

# BRIEFING NOTE

**TO:** Board of Directors

**FROM:** Fazal Khan, Registrar/CEO

**DATE:** March 6, 2023

**SUBJECT:** Proposed Fees Schedule 2024-2028

For Decision  For Information  Monitoring Report

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**Purpose:**

To discuss and make recommendations regarding the 2024-2028 Fee Schedule.

**Background:**

In order to ensure a stable level of funding to maintain operations as well as realizing the College's strategic plan, the College has typically determined a five-year fee table outlining the various application and renewal fees that forms the majority of the College's annual revenue.

**Methodology:**

To assist the Finance Committee and the Board in setting the fee table, the College staff have attempted to forecast expenses for the next five years. In projecting revenue and expenses, the following assumptions were made:

- A 5-year historical average as opposed to a 3-year view was used to account for any anomalies introduced by the pandemic.
- Revenue was forecast using the 5-year historical growth trend.
- Fixed operational and vendor costs were adjusted based on historical increases
- Board and Committee activities were estimated based on the current move to virtual/remote meetings.
- Adjustments were made to allow for shorter, more frequent Registration and ICRC meetings to allow for more expedient processing of applications and cases.
- A review of the new Strategic Plan and associated costs tied to initiatives was conducted. Allowances were made for projected staffing, investigator and legal costs tied to a focus on Unauthorized Practice as well as consulting costs tied to Cultural Safety and Humility initiatives.
- Consideration was given to high inflation costs when projecting impact on staff and vendor costs. While expected to decline, we also factored corresponding reducing levels of interest on GIC investments over the coming 5 years.

- Reoccurring cyclical expenses tied to strategic planning sessions as well as external board evaluations.

### **For Consideration:**

While the administration used best efforts to project expenses and revenue based on historical trends and reasonable project expectations, there remains a number of variables outside of the control of the College including:

- Government initiatives and reforms that are often announced with short turn arounds and are often unpredictable in nature. This includes initiatives such as Bill 106 that place new requirements on application processing times.
- Possible governance and regulatory oversight reforms, including amalgamations that have cost implications.
- Any return to in-person committee or board meetings will carry cost implications.
- Investigator and legal costs have been conservatively estimated however, a focus on Unauthorized Practices has significant incremental cost implications per case.
- It is imperative to consider that in the event that the College decides to offer another temporary fee reduction in light of challenges such as the pandemic, a 25% fee reduction has a negative financial impact of approximately \$800 000 to the College.
- The College's chartered accountants have recommended as a best practice to consider setting aside 12 months operational expenses. A full discussion on reserves will be held after the audited financials are released, in the fall of 2023. This would involved further bolstering the Operational Reserve by approximately \$1.5 million.

### **Resources Included**

**5 Year Projection Table-** This table outlines the projected yearly revenue vs. expenses and net surplus/deficit. The final two columns outline the average surplus/deficit as well as the cumulative surplus/deficit over the 5-year period. Scenarios are shown for 0% to 3% fee increases.

**Appendix A:** This table give a more detailed break down of revenue and expenses for each year.

**Appendix B:** This table represents the current breakdown of College reserves.

**Appendix C:** This table represents an environmental scan of most of the 26 health colleges' fees, membership size, staff size and ratio of the number of staff vs. the number of registrants served.

**Public Interest Considerations:**

The Board is charged with ensuring that the College is adequately funded in order to carry out its statutory mandate. As registrant fees are the College's primary source of revenue, they ought to allow for the college to perform all statutory functions, including registration, quality assurance, investigations and discipline. The board is also responsible for ensuring that adequate funds are available to achieve the initiatives identified in the strategic plan, which were also developed with a public interest focus.

**Diversity, Equity and Inclusion Considerations:**

The Board is responsible for ensuring that the College is adequately funded to implement strategic initiatives that are aimed ensuring equitable, inclusive and culturally safe care for Ontario patients, including training, resource development, and stakeholder engagement.

**Recommendation:**

The Finance Committee reviewed the information provided by the administrative team and discussed the importance of ensuring adequate funds for operations while being cognizant of financial burden on the registrants. While historically the fees have been escalated at a rate of 2.5% per year, the Finance Committee is recommending a minimum of 1.5% increase per year to allow the College to operate in a positive cashflow position each year and allow for unexpected expenses.

