A Message from Our President

In 2013, we celebrate the 70th anniversary of the Chiropractors’ Association of Saskatchewan (CAS). This anniversary marks a major milestone in the self-regulation of chiropractic in Saskatchewan. I am pleased to say that the profession and the Association are as strong as ever.

The CAS is mandated to provide a dual role. It is responsible first and foremost to protect the public. This is a role the Board of the CAS takes very seriously. The Association is also an advocacy agency for all chiropractors in the province. I feel strongly that the Board of the CAS has been successful in fulfilling both of these roles, and I am proud of what we have accomplished this year.

The activities of the CAS are defined by our strategic framework, including our mission and vision statements. Using the strategic plan, the Board of the CAS has established goals which we are continually striving to achieve.

Our members continue to practice chiropractic responsibly and professionally in the best interests of their patients. This professionalism is reflected by the low number of complaints made against Saskatchewan chiropractors.

This is the first year of a three year public relations partnership with WorkSafe Saskatchewan to educate the public about the dangers of improper lifting. The Think Twice, Lift Once campaign portrays chiropractors as experts in back care, who are concerned about injury prevention.

For many years, the CAS was fortunate to have experienced, long-term staff managing the Association. In the past year, senior staff have retired and moved on to new opportunities. I am pleased to report that we have hired skilled personnel to manage the day-to-day activities of the CAS.

Finally I would like to thank my fellow Board of Directors, Dr. Kevin Henbid, Dr. Shyla Robertson-Bitz, Dr. Mike Majeran, and Dr. Jeff Reihl, along with our public members, Ms. Joan Forbes and Mr. Wayne MacKay. They have worked very diligently throughout the year and served the CAS well. A special thank you is extended to Dr. Shyla Robertson-Bitz who will be stepping off of the Board to devote more time to her growing family.

Dr. Darryl Kashton
Board of Directors 2012-2013

Dr. Darryl Kashton has served on the Board for six years, the past two as president. Dr. Kashton has been in private practice in Regina for 13 years.

Dr. Kevin Henbid is Vice-President and Finance Chair. He has served on the Board and various committees of the CAS for 15 years. Dr. Henbid has been in private practice in Prince Albert for 24 years.

Dr. Mike Majeran graduated from CMCC in 1990 and has been in practice in Saskatoon for approximately 23 years. He has completed his second year of a three-year term on the Board. Prior to his Board service, Dr. Majeran served on the Investigation Committee.

Dr. Shyla Robertson-Bitz served on the CAS Board for three years. Dr. Robertson-Bitz has had a private practise in Regina since 2005.

Dr. Jeff Reihl has been a Board member since September of 2012. Dr. Reihl has served on various CAS committees since establishing practice in 1995.

Public Representative Joan Forbes has served on the Board and the Discipline Committee for the last four years with her term expiring in September, 2013.

Public Representative Wayne MacKay has served on the Board since August 2010. He is a member of the Investigation Committee.
Provincial Office Staff

Executive Director, Lori Foster is responsible for the consistent achievement of the mission, vision and goals set by the Board of Directors of the CAS. She provides advice in meeting long-term strategies, program development, and administration.

Ms. Foster is the Communications Director on the Board of Theatre Regina.

Registrar*, Denise Gerein was appointed in July, 2013. Ms. Gerein has a background in Education and Law. She practiced law for 12 years and worked for the Law Society of Saskatchewan with the Bar Admissions Program prior to joining the CAS.

Executive Secretary, Sandra England performs administrative functions within the framework of the CAS and provides support to the Executive Director, Registrar and the Board of Directors.

Ms. England is the Vice-President of the International Association of Administrative professionals, Regina Chapter, and chairs the Bylaws and Standing Committee.

*Ms. Judy Gilmour resigned as the CAS Registrar March 31, 2013.

Dr. Lorna Ziolkowski served as the CAS Registrar from April 1, 2013 – June 27, 2013.

Dr. Kevin Henbid served as Interim Registrar from June 28 – July 7, 2013.
Mission, Vision, and Goals

Mission

The Chiropractors’ Association of Saskatchewan serves the best interests of the public by regulating and advancing excellence in chiropractic care.

Vision

Chiropractors will be fully integrated in an improved healthcare system, and recognized and valued as back care specialists.

Goals

1. Consistent Message: Promote common message as back doctors while emphasizing expertise in diagnosis and care of muscles, joints, and nerves.

2. Governance: Improve Board and Committee education and accountability to more effectively achieve our mission.

3. Membership Engagement: To enhance members’ engagement.

4. Excellence: To grow the profession through excellence in public protection, research, education, and association programs.

5. Relationships: To develop positive relationships with stakeholders to integrate chiropractors into a more advanced role in the healthcare system.
Goals and Accomplishments

The Chiropractors’ Association of Saskatchewan and self-regulation of chiropractic marks its 70th anniversary in 2013. Over the last 70 years the CAS has successfully regulated and advanced the profession. In June 2013, we had 183 practicing members and are continuing to grow.

The accomplishments of the Chiropractors’ Association of Saskatchewan are measured against the goals that were determined in the strategic planning session of October 2010. The strategic planning session was held to determine the direction of the CAS for the following three to five years; the priorities are set and resources are allocated to support the strategic direction.

Consistent Message:
Promote common message as back doctors while emphasizing expertise in diagnosis and care of muscles, joints, and nerves

The CAS is involved in a variety of activities to promote the profession of chiropractic and the expertise of chiropractors.

