

College of Dental Surgeons

of British Columbia



ANNUAL REPORT 2007/08

Quality Dental Care: 1908 - 2008



ANNUAL REPORT

MARCH 1, 2007 TO FEBRUARY 29, 2008

ABOUT THE COLLEGE

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

MISSION STATEMENT

The College of Dental Surgeons of BC assures British Columbians of professional standards of oral health care, ethics and competence by regulating dentistry in a fair and reasonable manner.

VISION STATEMENT

The College of Dental Surgeons of BC will be the leading health care regulatory body, promoting optimal oral health for British Columbians through excellence in dentistry and regulation based on principles of fairness, reasonableness and justice.

College of Dental Surgeons of British Columbia

500 - 1765 West 8th Avenue, Vancouver, BC V6J 5C6

Tel: (604) 736-3621 Fax: (604) 734-9448

Toll Free Tel (in B.C.): 1-800-663-9169

Toll Free Fax (in B.C.): 1-800-734-9448

www.cdsbc.org

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TABLE OF CONTENTS

President's Report	3
Registrar's Report	4
Public Member's Report	8
Committee Reports	8
Deceased Registrants	12
Council 2007/2008	13
Staff	13
Committees	14
Auditor's Report and Financial Statements	16

PRESIDENT'S REPORT



The College has concluded another successful year and I am pleased to report on progress made. This will be my last annual report as President and I continue to be grateful for the mandate given by the profession in 2005 to the

elected officers, Vice-President Ash Varma, Treasurer Bill McNiece and myself, to guide the College in several very progressive undertakings.

If we have any regrets, it is that the government has not yet designated the College under the *Health Professions Act* (HPA) thereby failing to enact necessary bylaws to govern the College in the years ahead, and to enact a new *Statute of Limitations Act* thereby reducing the period of records retention from 30 to 10 years.

Our Council of 10 dentists, two certified dental assistants (CDAs) and six public members is a dedicated and cohesive group of individuals who have thoughtfully developed policies to guide the College during the past year.

Council conducted an executive search for a registrar resulting in the appointment of Ms. Heather MacKay to this position in September 2007. Ms. MacKay has fully embraced her new position and undertaken several notable initiatives to improve the operation of the College, while implementing other policies to protect the College's financial and computer technology systems.

While the College staff has undergone some changes, they are a cheerful, hardworking group of people who serve the profession very well. Finally, the members of our committees and working groups have contributed many hours of deliberations and planning to ensure the successful operation of the College. To all of these wonderful people, I extend my deepest gratitude.

The College has managed its finances very responsibly resulting in a surplus that will allow Council to internally restrict \$1.28 M in funds to cover the costs of several major commitments taking place in the next few years: transition to the HPA, information technology project, assessment and registration of internationally trained dental specialists and redevelopment of the College Place dental clinic. Licence fees were reduced for dentists by \$100 and maintained without any increase for certified dental assistants (CDAs). The College is debt free, has financial reserves including a contingency fund for extraordinary expenses, internally restricted funds and surplus monies that should enable licence fees to be maintained or further reduced in the year ahead.

The College has resolved all of its outstanding long term complaint files and is resolving new complaints in an average of six months. We are working on better ways to communicate the outcome of complaint investigations and decisions. In a survey conducted in November 2007, dentists and CDAs who have had dealings with the College responded with a satisfaction level of 91 percent.

The College has worked effectively with the Dean and Faculty of Dentistry at UBC to achieve a national Memorandum of Understanding agreement in October 2007 for a process to assess and register internationally trained dental specialists. The agreement is the result of more than five years of national study and negotiations that received the unanimous support of all ten provincial dental regulatory authorities. Work is now underway with our universities, the specialist community and national organizations including the Association of Canadian Faculties of Dentistry and the Royal College of Dentists of Canada to make the process operational.

Significant steps have been undertaken this year to develop clinical practice guidelines as they have been neglected since the early 1990s. We are very pleased to have been

REGISTRAR'S REPORT

able to partner with the BC Cancer Agency and BC Oral Cancer Prevention Program to achieve our first guideline for the *Early Detection of Oral Cancer*, which was introduced at the Pacific Dental Conference on March 6 and 7, 2008. In the coming year, we look forward with much anticipation to the progress of this important initiative.

When new elected officers and Council assume responsibility for the College leadership in September 2008, I am confident they will find that they are inheriting a College that is a very effective, respected and fiscally sound organization. This has been accomplished over several years by a number of people working at and for the College, and to whom I am deeply grateful. I am particularly appreciative of the support from Ash Varma, Bill McNiece and Heather MacKay during the past year.

My mandate during my term as an elected officer has been to build trust and manage change based on principles of fairness, reasonableness and collaboration. I am confident that as I conclude my term as president, it will be clear to all that we are demonstrating a serious commitment to regulating the professional lives of our registrants with honour and have created a College in which dentists and certified dental assistants can take pride and British Columbians will have confidence.

I wish all who continue to serve the profession and College my best wishes and sincere thanks.

Respectfully yours,



Peter M. Lobb, DDS
College President



It is hard to believe that it has now been a year since I assumed the position of Acting Registrar and subsequently Registrar in September. If I had to choose words to characterize the past year at the College, one would be "change"

but another would be "progress". This has been a busy year at the College but I believe it has also been a productive one.

In addition to the College's core functions of registration, licensing and complaints, our work has been focused on the strategic priorities identified by Council in September 2007.

These priorities included:

- transitioning to the *Health Professions Act* (HPA), including development of bylaws and supporting documents and communications
- communications and registrant relations (dentists and certified dental assistants)
- member service relations
- development of a process for the assessment and registration of internationally trained dental specialists
- development of clinical practice guidelines

I am pleased to report that we have made significant strides in addressing these priorities. We are working with government to obtain final approval of our Bylaws for designation under the HPA. Our communications strategies are focused on building two-way communications with our registrants and our effectiveness in this area is borne out in the results of our biennial registrant survey. Meetings were held regularly with representatives from local and national dentist and certified dental assistant member service organizations to identify opportunities for collaboration and ensure cross-communication. We have worked collaboratively with UBC and our regulatory colleagues across Canada to develop a program to assess and register internationally-trained specialists. We launched a significant initiative

with the development of a *Clinical Practice Guideline for the Early Detection of Oral Cancer in B.C.*, in collaboration with the BC Cancer Agency. In addition, a Working Group on Clinical Practice Guidelines was created to guide the College in revising, developing or adopting Guidelines for dentists and certified dental assistants.

