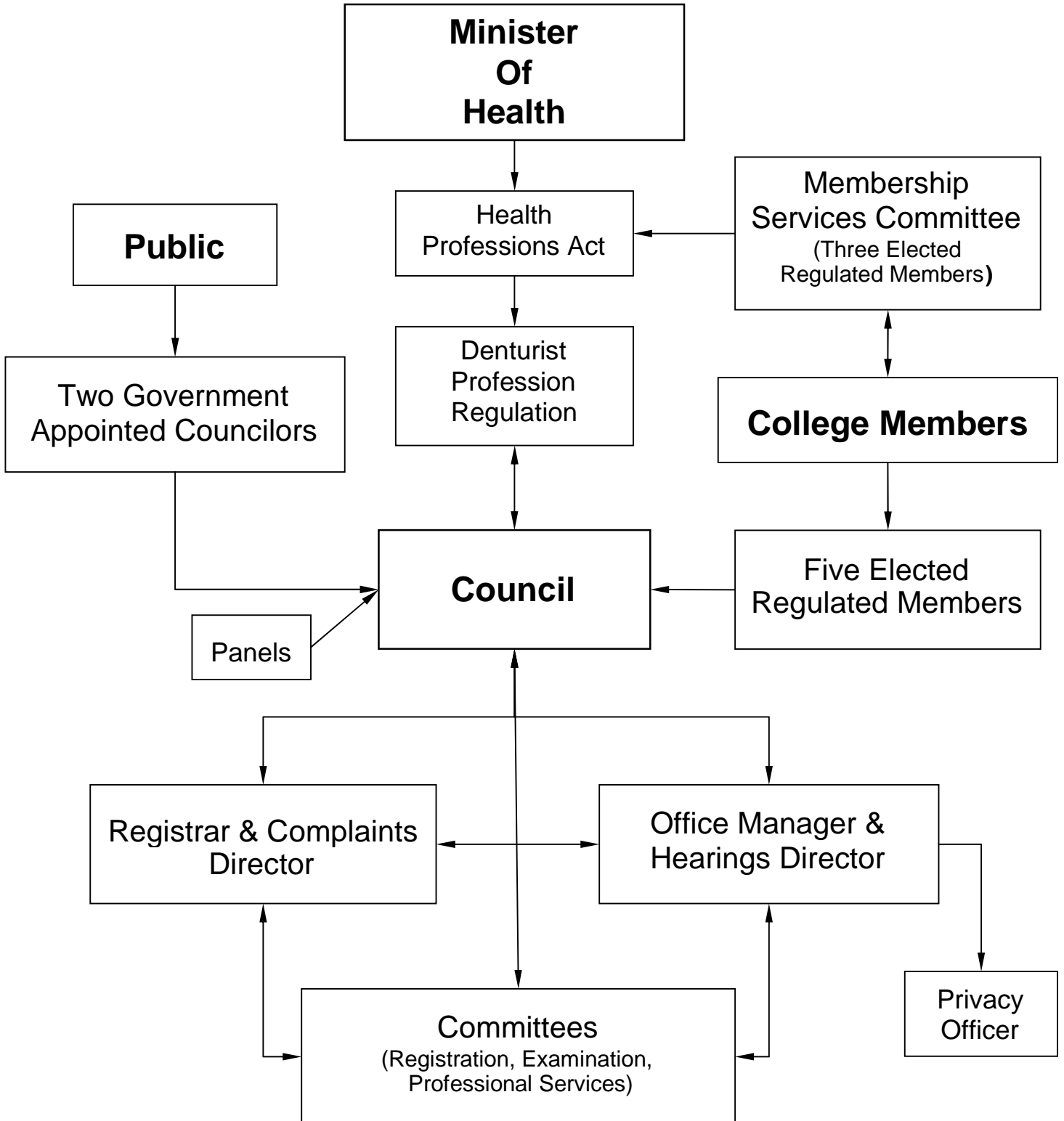
Email: cofabdent@telus.net

Council and College Employees and Officers

	2004	2003
Council	Mr. Patrick Felt, DD- President Mr. Jody Nelson, DD- Vice-President Mr. John Burnham, DD Mr. Wade Klimpke, DD Mr. Steven Sailer, DD Dr. Garnet Cummings- Public Member Mr. Harold Quilliam-Public Member	Mr. Steven Sailer, DD- President Mr. Patrick Felt, DD- Vice-President Mr. John Burnham, DD Mr. Wade Klimpke, DD Mr. Jody Nelson, DD Dr. Garnet Cummings- Public Member Mr. Harold Quilliam-Public Member
Registrar & Complaints Director	Mr. Charles Gulley, DD, F.C.A.D.	Mr. Charles Gulley, DD, F.C.A.D.
Office Manager & Hearings Director	Ms. Lorrie Rees, B.Ed	Ms. Lorrie Rees, B.Ed
Receptionist	Ms. Dayna Lawrence	Ms. Dayna Lawrence
Legal Counsel	Mr. Blair Maxston	Mr. Blair Maxston
Auditor	Myers Norris Penny	Penny Fair

College of Alberta Denturists Structure

The College of Alberta Denturists is the Regulatory Body for the Profession of Denturists in Alberta. The Following flowchart provides indication of the Structure of the College.



Registrar's Report

The College and its Members continue to grow with the changes to the profession through the implementation of self-regulation under the Health Professions Act. There continues to be issues to deal with regarding the change from the old Dental Mechanics Act to the new Health Professions Act.

As this report is at the conclusion of our Members Renewal Applications for the upcoming year of 2005, I can report that the process went much smoother than in previous years. Furthermore, the Members obtained their required number of hours for Continuing Competency and the College this year did not have to enter into any formal agreements (Undertaking Documents) with Members in order to ensure completion of outstanding Continuing Competency Hours.

The following are the Registration statistics with the College of Alberta Denturists as at December 31, 2004, December 31, 2003 and December 31, 2002:

As at December 31, 2004

Regulated Members:	216
Intern Members:	29

As at December 31, 2003

Regulated Members:	212
Intern Members:	24

As at December 31, 2002

Regulated Members:	214
Intern Members:	24

With respect to the requirements of continuing competency, all Regulated Members must obtain a minimum of one-hundred hours of Approved Continuing Competency in their five-year reporting cycle. Further, the Council had previously passed the Continuing Competency Rules which also requires that Regulated Members must obtain at least a minimum of ten hours of Approved Continuing Competency per calendar year.

