



Annual Report 2010/11



CDSBC

College of Dental Surgeons
of British Columbia

Annual Report

March 1, 2010 to February 28, 2011

About the College

The College of Dental Surgeons of British Columbia registers, certifies and regulates dentists and certified dental assistants in the public interest.

College of Dental Surgeons of British Columbia

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Publication Date: June 2011

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President's Report



Dentists and CDAs play a crucial role in the governance of The College of Dental Surgeons of British Columbia (CDSBC) and the self-regulation of dentistry in this province. As in previous years, dentists and CDAs continue to have a strong presence at CDSBC as Board, committee and staff members.

There are two groups of people who contribute significantly to our organization. One group is comprised of the nearly 100 volunteers - dentists, CDAs and members of the public - who sit on the Board, our 11 committees and ad hoc working groups. The second group is made up of 26 dedicated and hard-working staff who carry out the day-to-day work required to regulate dentistry in BC. The volunteers make critical decisions and set the policies to regulate the profession, while the staff carries out the policies set by these volunteers. These two groups are the backbone of the College, and their hard work and energies continue to ensure CDSBC prospers.

A large part of the focus of CDSBC in 2010 was on the continued development of our Board. In March, the Board gave approval in principle for a new CDSBC *Board Procedures Policy*. This policy document supplements the existing *Governance Policy Manual* and outlines the role of the Board, the relationships between the Board and CDSBC management and the Registrar, and specifies Board meeting content and procedures.

Also during the past year, CDSBC was able to increase its presence and involvement at the national level, in particular through our involvement with the Canadian Dental Regulatory Authorities Federation. We participated in a variety of national meetings to ensure BC has a voice in regulatory matters that may

affect dentists and CDAs nationally, as well as in BC. Issues such as labour mobility and the registration of foreign-trained dentists were addressed through the CDRAF. In addition, many common issues were discussed and resources were able to be shared.

Ongoing collaboration with key stakeholder groups, provincially and nationally, continued to be a priority. We liaised regularly with the BC Dental Association and the Certified Dental Assistants of BC. College representatives sat on a number of external committees, including those affiliated with the UBC Faculty of Dentistry and several faculties of Certified Dental Assisting; and we regularly presented to both dental and CDA students about their responsibilities as professionals, including CDSBC's practice and conduct expectations.

Work continued on a number of guidelines and documents this past year. In the spirit of collaboration, a working group comprised of representatives from CDSBC and the College of Dental Hygienists was formed to focus on creating revised *Infection Control Guidelines* for use in the dental office.

This process included a review of guidelines that exist in other jurisdictions in order to identify expectations that are evidence-based, reasonable and can be implemented by all dental professionals. This process was followed by the development of draft guidelines that will be reviewed by stakeholders and are expected to be in place in the next year.

The *Minimal and Moderate Sedation Guidelines* are also being updated to reflect modern practice. The focus of the revised Guidelines will be more on the level of sedation as opposed to the type of sedation.

In addition, there was a lot of work done to update the CDSBC *Code of Ethics*. As part of this project, the Ethics Committee reviewed the codes of ethics of other regulatory bodies and professions, and identified the core values upon which a revised *Code of Ethics* for dentists and CDAs should be based.

The following core values were approved by the Board in May 2010:

- Autonomy - Understand and respect patients' rights to make informed decisions based on their personal values and beliefs.
- Beneficence - Maximize benefits and minimize harm for the welfare of the patient.
- Compassion - Act with respect, sympathy and kindness to all patients while addressing their concerns and alleviating their pain.
- Fairness - Treat all individuals, patients, colleagues and third parties without prejudice or discrimination in a just and equitable manner.
- Integrity - Be truthful; behave with honour and decency while upholding professional standards.

The development of principles that expand on these core values will be the next step in the process of developing an updated *Code of Ethics*.

This past year marked an expanded presence for CDSBC at the Pacific Dental Conference. In addition to holding an information session, The New World of Dentistry under the HPA, and the annual CDSBC Awards Ceremony, the College had a larger and more professional booth that was prominently located in the main exhibit hall. Senior staff and/or elected officers were in attendance at the booth at all times, allowing for greater interaction with dentists and CDAs.

Excellent communication is the foundation of all good relationships. This is true of the relationship between CDSBC and the people we regulate. As President, it's very important to me that the College communicate with dentists and CDAs regularly and effectively, and that we provide timely information that is relevant to their day-to-day practice. To ensure that our communications remain effective, and are meeting the needs of the profession in BC, the College has initiated a review of our Communications Strategy, which should be completed next year.

I always strongly encourage dentists and CDAs to get involved with the College. Although at times the College needs volunteers with specific expertise, or a particular demographic representation, most often, we are simply looking for fair-minded dentists and CDAs who are keen to give back to the profession. Most who participate find it a very rewarding experience, and I am proud to have served alongside these hardworking and dedicated individuals.

Sincerely,



Bob Coles, DMD
CDSBC President

Registrar's Report

Health Professions Act



As the regulatory body for dentistry, the College of Dental Surgeons of British Columbia (CDSBC) is responsible for establishing and maintaining professional standards of oral health care, ethics and competence. The transition to the *Health Professions Act* (HPA), Dentists Regulation and CDSBC Bylaws is more or less complete, allowing College staff and volunteers to be able to focus on other projects, such as the *Dental Recordkeeping Guidelines*, in addition to the day to day work of regulating dentists and certified dental assistants in BC.

One impact the *Health Professions Act* has had on CDSBC has been noted particularly in the Complaints department. The additional steps required to process a complaint, along

with the involvement of the Health Professions Review Board (HPRB) in overseeing the process, have created a significantly increased workload for both staff and the Inquiry Committee. This is one of the contributing factors to the backlog of complaints pending resolution at the College. The staff and Inquiry Committee are working hard to shorten the length of time it takes to resolve complaints.

Registration and Renewal

For initial registration and renewal to occur, Quality Assurance requirements must be met as stated in Part 9 of the CDSBC Bylaws. The Bylaws contain a requirement for “currency of practice,” meaning that in order to work in BC, dentists and CDAs must maintain current practice in dentistry, which includes dental education, dental research and the provision of clinical care.

