

Financial Statements  
(Expressed in thousands of dollars)

**BRITISH COLUMBIA CENTRE  
FOR DISEASE CONTROL  
AND PREVENTION SOCIETY BRANCH**

Year ended March 31, 2007



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## **AUDITORS' REPORT TO THE BOARD OF DIRECTORS OF BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH**

We have audited the statement of financial position of the British Columbia Centre for Disease Control and Prevention Society Branch as at March 31, 2007 and the statements of revenue and expenses, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Branch'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 Branch as at March 31, 2007 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, Canada

May 4, 2007

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Statement of Financial Position  
(Expressed in thousands of dollars)

March 31, 2007, with comparative figures for 2006

	2007	2006
<b>Assets</b>		
Current assets:		
Cash	\$ 113	\$ 27
Accounts receivable (note 3)	5,620	8,347
Inventory	22,189	16,589
Prepaid expenses	-	59
	<u>27,922</u>	<u>25,022</u>
Capital assets, net (notes 4 and 10)	8,699	7,425
	<u>\$ 36,621</u>	<u>\$ 32,447</u>

## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 5,110	\$ 6,831
Deferred contributions for designated purposes (note 6)	6,238	5,240
Current portion of obligation under capital leases (note 9)	197	-
	<u>11,545</u>	<u>12,071</u>
Accrued sick and severance liabilities (note 7(a))	1,676	1,558
Deferred capital contributions (note 8)	7,661	7,440
Other long-term liabilities (note 13)	16	10
Obligation under capital leases (note 9)	831	-
	<u>21,729</u>	<u>21,079</u>
Net assets:		
Invested in capital assets (note 10(a))	10	6
Unrestricted	14,882	11,362
	<u>14,892</u>	<u>11,368</u>
Commitments and contingencies (note 11)		
	<u>\$ 36,621</u>	<u>\$ 32,447</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:

  
\_\_\_\_\_  
Director and Chair of the Board

  
\_\_\_\_\_  
Director

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Statement of Revenue and Expenses  
(Expressed in thousands of dollars)

Year ended March 31, 2007, with comparative figures for 2006

	2007	2006
<b>Revenue:</b>		
Provincial Health Services Authority operating grants	\$ 81,008	\$ 80,735
Patient/client revenue (note 12)	657	1,103
Medical Services Commission	632	508
Other	1,389	1,473
Contributions for designated purposes (note 6)	3,626	2,234
	<u>87,312</u>	<u>86,053</u>
<b>Expenses:</b>		
Compensation and benefits	26,104	24,768
Supplies	42,841	43,013
Sundry	3,350	2,956
Equipment and building services	4,825	6,862
Referred-out/contracted services	2,992	4,084
Expenses for designated purposes (note 6)	3,626	2,234
	<u>83,738</u>	<u>83,917</u>
Excess of revenue over expenses before amounts related to capital assets	3,574	2,136
<b>Amounts related to capital assets:</b>		
Amortization of deferred capital contributions	744	600
Amortization of capital assets	(794)	(604)
	<u>(50)</u>	<u>(4)</u>
<b>Excess of revenue over expenses</b>	<b>\$ 3,524</b>	<b>\$ 2,132</b>

See accompanying notes to financial statements.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Statement of Changes in Net Assets  
(Expressed in thousands of dollars)

Year ended March 31, 2007, with comparative figures for 2006

	Invested in capital assets	Unrestricted	Total	
			2007	2006
Balance, beginning of year	\$ 6	\$ 11,362	\$ 11,368	\$ 9,236
Excess (deficiency) of revenue over expenses	(50)	3,574	3,524	2,132
Net change in capital assets (note 10(c))	54	(54)	-	-
Balance, end of year	\$ 10	\$ 14,882	\$ 14,892	\$ 11,368

See accompanying notes to financial statements.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Statement of Cash Flows  
(Expressed in thousands of dollars)

