

Financial Statements  
(Expressed in thousands of dollars)

**BRITISH COLUMBIA MENTAL HEALTH  
SOCIETY (RIVERVIEW) BRANCH**

Year ended March 31, 2008



**KPMG LLP**  
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## AUDITORS' REPORT

To the Board of British Columbia Mental Health Society (Riverview) Branch

We have audited the statement of financial position of British Columbia Mental Health Society (Riverview) Branch as at March 31, 2008 and the statement of operations, 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, 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, Canada  
May 2, 2008

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Statement of Financial Position  
(Expressed in thousands of dollars)

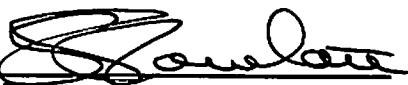
March 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 2,902	\$ 569
Restricted cash	82	111
Accounts receivable (note 3)	66,092	66,452
Inventories of materials and supplies	359	429
	<u>69,435</u>	<u>67,561</u>
Capital assets (note 4)	2,770	3,218
	<u>\$ 72,205</u>	<u>\$ 70,779</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 41,447	\$ 41,335
Deferred contributions for designated purposes (note 6)	398	250
Current portion of retirement allowance (note 7(a))	584	670
	<u>42,429</u>	<u>42,255</u>
Retirement allowance (note 7(a))	2,350	2,215
Deferred capital contributions (note 8)	2,540	3,281
	<u>47,319</u>	<u>47,751</u>
Net assets:		
Invested in capital assets (note 9(a))	384	91
Unrestricted	24,502	22,937
	<u>24,886</u>	<u>23,028</u>
Commitments and contingencies (note 10)		
	<u>\$ 72,205</u>	<u>\$ 70,779</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:

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

  
\_\_\_\_\_  
Director

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Statement of Operations  
(Expressed in thousands of dollars)

Year ended March 31, 2008, with comparative figures for 2007

	2008	2007
<b>Revenues:</b>		
Provincial Health Services Authority contributions	\$ 74,241	\$ 75,324
Medical Services Plan	4,821	5,993
Other contributions (note 11)	67	1,178
Amortization of deferred capital contributions	1,334	1,555
Other (note 12)	1,878	1,554
Patients, clients and residents	2	-
Research and designated contributions	760	736
	<b>83,103</b>	<b>86,340</b>
<b>Expenses:</b>		
Compensation and benefits (note 13)	57,570	61,338
Referred-out and contracted services (note 14)	1,446	450
Supplies (note 15)	3,981	5,061
Depreciation of capital assets	1,410	1,633
Equipment and building services	9,912	9,800
Sundry (note 16)	6,166	5,280
Loss on sale/disposal of capital assets	-	26
Research and designated expenses	760	736
	<b>81,245</b>	<b>84,324</b>
<b>Excess of revenues over expenses</b>	<b>\$ 1,858</b>	<b>\$ 2,016</b>

See accompanying notes to financial statements.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

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

Year ended March 31, 2008, with comparative figures for 2007

	Invested in capital assets	Unrestricted	Total	
			2008	2007
Balance, beginning of year	\$ 91	\$ 22,937	\$ 23,028	\$ 21,012
Excess (deficiency) of revenues over expenses	(76)	1,934	1,858	2,016
Net change in capital assets (note 9(c))	369	(369)	-	-
Balance, end of year	\$ 384	\$ 24,502	\$ 24,886	\$ 23,028

See accompanying notes to financial statements.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Statement of Cash Flows  
(Expressed in thousands of dollars)

