



COLLEGE OF DIETITIANS  
OF ALBERTA

# ANNUAL REPORT

2009 - 2010





# COLLEGE OF DIETITIANS OF ALBERTA

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## Message from the President and Registrar

The past year has been one of change and progress for the College of Dietitians of Alberta. In keeping with our mandate of protecting the public the College worked on a number of exciting initiatives both provincially and on a national level as we continue to shape our profession through self regulation.

Provincially, the restructuring of Alberta Health Services (AHS) was a major topic in 2009. Bringing twelve separate health units, which include nine regional health authorities and three provincial bodies, into one organization has created the largest employer of Dietitians in Alberta. Over 65% of Registered Dietitians are currently employed by AHS.

Pandemic preparedness was also a major issue in 2009. The College along with other regulated health professions ensured that we had a Pandemic Business Contingency Plan in place to ensure the functions of the College would continue should a pandemic outbreak occur.

Over the course of 2009 the Council of the College of Dietitians of Alberta underwent a strategic visioning exercise that resulted in a new three year strategic plan. Our new plan focuses on the areas of communications and technology.

Starting with technology, the College introduced online registration renewal. For the first time, members were able to renew their practice permits online and judging by member feedback the online renewal was a huge success. Members were very happy to put the old manual forms behind them. The next step in improving and updating our technology will be the design of a new website this year and to put the Continuing Competence Program online in the future.

Continuing with technology, the College is moving away from our in-person spring workshops to develop online content for webinars and learning modules. This is to allow members the ability to access these services at their convenience and be made available year round. For communications the College re-introduced the quarterly newsletters and improved email communication with members.

Working with the University of Alberta, the College introduced its new Jurisprudence course. The course was taught online and in conjunction with the University's Professional Practice course for interns. This course was a trial and will be evaluated upon completion. The College also partnered with the University to present our spring workshops on Preceptor Training.

In 2009, the College, along with other regulatory colleges, provided submissions for the Review on Restricted Activities and the Minister's Advisory Council on Health. We look forward to the outcomes of both of these initiatives.

On a national level the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) addressed labour mobility in response to legislation from Chapter 7 of the Agreement on Internal Trade. Dietitians that are registered in good standing with a provincial regulatory body are now able to move to another province without further assessment or requirements placed on them.

The College has also been very active on a national level as part of the Partnership for Dietetic Education and Practice (PDEP). PDEP is a partnership made up of the Alliance, dietetic educators and Dietitians of Canada to address common issues in dietetics. The principal work done so far by the partnership has been the undertaking of the Integrated Competency Project. This project will result in a national set of competencies to be used in the regulation, education and accreditation of dietetics in Canada.

The economy had its affect on the College in 2009. Growth was stagnant for the year with fewer Dietitians moving to Alberta from other provinces and many Dietitians staying in current positions and not changing jobs. There were also fewer Dietitians moving out of the province compared to previous years.

Also of significant note in 2009 was the presentation of the Mary Mitchell Award to Dr. Holly Knight. The Mary Mitchell Award is presented to individuals for outstanding contribution to the development of the College.

We would like to express our gratitude to the dedicated staff and volunteer committees that work tirelessly on behalf of the College of Dietitians of Alberta. Thank you for your continuous effort and support to the profession and public safety.

Sincerely,



Robin Anderson  
President



Doug Cook  
Executive Director & Registrar

## Public Members' Report



Alberta's health professions, including the College of Dietitians of Alberta, are self-regulating under the *Health Professions Act*. Public Members are appointed to Council by the government of Alberta to work with elected regulated members for the best interests of the public. It is important for the public to have confidence in its health care system. The current structure achieves this purpose and should continue.

As Public Members we are pleased to report that the College of Dietitians of Alberta works diligently to fulfill all of its responsibilities under the *HPA*.

We would, however, like to express the following:

- There is activity in the realm of nutrition which falls outside of regulation. Educating the public on the differences is essential.
- In an era of evolving international and national standards in many areas, a provincial focus has challenges. To this end, the College is working nationally with other dietetic regulatory bodies, educators and the professional association to develop a set of national competencies to provide consistency in dietetics in Canada and in assessing internationally trained dietitians.
- With the changes within Alberta Health Services, we the public members of the College Council are dedicated to actively working with the elected College Council members in reviewing and responding to the evolution of Alberta Health Services.

