

**ALBERTA MENTAL HEALTH BOARD**  
**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2006**

**ALBERTA MENTAL HEALTH BOARD**

**FINANCIAL STATEMENTS**

**MARCH 31, 2006**

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The accompanying financial statements are the responsibility of management and have been approved by the Alberta Mental Health Board ("the Board"). The financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles and the Financial Directives issued by Alberta Health and Wellness, and of necessity include some amounts based on estimates and judgment.

To discharge its responsibility for the integrity and objectivity of financial reporting, management maintains a system of internal accounting controls comprising written policies, procedures, a formal authorization structure, and satisfactory processes for reviewing internal controls. This system provides management with reasonable assurance that transactions are in accordance with governing legislation, are properly authorized, reliable financial records are maintained, and assets are adequately accounted for and safeguarded. The Board has also established a code of conduct that applies to all employees.

The Board carries out its responsibility for the financial statements through the Audit and Resources Committee. This Committee meets with management and the Auditor General to review financial matters, and recommends the financial statements to the Board for approval. The Auditor General has full and free access to the Audit and Resources Committee.

The Auditor General provides an independent audit of the financial statements. His examination is conducted in accordance with Canadian Generally Accepted Auditing Standards and includes tests and other procedures, which allows him to report on the fairness of the financial statements prepared by management.

[Original Signed]

Ray Block  
*President & Chief Executive Officer*

[Original Signed]

Steven Ritz, C.A.  
*Director, Administrative Services*

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

### Auditor's Report

To the Members of the Alberta Mental Health Board  
and the Minister of Health and Wellness

I have audited the statement of financial position of the Alberta Mental Health Board (the Board) as at March 31, 2006 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Fred J. Dunn]

FCA  
Auditor General

Edmonton, Alberta  
May 11, 2006

### ALBERTA MENTAL HEALTH BOARD STATEMENT OF FINANCIAL POSITION

March 31, 2006  
(thousands of dollars)

	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
<b>Current:</b>		
Cash (Note 3)	\$ 7,717	\$ 8,455
Accounts receivable	203	115
Contributions receivable from Alberta Health and Wellness	3,061	1,460
Prepaid expenses	779	498
	<u>11,760</u>	<u>10,528</u>
Non-current cash (Note 3)	5,968	125
Capital assets (Note 4)	215	183
	<u>5,968</u>	<u>125</u>
<b>TOTAL ASSETS</b>	<u>\$ 17,943</u>	<u>\$ 10,836</u>
<u>LIABILITIES AND NET ASSETS</u>		
<b>Current:</b>		
Accounts payable and accrued liabilities	\$ 2,318	\$ 725
Accrued vacation pay	260	221
Deferred contributions (Schedule 3)	2,201	833
	<u>4,779</u>	<u>1,779</u>
Deferred contributions (Schedule 3)	1,071	542
Unamortized external capital contributions (Note 5)	41	115
	<u>5,891</u>	<u>2,436</u>
Commitments and Contingencies (Note 6)		
<b>Net assets:</b>		
Unrestricted (Note 7)	4,763	6,169
Internally restricted (Note 7)	7,115	2,163
Accumulated surplus	11,878	8,332
Investment in capital assets from internally funded sources	174	68
	<u>12,052</u>	<u>8,400</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 17,943</u>	<u>\$ 10,836</u>

The accompanying notes and schedules are part of these financial statements.

**ALBERTA MENTAL HEALTH BOARD**  
**STATEMENT OF OPERATIONS**  
**March 31, 2006**  
(thousands of dollars)

	2006	2005
	Budget (Note 8)	Actual
<b>Revenues</b>		Actual
Alberta Health and Wellness contributions (Note 9)	\$ 43,491	\$ 42,944
Other government contributions (Note 10)	19	2
Donations	-	75
Investment and other income (Note 11)	314	721
Amortized external capital contributions (Note 5)	74	74
<b>TOTAL REVENUES</b>	<u>43,898</u>	<u>43,816</u>
<b>Expenses (Schedule 1)</b>		36,506
Facility-based inpatient acute nursing services	12,963	13,180
Facility-based emergency and outpatient services	6,686	6,803
Community-based care	5,778	3,561
Diagnostic and therapeutic services	6,079	5,613
Promotion, prevention and protection services	2,299	2,067
Research and education	2,768	1,133
Administration (Note 12)	6,154	5,046
Information technology	734	595
Support services (Note 13)	2,350	2,166
<b>TOTAL EXPENSES</b>	<u>45,811</u>	<u>40,164</u>
<b>Excess (deficiency) of revenues over expenses prior to the following items</b>	<u>(1,913)</u>	<u>3,652</u>
Restructuring costs (Note 1)	-	-
<b>Excess (deficiency) of revenues over expenses</b>	<u><u>\$ (1,913)</u></u>	<u><u>\$ 3,652</u></u>
		<u><u>\$ 1,052</u></u>

