

## Calgary Health Region

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Consolidated Financial Statements

March 31, 2006

**CALGARY HEALTH REGION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2006**

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

**CALGARY HEALTH REGION**

**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

**CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2006**

The accompanying consolidated financial statements are the responsibility of management and have been approved by the Region. The consolidated 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 that are based on estimates and judgements.

To discharge its responsibility for the integrity and objectivity of financial reporting, management maintains a system of internal accounting controls comprising written policies, standards and 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 and are properly authorized, reliable financial records are maintained, and assets are adequately safeguarded.

The Region members carry out their responsibility for the consolidated financial statements through the Governance and Audit Committee. This Committee meets with management and the Auditor General of Alberta to review financial matters, and recommends the consolidated financial statements to the Calgary Health Region Board for approval. The Auditor General of Alberta has free access to the Governance and Audit Committee.

The Auditor General of Alberta provides an independent audit of the consolidated financial statements. His examination is conducted in accordance with Canadian generally accepted auditing standards and includes tests and procedures, which allow him to report on the fairness of the consolidated financial statements prepared by management.

[Original Signed]

Jack Davis  
President and Chief Executive Officer

[Original Signed]

Kay Best, FCA  
Executive Vice President, Risk Management and  
Chief Financial Officer

**Auditor's Report**

To the Members of the Calgary Health Region and the Minister of Health and Wellness

I have audited the consolidated statement of financial position of the Calgary Health Region as at March 31, 2006 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Region'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 consolidated financial statements present fairly, in all material respects, the financial position of the Region 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 23, 2006

**CALGARY HEALTH REGION**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

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

	2006 Actual	2005 Actual (Restated) (Note 3)
<b>ASSETS</b>		
<b>Current:</b>		
Cash and cash equivalents (Note 4)	\$ 29,314	\$ 45,687
Accounts receivable	44,938	34,949
Contributions receivable from Alberta Health and Wellness	63,205	36,713
Inventories	24,252	21,089
Prepaid expenses	3,384	8,935
	<u>165,093</u>	<u>147,373</u>
Non-current cash and investments (Note 4)	436,170	390,961
Capital contributions receivable (Note 7)	136,487	6,741
Capital assets (Note 5)	1,150,236	939,770
Other assets (Note 6)	11,504	11,767
	<u>1,899,490</u>	<u>1,496,612</u>
<b>TOTAL ASSETS</b>	<b>\$ 1,899,490</b>	<b>\$ 1,496,612</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current:</b>		
Accounts payable and accrued liabilities	\$ 188,612	\$ 160,432
Accrued vacation pay	82,787	74,114
Current portion of deferred contributions (Schedule 3)	87,308	54,494
Current portion of long-term debt (Note 10)	1,108	218
	<u>359,216</u>	<u>289,258</u>
Deferred contributions (Schedule 3)	31,595	30,657
Deferred capital contributions (Note 7)	329,673	221,698
Long-term debt (Note 10)	62,522	16,717
Long-term employee benefit liabilities (Note 8)	4,531	3,423
Unamortized external capital contributions (Note 9)	1,016,544	851,470
	<u>1,804,081</u>	<u>1,413,223</u>
<b>Net Assets:</b>		
Accumulated surplus	11,473	3,555
Investment in capital assets	83,936	79,834
	<u>95,409</u>	<u>83,389</u>
Commitments and contingencies (Notes 11 and 18)		
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,899,490</b>	<b>\$ 1,496,612</b>

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

**CALGARY HEALTH REGION**

**CONSOLIDATED STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006 Budget (Note 12)	2006 Actual	2005 Actual (Restated) (Note 3)
<b>Revenue:</b>			
Alberta Health and Wellness contributions (Note 13)	\$ 1,998,740	\$ 1,997,855	\$ 1,778,273
Other government contributions (Note 14)	19,900	24,403	19,017
Fees and charges (Note 15)	138,705	143,885	136,276
Ancillary operations, net (Note 16)	8,656	8,129	11,464
Donations	4,689	6,898	976
Investment and other income (Note 17)	66,017	84,270	74,317
Amortization of external capital contributions (Note 9)	61,101	64,185	62,934
	<u>2,297,808</u>	<u>2,329,625</u>	<u>2,063,257</u>
<b>TOTAL REVENUE</b>	<b>2,297,808</b>	<b>2,329,625</b>	<b>2,063,257</b>
<b>Expenses (Schedule 1):</b>			
Facility-based inpatient acute nursing services	656,659	665,354	599,365
Facility-based emergency and outpatient services	303,531	298,864	265,453
Facility-based continuing care services	164,741	165,972	164,747
Ambulance services	9,820	10,878	8,292
Community-based care	87,326	83,485	78,350
Home care	102,989	99,103	88,611
Diagnostic and therapeutic services	443,849	443,564	406,067
Promotion, prevention and protection services	57,079	56,388	47,755
Research and education (Note 19)	27,891	30,782	27,273
Administration (Note 20)	77,356	67,504	56,891
Information technology	46,730	50,114	43,681
Support services (Note 21)	289,054	313,576	262,790
Amortization of facilities and improvements	30,783	32,413	30,292
Write-downs of capital assets	-	-	6,698
	<u>2,297,808</u>	<u>2,321,097</u>	<u>2,085,765</u>
<b>TOTAL EXPENSES</b>	<b>2,297,808</b>	<b>2,321,097</b>	<b>2,085,765</b>
Excess (deficiency) of revenue over expenses	\$ -	\$ 7,628	\$ (2,508)

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

**CALGARY HEALTH REGION**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006			2005
	Accumulated Deficit	Investment in Capital Assets	Total	(Restated) (Note 3) Total
Balance, beginning of year	\$ 3,555	\$ 79,834	\$ 83,389	\$ 80,717
Excess (deficiency) of revenue over expenses	7,628	-	7,628	(2,508)
Capital assets purchased with internal funds	(23,840)	23,840	-	-
Land purchased with external funds (Note 7)	-	4,392	4,392	5,180
Amortization of internally funded capital assets	24,241	(24,241)	-	-
Repayment of obligations under capital lease net of collections from lease receivable	(111)	111	-	-
Balance, end of year	<u>\$ 11,473</u>	<u>\$ 83,936</u>	<u>\$ 95,409</u>	<u>\$ 83,389</u>