Trade, Investment and Labour Mobility Agreement (TILMA)

TILMA promotes labour mobility between Alberta and B.C. Both provincial governments met during the year with regulatory bodies to discuss the adoption and implementation of the agreement as it applies to various occupations and professions. The focus of the discussions with respect to both dentists and CDAs was on identifying and then removing or minimizing any barriers to free mobility between the provinces. Discussions with respect to both dentists and CDAs were fruitful and it is expected that an agreement will be reached between the professions within the next year.

Health Professions Act (HPA)

The College continues to have discussions with the government with respect to the draft Regulations and Bylaws for dentists and CDAs under the HPA. These talks were somewhat stalled over the past year with government's attentions seemingly turned towards TILMA and some expected changes to the HPA itself, which were being promised for the Spring session of the Legislature. There are many regulatory issues that need to be dealt with through legislation and over the past couple of years, all of the effort towards addressing those issues has gone into changes to be incorporated into the HPA Regulations and Bylaws. I am optimistic that discussions with Government will resume in earnest over the next year and that dentists and CDAs will be designated under the HPA in the near future.

Electronic Health Records

Meetings were held with BCDA throughout the year to work toward an Electronic Health Records system. The College plans to work collaboratively with the BCDA towards the development and implementation of an Electronic Health Records System that will be in the best interests of both dentists and their patients.

The College has been identified by the provincial government as an important source of data for the Provider Registry, which is the repository for all accurate information with respect to any profession taking part in any aspect of the Electronic Health Record. Discussions with the relevant government departments to work towards the implementation of such a registry will take place over the next year.

Communications

Our communications strategies continue to focus on two-way dialogue with our stakeholders and registrants.

During the year, College representatives toured the province speaking to dental and CDA component societies and educational institutions as well as at annual society meetings and conventions.

We held another highly successful, standing-room-only workshop, *More Tough Patient Situations*, at the Pacific Dental Conference and are planning an all-new performance for 2009. Our Centennial year is reflected for 2008 on all printed materials of the College and was the celebratory theme of our annual Awards Ceremony, also held during the Dental Conference.

We created the first in a series of Complaints Information Sheets, aimed at providing the public with information about the dental complaints process and what to expect. We are finalizing our new website to provide registrants and the public with a dynamic, user-friendly ways of staying in touch with the College.

As a management function, communications continues to support work being done across the organization as well as projects of our committees, working groups and Council.

Information Systems

We completed a comprehensive review of our information systems. The review identified the need to significantly improve our technology infrastructure in order to address our current business requirements, as well as building a platform for future needs.

With Council's support, we are implementing a three-year technology plan that started with the development of an extensive disaster recovery plan followed by a necessary upgrade of our server operating system. This coming year, we plan to update our software and conduct a review of our existing business processes, as well as those that will be required under the *Health Professions Act*. This process review is an integral step toward selecting and building a modernized database that will better serve our registrants and improve our day-to-day operations.

Dental Clinic Update

Plans progressed to redevelop the outdated dental clinic at College Place in Vancouver. The clinic transformation is being led by the Study Club Alliance, a volunteer group of B.C. dentists. In December, Council approved a contribution of up to \$250,000 toward this initiative. This builds on the commitment from the BC Dental Association of \$100,000 and the more than \$150,000 that had been pledged by B.C. dentists by the end of the College's fiscal year. Renovations are planned to start this summer and will result in a state-of-the-art facility that will be of benefit to dental professionals across B.C.

Dental Emergencies Task Force

The College continued to participate on a joint BC Dental Association Task Force created

to support dentists in meeting their obligations in responding to after-hours dental emergencies. This past year, the Task Force focused on working with the BC HealthGuide and Nurseline programs to ensure the programs' dentistry protocols were consistent with practices in B.C. The Task Force is working to establish links between HealthGuide, Nurseline, dentistry and the public.

Certified Dental Assistants (CDAs)

The Provincial government has now stated clearly that there will be no changes to the manner in which CDAs are regulated and that the College will continue to be the regulating body for CDAs for the foreseeable future. Since this statement was made, the College and the CDABC have been meeting to discuss issues of mutual interest. The College is also interested in receiving feedback from CDABC with respect to comments that they have about the draft Bylaws. Meetings are expected to be ongoing.

Complaints

The average time to resolve a complaint has decreased to six months from eight months, with many complaints being resolved in two to three months.

The past year saw an increase in telephone calls and written complaints received by the complaints team. The number in parentheses indicates figures from the previous year:

Telephone Calls	Written Complaints
648 (453)	187 (167)

The main issues mentioned by the complainants were consistent with past years:

- diagnosis and treatment planning
- fixed prosthodontic treatment
- operative dentistry
- endodontic treatment
- orthodontic treatment

The “non-treatment” issues were also consistent with past years:

- patient relations
- billing
- informed consent

Registration and Licensure

Statistics relating to the licence year March 1, 2007 to February 29, 2008 are listed in the tables below (with previous year in brackets).

New Registrations

Dentists	Certified Dental Assistants
136 (128)	483 (409)

Licences Issued

(with previous year in brackets)

Dentists		
Active	Specialists	Non-Practising
2597 (2632)	322 (321)	141 (165)

Certified Dental Assistants		
Active	Limited Permits	Non-Practising
5380 (5396)	344*	525 (790)

*not offered in 2006

College Staff

I would like to recognize the hard work of all College employees. Our staff are committed to doing their best on behalf of our registrants as well the general public. I am proud of their accomplishments during the past year, particularly in light of increased workloads caused by a number of staff departures.

To fill the position vacated with my appointment as Registrar, the Executive Search Working Group conducted a national search for a Managing Deputy Registrar. We offered the position to Dr. David Cornell, an Ontario dentist in private practice with significant experience in organized dentistry. Dr. Cornell will assume the position in June 2008.