Year ended March 31, 2008, with comparative figures for 2007

	2008	2007
<b>Cash flows from operating activities:</b>		
Excess of revenues over expenses	\$ 1,858	\$ 2,016
Items not involving cash:		
Depreciation of capital assets	1,410	1,633
Amortization of deferred capital contributions	(1,334)	(1,555)
Loss on disposal of capital assets	-	26
<b>Net change in non-cash operating items (note 17)</b>	<b>768</b>	<b>(1,451)</b>
	<b>2,702</b>	<b>669</b>
<b>Cash flows from investing activities:</b>		
Purchase of capital assets (note 9(c))	(962)	(372)
<b>Cash flows from financing activities:</b>		
Capital contributions	593	44
Increase in cash	2,333	341
Cash, beginning of year	569	228
<b>Cash, end of year</b>	<b>\$ 2,902</b>	<b>\$ 569</b>

See accompanying notes to financial statements.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

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The British Columbia Mental Health Society (Riverview) Branch (the Branch) is a member of the Provincial Health Services Authority (PHSA or the Authority) which was created under the *Health Authorities Act of British Columbia* on December 12, 2001 with a Board of Directors appointed by the Ministry of Health and is one of six Health Authorities in British Columbia. The Branch provides mental health care services to British Columbians and is dependent on the Ministry of Health to provide sufficient funds to continue operations, replace essential equipment and complete its capital projects. The Branch is a not-for-profit organization under the *Income Tax Act*, and as such is exempt from income and capital taxes.

The following agencies/programs are also included in PHSA:

- British Columbia Cancer Agency Branch;
- British Columbia Centre for Disease Control and Prevention Society Branch;
- British Columbia Drug and Poison Information Centre;
- British Columbia Provincial Renal Agency;
- British Columbia Transplant Society Branch;
- Children's & Women's Health Centre of British Columbia Branch;
- Forensic Psychiatric Services Commission; and
- Women's Health Research Institute Society.

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.

## 1. Significant accounting policies:

### (a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles.

### (b) Revenue recognition:

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

Under the *Health Insurance Act and Regulations* thereto, the Branch is funded primarily by the Province of British Columbia in accordance with budget management plans and performance agreements established and approved by the Ministry of Health.

Approved operating contributions are recorded as revenue in the period to which they relate and the related expenses are incurred. Where a portion of a contribution relates to a future period, it is deferred and recognized in that subsequent period.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

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## 1. Significant accounting policies (continued):

### (b) Revenue recognition (continued):

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 period in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as the related capital assets are depreciated.

### (c) Asset and service contributions:

Volunteers contribute a significant amount of time each year to assist the Branch in carrying out its programs and services. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

Contributions of assets, supplies and services that would otherwise have been purchased are recorded at fair value at the date of contribution, provided a fair value can be reasonably determined.

### (d) Inventories of materials and supplies

Inventories, consisting of pharmaceutical and other materials and supplies, are recorded at the lower of weighted average cost and market value.

### (e) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. The Branch records depreciation on its assets on a straight-line basis over the useful life of the assets as follows:

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Leasehold improvements	Lease term to a maximum of 20 years
Equipment	3 - 20 years

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# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

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## 1. Significant accounting policies (continued):

### (f) Employee future benefits:

Liabilities, net of plan assets, are recorded for employee retirement allowance benefits as employees render services to earn the benefits.

The actuarial determination of the accrued benefit obligations 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). For the purpose of calculating the expected return on plan assets, those assets are valued at fair value. 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 entitled to retirement allowance benefits is 10 years (2007 - 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.

### (g) Asset retirement obligations:

The Branch recognizes an asset retirement obligation 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 to reflect the passage of time and changes in the fair value assessment of the retirement obligation. At this time, the Branch has determined that there are no significant asset retirement obligations with its assets or leases.

### (h) Measurement uncertainty:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management reviews all significant estimates affecting its financial statements on a recurring basis and records the effect of any necessary adjustments. Significant areas requiring the use of estimates include determination of rates of depreciation of capital assets, recognition of asset retirement obligations, contingencies and, in particular, assumptions with respect to accrued retirement allowance benefits, and accrued liabilities and related receivables resulting from implementing the Mental Health Plan. Actual results could differ from the estimates.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

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## 1. Significant accounting policies (continued):

### (i) Financial instruments:

During the year, the Branch adopted the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855, *Financial Instruments – Recognition and Measurement* and Section 3861, *Financial Instruments - Disclosure and Presentation* to account for its financial assets and financial liabilities. These sections require that all non-derivative financial assets and liabilities be measured at fair value with the exception of (i) loans and receivables and held-to-maturity investments, which should be measured at amortized cost; and (ii) investments in equity instruments that do not have a quoted market price in an active market, which should be measured at cost, other than such instruments that are classified as held-for-trading.