1. Think Twice, Lift Once Public Relations Campaign

The Chiropractors’ Association of Saskatchewan has partnered with WorkSafe Saskatchewan to increase awareness of back-injury prevention among the public, at work and at home. The Think Twice, Lift Once campaign promotes an important safety message and Chiropractors are portrayed as experts concerned about injury prevention.

WorkSafe Saskatchewan is providing $75,000 in funding for the three years of the campaign and the CAS is contributing a minimum of $60,000.

In 2012-2013, the campaign includes the television public service announcements You’re no superhero and It’s just a box and the Save Your Back poster. Over the next three years the television advertisements will continue and the campaign will also include magnets, stickers and strapping tape.

The public service announcements are on the CAS YouTube channel at http://www.youtube.com/user/SaskChiro and on the WorkSafe Saskatchewan website at http://www.worksafe sask.ca/Back-Injury.

Partnering with WorkSafe Saskatchewan to run the campaign is an opportunity to strengthen the relationship between provincial chiropractors and the Workers’ Compensation Board. It also underlines the message that Chiropractors care about public and employee safety, as well as employer costs and the time lost by injured workers.

The CAS would like to acknowledge the British Columbia Chiropractic Association (BCCA) and WorkSafeBC for allowing us to use the Think Twice, Lift Once materials.
2 Connecting with Health Science Students

Every year the Chiropractors’ Association of Saskatchewan sponsors I-Pass, an event organized by health science students at the University of Saskatchewan. Sponsorship gives the CAS an opportunity to influence future health care professionals and explain the role of chiropractors in, and our contribution to, the health care system.

3 Direct West Yellow Pages Advertising

The CAS continues to manage the chiropractic collaborative advertisement for Direct West Yellow Page directories throughout the province.

The collaborative advertisement creates a professional image for the profession and CAS members receive professional and consistent advertising and promotion at a much lower cost per member than if members advertised individually.

4 Member Websites

The CAS has entered into a vendor partnership with mindZplay, a web design company that provides CAS members with professional looking websites for a reasonable cost. The website provides a consistent public message, and content that has been pre-approved by the CAS Board and meets CAS advertising standards.

Other options available through mindZplay include on-line booking for patient convenience and on-line billing to efficiently manage day-to-day business.

5 About Chiropractic Brochure

In 2012, the CAS produced a brochure to promote the benefits of chiropractic care. The brochure can be used by the CAS office, by practitioners and can be distributed to current and potential patients and to those interested in chiropractic care.

Throughout the year the CAS takes advantage of opportunities to promote the benefits of chiropractic care and to ensure that the public and stakeholders receive a consistent message.

Governance:

Improve Board and Committee education and accountability to more effectively achieve our mission.

6 Working toward the Goals of the Strategic Plan

The CAS has a strong and relevant strategic plan; in 2012-2013, we made significant progress in working toward our goals.

The strategic plan is used to determine priorities and resource allocation. The Board continually compares the accomplishments of the CAS against the strategic plan. The strategic plan is discussed at all board meetings, is used to determine the agenda for meetings and is the basis for decision making at Board meetings.

7 Governance Training

Board Governance Training

The CAS is a member of the Network of Inter-professional Regulatory Organizations (NIRO). NIRO has secured funding from the government of Saskatchewan to provide training for board members of regulatory
organizations. In 2012, three members of the CAS board attended the training provided by the Johnson-Shoyama Graduate School of Public Policy and Brown Governance Inc. The Board has incorporated the learning from that training into governing the CAS.

NIRO has again secured funding for Governance Training in 2013. This training session will include board members and staff of regulatory organizations. Members of the CAS Board and staff who have not attended training will attend the board governance training in the fall of 2013.

Staff Training

In July 2012, the CAS hired a new Executive Director, Ms. Lori Foster, to manage the affairs of the CAS, and assist the Board of Directors to work toward the goals of the Association.

The Executive Director attended board governance training in 2012. Ms. Foster is currently enrolled in the Certified Association Executive course offered by the Canadian Society of Association Executives.

Executive Secretary, Ms. Sandra England, also attended board governance training in 2012.

The CAS provides opportunities for staff training and development through educational seminars, webinars and pre-approved classes.

Succession Planning

In the last year, the CAS has experienced significant staff changes, hiring a new Executive Director and a new Registrar.

The retirement of Jim Stewart, CAS Executive Director for 23 years, was a major transformation for the Association. Ms. Lori Foster has grown into the position and shown leadership to the Association.

The CAS has also successfully appointed a new Registrar. The fact that the CAS was able to hire Ms. Denise Gerein, B.Ed., LL.B., on extremely short notice demonstrates the CAS’ ability to plan ahead.

Through these major changes, the CAS continued to carry out our responsibilities successfully. This success was due to a combination of factors:

- policies and procedures to manage the CAS were previously established;
- CAS volunteers are dedicated and continue to contribute to the success of the Association;
- the longevity of frontline staff with a willingness to share knowledge and experience; Ms. Sandra England, CAS Executive Secretary, has been with the Association eight years and is very knowledgeable and organized; and
- the CAS was able to attract highly-qualified staff members to fill the vacant positions.

The CAS Board has also planned for volunteer succession, appointing vice-chairpersons to committees to ensure that experienced members are available to take over important Association functions.

Policy Review


It is good governance practice to review governing documents on a regular basis, as they define, regulate and inform how we operate. The Board of Directors reviewed all
CAS Policies in 2013. Suggested amendments were reviewed by the CAS Bylaws and Resolutions Committee and will be presented to the membership for discussion and approval at the 2013 Annual General Meeting.