Conclusion

It has been a great honour to be your Registrar over the past year. It has been a privilege to work with dedicated professionals including our Elected Officers and volunteers on Council and Committees. I believe that great strides have been made this year towards achieving many of the goals set by Council. I could not have done any of this without the collaborative efforts of both the volunteers who work with such passion or the staff that we rely on daily.

It is an amazing feeling to be a part of a group working together to regulate dentists and CDAs as fairly and effectively as possible in the public interest. I look forward to continuing to work with all of you.



Heather MacKay
Registrar

PUBLIC MEMBER'S REPORT

Having served on many boards, I can say the governing council of the College of Dental Surgeons of British Columbia functions wonderfully well, with a positive synergy among Council members. All members of Council are committed to serving the community at large. The public must be assured that those licensed by the College meet the required standards of education, experience and knowledge. That is our principal task.

Until the 1970s, professional colleges in the province were made up of practitioners of that profession. Legislation was passed at that time to require all college councils to have one third of their membership appointed by the government. These members would be appointed from the public. Initially, there was some resistance and likely a great deal of curiosity and concern about how laypeople would fit into the regulation of professions, without the knowledge needed to practice that profession. In the case of the College of Dental Surgeons of British Columbia it has worked out very well.

Public members have the same status on the Council as professional members. The professional members assist us in understanding the technical information required for discussion and decision. The public members are from diverse backgrounds and assist Council in viewing their role from a broader perspective. The result is a greater assurance that the public can trust that their dental practitioner is qualified and follows appropriate procedures.

This Council has developed a clear governance model that allows the organization to function well. Appropriate policies and structures support a very effective and professional staff who carry out the day-to-day functions of the College and do an excellent job of serving the public.

As a public representative, I admire the commitment of the professional members. They are dedicated to focusing on high standards of professional practice.

All members consistently work to assure the public that the practice of dentistry will serve them with fairness and professionalism. Every decision is framed in terms of what is best for the public. The College of Dental Surgeons of British Columbia can be proud of meeting its objective of assuring the public of professional standards of oral health care, ethics and competence in the delivery of care by dentists and certified dental assistants.

Respectfully submitted,
Victor Bowman

COMMITTEE REPORTS

Accreditation Committee

The Accreditation Committee makes recommendations to Council concerning guidelines and requirements for registrants who provide general and conscious sedation anaesthetic services independent of hospitals. They also inspect and accredit dental offices and facilities where such services are provided.

Standards for anaesthetic and sedation are available in two documents – *General Anaesthetic Services in Dentistry* and *Deep Sedation Services in Dentistry*. Council adopted recommended principles to guide the revision of a third document, *Minimal and Moderate Sedation Services in Dentistry*, that is currently being reviewed by a working group.

The committee examines dental facilities offering general anaesthetic services and/or deep sedation services in dentistry (non-hospital facilities) every three years. This past year, two dental facilities providing general anaesthetic services and three dental facilities providing deep sedation services were inspected.

There are currently 14 fully authorized dental facilities offering general anaesthetic services and 12 offering deep sedation services.

Audit Committee

The role of the Audit Committee is to assist Council in its oversight of the integrity and credibility of financial statements and other disclosures of the College of Dental Surgeons of British Columbia, as well as to review and report on the adequacy of internal controls.

The Committee attended a meeting with Bill Cox, CA, the engagement partner with BDO Dunwoody LLP, Chartered Accountants (the College's external auditors); Heather MacKay, Registrar; Betty Larsen, Director of Operations and CDA Regulation; and Betty Wiebe, Accounting Coordinator. The Committee also met privately with Mr. Cox.

The Committee chair subsequently reported the Committee's findings to Council as follows:

- The financial statements as at February 29, 2008 and for the year ended were reviewed and found to have been prepared in accordance with generally accepted accounting principles. An unqualified opinion to that effect was received from the auditors.
- The recommendations of last year's committee and the auditors were addressed to the satisfaction of both the Committee and the auditors.

An outstanding matter is the review of the College's internal financial control procedures. The Committee met with senior staff and the external auditors in January to discuss the procedure for the review. Following that meeting, the Committee and the Registrar and Elected Officers (REO) agreed to retain an external consultant to perform the review and to provide the Committee with a report

thereon. This review will likely occur in the fall of 2008.

- The College's accountant of seven years left its employ suddenly in the fall of 2007 and was replaced by an internal candidate, Betty Wiebe. The Committee commends senior staff and the external auditors for facilitating the transition. The Committee also notes with approval the appointment of a professional accountant who is overseeing the revision and codification of the College's written accounting policies as well as supporting the newly appointed College accounting coordinator. The Committee believes that the combination of a full-time accounting coordinator, supported by a professional consultant, enhances the quality of interim financial reporting and improves the reliability of our systems. The Committee recommends a continuation of that arrangement.
- The Committee took favourable note that the audit procedures did not result in any material adjustment to the internally prepared financial records.
- The Committee recognizes the excellent quality of the services provided by its external auditors, BDO Dunwoody and in particular the engagement partner, Bill Cox. Nevertheless, the Committee notes that the College has retained the same auditors for over 18 years and that good practice suggests that every 10 years or so, organizations such as the College should invite other firms to present their credentials and quote on the annual cost of the statutory audit. Accordingly, the Committee made no recommendation as to the appointment of an auditor for the 2008-2009 fiscal year but received the approval of the Annual General Meeting to delegate the responsibility of the appointment of the auditors to the REO on the recommendation of the Audit Committee.

- The Committee recommends that the building be appraised and an engineering report be commissioned to determine the expected useful life of the facility and the current cost and timing of major repairs and restorations. Based on the appraisal and the report, the Committee recommends that the College establish a building reserve fund to avoid the necessity of charging any particular future fiscal year with extraordinary capital costs.
- The financial policies and procedures contained in our Policy Manual are not consistent with those proposed under the Bylaws awaiting approval from the Ministry of Health. Noting that Council had unanimously approved those procedures, the Committee recommends that the Policy Manual be amended to reflect current procedures.
- The Committee recommends that Council debate the principles upon which the detailed budget is to be prepared prior to the preparation of that budget. The Committee considers that Council as a whole should have an involvement in registration fee levels, the establishment of new reserves, the elimination of reserves deemed to have become unnecessary, and so on.