Subsequent measurement and changes in fair value will depend on initial classification. Held for trading assets and liabilities are measured at fair value and changes in fair value are recognized in net earnings. Available for sale investments are measured at fair value with changes in fair value recorded in the statement of changes in net assets until the investment is re-recognized or other than temporarily impaired at which time the amounts would be recorded in net earnings.

These sections also require that gains and losses on financial instruments measured at fair value be recognized in net income in the periods in which they arise, with the exception of (i) unrealized gains and losses on financial assets classified as available-for-sale, which are recognized directly in net assets until the financial asset is derecognized or becomes impaired; and (ii) certain financial instruments that are part of a designated hedging relationship.

The adoption of these sections did not result in an adjustment to opening net assets.

### (j) Future accounting changes:

On December 1, 2006, the CICA issued two new accounting standards: Handbook Section 3862, *Financial Instruments – Disclosures* (Section 3862), and Handbook Section 3863, *Financial Instruments – Presentation* (Section 3863). These new standards become effective for the Branch on April 1, 2008.

Sections 3862 and 3863 replace Handbook Section 3861, *Financial Instruments – Disclosure and Presentation*, revising and enhancing its disclosure requirements, and carrying forward unchanged its presentation requirements. These new sections place increased emphasis on disclosures about the nature and extent of risks arising from financial instruments and how the entity manages those risks.

The Branch is currently evaluating the impact of these accounting standards for fiscal year 2009.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 2. Financial instruments:

The Branch's financial instruments include cash, restricted cash, accounts receivable, accounts payable and accrued liabilities, accrued retirement allowance liabilities, and asset retirement obligations. 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 retirement allowance liabilities which are disclosed in note 7.

## 3. Accounts receivable:

	2008	2007
Provincial Health Services Authority	\$ 64,688	\$ 64,084
Patients, clients and agencies	102	283
Ministry of Health	667	1,020
Hospital foundations	38	-
Research grants	80	160
Goods and services tax	247	416
Other	270	508
	66,092	66,471
Less allowance for doubtful debts	-	(19)
	\$ 66,092	\$ 66,452

## 4. Capital assets:

2008	Cost	Accumulated depreciation	Net book value
Construction in progress	\$ 18	\$ -	\$ 18
Leasehold improvements	1,872	1,575	297
Equipment	15,930	13,821	2,109
Equipment in progress	312	-	312
Software licences	34	-	34
	\$ 18,166	\$ 15,396	\$ 2,770

2007	Cost	Accumulated depreciation	Net book value
Leasehold improvements	\$ 1,872	\$ 1,424	\$ 448
Equipment	15,206	12,563	2,643
Equipment in progress	127	-	127
	\$ 17,205	\$ 13,987	\$ 3,218

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 5. Accounts payable and accrued liabilities:

	2008	2007
Trade accounts payable and accrued liabilities	\$ 3,258	\$ 1,549
Salaries and benefits payable	3,846	4,445
Accrued vacation pay	2,680	2,760
Accrued Mental Health Plan costs (note 13)	31,582	32,470
Patient trust funds	81	111
	<b>\$ 41,447</b>	<b>\$ 41,335</b>

## 6. Deferred contributions for designated purposes:

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

	2008	2007
Deferred contributions for designated purposes, beginning of year	\$ 250	\$ 158
Less amount recognized as revenue in the year	(760)	(736)
Add amount received for future periods	908	828
Deferred contributions for designated purposes, end of year	<b>\$ 398</b>	<b>\$ 250</b>

## 7. Employee benefits:

### (a) Retirement allowance:

Certain employees with ten or twenty years of service and having 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.