Dentists need 900 hours of continuous practice over three years while CDAs need 600 hours. In addition to the above, dentists and CDAs are required to fulfill the continuing education requirements related to their registration and certification. Dentists must complete a minimum of 90 credit hours of approved study and CDAs must complete a minimum of 36 hours in a three-year cycle.

New Registrations/Certifications: 2010/11

Figures in parentheses refer to the 2009/10 year.

| Dentists | Certified Dental Assistants |
|-----------|-----------------------------|
| 194 (216) | 437 (403) |

Registrations/Certifications Issued

| Dentists | | |
|-------------|-------------|----------------|
| Active | Specialists | Non-Practising |
| 2758 (2700) | 344 (332) | 162 (148) |

| Certified Dental Assistants | | |
|-----------------------------|-----------|----------------|
| Active | Limited | Non-Practising |
| 5720 (5956) | 214 (244) | 556 (498) |

Complaints

CDSBC uses a framework that is common to all health professions regulated under the HPA to investigate and resolve complaints. The complaints process includes the use of Alternate Dispute Resolution (ADR) mechanisms and remediation as potential approaches to protect the public while improving practitioner conduct and practice.

The majority of complaints continue to be resolved through an ADR process. While there are many possible resolutions to a complaint, the ADR process often leads to an agreement with the dentist or CDA for remediation and ongoing monitoring.

Figures in parentheses refer to the 2009/10 year.

| Telephone Calls | Written Complaints |
|-----------------|--------------------|
| 781 (456) | 175 (206) |

The main clinical issues mentioned by the complainants were:

- diagnosis and treatment planning
- fixed prosthodontics

As in past years, non-clinical issues such as patient relations and informed consent were significant factors in many complaints.

CDA Services

Under the CDSBC Bylaws, CDAs perform “services” as delegated or authorized by a dentist. These services are based on restricted activities under the HPA Regulations. Both the CDA and the dentist must be confident that the CDA has received the necessary training and education and is fully competent in each service they perform.

To help dentists and CDAs understand the range of services CDAs may provide, CDSBC has made available a quick-reference document titled *A Guide to CDA Services*. This Guide includes charts that outline the services that a CDA in each class of certification can perform, as well as those that must be delegated or authorized and supervised by a dentist. This document is provided to the Faculty of Dentistry at UBC and all BC dental assisting programs, all new registrants of CDSBC, and is also available on the CDSBC website.

Quality Assurance

In the spring of 2010, the Board approved the CDSBC *Dental Recordkeeping Guidelines* on the recommendation of the Quality Assurance Committee. This document provides clear practice guidelines for all BC dentists and CDAs in fulfilling the professional, ethical and legal responsibility of all practitioners to maintain accurate patient records.

These guidelines have been designed to provide assistance to dental practitioners and comfort to the public that dental patient information is both accurate and confidential. A course to accompany this document is being developed.

Infection Control

CDSBC continues to work closely with the College of Dental Hygienists of BC to develop *Infection Control Guidelines* as a reference for dental practitioners. Each College selected three representatives in the areas of practice, education and research to serve on this working group. They include three dentists, a CDA, two hygienists and a physician whose area of expertise is infection control.

The goal is to develop *Infection Control Guidelines* that are evidence-based as well as practical to apply. The working group has reviewed other guidelines that meet these criteria and will be using these documents as a resource for the final guidelines. The *Infec-*

tion Control Guidelines document is expected to be released later in 2011.

Ethics

The Ethics Committee is leading an initiative to update the CDSBC *Code of Ethics* to make it more modern and relevant to practitioners and to the public. The Code will be a Principle-based document that encourages the use of reasonable, professional judgment in decision-making. Core Principles that represent a guide for ethical behavior, and are the foundation from which ethical Principles are derived, have been approved by the CDSBC Board and will form the basis of the revised *Code of Ethics*. This document is expected to be completed by the end of 2011.

Internationally Trained Dentists – Funding and Project Update

All 10 provincial regulatory bodies agreed on the principles and criteria to be used as the basis for developing a national process for the assessment of internationally trained general dentists.

CDSBC and the Royal College of Dental Surgeons of Ontario collaborated to submit a funding application to the federal government on behalf of the Canadian Dental Regulatory Authorities Federation (CDRAF) to develop this process. The federal government approved a grant of \$780,000 over two years towards this project. CDSBC is working with the NDEB in developing this process and is managing the grant on behalf of CDRAF.

College Place Update

Following a condition assessment conducted on College Place in spring of 2009, reparations of the building began in the fall of that year, and were completed late in 2010. Extensive work was required to repair the external structure and to prevent future damage. With repairs underway, there was an opportunity to update the look of the building resulting in the exterior being given a contemporary look with

new landscaping and renovated balconies on each floor.

The completed renovations allow for greater longevity of the building and added value to this significant asset. CDSBC owns 70 per cent of the building and has been able to finance the project with reserve funds without any additional cost to dentists and CDAs.

When the renovations are complete, the building will have not only greater longevity but also a more contemporary appearance that will add value to this significant asset.

Communications

The CDSBC website was updated to coincide with the April 3, 2009 transition to the HPA. The new site has a clean and professional design that is easier to navigate. The site also features the new documents and forms (including application packages) that are available for download.

One of the key touch points with dentists and CDAs takes place at the annual Pacific Dental Conference. In 2009, CDSBC offered an information session that addressed topics like informed consent, adolescent patients and consent, physical abuse and patient-practitioner boundaries. This session was videotaped and released at the 2010 PDC as a continuing education opportunity for dentists and CDAs.

In the summer of 2009, and with the transition to the HPA, the timing was right to refresh the visual identity of the College. The result is a new logo that reflects the modern and professional character of the organization. It gives CDSBC a strong and unique identity that respects the history of the profession and symbolizes the integrity and trust that are inherent in an organization whose mandate is to protect the public.

