



# **NEW BRUNSWICK DENTAL ASSISTANTS' ASSOCIATION**

Annual General Meeting  
June 2nd, 2018 at 11:00 a.m. at the Delta Saint John Hotel, NB

## **AGENDA**

- 1. Call to Order**
- 2. Roll Call**
- 3. Approval of the meeting agenda... Any additions or omissions?**
- 4. Approval of the minutes of May 6, 2017**
- 5. Executive Reports:**
  - 5.1 President: Melissa MacDonald
  - 5.2 Past President: Marie-Christine Arseneau
    - 5.2.1 2018-2019 Board of directors
  - 5.3 Vice President: Angela Cselenyi
- 6. Affiliate Updates:**
  - 6.1 Moncton: Alyssa Eccleston
  - 6.2 Fredericton: Dacia Farrell
  - 6.3 Saint John: Glenda Cameron
  - 6.4 North Shore: Sylvie Fortin Bourque
  - 6.5 USJRV: Vacant
- 7. Representative's Report**
  - 7.1 NB Dental Society: Ronda Marr
    - 7.1.1 12 continuing education points annually for license
  - 7.2 CDAA Board Member: Julien Robichaud
  - 7.3 Office Coordinator: Bernice Léger
    - 7.3.1 2017 Audited Financial reports
    - 7.3.2 Budget 2018-2019
    - 7.3.3 Financial reports
- 8. New Business:**
  - 8.1 Mentorship - Shelley Fletcher
  - 8.2 Scholarships - Marie-Christine Arseneau
  - 8.3 Next board of directors' meeting in the Fall will be in Sussex
  - 8.4 Dan Léger, Registrar from NBDS at 11:45
  - 8.5 Awards presentation will follow the AGM at approximately 12:00 a.m.
- 9. Adjournment**



# NEW BRUNSWICK DENTAL ASSISTANTS' ASSOCIATION

Annual General Meeting  
May 6th, 2017 at 9:00 a.m. at the Delta Fredericton Hotel, NB

## Meeting minutes

### 1. **Call to Order**

Marie-Christine, President, will call the meeting to order at 9:07 a.m. and welcomed everyone to the meeting.

### 2. **Roll Call**

Sign in sheet was circulated. 72 members in attendance.

### 3. **Approval of the meeting agenda... Any additions or omissions?**

7.3.1 correction on the year to 2016 and not 2015.

Moved by Shelley Fletcher and seconded by Sylvie Fortin Bourque to approve the meeting agenda with the above mentioned correction. **MOTION CARRIED**

### 4. **Approval of the minutes of May 28, 2016**

Moved by Pamala Dupuis and seconded Annette Kierstead to approve the meeting minutes of May 28, 2016 as presented. **MOTION CARRIED**

### 5. **Executive Reports:**

5.1 President: Marie-Christine Arseneau - See report.

Marie-Christine thanked Pamala Dupuis for her years of service and support.

5.2 Past President: Pamala Dupuis - See report.

5.2.1 2017 Board of Directors

Past President - Marie-Christine Arseneau  
President - Melissa MacDonald  
Vice-President - Angela Cselenyi  
Moncton - Alyssa Eccleston  
Fredericton - Dacia Farrell  
Saint John - Glenda Cameron  
North Shore - Sylvie Fortin Bourque  
Member at Large - Rachel Oulton  
CDAA representative - Julien Robichaud  
NBDS representative - Ronda Marr

Moved by Pamala Dupuis and seconded by Jan Cowper to accept the 2017-2018 board of Directors as mentioned above. **MOTION CARRIED**

5.3 Vice President: Melissa MacDonald - See report.

### 6. **Affiliate Updates:**

6.1 Moncton: Alyssa Eccleston  
Well attended meetings.

6.2 Fredericton: Dacia Ferrall - See report.

Well attended meetings with guest speakers. Donation to Women's shelter. Life coach... Trevor, audiologist. Donation to alzheimers... door prizes... salary Survey.

- 6.3 Saint John: Glenda Cameron  
Review of the past year of meetings. Cooking class, defense class, etc.
- 6.4 North Shore: Sylvie Fortin Bourque  
Not much movement in the North Shore affiliate.
- 6.5 USJRV: Vacant  
It's looking good to have a representative.