**ALBERTA MENTAL HEALTH BOARD**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**MARCH 31, 2006**  
**(thousands of dollars)**

	<u>2006</u>			<u>2005</u>
	<u>Accumulated Surplus (Note 7)</u>	<u>Investment in capital assets from internally funded sources</u>	<u>Total</u>	<u>Total</u>
Balance at beginning of year	\$ 8,332	\$ 68	8,400	\$ 7,348
Excess of revenues over expenses	3,652	-	3,652	1,052
Capital assets purchased with internal funds	(140)	140	-	-
Amortization on internally funded capital assets	34	(34)	-	-
Balance at end of year	<u>\$ 11,878</u>	<u>\$ 174</u>	<u>\$ 12,052</u>	<u>\$ 8,400</u>

**ALBERTA MENTAL HEALTH BOARD**  
**STATEMENT OF CASH FLOWS**  
**MARCH 31, 2006**  
(thousands of dollars)

	<u>2006</u>	<u>2005</u>
<b>Cash generated from (used by):</b>		
<b>Operating activities:</b>		
Excess of revenues over expenses	\$ 3,652	\$ 1,052
Non-cash transactions:		
Amortization of capital equipment - internally funded	34	55
- externally funded	74	197
Amortized external capital contributions (Note 5)	(74)	(197)
Gain on disposal of capital equipment	(8)	-
Revenue recognized on write-down of externally funded capital equipment (Note 5)	-	(15)
Write-down of capital assets - externally funded	-	15
Change in deferred contributions	1,897	911
Change in non-cash working capital accounts	<u>(338)</u>	<u>(1,660)</u>
	<u>5,237</u>	<u>358</u>
<b>Investing activities:</b>		
Purchase of capital equipment - internally funded	(140)	(17)
Proceeds on sale of capital equipment	8	-
Allocations (to) from non-current cash	<u>(5,843)</u>	<u>398</u>
	<u>(5,975)</u>	<u>381</u>
Increase (decrease) in cash	(738)	739
Cash, beginning of year	<u>8,455</u>	<u>7,716</u>
Cash, end of year	<u>\$ 7,717</u>	<u>\$ 8,455</u>

**ALBERTA MENTAL HEALTH BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2006**

**Note 1 Alberta Mental Health Board, Purpose and Operations**

The Alberta Mental Health Board ("the Board") was established on April 1, 1999 by Alberta Regulation 84/99 (AR84/99). Prior to April 1, 2003, the Board was responsible for delivering appropriate, accessible and affordable mental health services in Alberta.

Effective April 1, 2003, the majority of mental health programs and services were transferred to regional health authorities ("RHAs") on a geographic basis. As a result, the majority of the Board's operating assets and liabilities were transferred to the RHAs effective April 1, 2003. In addition, restructuring activities and costs were incurred during fiscal 2003, 2004 and 2005 as a result of the transition.

Since April 1, 2003, the Board has continued its role of advancing mental health for Alberta. Following the transfer of mental health programs and services, the Board retained governance of province-wide services such as Forensic Psychiatry, Suicide Prevention, Aboriginal Mental Health and Telemental Health. In addition to the ongoing province-wide services, the Board is involved in numerous initiatives, including advocacy, policy advice, working with the RHAs and stakeholders in the implementation of the Provincial Mental Health Plan, and collaborating with inter-provincial, national and international partners.

In fulfilling its mandate, the Board advances a significant portion of its budget to RHAs and other contract service operators. During fiscal 2006, such transactions represented 80% of total expenses (2005 - 79%). Details are presented in Schedule 4.

The Board is exempt from payment of income tax and is a registered charity under the Income Tax Act.

**Note 2 Significant Accounting Policies and Reporting Practices**

The financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and the reporting requirements of Alberta Health & Wellness' Financial Directive 26. Following are the significant accounting policies:

(a) Revenue Recognition

These financial statements are prepared using the deferral method, of which the key elements are:

- (i) Unrestricted operating grants and other contributions are recognized as revenue in the year receivable.