Finally, the Chair wishes to thank Dr. Bill Catalano and Dr. Sieg Vogt for their service to the Committee and welcomes new members, Dr. Robert Rosenstock and Dr. Bob McDougall.

Respectfully submitted,
Clayton G. Shultz, F.C.A.

CDA Advisory Committee

The Committee addresses Certified Dental Assistant (CDA) regulatory issues, provides updates to Council and liaises with the Certified Dental Assistants of British Columbia (CDABC), the member service organization. Ms. Leslie Riva was chosen to replace Com-

mittee Chair, Ms. Kathy Boyd, whose term as a CDA Council member expires in September 2008.

The College purchased a licence from the government to allow it to make changes to the Prosthodontic Module for up to 10 years. A Prosthodontic Module Working Group has been struck to amend the module and report back to the CDA Advisory Committee. Council approved *Requirement for Proof of Upgrading*, which was developed by the Committee in anticipation of the addition of new skills to the list of CDA duties. This document outlines how practising CDAs would receive upgrading or education in order to practise new skills.

CDA Examination Committee

The CDA Examination Committee reviews and assesses programs and credentials of graduates from dental assisting, dental, dental hygiene, and dental therapy programs from outside B.C., who are applying for registration as a certified dental assistant. This is done through recommendations from the Qualifications Review Subcommittee (QRS).

The QRS determined that the CDSBC needed to establish Orthodontic Module guidelines in order to evaluate applicants from other provinces with existing orthodontic training. The committee hired a consultant to assess CDA post graduate orthodontic training for CDAs across Canada.

Election and Awards Committee

The Election and Awards Committee considers and selects candidates to receive awards from the College. Twenty individuals were recognized for their contributions to the organization and dentistry at the annual awards ceremony held during the Pacific Dental Conference on March 6 at the Fairmont Waterfront Hotel. The College's 100th anniversary was featured as the theme for the event.

Honoured Member Award

Dr. Edwin Yen

Distinguished Service Award

Dr. Gordon Baynes
Dr. Wayne Halstrom
Dr. Bruce Ward

Award of Merit

Dr. Roger Bailey
Dr. Greg Card
Ms. Beverly Davis
Dr. John Gould
Ms. Debbie Horin
Dr. Leetty Huang
Ms. Karen Jones
Dr. Roger Magnall
Ms. Karen Manary
Dr. David Prokopetz
Dr. Sieg Vogt
Dr. Bill Walter
Dr. Christopher Zed

Certificate of Appreciation

Ms. Kay Bremner
Ms. Yolanda Olivotto
Ms. Gerri Randall

Ethics Committee

The Ethics Committee reviews the Code of Ethics and Promotional Activities contained in the Rules under the *Dentists Act*. They meet with dentists concerning advertising and promotions that do not fall within the Rules, and make recommendations to Council when appropriate.

The Committee reviewed promotional activities submitted by concerned individuals. The basic principles involved in the decision-making process and legal implications and public interest relating to promotional activity were examined. A working group was struck to develop a plan to review and revise the Code of Ethics and advertising guidelines.

Inquiry Committee

The Inquiry Committee formally investigates 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 mediation or by a peer review committee. An inquiry hearing is similar to a court proceeding and more formal than meetings of the Practice Standards or Professional Conduct Committees.

No Inquiries were initiated or held in 2007.

Practice Standards Committee

The Practice Standards Committee (PSC) is a peer review committee that considers complaints for which an appropriate response might reasonably include a recommendation for the registrant under review to take corrective or remedial action. The Committee carries out the powers, functions and duties delegated to it under Article 16A of the Rules under the *Dentists Act*.

A series of complaints against a single registrant was reviewed by a subcommittee of the Practice Standards Committee during the past fiscal year. The College continues to provide training to members of this committee and members of the Professional Conduct Committee.

Professional Conduct Committee

The Professional Conduct Committee is a peer review committee that considers complaints not considered appropriate for the Practice Standards Committee. It carries out the powers, functions and duties delegated to it under Article 16B of the Rules under the *Dentists Act*.

Between March 1, 2007 and February 29, 2008, nine complaints were reviewed by a subcommittee of the Professional Conduct Committee and an additional nine complaints are still under review.

Quality Assurance Committee

The Quality Assurance Committee investigates and recommends programs designed to establish and maintain standards of knowledge, skills and attitudes of registrants necessary for the delivery of competent oral health care. They review and make recommendations to Council concerning guidelines for continuing education requirements .

In 2007, the College established *Standards of Practice* to broadly describe the responsibilities of dentists and certified dental assistants in providing dental care to the public. These Standards are the foundation of the College's Quality Assurance Program.

Two working groups were struck: one to establish a process to develop clinical practice guidelines for BC dentists and a second to focus on identifying the program components for an enhanced Quality Assurance Program for dentists and CDAs.

Council approved the Committee's recommendation to reduce or maintain the maximum allowable credits in the categories of Dental Practice Management and Non-Clinical Dental. The changes reflect the principles of CE programs for dentists and CDAs that courses must have a significant connection to dentistry and enhance, or at least maintain, the registrant's competence to practise.

Registration Committee

The Registration Committee reviews registration and licensure requirements, applications for registration with unique circumstances, appeals for reinstatement to the Register,

and appeals for annual licensure late payment penalties. The Committee met twice during the fiscal year about the following issues:

- registration applications from two dentists
- reinstatement applications from a dentist and from four certified dental assistants
- appeals of late payment penalties from two dentists and from one certified dental assistant

DECEASED REGISTRANTS

It is with regret that the College reports the following deaths:

Dr. Ludlow William Beamish
Dr. Roger Edward Bourgeault
Dr. Frank Peter Bush
Dr. Jack Cameron Groot
Dr. Darrel Wilson Hunter
Dr. Kenneth Edward
Ms. Denise Rae Muirhead
Dr. Lynton Ngui-Kon-Sue
Dr. William Ronald Scott
Dr. William Eric Thompson
Dr. Peter Lup Kui Wan