This requirement ensures that the Members are continually involving themselves in education and hopefully, lifelong learning, personal assessment and currency with matters related to the profession.

In 2004, all Members obtained the minimum require hours and I am pleased to report, that a fair number of Members have significantly exceeded the required hours!

I am also pleased to report that the Annual General Meeting of Members and Educational Symposium held in Panorama was a great success, with many Members taking advantage of this Symposium to obtain their Continuing Competency Hours. The College received accolades regarding the diversity and content of the courses held. I wish to express my thanks to the members of the Professional Services Committee for a job very well done.

It is the College's endeavour to continue combining the Annual General Meeting of Members with an Educational Symposium, with the intent of providing the Members with the opportunity to attend both the meeting and obtain their competency hours at one event.

F. Charles Gulley, DD, F.C.A.D.
Registrar

Complaints Director Report

Complaint Process 2004

I am pleased to report that the number of valid complaints registered against the College's Regulated Members, is down from 2003 by ten valid complaints.

The following table provides the record of the Complaint Process for the period of January 01, 2004 through December 31, 2004:

Invalid Complaints Received -2004	5
Number of Invalid Complaints subsequently Resubmitted and accepted as valid-2004	2
Total Number of Valid Complaints-2004	46
Total Number of 2004 Complaints completed By December 31, 2004	31
Active Complaints from previous years (2002, 2003)	9
Complaints completed in 2004 from previous years	6
Total Active Complaints for all years as at December 31, 2004	18

In 2004, eleven (11) Investigations were conducted and three (3) Expert Reports were required in order to deal with the complaints.

Most of the complaints continue to be from patients and most are regarding the provision of complete denture treatment. As well, purported unprofessional conduct is also a common complaint submitted to the College from these patients, and this usually relates to a breakdown in practitioner-patient communication and rapport.

Some of the complaint files which involved Expert Reports and/or Investigation, have subsequently been forwarded to the Hearings Director for constitution of a Hearing Tribunal Hearing.