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

**CALGARY HEALTH REGION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006		2005
	Budget	Actual	Actual (Restated) (Note 3)
Operating activities:			
Excess (deficiency) of revenue over expenses	\$ -	\$ 7,628	\$ (2,508)
Non-cash transactions:			
Amortization (Schedule 1)	80,237	88,426	81,763
Amortization of external capital contributions (Note 9)	(62,049)	(64,185)	(62,934)
Other	10	2,190	1,527
Changes in non-cash working capital	18,198	34,059	17,848
Cash generated from operations	<u>16,405</u>	<u>40,957</u>	<u>(3,178)</u>
	<u>34,603</u>	<u>75,016</u>	<u>14,670</u>
Investing activities:			
Purchase of capital assets:			
Internally funded - equipment	(17,978)	(19,244)	(2,827)
Internally funded - facilities and improvements	(100)	(4,596)	-
Externally funded - equipment	(63,217)	(66,089)	(55,757)
Externally funded - facilities and improvements	(221,434)	(163,170)	(155,006)
Externally funded - land	-	(4,392)	(5,180)
Debt funded - facilities and improvements	(62,520)	(41,401)	-
Principal payment on lease receivable	121	114	98
Net change in non-current cash and investments	55,370	(45,209)	(150,663)
Changes in non-cash working capital	-	(5,977)	9,902
Cash used by investing activities	<u>(309,758)</u>	<u>(349,964)</u>	<u>(359,433)</u>
Financing activities:			
Capital contributions (Note 7)	256,528	341,626	376,902
Change in capital contributions receivable	-	(129,746)	(6,741)
Proceeds from long-term debt	72,820	46,920	-
Decrease in obligations under capital leases	(225)	(225)	(196)
Cash generated from financing activities	<u>329,123</u>	<u>258,575</u>	<u>369,965</u>
Increase (decrease) in current cash and cash equivalents	<u>\$ 53,968</u>	<u>(16,373)</u>	<u>25,202</u>
Current cash and cash equivalents, beginning of year		<u>45,687</u>	<u>20,485</u>
Current cash and cash equivalents, end of year		<u>\$ 29,314</u>	<u>\$ 45,687</u>

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

**CALGARY HEALTH REGION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2006**

**Note 1 Authority, Purpose and Operations**

The Calgary Regional Health Authority was established June 24, 1994 under the authority of the Regional Health Authorities Act, Chapter R-10, Revised Statutes of Alberta, 2000 and subsequently adopted the name Calgary Health Region (the "Region"). The Region is exempt from payment of income tax and is a registered charity under the Income Tax Act.

The Region's mandate is to deliver appropriate, accessible and affordable health services in Alberta. This responsibility includes operating programs designed to promote, protect, maintain, restore and enhance physical and mental well-being.

Operations of the Region include the following facilities and sites:

Calgary acute care facilities:

- Alberta Children's Hospital
- Foothills Medical Centre
- Peter Lougheed Centre
- Rockyview General Hospital

Psychiatric rehabilitation facility:

- Claresholm Care Centre

Carewest facilities:

- Colonel Belcher
- Dr. Vernon Fanning Centre
- George Boyack
- Glenmore Park
- Nickle House
- Royal Park
- Signal Pointe
- Sarcee

Rural acute and continuing care facilities:

- Canmore General Hospital
- Claresholm General Hospital
- Didsbury District Health Services
- High River General Hospital
- Little Bow Continuing Care Centre (in Carmangay)
- Oilfields General Hospital (in Black Diamond)
- Strathmore District Health Services
- Vulcan Community Health Centre
- Willow Creek Continuing Care Centre (in Claresholm)

**Note 1 Authority, Purpose and Operations**

Community health centres and health units for public health and community care – thirteen sites within Calgary and twelve sites outside of Calgary.

Mental health clinics – ten throughout the Region.

Laboratory services – Provincial Laboratory for Southern Alberta located at the Foothills Medical Centre.

Haemodialysis satellites sites – eight sites outside the Region.

These consolidated financial statements do not include the assets, liabilities and operations of any voluntary or private facilities providing health care services in the region. Certain information on these facilities is disclosed in Note 22(d) and Schedule 4.

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

These consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles and the reporting requirements of Financial Directive 26 issued by Alberta Health and Wellness. Following are the significant accounting policies:

(a) Basis of Presentation

- (1) The financial statements have been prepared on a consolidated basis, except that controlled foundations are not consolidated (Note 22(c)).

Included in these consolidated financial statements are the following wholly owned subsidiaries:

- (i) Carewest - The Region contracts with Carewest to provide health services in the Region.
- (ii) 703590 Alberta Inc. which proportionately consolidates its 49.99% interest in Calgary Lab Services ("CLS"). The Region contracts with CLS to provide health services in the Region.
- (iii) 1063616 Alberta Ltd. uses the cost method to account for its less than 0.001% interest in Telus Sourcing Solutions Limited Partnership.
- (iv) 1099254 Alberta Ltd. uses the cost method to account for its 30% interest in HUTV Limited Partnership.
- (v) 1115399 Alberta Inc. which operates as Chemical Exposure Support Services.

The transactions between the Region and these subsidiaries have been eliminated on consolidation.

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

The Region uses the equity method to account for its 50% interest in each of South Calgary Primary Care Network ("SCPCN") and Rural Calgary Primary Care Network ("RCPCN"). SCPCN and RCPCN were incorporated under the Companies Act (Alberta) on February 2, 2006 and have had limited transactions since then.

- (2) These consolidated financial statements were prepared using the deferral method, the key elements of which are:
- (i) Unrestricted operating grants and other contributions are recognized as revenue in the year they become receivable.
  - (ii) Externally restricted non-capital contributions are deferred and recognized as revenue in the year the related expenses are incurred.
  - (iii) Externally restricted capital contributions are recorded as deferred capital contributions until expended on capital assets. Amounts expended, representing externally funded capital assets, are then transferred to unamortized external capital contributions. Unamortized external capital contributions are recognized as revenue in the period the related amortization expense of the funded capital asset is recorded.
  - (iv) Externally restricted contributions to purchase capital assets which will not be amortized are recorded as direct increases to net assets.
  - (v) Unrestricted investment income is recognized in the year earned.
  - (vi) Investment income subject to external restrictions is, depending on the nature of the restriction, recorded as a direct increase to net assets, or deferred and recognized as revenue in the year the related expenses are incurred.
  - (vii) Donations and contributions in kind are recorded at fair value when such value can reasonably be determined.