## **7. Representative's Report**

- 7.1 NB Dental Society: Ronda Marr (absent)
  - 7.2 CDAA Board Member: Julien Robichaud - See report.  
Alberta has rejoined CDAA.
  - 7.3 Office Coordinator: Bernice Léger
    - 7.3.1 2016 Audited Financial reports\*  
A quick review of the audit. Nothing has changed. Report is available to members upon request.
    - 7.3.2 Budget 2017-2018  
A quick review of the budget. See report.
    - 7.3.3 Financial reports  
Financially sound. A review of the financial report of February 28, 2017. See report.
- Moved by Jan Cowper and seconded by Amber Caissie to accept the financial reports as presented. **MOTION CARRIED**

## **8. New Business:**

- 8.1 Mentorship - Shelley Fletcher  
No participants. Just 1 mentoree with Shelley.
- 8.2 Scholarships - Pamala Dupuis - See report.  
8 applications - 5 qualified - Amélie Ringuette & Stéphanie Pitre were the recipients.
- 8.3 Next board of directors' meeting in the Fall  
In Sussex
- 8.4 Next year's AGM in Saint John on June 2th, 2018 in conjunction with NBDS.
- 8.5 Awards presentation will follow the AGM's guest speaker at approximately 11:45 a.m.

## **9. Adjournment**

Moved by Sylvie Fortin Bourque and seconded by Alyssa Eccleston to adjourn the meeting at 9:52 a.m.

## RAPPORT PRÉSIDENTE

Ce fut une très belle deuxième année à présider notre conseil d'administration. J'aimerais remercier le local de Fredericton pour l'organisation de cet événement aujourd'hui!

En juin, j'ai eu le plaisir de me rendre à Ottawa pour l'AGA national.

En octobre, j'ai eu le plaisir de rencontrer nos futurs gradués avec une présentation sur comment il est important d'être un membre actif, comment remplir l'adhésion, programme de mentorat et bourse d'étude.

Je tiens toujours à jour notre page FB.

Que dire de notre belle semaine de reconnaissance des assistant(e)s dentaire. J'ai écrit et envoyé un communiqué de presse aux médias pour parler de notre profession. J'ai eu une entrevue téléphonique avec un journaliste de Bathurst. L'entrevue fut diffusée sur les ondes radio de la Grande région de Bathurst et Péninsule Acadienne.

Je participe et participera encore à des appels conférence national avec l'association nationale au trois mois.

J'aimerais terminer en disant merci au conseil et Bernice pour leur support et pour l'expérience qui fut plus qu'enrichissante! J'ai eu la chance de voyager puis de rencontrer d'autres collègues pour discuter de notre profession!

Ce fut un beau défi de langue avec le français comme langue maternel. Mon anglais c'est améliorer devant une foule.

Bonne chance à Melissa pour son nouveau rôle!

## REPORT CHAIR

This was a very nice second year to preside over our board of directors. I would like to thank the Fredericton local for organizing this event today!

In June, I had the pleasure of traveling to Ottawa for the national AGM.

In October I had the pleasure of meeting our future graduates with a presentation on how important it is to be an active member, how to complete the membership application, mentorship program and scholarships.

I will keep our FB page up-to-date.

What to say of our beautiful dental assistant recognition week. I wrote and sent a press release to the media to talk about our profession. I had a telephone interview with a journalist of Bathurst. The interview was broadcast on radio waves of the Greater Bathurst Region and Acadian Peninsula.

I participated and will continue to participate to conference calls with CDAA every three months.

I would like to finish by saying thank you to the Board of Directors and Bernice for their support and for the experience that was more than rewarding! I had the chance to travel and then to meet other colleagues to discuss our profession!

This was a beautiful challenge of languages with my French being my maternal language. My English has improved in front of crowds.

Good luck to Melissa in her new role!

## PAST PRESIDENT'S REPORT

Good morning everyone. As Past President your duties and function is to serve as historian and give guidance through leadership and experience. It is also one of my mandates to serve as chair of the nominations committee and seek out to fill the vacancies on the board as well as search for potential leaders to serve as Vice President in the hopes they move on to President. I am pleased to say that all positions with the exception of the Upper Saint John River Valley which has been inactive for several years are filled. Our incoming president is bringing experience, energy and innovative ideas.

The day following the AGM, beginning tomorrow, our new Board will be composed of the following:

Marie-Christine will move to Past-President

Melissa MacDonald will move to President

Angela Cselenyi has accepted the position of Vice President

Moncton local – Alyssa Eccleston

Fredericton local – Dacia Farrell

North Shore local – Sylvie Fortin Bourque

Saint John local – Glenda Cameron

CDAA Rep – Julien Robichaud

NBDS rep – Ronda Marr

Member at large – Rachel Oulton

Office Coordinator – Bernice Leger

The past several years have really passed in a blur, from Moncton local Rep, to Treasurer (yes back in the day there was a Treasurer position!), to CDAA rep, to Vice President, to President to Past President. It is hard to believe that it has been almost 20 years since I became a board member of NBDAA. I have truly enjoyed my time volunteering with this amazing Association! The friends I have made, the travels I was able to enjoy, the work that we were able to accomplish, I will miss the camaraderie that comes with being a member of such a great team and it was an honor and a privilege to serve you.