**Note 2 Significant Accounting Policies and Reporting Practices (continued)**

- (ii) Externally restricted capital contributions are recorded as deferred capital contributions until invested in capital assets. Amounts invested, representing externally funded capital assets, are then transferred to unamortized external capital contributions. Unamortized external capital contributions are recognized as revenue in the period in which the related amortization expense of the capital asset is recorded.
- (iii) Externally restricted non-capital contributions are recognized as revenue in the year proportional to the related expenses incurred, subject to the terms and conditions of the contribution.
- (iv) Unrestricted investment income is recognized in the year earned.
- (v) Donations and contributions in kind are recorded at fair value when such value can be reasonably determined.

**(b) Full cost**

The Board accounts for all costs and revenue from services for which it is responsible. The cost of services provided is recorded at fair value. Fair value transactions comprise the use of non-acute care facilities not owned by the Board and provided to the Board at zero or nominal rent. The fair value is recorded as other government contributions and as program expense.

**(c) Employee Future Benefits**

The Board participates in the Local Authorities Pension Plan. This multi-employer defined benefit pension plan provides pensions for the Board's participating employees, based on years of service and earnings. Defined contribution plan accounting is applied to a multi-employer defined benefit plan for which the Board has insufficient information to apply defined benefit plan accounting.

Pension costs in the statements comprise the employer's contributions required for its employees during the year, based on rates expected to provide benefits payable under the pension plans. The Board does not record its portion of the plan's deficit or surplus.

The Board fully accrues its obligations for employee non-pension future benefits.

**Note 2 Significant Accounting Policies and Reporting Practices (continued)**

**(d) Cash**

Cash consists of cash on deposit.

**(e) Financial Instruments**

The carrying value of accounts receivable, contributions receivable from Alberta Health and Wellness, accounts payable and accrued liabilities and accrued vacation pay approximates fair value because of the short-term maturity of these items.

The Board does not have any off-balance sheet financial instruments.

**(f) Capital Assets**

Capital assets consist of furniture, equipment and a vehicle (collectively "Equipment") and are recorded at cost. Capital assets with unit costs less than five thousand dollars are expensed on acquisition.

Equipment is amortized over its estimated useful life of 5 to 15 years on a straight-line basis.

**(g) Restructuring Costs (see Note 1)**

Expenditures are classified as restructuring costs if they directly relate to the transition of mental health programs and services to the RHAs. If actual costs are unknown, an estimate is recorded.

**(h) Measurement Uncertainty**

The financial statements, by their nature, contain estimates and are subject to measurement uncertainty. Actual results could differ from these estimates.



**Note 3 Cash**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Total cash classified as:		
Current	\$ 7,717	\$ 8,455
Non-current	5,968	125
	<u>\$ 13,685</u>	<u>\$ 8,580</u>
Non-current cash represents the following:		
Internally restricted for capital purposes	\$ 1,536	-
Internally restricted long-term initiatives	4,432	125
	<u>\$ 5,968</u>	<u>\$ 125</u>

**Note 4 Capital Assets**

**Cost**  
(thousands of dollars)

Capital Asset	Opening Balance Apr-1-05	Additions	Disposals	Closing Balance Mar-31-06
Equipment	\$ 880	\$ 140	\$ 408	\$ 612

**Accumulated Amortization**  
(thousands of dollars)

Opening Balance Apr-1-05	Current year amortization	Amortization on Disposals	Closing Balance Mar-31-06	Net Book Value 2006	Net Book Value 2005
\$ 697	\$ 108	\$ 408	\$ 397	\$ 215	\$ 183

Capital assets were funded from the following sources:

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Externally funded ( <i>unamortized external capital contributions</i> )	\$ 41	\$ 115
Internally funded ( <i>invested in capital assets</i> )	174	68
	<u>\$ 215</u>	<u>\$ 183</u>

**Note 5 Unamortized External Capital Contributions**

The Board follows the deferral method of recognizing capital contributions as described in Note 2 (a) (ii). The balance of unamortized external capital contributions at the end of the year represents the external capital contributions to be recognized as revenue in future years.

