

Financial Statements of

**COLLEGE OF DENTAL  
SURGEONS OF ALBERTA**

And Independent Auditor's Report thereon

Year ended December 31, 2024

**KPMG LLP**

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## INDEPENDENT AUDITOR'S REPORT

To the Council Members of College of Dental Surgeons of Alberta

***Opinion***

We have audited the financial statements of College of Dental Surgeons of Alberta (the Entity), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations for the year then ended
- the statement of changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



### ***Other Information***

Management is responsible for the other information. The other information comprises:

- the Information, other than the financial statements and the auditor's report thereon, included in 2024 Annual Report

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, and remain alert for indications that the other information appears to be materially misstated.

We obtained the other information, other than the financial statements and the auditor's report thereon, included in 2024 Annual Report as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive style and is underlined with a single horizontal line.

Chartered Professional Accountants

Edmonton, Canada

May 20, 2025

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
<b>Assets</b>		
Current assets:		
Cash	\$ 12,102,303	\$ 3,707,498
Accounts receivable	229,061	606,494
Investments (note 3)	14,303,728	20,327,072
Prepaid expenses	215,066	179,891
	<b>26,850,158</b>	<b>24,820,955</b>
Capital assets (note 4)	8,558,430	7,516,144
	<b>\$ 35,408,588</b>	<b>\$ 32,337,099</b>
<b>Liabilities and Fund Balances</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 5,077,107	\$ 4,724,564
Deferred membership and other fees	<b>10,415,520</b>	<b>9,872,260</b>
	<b>15,492,627</b>	<b>14,596,824</b>
Fund balances:		
Invested in capital assets	8,558,430	7,516,144
Internally restricted (note 7)	2,532,962	2,330,970
Unrestricted	<b>8,824,569</b>	<b>7,893,161</b>
	<b>19,915,961</b>	<b>17,740,275</b>
Commitments (note 6)		
Contingencies (note 14)		
	<b>\$ 35,408,588</b>	<b>\$ 32,337,099</b>

See accompanying notes to financial statements.

On behalf of the Board:

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
<b>Revenue:</b>		
Permit fees	\$ 10,012,330	\$ 10,492,935
Other income	545,510	673,638
Investment income (note 9)	854,717	725,661
Professional corporation fees	428,200	406,300
Registrations	356,300	247,900
Documents	-	3,861
	<b>12,197,057</b>	<b>12,550,295</b>
<b>Expenditures:</b>		
Council and Committee (Schedule 1)	1,036,484	1,052,294
Reserve Contributions and External Dues (Schedule 2) (Note 1)	146,311	4,880,008
General Administration (Schedule 3)	7,504,657	7,265,484
Communications (Schedule 4)	112,716	161,573
Professional Conduct (Schedule 5)	1,182,358	1,207,040
Regulatory Compliance (Schedule 6)	38,845	29,441
	<b>10,021,371</b>	<b>14,595,840</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 2,175,686</b>	<b>\$ (2,045,545)</b>

See accompanying notes to financial statements.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Statement of Changes in Fund Balances

Year ended December 31, 2024, with comparative information for 2023

	Invested in capital assets	Internally restricted	Unrestricted	2024	2023
	(note 7)				
Balance, beginning of year	\$ 7,516,144	\$ 2,330,970	\$ 7,893,161	\$ 17,740,275	\$ 19,785,820
Excess (deficiency) of revenue over expenditures	(404,767)	201,992	2,378,461	2,175,686	(2,045,545)
Net investment in capital assets	1,447,053	-	(1,447,053)	-	-
Balance, end of year	\$ 8,558,430	\$ 2,532,962	\$ 8,824,569	\$ 19,915,961	\$ 17,740,275

See accompanying notes to financial statements.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenues over expenditures	\$ 2,175,686	\$ (2,045,545)
Items not involving cash:		
Amortization	404,767	429,161
Divestment of Student Loan Fund	-	30,927
Net changes in non-cash working capital items:		
Accounts receivable	377,433	(296,261)
Prepaid expenses	(35,175)	301,684
Accounts payable and accrued liabilities	352,543	(5,465)
Deferred membership and other fees	543,260	(667,147)
	<u>3,818,514</u>	<u>(2,252,646)</u>
Investing:		
Change in restricted cash	-	57,505
Purchase of investments	(21,303,530)	(24,971,055)
Purchase of capital assets (note 4)	(1,451,884)	(122,678)
Proceeds from the sale of investments	27,326,874	27,006,632
Proceeds on disposal of capital assets	4,831	-
	<u>4,576,291</u>	<u>1,970,404</u>
Increase (decrease) in cash	8,394,805	(282,242)
Cash, beginning of year	3,707,498	3,989,740
Cash, end of year	<u>\$ 12,102,303</u>	<u>\$ 3,707,498</u>

See accompanying notes to financial statements.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements

Year ended December 31, 2024

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### 1. Description of organization:

The College of Dental Surgeons ("CDSA") is the registration and membership-services body for dentists and dental professional corporations in the Province of Alberta. The CDSA administers and provides funding for various grants, committees, services to members, and other professional activities. The CDSA is incorporated under the Health Professions Act in the Province of Alberta and, as a non-profit entity, is exempt from corporate income taxes.