I'd like to thank the members of the CDSBC Board and Committees for the contributions they made to the College in the past year. I also want to recognize the staff of CDSBC who interact with dentists, CDAs and mem-

bers of the public every day and whose work effectively translates the policies into action.



Heather MacKay
Registrar

Public Member's Report

Once again, it has been a privilege to serve on the Board of the College of Dental Surgeons of British Columbia (CDSBC) as it completes its second year being regulated under the *Health Professions Act* (HPA). The public entrusts health professionals to provide them with safe, ethical and competent care. I am proud to say that this level of trust and the important responsibilities that come with it are truly reflected in all of CDSBC's programs and services.

CDSBC undertook a wide variety of activities this year focused on providing new resources for dentists and certified dental assistants to ensure the maintenance of professional standards for oral health care. These included revised *Dental Recordkeeping Guidelines*, and an online series of professional development seminars offered in conjunction with the Royal College of Dental Surgeons of Ontario. Ongoing collaboration with key stakeholder groups, provincially and nationally, continues to strengthen the resources and programs of CDSBC and benefits the professional and the general public.

Under the leadership of President Bob Coles, time-saving measures such as the adoption of 'consent agendas' permitted the Board of Directors to focus time and attention on priority issues and the introduction of a strategic planning process will provide clear focus and direction for the organization over the next few years. In addition, the CDSBC *Code of Ethics* is being updated with core values ap-

proved by the Board and a set of draft principles under development, which will guide ethical conduct of dentists and CDAs in British Columbia.

From a public representative's perspective, I was pleased to see the responsibility for regulation in the area of professional conduct and discipline strengthened with the appointment of a new Director of Complaints. As a member of the Inquiry Committee, I have had the opportunity to observe the system around accepting, investigating and resolving complaints. In my opinion, CDSBC is constantly seeking to improve the 'complaint process' that ensures protection of the public while improving practitioner conduct and practice. This appointment will only strengthen the commitment to support an equitable, fair and transparent process.

CDSBC has a very talented staff and strong leadership, and all are dedicated to ensuring the public interest in all the College's programs and services. With the support of an effective Board of Directors, CDSBC will continue to demonstrate organizational excellence as the regulator for the profession in British Columbia.



Richard Lemon

Committee Reports

Audit Committee

The Audit committee assists the Board in its oversight of financial reporting and other disclosures of CDSBC. The Committee also reviews and reports on the adequacy of internal controls. Smythe Ratcliffe acted as auditors for CDSBC again this year.

Certified Dental Assistant (CDA) Advisory Committee

The CDA Advisory Committee addresses CDA regulatory issues, provides updates to the Board and liaises with the Certified Dental Assistants of British Columbia (CDABC), the member service organization. No meetings were required during this period.

CDA Certification Committee

The CDA Certification Committee is responsible for reviewing and monitoring the implementation of the provisions of the Bylaws relating to CDAs. This includes the responsibility of establishing the minimum standards of education and experience required for certification, as well as monitoring these standards in other Canadian jurisdictions. The CDA Certification Committee then provides recommendations to the Board based on the above information.

In the past year this committee has met twice to consider requests for refunds for late renewal reinstatement fees (2) and for approval of Guided Mentorship applications in relation to Continuous Practice Proposals (2).

Discipline Committee

The Discipline Committee conducts hearings into the conduct of any current or former registrant when the investigation of a complaint identifies a serious problem, or when the complaint cannot be resolved through negotiation or by a peer review committee. The Discipline Committee meets in panels and is similar to a court proceeding and more formal than meetings of the Inquiry Committee.

No hearings were held during the 2010/11 fiscal year. One citation scheduled to be heard in the fiscal year 2010/11 was resolved by way of a Consent Order under section 37.1 of the *Health Professions Act*.

Ethics Committee

The role of the Ethics committee is to review the standards of professional ethics, including the provisions within the Bylaws regulating advertising and promotional activities and to recommend changes to the Board. It oversees communication with dentists and certified dental assistants concerning advertising and promotions that do not fall within the *Code of Ethics*.

The Committee reviewed the codes of ethics of other regulatory bodies and professions, and identified the core values upon which a revised *Code of Ethics* for dentists and CDAs should be based.

This committee has met four times this year as they continue the process of modernizing the existing *Code of Ethics*. The Core Values which underpin the principles that a code of ethics are based on have been approved by the CDSBC Board. It is anticipated that a revised CDSBC *Code of Ethics*, based on these Values and Principles, will be available in 2011.

Inquiry Committee

The Inquiry Committee's role is to review, accept and authorize the investigation of all new complaints received by the College, provide advice and direction on how to proceed with ongoing investigations, dispose of complaints, authorize the issuance of citations and provide any other assistance the College may require with respect to investigations.

During the 2010/11 fiscal year, the Inquiry Committee as a whole met on nine occasions. At these meetings, the Inquiry Committee directed the Registrar to close 134 complaint files, with 14 of those files closed with the Registrant agreeing to undertake remedial courses or other steps to address concerns raised by the investigation of a complaint.

The Inquiry Committee may also meet in panels of three. On seven occasions, an

Inquiry Committee Panel met with a registrant to discuss possible resolutions of one or more complaints. These complaints are often resolved with the registrant agreeing to undergo medical monitoring, not to provide certain dental treatments, undertake remedial education, or participate in a chart review.

The Inquiry Committee also directed the issuance of three citations. A citation is a direction for a formal inquiry by the Discipline Committee. One was resolved by consent order; two citations remain outstanding.

Nominations Committee

The Nominations Committee ensures that all elected CDSBC Board positions are filled following the close of nominations, and oversees the College's awards program.

The Committee spent considerable time reviewing and revising the process for the nomination and selection of award candidates. The Committee agreed to host a reception to be held during the 2011 Pacific Dental Conference for the award recipients and their friends and families.