Year ended March 31, 2007, with comparative figures for 2006

	2007	2006
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 3,524	\$ 2,132
Items not involving cash:		
Amortization of capital assets	794	604
Amortization of deferred capital contributions	(744)	(600)
	3,574	2,136
Changes in non-cash operating items (note 16)	(3,419)	(5,497)
	155	(3,361)
Financing:		
Additions to capital lease obligations	1,076	-
Additions to deferred capital contributions	965	2,751
Additions to other long-term liabilities (note 13)	6	10
Repayment of obligations under capital leases	(48)	-
Unamortized deferred capital contributions relating to assets transferred to PHSA	-	(7)
	1,999	2,754
Investments:		
Additions to capital assets (notes 10(c) and 13)	(2,068)	(2,763)
Net book value of capital assets transferred to PHSA	-	7
	(2,068)	(2,756)
Increase (decrease) in cash	86	(3,363)
Cash, beginning of year	27	3,390
Cash, end of year	\$ 113	\$ 27

See accompanying notes to financial statements.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

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## 1. Operations:

The British Columbia Centre for Disease Control and Prevention Society Branch (the Branch) is a member of the Provincial Health Services Authority (PHSA) which was established on December 12, 2001 to manage the quality, coordination, accessibility, and cost of certain province-wide health care programs and services. The following members are also included in PHSA:

- British Columbia Cancer Agency Branch;
- British Columbia Drug and Poison Information Centre;
- British Columbia Mental Health Society (Riverview) Branch;
- British Columbia Provincial Renal Agency;
- British Columbia Transplant Society Branch;
- Children's & Women's Health Centre of British Columbia Branch;
- Forensic Psychiatric Services Commission;
- Women's Health and Research Institute; and
- Red Cross Outpost Hospitals (until December 15, 2005)

Effective December 31, 2001, the above noted branch societies except for the Women's Health and Research Institute were amalgamated with, and continue the operations of, their respective former societies under bylaws and constitutions consistent with the PHSA. The amalgamated Branch is considered a continuation of the former Branch for financial reporting purposes.

The Branch was formed for the purpose of detection, prevention and control of disease in the province of British Columbia and the provision of specialty health support services in the province. Activities of the Branch include ongoing surveillance and analysis of communicable diseases within the province; development of immunization programs and distribution of vaccines and pharmaceuticals; operation of clinics for testing of communicable diseases; provision of diagnostic and consultative services to other health care providers in the province; and provision of training and education to healthcare providers and the public.

The Branch is dependent on the Ministry of Health Services, through the PHSA, to provide sufficient funding to continue operations, replace equipment and complete capital projects.

The Branch is exempt from federal and provincial income and capital taxes.

## 2. Significant accounting policies:

### (a) Basis of presentation:

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. In preparing these financial statements, management has made estimates and assumptions that affect the reported amounts in the financial statements and the disclosure of contingent assets and liabilities. Significant areas requiring the use of management estimates include the determination of useful lives of capital assets, the fair value of the asset retirement obligations and the estimation of amounts which may become payable to retiring employees.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 2. Significant accounting policies (continued):

### (b) Revenue recognition:

The Branch follows the deferral method of accounting for contributions which include government grants and donations.

Operating grants are recorded as revenue in the year to which they relate. Grants approved but not yet received at the end of the year are accrued. Where a portion of a grant relates to a future year, it is deferred and recognized in that subsequent year.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions externally restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.

### (c) Inventory:

Inventory, consisting of biological, pharmaceutical and other supplies, is recorded at the lower of weighted average cost and market value.

At March 31, 2007, inventory includes \$17,266 (2006 - \$10,401) of anti-viral vaccinations, which expire between fiscal years 2010 and 2011.

### (d) Capital assets:

Capital assets are recorded at cost. Amortization is calculated on a straight-line basis over the assets' estimated useful lives at the following rates:

Assets	Rate
Buildings	30 years
Leasehold improvements	Lease term
Equipment	3 - 15 years

### (e) Employee future benefits:

Liabilities are recorded for employee sick and severance benefits as employees render services to earn the benefits. The actuarial determination of the accrued benefit obligations for employee sick and severance benefits uses the projected benefit method prorated on service (which incorporates management's best estimate of future salary levels, other cost escalation, retirement ages of employees, and other actuarial factors). Actuarial gains and losses that exceed 10% of the benefit obligation are amortized over the average remaining service period of active covered employees. The average remaining service period of the active covered employees is 10 years (2006 - 10 years). Past service costs arising from plan amendments are deferred and amortized on a straight-line basis over the average remaining service period of employees active at the date of amendment.