Hearing Tribunals

In 2004, the College held six (6) Hearing Tribunal Hearings. The following provides a report of the outcome of those Hearings:

1. February 27, 2004

Findings: Guilty of three (3) charges related to confrontation of a patient regarding payment of fees and demanding return of the prosthesis.

Orders:

1. Permanent record of unprofessional conduct.
2. Letter of apology to the patient.
3. Reimbursement of monies paid by the patient.
4. Successful completion of specified course at practitioners cost by a specific date, and not applicable to Continuing Competency Requirements.
5. Suspension of Practice Permit for Seven (7) days.
6. Payment of Costs of investigation and hearing to a maximum of Four Thousand Dollars (\$4000.00).

2. March 25, 2004

Findings: Guilty of seven (7) charges related to non-compliance with the requirements of registration, failure to respond to College requests, failure to respond to a patient's request. Member's registration was cancelled.

1. Contravention of HPA, Section 1(1)(pp)(ii) and (xii).
2. Contravention of College Bylaws, Section 3.12.1.
3. Contravention of College Bylaws, Section 3.13.
4. Contravention of HPA, Section 38(1) and College Bylaws Section 4.2.
5. Contravention of Denturist Regulation Section 11(1)(d).
6. Contravention of HPA, Section 1(1)(pp)(vii)(B).
7. Failing to respond to a patient's request for information.

Orders:

1. Payment of Costs to a maximum of Two Thousand Dollars (\$2000.00).
2. Fine in the amount of One Thousand Dollars (\$1000.00) for Charge 1.
3. Fine in the amount of One Thousand Dollars (\$1000.00) for Charge 7.
4. Publication of outcome including member's name.
5. Completion of courses as recommended by the College at the member's cost and not applicable to requirements of Continuing Competency.
6. Reimbursement of monies to patient.
7. Eligibility for reinstatement of Registration and Practice Permit upon completion of all Orders.
8. If reinstated, practitioner cannot be a preceptor for five (5) years.

3. April 16, 2004

Findings: Guilty of one (1) charge related to failure to disclose information.

1. Contravention of the HPA, Section 1(1)(pp)(xii).

Orders: 1. Publication in generic manner without name of practitioner.

4. May 19, 2004

Findings: Submitted Admission of Unprofessional Conduct by the Member. Guilty of unprofessional conduct on five (5) charges related to inappropriate billing.

- Orders:**
1. Admission of unprofessional conduct permanently placed onto member's record.
 2. Successful completion of specified course at member's cost by a specific date, and not applicable to Continuing Competency Requirements.
 3. Successful completion of specified course at practitioners cost by a specific date, and not applicable to Continuing Competency Requirements.
 4. Suspension of Practice Permit for twenty-one (21) days.
 5. Payment of Costs to a maximum of Five Thousand (\$5000.00) dollars.
 6. Publication of matter in a generic fashion without mention of member's name or geographic location.

Appeal: Appealed to Council

Council

- Findings:**
1. Rejected member's appeal.
 2. Upheld Hearing Tribunal decision in its entirety.
 3. Payment of Costs of Appeal.

5. November 18, 2004

Adjourned- Hearing to be reconvened for submission re penalties.

6. December 17, 2004

Findings: Guilty of six (6) charges related to failure to disclose information, providing false information to the College, an Investigator and Hearing Tribunal.

1. Contravention of HPA, Section 1(1)(pp)(ii) and College Bylaws Section 4.2.
2. Contravention of HPA, Section 1(1)(pp)(vii) and Contravention of HPA, Section 1(1)(pp)(xii).
3. Contravention of HPA, Section 1(1)(pp)(vii) and Contravention of HPA, Section 1(1)(pp)(xii).
4. Contravention of HPA, Section 1(1)(pp)(vii)(b) and Contravention of HPA, Section 1(1)(pp)(xii) and College Code of Ethics, Sections 2 and 25.
5. Contravention of HPA, Section 1(1)(pp)(vii) and Contravention of HPA, Section 1(1)(pp)(xii).
6. Contravention of College's Code of Ethics and Code of Ethics Principles Document for failing to be truthful and forthright at all times and upholding the honor and dignity of the profession by maintaining integrity and ethical behaviour.