The Committee's recommendations for the 2011 Awards, which were accepted by the Board, were as follows:

Distinguished Service Award

Dr. Susan Chow
Dr. Michael MacEntee
Dr. Ash Varma

Award of Merit

Ms. Leona Ashcroft
Mr. Victor Bowman
Mr. Paul Durose
Ms. Cathy Larson
Dr. Bob McDougall
Dr. Mel Sawyer

Quality Assurance Committee

The Quality Assurance Committee (QAC) is responsible for promoting competence, reviewing the standards of practice and recommending to the Board policies, mechanisms and programs designed to maintain the levels of knowledge, skill and professionalism of the registrants of the College. The Committee accomplishes this through a comprehensive quality assurance program for continuing education that is always evolving and current with modern learning approaches with practice improvement and professional growth as the ultimate goals.

Over the year the Committee met on four occasions to:

- Review Continuing Education (CE) Submissions appeals,
- Provide clarification of policies for the CE Sub-committee,
- Consider eligibility of courses and lectures presented at the Pacific Dental Conference
- Review the Dental Recordkeeping Course prepared by the College for presentation at the Pacific Dental Conference

The CE Subcommittee of the Quality Assurance Committee met three times during the year to review and consider the registration application of five study clubs and to consider 15 CE requests for credit eligibility that were not immediately apparent to staff.

The Committee continues to work on new and innovative modalities for dentists and CDAs to achieve improved levels of clinical practice and patient care as they engage in lifelong learning opportunities.

Registration Committee

The Registration Committee reviews dentist registration requirements, applications for registration with unique circumstances, appeals for reinstatement of registration and appeals with respect to annual registration

renewal reinstatement fees.

The Committee met twice during the fiscal year to consider registration applications received by one former registrant and one applicant from another province.

Sedation and General Anaesthetic Services Committee

The Accreditation Committee makes recommendations to the Board concerning guidelines and requirements for registrants who provide general and conscious sedation anaesthetic services independent of hospitals. Committee members inspect and certify dental offices and facilities where such services are provided. A working group of the Committee is in the process of revising the standards and requirements for minimal and moderate sedation.

This past year, the committee inspected 11 dental facilities offering deep sedation and general anaesthetic services. There are currently 13 fully authorized dental facilities in B.C. offering general anaesthetic services and 15 offering deep sedation services.

Board 2010/11

CDSBC is governed by an 18-member Board that includes 10 dentists, two certified dental assistants and six public members appointed by the provincial government.

Elected Officers

Dr. Bob Coles, President
Dr. Peter Stevenson-Moore, Vice-President
Dr. David Tobias, Treasurer

Dentists

Dr. Patricia Hunter
Dr. Erik Hutton
Dr. Thomas Kirk
Dr. Scott LeBuke
Dr. Lonny Legault
Dr. Jonathan Suzuki
Dr. Eli Whitney

Certified Dental Assistants

Ms. Elaine Maxwell
Ms. Leslie Riva (*until Jan/11*)

Public Members

Mr. Dan De Vita
Mr. Richard Lemon
Ms. Patricia Gerhardi
Ms. Julie Johal
Mr. David Pusey
Mr. Anthony Soda



Back row, L – R: Ms. Elaine Maxwell, Mr. Richard Lemon, Ms. Patricia Gerhardi, Mr. Dan De Vita, Ms. Julie Johal, Dr. Jonathan Suzuki, Dr. Erik Hutton, Mr. Anthony Soda, Dr. Thomas Kirk, Mr. David Pusey

Front row, L – R: Dr. Scott LeBuke, Dr. Eli Whitney, Dr. David Tobias, Ms. Heather MacKay, Dr. Bob Coles, Dr. Peter Stevenson-Moore, Dr. Patricia Hunter, Dr. Lonny Legault

Missing: Ms. Leslie Riva

Staff 2010/11

Ms. Rochelle Blaak, *Administrative Assistant (on leave until Aug/10)*

Ms. Julie Boyce, *Complaints Paralegal (since Jan/11)*

Ms. Janice Campbell, *Sirona Learning Centre Coordinator*

Ms. Nancy Crosby, *Senior Assistant to Registrar*

Ms. Karen England, *Administrative Assistant, Operations*

Ms. Sandra Harvey, *Manager of Regulation*

Ms. Sharron Hussey, *Complaint Officer*

Ms. Elmira Jasarevic, *Complaint Officer*

Ms. Charlotte Lauren, *Complaint Officer (since May/10)*

Ms. Heather MacKay, *Registrar*

Ms. Michelle Maharaj, *Complaint Officer (since May/10)*

Ms. Cathy McGregor, *Complaint Investigator*

Ms. Elizabeth Milne, *CDA Certification Assistant*

Ms. Debbie Minton, *Receptionist*

Ms. Joanne Norgaard, *Complaint Officer (until Apr/10)*

Ms. Tory Norgren, *Dentist Registration Assistant/FOI Coordinator*

Mr. Alex Penner, *Complaint Investigator*

Ms. Betty Richardson, *Director of Operations*

Ms. Leslie Riva, *Coordinator, CDA Services (since Feb/11)*

Ms. Lena Ross, *Communications Coordinator*

Mr. Garry Sutton, *Complaint Investigator*

Ms. Sonia Visconti, *Administrative Assistant to the Registrar*

Ms. Karen Walker, *Administrative Assistant, Regulation*

Ms. Margot White, *Director of Policy Development & Communications (until Oct/10)*

Ms. Betty Wiebe, *Accounting Manager*

Ms. Anita Wilks, *Manager of Communications (on leave as of Oct/10)*

Ms. Carmel Wiseman, *Director of Complaints (since Jun/10)*

Committees 2010/11

Audit Committee

Mr. Mehmud Karmali, Chair
Dr. Thomas Kirk
Dr. Bill McNiece
Ms. Heather MacKay, *Registrar*
Ms. Betty Richardson, *Director of Operations*
Ms. Karen England, *Committee Administrative Assistant*

CDA Advisory Committee

Ms. Leslie Riva, Chair (*until Jan/11*)
Ms. Yasmin Banzon
Ms. Alison Brown
Mr. Dan De Vita
Ms. Susanne Feenstra
Ms. Wendy Forrieter
Dr. Patricia Hunter
Ms. Shelley Melissa
Dr. Rob Staschuk
Ms. Sandra Harvey, *Manager of Regulation*
Ms. Karen Walker, *Committee Administrative Assistant*