Defined contribution plan accounting is applied to multi-employer defined benefit plans and, accordingly, contributions are expensed.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 2. Significant accounting policies (continued):

### (f) Asset retirement obligations:

The Branch recognizes an asset retirement obligation liability in the period in which it incurs a legal obligation associated with the retirement of a tangible long-lived asset including leased premises resulting from the acquisition, construction, development, and/or normal use of the asset. The fair value of the asset retirement cost is capitalized as part of the carrying value of the related long-lived asset and is depreciated over the life of the asset. The liability may be changed at the end of each period to reflect the passage of time and changes in the initial fair value assessment of the retirement obligation.

## 3. Accounts receivable:

	2007	2006
Provincial Health Services Authority	\$ 4,458	\$ 6,146
Medical Services Commission	169	120
Other	1,014	2,128
	5,641	8,394
Allowance for doubtful accounts	(21)	(47)
	\$ 5,620	\$ 8,347

## 4. Capital assets:

2007	Cost	Accumulated amortization	Net book value
Buildings	\$ 4,021	\$ 206	\$ 3,815
Leasehold improvements (note 13)	2,888	832	2,056
Equipment	6,631	4,092	2,539
Construction in progress	289	-	289
	\$ 13,829	\$ 5,130	\$ 8,699

2006	Cost	Accumulated amortization	Net book value
Buildings	\$ 4,020	\$ 72	\$ 3,948
Leasehold improvements (note 13)	2,883	663	2,220
Equipment	4,857	3,601	1,256
Construction in progress	1	-	1
	\$ 11,761	\$ 4,336	\$ 7,425

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 5. Accounts payable and accrued liabilities:

	2007	2006
Trade accounts payable and accrued liabilities	\$ 3,560	\$ 4,341
Accrued salaries and benefits payable	801	1,824
Accrued vacation payable	668	542
Current portion of accrued sick and severance liabilities (note 7(a))	81	124
	\$ 5,110	\$ 6,831

## 6. Deferred contributions for designated purposes:

Deferred contributions for designated purposes represent unspent grants and donations for research and other specified purposes. These deferred contributions will be recorded as revenue in the statement of revenue and expenses when the related expenses are incurred.

	2007	2006
Balance, beginning of year	\$ 5,240	\$ 1,057
Amount received for designated purposes	4,624	6,417
Amount amortized to revenue	(3,626)	(2,234)
Balance, end of year	\$ 6,238	\$ 5,240

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 7. Employee benefits

### (a) Employee sick and severance benefits:

Certain employees with ten years of service who have reached a certain age are entitled to receive special payments upon retirement or as specified by the collective agreements. These payments are based upon accumulated sick leave credits and entitlements for each year of service. The Branch's liabilities are based on an actuarial valuation as at December 31, 2006. The next required valuation will be as of December 31, 2009.

Information about employee sick and severance benefits is as follows:

	2007	2006
Accrued benefit obligation:		
Sick leave benefits	\$ 244	\$ 806
Severance benefits	441	1,074
Total unfunded obligation	685	1,880
Balance of unamortized amounts	1,072	(198)
Accrued sick and severance liabilities	1,757	1,682
Current portion of sick and severance liabilities	81	124
Long-term portion of sick and severance liabilities	\$ 1,676	\$ 1,558
Sick and severance plan expense	\$ 225	\$ 219
Benefits paid	149	66

The significant actuarial assumptions adopted in measuring the Branch's accrued sick and severance liabilities are as follows:

	2007	2006
Accrued benefit obligation as at March 31:		
Discount rate	5.00%	5.00%
Rate of compensation increase	3.25%	3.25%
Benefit costs for the years ended March 31:		
Discount rate	5.00%	5.50%
Rate of compensation increase	3.25%	3.25%

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

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## 7. Employee benefits (continued):

### (b) Employee healthcare benefits:

The Healthcare Benefit Trust (the Trust) administers long-term disability, group life insurance, accidental death and dismemberment, extended health and dental claims for certain employee groups of the Branch and other provincially funded organizations. Contributions to the Trust of \$360 (2006 - \$720) were expensed during the year.