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Balance, beginning of year	\$ 115	\$ 327
Less amounts recognized as revenue:		
Amortized external capital contributions: Equipment	74	197
Write-down of externally funded capital assets	-	15
Balance, end of year	<u>\$ 41</u>	<u>\$ 115</u>

**Note 6 Commitments and Contingencies**

(a) Commitments

As part of normal operations, the Board has entered into contracts for forensic psychiatry services and mental health justice initiatives, promotion and prevention services and administrative services. The Board also has operating leases for office space.

	<u>Contracts</u>	<u>Leases</u>
	(thousands of dollars)	
For the year ended March 31		
2007	\$37,086	\$501
2008	-	670
2009	-	660
2010	-	559
2011 and thereafter	-	876

Where the term of a contract does not extend beyond March 31, 2007, the Board's management expects to renew the contract.

(b) Contingencies

The Board has a contingent liability in respect of a claim filed jointly and severally against the Province of Alberta and the employers participating in the Local Authorities Pension Plan ("LAPP") concerning the methodology used to calculate pension benefit payments. The claim specifies an amount of \$1,250,000,000 or such other sum as may be allocated to the LAPP class members in proportion to their respective damages. The claim also specifies other adjustments, repayments, declarations and interest that cannot be estimated. The outcome of the claim is not determinable and no liability is recorded at this time.

**Note 7 Accumulated Surplus**

The Board's accumulated surplus comprises the following:

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
<b>Unrestricted net assets</b>	\$ 4,763	\$ 6,169
<b>Internally restricted net assets</b>		
Research	4,071	1,170
Future capital expenditures	1,960	125
Provincial Mental Health Plan	708	532
Mental health services and programs	250	250
Patient Advocate	126	86
	<u>7,115</u>	<u>2,163</u>
	<u>\$ 11,878</u>	<u>\$ 8,332</u>

**Note 8 Budget**

	<b>2005/2006</b>		<b>2005/2006</b>	
	<b>Approved</b>		<b>Reported</b>	
	<b>Budget<sup>(1)</sup></b>	<b>Adjustments<sup>(2)</sup></b>	<b>Budget</b>	<b>Budget</b>
	(thousands of dollars)			
<b>Revenues</b>				
Alberta Health and Wellness contributions	\$ 43,491	\$ -	\$ 43,491	
Other government contributions	19	-	19	
Investment and other income	314	-	314	
Amortization of external capital contributions	74	-	74	
<b>TOTAL REVENUES</b>	<u>43,898</u>	<u>-</u>	<u>43,898</u>	
<b>Expenses</b>				
Facility-based inpatient acute nursing services	14,072	(1,109)	12,963	
Facility-based emergency and outpatient services	4,307	2,379	6,686	
Community-based care	5,658	120	5,778	
Diagnostic and therapeutic services	7,815	(1,736)	6,079	
Promotion, prevention and protection services	2,299	-	2,299	
Research and education	2,768	-	2,768	
Administration	6,592	(438)	6,154	
Information technology	734	-	734	
Support services	1,566	784	2,350	
<b>TOTAL EXPENSES</b>	<u>45,811</u>	<u>-</u>	<u>45,811</u>	
Deficiency of revenues over expenses	<u>\$ (1,913)</u>	<u>\$ -</u>	<u>\$ (1,913)</u>	

<sup>(1)</sup> The 2006 budget was approved by the board of the Alberta Mental Health Board on May 20th, 2005 and submitted to the Minister of Health and Wellness for approval.

<sup>(2)</sup> Adjustments relate to classification changes to ensure budgeted expenses conform with actual reporting classifications.

**Note 9 Alberta Health and Wellness Contributions**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Unrestricted contributions	\$ 42,448	\$ 34,791
Transfers from deferred contributions (Schedule 3)	496	732
	<u>\$ 42,944</u>	<u>\$ 35,523</u>

**Note 10 Other Government Contributions**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
<b>Alberta Government</b>		
Transfers from deferred contributions (Schedule 3)	\$ -	\$ 122
Fair value to use non-owned facilities	-	185
	<u>-</u>	<u>307</u>
<b>Other</b>	<u>2</u>	<u>-</u>
	<u>\$ 2</u>	<u>\$ 307</u>

**Note 11 Investment and other income**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Investment income	\$ 335	\$ 164
Other income	386	315
	<u>\$ 721</u>	<u>\$ 479</u>

Investment income comprises interest income. Other income primarily comprises conference registration fees and sponsorships, contract revenue to support the Telehealth Scheduling System and other cost recoveries. The contract revenue to support the Telehealth Scheduling System includes \$71,000 from ministries of the Province (2005 - \$100,000).