10 Financial Stewardship

The CAS fulfills its responsibilities for managing the finances through internal procedures and quality assurance controls in compliance with not-for-profit standards in Canada.

The financial audit was completed for 2012 and a surplus of $39,751 was added to the CAS reserves. The CAS continues to build reserves to one-year of operating expenses.

The audited financial statements are attached with the comparison figures for year ended December 31, 2012.

Membership Engagement: To enhance members’ engagement

The CAS Board of Directors has policies and procedures in place to engage members in the Association.

Currently, over 30% of the CAS membership actively participates on a CAS committee or with a provincial, national or stakeholder organization.

11 New Member Orientation and Member Outreach

Twice a year new members write the Saskatchewan Ethics and Jurisprudence exam. Following the exam a new member orientation is held to:

- introduce new members to the CAS;
- explain chiropractic regulation;
- provide other information helpful to new members such as billing; and
- answer any questions new members may have.

In 2012-2013, six out of the seven members who wrote the Ethics and Jurisprudence exam attended the new member orientation held following the exam. Attendees reported that the information provided was helpful to them.

Each year board members contact every member of the CAS, with the exception of those members in litigation with the CAS or in the investigation or discipline process. This dialogue with members improves communications between the Board and the membership. If members express concerns or have suggestions, these are brought to the Board for discussion.

12 Member Communications

The Board of Directors communicates consistent messages regularly to members. Timely items are sent to the membership immediately and regular e-communications keep members informed about issues important to their practices and membership in the CAS. In 2012, the CAS newsletter was redesigned to be more contemporary and attractive to members.

The members’ only side of the CAS website contains information relevant to members and a profile available to members that tracks their continuing education credit hours.

Board members also make themselves available to members who wish to talk to them; member concerns are brought to the Board of Directors and members receive a response from the Board or the CAS office.
Excellence:
To grow the profession through excellence in public protection, research, education, and association programs

Continuing Education

All members must fulfill the continuing education requirement of the CAS to maintain their license to practice chiropractic in the province of Saskatchewan.

The CAS provides continuing education seminars for our members every year. The quality of the CAS continuing education is recognized by the Saskatchewan Department of Health. The Department has provided $42,000 funding for CAS Continuing Education; $21,000 in 2012, and another $21,000 in 2013.

In 2013, the CAS partnered with Saskatchewan WCB to provide a continuing education webinar to CAS members. The webinar, Essentials to Management of WCB Clients, provided information important to members who treat WCB clients.

Section 4(6) of the Regulatory Bylaws requires all CAS members to attend a CAS sponsored record keeping workshop every four year. Two workshops are offered every four years; one in the spring and one in the fall.

Dr. Greg Dunn and Dr. Paul Carey from the Canadian Chiropractic Protection Agency presented the second record keeping seminar in October 2012. All CAS members completed the seminar. Record keeping is integral to patient protection and risk management.

Research

Research is important for improving the effectiveness of medical treatment. The CAS supports chiropractic research and the development of Clinical Practice Guidelines.

Currently, there is a Chiropractic Research Chair at the University of Regina partially funded by CAS members. 2012-2013 is the fourth year of this five-year funding commitment.

Members of the CAS also support the development of Clinical Practice Guidelines for chiropractic treatment. In the fall of 2012, a Research Chair was established at McGill University with a responsibility for Clinical Practice Guidelines. This formalizes guideline development and should further enhance Canadian guidelines which are already internationally recognized.

Funding for chiropractic research in Canada is managed by the Canadian Chiropractic Research Foundation (CCRF), whose funding grants have traditionally supported research in Canada’s health care system and Canada’s health research system, in order to mitigate the burdens of health, disease, illness, injury and disability that so many Canadians needlessly endure (reference: http://www.canadianchiropracticresearchfoundation.com/).

Protecting the Public

Agreement on Internal Trade

The Chiropractors’ Association of Saskatchewan believes that one of the best ways to protect the Saskatchewan public is to ensure that practicing chiropractors are properly qualified and trained. Chiropractors
in Saskatchewan are required to pass the Canadian Chiropractic Examining Board (CCEB) examinations and the Saskatchewan Ethics and Jurisprudence exam.

Under the Agreement on Internal Trade (AIT) if a chiropractor is licensed in another jurisdiction in Canada, Saskatchewan regulators are required to accept him/her. Therefore, if a chiropractor is practicing in a jurisdiction in Canada that does not require the CCEB examinations, the CAS would be forced, under AIT, to license the practitioner. To try to ensure that all chiropractors in the province are clinically competent and have passed the CCEB examinations, the CAS filed a Legitimate Objective under AIT with the Government of Saskatchewan. Thus far, the Government has refused to allow our Legitimate Objective. We continue to raise this issue with the Saskatchewan Government.

Overall Patient Safety

The Chiropractors’ Association of Saskatchewan is mandated to regulate chiropractors in the province; however, we believe we have an obligation to inform the government if we have concerns for public safety that fall outside of the regulations of The Chiropractic Act, 1994. These concerns usually relate to manual manipulation or treatment for neuromusculoskeletal conditions being provided by people that the CAS believes do not have adequate training to provide safe, effective treatment.

In 2012-2013, the CAS informed the Saskatchewan Minister of Health of our concerns about manual manipulation being performed by individuals without adequate training.