- Orders:**
1. Suspension of Practice Permit for Seven (7) days.
 2. Payment of Full Costs.
 3. Publication without indication of member's name.
 4. Successful completion of specified course at practitioners cost by a specific date, and not applicable to Continuing Competency Requirements.
 5. At the Member's cost, undergo a fitness to practice assessment with a College approved psychiatrist or psychologist.
 6. Restricted from providing services to patients under the age of eighteen (18) until compliance with order #5.
 7. Publication of matter in a generic fashion without indication of member's name.

F. Charles Gulley, DD, F.C.A.D.
Complaints Director

Examination Committee Report

The College of Alberta Denturists Examination Committee has the responsibility for matters related to the Interns and for the formulation, modification and administration of the three licensure examinations for Intern Members who wish to become Regulated Members of the College. Additionally in certain circumstances, the Committee is also responsible for the administration of reinstatement/equivalent jurisdiction/foreign application examinations.

The Council of the College of Alberta Denturists has final consideration of recommendations from the Examination Committee.

This Committee consists of five Regulated Members in good standing with the College; in 2003-2004 the members were:

Mr. Michael Thomas, DD, Chair
Mr. Chris Duncan, DD
Ms. Misty Norton, DD
Mr. Kevin Rapske, DD
Mr. Meryll Schultz, DD
Mr. Michael Weiss, DD

The Intern Members of the College, must enter into a College approved Internship Agreement with a Preceptor, and be provided "Direct Supervision" when attending to patients during the Internship. The Interns must, as per the Denturist Regulation and the College Bylaws and policies, complete a twenty-four (24) month, post-graduate Internship and successfully challenge the Council approved examinations.

There are currently three examinations as follows:

1. Written Theoretical Examination: a two hundred +/- multiple choice question examination with a broad range of questions applicable to all aspects of practice.
2. Practical Removable Partial Denture Examination: a two model case scenario is presented with medical/dental histories, radiograph findings, etc, and the candidates are required to survey, design and chart an appropriate treatment.
3. Comprehensive Practical Examination: a two and one half day examination where candidates treat a fully edentulous patient from initial consultation to insertion of the new complete upper and lower dentures.

Upon approval by the College of an individual's Intern Registration and the issuance of an Intern Permit, the Intern is then eligible to challenge the first two examinations. Interns may only challenge the Comprehensive Examination if they have successfully challenged the Written Theoretical and the Practical Removable Partial Denture Examinations and they have completed the required twenty-four (24) months of Internship.

In this reporting period, the College has administered one theoretical examination, one partial denture examination and one comprehensive examination. The statistics for those examinations are as follows:

June 2004

Comprehensive Practical Examination:	Candidates:	9
	Pass:	4
	Fail:	5

November 2004

Written Theoretical Examination:	Candidates:	16*
	Pass:	13
	Fail:	3

Practical Partial Denture Examination:	Candidates:	17*
	Pass:	11
	Fail:	6

*includes one candidate who was undergoing reinstatement procedures

The Committee continues to review and amend the examination processes as necessary. The Written Theoretical examination is currently reviewed, marked and verified (in conjunction with the Committee) by the University of Alberta.

The Committee had two new members appointed by Council; Ms. Misty Norton and Mr. Merryl Schultz. The Committee is pleased to have these two individuals appointed and look forward to their contribution to the Committee and the College.

Michael Thomas, DD
Chairperson

Membership Services Committee Report

The College of Alberta Denturists has authorization from the Minister of Health and Wellness, pursuant to Section 27 of the *Health Professions Act* to set professional fees, provide guidelines on professional fees and to negotiate professional fees on behalf of the Regulated Members of the College, and this is conducted via the Membership Services Committee.

This Committee is a committee at “arms length” of the College as it provides services which are not of a true regulatory function. This Committee functions independently of the College; it reports to the Council to provide information only.

The Committee consists of three Regulated Members who are elected by the Regulated Members at the Annual General Meeting of Members. These individuals **cannot** be the President or a Member of the Council, the Registrar, Complaints Director, Hearings Director, or a Member of any other College Committee.