(b) Full Cost

The Region records the fair value of costs of services for which it is responsible. Fair value transactions comprise the following:

- (i) Revenue earned by contracted health service operators from Ministry of Health and Wellness designated fees and charges is recorded as the Region's fees and charges. An equivalent amount is recorded as program expenses as this revenue funds part of the cost of the Region's programs.
- (ii) Alberta Health and Wellness payments directly to contracted health service operators are recorded as revenue and an equivalent amount is recorded as program expenses as these payments represent part of the cost of the Region's programs.

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

- (iii) Fair value for use of acute care facilities not owned by the Region is recorded as revenue from other government contributions and as program expenses, as contract payments from the Region do not include an amount for the use of these facilities.
- (iv) Fair value for use of non-acute care facilities not owned by the Region and provided to the Region at zero or nominal rent is recorded as other government contributions and as program expenses.
- (v) Other assets, supplies and service contributions that would otherwise have been purchased are recorded as revenue and expenses, at fair value at the date of contribution, when a fair value can be reasonably determined. The value of volunteers' contributed services is not reported because fair value cannot be reasonably determined.

(c) Employee Future Benefits

The Region participates in the Local Authorities Pension Plan. This multi-employer defined benefit pension plan provides pensions for participating employees, based on years of service and earnings. Defined contribution plan accounting has been applied because the Region has insufficient information to apply defined benefit plan accounting. Pension costs included in these financial statements comprise the amount of employer contributions required for its employees during the year, based on rates which are expected to provide for benefits payable under the pension plan. The Region does not record its portion of the pension plan's deficit or surplus.

The Region provides a non-contributory defined benefit Supplemental Executive Retirement Plan (SERP) to senior executives of the Region. The cost of these benefits is actuarially determined using the projected benefit method pro-rated on services, a market interest rate, and management's best estimate of expected costs and the period of benefit coverage. Net actuarial gains or losses of the benefit obligation are amortized over the average remaining service life of the employee group.

The Region also provides a defined contribution pension plan for one employee group.

(d) Investments

Non-current investments are recorded at cost unless there was an other-than-temporary impairment in value. At that time, the value is reduced. Discounts or premiums arising on purchase are amortized on a straight-line basis over the maturity period. Gains or losses on disposal are recognized in the period of disposal.

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

(e) Financial Instruments

The carrying values of cash and cash equivalents, accounts receivable, contributions receivable from Alberta Health and Wellness, capital contributions receivable, accounts payable and accrued liabilities, and accrued vacation pay approximate their fair value because of the short-term maturity of these items. The carrying values of lease receivable and long-term debt approximate their fair values because the interest rates approximate market values.

(f) Inventories

Inventories are valued at the lower of cost (defined as moving average) and net realizable value.

(g) Capital Assets

Capital assets and work in progress are recorded at cost. Capital assets with unit costs less than five thousand dollars are expensed. Capital assets are amortized over their estimated useful lives on a straight-line basis as follows:

	<u>Useful Life</u>
Land improvements	5 - 40 years
Buildings and improvements	10 - 40 years
Building service equipment	10 - 40 years
Leased buildings and improvements	term of lease
Equipment	3 - 20 years

Work in progress is not amortized until the project is complete.

Land and facilities transferred from Alberta Infrastructure are reported at the net book value recorded by Alberta Infrastructure at the time of the transfer.

Leases transferring substantially all of the benefits and risks of ownership of capital assets are reported as acquisitions of capital assets funded by long-term obligations.

(h) Trust Funds

The Region receives trust funds from Alberta Infrastructure to pay to operators of non-owned facilities for capital purposes or facility repairs. The Region receives other funds in trust for research and development, education and other programs. The Region also receives funds in trust from continuing care residents for personal expenses. These amounts are not reflected in these financial statements.

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

(i) Measurement Uncertainty

The consolidated financial statements by their nature, contain estimates and are subject to measurement uncertainty. The amounts recorded for amortization of capital assets and amortization of external capital contributions are based on the estimated useful life of the related assets. Actual results could differ from these estimates.

**Note 3 Prior Period Adjustment**

During the year, the Region corrected, retroactively with restatement, its accounting for its benefits plans. Liabilities had been accrued when no obligation existed and plans had been misclassified between long-term and current. Prior year amounts have been restated and reclassified as follows:

	As Previously Stated	2005	
		Prior Period Adjustment	As Restated
		(thousands of dollars)	
Prepaid expenses	\$ 5,812	\$ 3,123	\$ 8,935
Accounts receivable	36,013	(1,064)	34,949
Accounts payable	162,326	(1,894)	160,432
Long term employee benefits	10,683	(7,260)	3,423
Net assets, April 1, 2004	66,556	14,161	80,717
Net assets, April 1, 2005	72,176	11,213	83,389
Excess (deficiency) of revenue over expenses	440	(2,948)	(2,508)

**Note 4 Cash and Investments**

	2006		2005	
	(thousands of dollars)			
Cash	\$ 249,112		\$ 196,784	
T-Bills, commercial paper and discount notes <sup>(a)</sup>		23,854		90,644
Bonds <sup>(b)</sup> (market value 2006 - \$133,820)		131,006		100,034
Equities <sup>(c)</sup> (market value 2006 - \$90,438)		61,512		49,186
		<u>\$ 465,484</u>		<u>\$ 436,648</u>
Market value of current and non-current cash and investments		<u>\$ 497,275</u>		<u>\$ 459,831</u>
Current, comprising cash and cash equivalents	\$ 29,314		\$ 45,687	
Non-current, comprising cash and cash equivalents and investments		<u>436,170</u>		<u>390,961</u>
		<u>\$ 465,484</u>		<u>\$ 436,648</u>

**Note 4 Cash and Investments (continued)**

Income and financial returns on cash and investments are exposed to credit and price risks. Credit risk relates to the possibility that a loss may occur from the failure of another party to perform according to the terms of the contract. Price risk is comprised of interest rate risk and market risk. Interest rate risk relates to the possibility that the investments will change in value due to future fluctuations in market interest rates. Market risk relates to the possibility that the investments will change in value due to future fluctuations in market prices.