COUNCIL 2007/2008

Dr. Peter M. Lobb, President
Dr. Ashok Varma, Vice-President
Dr. Bill McNiece, Treasurer
Dr. Susan Chow
Dr. Bob Coles
Dr. Karl Denk
Dr. Lonny Legault
Dr. Michael MacEntee
Dr. Bob McDougall

Dr. Peter Stevenson-Moore
Ms. Kathy Boyd
Ms. Sandra Harvey
Ms. Leona Ashcroft
Mr. Victor Bowman
Mr. Paul Durose
Ms. Maureen Leech
Mr. Bill Phillips
Mr. Clayton Shultz

STAFF

Ms. Rochelle Blaak,
Communications Coordinator
Ms. Paula Bohan,
Complaint Officer (until Dec/07)
Ms. Karen England,
Administrative Assistant
Ms. Myra Golab,
Licensing Coordinator, Dentists (on mat leave)
Dr. Patricia Hunter,
Deputy Registrar (until Feb/08)
Ms. Elmira Jasarevic,
Complaint Officer
Ms. Yukiko Kanda,
Accountant (until Oct/07)
Ms. Janet Khong,
Meeting Coordinator
Ms. Betty Larsen,
Director of Operations & CDA Regulation
Ms. Heather MacKay,
Registrar
Ms. Elizabeth Milne,
Licensing Coordinator, CDAs

Ms. Debbie Minton,
Receptionist
Ms. Joanne Norgaard,
Complaint Officer (since Jan/08)
Ms. Tory Norgren,
Freedom of Information Officer
Mr. Dean Pearson,
Manager of Information Systems (until Oct/07)
Dr. Alex Penner,
Deputy Registrar
Ms. Kiran Sangha,
Administrative Assistant/Complaints (on mat leave)
Ms. Anne Scales,
Continuing Education Coordinator
Ms. Linda Spouler,
Assessments, CDA Licensing/Operations Coordinator/Human Resources Assistant
Ms. Karen Walker,
Dental Clinic Coordinator/Administrative Assistant
Ms. Margot White,
Director of Communications and IT
Ms. Betty Wiebe,
Administrative Assistant/Accounting Coordinator

COMMITTEES

ACCREDITATION

Dr. Michael Henry, Chair
Dr. David Sowden, Vice-Chair
Dr. Martin Aidelbaum
Dr. Tobin Bellamy
Dr. Peter Chan
Dr. Brian Chanpong
Dr. Gerald Goresky
Dr. George Maryniak
Dr. John McGaw
Mr. Gordon McConnell
Ms. Heather MacKay, *Registrar*
Ms. Janet Khong,
Committee Administrative Assistant

AUDIT

Mr. Clayton Shultz, Chair
Dr. Bob McDougall
Dr. Robert Rosenstock
Ms. Betty Wiebe,
Committee Administrative Assistant

CDA ADVISORY

Ms. Kathy Boyd, Chair
Ms. Sandra Harvey, Vice-Chair
Ms. Judy Laird
Ms. Maureen Leech
Dr. Bill McNiece
Ms. Leslie Riva
Ms. Brenda Sherwood
Ms. Lane Shupe (*until May 2007*)
Dr. Ash Varma
Ms. Betty Larsen,
Director of Operations & CDA Regulation
Ms. Karen England,
Committee Administrative Assistant

CDA EXAMINATION

Ms. Michele Rosko, Chair
Ms. Joanne Brodersen
Ms. Maureen Chaddock

Dr. Heather Chisholm
Mr. Robbie Moore
Ms. Betty Larsen,
Director of Operations & CDA Regulation
Ms. Karen England,
Committee Administrative Assistant

ELECTION AND AWARDS

Dr. Robert Rosenstock, Chair
Ms. Leona Ashcroft
Dr. Jim Brass
Dr. John Fraser
Dr. Myrna Halpenny
Dr. Peter Lobb
Ms. Marlane Paquin
Ms. Margot White,
Director of Communications and IT
Ms. Rochelle Blaak,
Communications Coordinator

ETHICS

Dr. Mel Sawyer, Chair
Dr. Rand Barker
Dr. Ken Chow
Dr. Sangeeta Kashyap
Dr. Gail Landsberger
Dr. Bob McDougall
Mr. Bill Phillips
Ms. Galina Pischanskaya
Dr. Brian Wong
Ms. Heather MacKay, *Registrar*
Ms. Linda Spouler,
Committee Administrative Assistant

INQUIRY

Dr. Don Anderson, Chair
Dr. David Jones, Vice-Chair
Mr. Gordon Adams
Ms. Linda Bartz
Dr. Peter Bradley
Mr. Stanley Brygadyr
Dr. Josephine Chung

Dr. Hasnain Dewji
Dr. Arnold Dey
Ms. Jan Godsmark
Dr. Chris Hacker
Ms. Alison Hall
Dr. Myrna Halpenny
Dr. Erik Hutton
Dr. John Krell
Dr. Robert Leung
Dr. Bill McNiece
Ms. Linda Spouler,
Committee Administrative Assistant

PRACTICE STANDARDS

Dr. John Carpendale, Chair
Dr. Robert Coles, Vice-Chair
Ms. Leona Ashcroft
Dr. Larry Cheevers
Mr. Paul Durose
Dr. Lonny Legault
Ms. Marlane Paquin
Ms. Kathy Pitt
Dr. Arnold Steinbart
Dr. Anthony Strelzow
Dr. Mel Tracey
Ms. Anne Tritt
Ms. Heather MacKay, *Registrar*
Ms. Elmira Jasarevic,
Committee Administrative Assistant

PROFESSIONAL CONDUCT

Dr. John Gercsack, Chair
Ms. Nadine Bunting
Dr. Greg Card
Dr. Theresa Chiang
Dr. Susan Chow
Ms. Rochelle Feniak
Ms. Cia Harms
Mr. Robbie Moore
Mr. Bill Phillips
Dr. Mike Racich
Dr. Andrew Shannon
Dr. Scott Stewart
Dr. Jonathan Suzuki

Ms. Lynn Willard
Ms. Heather MacKay, *Registrar*
Ms. Elmira Jasarevic,
Committee Administrative Assistant