Respectfully submitted..... ☺

Pamala Dupuis  
Past President

## AGM 2017

September 28<sup>th</sup>: Guest speaker was Dorita Gerami talking about her laser therapy clinic and she did a procedure on one of the girls at the end. There were 14 in attendance. We made a \$50 donation to the women's shelter on Dorita's behalf. The \$25 door prize to Tim Horton's went to Pam Beek.

mel { October 14<sup>th</sup>: I sat on the board for the Oulton College yearly meeting. They seem to be organized and are very keen on making sure the staff and students are happy. They do 2 survey's a year to staff and students and use the results to better themselves.

October 25<sup>th</sup>: Guest speaker was Melissa Fraser who is a life coach and has a local business with her sister. \$50 donation went to a Transition House on her behalf. \$25 door prize to bulk barn was won by Beth O'Donnell. I announced that I accepted the Vice President position with the Provincial Board and that Dacia Farrell accepted the Fredericton Local Affiliate position.

November 22<sup>nd</sup>: Guest speaker was Trevor Menchenton an audiologist from Audiocorp and the donation of \$50 on his behalf went to Alzheimer's Association. There were 15 in attendance. The \$25 door prize to Marks Work Warehouse went to Kaitlin Roberts. We received the results of our survey so we went over that a bit and also decided which local charities we wanted to donate to this Christmas season. We chose 5 different ones which are Alzheimer's Association, SPCA, Community Kitchen, Greener Village, and Multicultural Centre. We donated \$100 to each of those charities.

December no meeting

January's meeting was cancelled due to weather.

February 28<sup>th</sup>: Guest speaker Amanda Charter-talking on infection control. 19 people in attendance. Door prize of \$25 to Sobeys went to Shelley Fletcher and a \$50 donation on Amanda's behalf went to Kids help phone.

mel { DARW winners: Jackie Stewart, Michelle Curran, Letitia MacDonald, Terri Gunter, Michele MacAdam. They all received a \$25 cheque and one of our new DA t-shirts.

March 28<sup>th</sup>: 13 in attendance. Guest speaker was Susan Allen, a public health nurse. Ann Chamberlain won \$25 to Marks and guest speaker wanted her \$50 donation to go to Horizon Public Health.

April 27<sup>th</sup>: 15 in attendance. Guest speaker was Adam Ridgewell an osteopath here in Fredericton. We gave a \$50 donation to IWK on his behalf and Rose Curtis won the \$25 door prize to tim hortons.

We'll be off for the summer and meetings start back up 4<sup>th</sup> Tuesday in September. Still 6pm at 1012 Prospect Street-Fredericton Dental Centre.

## **CDAА REPRESENTATIVE**

My name is Julien Robichaud and I am the CDAА Rep for NB

I don't have much to share as CDAА will only be having their AGM on May 14-16 2017 where we will discuss and confirm our 2016/2017 annual report and other topics. Once the CDAА AGM will be done, I will be in a better position to share additional information.

That being said, I can share the following information:

The past year the CDAА has worked to bring the perspective of dental assistants in Canada to the forefront nationally and globally. A great example is with our new partnerships with the Society of British Dental Nurses to become partners in information sharing, exploring common challenges and opportunities and to learn about best practices and overall improvement of the profession.

We have also provided our position statements on Child oral care, family violence and Nutritional Labelling. The Committee also consulted on Canada's new Food Guide and issued a response on behalf of CDAА.

CDAА also launched a renewed weekly dental assisting e-newsbrief in the first quarter of 2017. The improved newsbrief will reach approximately 3,000 dental assistants each week, incorporating input from the provincial associations, government and industry partners, both domestic and international.

Lastly, please note that Alberta has rejoined CDAА as of this year which is great for our profession.

Thank you!