We believe that the College, with a relatively small membership and limited resources, has done a remarkable job of fulfilling its roles. The members of Council and staff conduct themselves in a very professional manner. Consequently, our participation as Public Members has been both pleasant as well as important.

John Stokdijk, Public Member

Gerri Nakonechny, Public Member

Craig Hrynchuk, Public Member



# About the College



## ABOUT THE COLLEGE:

The College of Dietitians of Alberta is a non-profit self governing public body created under the *Health Professions Act* to regulate the practice of dietetics in the public interest. The College, established in 2002, ensures that members have the proper education and training to provide professional, competent and ethical dietetic services. The College currently regulates the practice of almost 1000 Registered Dietitians in Alberta who work in various settings such as hospitals, private clinics, primary care networks, long-term care facilities and community health centres.

## COLLEGE COUNCIL:



## COLLEGE OF DIETITIANS OF ALBERTA COUNCIL:

*Back row from left:* Annette Li, RD, Gerri Nakonechny, Public Member, Craig Hrynchuk, Public Member, Doug Cook, Executive Director, Julie Lacasse, RD, John Stokdijk, Public Member.

*Front row from left:* Karen Villettard, RD, Heather Mathur, RD, Joanne Penson-Boucher, RD, President Elect, Robin Anderson, RD, President, Teri Langlois, RD, Past-President, Diana Mager, RD, Anna Fiala, RD.

## CDA STAFF:

Doug Cook, Executive Director, Registrar & Complaints Director  
Shannon Mackenzie, Professional Practice Coordinator  
Lisa Omerzu, Executive Assistant & Registration Coordinator

# The Role of the College



In defining the role of a college, the *Health Professions Act* states:

“3(1) A college

- (a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- (b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- (c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- (d) must establish, maintain, and enforce a code of ethics,
- (e) carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- (f) may approve programs of study and education courses for the purposes of registration requirements.”

## MISSION, VISION, VALUES

### MISSION

The Mission of the College of Dietitians of Alberta is to protect Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

### VISION

The College of Dietitians of Alberta is a thriving regulatory body.

The College achieves the trust, confidence and respect of the public, government, Registered Dietitians and Registered Nutritionists by governing with integrity and fairness, building partnerships and communicating effectively.

### ORGANIZATIONAL VALUES

The Values of the College of Dietitians of Alberta are:

- Integrity
- Accountability
- Effectiveness
- Respect
- Transparency



# Organizational Structure



## ORGANIZATIONAL STRUCTURE

The organizational structure of the College is set out below. The Council, Committees and positions are established in accordance with the *Health Professions Act* and the College of Dietitians of Alberta Bylaws.



## COUNCIL

The Council is elected by the membership and is responsible for the governance and management of the regulatory and business affairs of the College. The Council is accountable to the Government, the Privacy Commissioner and the Ombudsman as well as the public. A key mechanism for public protection in legislation requires that twenty-five percent of the voting members of Council are public members appointed by Government. The Council establishes the mission, vision and policy direction for the College. The Council also hears appeals referred to it under the *Health Professions Act* and appoints the Registrar, Complaints Director and Hearings Director.

## REGISTRAR / COMPLAINTS DIRECTOR

The Registrar performs duties designated in legislation, as well as those delegated by the Council of the College. The Registrar also serves as Complaints Director. The Complaint Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the Alternate Complaint Resolution process or referred to a hearing.

## REGISTRATION COORDINATOR / HEARINGS DIRECTOR

The Registration Coordinator coordinates registration and renewal processes and also serves as the Hearings Director of the College. The Hearings Director establishes a Hearing Tribunal or a Complaint Review Committee from the list of members appointed by Council and coordinates scheduling, production of notices and records for the hearing.



## *Organizational Structure* continued

### PROFESSIONAL PRACTICE COORDINATOR

The Professional Practice Coordinator is responsible for the professional practice initiatives of the College including the Continuing Competence Program, member communications, workshops, presentations and educational sessions.