The Committee has two main functions:

1. To provide practitioners with guidelines for professional fees in the form of a recommended fee schedule; and
2. To negotiate professional fees on behalf of the Regulated Members of the College.

The Committee members in 2003-2004 were:

Mr. Travis Dalquist, DD, Chair
Mr. Michael Brennan, DD
Mr. Doug Lee, DD

In this reporting period, the Committee has had meetings with the following agencies:

1. Alberta Human Resources and Employment: met several times and secured a multi-year contract; and
2. Alberta Blue Cross: secured an agreed fee schedule.

Additionally, the Committee has published a Recommended Fee Guide for the Regulated Members of the College. This fee guide is reviewed by the Committee on an on-going basis, for changes in procedures and fees.

Amendments were issued this year regarding the provision of “fixed” prosthodontics as they relate to implant retained prosthesis.

Travis Dalquist, DD
Chairperson

Professional Services Committee Report

The Professional Services Committee of the College has the responsibility of organizing the Annual Convention and Educational Symposium which is held in conjunction with the College's Annual General Meeting of Members.

Additionally, this Committee has the pleasure of selecting and presenting the Order of Merit award to a deserving Alberta Denturist.

The Committee consists of three Regulated Members in good standing with the College. In 2002-2003, the Committee members were:

Mr. Blaine Cassios, DD, Chair
Mr. Gerard Mercier, DD
Mr. Troy Thompson, DD

The 2004 Convention was held at the Panorama Resort in Panorama British Columbia. Our Annual golf tournament was held at Grey Wolf Golf Course and was thoroughly enjoyed by all who challenged this premiere course.

There was a good turnout for the Educational Symposium for 2004; 130 Members attended the courses held this year over a three day period. Topics at the symposium covered a wide array of topics dealing with many aspects of the practice of Denturism. The courses presented were:

Course	Presenter
Integrating Digital Imaging into the Denturist Practice	Shaun Yandt, DD
Clinical & Lab Procedures-Straumann ITI Implants	Nancy Tomkins, DD
Management & Communication Skills of Implant Dentistry	Jo Ann Pulver
Zimmer Dental	Evie Jesin, RRDH (Ont)
Medical Emergencies occurring in the Denturist Office	Wendy Clark
Stress Management in the Workplace-Banff Academy	Paul Karolidis, RDT DD
Premium Partial Dentures	Evie Jesin, RRDH (Ont)
Treating the Medically Compromised Patient	Evie Jesin, RRDH (Ont)
Record Keeping for the Denturist	Timothy McGaw, DDS MD
Oral Pathology Review	Jack Edwards, CDT
Changing the Paradigm in Removable Prosthetics	Kevin McAuley, RDT
Implant Component Hand-On with Nobel Biocare	Timothy McGaw, DDS MD
Dental Oncology	Dean Fenwick
Practice Management for Denturists	Blair Maxston, LLB
Practice Check-up for Denturists	

Additionally, during the days the Educational Symposium was underway, the suppliers put on a great exhibit for the practitioners; thank you again to all of the suppliers and presenters who were at the Convention.

This year, the Award of Merit was presented to Mr. Gerhard Guenther, DD, F.C.A.D. who was unfortunately unable to attend in person; congratulations Gerhard.

Blaine Cassios, DD
Chairperson

Denturist Order of Merit

In 2001, the Alberta Denturist Society initiated the Alberta Denturist Order of Merit. This award is presented annually as a way of recognizing past or present Alberta Denturists for their outstanding contribution to our profession. The first "Order of Merit" was presented at Banff in 2001, in conjunction with the celebration of the 40th Anniversary of the Denturist Profession in Alberta.

In Alberta there are a significant number of practitioners who have gone beyond the norm of just practicing our profession. Educators, mentors, lecturers, and leaders: those who have given up time from their practices and families to advance the profession. As well there are a great number of Members of this small profession, who have donated time through volunteering to be on the Executive of the Alberta Denturist Society and the Board of Examiners for Certified Dental Mechanics. Additionally, there are a number of Members who have also provided their time and expertise for the profession by providing services to the College of Alberta Denturists; via Council positions, Committee positions, Experts, Investigators, Tribunal Members and other various positions. It is through the efforts of these people that we have the best scope of practice in Canada and are the envy of the other provinces.