Julien Robichaud  
CDAА Representative



**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION**  
**PROPOSED BUDGET**  
**MARCH 1, 2017 TO FEBRUARY 28, 2018**

			A	B	C	D
Line			<u>2017-2018</u>	<u>February 29, 2017</u>	<u>2016-2017</u>	<u>Budget Difference</u>
<b>REVENUE</b>						
1	Regular membership	534 x \$81.00 =	\$43,254		\$39,771	\$ 3,483
2	Student membership	44 x 45.00 =	\$1,980		\$1,395	\$ 585
3	Inactive membership	26 x 45.00 =	\$1,170	44,956	\$1,125	\$ 45
4	Membership renewal late fee		1000	\$2,505	1500	\$ 1,005
5	Malpractice Insurance	534 x 14.00	7476	\$7,224	7336	-\$ 112
6	Interest Revenue		650	647	643	\$ 5
7	NBDS Grant		4000	\$4,000	4000	\$ -
8	AGM revenue	100 x \$ 65.00	6500	6,420	10,000	-\$ 3,580
9	Professional development		5000		5000	\$ -
10	Sponsorship		3000			\$ 3,000
11	Miscellaneous Revenue		754	1,719	1000	-\$ 246
12	Pension Plan		1200	1,800		\$ 1,200
13	<b>TOTAL REVENUE</b>		<b>\$75,984</b>	<b>\$ 69,271</b>	<b>\$71,770</b>	<b>\$ 5,385</b>
<b>EXPENSES</b>						
14	<b>EXPENSES</b>					
15	Accounting/Legal		4,000	3,795	3,300	\$ 700
16	AGM		10,000	10,780	12,500	-\$ 2,500
17	Key Industries for NBDAA items			1,122	2,500	-\$ 2,500
18	Board Meetings		3,300	3,329	1,250	\$ 2,050
19	Advertising & promotion DARW		2,000	125	2,000	\$ -
20	Bank service/Credit Card Charges		2,000	1,603	2,200	-\$ 200
21	Donations/Gifts		1,000	770	1,000	\$ -
22	Miscellaneous		200	75	200	\$ -
23	Travel & Entertainment		3,500	1,736	3,500	\$ -
24	Newsletter		5,800	4,556	5,800	\$ -
25	Office supplies & printing		5,000	4,070	6,300	-\$ 1,300
26	Postage & mailbox rental		1,500	1,514	1,500	\$ -
27	Office Coordinator @ \$24.50/hr		20,000	13,555	20,000	\$ -
28	Pension Plan		1,200	1,800		\$ 1,200
29	Telephone/internet		2,500	2,613	1,850	\$ 650
30	Insurance		860	853	850	\$ 10
31	Malpractice Insurance		7,500	7,043	7,336	\$ 164
32	Mentorship, scholarship, etc.		2,000	1,000	3,000	-\$ 1,000
33	Website		1,000	712	1,500	-\$ 500
34	Professional Development		5,000		5,000	\$ -
35	Late Fee Penalty		125	56	125	\$ -
36	<b>TOTAL EXPENSES</b>		<b>\$ 78,485</b>	<b>\$ 61,107</b>	<b>\$ 81,711</b>	<b>\$ (3,226)</b>
37	<b>Net profit (loss)</b>		<b>\$ (2,501)</b>	<b>\$ 8,164</b>	<b>\$ (9,941)</b>	<b>\$ 8,611</b>

# NB Dental Assistants Association

Income Statement 29/02/2016 to 28/02/2017

## REVENUE

### Sales Revenue

Advertising Revenue	75.00
NBDAA	44,956.00
Members Late Charges	2,505.00
Malpractice Insurance	7,224.00
Manulife Group Retirement Saving PI	1,800.00

<b>Net Sales</b>	<u>56,560.00</u>
------------------	------------------

### Other Revenue

Interest Revenue	647.42
NBDS Grant	4,000.00
Miscellaneous Revenue	1,644.39
AGM Revenue	6,420.00

<b>Total Other Revenue</b>	<u>12,711.81</u>
----------------------------	------------------

<b>TOTAL REVENUE</b>	<u>69,271.81</u>
----------------------	------------------

## EXPENSE

### Payroll Expenses

Wages & Salaries	12,768.00
EI Expense	328.27
CPP Expense	458.96

<b>Total Payroll Expense</b>	<u>13,555.23</u>
------------------------------	------------------

### General & Administrative Expenses

Accounting & Legal	3,795.00
Printing	170.44
Advertising & Promotions	1,122.39
DARW	125.00
Bad Debts	75.00
Donation & Gifts	769.71
Scholarship	1,000.00
Courier & postage	1,514.13
Annual General Meeting	10,779.73
Newsletter	4,555.73
Insurance	853.32
Malpractice Insurance	7,043.17
Manulife Financial Group Pension PI	1,800.00
Interest & Bank Charges	393.84
Office Supplies	3,899.54
Board Meeting	3,328.78
Website	711.73
Telephone/Internet	2,613.32
Travel & Entertainment	1,735.56
Credit card charges	1,209.34
Late Fee Penalty	56.34