Relationships:
To develop positive relationships with stakeholders to integrate chiropractors into a more advanced role in the healthcare system

The CAS partners and works with other healthcare organizations, non-government organizations and government agencies and departments to improve the delivery of health care and the health of Saskatchewan residents.

Chiropractors are primary care providers who consider themselves to be an integral and mainstream part of the health care system.

Our Role in Primary Health Care

The CAS is actively working to improve and increase relationships with health regions in the province of Saskatchewan. Chiropractors can play an important role in the delivery of Primary Health Care. This role has been recognized by government and region primary health care planners who have met with CAS representatives to discuss the contribution chiropractic can make to Primary Health Care projects. These meetings are continuing; meetings are arranged with planners of a new project in the city of Regina.

Doctors of chiropractic are primary health care practitioners who must provide a diagnosis and differential diagnosis, can refer to specialists and can order x-rays and diagnostic ultrasound tests.

Referrals

Chiropractors are able to refer to specialists if they believe their patients would benefit from specialty treatment. Recently the CAS broadened this relationship to include
referrals to the Adult Program at Wascana Rehabilitation Centre in the Regina Qu’Appelle Health Region.

18 Relationships with Saskatchewan Health, Workers’ Compensation Board (WCB) and SGI

This year the CAS negotiated new contracts for service with WCB, SGI and Saskatchewan Health Drug Plan and Extended Benefits.

WCB and SGI agreed to pay practitioners an increase of three per cent per year for the next three years. Saskatchewan Health agreed to pay the same fees and signed a one-year contract with the CAS.

Saskatchewan Health recognized the quality and value of CAS Continuing Education and is providing $21,000 in funding for continuing education in 2013, and another $21,000 in 2014.

As mentioned on page 9, WCB recognized the advantage of reaching Saskatchewan health care professionals, including chiropractors and joined with the CAS to provide a webinar. The webinar content was designed to assist members who see WCB clients. WCB plans to provide the webinar on a regular basis.

The CAS meets regularly with members of the Legislative Assembly of Saskatchewan to explain how chiropractors contribute to the health care system and how a larger role for chiropractors could further benefit patients and save system resources. In 2012-2013, the CAS Board of Directors met with the Saskatchewan Party Caucus and the NDP Caucus.

19 Partnering to Promote Chiropractic

As described on page 5, the CAS has partnered with WorkSafe Saskatchewan to run the Think Twice, Lift Once back-safety campaign. This partnership strengthens the relationship between provincial chiropractors and the Workers’ Compensation Board.

The CAS has a close working relationship with other chiropractic associations and regulatory boards in Canada. Working with the BCCA on the Think Twice, Lift Once campaign underlines the support associations and regulatory boards provide for each other across the country.

20 Spine Pathway

The Spine Pathway is an assessment and treatment process for patients with low back pain.

Chiropractors can refer patients to Saskatchewan Spine Pathway Clinics in the Regina Qu’Appelle and Saskatoon Health Regions. The CAS created a chiropractic referral form that can be used when referring patients to the pathway.
Who We Are

Chiropractors’ Association of Saskatchewan

The Chiropractors’ Association of Saskatchewan serves the best interests of the public by regulating and advancing excellence in chiropractic care. The Chiropractors’ Association of Saskatchewan (CAS) is an active participant in the Saskatchewan health care system. As explained by our accomplishments, the CAS is involved in many activities including communications, policy development, and advocacy, often in conjunction with other health care disciplines, to ensure that Saskatchewan’s citizens receive the best health care possible.

The role of chiropractic in primary health care is characterized by direct access, integrated, conservative care of patients’ health needs, emphasizing neuromusculoskeletal conditions, health promotion, and patient centered diagnosis and management. The chiropractor in the primary health care system is a first contact practitioner for neuromusculoskeletal conditions.

Self-regulation

Chiropractic in Saskatchewan has been a self-regulating profession since 1943, and is currently regulated by The Chiropractic Act, 1994, and the accompanying bylaws and policies. Under The Act, the CAS is responsible for licensing properly-qualified practitioners, ensuring that practitioners meet continuing education requirements and investigating and disciplining any member whose ethical or professional conduct is questioned.

The CAS employs a Registrar to carry out the regulatory duties of the Association as outlined in the governing legislation. The role of the Registrar reflects the primary responsibility of the CAS, which is the protection of the public.

The Lieutenant Governor in Council appoints two public members to sit on the CAS Board of Directors. The members are appointed in accordance with The Chiropractic Act, 1994; one serves on the Discipline Committee and one on the Investigation Committee.

CAS – Organizational Flow Chart

EXECUTIVE DIRECTOR

EXECUTIVE SECRETARY

BOARD

REGISTRAR

COMMITTEES

LEGAL
Kanuka Thuringer

AUDITOR
Virtus Group
Membership

Membership by category as of June 30, 2013

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>Regular</td>
<td>176</td>
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<tr>
<td>Locum</td>
<td>2</td>
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<tr>
<td>Practicing Life</td>
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<tr>
<td>Limited</td>
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</tr>
<tr>
<td>Non-practicing Life</td>
<td>7</td>
</tr>
<tr>
<td>Retired</td>
<td>3</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>193</strong></td>
</tr>
</tbody>
</table>

New Members

The CAS welcomed five new members in 2012-2013:

- Dr. Marlee Moen;
- Dr. Erin Ogrady;
- Dr. Ryan Stoyko;
- Dr. Karen Stroud; and
- Dr. Kyla Timmerman.