In order to earn optimal financial returns at an acceptable level of risk, management has established policy asset mix ranges of 0% to 80% for fixed income instruments and 0% to 50% for equities. Non-Canadian equities are further limited to a range between 0% to 10% of the total portfolio. Risk is reduced through asset class diversification and quality constraints on fixed-income and equity instruments.

(a) T-bills, commercial paper and discount notes mature between twenty to fifty-nine days and bear interest at an average effective yield of 3.71% per annum. Such financial instruments are limited to a rating of R-1 or A-1, or higher.

(b) Publicly traded fixed-income instruments are managed with the objective of providing optimal returns while maintaining maximum security of capital. Return is optimized within risk constraints on the portfolio by management of portfolio duration and issuer mix. Fixed-income securities are invested in bonds with a rating of A low or higher.

The bonds have an effective yield of 4.95% per annum and have the following maturity structure as at March 31, 2006:

1 – 5 years	37.5%
5 – 10 years	45.4%
Over 10 years	17.1%

(c) Equities are comprised of publicly traded securities in major stock markets.

Non-current cash and investments represent the following:

	2006	2005
	(thousands of dollars)	
Deferred capital contributions (Note 7)	\$ 329,673	\$ 221,698
Externally restricted for long-term care partnerships (Note 18)	28,332	27,250
Proceeds from long-term debt not yet spent	5,519	-
Unrestricted cash and investments not held for current purposes	72,646	142,013
	<u>\$ 436,170</u>	<u>\$ 390,961</u>

**Note 5 Capital Assets**

	2006			2005
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	(thousands of dollars)			
Buildings and improvements	\$ 782,377	\$ 366,554	\$ 415,823	\$ 409,374
Equipment	453,265	259,131	194,134	160,326
Work in progress	361,756	-	361,756	191,229
Leased buildings and improvements <sup>(b)</sup>	146,826	45,334	101,492	104,931
Building service equipment	58,502	21,256	37,246	38,180
Land <sup>(a)</sup>	34,166	-	34,166	29,774
Land improvements	8,734	3,115	5,619	5,956
	<u>\$ 1,845,626</u>	<u>\$ 695,390</u>	<u>\$ 1,150,236</u>	<u>\$ 939,770</u>

	Cost				Balance March 31, 2006
	Balance April 1, 2005	Transfers	Additions	Disposals	Balance March 31, 2006
	(thousands of dollars)				
Buildings and improvements	\$ 752,501	\$ 29,876	\$ -	\$ -	\$ 782,377
Equipment	420,597	39,436	50,403	(57,171)	453,265
Work in progress	191,229	(73,570)	244,097	-	361,756
Leased buildings and improvements <sup>(a)</sup>	144,381	2,445	-	-	146,826
Building service equipment	56,689	1,813	-	-	58,502
Land <sup>(a)</sup>	29,774	-	4,392	-	34,166
Land improvements	10,294	-	-	(1,560)	8,734
	<u>\$ 1,605,465</u>	<u>\$ -</u>	<u>\$ 298,892</u>	<u>\$ (58,731)</u>	<u>\$ 1,845,626</u>

	Accumulated Amortization			
	Balance April 1, 2005	Amortization	Disposals	Balance March 31, 2006
	(thousands of dollars)			
Buildings and improvements	\$ 343,127	\$ 23,427	\$ -	\$ 366,554
Equipment	260,271	50,523	(51,663)	259,131
Leased buildings and improvements <sup>(b)</sup>	39,450	5,884	-	45,334
Building service equipment	18,509	2,747	-	21,256
Land improvements	4,338	337	(1,560)	3,115
	<u>\$ 665,695</u>	<u>\$ 82,918</u>	<u>\$ (53,223)</u>	<u>\$ 695,390</u>



**Note 5 Capital Assets (continued)**

(a) Land

Land at the following sites has been provided to the Region at nominal values:

<u>Site</u>	<u>Provided by</u>	<u>Lease Expiry</u>	<u>Lease Renewal</u>
Alberta Children's Hospital (currently in use)	Province of Alberta	April 1, 2012	Ten years
Alberta Children's Hospital	University of Calgary	December 21, 2101	To be negotiated
Foothills Medical Centre parkade	University of Calgary	July 30, 2054	-
Peter Lougheed Centre	Province of Alberta	July 28, 2008	Ten years
Banff Health Unit	Mineral Springs Hospital	January 30, 2028	-

(b) Leased Buildings and Improvements

Included in leased buildings and improvements are the Peter Lougheed Centre, space leased from the University of Calgary to accommodate a high volume lab facility (Note 10 (b)), and leasehold improvements.

(c) Asset Retirement Obligations

The Region discovered asbestos during renovations at the Foothills Medical Centre which was constructed in 1961. The Region has contracted a firm to conduct an inventory and estimate the cost of remediation. The Region will then adopt the new accounting standards for asset retirement obligations and account for the estimated cost of remediation retroactively with restatement.

**Note 5 Capital Assets (continued)**

(d) Funding

Capital assets have been funded from the following sources:

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Externally funded (unamortized external capital contributions) (Note 9)	\$ 1,016,544	\$ 851,470
Internally funded (investment in capital assets)	83,936	79,834
Financed by debt:		
Long-term debt	41,401	-
Capital lease	16,710	16,935
Less lease receivable	<u>(8,355)</u>	<u>(8,469)</u>
	<u>\$ 1,150,236</u>	<u>\$ 939,770</u>

**Note 6 Other Assets**

	<u>2006</u>	<u>2005</u>
	(thousands of dollars)	
Lease receivable – non-current portion (Note 10 (b))	\$ 8,241	\$ 8,360
Forgivable mortgage	<u>3,263</u>	<u>3,407</u>
	<u>\$ 11,504</u>	<u>\$ 11,767</u>