On December 9, 2020, *Bill 46: The Health Statues Amendment Act, 2000 (No. 2)* ("Bill 46") was passed by the Legislative Assembly, with exceptions. Pursuant to Bill 46, the Council of the CDSA approved moving to a single mandated college and to support the development and growth of an independent dental association. On June 1, 2022 the Alberta Dental Association (the Association) was formed and all associated activities were removed from CDSA. As part of the reorganization on February 7, 2023, CDSA made a payment of a one time gift of \$3,882,743 to the newly formed Association (Schedule 2). After the reorganization, CDSA and the Association are now arm's length parties.

### 2. Significant accounting policies:

#### (a) Basis of presentation:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organization and reflect the following accounting policies.

#### (b) Presentation of controlled foundation:

The Alberta Dental Foundation is controlled by the CDSA. It is not consolidated in these financial statements.

#### (c) Financial instruments:

All financial instruments are initially recorded at fair value and all those that are not subsequently carried at fair value are recorded at amortized cost. As at December 31, 2024, CDSA does not have any financial instruments carried at fair value.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 2. Significant accounting policies (continued):

#### (c) Financial instruments (continued):

Transaction costs related to financial instruments measured at fair value subsequent to initial recognition are expensed as incurred. Transaction costs related to other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in the unrestricted fund as interest income or expense.

With respect to financial assets measured at cost or amortized cost, the CDSA recognizes in the statement of operations an impairment loss, if any, when there are indicators of impairment, and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to net earnings in the period the reversal occurs.

#### (d) Investments:

Investments include short-term, fixed income, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

#### (e) Capital assets:

Capital assets are recorded at cost less accumulated depreciation. Capital assets are depreciated on a straight-line basis over their estimated useful lives at the rates disclosed below.

Asset	Rate
Building	2.5%
Furniture and equipment	20 - 33%
Computers	33%

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 2. Significant accounting policies (continued):

#### (e) Capital assets (continued):

When a capital asset no longer contributes to the CDSA's ability to provide services, the carrying amount is written down to fair value less costs to sell.

#### (f) Leases:

Leases that transfer substantially all the benefits and inherent risks of ownership of the property to the CDSA are recorded as capital leases. The present value of the payments under the leases is included in computers under capital assets and obligations under capital lease. The leased property is amortized on a straight-line basis over the lesser of its useful life or the term of the lease.

All other leases are classified as operating leases under which lease payments are recorded as expenses in the period.

#### (g) Revenue recognition:

The CDSA follows the restricted fund method of accounting for contributions.

Membership, professional corporation fees, and registration fees are recognized as revenue in the year in which the related services are provided and when the amount is known and collection is reasonably assured. Amounts that are collected in advance of the provision of services are deferred.

Document and other income are recognized as revenue in the period that the service is provided, the amount is known and collection is reasonably assured.

Investment income is recognized as revenue as it is earned.

#### (h) Recovery of costs:

Costs of professional conduct matters are expensed as incurred. Any recoveries of such costs are recognized as revenue when the amount is known and collection is reasonably assured.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 2. Significant accounting policies (continued):

#### (i) Employee future benefits:

The CDSA administers a defined contribution pension plan for employees, which is recorded on an accrual basis. The CDSA's liability under this plan is limited to a fixed percentage of the employees' annual compensation and is charged to operations.

#### (j) Use of estimates:

The preparation of the financial statements in conformity with Canadian accounting standard for not-for-profit organizations 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 estimates made by management include the estimated useful life of capital assets and their corresponding amortization rates and methods and allowances for doubtful accounts receivable. Actual results could materially differ from these estimates.

### 3. Investments:

	2024	2023
Guaranteed investment certificates, bearing interest at rates ranging from 3.62% to 5.83% (2023 - 4.88% to 5.83%), maturing till September 2025	\$ 14,303,728	\$ 20,327,072

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# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 4. Capital assets:

			2024		2023
	Cost	Accumulated amortization	Net book value		Net book value
Building	\$ 9,938,052	\$ 1,664,671	\$ 8,273,381	\$ 7,276,738	
Furniture and equipment	646,760	517,151	129,609	136,561	
Computers	1,237,309	1,081,869	155,440	102,845	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 11,822,121	\$ 3,263,691	\$ 8,558,430	\$ 7,516,144	

During the year, CDSA acquired additional office space for \$1.1 million.