### REGISTRATION COMMITTEE

The Registration Committee is appointed by Council and reviews applications that are referred by the Registrar and determines whether applicants are eligible for registration and whether any upgrading of academic or practical qualifications is required. The Committee also reviews applications for reinstatement of registration that result from disciplinary action.

### COMPETENCE COMMITTEE

The Competence Committee is appointed by Council and reviews competence programs referred by the Professional Practice Coordinator and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

### MEMBERSHIP LIST FOR COMPLAINT REVIEW COMMITTEES OR HEARING TRIBUNALS

The Council appoints members to the Membership List. Two or more members from the Membership List are appointed to a Hearing Tribunal to hear evidence, determine findings and appropriate sanctions when a complaint is referred to a Hearing Tribunal. The same number of members may also be appointed to a Complaint Review Committee to ratify a settlement resulting from an Alternate Complaint Resolution Process or to review the dismissal of a complaint if requested by a complainant. The number of public members set out in legislation, are required to sit on a Hearing Tribunal or Complaint Review Committee.





# Registration Reports



## REGISTRATION STATISTICS (REPORTED AT APRIL 1, 2010)

	2007/08	2008/09	2009/10
General Register	864	904	945
Temporary Register	25	27	13
<b>Total</b>	<b>879</b>	<b>931</b>	<b>958</b>

## RESIGNATIONS (EFFECTIVE APRIL 1, 2010)

	2007/08	2008/09	2009/10
Moved out of Province	15	21	12
No longer working in the field of dietetics	7	5	5
Retired	4	4	6
Reason unspecified	-	-	-
<b>Total</b>	<b>27</b>	<b>30</b>	<b>23</b>

## CANCELLATIONS (EFFECTIVE APRIL 1, 2010)

	2007/08	2008/09	2009/10
Failure to renew	10	2	9
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
<b>Total</b>	<b>10</b>	<b>2</b>	<b>9</b>



## New Registrants

(APRIL 1, 2009 – MARCH 31, 2010)

Entry Route	2007/08	2008/09	2009/10
Accredited program applicants	62	70	42
International applicants	4	4	3
MRA applicants	28	9	9
Other	-	-	-
<b>Total</b>	<b>94</b>	<b>84</b>	<b>54</b>

The College received a total of 62 complete applications of which 54 were approved between April 1, 2009 and March 31, 2010.

Forty-two applications were received from graduates of accredited Canadian programs and approved.

Three international applicants were approved for registration for 2009/2010. Eight new applications were received from internationally trained graduates. Eight applicants were referred to the Registration Committee for review of eligibility. Five applicants required academic upgrading and/or internship. Three files were closed. Therefore five applicants are still currently completing the requirements for registration.

The College received nine applications under the Mutual Recognition Agreement (MRA) with other Canadian Dietetic Regulators. All nine applications were approved for registration.

## Canadian Dietetic Registration Examination

The Canadian Dietetic Registration Examination (CDRE) is a national registration examination administered by the College and its regulatory counterparts in other provinces. Successful completion of the CDRE is required in Regulation under the *Health Professions Act* for registration with the College. The examination is held each year in May and November. Examination committees composed of Registered Dietitians from across the country work with a testing agency to develop questions, answers and set the pass score.

CDRE National Statistics	2007	2008	2009
Candidates	360	263	382
Passing	338	255	371
Failing	22	8	11
<b>% passing</b>	<b>94%</b>	<b>97%</b>	<b>97%</b>



## Restricted Activities

In order to become authorized, regulated members document and verify they have achieved the competence established to perform a restricted activity. Once competence has been demonstrated and authorized by the College, members are issued a practice permit listing each restricted activity they may perform.