<b>Total General &amp; Admin. Expenses</b>	<u>47,552.07</u>
--	------------------

<b>TOTAL EXPENSE</b>	<u>61,107.30</u>
----------------------	------------------

<b>NET INCOME</b>	<u><u>8,164.51</u></u>
-------------------	------------------------

# NB Dental Assistants Association

Balance Sheet As at 28/02/2017

## ASSET

### Current Assets

Caisse Populaire - Chequing	51,317.57	
Caisse Populaire - Savings	100.00	
Enhanced Investment Business Acc	13,357.88	
Caisse Populaire - GIC	62,873.41	
Total Caisse Populaire		127,648.86
Credit Card Payment		715.00
Prepaid Expense & Deposits		21,836.17
Prepaid insurance		573.36
<b>Total Current Assets</b>		<b>150,773.39</b>

### Inventory Assets

Office Furniture & Equipment	528.40	
Net - Furniture & Equipment		528.40
<b>Total Capital Assets</b>		<b>528.40</b>

**TOTAL ASSET** 151,301.79

## LIABILITY

### Current Liabilities

Credit Card Payable	547.67
Account Payable	7,035.43
Accrued Payables	3,000.00
CDAA payable	0.00
Saint John local payable	741.14
Fredericton Local payable	-500.00
Moncton local payable	5,617.35
North Shore local payable	934.69
USJRV local payable	950.00
Deferred Revenue	32,238.50
<b>Total Current liabilities</b>	<b>50,564.78</b>

**TOTAL LIABILITY** 50,564.78

## EQUITY

### Retained Earnings

Retained Earnings - Previous Year	92,572.50
Current Earnings	8,164.51
<b>Total Retained Earnings</b>	<b>100,737.01</b>

**TOTAL EQUITY** 100,737.01

**LIABILITIES AND EQUITY** 151,301.79

### **SCHOLARSHIPS 2017**

We are pleased to announce that we received 8 applications for our scholarships this year. All applications were reviewed by the Board/committee. Of the 8 applicants, and it was determined that 5 applications qualified. We are pleased to inform you that Amélie Ringuette (NBCC Campbellton) and Stéphanie Pitre (Oulton College) were the recipients of the 2017 NBDAA scholarship. They have each received \$500 to assist them with their financial situation in pursuing their career as a dental assistant. Please note that it is pure coincidence that there is one recipient from each school as that is not one of the criteria of the scholarship.

# NB Dental Assistants Association

Balance Sheet As at 28/02/2018

## ASSET

### Current Assets

Caisse Populaire - Chequing	56,006.15	
Caisse Populaire - Savings	100.00	
Enhanced Investment Business Acc	13,439.91	
Caisse Populaire - GIC	63,407.83	
Total Caisse Populaire		132,953.89
Credit Card Payment		665.00
Prepaid Expense & Deposits		20,836.17
Prepaid insurance		573.44
<b>Total Current Assets</b>		<b>155,028.50</b>

### Inventory Assets

Office Furniture & Equipment	528.40	
Net - Furniture & Equipment		528.40
<b>Total Capital Assets</b>		<b>528.40</b>

**TOTAL ASSET** 155,556.90

## LIABILITY

### Current Liabilities

Credit Card Payable	49.29
Account Payable	1,068.63
Accrued Payables	3,000.00
CDAA payable	105.00
Saint John local payable	850.14
Fredericton Local payable	1,125.00
Moncton local payable	5,748.06
North Shore local payable	1,119.69
USJRV local payable	1,030.00
Deferred Revenue	32,238.50
<b>Total Current liabilities</b>	<b>46,334.31</b>

**TOTAL LIABILITY** 46,334.31

## EQUITY

### Retained Earnings

Retained Earnings - Previous Year	100,737.01
Current Earnings	8,485.58
<b>Total Retained Earnings</b>	<b>109,222.59</b>

**TOTAL EQUITY** 109,222.59

**LIABILITIES AND EQUITY** 155,556.90

# NB Dental Assistants Association

Income Statement 01/03/2017 to 28/02/2018

## REVENUE

### Sales Revenue

NBDAA	45,968.00
Members Late Charges	2,120.00
Malpractice Insurance	7,392.00
Manulife Group Retirement Saving PI	1,300.00

<b>Net Sales</b>	<u>56,780.00</u>
------------------	------------------

### Other Revenue

Interest Revenue	616.45
NBDS Grant	4,000.00
Miscellaneous Revenue	712.03
AGM Revenue	2,150.00

<b>Total Other Revenue</b>	<u>7,478.48</u>
----------------------------	-----------------