### 5. Accounts payable and accrued liabilities:

	2024	2023
Professional liability insurance premiums	\$ 4,280,177	\$ 4,068,497
Trade accounts payable and accrued liabilities	664,062	520,128
Payroll obligations	132,868	135,939
	<hr/>	<hr/>
	\$ 5,077,107	\$ 4,724,564

Included in accounts payable and accrued liabilities are government remittances payable of \$53,782 (2023 - \$80).

### 6. Commitments:

CDSA entered into multiple photocopier leases in 2023, expiring between 2024 and 2026. The remainder of the annual commitment, excluding service costs can be summarized as follows:

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2025	\$ 21,282
2026	1,701
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	\$ 22,983

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 7. Internally restricted:

The CDSA has established certain internally restricted funds for the following purposes:

Fund balances at year end	2024	2023
General meeting fund - established to fund annual meetings of the members. The balance of this fund as at December 31, 2023, was wholly transferred to establish the continuing competence education fund.	\$ -	\$ 459,275
Benevolent fund - established to support members who have experienced unexpected and devastating hardships or to make interest-free loans to members who are unable to fund the assessment and treatment of their addictions.	281,691	281,691
Building maintenance fund - established to fund the continuing maintenance and future renovation or renewal of the building in excess of \$5,000 per incident. The fund balance is not to exceed \$1,000,000 and is allocated annual contributions of 1% of the building purchase price.	182,835	177,706
Information technology reserve fund - established to support ongoing upgrades in technology as well as continued and future replacement of aging electronic equipment. The fund balance is not to exceed \$200,000.	41,016	16,514
Confidential treatment fund - established to assist persons whom experience trauma related to the sexual abuse or sexual misconduct by a member of the CDSA, which falls under the scope of Bill 21, enacted by the Government of Alberta. The fund is to be maintained at \$50,000, any amounts that are drawn down in any given year will be replenished in the following years' budget.	44,740	32,171
Regulatory compliance fund - established to support required changes or amendments to regulatory requirements, including but not limited to Standards of Practice, policies and bylaws.	1,250,000	1,250,000
HR risk mitigation fund - established to assist in payment of recruitment of staff, temporary replacement of staff due to illness or injury and retirement and termination payments.	275,000	113,613
Continuing competence education fund - established to provide educational mediums to registrants to ensure regulated members are knowledgeable and well informed about regulatory requirements.	457,680	-
	\$ 2,532,962	\$ 2,330,970

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 8. Externally restricted:

As at December 31, 2024, the CDSA did not have any externally restricted funds (2023 - \$nil).

### 9. Investment income:

	2024	2023
Interest on guaranteed investment certificates (note 3)	\$ 854,717	\$ 725,661

### 10. Pension plan contributions:

Payments in respect of the defined contribution pension plan amounted to \$291,542 (2023 - \$261,837) for the year ended December 31, 2024 and are included in staffing costs. There were no changes to the plan during the year.

### 11. Related parties transactions:

The majority of Council Members are members of the CDSA. During the year, the Council Members charged \$522,753 (2023 - \$755,079) of compensation fees and expense reimbursements to the CDSA. These fees are recorded in council and committee expenses.

The Alberta Dental Foundation (the "Foundation") is controlled by the the CDSA. The CDSA contributed \$nil (2023 - \$13,864) towards the operations of the Foundation. Contributions are included in reserve contributions and external dues (schedule 2).

Balances and transactions with related parties are recorded at the exchange amount being the consideration agreed to by the parties.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### 12. Controlled foundation:

#### *Alberta Dental Foundation*

The Foundation is controlled by the CDSA as the CDSA is able to appoint the voting members of the Board of the Foundation.

The Foundation, which was created to raise funds to facilitate dental services to the underserved, low-income, or populations with limited access to dental care, is incorporated under the Companies Act in the Province of Alberta as a company limited by guarantee. As a non-profit entity, it is exempt from corporate income taxes.

The Foundation has not been consolidated in the CDSA's financial statements.