Currently 255 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2010 is:

Restricted Activity	2007/08	2008/09	2009/10
Prescribing parenteral nutrition (including schedule 1 drugs)	168	174	179
Prescribing or administering oral contrast agents	7	4	3
Inserting or removing gastrostomy / jejunostomy tubes	3	1	3
Performing psychosocial interventions	23	27	31
Distributing drugs regulated by a drug schedule	39	36	39
<b>Total</b>	<b>240</b>	<b>242</b>	<b>255</b>

The College provides the Alberta College of Pharmacists and Alberta Blue Cross with a list of regulated members who have prescribing authorities under the legislation.

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## Continuing Competence Program Report

The Continuing Competence Program (CCP) of the College focuses on maintaining professional competence related to practice. The key elements of the CCP are self assessment, development of a competence plan including identification of competence goals and activities, and evaluation of the outcome of the competence plan of practice.

The CCP was implemented in 2002 / 2003 in response to the *Health Professions Act* requirement that all Colleges have a CCP in place. All CCP documents were evaluated by the College in the first year of the program. At that time, a Continuing Competence Committee was also established with the mandate to review member programs referred by the College and to develop an improvement checklist form to offer guidance to members for future CCP submissions. The Continuing Competence Committee has since met on a yearly basis to review those programs referred by the College and provide recommendations for member feedback.

A summary of the previous years' program statistics is on the following page:



Continuing Competence Committee Program Reviews	2005	2006	2008	2009
Programs referred to Continuing Competence Committee	132	140	106	96
Approved	73	93	41	7
Recommendations for improvement: no member follow up required	46	38	55	59
Recommendations for improvement: follow up required	13	9	6	30

The CCP underwent revisions with changes effective for the 2007 / 2008 program year. These changes are summarized as follows:

- The program has been simplified to include three parts:
  - o Part 1 – Practice Profile
  - o Part 2 – Self Assessment
  - o Part 3 – Competence Plan
- The self assessment tools are based on the new *Standards of Practice and Essential Competencies for Dietetic Practice*.
- The CCP has been designed to help members focus their learning on activities that relate to their practice.
- Worksheets and College Copy forms have been shortened and simplified for easier use.
- In addition to the regular CCP requirements, members who are authorized to perform restricted activities are required to complete one competence plan for each restricted activity that they are authorized to perform. Changes to the CCP were communicated to members in the following ways:
  - o A letter outlining program changes was included with CCP Workbooks that were mailed to each member.
  - o Information regarding program changes and new Workbook samples have been posted on the member side of the College website.
  - o Members who participated in the Spring 2007 College Workshops were introduced to the newly revised program.





## Complaints Director's Report

The College responds to written complaints from members of the public, employers, or members of the profession about the practice or conduct of regulated members of the College.

The Chart below provides an overview of the complaints received by the College in the registration year which begins with April 1, 2009.

Complaints Received	2007	2008	2009
Employers /Peers	-	1	3
Public	-	-	-
Regulatory Body	-	-	-
Complaints dismissed			2
<b>Total</b>	0	1	3
Tribunal Hearings			1

A Hearing Tribunal rendered one decision in 2009 stemming from a complaint filed in 2008. This discipline summary that follows is not intended to provide detailed information on the complaint or details of the complaint but is meant for educational purposes:

A Hearing Tribunal made a finding of unprofessional conduct against a member who failed to keep proper charts and documentation over a sustained period of time. The member consented to an Admission of Guilt and an Agreed Statement of Facts along with a Joint Submission Penalty. The member was reprimanded, ordered to pay a \$1000.00 fine, ordered to complete both a time management and charting course as well as submit to counseling for a period of one year. Failure to meet these orders would result in cancellation of the member's practice permit.

Section 128 (5) of the *Health Professions Act* (HPA) prohibits a person from using a title, abbreviation, or initials that are protected under a schedule to the Act, alone or in combination with other words that implies the person is a regulated member of a college under the Act. Registered Dietitian, Registered Nutritionist, Dietitian and RD are protected under Schedule 23 of the *Health Professions Act*. Section 128 (10) also prohibits persons from using the term "registered" in a manner that implies that they are a regulated member under the *Health Professions Act* unless the person is in fact a regulated member or is authorized to use the term "registered" by some legislation.

## Complaints Director's Report *continued*



The College responds to complaints from members of the public or the profession regarding misuse of the titles protected under sections 128 to 130 of the *Health Professions Act*.