CDA Certification Committee

Ms. Rosie Friesen, Chair
Ms. Bev Davis
Ms. Patricia Gerhardi
Ms. Shannon Hislop
Dr. Alex Lieblich
Ms. Elaine Maxwell
Mr. David Pusey
Ms. Sandra Harvey, *Manager of Regulation*
Ms. Karen Walker, *Committee Administrative Assistant*

Discipline Committee

Dr. Don Anderson, Chair
Mr. Gordon Adams
Ms. Leona Ashcroft
Ms. Linda Bartz

Ms. Pam Beatty
Dr. David Book
Mr. Victor Bowman
Dr. Josephine Chung
Dr. Karl Denk
Mr. Paul Durose
Dr. John Gercsak
Dr. Chris Hacker
Dr. Myrna Halpenny
Dr. Robert Leung
Ms. Elaine Maxwell
Mr. Anthony Soda
Dr. Arnold Steinbart
Ms. Heather MacKay, *Registrar*
Ms. Elmira Jasarevic, *Committee Administrative Assistant*

Ethics Committee

Dr. Ken Chow, Chair
Ms. Nadine Bunting
Mr. Paul Durose
Dr. Leetty Huang
Dr. Mark Kwon
Dr. Gail Landsberger
Mr. Richard Lemon
Dr. Peter Stevenson-Moore
Dr. Chiku Verma
Dr. Brian Wong
Ms. Heather MacKay, *Registrar*
Ms. Sandra Harvey, *Manager of Regulation*
Ms. Sonia Visconti, *Committee Administrative Assistant*

Inquiry Committee

Dr. John Carpendale, Chair
Dr. Scott Stewart, Vice-Chair
Dr. Jonathan Adams
Ms. Nadine Bunting
Dr. Greg Card
Ms. Lynn Carter
Dr. Patricia Hunter
Dr. Erik Hutton

Dr. Ryan Kaltio
Mr. Rick Lemon
Mr. Robbie Moore
Mr. David Pusey
Ms. Julie Johal
Dr. Mike Racich
Dr. Jonathan Suzuki
Ms. Agnes Yngson
Ms. Heather MacKay, *Registrar*
Ms. Carmel Wiseman, *Director of Complaints*
Ms. Elmira Jasarevic, *Committee Administrative Assistant*

Nominations Committee

Dr. Bob Coles, Chair
Ms. Patricia Gerhardt
Dr. Myrna Halpenny
Dr. Robert Rosenstock
Ms. Lane Shupe
Dr. Ash Varma
Ms. Heather MacKay, *Registrar*
Ms. Lena Ross, *Committee Administrative Assistant*

Patient Relations Committee

All Board members

Quality Assurance Committee

Dr. David Tobias, Chair
Ms. Catherine Baranow
Mr. Paul Durose
Ms. Julie Johal
Dr. Bill Liang
Ms. Sylvia Stephens
Dr. Bhasker Thakore
Dr. Ash Varma
Dr. David Vogt (PHD)
Dr. Jim Yeganegi
Ms. Heather MacKay, *Registrar*
Ms. Sandra Harvey, *Manager of Regulation*
Ms. Nancy Crosby, *Committee Administrative Assistant*

Registration Committee

Dr. Peter Stevenson-Moore, Chair
Ms. Lynn Carter
Mr. Dan De Vita

Dr. Warren Ennis
Dr. Alex Hird
Dr. Jonathan Suzuki
Ms. Heather MacKay, *Registrar*
Ms. Sandra Harvey, *Manager of Regulation*
Ms. Tory Norgren, *Committee Administrative Assistant*

Sedation and General Anaesthetic Services Committee

Dr. David Sowden, Chair
Dr. Martin Aidelbaum
Dr. Tobin Bellamy
Dr. Brian Chanpong
Dr. Geoff Grant
Dr. Michael Henry
Dr. James Kim
Mr. Gordon McConnell
Dr. Maico Melo
Dr. Francis Ping
Dr. Chris Zed
Ms. Heather MacKay, *Registrar*
Ms. Sonia Visconti, *Committee Administrative Assistant*

**COLLEGE OF DENTAL SURGEONS OF
BRITISH COLUMBIA**

**Consolidated Financial Statements
February 28, 2011**

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA

We have audited the accompanying consolidated financial statements of College of Dental Surgeons of British Columbia, which comprise the consolidated statement of financial position as at February 28, 2011, and the consolidated statements of operations, changes in net assets and cash flows for the year 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 consolidated financial statements in accordance with Canadian generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 entity'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 consolidated 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, the consolidated financial statements present fairly, in all material respects, the financial position of College of Dental Surgeons of British Columbia as at February 28, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Smythe Ratcliffe LLP

Chartered Accountants

Vancouver, British Columbia
May 11, 2011

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Consolidated Statement of Operations
Year Ended February 28

| | 2011 | 2010 |
|---|---------------------|-------------------|
| Revenues | | |
| License fees and permits | \$ 8,360,016 | \$ 8,355,373 |
| Rental | 630,922 | 610,278 |
| Registration fees | 373,950 | 337,827 |
| General | 143,407 | 135,021 |
| Interest and miscellaneous | 52,314 | 70,095 |
| | 9,560,609 | 9,508,594 |
| Grant to British Columbia Dental Association | 4,912,948 | 4,786,698 |
| | 4,647,661 | 4,721,896 |
| Expenses | | |
| Salaries and benefits | 2,486,633 | 1,863,846 |
| General and administrative (schedule) | 656,397 | 689,676 |
| Building occupancy costs | 390,026 | 358,209 |
| Meetings and travel | 245,760 | 171,768 |
| Consulting fees | 206,464 | 348,371 |
| Director fees | 166,878 | 146,367 |
| Legal fees and related costs | 120,222 | 64,085 |
| Committees | 103,388 | 68,399 |
| Amortization | 194,015 | 150,955 |
| | 4,569,783 | 3,861,676 |
| Excess of Revenues over Expenses before Project Expenses | 77,878 | 860,220 |
| Project Expenses (note 8) | | |
| Information technology | 173,714 | 136,340 |
| Office renovations and furniture | 4,270 | 0 |
| Internationally Trained Dental Specialist Process | 0 | 105,827 |
| Health Professions Act transition | 0 | 103,987 |
| | 177,984 | 346,154 |
| Excess (Deficiency) of Revenues over Expenses for Year | \$ (100,106) | \$ 514,066 |