QUALITY ASSURANCE

Dr. David Tobias, Chair
Dr. David Christie, Vice-Chair
Ms. Daphne Crowther
Dr. Karl Denk
Mr. Paul Durose
Ms. Sandra Harvey
Ms. Maureen Leech
Dr. Bill Liang
Dr. John Nasedkin
Dr. David Vogt
Ms. Heather MacKay, *Registrar*
Ms. Linda Spouler,
Committee Administrative Assistant

REGISTRATION

Dr. Bruce Blasberg, Chair
Dr. Michael Rockwell, Vice-Chair
Mr. Victor Bowman
Ms. Lynn Carter
Ms. Eleanor Cox
Dr. Brian Henry
Dr. Alex Hird
Dr. Richard Jackson
Dr. Sandra Maduke
Ms. Heather MacKay, *Registrar*
Ms. Linda Spouler,
Committee Administrative Assistant

**The College of Dental Surgeons
of British Columbia
Financial Statements
For the year ended February 29, 2008**

**The College of Dental Surgeons
of British Columbia
Financial Statements
For the year ended February 29, 2008**

Contents

Auditors' Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Summary of Significant Accounting Policies	7 - 8
Notes to Financial Statements	9 - 12
Schedule of General and Administrative Expenses	13



BDO Dunwoody LLP
Chartered Accountants

600 Cathedral Place
925 West Georgia Street
Vancouver, BC Canada V6C 3L2
Telephone: (604) 688-5421
Telefax: (604) 688-5132
E-mail: vancouver@bdo.ca
www.bdo.ca

Auditors' Report

**To the Members of
The College of Dental Surgeons of British Columbia**

We have audited the Statement of Financial Position of The College of Dental Surgeons of British Columbia as at February 29, 2008 and the Statements of Changes in Net Assets, Operations and Cash Flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at February 29, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Vancouver, British Columbia
April 14, 2008

BDO Dunwoody LLP is a Limited Liability Partnership registered in Ontario

The College of Dental Surgeons of British Columbia
Statement of Financial Position

February 29 February 28
2008 2007

Assets

Current

Cash and short-term investments (Note 1)	\$ 7,418,111	\$ 6,167,236
Accounts receivable	140,695	44,652
Prepaid expenses	72,532	116,983
	<u>7,631,338</u>	<u>6,328,871</u>

Property and equipment (Note 2)

3,057,059 3,024,851

\$ 10,688,397 \$ 9,353,722

Liabilities and Net Assets

Liabilities

Current

Accounts payable	\$ 445,288	\$ 566,369
Prepaid licence fees - Dentists and Certified Dental Assistants	3,357,689	3,727,296
Current portion of obligation under capital lease (Note 3)	32,572	26,520
	<u>3,835,549</u>	<u>4,320,185</u>

Long-term

Obligation under capital lease (Note 3)	75,056	67,062
	<u>3,910,605</u>	<u>4,387,247</u>

Net assets

Cumulative surplus from operations	1,515,149	1,028,531
Net assets invested in property and equipment	2,949,431	2,931,269
Reserve for fines revenue	50	50
Internally restricted reserves	2,313,162	1,006,625
	<u>6,777,792</u>	<u>4,966,475</u>

\$ 10,688,397 \$ 9,353,722

Approved by:

_____ President _____ Treasurer

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

The College of Dental Surgeons of British Columbia Statement of Changes in Net Assets

For the year ended February 29 (28)

	2008				2007
	Cumulative Surplus from Operations	Invested in Property and Equipment	Reserve for Fines Revenues	Internally Restricted Reserves	Total
Balance, beginning of year	\$ 1,028,531	\$ 2,931,269	\$ 50	\$ 1,006,625	\$ 4,966,475
Excess of revenue over expenses for the year	1,959,905	(148,588)	-	-	1,811,317
Transfer from operating to invested in property and equipment:					
For property and equipment purchases	(140,230)	140,230	-	-	-
For internally restricted reserves	(1,306,537)	-	-	1,306,537	-
For capital lease repayment	(26,520)	26,520	-	-	-
Net change for the year	486,618	18,162	-	1,306,537	1,811,317
Balance, end of year	\$ 1,515,149	\$ 2,949,431	\$ 50	\$ 2,313,162	\$ 6,777,792

The internally restricted reserves are composed of the following:

Contingency reserve (note 4)	\$ 1,033,162
Information Technology reserve	500,000
Health Professions Act transition reserve	250,000
College Place Dental Clinic Redevelopment reserve	250,000
Internationally Trained Dental Specialist Process reserve (note 8)	280,000
	\$ 2,313,162

The College of Dental Surgeons of British Columbia

Statement of Operations

For the year ended	February 29 2008 Budget	February 29 2008 Actual	February 28 2007 Actual
Revenue			
Licence fees and permits	\$ 8,361,789	\$ 8,357,111	\$ 9,035,655
Examinations fees	2,500	-	17,700
Registration fees	311,258	373,450	344,864
General revenues	166,567	184,657	161,558
Interest and miscellaneous	161,572	267,480	191,220
Rental revenues (Note 5)	359,532	454,219	418,433
	<u>9,363,218</u>	<u>9,636,917</u>	<u>10,169,430</u>
Less:			
Canadian Dental Association	2,034,495	2,020,594	1,919,729
British Columbia Dental Association	2,340,878	2,335,513	2,289,838
Certified Dental Assistants of BC	-	-	577,382
	<u>4,987,845</u>	<u>5,280,810</u>	<u>5,382,481</u>
Expenses			
Building operations (Note 5)	290,220	347,861	286,810
Committees	487,226	177,234	109,172
Credit card charges	5,903	13,427	13,309
General and administrative (Schedule)	746,309	639,941	617,557
Health Professions Act implementation	-	46,439	-
Interest and bank charges	6,795	4,612	5,649
Legal and related costs	710,000	164,988	551,466
Meetings and travel	375,345	262,179	301,600
Salaries and benefits	2,029,986	1,621,286	1,641,323
Scholarships and grants	14,885	14,895	24,665
Settlement allowance (Note 6)	-	-	220,000
	<u>4,666,669</u>	<u>3,292,862</u>	<u>3,771,551</u>
Excess of revenue over expenses from operations	<u>321,176</u>	<u>1,987,948</u>	<u>1,610,930</u>
Other revenue (expenses)			
Amortization	(93,138)	(148,588)	(153,752)
Loss on disposal of property and equipment	-	-	(4,130)
Interest and loan restructuring charges on capital lease	-	(28,043)	(10,317)
	<u>(93,138)</u>	<u>(176,631)</u>	<u>(168,199)</u>
Excess of revenue over expenses for the year	<u>\$ 228,038</u>	<u>\$ 1,811,317</u>	<u>\$ 1,442,731</u>
Supplemental information:			
Excess of revenue over expenses as above	\$ 228,038	\$ 1,811,317	\$ 1,442,731
Amortization	93,138	148,588	153,752
Loss on disposal of property and equipment	-	-	4,130
Property and equipment expenditures	(292,000)	(140,230)	(102,334)
Repayment of capital lease	(26,520)	(26,520)	(24,266)
Interest credited to internally restricted reserves	-	(26,537)	(6,625)
Transfer to internally restricted reserves	(212,000)	(1,280,000)	(1,000,000)
Change in operating funds	<u>\$ (209,344)</u>	<u>\$ 486,618</u>	<u>\$ 467,388</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