**Note 7 Deferred Capital Contributions**

	2006	2005
	(thousands of dollars)	
Amounts received:		
Alberta Health and Wellness	\$ 14,179	\$ 92,956
Alberta Infrastructure	161,578	255,737
Donations	23,110	15,226
Other	4,050	2,740
Transferred from deferred contributions (Schedule 3)	2,222	3,502
	<u>205,139</u>	<u>370,161</u>
Amounts receivable:		
Alberta Health and Wellness	85,597	6,741
Alberta Infrastructure	50,890	-
	<u>136,487</u>	<u>6,741</u>
	341,626	376,902
Purchases transferred to unamortized external capital contributions (Note 9)	(229,259)	(210,763)
Purchase of land transferred to investment in capital assets	(4,392)	(5,180)
Change during the year	107,975	160,959
Balance, beginning of year	221,698	60,739
Balance, end of year	<u>\$ 329,673</u>	<u>\$ 221,698</u>
Balance at the end of the year is restricted for the following purposes:		
Equipment replacement	\$ 18,525	\$ 71,990
Construction projects	255,672	149,708
System projects	55,476	-
	<u>\$ 329,673</u>	<u>\$ 221,698</u>

**Note 8 Long-term Employee Benefit Liabilities**

(a) Supplemental Executive Retirement Plan

	2006	2005
	(thousands of dollars)	
Net accrued benefit obligation, beginning of year	\$ 6,274	\$ 4,674
Current service cost	902	561
Interest cost	416	319
Prior service cost	110	208
Actuarial loss	1,139	597
Employer payments	(553)	(85)
Net accrued benefit obligation, end of year	<u>\$ 8,288</u>	<u>\$ 6,274</u>
Net accrued benefit obligation	\$ 8,288	\$ 6,274
Unrecognized actuarial loss	(2,859)	(1,909)
Unrecognized prior service costs	(898)	(942)
Reported liability	<u>\$ 4,531</u>	<u>\$ 3,423</u>
Current service cost	\$ 902	\$ 561
Interest cost	416	319
Prior service cost amortization	153	122
Actuarial loss amortization	189	144
SERP expense	<u>\$ 1,660</u>	<u>\$ 1,146</u>
Assumptions at end of year		
Discount rate	5.4%	5.8%
Expected average remaining service life of employees	9	9
Salary scale	4%	4%

The Supplemental Executive Retirement Plan (SERP) is secured by a letter of credit held by the trustee and a refundable tax balance held by the federal government. The required amount of the letter of credit during the year was \$11,746,000 (2005 - \$8,152,000). The required amount for April 1, 2006 to March 31, 2007 is \$15,787,000. The above information is based on the annual actuarial valuation performed as of April 1, 2006.

**Note 8 Long-term Employee Benefit Liabilities (continued)**

(b) Pension Expense

	2006	2005
	(thousands of dollars)	
Local Authorities Pension Plan	\$ 52,366	\$ 44,647
Defined contribution pension plan	4,830	4,685
Supplemental Executive Retirement Plan	1,660	1,146
	<u>\$ 58,856</u>	<u>\$ 50,478</u>

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

**Note 9 Unamortized External Capital Contributions**

The balance of unamortized external capital contributions at the end of the year represents the external capital contributions that will be recognized as revenue in future years.

	2006	2005
	(thousands of dollars)	
Balance, beginning of year	<u>\$ 851,470</u>	<u>\$ 703,641</u>
Purchases transferred from deferred capital contributions (Note 7)	<u>229,259</u>	<u>210,763</u>
Less amounts recognized as revenue:		
Amortization of external capital contributions		
Equipment	(40,126)	(29,082)
Facilities and improvements	(24,059)	(33,852)
	<u>(64,185)</u>	<u>(62,934)</u>
Balance, end of year	<u>\$ 1,016,544</u>	<u>\$ 851,470</u>

**Note 10 Long-term Debt**

	2006	2005
	(thousands of dollars)	
Debt (a)	\$ 46,920	\$ -
Capital lease (b)	16,710	16,935
	<u>\$ 63,630</u>	<u>\$ 16,935</u>
Current	\$ 1,108	\$ 218
Non-current	62,522	16,717
	<u>\$ 63,630</u>	<u>\$ 16,935</u>

(a) During the year, the Region issued a debenture for \$55,301,000 to the Alberta Capital Financing Authority (a related party) to finance the construction of parkades. As at March 31, 2006, \$46,920,000 of this amount has been advanced to the Region.

The debenture bears interest at a fixed rate of 4.4025%, is secured against parkade revenues, and matures on September 15, 2026. Semi-annual interest payments commenced September 2005. Semi-annual principal and interest payments will commence March 2007.

(b) The Region leases a building from the University of Calgary. The lease has an implicit interest rate of 6.5% compounded annually and expires August 2028. The Region sub-leases this space to Calgary Laboratory Services ("CLS") under similar terms.

The Region has a 49.99% interest in CLS. These financial statements include the original lease obligation with the University of Calgary, a leased capital asset for 49.99%, and a lease receivable from CLS for 50.01%.

The Region is committed to making principal and interest repayments as follows:

Year ended March 31	Debentures	Capital Lease	Total
	(thousands of dollars)		
2007	\$ 3,219	\$ 1,318	\$ 4,537
2008	4,187	1,318	5,505
2009	4,187	1,356	5,543
2010	4,187	1,384	5,571
2011	4,187	1,384	5,571
Thereafter	64,902	26,249	91,151
	<u>\$ 84,869</u>	<u>33,009</u>	<u>\$ 117,878</u>
Amount representing interest	(29,568)	(16,299)	(45,867)
	<u>\$ 55,301</u>	<u>\$ 16,710</u>	<u>\$ 72,011</u>

**Note 11 Commitments and Contingencies**

(a) Leases

The Region is contractually committed to future operating lease payments until 2028 as follows:

Year ended March 31	2006 (thousands of dollars)	
2007	\$	14,887
2008		12,240
2009		11,096
2010		9,219
2011		8,387
2012		5,552
Thereafter		13,386
	\$	<u>74,767</u>

(b) Capital Assets

The Region has the following outstanding contractual commitments for capital assets:

	2006		2005	
	(thousands of dollars)			
Construction	\$	468,043	\$	116,565
Equipment		19,696		13,506
Information systems		33,230		5,929
	\$	<u>520,969</u>	\$	<u>136,000</u>

(c) Health Service Operators

The Region contracts on an ongoing basis with voluntary, private and community health service operators to provide health services in the Region (Schedule 4). The Region has contracted for services in the year ending March 31, 2007 similar to those provided by these operators in 2006.

(d) Legal

The Region has a contingent liability in respect of a claim concerning the methodology used to calculate pension benefit payments under LAPP. The claim has been filed jointly and severally against the Province of Alberta and the employers participating in LAPP. The claim specified an amount of \$1.25 billion. Both the likelihood of the claim succeeding and any amount attributable to the Region are not determinable.

