

The College of Dental Surgeons of British Columbia
Consolidated Statement of Financial Position
As at February 28, 2019

Assets	February 28, 2019	February 28, 2018
	Notes	
Current Assets		
Cash	\$ 11,996,799	\$ 11,176,924
Temporary Investments	7,875,496	7,259,250
Accounts Receivable	112,685	99,510
Prepaid Expenses	122,700	115,082
Prepaid Dues and Grants	2	-
Total Current Assets	<u>20,107,680</u>	<u>18,650,766</u>
Long Term Accounts Receivable		
Accrued Long Term Accounts Receivable	3,000	9,000
	<u>3,000</u>	<u>9,000</u>
Capital Assets - Net		
IT Equipment	99,014	93,070
Equipment & Furniture	272,644	173,868
Office Renovation	433,487	327,398
PDC Booth	4,373	-
Total Capital Assets	<u>809,518</u>	<u>594,336</u>
Investment in 1765 West 8th Holdings Ltd.	3,676,176	3,811,909
	<u>3,676,176</u>	<u>3,811,909</u>
Total Assets	<u><u>\$ 24,596,375</u></u>	<u><u>\$ 23,066,010</u></u>

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Liabilities and Net Assets	February 28, 2019	February 28, 2018
	Notes	
Current Liabilities		
Accounts Payable and Accrued Liabilities	\$ 1,031,476	\$ 973,605
Prepaid Certification and Registration Fees	1 11,838,767	10,591,803
Prepaid Criminal Record Check Fees	54,079	51,486
Prepaid Publication Sale and Remedial Education Fees	37,088	11,082
Total Current Liabilities	<u>12,961,410</u>	<u>11,627,976</u>
Liabilities - JV	<u>80,896</u>	<u>117,796</u>
Net Assets		
Net Assets Invested in Capital Assets	809,519	594,336
Net Investment in Joint Venture	3,569,593	3,605,931
Contingency Reserve Fund	5 1,967,326	1,935,802
College Place Preservation Fund	3 150,000	204,399
Internally Restricted Net Assets - Wellness	7 97,333	133,982
Internally Restricted Net Assets - Office Renovations	8 75,399	-
Internally Restricted Net Assets - Information Technology	3 186,145	126,856
Internally Restricted Net Assets - HPA Enforcement Legal	3 1,743,027	1,614,807
Unrestricted Net Assets	2,252,218	2,068,533
Excess of Revenues over Expenses for the Period - JV	25,687	88,182
Excess of Revenues over Expenses for the Period - CDSBC	677,822	947,410
Total Net Assets	<u>11,554,069</u>	<u>11,320,238</u>
Total Liabilities and Net Assets	<u>\$ 24,596,375</u>	<u>\$ 23,066,010</u>