The College of Dental Surgeons of British Columbia

Statement of Cash Flows

For the year ended	February 29 2008	February 28 2007
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 1,811,317	\$ 1,442,731
Items not involving cash		
Amortization	148,588	153,752
Loss on disposal of property and equipment	-	4,130
	<u>1,959,905</u>	<u>1,600,613</u>
Changes in non-cash working capital balances		
Accounts receivable	(96,043)	1,307
Prepaid expenses	44,451	(11,319)
Accounts payable	(121,081)	240,226
Prepaid licence fees	(369,607)	(759,770)
	<u>1,417,625</u>	<u>1,071,057</u>
Investing activity		
Purchase of property and equipment	(180,796)	(102,334)
Financing activities		
Refinance of capital lease	40,566	-
Repayment of capital lease	(26,520)	(24,266)
	<u>14,046</u>	<u>(24,266)</u>
Increase (decrease) in cash and short-term investments for the year	1,250,875	944,457
Cash and short-term investments, beginning of year	6,167,236	5,222,779
Cash and short-term investments, end of year	\$ 7,418,111	\$ 6,167,236

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

The College of Dental Surgeons of British Columbia

Summary of Significant Accounting Policies

February 29, 2008

College Mandate	<p>The Mandate of the College is:</p> <ul style="list-style-type: none">- to protect the public interest in matters relating to dentistry- to administer the Dentists' Act												
Financial Statements	<p>The College is a non-profit organization and is not subject to income taxation.</p> <p>The budget figures included on the statement of operations were prepared by management and approved by Council. The budget figures represent to the best of management's and Council's knowledge and belief the expected results of operations. These estimates have not been subject to an independent review by the auditors.</p>												
Property and Equipment	<p>Property and equipment are recorded at cost. Amortization is charged against net assets invested in property and equipment at the following rates:</p> <table><tr><td>Leasehold improvements</td><td>- 10% declining balance basis</td></tr><tr><td>Office furniture and equipment</td><td>- 10% declining balance basis</td></tr><tr><td>Dental equipment</td><td>- 10% declining balance basis</td></tr><tr><td>Computer and office equipment</td><td>- 20% declining balance basis</td></tr><tr><td>Building</td><td>- 5% declining balance basis</td></tr><tr><td>Tenants' improvements</td><td>- straight line basis over term of lease</td></tr></table>	Leasehold improvements	- 10% declining balance basis	Office furniture and equipment	- 10% declining balance basis	Dental equipment	- 10% declining balance basis	Computer and office equipment	- 20% declining balance basis	Building	- 5% declining balance basis	Tenants' improvements	- straight line basis over term of lease
Leasehold improvements	- 10% declining balance basis												
Office furniture and equipment	- 10% declining balance basis												
Dental equipment	- 10% declining balance basis												
Computer and office equipment	- 20% declining balance basis												
Building	- 5% declining balance basis												
Tenants' improvements	- straight line basis over term of lease												
College Place Joint Venture	<p>The College accounts for its 70% interest in College Place Joint Venture using the proportionate consolidation method. This means that 70% of the Joint Venture's assets, liabilities, revenues and expenses are included in these financial statements.</p>												
Leases	<p>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 offsetting obligation is also recorded which is reduced as lease payments are made after accounting for the implied interest portion.</p> <p>Lease payments for leases that are not capital leases are expensed as due.</p>												
Uses of Estimates	<p>The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>												

The College of Dental Surgeons of British Columbia

Summary of Significant Accounting Policies

February 29, 2008

Net Assets

The College segregates its net assets into the following categories:

Investment in property and equipment - represents cumulative amounts spent on property and equipment net of amounts amortized less any outstanding debt used to finance property and equipment additions. The balance in this account is not available for spending unless the College were to sell its property and equipment.

Reserve of fines revenues - represents payments received from inquiry fines. Its disposition is limited to contribution to charity, outreach programs and educational institutions providing services to the public.

Internally restricted reserves - represents funds set aside for future projects determined by the College's council.

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

Revenue Recognition

Licence fees and permits are recognized as revenue in the year to which they relate.

Registration fees are recognized as revenue when payment is received.

General revenues include incorporation fees and rental of facilities. Incorporation fees are recognized as revenue when payment is received. Rental of facilities are recognized on the accrual basis after the services have been provided and collection is assured.

Financial Instruments

The College's financial instruments consist of cash and short term investments, accounts receivable and accounts payable. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

As set out in Note 9, the College has adopted the new Financial Instruments accounting standards. The College categorizes its financial instruments as follows:

Cash and short-term investments: Held for trading. Held for trading financial instruments are recorded at and carried at fair value.

Accounts receivable: Loans and receivables. Loans and receivables are recorded at fair value upon issue and subsequently using the effective interest rate method. Due to the nature of the items in this category, the carrying value equates to the fair value.

Accounts payable: Other financial liabilities. Other financial liabilities are recorded at fair value upon issue and subsequently using the effective interest rate method. Due to the nature of the items in this category, the carrying value equates to the fair value.