Resigned

One CAS member, Dr. Dwight Nelson, left Saskatchewan in 2013.

Retired

Three CAS members retired in 2012-2013:

- Dr. Rick Beleshinski;
- Dr. Robert Hamilton; and
- Dr. Nicole Landgraf.

As of June 30, 2013 there were 183 practicing members in Saskatchewan; 57 women and 126 men.

Gender Ratio 2012

As of June 30, 2013 there were 183 practicing members in Saskatchewan; 57 women and 126 men.

Members by Age
Licensing and Examination

New members are eligible to write the Saskatchewan Ethics and Jurisprudence exam after they have practiced for one month in the province. Two sittings of the exam are held each year; one in the spring and one in the fall.

Successful candidates attain full Regular Membership privileges in the CAS.

The CAS would like to congratulate and welcome to full membership in the CAS:
- Dr. Charla Borowski;
- Dr. Marlee Moen;
- Dr. Erin Ogrady;
- Dr. Keri Stockman;
- Dr. Ryan Stoyko;
- Dr. Jessica Svennes; and
- Dr. Kyla Timmerman.

Investigation Issues

The role of the Investigation Committee is defined in *The Chiropractic Act, 1994*. The Investigation Committee reports to the Registrar and consists of persons appointed by the Board. At least three members of the committee must be members of the CAS.

Six complaints were filed in 2012-2013. Four were closed by the Investigation Committee and two are being investigated.

Discipline Issues

The disciplinary process is an important part of the professions’ legislation because it offers the public an opportunity to have its complaints against professionals heard. Under *The Chiropractic Act, 1994*, the Discipline Committee must have a minimum of three members and maximum of five. At least one member of the committee must be a public member of the CAS Board, who was appointed by the Lieutenant Governor in Council.

There were no discipline issues in 2012-2013.

Appeals and Decisions

In December 2010, Dr. Jim Pankiw of Saskatoon was found guilty of professional misconduct. In January 2012, the CAS Board levied penalties against Dr. Pankiw totaling $16,000 and a one week suspension from practice.

On February 8, 2012, Dr. Pankiw appealed the finding of misconduct and the penalties imposed. The CAS brought an application to the Court of Queen’s Bench to determine if the appeal of the finding of misconduct was properly before the Court. In his decision dated October 11, 2012, Mr. Justice Mills held that Dr. Pankiw’s appeal was limited to the penalties imposed on January 31, 2012 by the CAS Board. The appeal regarding the finding of misconduct was disallowed.

On November 9, 2012, Dr. Pankiw appealed the judgment of Mr. Justice Mills to the Court of Appeal for Saskatchewan. The appeal was heard on March 27, 2013, and was dismissed with costs. Dr. Pankiw has applied for leave to appeal this decision to the Supreme Court of Canada. This application is pending.

Dr. Pankiw’s appeal with respect to penalty will be heard in the Court of Queen’s Bench on December 18, 2013.
Continuing Education

Licensed chiropractors are required to complete 30 hours of continuing education every two years. The CAS has guidelines for the approval of education hours. As well, the CAS offers educational seminars to members; having seminars offered by the CAS saves members fees and reduces the amount of travelling members would have to do to meet their CE requirements. A maximum of 10 CE hours may be completed online.

All CE hours are documented and recorded in member profiles which are on the member-side of the CAS website. Members are able to access their profiles at any time.

In 2012-2013, the CAS negotiated funding from Saskatchewan Health for continuing education for CAS members. These funds will be rebated to members who attend CAS CE seminars in 2013.

December 2012, was the end of the two-year CE cycle. Two CAS members were deficient in their CE hours; both members attended the first seminar in 2013, and the hours were applied to their previous cycle totals.

Quality Assurance

The Quality Assurance Committee administers the “Chiropractic Practice Enhancement Program” designed to ensure the public is provided with safe, effective, evidence-based chiropractic care. The objective of the program is to improve the quality of chiropractic care in a positive, supportive, and proactive manner.

The CAS takes its responsibility for patient safety very seriously. Every chiropractic clinic in the province is assessed once every five years.

The Committee reviewed 25 practitioners in the past year. Of the reviews completed 17 were passes and 8 were fails.

Lack of diagnosis, using codes for diagnosis, lack of differential diagnosis, inadequate initial examination, and legibility of patient records have been factors in recent failed reviews.

If a clinic fails three visits the Quality Assurance Committee files a complaint of professional misconduct with the CAS Investigation Committee.

Section 17 of The Chiropractic Regulatory Bylaws details the responsibilities of the Quality Assurance Committee.

Diagnostic Imaging

Chiropractors in Saskatchewan are able to order x-rays and diagnostic ultrasounds.

CAS members who own x-ray or ultrasound equipment are required to register with the Radiation Health and Safety Unit within the Occupational Health and Safety Branch of the Department of Labour and meet the requirements of The Radiation Health and Safety Regulations, 2005.

Chiropractors who use low-level laser therapy must also meet the requirements of The Radiation Health and Safety Regulations, 2005.

The CAS has regulations governing the use of diagnostic imaging and laser therapy equipment, and for the ordering of x-rays and diagnostic ultrasounds from health regions and private clinics.
**Bylaw Changes**

The CAS had three bylaw changes this year: one regulatory and two administrative.