Although these people are doing this work without seeking recognition for their efforts, the College of Alberta Denturists feels it is appropriate for us to show our appreciation for their hard work, with the presentation of this prestigious Annual Award.

Members at large are invited to submit a Nomination Form for an individual they believe is deserving of this honor, to the College of Alberta Denturists office. The Committee responsible for this award takes in all nominations and votes for that year's recipient.

The award is presented at the Annual General Meeting of Members of the College of Alberta Denturists and the successful candidate will be notified to attend the meeting to receive the award (if they are not already registered for the meeting). Where ever possible, the College of Alberta Denturists attempts to present the award as a "surprise" to the recipient.

The award winners name is placed onto a plaque which is currently displayed in the Denturist Clinic at NAIT, and they are presented with an Award of Merit Trophy to keep.

The recipients of the award are as follows:

2001	Mr. Robert Richardson, DD, F.C.A.D.
2002	Mr. David Kerslake, DD, F.C.A.D.
2003	Mr. Walter Assmus, DD, F.C.A.D.
2004	Mr. Gerhard Guenther, DD, F.C.A.D.

Blaine Cassios, DD
Chairperson

Registration Committee Report

The Registration Committee of the College of Alberta Denturists deals with matters of Registration and Competence as per Sections 9 and 10 of the Health Professions Act.

The Committee consists of three Regulated Members in good standing with the College of Alberta Denturists.

The Committee members in 2003-2004 were:

Mr. Darron Ward, DD, Chairman
Mr. Dennis Baird, DD
Mr. Geoffrey Haiden, DD

The Committee works hand in hand with the Registrar and receives referrals from the Registrar on matters dealing with Registration and Continuing Competency and further, makes recommendations for Council's consideration regarding such matters.

The Committee has been involved this year in a number of reinstatement applications from former Members and individuals who have not been practicing for a number of years.

In this reporting period, the Committee has reviewed policies regarding Reinstatement, Currency of Practice, matters related to International Applications and on non-members attending the Annual General Meeting of Members, and continues to work on necessary policies and has begun a review of the current Continuing Competency Rules.

Continuing Competency

The Registration Committee of the College has the responsibility of matters related to Continuing Competency.

It is the College's position that the continuous learning and self-assessment of educational needs is a fundamental and life-long responsibility of a professional.

Compliance with the requirement of Continuing Competency has been generally accepted by the membership and this year, the Members were compliant with obtaining their required hours.

Darron Ward, DD
Chairperson

Auditor's Report and Financial Statement

In this the second "Annual Report" for the College of Alberta Denturists, it includes the Auditor's Report for 2004 and the Financial Statements for 2004 as approved by the Council of the College of Alberta Denturists.

This year, the Council had appointed the firm of Meyers Norris Penny, Chartered Accountants, to provide the Auditors Report and Financial Statement.

As such, the presentation of this information differs slightly from last year's Annual Report.

Ms. Lorrie Rees, B.Ed.
Office Manager

To the Council of the College of Alberta Denturists:

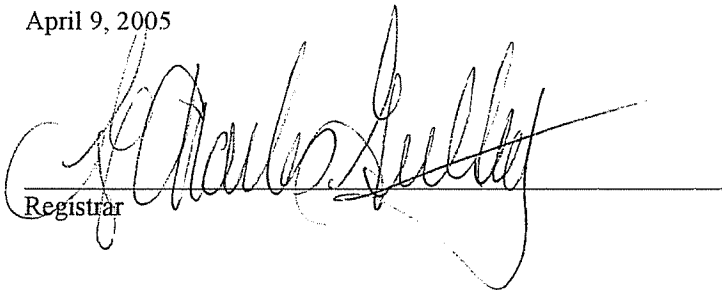
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed entirely of Members who are neither management nor employees of the College. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the College's external auditors.

Meyers Norris Penny LLP, an independent firm of Chartered Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

April 9, 2005


Registrar

To the Council of the College of Alberta Denturists:

We have audited the statement of financial position of the College of Alberta Denturists (the "College") as at December 31, 2004 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2004 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

The financial statements as at and for the year ended December 31, 2003 were audited by other auditors, who expressed an opinion without reservation on these statements in their report dated May 19, 2004.