See notes to consolidated financial statements.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Consolidated Statement of Operations
Year Ended February 28

| | 2011 | 2010 |
|---|---------------------|-------------------|
| Revenues | | |
| License fees and permits | \$ 8,360,016 | \$ 8,355,373 |
| Rental | 630,922 | 610,278 |
| Registration fees | 373,950 | 337,827 |
| General | 143,407 | 135,021 |
| Interest and miscellaneous | 52,314 | 70,095 |
| | 9,560,609 | 9,508,594 |
| Grant to British Columbia Dental Association | 4,912,948 | 4,786,698 |
| | 4,647,661 | 4,721,896 |
| Expenses | | |
| Salaries and benefits | 2,486,633 | 1,863,846 |
| General and administrative (schedule) | 656,397 | 689,676 |
| Building occupancy costs | 390,026 | 358,209 |
| Meetings and travel | 245,760 | 171,768 |
| Consulting fees | 206,464 | 348,371 |
| Director fees | 166,878 | 146,367 |
| Legal fees and related costs | 120,222 | 64,085 |
| Committees | 103,388 | 68,399 |
| Amortization | 194,015 | 150,955 |
| | 4,569,783 | 3,861,676 |
| Excess of Revenues over Expenses before Project Expenses | 77,878 | 860,220 |
| Project Expenses (note 8) | | |
| Information technology | 173,714 | 136,340 |
| Office renovations and furniture | 4,270 | 0 |
| Internationally Trained Dental Specialist Process | 0 | 105,827 |
| Health Professions Act transition | 0 | 103,987 |
| | 177,984 | 346,154 |
| Excess (Deficiency) of Revenues over Expenses for Year | \$ (100,106) | \$ 514,066 |

See notes to consolidated financial statements.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA

Consolidated Statement of Changes in Net Assets

Year Ended February 28

| | Cumulative Unrestricted Surplus from Operations | Invested in Capital Assets (note 6) | Internally Restricted Reserves (note 8) | 2011 | 2010 |
|--|---|--|--|---------------------|---------------------|
| Balance, Beginning of Year | \$ 1,437,484 | \$ 3,913,505 | \$ 2,630,128 | \$ 7,981,117 | \$ 7,467,051 |
| Excess (deficiency) of revenues over expenses | 0 | (210,368) | 110,262 | (100,106) | 514,066 |
| Transfers | | | | | |
| For capital asset purchases | (734,684) | 734,684 | 0 | 0 | 0 |
| For capital lease repayment | (37,662) | 37,662 | 0 | 0 | 0 |
| Expenses funded from internally restricted reserves (note 8) | 1,095,682 | 0 | (1,095,682) | 0 | 0 |
| For internally restricted reserves | (99,438) | 0 | 99,438 | 0 | 0 |
| Net change for the year | 223,898 | 561,978 | (885,982) | (100,106) | 514,066 |
| Balance, End of Year | \$ 1,661,382 | \$ 4,475,483 | \$ 1,744,146 | \$ 7,881,011 | \$ 7,981,117 |

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Consolidated Statement of Cash Flows
Year Ended February 28

| | 2011 | 2010 |
|--|---------------------|---------------------|
| Operating Activities | | |
| Excess (deficiency) of revenues over expenses | \$ (100,106) | \$ 514,066 |
| Items not involving cash | | |
| Loss on disposal of asset | 16,353 | 36,704 |
| Amortization | 194,015 | 150,955 |
| | 110,262 | 701,725 |
| Changes in non-cash working capital | | |
| Accounts receivable | (458) | 27,321 |
| Prepaid expenses | (17,326) | 7,272 |
| Accounts payable and accrued liabilities | (543,049) | 472,546 |
| Deferred revenue | 1,692,645 | (538,468) |
| | 1,131,812 | (31,329) |
| Cash Provided by Operating Activities | 1,242,074 | 670,396 |
| Financing Activity | | |
| Repayment of capital lease | (37,662) | (31,101) |
| Investing Activities | | |
| Redemption (purchase) of short-term investments, net | 4,021,731 | (850,376) |
| Proceeds from loan receivable | 35,000 | 10,000 |
| Purchase of capital assets | (734,684) | (1,182,390) |
| Cash Provided by (Used in) Investing Activities | 3,322,047 | (2,022,766) |
| Inflow (Outflow) of Cash | 4,526,459 | (1,383,471) |
| Cash, Beginning of Year | 4,080,675 | 5,464,146 |
| Cash, End of Year | \$ 8,607,134 | \$ 4,080,675 |
| Supplemental Cash Flow Information | | |
| Interest paid | \$ 11,667 | \$ 10,959 |
| Capital assets acquired under capital lease | 30,991 | 82,138 |

See notes to consolidated financial statements.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2011

1. OPERATIONS

College of Dental Surgeons of British Columbia (the "College") was formed to protect the public interest in matters relating to dentistry. The College is governed by the *Health Professions' Act* as of April 3, 2009 and, prior to April 3, 2009, the College administered the *Dentists' Act*.

The College is a not-for-profit organization established under the *Dentists' Act of 1900* and is exempt from income tax under Section 149 of the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations and include the following significant accounting policies.

(a) College Place Joint Venture (the "Joint Venture")

The College accounts for its 70% interest in the Joint Venture using the proportionate consolidation method. Under this method, 70% of the Joint Venture's assets, liabilities, revenues and expenses are included in these consolidated financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

(b) Net assets

The College segregates its net assets into the following categories:

(i) Invested in capital assets

Invested in capital assets represents cumulative amounts spent on capital assets, net of amounts amortized, less any outstanding debt used to finance capital assets additions. The balance in this account is not available for spending unless the College were to dispose of its capital assets.