<b>TOTAL REVENUE</b>	<u>64,258.48</u>
----------------------	------------------

## EXPENSE

### Payroll Expenses

Wages & Salaries	10,985.78
EI Expense	257.29
CPP Expense	387.42

<b>Total Payroll Expense</b>	<u>11,630.49</u>
------------------------------	------------------

### General & Administrative Expenses

Accounting & Legal	4,140.00
DARW	125.00
Donation & Gifts	1,193.02
Courier & postage	1,537.34
Annual General Meeting	10,215.92
Newsletter	4,433.00
Insurance	859.92
Malpractice Insurance	8,191.26
Manulife Financial Group Pension PI	1,300.00
Interest & Bank Charges	421.05
NSF cheques	5.00
Office Supplies	2,376.50
Board Meeting	2,138.21
Website	610.20
Telephone/Internet	2,642.63
Travel & Entertainment	2,529.74
Credit card charges	1,423.62

<b>Total General &amp; Admin. Expenses</b>	<u>44,142.41</u>
--	------------------

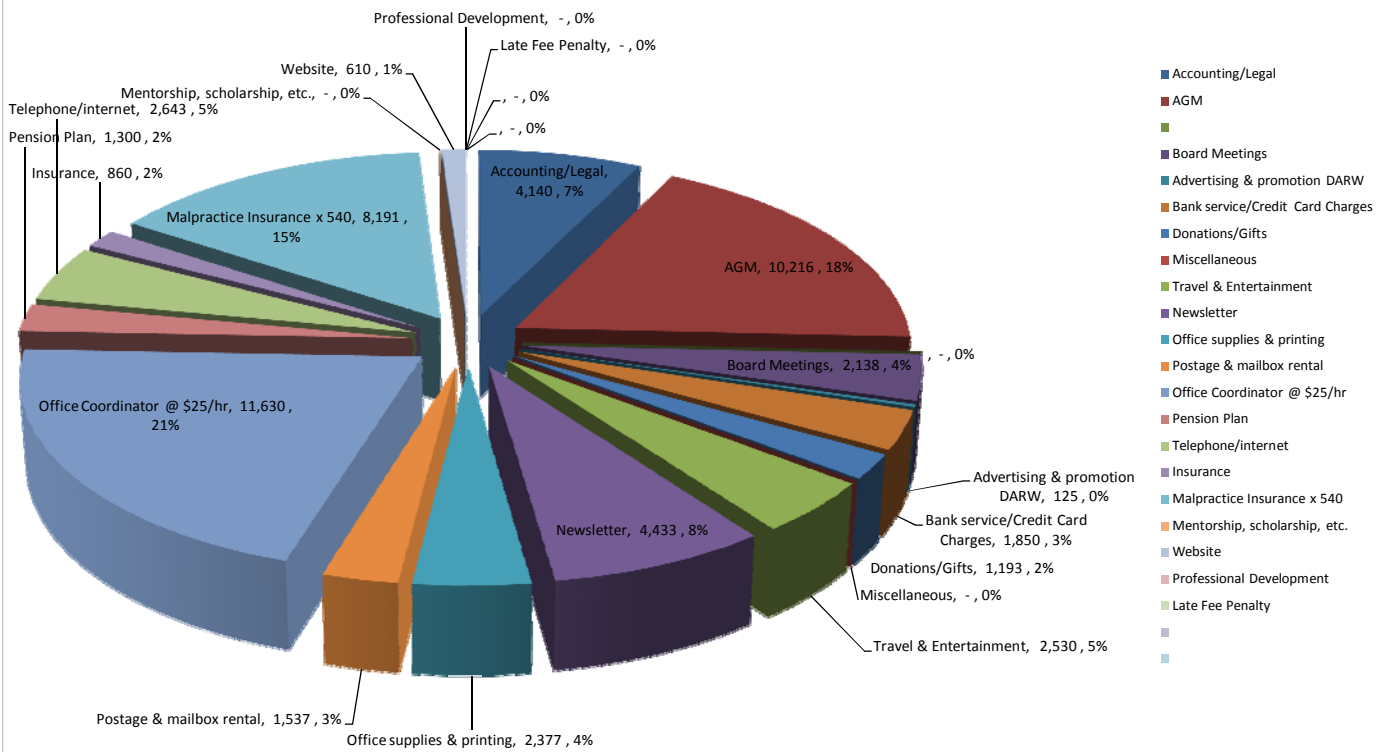
<b>TOTAL EXPENSE</b>	<u>55,772.90</u>
----------------------	------------------

<b>NET INCOME</b>	<u><u>8,485.58</u></u>
-------------------	------------------------