Edmonton, Alberta

April 9, 2005

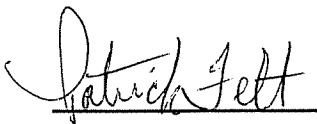
Meyers Norris Penny LLP

Chartered Accountants

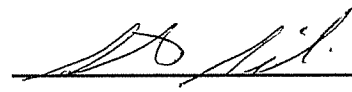
College of Alberta Denturists
Statement of Financial Position
As at December 31, 2004

	<i>2004</i>	<i>2003</i> <i>(Restated)</i>
Assets		
Current		
Cash	552,509	552,897
Short-term investments	29,574	29,032
Accounts receivable	14,316	10,180
Prepaid expenses and deposits	4,426	3,353
	600,825	595,462
Property and equipment (Note 4)	32,222	29,931
Discipline surcharge account	112,500	109,500
	745,547	734,893
Liabilities		
Current		
Accounts payable and accruals	62,488	47,361
Deferred revenue (Note 5)	444,050	455,157
	506,538	502,518
Discipline surcharge account	112,500	109,500
	619,038	612,018
Net Assets		
Net assets invested in property and equipment	32,222	29,931
Unrestricted net assets	94,287	92,944
	126,509	122,875
	745,547	734,893

Approved on behalf of the Council



Councilor



Councilor

College of Alberta Denturists
Statement of Operations
For the year ended December 31, 2004

	2004	2003 <i>(Restated)</i>
Revenue		
Regulated member practice permit fee	407,602	409,804
Intern member intern permit fee	10,910	16,611
Convention	69,799	32,972
Examination fees	20,500	20,600
Late penalties and application fees	8,300	10,800
Hearing order cost recovery	8,000	-
Interest	5,938	8,901
Other income	228	1,107
	531,277	500,795
Expenses		
Professional conduct expense <i>(Note 7)</i>	105,601	35,976
Convention	68,735	37,880
Registrar remuneration	66,318	68,084
Salaries, wages and benefits	64,698	64,913
Committees <i>(Note 6)</i>	44,194	40,891
Legal counsel	34,097	39,355
Office rental	31,971	30,254
Office supplies	27,188	34,784
Examination costs	22,972	17,383
Postage and courier	13,671	11,529
Amortization	8,984	7,755
Audit	8,455	6,720
Credit card fees	7,796	9,982
Special project - DAC	6,850	-
Telephone, fax and internet	4,371	6,664
Publications	3,683	1,059
Awards	1,892	2,094
Registrar travel and other expenses	1,860	14,487
Directory advertising	1,531	1,404
Insurance	683	593
Repairs and maintenance	637	349
Dues and memberships	530	507
Other	502	1,837
Bank charges	425	491
Bad debts	-	(1,768)
	527,644	433,223
Excess of revenues over expenses	3,633	67,572

The accompanying notes are an integral part of these financial statements

College of Alberta Denturists
Statement of Changes in Net Assets
For the year ended December 31, 2004

	2004	2003 <i>(Restated)</i>		
	Unrestricted Net Assets	Net Assets Invested in Property and Equipment	Total	Total
Excess of revenues over expenses	3,633	-	3,633	67,572
Transfers:				
Property and equipment acquired from internal funds	(11,275)	11,275	-	-
Amortization of property and equipment	8,984	(8,984)	-	-
Increase in net assets	1,342	2,291	3,633	67,572
Balance, beginning of year	92,945	29,931	122,876	55,304
Balance, end of year	94,287	32,222	126,509	122,876

The accompanying notes are an integral part of these financial statements

College of Alberta Denturists
Statement of Cash Flows
For the year ended December 31, 2004

	2004	2003 <i>(Restated)</i>
Cash provided by (used for) the following activities		
Operating activities		
Cash received from members	510,098	738,644
Cash paid to suppliers	(373,591)	(280,334)
Cash paid to employees	(131,016)	(132,997)
Interest received	5,938	8,901
	11,429	334,214
Investing activities		
Purchases of property and equipment	(11,275)	(16,417)
Investment in discipline surcharge account	3,000	32,750
	(8,275)	16,333
Increase in cash resources	3,154	350,547
Cash resources, beginning of year	691,429	340,882
Cash resources, end of year	694,583	691,429
Cash resources are comprised of:		
Cash	552,509	552,897
Short-term investments	29,574	29,032
Discipline surcharge account	112,500	109,500
	694,583	691,429