**Action Required:**

The Board is being asked to review the recommendation made by the Finance Committee to set a fixed increase of 1.5% per year and circulate a draft fee table for 2024-2028 based on this recommendation. Feedback will be sought for a period of 60 days which will be reviewed by the Finance Committee shortly after and final recommendations will be presented to the Board at the next meeting to finalize the fees table.

**5 Year Financial Projections**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	5 Year Average	5 Year Reserve Impact
<b>Model 1: 0% Fee Increase</b>								
Revenue	\$ 3,582,520	\$ 3,573,187	\$ 3,625,790	\$ 3,679,669	\$ 3,734,450	\$ 3,782,437	\$ 3,663,009	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 254,988	\$ 75,155	-\$ 81,749	-\$ 43,161	-\$ 65,567	-\$ 199,774	-\$ 10,018	-\$ 60,107
<b>Model 2: 1% Fee Increase</b>								
Revenue	\$ 3,567,293	\$ 3,605,921	\$ 3,692,685	\$ 3,782,330	\$ 3,871,697	\$ 3,955,759	\$ 3,745,948	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 239,762	\$ 107,889	-\$ 14,853	\$ 59,500	\$ 71,680	-\$ 26,452	\$ 72,921	\$ 437,526
<b>Model 3: 1.5% Fee Increase</b>								
Revenue	\$ 3,582,520	\$ 3,622,232	\$ 3,726,326	\$ 3,834,370	\$ 3,946,079	\$ 4,053,882	\$ 3,794,235	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 254,988	\$ 124,201	\$ 18,787	\$ 111,541	\$ 146,062	\$ 71,671	\$ 121,208	\$ 727,249
<b>Model 4: 2% Fee Increase</b>								
Revenue	\$ 3,582,520	\$ 3,638,544	\$ 3,760,132	\$ 3,886,926	\$ 4,018,700	\$ 4,147,959	\$ 3,839,130	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 254,988	\$ 140,512	\$ 52,593	\$ 164,097	\$ 218,683	\$ 165,748	\$ 166,103	\$ 996,621
<b>Model 5: 2.5% Fee Increase</b>								
Revenue	\$ 3,582,520	\$ 3,656,130	\$ 3,793,350	\$ 3,939,092	\$ 4,092,239	\$ 4,242,201	\$ 3,884,255	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 254,988	\$ 158,098	\$ 85,812	\$ 216,263	\$ 292,222	\$ 259,990	\$ 211,229	\$ 1,267,372
<b>Model 6: 3% Fee Increase</b>								
Revenue	\$ 3,582,520	\$ 3,671,167	\$ 3,828,243	\$ 3,993,594	\$ 4,167,179	\$ 4,341,729	\$ 3,930,739	
Expenses	\$ 3,327,532	\$ 3,498,032	\$ 3,707,539	\$ 3,722,829	\$ 3,800,017	\$ 3,982,211	\$ 3,673,027	
Surplus or Defecit	\$ 254,988	\$ 173,135	\$ 120,705	\$ 270,764	\$ 367,162	\$ 359,518	\$ 257,712	\$ 1,546,273

**COO Projected Financials on 2.5% Fee Increase (STANDARD)**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,299,237	\$ 3,440,337	\$ 3,590,260	\$ 3,747,090	\$ 3,908,300
Intern Revenue	\$ 27,750	\$ 30,294	\$ 33,284	\$ 36,547	\$ 39,930	\$ 43,771
Inactive Class Revenue		\$ 15,591	\$ 16,325	\$ 16,736	\$ 17,520	\$ 18,332
<b>TOTAL REVENUE</b>	<b>\$ 3,582,520</b>	<b>\$ 3,656,130</b>	<b>\$ 3,793,350</b>	<b>\$ 3,939,092</b>	<b>\$ 4,092,239</b>	<b>\$ 4,242,201</b>
<b>Expenses</b>						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 254,988</b>	<b>\$ 158,098</b>	<b>\$ 85,812</b>	<b>\$ 216,263</b>	<b>\$ 292,222</b>	<b>\$ 259,990</b>