(ii) Internally restricted reserves

Internally restricted reserves represent amounts set aside for future projects determined by the College's Board.

(iii) Cumulative unrestricted surplus from operations

Cumulative unrestricted surplus from operations represents cumulative excess of revenues over expenses since inception, net of amounts recorded in the above categories.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2011

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Capital assets

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided over the estimated useful lives of the assets using the declining-balance basis at the following annual rates:

| | |
|--------------------------------|------------|
| Office furniture and equipment | 10% to 15% |
| Computer and office equipment | 20% |
| Leasehold improvements | 10% |
| Assets under capital lease | 10% |

The building is amortized on a straight-line basis over 25 years.

Additions during the year are amortized at one-half the annual rates.

(d) Leases

The College records leases that transfer substantially all the risks and benefits of ownership to the College as capital leases. The related equipment is capitalized at its fair market value at the time of acquisition and is amortized at the same rates as purchased equipment. An obligation is also recorded, for the present value of future lease payments, which is reduced as lease payments are made after accounting for the inherent interest portion.

Lease payments for leases that are not capital in nature are expensed.

(e) Revenue recognition

License fees and permits are recognized as revenue in the fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.

Registration fees are recognized as revenue when received.

General revenues include incorporation fees. Incorporation fees are recognized as revenue when payment is received.

The College receives rental revenue through its 70% interest in the Joint Venture. Rental revenues are recorded on a month-to-month basis as rents become due. Rental revenue from leases with rent steps are accounted for on a straight-line basis over the term of the lease.

The College recognizes interest revenue based on the passage of time according to the terms of the instrument giving rise to the revenue.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2011

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the useful lives and rates of amortization of capital assets, accrual of liabilities and valuation of accounts receivable, loan receivable and capital assets. Management believes the estimates are reasonable; however, actual results could differ from those estimates and could impact future results of operations and cash flows.

(g) Financial instruments

All financial instruments are classified as one of the following: held-to-maturity, loans and receivables, held-for-trading, available-for-sale or other financial liabilities. Financial assets and liabilities held-for-trading are measured at fair value with gains and losses recognized in operations. Financial assets held-to-maturity, loans and receivables, and other financial liabilities are measured at amortized cost using the effective interest method. Available-for-sale instruments are measured at fair value with unrealized gains and losses recognized and reported as a change in net assets. Any financial instrument may be designated as held-for-trading upon initial recognition.

The College classifies its cash and short-term investments as held-for-trading; accounts receivable as loans and receivables; loan receivable as held-to-maturity; and accounts payable as other financial liabilities.

The College continues to follow the Canadian Institute of Chartered Accountants' Handbook Section 3861, "Financial Instruments - Disclosure and Presentation".

(h) Future accounting changes

The Canadian Institute of Chartered Accountants has issued new accounting standards for not-for-profit entities. For fiscal years beginning on or after January 1, 2012, not-for-profit entities will be required to report under these new standards. This will affect the College's annual financial statements for the February 28, 2013 fiscal year, and will require the restatement of the College's February 28, 2012 figures for comparative purposes.

3. FINANCIAL INSTRUMENTS

(a) Fair value

The carrying values of cash, short-term investments, accounts receivable and accounts payable approximate their fair values due to the short-term maturity of these financial instruments.

The carrying value of loan receivable approximates its fair value as the interest rate on the loan approximates the market interest rate.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2010

4. FINANCIAL INSTRUMENTS (Continued)

(b) Interest rate risk (continued)

The College is not exposed to significant interest rate price or cash flow risk on its financial instruments due to the short-term maturity of those items, and the loan receivable is recorded at amortized cost.

5. SHORT-TERM INVESTMENTS

Short-term investments are comprised of guaranteed investment certificates held at a chartered bank. The investments earn interest at 0.55% and bank prime rate less 1.80% (2009 – 3.00%) per annum and mature within one year.

6. LOAN RECEIVABLE

The amount is due from Study Club Alliance of BC. The loan bears interest of 3.00% per annum and is secured by a general security agreement granting a security interest in all the present and after acquired personal property of the borrower. The repayment terms are as follows: \$20,000 during 2010; \$24,000 during 2011; and \$32,000 each year from 2012 to 2020. The outstanding balance of the loan and any outstanding interest shall be repaid in full by November 1, 2020.

7. CAPITAL ASSETS

| | Cost | Accumulated Amortization | Net Book Value | |
|-----------------------------------|--------------|-----------------------------|----------------|--------------|
| | | | 2010 | 2009 |
| Land | \$ 1,223,550 | \$ 0 | \$ 1,223,550 | \$ 1,223,550 |
| Building | 3,869,276 | 1,728,136 | 2,141,140 | 1,095,255 |
| Office furniture and equipment | 668,043 | 493,846 | 174,197 | 177,055 |
| Computer and office equipment | 520,412 | 377,788 | 142,624 | 169,882 |
| Leasehold improvements | 1,147,006 | 941,393 | 205,613 | 186,224 |
| | 7,428,287 | 3,541,163 | 3,887,124 | 2,851,966 |
| Assets under capital lease | 173,877 | 21,683 | 152,194 | 110,483 |
| | \$ 7,602,164 | \$ 3,562,846 | \$ 4,039,318 | \$ 2,962,449 |

Net assets invested in capital assets are calculated as follows:

| | 2010 | 2009 |
|---|--------------|--------------|
| Capital assets, net of accumulated amortization | \$ 4,039,318 | \$ 2,962,449 |
| Amounts funded by capital lease | (125,813) | (74,776) |
| | \$ 3,913,505 | \$ 2,887,673 |