The Trust was restructured on March 31, 2004 from a multi-employer to a multiple-employer plan only with respect to long-term disability benefits initiated after September 30, 1997. The assets and liabilities for these long-term disability benefits have been segregated for PHSA, but not for the individual branches of PHSA. Accordingly, the Branch participates in a multi-employer defined benefit plan for long-term disability benefits that is now restricted to members of PHSA. The most recent actuarial valuation for the PHSA plan at December 31, 2006 indicated a net asset of \$40. The PHSA plan covers approximately 4,150 active employees of which approximately 120 are employees of the Branch. The next required valuation will be as of December 31, 2007.

The group life insurance, accidental death and dismemberment, extended health, dental and pre-October 1, 1997 long-term disability claims administered by the Trust continue to be structured as a multi-employer plan. The most recent actuarial valuation for the plan at December 31, 2006 indicated a surplus of \$25,564 (December 31, 2005 - \$4,751). The plan covers 74,724 active employees of which approximately 120 (2006 - 140) are employees of the Branch. The next required valuation will be as of December 31, 2007.

### (c) Employee pension benefits:

The Branch and its employees contribute to the Municipal Pension Plan and the Public Service Pension Plan, multi-employer defined benefit pension plans governed by the *BC Public Sector Pension Plans Act*.

Employer contributions to the Municipal Pension Plan of \$657 (2006 - \$525) were expensed during the year. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent actuarial valuation for the plan at December 31, 2003 indicated an unfunded liability of \$789,000 for basic pension benefits. The actuary does not attribute portions of the deficit to individual employers. The plan covers approximately 140,000 active employees of which approximately 117 are employees of the Branch. The next required valuation will be as of December 31, 2006 with results available in 2007.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 7. Employee benefits (continued):

### (c) Employee pension benefits (continued):

Employer contributions to the Public Service Pension Plan of \$771 (2006 - \$627) were expensed during the year. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recently actuarial valuation for the plan at March 31, 2005 indicated a deficit of \$767,000 for basic pension benefits. The actuary does not attribute portions of the deficit to individual employers. The plan covers approximately 50,000 active employees of which approximately 48 are employees of the Branch. The next required valuation will be as of March 31, 2008.

## 8. Deferred capital contributions:

Deferred capital contributions represent the unamortized amounts and the unspent amounts of grants and donations received for the purchase of capital assets. Amortization of deferred capital contributions is recorded as revenue in the statement of revenue and expenses.

	2007	2006
Deferred capital contributions, beginning of year	\$ 7,440	\$ 5,296
Additional contributions received from:		
Provincial Health Services Authority	965	2,751
Less:		
Unamortized deferred capital contribution relating to assets transferred to PHSA	-	7
Amount amortized to revenue	744	600
	<u>744</u>	<u>607</u>
Deferred capital contributions, end of year	\$ 7,661	\$ 7,440

The balance of deferred capital contributions related to capital assets consists of the following:

	2007	2006
Unamortized deferred capital contributions used to purchase capital assets	\$ 7,661	\$ 7,419
Unspent contributions	-	21
	<u>\$ 7,661</u>	<u>\$ 7,440</u>

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 9. Obligations under capital leases:

The Branch leases equipment over terms which expire fiscal year 2012. The following is a schedule of minimum lease payments under fixed rate capital leases, together with the balance of the obligation.

	2007
2008	\$ 243
2009	243
2010	242
2011	242
2012	183
Total minimum lease payments	1,153
Amount representing interest at an average rate of 5.26%	(125)
Present value of capital lease payments	1,028
Current portion of obligations under capital leases	197
Long-term portion of obligations under capital leases	\$ 831

## 10. Invested in capital assets:

(a) The amount invested in capital assets is calculated as follows:

	2007	2006
Capital assets	\$ 8,699	\$ 7,425
Amounts financed by deferred capital contributions	(7,661)	(7,419)
Obligations under capital leases	(1,028)	-
	\$ 10	\$ 6

(b) The deficiency of revenue over expenses related to capital assets is calculated as follows:

	2007	2006
Amortization of deferred capital contributions	\$ 744	\$ 600
Amortization of capital assets	(794)	(604)
	\$ (50)	\$ (4)

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 10. Invested in capital assets (continued):

(c) The net change in the amount invested in capital assets for the year is calculated as follows:

	2007	2006
Purchase of capital assets	\$ 2,063	\$ 2,753
Asset retirement obligations	5	10
Net book value of capital assets transferred to PHSA	-	(7)
	<u>2,068</u>	<u>2,756</u>
Amounts funded by:		
Deferred capital contributions	(986)	(2,753)
Capital leases	(1,076)	-
Unamortized deferred capital contribution relating to assets transferred to PHSA	-	7
Payment of obligation under capital leases	48	-
	<u>(2,014)</u>	<u>(2,746)</u>
	<u>\$ 54</u>	<u>\$ 10</u>

## 11. Commitments and contingencies:

(a) Operating lease commitments:

The Branch leases premises and equipment under operating leases. Minimum lease payments for each of the next five years and in total are as follows:

2008	\$ 5,879
2009	33
2010	22
2011	2
2012	-
	<u>\$ 5,936</u>

The Branch leases land and buildings under an operating lease with the Accommodation and Real Estate Services (ARES) of the Ministry of Labour and Citizens' Services of British Columbia. Lease payments shown are for base rent. The terms and conditions are negotiated annually. Included in the above is \$5,851 for lease payments to ARES for the year ending March 31, 2008.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 11. Commitments and contingencies (continued):

### (b) Legal contingencies:

In the ordinary course of the Branch's activities and the nature these activities, there is potential or pending litigation at any given time. As at March 31, 2007, management believes the Branch has valid defenses and appropriate insurance coverage in place for all unsettled claims. Risk management and insurance services are provided by the BC Health Care Risk Management Society under the Health Care Protection Program. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Branch's financial position.

Specifically, in 2002, unions challenged the constitutionality of the *Health and Social Services Delivery Improvement Act* under which the Branch entered into contracts for services. The challenge was dismissed by the BC Supreme Court and an appeal of that decision was dismissed by the BC Court of Appeal. An appeal of the BC Court of Appeal decision was heard by the Supreme Court of Canada in early 2006 and as of this date, no decision has been rendered by that Court. Management believes that the risk of substantial damages arising from this litigation is relatively minimal and with appropriate specific defenses and insurance coverage, this litigation is not expected to have a material effect on the Branch's financial position.

## 12. Patient/client revenue:

	2007	2006
Patient/client revenues consist of:		
Other Provincial Government	\$ 396	\$ 618
Other	261	485
	<u>\$ 657</u>	<u>\$ 1,103</u>

## 13. Asset retirement obligations:

The Branch has accrued asset retirement obligations of \$16 (2006 - \$10) representing the fair value of the legal obligations related to leased premises. The settlement of these obligations will occur at the expiry of the leased premises. The fair value of the legal obligations were determined by discounting the estimated cash outflows of \$36 (2006 - \$13) over the respective lease terms at a credit-adjusted risk free rate of 5.26% (2006 - 4.06%). The asset retirement obligations have been capitalized as part of capital assets and will be amortized over the respective premise lease terms.

# BRITISH COLUMBIA CENTRE FOR DISEASE CONTROL AND PREVENTION SOCIETY BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2007

## 14. Financial instruments:

The Branch's financial instruments include accounts receivable, accounts payable and accrued liabilities, accrued sick and severance liabilities, and other long term liabilities. It is management's opinion that the Branch is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these instruments approximate their carrying values, except for the fair value of accrued sick and severance liabilities which is disclosed in note 7(a).

## 15. Related party transactions:

Certain administrative, finance and accounting, and human resource services are provided to the Branch by PHSA without charge. The costs of these services have not been recorded in the financial statements of the Branch.

During the year, the Branch was involved in the following related party transactions with the other PHSA members listed in note 1:

For the year ended March 31, 2007, revenue includes \$227 (2006 - \$362) resulting from transactions with other PHSA members.

The above amounts exclude transactions with PHSA which are disclosed elsewhere in these financial statements.

## 16. Cash flow supplemental information:

	2007	2006
Changes in non-cash operating items:		
Accounts receivable	\$ 2,727	\$ 5,812
Inventory	(5,600)	(12,737)
Prepaid expenses	59	171
Accounts payable and accrued liabilities	(1,721)	(3,081)
Deferred contributions for designated purposes	998	4,183
Accrued sick and severance liabilities	118	155
	\$ (3,419)	\$ (5,497)

## 17. Comparative figures:

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.