The summary financial statements of the Foundation are as follows:

	2024	2023
Financial position		
Assets	\$ 471,212	\$ 458,169
Liabilities	180	21,195
Fund balance	471,032	436,974
Results of operations		
Contributions from related party (note 12)	\$ -	\$ 13,864
Other contributions	20,054	234,176
Expenditures	6,998	(92,026)
Excess (deficiency) of revenues over expenditures	13,056	156,014
Cash flows		
Cash flows from operating activities	\$ 13,172	\$ 155,506

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Notes to Financial Statements (continued)

Year ended December 31, 2024

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### **13. Financial risks:**

As part of regular operations CDSA is exposed to certain risks with respect to its financial instruments as follows:

#### *Interest rate risk*

The CDSA is exposed to fluctuations in market interest rates on its investments in GIC's when they come due. Otherwise the GIC's are at fixed rates of interest and do not expose the Entity to material interest rate risk. The CDSA manages market price risk, including interest rate risk, through its investment policies.

#### *Credit risk*

The CDSA is exposed to credit risk related to accounts receivable from its members that arises from the credit quality of the counterparties to which it provides services. The CDSA's counterparties are numerous and diverse which reduces the concentration of credit risk. As at December 31, 2024, management has provided an allowance for doubtful accounts of \$249,488 (2023 - \$249,488).

#### *Liquidity risk*

The CDSA's objective is to have sufficient liquidity to meet its liabilities when due. The CDSA monitors its cash and investment balances and cash flows generated from operations to meet its requirements. As at December 31, 2024, the most significant financial liabilities are accounts payable and accrued liabilities.

### **14. Contingencies:**

The CDSA is engaged in various legal proceedings and claims that have arisen in the ordinary course of operations. The outcome of all of the proceedings and claims against the CDSA is subject to future resolution, including the uncertainties of litigation. Based on information currently known to the CDSA, management believes that the probable ultimate resolution of any such proceedings and claims, individually or in the aggregate, and will not have a material adverse effect on the financial condition of CDSA, taken as a whole. In the opinion of management, the outcome of these claims is not determinable.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Schedule 1 - Council and Committee

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Council meetings	\$ 602,299	\$ 615,597
Other conferences	134,536	160,909
Executive	129,230	118,651
Meetings of national organization	41,361	38,896
Complaints review committee	35,926	48,476
Wellness program	34,357	26,097
Ad hoc and general committee	23,524	4,646
Dental facilities accreditation committee	21,551	15,193
Sedation committee	5,423	409
Unforeseen events committee	4,312	3,054
Competence committee	3,965	13,506
Dental society visitations	-	6,860
	<b>\$ 1,036,484</b>	<b>\$ 1,052,294</b>

## Schedule 2 - Reserve Contributions and External Dues (Recoveries)

	2024	2023
Dues, assessments and grants	\$ 146,910	\$ 132,159
Conference	53	801,234
Alberta Dental Association	-	3,885,743
Continuing education and liability premium		
assistance grant programs	-	39,342
Alberta Dental Foundation	(652)	13,864
Professional liability insurance program	-	7,666
	<b>\$ 146,311</b>	<b>\$ 4,880,008</b>

As disclosed in note 1, during 2023, the Entity made a one time gift to the Alberta Dental Association of \$3,882,743.

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Schedule 3 - General Administration

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
<b>Building</b>		
Depreciation	\$ 253,863	\$ 246,935
Condo fees	196,113	203,814
Property taxes	193,548	164,150
Janitor service	47,987	37,986
Insurance	18,802	15,813
Repairs and maintenance	7,463	25,464
Utilities	7,130	6,854
<u>Security service</u>	<u>1,342</u>	<u>1,494</u>
	726,248	702,510
<b>Administration</b>		
Staffing	4,872,612	4,726,782
Computers and computer consulting	543,982	505,756
Office and general	423,957	380,962
Credit card transaction fees	375,367	323,376
Professional fees	273,288	312,336
Depreciation	150,904	182,226
Insurance	92,639	85,124
<u>Telephone and internet</u>	<u>45,660</u>	<u>46,412</u>
	6,778,409	6,562,974
	<hr/> \$ 7,504,657	<hr/> \$ 7,265,484

# COLLEGE OF DENTAL SURGEONS OF ALBERTA

## Schedule 4 - Communications

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Membership communications	\$ 49,959	\$ 50,705
Newsletter	44,205	69,510
Communications and public relations	16,957	41,358
Members regulatory competence and education	1,595	-
	<b>\$ 112,716</b>	<b>\$ 161,573</b>

## Schedule 5 - Professional Conduct

	2024	2023
Complaint processing	\$ 732,661	\$ 794,092
Hearings	259,246	246,747
Appeals	185,191	148,372
PRP-treatment and counselling	5,260	17,829
	<b>\$ 1,182,358</b>	<b>\$ 1,207,040</b>

## Schedule 6 - Regulatory Compliance

	2024	2023
Dental facilities accreditation program	\$ 23,668	\$ 16,971
Practice visits	15,177	12,048
IPC/OHS/AHS inspections	-	422
	<b>\$ 38,845</b>	<b>\$ 29,441</b>