**A. Regulatory Bylaw Change**

The following amendments to CAS Regulatory Bylaws have been filed with Saskatchewan Justice and enacted in the Saskatchewan Gazette:

- Addition to Appendix 1, Section C, No. 6 was added: “(f) The examination must be successfully completed within one year from the date of licensure.”

**B. Administrative Bylaw Changes**

- Administrative Bylaw 6(12) was amended to read:

  6(12) The members of the board shall be paid such remuneration for their services as the board may from time to time determine and until so determined the remuneration shall be:

  a. $400.00 per full day;
  b. $200.00 per partial day;
  c. The President shall be paid an honorarium, at the end of each year of office, in the amount of $4000.00. He/she shall in addition be paid an honorarium of $600.00 per diem while absent from his practice as a requirement of attending to the duties of his Presidency. This per diem may be pro-rated to apply to a portion of a day when circumstances warrant.
  d. Reimbursement of any necessary travel and other reasonable expenses.

- Amendment to Administrative Bylaws to remove Section 16(2). This section was repealed when the Board approved a motion to no longer charge its members a mandatory CMCC membership fee as a requirement of licensure effective January 1, 2013.
Financial Statements

December 31, 2012

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Chiropractors' Association of Saskatchewan have been prepared by the Association's management in accordance with Canadian accounting standards for not-for-profit organizations and necessarily include some amounts based on informed judgement and management estimates.

To assist management in fulfilling its responsibilities, a system of internal controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The board of directors has reviewed and approved these financial statements.

These financial statements have been examined by the independent auditors, Virtus Group LLP, and their report is presented separately.

Lori Foster
Executive Director

Sandra England
Administrative Assistant
INDEPENDENT AUDITORS’ REPORT

To the Members

Chiropractors' Association of Saskatchewan

We have audited the accompanying financial statements of Chiropractors' Association of Saskatchewan which comprise the statement of financial position as at December 31, 2012 and December 31, 2011 and the statements of revenues and expenses and unrestricted surplus and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Association’s preparation and fair presentation of the financial statements 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 Association’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2012 and December 31, 2011 and its results of operations and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

March 2, 2013
Regina, Saskatchewan

Chartered Accountants
CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2012
(with comparative figures for 2011)

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<th>2011</th>
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<td>Current assets</td>
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<tr>
<td>Cash</td>
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</tr>
<tr>
<td>Accounts receivable</td>
<td>12,260</td>
<td>11,229</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>83,335</td>
<td>82,371</td>
</tr>
<tr>
<td>Investments (Note 3)</td>
<td>145,547</td>
<td>144,277</td>
</tr>
<tr>
<td>Tangible capital assets (Note 4)</td>
<td>3,066</td>
<td>3,833</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$987,156</td>
<td>$1,048,294</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$25,023</td>
<td>$20,955</td>
</tr>
<tr>
<td>Government remittances payable</td>
<td>4,679</td>
<td>4,764</td>
</tr>
<tr>
<td>Membership fees collected in advance</td>
<td>614,608</td>
<td>719,480</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$644,310</td>
<td>$745,199</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET ASSETS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted surplus</td>
<td>342,846</td>
<td>303,095</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$987,156</td>
<td>$1,048,294</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.

Approved on behalf of the Board:

Director

Director
CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF REVENUE AND EXPENSES AND UNRESTRICTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Continuing education</td>
<td>$57,325</td>
<td>$41,867</td>
</tr>
<tr>
<td>Fines and penalties</td>
<td>17,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Interest and sundry</td>
<td>44,553</td>
<td>12,046</td>
</tr>
<tr>
<td>Membership fees</td>
<td>629,686</td>
<td>585,888</td>
</tr>
<tr>
<td>Research stipend</td>
<td>58,825</td>
<td>60,125</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>807,389</td>
<td>701,926</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration (Schedule 1)</td>
<td>320,235</td>
<td>282,145</td>
</tr>
<tr>
<td>Association dues (Schedule 2)</td>
<td>201,178</td>
<td>191,212</td>
</tr>
<tr>
<td>Board (Schedule 3)</td>
<td>20,816</td>
<td>19,928</td>
</tr>
<tr>
<td>Committees (Schedule 4)</td>
<td>121,969</td>
<td>108,055</td>
</tr>
<tr>
<td>Meetings (Schedule 5)</td>
<td>28,440</td>
<td>29,140</td>
</tr>
<tr>
<td>Programs (Schedule 6)</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Research (Schedule 7)</td>
<td>73,000</td>
<td>73,500</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>767,638</td>
<td>705,980</td>
</tr>
<tr>
<td><strong>Excess of revenue (expenses)</strong></td>
<td>39,751</td>
<td>(4,054)</td>
</tr>
<tr>
<td><strong>Unrestricted surplus - beginning of year</strong></td>
<td>303,095</td>
<td>307,149</td>
</tr>
<tr>
<td><strong>Unrestricted surplus - end of year</strong></td>
<td>$342,846</td>
<td>$303,095</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
## CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
### STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash provided by (used in) operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenue (expenses)</td>
<td>$39,751</td>
<td>$(4,054)</td>
</tr>
<tr>
<td>Items not involving cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Amortization</td>
<td>767</td>
<td>958</td>
</tr>
<tr>
<td>Non-cash operating working capital (Note 6)</td>
<td>40,518</td>
<td>(3,096)</td>
</tr>
<tr>
<td></td>
<td>(102,884)</td>
<td>95,289</td>
</tr>
<tr>
<td></td>
<td>(62,366)</td>
<td>92,193</td>
</tr>
<tr>
<td><strong>Cash provided by (used in) investing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additions to investments</td>
<td>(1,270)</td>
<td>(1,254)</td>
</tr>
<tr>
<td><strong>Increase (decrease) in cash</strong></td>
<td>(63,636)</td>
<td>90,939</td>
</tr>
<tr>
<td><strong>Cash position - beginning of year</strong></td>
<td>806,584</td>
<td>715,645</td>
</tr>
<tr>
<td><strong>Cash position - end of year</strong></td>
<td>$742,948</td>
<td>$806,584</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