In the ordinary course of operations, various claims and lawsuits are brought against the Region. While it is not possible to estimate the ultimate liability with respect to the pending litigation, the Region believes there will be no material adverse effect on the financial position of the Region.

**Note 12 Budget**

	Approved Budget <sup>(a)</sup>	Adjustments <sup>(b)</sup>	Reported Budget
	(thousands of dollars)		
<b>Revenue</b>			
Alberta Health and Wellness contributions	\$ 1,999,061	\$ (321)	\$ 1,998,740
Other government contributions	18,480	1,420	19,900
Fees and charges	138,414	291	138,705
Ancillary operations, net	8,631	25	8,656
Donations	4,498	191	4,689
Investment and other income	66,633	(616)	66,017
Amortization of external capital contributions	61,101	-	61,101
<b>TOTAL REVENUE</b>	<u>2,296,818</u>	<u>990</u>	<u>2,297,808</u>
<b>Expenses</b>			
Facility-based inpatient acute nursing services	662,925	(6,266)	656,659
Facility-based emergency and outpatient services	293,603	9,928	303,531
Facility-based continuing care services	182,217	(17,476)	164,741
Ambulance services	9,171	649	9,820
Community-based services	86,658	668	87,326
Home care	98,007	4,982	102,989
Diagnostic and therapeutic services	449,128	(5,279)	443,849
Promotion, prevention and protection services	52,819	4,260	57,079
Research and education	30,165	(2,274)	27,891
Administration	56,749	20,607	77,356
Information technology	48,313	(1,583)	46,730
Support services	296,280	(7,226)	289,054
Amortization of facilities and improvements	30,783	-	30,783
<b>TOTAL EXPENSES</b>	<u>2,296,818</u>	<u>990</u>	<u>2,297,808</u>
Excess of revenue over expenses	\$ -	\$ -	\$ -

(a) The budget was approved by the Finance and People Committee of the Board of the Region on June 9, 2005.

(b) Adjustments relate to classification changes to ensure budgeted revenue and expenses conform with actual reporting classifications.

**Note 13 Alberta Health and Wellness Contributions**

	2006	2005
	(thousands of dollars)	
Unrestricted contributions	\$ 1,880,196	\$ 1,686,926
Transferred from deferred contributions (Schedule 3)	116,495	90,181
Contributions made directly by Alberta Health and Wellness to contracted operators (Schedule 4)	1,164	1,166
	<u>\$ 1,997,855</u>	<u>\$ 1,778,273</u>

**Note 14 Other Government Contributions**

	2006	2005
	(thousands of dollars)	
Unrestricted contributions	\$ 1,665	\$ 1,074
Transferred from deferred contributions (Schedule 3)	19,830	13,972
Full cost adjustments:		
Fair value for use of non-owned acute care facilities (Schedule 4)	430	401
Fair value for use of non-owned non-acute care facilities	2,478	3,570
	<u>\$ 24,403</u>	<u>\$ 19,017</u>

**Note 15 Fees and Charges**

	2006			2005		
	Inpatient/ Resident	Outpatient	Total	Inpatient/ Resident	Outpatient	Total
	(thousands of dollars)					
Acute care:						
Out-of-province	\$ 37,564	\$ 5,930	\$ 43,494	\$ 33,426	\$ 4,962	\$ 38,388
Out-of-country	5,812	898	6,710	6,116	722	6,838
Workers Compensation Board	4,818	3,571	8,389	4,673	3,538	8,211
Federal government	390	186	576	425	189	614
Other Alberta government	359	21	380	249	16	265
Uninsured medical services	1,029	379	1,408	476	231	707
Preferred accommodation	2,033	-	2,033	2,027	-	2,027
Continuing care accommodation	696	-	696	577	-	577
Continuing care:						
Continuing care standard ward	1,988	-	1,988	2,067	-	2,067
Continuing care semi-private	9,429	-	9,429	10,117	-	10,117
Continuing care private	6,595	-	6,595	6,741	-	6,741
Federal government	1,549	-	1,549	1,787	-	1,787
Home care	-	255	255	-	185	185
Public health	-	1,128	1,128	-	1,060	1,060
Other	48	3,101	3,149	22	2,758	2,780
Fees and charges – contracted operators (Schedule 4)	56,106	-	56,106	53,912	-	53,912
	<u>\$ 128,416</u>	<u>\$ 15,469</u>	<u>\$ 143,885</u>	<u>\$ 122,615</u>	<u>\$ 13,661</u>	<u>\$ 136,276</u>

**Note 16 Ancillary Operations**

	2006				2005	
	Non-Patient Food Services	Parking Operations	Rental Operations	Sales of Goods and Services	Total	Total
	(thousands of dollars)					
Revenue	\$ 9,579	\$ 18,687	\$ 1,911	\$ 6,642	\$ 36,819	\$ 34,414
Expenses						
Direct expenses	9,630	6,970	543	6,107	23,250	18,104
Amortization	32	1,626	-	-	1,658	1,088
	<u>9,662</u>	<u>8,596</u>	<u>543</u>	<u>6,107</u>	<u>24,908</u>	<u>19,192</u>
Excess of revenue over expenses	\$ (83)	\$ 10,091	\$ 1,368	\$ 535	11,911	15,222
Less:						
Administrative support to Calgary Health Trust (Note 22 (c)(i))					3,782	3,758
Net revenue from ancillary operations					<u>\$ 8,129</u>	<u>\$ 11,464</u>

**Note 17 Investment and Other Income**

	2006	2005
	(thousands of dollars)	
Recoveries:		
Services	\$ 32,648	\$ 26,131
Drugs	13,382	12,412
Compensation	5,344	4,647
Materials	3,844	2,535
Other	5,600	4,981
	<u>60,818</u>	<u>50,706</u>
Investment income	14,723	14,709
Exchange loss	(276)	(566)
Interest earned on direct financing lease	550	561
Other income – contracted operators (Schedule 4)	861	824
Non-government grants	1,389	1,034
Other income	6,205	7,049
	<u>\$ 84,270</u>	<u>\$ 74,317</u>

Investment income comprises interest, dividends, amortization of discounts and premiums, net gains on disposals, and writedowns.