**Note 12 Administration**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
General administration	\$ 3,720	\$ 3,561
Administration - contract service operators (Schedule 4) <sup>(1)</sup>	1,084	1,002
Finance	205	287
Human resources	37	50
	<u>\$ 5,046</u>	<u>\$ 4,900</u>

General administration includes costs relating to the following types of activities that do not meet the criteria for inclusion in other expense categories:

- Promoting and supporting implementation of the made-in-Alberta approach outlined in the Provincial Mental Health Plan, *Advancing the Mental Health Agenda (April 2004)*;
- Bringing a provincial perspective to programming and support for regional mental health service delivery;
- Strengthening advocacy and consumer support;
- Advising on policy; and
- Collaborating with inter-provincial, national and international partners.

**Note 13 Support services**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Support services - contract service operators (Schedule 4) <sup>(1)</sup>	\$ 1,813	\$ 691
Building maintenance and operations	353	317
	<u>\$ 2,166</u>	<u>\$ 1,008</u>

<sup>(1)</sup>The cost of contracted services is allocated to the appropriate expense categories as if the Board directly performed the activities. Where information is unobtainable, the Board uses a systematic and rational basis for the allocation.

**Note 14 Related Parties**

(a) Province of Alberta

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements.

The Board is established under the Regional Health Authorities Act. The Minister of Health and Wellness appoints the members. The Board is economically dependent upon the Ministry of Health and Wellness since the viability of its ongoing operations depends on contributions from the Ministry.

Transactions between the Board and ministries of the Province are disclosed in the Statement of Operations and in notes 9, 10 and 11 and Schedule 1 to the financial statements. As at March 31, 2006, \$21,000 is receivable from the Ministry of Health and Wellness other than contributions receivable (2005 - \$63,000). As at March 31, 2006, \$179,000 is payable to the Ministry of Infrastructure and Transportation (2005 - \$75,000).

The Board had the following transactions with other related parties recorded in the Statement of Financial Position and Statement of Operations at the amounts agreed upon by the parties:

	<u>Receivable from:</u>		<u>Payable to:</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
	(thousands of dollars)			
Capital Health	\$ -	\$ -	\$ 690	\$ 165
Calgary Health Region <sup>(1)</sup>	10	-	189	78
Other Regional Health Authorities	32	-	34	-
AADAC	-	-	192	-
	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 1,105</u>	<u>\$ 243</u>

  

	<u>Revenue</u>		<u>Expenses</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
	(thousands of dollars)			
Capital Health	\$ 7	\$ -	\$ 21,465	\$ 20,117
Calgary Health Region	35	-	8,800	7,063
Other Regional Health Authorities	34	-	166	730
AADAC	-	-	756	-
	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ 31,187</u>	<u>\$ 27,910</u>

<sup>(1)</sup>In addition to the receivable from Calgary Health Region, \$595,000 is presented as a Prepaid expense in the Statement of Financial Position as the Board expects to apply the amount to expenses with Calgary Health Region in fiscal 2007.

**ALBERTA MENTAL HEALTH BOARD**  
**SCHEDULE OF EXPENSES BY OBJECT**  
**FOR YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

**Note 14 Related Parties (continued)**

## (b) Other Contract Service Operators

The Board has an economic interest through its contracts with other service operators for mental health justice initiatives and mental health promotion and prevention services in the Province. Details are presented in Schedule 4.

**Note 15 Pension Costs**

The Board participates in the Local Authorities Pension Plan, which is a multi-employer defined benefit plan. Pension expense in these financial statements is equal to the Board's annual contributions payable of \$251,000 for the year ended March 31, 2006 (2005 - \$186,000).

At December 31, 2005, the Local Authorities Pension Plan reported a deficiency of \$863,558,000 (2004 - \$1,288,924,000).

**Note 16 Comparative Figures**

Certain 2005 figures have been reclassified to conform to the 2006 presentation.

**Note 17 Approval of Financial Statements**

These financial statements have been approved by the Board.