The accompanying notes are an integral part of these financial statements

1. Authority and purpose

The Alberta Denturists Society was continued under the Health Professions Act (the "Act") on September 1, 2002 as the College of Alberta Denturists. The College is registered as a not-for profit organization under the Income Tax Act and as such is exempt from income taxes. In order to maintain its status as a registered not-for-profit organization under the Income Tax Act, the College must meet certain requirements within the Income Tax Act. In the opinion of management, these requirements have been met.

The mission of the College is to regulate the profession of denturism in Alberta and to strive to ensure that Albertans receive ethical, professional and safe denturist services.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles using the following significant accounting policies:

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

Property and equipment

Property and equipment are initially recorded at cost. Amortization is provided using methods and rates intended to amortize the cost of property and equipment over their estimated useful lives.

	Method	Rate
Computer equipment	declining balance	30 %
Equipment	declining balance	20 %
Furniture and fixtures	declining balance	20 %
Leasehold improvements	straight-line	20 %

Long-lived assets

Long-lived assets consist of property and equipment with finite useful live. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Company performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset or group of assets may not be recoverable. Impairment losses are recognized when undiscounted future cash flows from its use and disposal are less than the asset's value. Any impairment is included in excess of revenues over expenses for the year.

Discounted cash flows are used to measure fair value of long-lived assets.

2. **Significant accounting policies ...continued**

Discipline surcharge account

The discipline surcharge account is externally restricted by the College's members to be used for professional conduct costs incurred by the College.

3. **Change in accounting policies**

Effective January 1, 2004, the College changed its accounting policy to externally restrict, rather than internally restrict, the discipline surcharge account as described in note 2. The change in accounting policy was applied retroactively.

The affect of this change in accounting policy was to increase discipline surcharge account liability and decrease net assets invested in discipline surcharge account by \$112,500 (2003 - \$109,500).

4. **Property and equipment**

		<i>Accumulated</i>	<i>2004</i>	<i>2003</i>
	<i>Cost</i>	<i>amortization</i>	<i>Net book</i>	<i>Net book</i>
			<i>value</i>	<i>value</i>
Computer equipment	9,150	6,421	2,729	339
Equipment	29,261	17,301	11,960	13,987
Furniture and fixtures	32,647	17,366	15,281	12,786
Leasehold improvements	5,021	2,769	2,252	2,819
	76,079	43,857	32,222	29,931

5. **Deferred revenue**

Deferred revenue consists of annual member dues for 2005 which have been invoiced prior to December 31, 2004.

6. **Committees**

	<i>2004</i>	<i>2003</i>
Council	14,704	15,918
Annual meeting	9,426	5,027
Registration committee	5,643	5,421
Examination committee	5,553	8,672
Professional services committee	5,165	334
Membership services committee	3,082	1,399
Complaint review	621	811
Legislative	-	3,309
	44,194	40,891

Committee costs include travel, meetings and per diems

7. Professional conduct expense

	2004	2003
Legal	43,334	19,183
Complaints director services	39,307	9,616
Hearing tribunal	9,770	-
Appointed investigator	4,135	4,973
Recorder	4,099	-
Registered mail/courier	2,709	791
Complaints director investigator expenses	1,969	1,413
Witness	278	-
	105,601	35,976

8. Malpractice Insurance fees

The College collects a Malpractice Insurance fee from members which are paid to the insurance carrier on their behalf. The amount collected and paid in 2004 was \$22,300 (\$19,710 in 2003). The amounts collected from the members and payments on the member's behalf relating to insurance have not been reflected in the financial statements as revenues or expenses.

9. Commitments

The College leases its premises for annual payments of \$11,047 plus operating costs until June 2012. The College also has operating lease agreements for computer equipment expiring September 2005 and for office equipment expiring December 2008. Future annual payments for commitments are as follows:

2005	32,026
2006	30,789
2007	30,789
2008	30,789
2009	28,319
Thereafter	<u>84,957</u>
	<u>237,669</u>

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