**Note 18 Long-term Care Partnership**

Facility-based continuing care services include expenses associated with long-term care partnership projects of \$2,266,000 (2005 - \$2,251,000).

The Government has supported long-term care partnership projects by providing one-time, up-front funding to enable the Region to make annual supplementary payments to the partners over the term of the partnership contracts. Amounts invested under the terms of long-term care partnership agreements will be utilized to fund future payments to operators over the next 27 years. These payments have a net present value of \$28,660,000 at March 31, 2006 (2005 - \$28,926,000) discounted at 4.26% (2005 - 4.33%). The Region is subject to risk in that the invested amounts may not earn a rate of return adequate to meet the payments as they become due.

	2006	2005
	(thousands of dollars)	
Included in deferred contributions:		
Current portion	\$ 2,211	\$ 2,266
Non-current portion	28,333	27,250
	<u>\$ 30,544</u>	<u>\$ 29,516</u>

The investments have a market value at March 31, 2006 of \$36,502,000 (2005 - \$33,777,000).

**Note 19 Research and Education**

Research and education expenses were funded from the following sources:

	2006	2005
	(thousands of dollars)	
Alberta Health and Wellness contributions:		
Restricted	\$ 24,907	\$ 22,935
Unrestricted	3,063	1,773
Other government contributions	119	-
Donations	1,581	1,244
Investment and other income	1,112	1,321
	<u>\$ 30,782</u>	<u>\$ 27,273</u>

**Note 20 Administration**

	2006	2005
	(thousands of dollars)	
General administration	\$ 32,799	\$ 26,356
Human resources	16,160	15,040
Finance	9,500	8,875
Amortization	1,644	1,045
	60,103	51,316
Administration – contracted operators (Schedule 4)	7,401	5,575
	<u>\$ 67,504</u>	<u>\$ 56,891</u>

**Note 21 Support Services**

	2006	2005
	(thousands of dollars)	
Building maintenance, operations and security	\$ 91,788	\$ 73,236
Supply management	39,620	35,734
Housekeeping	31,453	29,357
Patient food services	27,039	25,344
Patient health records	23,629	17,223
Patient registration	16,385	16,941
Educational and library services	4,917	4,363
Biomedical engineering	5,802	3,547
Communications	4,510	6,923
Volunteers	1,993	1,726
Other	1,050	506
Support services – contracted operators (Schedule 4)	65,390	47,390
	<u>\$ 313,576</u>	<u>\$ 262,290</u>

**Note 22 Related Parties**

## (a) Province of Alberta

The Minister of Health and Wellness appoints the board members of the Region. The Region is economically dependent upon the Ministry of Health and Wellness since the viability of its on-going operations depends on contributions from the Ministry. Transactions between the Region and the Province are reported and disclosed in the Consolidated Statement of Financial Position, the Consolidated Statement of Operations, the Notes to the Consolidated Financial Statements, and Schedule 3.

**Note 22 Related Parties (continued)**

## (b) Health Authorities

The Region shares a common relationship with other health authorities through its relationship with the Province of Alberta. Transactions between the Region and other health authorities are reported and disclosed in the Consolidated Statement of Financial Position, the Consolidated Statement of Operations, the Notes to the Consolidated Financial Statements, and Schedule 3.

## (c) Foundations

## (i) Calgary Health Trust

The Calgary Health Trust is considered a controlled foundation as the Region appoints the majority of the voting members of the Foundation's Board of Directors. The purpose of the Trust is to benefit the Region, each facility within the Region and individual health programs and services operated by the Region, and to hold funds for its own account and without restriction to manage endowment funds received from any source. The Trust is a registered charity under the Income Tax Act. The Calgary Health Trust is not consolidated in these financial statements.

	Calgary Health Trust	
	2006	2005
	(thousands of dollars)	
Revenue - including administrative support from the Region of \$3,782 (2005 - \$3,758)	\$ 41,676	\$ 24,720
Expenses - including charitable disbursements to the Region of \$8,681 (2005 - \$17,734)	(16,085)	(22,176)
Excess of revenue over expenses	<u>\$ 25,591</u>	<u>\$ 2,544</u>
Fair value for use of office space - not included in administrative support	<u>\$ 100</u>	<u>\$ 100</u>
Accounts payable to the Region from Calgary Health Trust	\$ -	\$ (100)
Total assets	\$ 69,461	\$ 43,397
Total liabilities	(8,125)	(7,653)
Net assets	<u>\$ 61,336</u>	<u>\$ 35,744</u>
Resources held by Calgary Health Trust:		
Externally restricted	\$ 60,788	\$ 35,208
Unrestricted	548	536
	<u>\$ 61,336</u>	<u>\$ 35,744</u>

**Note 22 Related Parties (continued)**

(ii) Alberta Children's Hospital Foundation

The Region has an economic interest in the Alberta Children's Hospital Foundation which raises funds to benefit the Region and other health related entities. The resources held by this foundation are not necessarily limited for use by the Region. The Alberta Children's Hospital Foundation is a registered charity under the Income Tax Act.

	Alberta Children's Hospital Foundation	
	2006	2005
	(thousands of dollars)	
Charitable disbursements to the Region <sup>(a)</sup>	<u>\$ 15,352</u>	<u>\$ 2,310</u>
Resources held by the Alberta Children's Hospital Foundation:		
Externally restricted <sup>(b)</sup>	\$ 50,966	\$ 42,924
Internally restricted <sup>(c)</sup>	<u>31,481</u>	<u>37,619</u>
	<u>\$ 82,447</u>	<u>\$ 80,543</u>
Fair value for use of office space	<u>\$ 15</u>	<u>\$ 15</u>
Accounts payable to the Region	<u>\$ (1,477)</u>	<u>\$ (1,017)</u>

<sup>(a)</sup> Includes \$11 million donation towards the construction of the new Alberta Children's Hospital.

<sup>(b)</sup> Externally restricted amounts are for equipment, programs, research and education.

<sup>(c)</sup> In order to build an endowment to meet the future funding needs of the Alberta Children's Hospital, the Foundation's Board of Directors internally restricts funds donated through bequests as well as any excess revenue over expense in the operating fund, not otherwise internally restricted, for managing short term market fluctuations.