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 7. Employee benefits (continued):

### (a) Retirement allowance (continued):

Information about retirement allowance benefits is as follows:

	2008	2007
Accrued benefit obligation:		
Sick leave benefits	\$ 57	\$ 182
Severance benefits	3,285	3,656
Total unfunded obligation	3,342	3,838
Balance of unamortized amounts	(408)	(953)
Accrued retirement allowance benefits	2,934	2,885
Less current portion	584	670
Long-term portion	\$ 2,350	\$ 2,215
Retirement allowance expense	\$ 391	\$ 401
Benefits paid	342	541

The significant actuarial assumptions adopted in measuring the Branch's retirement allowance liabilities are as follows:

	2008	2007
Accrued benefit obligation as at March 31:		
Discount rate	5.50%	5.00%
Rate of compensation increase	3.25%	3.25%
Benefit costs for years ended March 31:		
Discount rate	5.50%	5.00%
Rate of compensation increase	3.25%	3.25%

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 7. Employee benefits (continued):

### (b) 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 \$144 (2007 - \$81) 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, 2006 indicated a surplus of \$438,000 for basic pension benefits. The actuary does not attribute portions of the surplus to individual employers. The plan covers approximately 145,000 active employees of which approximately 22 are employees of the Branch. The next required valuation will be as of December 31, 2009 with results available in 2010.

Employer contributions to the Public Service Pension Plan of \$3,286 (2007 - \$3,748) 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 March 31, 2005 indicated an unfunded liability of \$767,000 for basic pension benefits. The actuary does not attribute portions of the unfunded liability to individual employers. The plan covers approximately 52,000 active employees of which approximately 752 are employees of the Branch. The next required valuation will be as of March 31, 2008, with results available in 2009.

## 8. Deferred capital contributions:

Deferred capital contributions represent externally restricted contributions and other funding received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the Statement of Operations.

	2008	2007
Deferred capital contributions, beginning of year	\$ 3,281	\$ 4,792
Provincial Health Services Authority	593	44
	3,874	4,836
Less amortization for the year	(1,334)	(1,555)
Deferred capital contributions, end of year	\$ 2,540	\$ 3,281

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 8. Deferred capital contributions (continued):

Deferred capital contributions are comprised of the following:

	2008	2007
Contributions used to purchase capital assets	\$ 2,386	\$ 3,127
Unspent contributions	154	154
	<b>\$ 2,540</b>	<b>\$ 3,281</b>

## 9. Invested in capital assets:

(a) Invested in capital assets is calculated as follows:

	2008	2007
Capital assets	\$ 2,770	\$ 3,218
Amounts financed by:		
Deferred capital contributions	(2,386)	(3,127)
	<b>\$ 384</b>	<b>\$ 91</b>

(b) Deficiency of revenues over expenses:

	2008	2007
Amortization of deferred capital contributions	\$ 1,334	\$ 1,555
Depreciation of capital assets	(1,410)	(1,633)
	<b>\$ (76)</b>	<b>\$ (78)</b>

(c) Transfer to invested in capital assets:

	2008	2007
Purchase of capital assets	\$ 962	\$ 372
Net book value of assets sold	-	(210)
Amounts funded by:		
Deferred capital contributions	(593)	(372)
Net book value of assets sold	-	184
	<b>\$ 369</b>	<b>\$ (26)</b>

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 10. Commitments and contingencies:

### (a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2009	\$	122
2010		73
2011		1
	\$	196

### (b) Litigation and claims:

The nature of the Branch's activities is such that there will be litigation pending or in progress at any time. With respect to claims at March 31, 2008, management is of the opinion that it has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Branch's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement. Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