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION**  
**PROPOSED BUDGET**  
**MARCH 1, 2018 TO FEBRUARY 28, 2019**

Line				A	B	C	D
				<u>2018-2019</u>	<u>Actual 2017- 2018</u>	<u>2017-2018</u>	<u>Budget Difference</u>
<b>REVENUE</b>							
1	Regular membership	525 x \$81.00 =		\$42,525		\$43,254	-\$ 729
2	Student membership	47 x 45.00 =		\$2,115		\$1,980	\$ 135
3	Inactive membership	28 x 45.00 =		\$1,260	45,968	\$1,170	\$ 90
4	Membership renewal late fee			560	\$2,120	1000	\$ 1,120
5	Malpractice Insurance	525 x 14.00		7350	\$7,392	7476	-\$ 84
6	Interest Revenue			650	616	650	-\$ 34
7	NBDS Grant			4000	\$4,000	4000	\$ -
8	AGM revenue	x \$ 65.00		0	2,150	6,500	-\$ 4,350
9	Professional development			3000		5000	-\$ 2,000
10	Sponsorship					3000	-\$ 3,000
11	Miscellaneous Revenue			754	712	754	\$ -
12	Pension Plan			1300	1,300	1200	\$ 100
13	<b>TOTAL REVENUE</b>			<b>\$63,514</b>	<b>\$ 64,258</b>	<b>\$75,984</b>	<b>\$ (8,752)</b>
<b>EXPENSES</b>							
14	<b>EXPENSES</b>						
15	Accounting/Legal			4,200	4,140	4,000	\$ 200
16	AGM			3,300	10,216	10,000	-\$ 6,700
17							\$ -
18	Board Meetings			3,400	2,138	3,300	\$ 100
19	Advertising & promotion DARW			2,000	125	2,000	\$ -
20	Bank service/Credit Card Charges			2,000	1,850	2,000	\$ -
21	Donations/Gifts			1,000	1,193	1,000	\$ -
22	Miscellaneous			200		200	\$ -
23	Travel & Entertainment			3,500	2,530	3,500	\$ -
24	Newsletter			5,000	4,433	5,800	-\$ 800
25	Office supplies & printing			3,500	2,377	5,000	-\$ 1,500
26	Postage & mailbox rental			1,600	1,537	1,500	\$ 100
27	Office Coordinator @ \$25/hr			20,000	11,630	20,000	\$ -
28	Pension Plan			1,300	1,300	1,200	\$ 100
29	Telephone/internet			2,800	2,643	2,500	\$ 300
30	Insurance			860	860	860	\$ -
31	Malpractice Insurance x 540			7,560	8,191	7,500	\$ 60
32	Mentorship, scholarship, etc.			2,000	-	2,000	\$ -
33	Website			675	610	1,000	-\$ 325
34	Professional Development			3,000		5,000	-\$ 2,000
35	Late Fee Penalty			125		125	\$ -
36	<b>TOTAL EXPENSES</b>			<b>\$ 68,020</b>	<b>\$ 55,773</b>	<b>\$ 78,485</b>	<b>\$ (10,465)</b>
37	<b>Net profit (loss)</b>			<b>\$ (4,506)</b>	<b>\$ 8,486</b>	<b>\$ (2,501)</b>	<b>\$ 1,713</b>

# NBDAA Expenses 2017-2018





**NEW BRUNSWICK DENTAL ASSISTANTS  
ASSOCIATION INC.**

**Financial Statements**

**Year Ended February 28, 2017**

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.**  
**Index to Financial Statements**  
**Year Ended February 28, 2017**

---

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

---

## INDEPENDENT AUDITOR'S REPORT

---

To the Members of New Brunswick Dental Assistants Association Inc.

We have audited the accompanying financial statements of New Brunswick Dental Assistants Association Inc., which comprise the statement of financial position as at February 28, 2017 and the statements of revenues and expenditures, 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 financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements.