**COO Projected Financials on 0% Fee Increase**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,217,276	\$ 3,275,073	\$ 3,334,584	\$ 3,394,504	\$ 3,455,515
Intern Revenue	\$ 27,750	\$ 29,693	\$ 31,771	\$ 33,995	\$ 36,375	\$ 38,921
Inactive Class Revenue		\$ 15,211	\$ 15,541	\$ 15,541	\$ 15,872	\$ 16,203
<b>TOTAL REVENUE</b>	<b>\$ 3,582,520</b>	<b>\$ 3,573,187</b>	<b>\$ 3,625,790</b>	<b>\$ 3,679,669</b>	<b>\$ 3,734,450</b>	<b>\$ 3,782,437</b>
<b>Expenses</b>						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 254,988</b>	<b>\$ 75,155</b>	<b>-\$ 81,749</b>	<b>-\$ 43,161</b>	<b>-\$ 65,567</b>	<b>-\$ 199,774</b>

**COO Projected Financials on 1% Fee Increase**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,249,561	\$ 3,341,017	\$ 3,435,743	\$ 3,532,457	\$ 3,631,907
Intern Revenue	\$ 27,750	\$ 29,989	\$ 32,410	\$ 35,025	\$ 35,025	\$ 35,025
Inactive Class Revenue		\$ 15,363	\$ 15,854	\$ 16,012	\$ 16,516	\$ 17,029
<b>TOTAL REVENUE</b>	<b>\$ 3,567,293</b>	<b>\$ 3,605,921</b>	<b>\$ 3,692,685</b>	<b>\$ 3,782,330</b>	<b>\$ 3,871,697</b>	<b>\$ 3,955,759</b>
<b>Expenses</b>						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 239,762</b>	<b>\$ 107,889</b>	<b>-\$ 14,853</b>	<b>\$ 59,500</b>	<b>\$ 71,680</b>	<b>-\$ 26,452</b>

**COO Projected Financials on 1.5% Fee Increase**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502

Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,265,647	\$ 3,374,178	\$ 3,487,022	\$ 3,602,927	\$ 3,722,700
Intern Revenue	\$ 27,750	\$ 30,138	\$ 32,731	\$ 35,548	\$ 38,607	\$ 41,929
Inactive Class Revenue		\$ 15,439	\$ 16,011	\$ 16,251	\$ 16,846	\$ 17,455
<b>TOTAL REVENUE</b>	<b>\$ 3,582,520</b>	<b>\$ 3,622,232</b>	<b>\$ 3,726,326</b>	<b>\$ 3,834,370</b>	<b>\$ 3,946,079</b>	<b>\$ 4,053,882</b>
Expenses						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 254,988</b>	<b>\$ 124,201</b>	<b>\$ 18,787</b>	<b>\$ 111,541</b>	<b>\$ 146,062</b>	<b>\$ 71,671</b>

**COO Projected Financials on 2% Fee Increase**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,281,734	\$ 3,407,503	\$ 3,538,809	\$ 3,674,447	\$ 3,815,300
Intern Revenue	\$ 27,750	\$ 30,286	\$ 33,055	\$ 36,076	\$ 39,373	\$ 42,972
Inactive Class Revenue		\$ 15,515	\$ 16,169	\$ 16,493	\$ 17,180	\$ 17,889
<b>TOTAL REVENUE</b>	<b>\$ 3,582,520</b>	<b>\$ 3,638,544</b>	<b>\$ 3,760,132</b>	<b>\$ 3,886,926</b>	<b>\$ 4,018,700</b>	<b>\$ 4,147,959</b>
Expenses						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 254,988</b>	<b>\$ 140,512</b>	<b>\$ 52,593</b>	<b>\$ 164,097</b>	<b>\$ 218,683</b>	<b>\$ 165,748</b>