Once contacted by the College, the individual must respond indicating that they are prepared to discontinue use of the protected title and provide the College with evidence that the protected title has been removed from advertisements, pamphlets, business cards or other materials. Continued use of protected titles is an offense under section 129 of the *HPA*, and could result in prosecution and a fine up to \$2,000.00, or a court injunction.

The Chart below provides an overview of the complaints received by the College in the registration year which begins April 1, 2009.

Protected Title Misuse Complaint Received	2007	2008	2009
Registered Dietitian, Registered Nutritionist, Dietitian or the initials RD	5	3	3
Other*	-	-	-
<b>Total</b>	<b>5</b>	<b>3</b>	<b>3</b>

\* May include but not limited to misuse of one or more of the following titles: Registered Nutrition Consultant (RNC), Registered Holistic Nutritionist (RHN), Registered Nutrition Consulting Practitioner (RNCP), Registered Dietary Technologist (RDT).

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## Auditor's Report

We have audited the statement of financial position of the College of Dietitians of Alberta as at March 31, 2010 and the statements of operations and net assets 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 March 31, 2010 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta  
June 16, 2010

SVS Group LLP  
CHARTERED ACCOUNTANTS

# STATEMENT OF FINANCIAL POSITION



AS AT MARCH 31, 2010

		2010	2009
	<b>ASSETS</b>		
	<b>CURRENT</b>		
Cash in accounts - allocated (financial reserve/deferred fees)		\$ 265,727	\$ 257,078
Cash in accounts - unallocated		234,507	219,774
Total cash in accounts		500,234	476,852
Term deposits - allocated (financial reserve/deferred fees)		728,773	714,297
Accounts receivable		768	-
Prepaid expenses and deposit		19,933	18,974
<b>Subtotal Assets</b>		<b>1,249,708</b>	<b>1,210,123</b>
CAPITAL ASSETS (Note 3)		12,306	16,103
		<b>\$ 1,262,014</b>	<b>\$ 1,226,226</b>
	<b>LIABILITIES</b>		
	<b>CURRENT</b>		
Accounts payable and accrued liabilities		\$ 43,097	\$ 41,707
Exam fees surplus payable		-	75
Deferred membership fees		489,300	467,775
Deferred exam fees		5,200	3,600
Deferred grant revenue		6,128	-
<b>Subtotal Liabilities</b>		<b>543,725</b>	<b>513,157</b>
	<b>NET ASSETS</b>		
FINANCIAL RESERVE		500,000	500,000
CAPITAL ASSETS RESERVE		12,306	16,103
GENERAL UNRESTRICTED RESERVE		205,983	196,966
		718,289	713,069
		<b>\$ 1,262,014</b>	<b>\$ 1,226,226</b>

# STATEMENT OF NET ASSETS



FOR THE YEAR ENDED MARCH 31, 2010

	2010	2009
<b>FINANCIAL RESERVE</b>		
Balance, beginning of year	\$ 500,000	\$ 470,000
Transfer to general reserve (Note 5)	-	30,000
Balance, end of year	\$ 500,000	\$ 500,000
<b>CAPITAL ASSETS RESERVE</b>		
Balance, beginning of year	\$ 16,103	\$ 19,731
Purchase of capital assets	1,245	3,033
Amortization of capital assets	(5,042)	(6,661)
Balance, end of year	\$ 12,306	\$ 16,103
<b>GENERAL UNRESTRICTED RESERVE</b>		
Balance, beginning of year	\$ 196,966	\$ 81,860
Purchase of capital assets	(1,245)	(3,033)
Amortization of capital assets	5,042	6,661
Transfer from financial reserve (Note 5)	-	(30,000)
Excess (deficiency) of revenue over expenses for the year	5,220	141,478
Balance, end of year	\$ 205,983	\$ 196,966