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

### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from memberships, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Association and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

(continues)

Independent Auditor's Report to the Members of New Brunswick Dental Assistants Association Inc.  
(continued)

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of New Brunswick Dental Assistants Association Inc. as at February 28, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

*Thiel Greene*

CHARTERED PROFESSIONAL ACCOUNTANTS  
Moncton, New Brunswick  
September 23, 2017

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.**

**Statement of Financial Position**

**February 28, 2017**

	<i>February 28</i> <b>2017</b>	<i>February 29</i> <b>2016</b>
<b>Assets</b>		
Current		
Cash	\$ 51,418	\$ 46,293
Term deposits	76,231	75,584
Prepaid expenses	21,627	19,678
	<b>149,276</b>	141,555
Capital assets	<b>528</b>	528
	<b>\$ 149,804</b>	\$ 142,083
<b>Liabilities and Net Assets</b>		
Current		
Accounts payable and accrued liabilities	\$ 17,611	\$ 17,272
Deferred income	45,014	45,534
	<b>62,625</b>	62,806
Net Assets		
Invested in capital assets	<b>11,767</b>	528
Unrestricted	<b>75,412</b>	78,749
	<b>87,179</b>	79,277
	<b>\$ 149,804</b>	\$ 142,083

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
*Director*

\_\_\_\_\_  
*Director*

See accompanying notes to financial statements

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.****Statement of Revenues and Expenditures****Year Ended February 28, 2017**

	<i>February 28</i> <b>2017</b>	<i>February 29</i> <b>2016</b>
<b>Revenue</b>		
Memberships	\$ 68,521	\$ 63,828
AGM revenue	6,420	11,005
N.B. Dental Society	4,000	1,500
Professional development	-	4,985
Other income	4,167	1,321
	<b>83,108</b>	<b>82,639</b>
<b>Expenses</b>		
Advertising and promotion	1,247	1,447
Bad debts	75	-
Donations and gifts	770	718
Administration	13,222	14,509
Newsletter	4,556	3,095
National and local per capita dues	21,142	21,697
AGM expenses	10,780	13,382
Symposium	-	3,826
Scholarships	1,000	1,000
Professional fees	3,795	3,277
Wages and benefits	13,555	16,906
Travel and meetings	5,064	4,502
	<b>75,206</b>	<b>84,359</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 7,902</b>	<b>\$ (1,720)</b>

See accompanying notes to financial statements

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.**

**Statement of Changes in Net Assets**

**Year Ended February 28, 2017**

	Invested in capital assets	Unrestricted	<i>February 28</i> <b>2017</b>	<i>February 29</i> 2016
<b>Net assets - beginning of year</b>	\$ 528	\$ 78,749	<b>\$ 79,277</b>	\$ 80,998
Excess (deficiency) of revenue over expenses	11,239	(3,337)	<b>7,902</b>	(1,720)
<b>Net assets - end of year</b>	<b>\$ 11,767</b>	<b>\$ 75,412</b>	<b>\$ 87,179</b>	<b>\$ 79,278</b>

See accompanying notes to financial statements

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.****Statement of Cash Flows****Year Ended February 28, 2017**

	<i>February 28</i> <b>2017</b>	<i>February 29</i> <b>2016</b>
<b>Operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ 7,902	\$ (1,720)
Changes in non-cash working capital:		
Accounts receivable	-	140
Accounts payable and accrued liabilities	339	1,434
Deferred income	(520)	11,196
Prepaid expenses	(1,949)	(6,308)
	(2,130)	6,462
<b>Increase in cash flow</b>	<b>5,772</b>	<b>4,742</b>
Cash - beginning of year	121,877	117,136
<b>Cash - end of year</b>	<b>\$ 127,649</b>	<b>\$ 121,878</b>
<b>Cash consists of:</b>		
Cash	\$ 51,418	\$ 46,293
Term deposits	76,231	75,584
	\$ 127,649	\$ 121,877

See accompanying notes to financial statements



# **NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.**

## **Notes to Financial Statements**

**Year Ended February 28, 2017**

---

### **1. Description of business**

New Brunswick Dental Assistants Association Inc. is incorporated under the Companies Act of the Province of New Brunswick. Its principal activity is to provide communication and educational opportunities for dental assistants in New Brunswick.

### **2. Significant accounting policies**

#### Revenue recognition

The Corporation recognizes membership revenue over the period covered by the membership, once the membership has been paid for. Other revenue is recognized as it is received.

#### Contributed services

Due to the difficulty in measuring and determining the fair market value of contributed services, such as volunteer time, the Corporation does not recognize these services in the financial statements.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

### **3. Basis of presentation**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (GAAP).

### **4. Income tax status**

The Corporation is registered as a Non-profit organization with Canada Revenue Agency and accordingly is exempt from income taxes provided certain requirements of the Income Tax Act are met.

### **5. Government remittances payable other than income tax**

Included in accounts payable are payroll deductions of \$752.

### **6. Financial instruments**

It is management's opinion that no significant credit, liquidity, or market risk arises from the use of financial instruments.

**NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.**  
**Notes to Financial Statements**  
**Year Ended February 28, 2017**

---

**7. Comparative figures**

Some of the comparative figures have been reclassified to conform to the current year's presentation.