**COO Projected Financials on 3% Fee Increase**

	Approved 2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<b>Revenue</b>						
National Examination Fees	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Interest & Investment Income	\$ 170,880	\$ 158,958	\$ 147,183	\$ 135,031	\$ 122,755	\$ 102,296
Miscellaneous Revenue	\$ 14,970	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Optician Revenue	\$ 3,233,920	\$ 3,313,908	\$ 3,474,645	\$ 3,643,915	\$ 3,820,676	\$ 4,006,028
Intern Revenue	\$ 27,750	\$ 30,583	\$ 33,706	\$ 37,147	\$ 40,940	\$ 45,120
Inactive Class Revenue		\$ 15,667	\$ 16,488	\$ 16,982	\$ 17,864	\$ 18,783
<b>TOTAL REVENUE</b>	<b>\$ 3,582,520</b>	<b>\$ 3,671,167</b>	<b>\$ 3,828,243</b>	<b>\$ 3,993,594</b>	<b>\$ 4,167,179</b>	<b>\$ 4,341,729</b>
Expenses						
Board and Committee Expenses	\$ 188,069	\$ 207,587	\$ 267,587	\$ 207,587	\$ 207,587	\$ 267,587
Operational and Administrative Expenses	\$ 3,139,463	\$ 3,290,445	\$ 3,439,952	\$ 3,515,242	\$ 3,592,430	\$ 3,714,624
<b>TOTAL EXPENSES</b>	<b>\$ 3,327,532</b>	<b>\$ 3,498,032</b>	<b>\$ 3,707,539</b>	<b>\$ 3,722,829</b>	<b>\$ 3,800,017</b>	<b>\$ 3,982,211</b>
<b>TOTAL SURPLUS/DEFECIT</b>	<b>\$ 254,988</b>	<b>\$ 173,135</b>	<b>\$ 120,705</b>	<b>\$ 270,764</b>	<b>\$ 367,162</b>	<b>\$ 359,518</b>

<b>COO Financial Reserves (Net Assets)</b>					
	2019 (Audited Actuals)	2020 (Audited Actuals)	2021 (Audited Actuals)	2022	Notes
RESTRICTED					
Reserve for Funding of Therapy or Counselling	\$ 96,360	\$ 96,360	\$ 96,360	\$ 96,360	
UNRESTRICTED					
Invested in Capital Assets	\$ 401,246	\$ 338,077	\$ 276,074	\$ 212,365	depreciating costs of leaseholds, furniture, fixtures, and hardware
Operating Contingency	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,500,000	increase required to support 6mo of basic operations
Unauthorized Practice Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
Premises Contingency	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	
Strategic Initiatives Contingency	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
General Reserve	\$ 907,452	\$ 1,366,598	\$ 1,552,841	\$ 1,500,000	assume 2022 surplus is allocated to operating contingency
TOTAL NET ASSETS	\$ 4,055,058	\$ 4,451,035	\$ 4,575,275	\$ 4,658,725	

HPRO College Fees

REGULATOR	FEE	MEMBERS	STAFF	OPERATING BUDGET	STAFF to MEMBER RATIO
Royal College of Dental Surgeons of Ontario	\$ 2,995	10,878	135	\$ 34,560,399	1 to 80
College of Midwives of Ontario	\$ 2,703	1,058	14	\$ 2,588,913	1 to 76
College of Denturists of Ontario	\$ 2,147	755	5	\$ 1,288,711	1 to 151
College of Naturopaths of Ontario	\$ 2,026	1,550	16	\$ 3,218,558	1 to 97
College of Dental Technologists of Ontario	\$ 1,869	518	6	\$ 1,034,326	1 to 87
College of Chiropodists of Ontario	\$ 1,800	800	5	\$ 1,814,904	1 to 160
College of Physicians and Surgeons of Ontario	\$ 1,725	43,402	390	\$ 78,402,699	1 to 111
College of Chiropractors of Ontario	\$ 1,100	4,495	12	\$ 5,044,000	1 to 374
College of Opticians of Ontario	\$ 992	3,260	14	\$ 3,582,520	1 to 233
College of Optometrists of Ontario	\$ 945	2758	15	\$ 2,971,639	1 to 183
Ontario College of Pharmacists	\$ 891	19,933	152	\$ 24,076,159	1 to 131
College of Massage Therapists of Ontario	\$ 797	15,300	51	\$ 12,850,000	1 to 300
College of Psychologists of Ontario	\$ 795	4,794	23	\$ 3,400,000	1 to 208
College of Audiologists and Speech-Language Pathologists of Ontario	\$ 780	4,814	17	\$ 3,900,000	1 to 283
College of Occupational Therapists of Ontario	\$ 657	6,987	28	\$ 4,700,000	1 to 250
College of Kinesiologists of Ontario	\$ 650	2,932	9	\$ 2,200,000	1 to 326
College of Respiratory Therapists of Ontario	\$ 650	3,930	12	\$ 2,458,295	1 to 328
College of Dieticians of Ontario	\$ 641	4,520	17	\$ 3,276,788	1 to 265