1. **General**

Chiropractors' Association of Saskatchewan (the "Association") was incorporated in 1943 and serves the best interests of the public by regulating and advancing excellence in chiropractic care. In Saskatchewan, the profession of Chiropractic is presently governed by *The Chiropractic Act, 1994.*

2. **Summary of significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which required management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. The financial statements reflect the following policies:

**Financial instruments - recognition and measurement**

Financial assets and financial liabilities are recorded on the statement of financial position when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and financial liabilities are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenues over expenses.

When there is an indication of impairment and such impairment is determined to have occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted cash flows expected or the proceeds that could be realized from sale of the financial asset. Such impairments can be subsequently reversed if the value subsequently improves.

**Tangible capital assets**

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is provided on the diminishing balance basis over the estimated useful life of the assets at the following annual rates:

| Equipment | 20 % |

**Revenue recognition**

The Association follows the deferral method of accounting for contributions. Membership fees and research stipend revenue are recorded as revenue in the year to which they relate. All other revenue items are recorded as revenue in the period in which they occur.
CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

3. Investments

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>RBC Premium Money Market Fund</td>
<td>$145,547</td>
<td>$144,277</td>
</tr>
</tbody>
</table>

4. Tangible capital assets

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated Amortization</td>
</tr>
<tr>
<td>Equipment</td>
<td>$35,839</td>
<td>$32,773</td>
</tr>
</tbody>
</table>

5. Income taxes

No provision for income taxes has been made in these financial statements because the Association is a non-profit organization and is exempt from income taxes under Section 149 (1)(l) of the Income Tax Act.

6. Non-cash operating working capital

Details of net change in each element of working capital relating to operations excluding cash are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Increase) decrease in current assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>$ (1,031)</td>
<td>$ 3,806</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(964)</td>
<td>7,908</td>
</tr>
<tr>
<td></td>
<td>(1,995)</td>
<td>11,714</td>
</tr>
</tbody>
</table>

| Increase (decrease) in current liabilities: |               |               |
| Accounts payable and accrued liabilities | 4,068         | (9,519)       |
| Government remittances payable            | (85)          | 4,764         |
| Membership fees collected in advance      | (104,872)     | 88,330        |
|                      | (100,889)     | 83,575        |
|                      | $ (102,884)   | $ 95,289      |
7. Financial risk management

The Association has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the Association is exposed are:

Credit risk
Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk on the accounts receivable from its members, however, does not have a significant exposure to any individual member. The Association incurred insignificant bad debt expense during the past two years. Member’s licensure will be rejected for the given year if fees are not remitted.

Interest rate risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association’s exposure to interest rate risk is limited to its cash and investments in money market funds. The interest rates on these items are variable; therefore, the Association may face decreasing interest revenue in a decreasing interest rate market. All other credit facilities have fixed interest rates and therefore, do not expose the Association to additional risk.

Liquidity risk
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association’s exposure to liquidity risk is dependent on the receipt of funds from its operations and other related sources. Funds from these sources are primarily used to finance working capital requirements and are considered adequate to meet the Association’s financial obligations.

8. Commitments

The Association has commitments under various agreements as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>101,763</td>
</tr>
<tr>
<td>2014</td>
<td>20,000</td>
</tr>
<tr>
<td>2015</td>
<td>20,000</td>
</tr>
</tbody>
</table>

The Association will make payments, under its building lease, including GST, over the next two years as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>19,294</td>
</tr>
<tr>
<td>2014</td>
<td>21,263</td>
</tr>
</tbody>
</table>
9. Adoption of Canadian accounting standards for not-for-profit organizations

Effective January 1, 2012, the Association adopted Canadian accounting standards for not-for-profit organizations (ASNPO). These are the Association’s first financial statements prepared in accordance with these accounting standards and the transitional provisions of Section 1501 First-time Adoption by Not-for-profit Organizations have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and limited retrospective exceptions. The accounting policies set out in the significant accounting policy note have been applied in preparing the financial statements for the year ended December 31, 2012 and the comparative information presented in these financial statements for the year ended December 31, 2011.

The Association issued financial statements for the year ended December 31, 2011 using generally accepted accounting principles prescribed by CICA Handbook pre-changeover standards. The adoption of ASNPO had no impact on the previously reported assets, liabilities and net assets of the Association and accordingly, no adjustments have been recorded in the comparative statement of financial position and the statements of revenue and expenses and unrestricted surplus and cash flows. In addition, as no changes were required, an opening ASNPO statement of financial position at January 1, 2011 (the Association's date of transition) has not been presented.

10. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation in the current year.
### CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
### SCHEDULE OF EXPENSES - ADMINISTRATION
### FOR THE YEAR ENDED DECEMBER 31, 2012
### (with comparative figures for the year ended December 31, 2011)

#### SCHEDULE 1

<table>
<thead>
<tr>
<th>Item</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual report</td>
<td>$1,447</td>
<td>$1,355</td>
</tr>
<tr>
<td>Bad debts</td>
<td>250</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>767</td>
<td>958</td>
</tr>
<tr>
<td>Directors and officers insurance</td>
<td>3,776</td>
<td>3,643</td>
</tr>
<tr>
<td>Office and equipment lease</td>
<td>11,798</td>
<td>10,141</td>
</tr>
<tr>
<td>Other</td>
<td>2,168</td>
<td>2,222</td>
</tr>
<tr>
<td>Professional fees</td>
<td>34,835</td>
<td>25,526</td>
</tr>
<tr>
<td>Rent</td>
<td>18,113</td>
<td>16,144</td>
</tr>
<tr>
<td>Salaries and costs</td>
<td>242,143</td>
<td>211,574</td>
</tr>
<tr>
<td>Telephone and power</td>
<td>3,582</td>
<td>3,226</td>
</tr>
<tr>
<td>Website</td>
<td>1,356</td>
<td>7,356</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$320,235</td>
<td>$282,145</td>
</tr>
</tbody>
</table>

### CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
### SCHEDULE OF EXPENSES - ASSOCIATION DUES
### FOR THE YEAR ENDED DECEMBER 31, 2012
### (with comparative figures for the year ended December 31, 2011)

#### SCHEDULE 2

<table>
<thead>
<tr>
<th>Item</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Chiropractic Association</td>
<td>$79,926</td>
<td>$75,526</td>
</tr>
<tr>
<td>Canadian Federation of Chiropractic Regulatory Boards</td>
<td>6,330</td>
<td>5,550</td>
</tr>
<tr>
<td>Canadian Memorial Chiropractic College - fees</td>
<td>114,355</td>
<td>109,590</td>
</tr>
<tr>
<td>Other</td>
<td>567</td>
<td>546</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$201,178</td>
<td>$191,212</td>
</tr>
</tbody>
</table>
## CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

### SCHEDULE OF EXPENSES - BOARD

FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meetings</td>
<td>$2,876</td>
<td>$1,832</td>
</tr>
<tr>
<td>Mileage</td>
<td>3,210</td>
<td>2,640</td>
</tr>
<tr>
<td>Per diems</td>
<td>11,000</td>
<td>11,608</td>
</tr>
<tr>
<td>President's honourarium</td>
<td>3,730</td>
<td>3,600</td>
</tr>
<tr>
<td>Telephone</td>
<td></td>
<td>248</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,816</strong></td>
<td><strong>$19,928</strong></td>
</tr>
</tbody>
</table>

## CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

### SCHEDULE OF EXPENSES - COMMITTEES

FOR THE YEAR ENDED DECEMBER 31, 2012
(with comparative figures for the year ended December 31, 2011)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Memorial Chiropractic College</td>
<td>$2,095</td>
<td>$2,538</td>
</tr>
<tr>
<td>Continuing education</td>
<td>24,092</td>
<td>23,737</td>
</tr>
<tr>
<td>Investigation</td>
<td>6,746</td>
<td>18</td>
</tr>
<tr>
<td>Other</td>
<td>1,789</td>
<td>4,410</td>
</tr>
<tr>
<td>Past president committee</td>
<td>16,369</td>
<td>-</td>
</tr>
<tr>
<td>Public relations</td>
<td>59,161</td>
<td>63,069</td>
</tr>
<tr>
<td>Quality assurance</td>
<td>11,717</td>
<td>14,283</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$121,969</strong></td>
<td><strong>$108,055</strong></td>
</tr>
</tbody>
</table>
### CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

**SCHEDULE OF EXPENSES - MEETINGS**

*FOR THE YEAR ENDED DECEMBER 31, 2012*  
(with comparative figures for the year ended December 31, 2011)

**SCHEDULE 5**

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>$3,772</td>
<td>$6,370</td>
</tr>
<tr>
<td>Canadian Federation of Chiropractic Regulatory Boards</td>
<td>1,861</td>
<td>2,365</td>
</tr>
<tr>
<td>Other</td>
<td>13,568</td>
<td>1,657</td>
</tr>
<tr>
<td>President and Executive Director</td>
<td>7,784</td>
<td>17,307</td>
</tr>
<tr>
<td>Workers' compensation</td>
<td>1,455</td>
<td>1,441</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$28,440</strong></td>
<td><strong>$29,140</strong></td>
</tr>
</tbody>
</table>

### CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

**SCHEDULE OF EXPENSES - PROGRAMS**

*FOR THE YEAR ENDED DECEMBER 31, 2012*  
(with comparative figures for the year ended December 31, 2011)

**SCHEDULE 6**

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarship</td>
<td>$2,000</td>
<td>$2,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,000</strong></td>
<td><strong>$2,000</strong></td>
</tr>
</tbody>
</table>

### CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

**SCHEDULE OF EXPENSES - RESEARCH**

*FOR THE YEAR ENDED DECEMBER 31, 2012*  
(with comparative figures for the year ended December 31, 2011)

**SCHEDULE 7**

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Chiropractic Research Fund (CCRF)</td>
<td>$9,000</td>
<td>$9,250</td>
</tr>
<tr>
<td>Clinical Practice Guidelines (CPG's)</td>
<td>9,000</td>
<td>9,250</td>
</tr>
<tr>
<td>Research Chair</td>
<td>55,000</td>
<td>55,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$73,000</strong></td>
<td><strong>$73,500</strong></td>
</tr>
</tbody>
</table>