	Budget (Note 8)	2006	2005
Salaries and benefits (Schedule 2)	\$ 5,057	\$ 4,016	\$ 3,489
Contracts with health service operators (Schedule 4)	36,217	32,135	28,021
Other contracted services	1,876	1,780	1,426
Other expenses <sup>(1)</sup>	2,557	2,125	2,266
Amortization of capital equipment:			
- internally funded	30	34	55
- externally funded	74	74	197
	<u>45,811</u>	<u>40,164</u>	<u>35,454</u>
Less amounts reported as restructuring costs (Note 1)	-	-	94
	<u>\$ 45,811</u>	<u>\$ 40,164</u>	<u>\$ 35,360</u>
<sup>(1)</sup> Other expenses			
Mental health promotion materials	\$ 100	\$ 213	\$ 55
Facility rent <sup>(2)</sup>	315	353	317
Travel	506	381	323
Administrative services referred out to Capital Health	418	440	414
Miscellaneous <sup>(3)</sup>	1,218	738	1,157
	<u>\$ 2,557</u>	<u>\$ 2,125</u>	<u>\$ 2,266</u>

<sup>(2)</sup>The 2006 fiscal year includes office lease costs of \$179,000 payable to Alberta Infrastructure and Transportation under the terms of lease agreements. In fiscal 2005, Alberta Infrastructure and Transportation provided office space to the Board at zero rent and the fair value of \$185,000 was recorded in facility rent.

<sup>(3)</sup>The 2005 fiscal year includes \$580,000 paid to Capital Health, Calgary Health Region and David Thompson Health Region for capital improvements to facilities and information systems agreed to at the time mental health services were transitioned to the RHAs.

**ALBERTA MENTAL HEALTH BOARD**  
**SCHEDULE OF SALARIES AND BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006				2005	
	Number of Individuals <sup>(1)</sup>	Salaries and Honoraria <sup>(2)</sup>	Benefits and Allowances <sup>(3)</sup>	Total	Number of Individuals <sup>(1)</sup>	Total Salaries, Honoraria, Benefits <sup>(2)(3)</sup>
<b>Board Compensation</b>						
Board Chairperson						
Read, John G. (Dr.)	1	\$ 9	\$ -	\$ 9	1	\$ 15
Board Members						
Bunce, Neil	1	2	-	2	-	-
Desbarats, Susan	1	3	-	3	1	2
Fielding, Alan	1	3	-	3	-	-
LaForce-Fertig, Louise	1	5	-	5	1	3
Marrie, Thomas J. (Dr.)	1	2	-	2	1	2
Mikkelsen, David	1	4	-	4	1	5
Preston, Jerry	1	5	-	5	1	4
Steinhauer, Sharon	1	4	-	4	1	2
Taylor, Ruth	1	3	-	3	-	-
Total honoraria	10	40	-	40	7	33
<b>Staff</b>						
Mental Health Patient Advocate Office	3.00	241	45	286	2.48	225
President & Chief Executive Officer <sup>(4)</sup>	1.00	214	22	236	1.00	213
Management persons reporting to the CEO:				-		
Clinical/Medical Advisor	-	-	-	-	0.13	46
Vice President, Programs & Research	1.00	175	23	198	1.00	177
Vice President, Advocacy, Innovation & Monitoring	1.00	178	23	201	0.31	55
Executive Director, Planning, Advocacy & Liaison	-	-	-	-	0.22	29
Other management persons reporting directly to those above	8.50	884	163	1,047	8.97	989
Other management	3.12	266	49	315	2.78	233
Other staff	24.88	1,412	281	1,693	22.38	1,489
Total staff	42.50	3,370	606	3,976	39.27	3,456
<b>Total</b>	<b>52.50</b>	<b>\$ 3,410</b>	<b>\$ 606</b>	<b>\$ 4,016</b>	<b>46.27</b>	<b>\$ 3,489</b>

See accompanying information on the following page.

Schedule 2 (continued)

**SCHEDULE OF SALARIES AND BENEFITS,  
FOR THE YEAR ENDED MARCH 31, 2006**

1. Number of individuals for staff is determined at the rate of 2,023 annual hours for each full-time employee. Total actual discrete number of individuals employed for staff: 59 (2005 - 53)
2. Salaries include regular base pay, lump sum payments, honoraria, sick leave, short-term disability, earned vacation leave and other remuneration.
3. Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, out-of-country medical benefits, group life insurance, accidental death and dismemberment, long and short-term disability plans, Canada Pension Plan, employment insurance, and workers compensation. Professional development and membership costs may also be paid on behalf of or reimbursed to employees but such amounts are not included under benefits and allowances.
4. The Chief Executive Officer is provided with an automobile; no dollar amount in respect of automobile costs is included under benefits and allowances.