## 11. Other contributions:

	2008	2007
Other ministries	\$ 63	\$ 1,125
Foundations	-	53
Other	4	-
	\$ 67	\$ 1,178

## 12. Other revenue:

	2008	2007
Recoveries from other Health Authorities and government reporting entities	\$ 59	\$ 207
Recoveries from sales of goods and services	631	1,042
Other	1,188	305
	\$ 1,878	\$ 1,554



# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 13. Compensation and benefits:

The Branch is in the process of implementing the Mental Health Plan approved by the Ministry of Health. The purpose of the plan is to decentralize mental health care services throughout British Columbia. The plan will be substantially completed in the coming years and will culminate in significant downsizing of the operations of the Branch. The anticipated costs of the plan consist of severance, benefits and related expenses.

During the year ended March 31, 2004, the Ministry of Health agreed to fund, through the PHSA, the additional costs of providing employment security to certain employees of the Branch until the Mental Health Plan was fully implemented.

In the prior year, the financial statements included accruals for the compensation, benefits and employment security expenses and the related funding of \$32,470. As at March 31, 2008, management has revised the estimated accrual due to timing changes in implementing the Mental Health Plan. This has resulted in an increase in the accrual of \$864. During the year, costs of \$1,752 related to the provision were incurred. The total remaining accrual of \$31,582 is recorded in Accrued Mental Health Plan costs. These amounts represent management's best estimate of the expenses required to implement the plan. However, other expenses may be incurred and recorded in future years as the plan is implemented.

## 14. Referred out and contracted services:

	2008	2007
Other Health Authorities and government reporting entities	\$ 189	\$ 15
Private contractors	1,257	435
	<b>\$ 1,446</b>	<b>\$ 450</b>

## 15. Supplies:

	2008	2007
Drugs and medical gases	\$ 1,348	\$ 1,737
Food and dietary	1,503	1,854
Medical and surgical	195	287
Diagnostic	140	346
Printing, stationery and office	254	267
Housekeeping	35	31
Laundry and linen	39	25
Other	467	514
	<b>\$ 3,981</b>	<b>\$ 5,061</b>

# BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

## 16. Sundry:

	2008	2007
Communication and data processing	\$ 21	\$ -
Travel	268	482
Professional fees	3,828	3,172
Other	2,049	1,626
	<b>\$ 6,166</b>	<b>\$ 5,280</b>

## 17. Statement of cash flows:

Net change in non-cash operating items:

	2008	2007
Changes to non-cash operating items:		
Restricted cash	\$ 29	\$ 28
Accounts receivable	360	7,709
Inventories of materials and supplies	70	133
Accounts payable and accrued liabilities	112	(8,769)
Deferred contributions for designated purposes	148	92
Retirement allowance	49	(316)
Accrued long-term disability liabilities	-	(328)
	<b>\$ 768</b>	<b>\$ (1,451)</b>

## 18. Related entity:

The Branch has an economic interest in the British Columbia Mental Health Foundation (the foundation) which is responsible for fundraising activities of the Branch. The foundation is a separate legal entity incorporated under the Society Act of British Columbia and is a registered charity under the provisions of the Income Tax Act of Canada. The net assets and results from operations of the foundation are not included in the financial statements of the Branch.

During the year, the foundation received an infrastructure contribution of \$950 from the Branch. At March 31, 2008, the foundation held net assets of \$246 (2007 - \$182) to be used for patient care, education, and capital expenditures at the Branch.

During the year, the Branch received \$16 (2007 - \$54) contributions from the foundation.

# **BRITISH COLUMBIA MENTAL HEALTH SOCIETY (RIVERVIEW) BRANCH**

Notes to Financial Statements  
(Expressed in thousands of dollars)

Year ended March 31, 2008

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## **19. Related party transactions:**

Certain administrative, finance and accounting, and human resource services are provided to the Branch by the 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, 2008, expenses include \$198 (2007 - \$16) resulting from transactions with other PHSA members.

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

## **20. Comparative figures:**

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.