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2010

7. CAPITAL ASSETS (Continued)

Change in net assets invested in capital assets is calculated as follows:

| | 2010 | 2009 |
|--|---------------------|---------------------|
| Deficiency of revenue over expenses from continuing operations | | |
| Amortization of capital assets | \$ (150,955) | \$ (155,702) |
| Loss on disposal of capital asset | (36,704) | 0 |
| | \$ (187,659) | \$ (155,702) |
| Net change in invested in capital assets | | |
| Purchase of capital assets | \$ 1,182,390 | \$ 61,092 |
| Repayment of capital lease obligation | 31,101 | 32,852 |
| | \$ 1,213,491 | \$ 93,944 |

8. OBLIGATION UNDER CAPITAL LEASE

Future payments required under capital lease are as follows:

| | 2010 | 2009 |
|---|------------------|------------------|
| 2009 | \$ 0 | \$ 36,138 |
| 2010 | 0 | 19,663 |
| 2011 | 52,557 | 19,663 |
| 2012 | 33,347 | 14,748 |
| 2013 | 54,073 | 0 |
| Total minimum lease payments | 139,977 | 90,212 |
| Amount representing interest at 9.50% per annum | (14,164) | (15,436) |
| Present value of minimum capital lease payments | 125,813 | 74,776 |
| Current portion of obligation under capital lease | (32,391) | (28,888) |
| | \$ 93,422 | \$ 45,888 |

9. INTERNALLY RESTRICTED RESERVES

The contingency reserve was established in 2007 for unanticipated or unbudgeted expenses that are consistent with the objectives of the College under Section 4 of the *Dentists' Act* (Section 16 of the *Health Professions Act*, after the College is designated under the Act, effective April 3, 2009). Use of this reserve requires approval from two-thirds of the College's Board. Interest is allocated to the reserve at the rate earned on the College's investments.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2010

9. INTERNALLY RESTRICTED RESERVES (Continued)

The additional internally restricted reserves were established between 2008 and 2010.

Internally restricted reserves are comprised of:

| | March 1, 2009 | Expenses | Transfers in | Transfers | Interest | February 28, 2010 |
|---|------------------|----------------|--------------|------------|-----------|----------------------|
| Contingency reserve | \$ 1,065,580 | \$ 0 | \$ (234,979) | \$ 125,119 | \$ 30,329 | \$ 986,049 |
| Information technology reserve | 382,149 | (136,340) | 0 | 0 | 0 | 245,809 |
| Health Professions Act transition reserve | 229,106 | (103,987) | 0 | (125,119) | 0 | 0 |
| Internationally Trained Dental Specialist Process reserve | 246,669 | (105,827) | 0 | 0 | 0 | 140,842 |
| Office furniture renovations reserve | 0 | 0 | 65,000 | 0 | 0 | 65,000 |
| Building Project Fund | 0 | (807,572) | 2,000,000 | 0 | 0 | 1,192,428 |
| | \$ 1,923,504 | \$ (1,153,726) | \$ 1,830,021 | \$ 0 | \$ 30,329 | \$ 2,630,128 |

10. JOINT VENTURE ACCOUNTING

The Joint Venture was formed to own and operate the property situated at 1765 West 8 Avenue. The title to this property is held in trust by 1765 West 8 Avenue Holdings Ltd. for the Joint Venture. The Joint Venture provides premises for the College and the other 30% participant in the Joint Venture, the College of Pharmacists of British Columbia. The Joint Venture also rents space in the building to third parties.

The College accounts for its 70% interest in the Joint Venture using the proportionate consolidation method. Under this method, the College records 70% of the assets, liabilities, revenues and expenses of the Joint Venture as if they were transacted directly by the College. Transactions between the College and the Joint Venture are eliminated.

The following summarizes the financial position and results of the Joint Venture:

| | 2010 | | 2009 | |
|-------------------|---------------|---------------|---------------|---------------|
| | Entire Amount | College's 70% | Entire Amount | College's 70% |
| Land and building | \$ 4,806,701 | \$ 3,364,691 | \$ 3,312,579 | \$ 2,318,805 |
| Other assets | 558,640 | 391,048 | 310,890 | 217,623 |
| Liabilities | (1,039,783) | (727,848) | (334,240) | (233,968) |
| | \$ 4,325,558 | \$ 3,027,891 | \$ 3,289,229 | \$ 2,302,460 |

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Notes to Consolidated Financial Statements
Year Ended February 28, 2010

10. JOINT VENTURE ACCOUNTING (Continued)

| | 2010 | | 2009 | |
|------------------------------------|---------------|---------------|---------------|---------------|
| | Entire Amount | College's 70% | Entire Amount | College's 70% |
| Rental revenues from third parties | \$ 767,164 | \$ 537,015 | \$ 815,496 | \$ 570,847 |
| Rental revenue from the College | 265,755 | 186,029 | 223,738 | 156,617 |
| Amortization expense | (94,356) | (66,049) | (87,624) | (61,337) |
| Other expenses | (443,315) | (310,321) | (450,223) | (315,156) |
| | \$ 495,248 | \$ 346,674 | \$ 501,387 | \$ 350,971 |

11. RESERVE MANAGEMENT

The College considers its capital under management to be comprised of its net assets. The College's objective when managing its net assets is to safeguard the entity's ability to protect the public in matters relating to dentistry. In respect of cash and short-term investments, the College purchases highly liquid, short-term investment-grade securities held at major Canadian financial institutions with an investment grade rating of AAA or better and cash is held in interest-bearing accounts.

There have been no changes to the College's approach to capital management during the year.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA
Consolidated Schedule of General and Administrative Expenses
Year Ended February 28

| | 2010 | 2009 |
|-----------------------------------|-------------------|-------------------|
| | | (note 3) |
| Printing and publications | \$ 283,704 | \$ 118,236 |
| Office | 216,322 | 222,652 |
| Equipment repairs and maintenance | 74,968 | 42,014 |
| Loss on disposal of asset | 36,704 | 0 |
| Staff development | 32,902 | 55,745 |
| Professional fees | 25,692 | 32,299 |
| Miscellaneous | 19,384 | 144,707 |
| | \$ 689,676 | \$ 615,653 |

See notes to consolidated financial statements



CDSBC

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