# STATEMENT OF OPERATIONS



FOR THE YEAR ENDED MARCH 31, 2010

	2010		2009	%
<b>REVENUE</b>				
Membership fees	\$ 504,662	95.7	\$ 489,453	92.2
Penalties and miscellaneous	11,596	2.2	13,790	2.6
Registration fees	6,557	1.3	8,843	1.7
Interest income	4,476	0.8	18,768	3.5
<b>Total Revenue</b>	<b>527,291</b>	<b>100.0</b>	<b>530,854</b>	<b>100.0</b>
<b>EXPENSES</b>				
Amortization	5,042	1.0	6,661	1.3
Audit and bookkeeping	8,954	1.7	10,697	2.0
Bank charges and interest	15,651	3.0	856	0.2
College projects/development	85,242	16.2	31,844	6.0
Equipment lease (photocopier)	2,496	0.5	1,997	0.4
Insurance	6,160	1.2	6,223	1.2
Legal	18,676	3.5	6,818	1.3
Meetings	26,157	5.0	29,694	5.6
Memberships, dues and resources	9,485	1.8	10,998	2.1
Office supplies and services	10,254	1.9	23,620	4.4
Professional and board development	6,105	1.2	11,781	2.2
Rent	43,445	8.2	41,352	7.8
Repairs and maintenance	-	-	695	0.1
Stationery, printing and postage	6,997	1.3	8,997	1.7
Telephone and fax	6,547	1.2	8,007	1.5
Wages and benefits	270,860	51.4	189,136	35.6
<b>Total Expenses</b>	<b>522,071</b>	<b>99.1</b>	<b>389,376</b>	<b>73.4</b>
<b>EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR)</b>	<b>\$ 5,220</b>	<b>0.9</b>	<b>\$ 141,478</b>	<b>26.6</b>

# NOTES TO FINANCIAL STATEMENTS



FOR THE YEAR ENDED MARCH 31, 2010

## 1. NATURE OF OPERATIONS

The College is established under legislation created to protect the public by registering qualified professional dietitians, setting standards, monitoring competency and investigating and acting on complaints.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. These financial statements have, in management's opinion, been prepared within the reasonable limits of materiality and the framework of the significant accounting policies summarized below:

### (a) Financial Instruments

The College's financial instruments consist of cash in accounts, term deposits and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments and their carrying value represents fair value.

### (b) Capital Assets

Capital assets are stated at cost. Amortization is recorded using the declining balance method at the following annual rates:

Computer equipment	30/45%
Office furniture	20%

### (c) Revenue Recognition

The College follows the deferral method of accounting for revenue. Therefore, revenue is recognized as revenue in the year in which the related expenses are incurred. Accordingly, membership fees received at the year end for the annual term commencing immediately after the year end have been deferred and will be recognized in the fiscal period to which they relate.

### (d) Contributed Services

Volunteer services contributed on behalf of the College in carrying out its operating activities are not recognized in these financial statements due to the difficulty of determining their fair value.

# NOTES TO FINANCIAL STATEMENTS



## 3. CAPITAL ASSETS

			2010	2009
		Accumulated	Net Book	Net Book
	Cost	Amortization	Value	Value
Computer equipment	\$ 46,607	\$ 40,897	\$ 5,710	\$ 7,857
Office furniture	34,364	27,768	6,596	8,246
	\$ 80,971	\$ 68,665	\$ 12,306	\$ 16,103

## 4. COMMITMENTS

The College is committed to a lease for office premises to September 1, 2012. The minimum monthly lease payments required are \$2,683 with nominal annual increases.

The College has also entered into an operating lease for photocopying equipment until March 2015. The minimum annual lease payments required are \$2,376 annually.

## 5. FINANCIAL RESERVE

The Council established a financial reserve to provide for continued operations for one year if there are unexpected interruptions in cash flow or unexpected expenses. As well, the financial reserve is intended to provide funds to cover the costs of any unexpected disciplinary hearings. The Council has set an objective of \$500,000 for the financial reserve. Transfers to/from the financial reserve require Council approval. During the year Council approved the transfer of \$NIL (2009 - \$30,000) to the financial reserve.

## 6. STATEMENT OF CASH FLOW

A statement of cash flow was not presented since the cash flow information would not provide any meaningful information.





**COLLEGE OF DIETITIANS  
OF ALBERTA**