The College of Dental Surgeons of British Columbia
Notes to Financial Statements

February 29, 2008

1. Cash and Short-Term Investments

Included in cash and short-term investments are \$3,050,000 (2007 - \$4,500,000) in guaranteed investment certificates held at one chartered bank. The investments earn interest at bank prime rate less 2.00% (2007 - 2.10%) per annum and mature within one year.

2. Property and Equipment

			February 29 2008	February 28 2007
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Leasehold improvements	\$ 1,103,487	\$ 900,273	\$ 203,214	\$ 203,876
Office furniture and equipment	808,034	544,821	263,213	239,508
Dental equipment	139,441	136,690	2,751	3,057
Computer and office equipment	512,128	300,697	211,431	141,282
Land	1,223,550	-	1,223,550	1,223,550
Building	2,757,341	1,604,441	1,152,900	1,213,578
Tenants' improvements	382,432	382,432	-	-
	\$ 6,926,413	\$ 3,869,354	\$ 3,057,059	\$ 3,024,851

The College of Dental Surgeons of British Columbia
Notes to Financial Statements

February 29, 2008

3. Obligation Under Capital Lease

Future payments required under capital lease:

	February 29 2008	February 28 2007
Year ended February 29, 2008	-	34,760
Year ended February 28, 2009	32,572	34,760
Year ended February 28, 2010	35,850	34,760
Year ended February 28, 2011	22,361	5,743
Year ended February 29, 2012	19,663	-
Year ended February 28, 2013	19,663	-
	130,109	110,023
Less amount representing interest at 9.50% per annum	22,481	16,441
Less current portion	32,572	26,520
	\$ 75,056	\$ 67,062

The College has leased photocopy equipment via capital lease.

4. Contingency Reserve

The Contingency Reserve was established for the purpose of meeting unanticipated or unbudgeted expenses that are consistent with the objects of the College under Section 4 of the Dentist Act (or Section 16 of the Health Professions Act, after the College is designated under that Act). Use of these funds requires approval from two-thirds of the College's Council. Interest is allocated to the reserve at the rate earned on the College's investments.

The College of Dental Surgeons of British Columbia

Notes to Financial Statements

February 29, 2008

5. Joint Venture Accounting

As outlined in the summary of significant accounting policies, the College accounts for its 70% interest in College Place 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 incurred directly by the College. Transactions between the College and the Joint Venture are eliminated.

The Joint Venture was formed to own and operate the property situated at 1765 West 8th Avenue. The title to this property is held in trust by 1765 West 8th 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 other third parties.

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

	February 29		February 28	
	2008		2007	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Land and building	\$ 3,394,929	\$ 2,376,450	\$ 3,495,934	\$ 2,447,154
Other assets	277,487	194,241	339,134	237,394
Liabilities	(299,427)	(209,599)	(324,863)	(227,404)
Net assets, end of year	\$ 3,372,989	\$ 2,361,092	\$ 3,510,205	\$ 2,457,144
Rental revenues from other parties	\$ 764,697	\$ 535,288	\$ 712,402	\$ 498,681
Rental revenue from College	270,230	189,161	267,494	187,246
Amortization expense	(95,730)	(67,011)	(112,929)	(79,050)
Other expenses	(496,944)	(347,861)	(409,728)	(286,810)
Net income for year	\$ 442,253	\$ 309,577	\$ 457,239	\$ 320,067

The College of Dental Surgeons of British Columbia

Notes to Financial Statements

February 29, 2008

6. Settlement Allowance

In the fiscal year ended February 28, 2007 a senior employee left the employ of the College and received a settlement of \$150,000 in accordance with her employment contract and other accrued compensation of \$70,000. Both amounts were paid in full in the fiscal year ended February 29, 2008.

7. Benefit Plan

The College contributes 7% of its employees gross earnings to self-managed RRSP accounts. Total contributions for the year ended February 29, 2008 were \$89,990 (February 28, 2007 - \$79,329)

8. Commitment

The College has agreed to hold in reserve a commitment to spend up to \$280,000 in support of a national process administered by the CDRAF for the assessment and registration of internationally trained dental specialists and to a program in BC to be developed by the Faculty of Dentistry at UBC. These funds will be expensed during the fiscal years in which they are paid.

9. Financial Instruments - Change in Accounting Policy

Effective January 1, 2007, the College adopted the Canadian Institute of Chartered Accountants' new recommendations for the recognition and measurement of financial instruments, and amendments to the existing presentation and disclosure standards. CICA 3855 Financial Instruments - Recognition and Measurement establishes standards for recognizing and measuring financial assets, financial liabilities and derivatives. CICA 3861 Financial Instruments Disclosures and Presentation and CICA 3865 Hedges discuss the presentation and disclosure of these items. Financial instruments are defined as a contractual right to either receive or deliver cash or another financial instrument to another party.

Amendments to CICA 4400 Not-For-Profit Organizations require presentation of gains, losses, revenues and expenses arising from derivatives, hedges and other financial instruments as separate components of the change in net assets. The College does not have any transactions which qualify for hedge accounting.

Transactions entered in to prior to the adoption of these recommendations have not been retroactively designated. In accordance with the transitional provisions, the prior year comparative figures have not been restated.

This change in accounting policy did not have a material impact in the current year.

The College of Dental Surgeons of British Columbia
Schedule of General and Administrative Expenses

For the year ended	February 29 2008 Budget	February 29 2008 Actual	February 28 2007 Actual
Equipment repairs and maintenance	\$ 24,184	\$ 15,259	\$ 18,151
Management consulting	63,784	141,646	122,193
Miscellaneous	134,530	58,472	86,708
Office	230,416	205,478	204,294
Printing and publications	263,232	188,762	161,251
Professional fees	30,163	30,324	24,960
	\$ 746,309	\$ 639,941	\$ 617,557

College of Dental Surgeons

of British Columbia



College of Dental Surgeons of British Columbia

500 - 1765 West 8th Avenue, Vancouver, BC V6J 5C6

Tel: (604) 736-3621 Fax: (604) 734-9448

Toll Free Tel (in B.C.): 1-800-663-9169

Toll Free Fax (in B.C.): 1-800-734-9448

www.cdsbc.org