**SCHEDULE OF DEFERRED CONTRIBUTIONS**

**March 31, 2006**  
(thousands of dollars)

Source of Contributor	Amounts received and receivable				Amounts recognized as revenue			Closing Balance March 31, 2006
	Opening Balance April 1, 2005	Alberta Health and Wellness	Other government contributions	Donors	Alberta Health and Wellness	Other government contributions	Donors	
<b>Alberta Health and Wellness</b>								
Mental Health Innovation Projects	-	1,360	-	-	19	-	-	1,341
Aboriginal Youth Suicide Program	909	640	-	-	354	-	-	1,195
Telemental Health Clinical	309	128	-	-	105	-	-	332
Information Security Compliance	157	172	-	-	-	-	-	329
Telemental Health Psychiatrists	-	18	-	-	18	-	-	-
Sub-total	1,375	2,318	-	-	496	-	-	3,197
<b>Other Government contributors</b>								
Mental Health Innovation Projects	-	-	75	-	-	-	-	75
<b>External Donations</b>								
Mental Health Research Showcase	-	-	-	75	-	-	75	-
Grand Total 2005/2006	\$ 1,375	\$ 2,318	\$ 75	\$ 75	\$ 496	\$ -	\$ 75	\$ 3,272

**2006      2005**  
(thousands of dollars)

**Current**

Mental Health Innovation Projects	\$ 1,115	\$ -
Aboriginal Youth Suicide Program	556	506
Telemental Health Clinical	201	170
Information Security Compliance	329	157
	<u>2,201</u>	<u>833</u>

**Non-Current**

Mental Health Innovation Projects	301	-
Aboriginal Youth Suicide Program	639	403
Telemental Health Clinical	131	139
	<u>1,071</u>	<u>542</u>

**Total**

	\$ 3,272	\$ 1,375
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**ALBERTA MENTAL HEALTH BOARD  
SCHEDULE OF CONTRACT SERVICE OPERATORS  
FOR THE YEAR ENDED MARCH 31, 2006  
(thousands of dollars)**

**Schedule 4**

Direct Board Funding	Facility-based inpatient acute services	Facility-based emergency & outpatient services	Community-based care	Diagnostic & Therapeutic Services	Promotion prevention & protection services	Research and education	Administration	Information technology	Support services	Total Expenditures	
<b>A. Health Authorities</b>											
Calgary Health Region - Forensic Psychiatry	\$ 8,069	\$ 2,402	\$ 1,063	\$ 408	\$ 2,166	\$ -	\$ -	\$ 309	\$ -	\$ 1,721	\$ 8,069
Calgary Health Region - Other	731	-	-	483	80	29	-	52	-	87	731
Capital Health - Forensic Psychiatry	20,076	10,778	4,484	1,134	3,020	-	-	660	-	-	20,076
Capital Health - Other	949	-	-	343	77	16	97	15	397	4	949
Other Regional Health Authorities	166	-	-	87	19	55	-	4	-	1	166
<b>B. Other Contract Service Operators</b>											
AADAC	756	-	-	597	135	-	-	24	-	-	756
Canadian Mental Health Association	500	-	-	-	-	500	-	-	-	-	500
Homefront	382	-	-	302	68	-	-	12	-	-	382
Schizophrenia Society of Alberta	209	-	-	-	-	209	-	-	-	-	209
Other agencies & service providers	297	-	66	-	-	223	-	8	-	-	297
<b>Total 2005/06</b>	<b>\$ 32,135</b>	<b>\$ 13,180</b>	<b>\$ 5,613</b>	<b>\$ 3,354</b>	<b>\$ 5,565</b>	<b>\$ 1,032</b>	<b>\$ 97</b>	<b>\$ 1,084</b>	<b>\$ 397</b>	<b>\$ 1,813</b>	<b>\$ 32,135</b>
<b>Total 2004/05</b>	<b>\$ 28,021</b>	<b>\$ 12,120</b>	<b>\$ 5,330</b>	<b>\$ 2,266</b>	<b>\$ 5,042</b>	<b>\$ 833</b>	<b>\$ 290</b>	<b>\$ 1,002</b>	<b>\$ 447</b>	<b>\$ 691</b>	<b>\$ 28,021</b>