**Note 22 Related Parties (continued)**

(iii) Rural Foundations

The Region has economic interests in several rural foundations which raise funds to benefit the Region and other health related entities. The resources held by these foundations are not necessarily limited for use by the Region. The foundations are registered charities under the Income Tax Act. The foundations are:

Canmore and Area Health Care Foundation  
 Claresholm and District Health Foundation  
 High River District Health Care Foundation  
 Oilfields/Okotoks Health Foundation  
 Rosebud Health Foundation  
 Strathmore District Health Foundation

(d) Contracted Health Service Operators

The Region contracts with voluntary and private health service operators to provide health services in the Region. The Region has an economic interest where significant resources are transferred to these operators. The health service operators and the amounts reported in the Consolidated Statement of Operations are disclosed in Schedule 4.



**Note 22 Related Parties (continued)**

(e) University of Calgary

The University of Calgary (the "University") is considered a related party as the Alberta Government appoints the board members of both the Region and the University. Transactions in the normal course of operations between the Region and the University recorded at their exchange amount are as follows:

	2006	2005
	(thousands of dollars)	
Amount included in expenses <sup>(i)</sup>	\$ 23,000	\$ 22,000
Amount included in revenue <sup>(ii)</sup>	\$ 15,000	\$ 10,000
Net payable by the Region to the University	\$ 2,500	\$ 3,400

<sup>(i)</sup> The Region pays to the University amounts related to: physicians; research projects, studies and grants; programs; and support services.

<sup>(ii)</sup> The Region receives from the University amounts related to: utilities; salaries and benefits; and materials, supplies and overheads.

The Region leases land from the University for the new Alberta Children's Hospital. The University has also provided a license to use land for a parkade at the Foothills Medical Centre (Note 5(a)).

The Region leases space from the University for a high volume lab facility (Notes 5(b) and 10(b)).

**Note 23 Contracts under the Health Care Protection Act**

The Region has contracts with the following surgical facilities pursuant to the *Health Care Protection Act*:

Nature of Service & Entity	Term of Contract	Annual Value	Total Expense	
			2006	2005
(thousands of dollars)				
Ophthalmology	Oct 1/03 – Mar 31/08			
Gimbel Eye Centre		\$ 1,007	\$ 835	\$ 955
Holy Cross Surgical Services		2,897	1,841	1,619
Michael Edward Ashenhurst, Prof. Corp. <sup>(i)</sup>		77	83	58
Mitchell Surgi-Centre and Mitchell Eye Centre <sup>(i)</sup>		447	450	426
Rocky Mountain Surgery Centre Surgical Centres Inc.		1,184	732	696
		2,466	1,789	1,537
Orthopedic Surgical Services				
Health Resource Centre – Calgary	Oct 18/04 – Oct 17/06	5,100	4,918	2,090
Oral Surgery <sup>(i)</sup>	Oct 1/03 – Mar 31/07	123		
Brian Whitestone, Prof. Corp.			21	-
Brett Habijanac, Prof. Corp.			17	-
Donald I. Wakeham, Prof. Corp.			-	2
Douglas J. Vincelli, Prof. Corp.			42	52
Francis Skulsky, Prof. Corp.			12	-
Hedd-Wyn Lloyd Williams, Prof. Corp.			4	6
Royal View Surgi Centre			9	9
Sieve Bureau, Prof. Corp.			25	-
Terence A. Summers			15	19
ENT/Hernia/Pediatric Myringotomy and Tube				
Holy Cross Surgical Services	Oct 1/02 – Sep 30/05	172	118	221
Plastic Surgery				
Elizabeth Joy Hall-Findlay, Prof. Corp. <sup>(i)</sup>	Oct 1/03 – Mar 31/05	-	5	49
Pregnancy Terminations				
Kensington Clinic <sup>(i)</sup>	Oct 1/03 – Mar 31/07	982	1,049	967
		<u>\$ 14,455</u>	<u>\$11,965</u>	<u>\$ 8,706</u>

Payments to these surgical facilities are reported under facility-based emergency and outpatient services in the Consolidated Statement of Operations.

<sup>(i)</sup> The actual expenditure amounts have not exceeded the approved annual value of the contract amounts. The difference relates to the timing of contract dates.

**Note 24 Province-wide Services**

Alberta Health and Wellness contributions include funding for Province-wide services, which are a range of complex, high technology and high cost medical services available to Albertans. Revenue and expenses are as follows:

	2006			
	Revenue	Expenses <sup>(a)</sup>	Variance	
	(thousands of dollars)			
				%
Inpatient <sup>(b)</sup>	\$ 126,298	\$ 116,940	\$ 9,358	7
Clinical and home services <sup>(c)</sup>	82,853	93,159	(10,306)	(12)
High cost drugs and devices <sup>(d)</sup>	25,975	24,019	1,956	8
One time unallocated funding	4,750	-	4,750	100
	<u>239,876</u>	<u>234,118</u>	<u>5,758</u>	<u>2</u>
Amortization of external capital contributions	2,000	-	2,000	-
	<u>\$ 241,876</u>	<u>\$ 234,118</u>	<u>\$ 7,758</u>	<u>3</u>
	2005			
	Revenue	Expenses <sup>(a)</sup>	Variance	
	(thousands of dollars)			
				%
Inpatient <sup>(b)</sup>	\$ 113,583	\$ 106,887	\$ 6,696	6
Clinical and home services <sup>(c)</sup>	75,637	84,875	(9,238)	(12)
High cost drugs and devices <sup>(d)</sup>	21,217	21,016	201	1
	<u>210,437</u>	<u>212,778</u>	<u>(2,341)</u>	<u>(1)</u>
Amortization of external capital contributions	2,000	-	2,000	-
	<u>\$ 212,437</u>	<u>\$ 212,778</u>	<u>\$ (341)</u>	<u>0</u>

**Note 24 Province-wide Services (continued)**

- (a) Inpatient, and clinics and home services include direct costs, allocation of overhead and equipment amortization expense.
- (b) Inpatient services consist of organ and bone marrow transplants, most heart surgeries, high-end trauma and burn cases, selected neurosurgery procedures, neuromodulation, neonatology and selected oncology procedures.
- (c) Clinics and home services represent areas such as renal and peritoneal dialysis services, dialysis prevention program, pre and post transplant services, medical genetics testing, HIV clinics, poison and drug information services, home enteral nutrition therapy, pediatric transport, education centre, STD/TB clinics, ocular photodynamic therapy and children with complex health needs.
- (d) High cost drugs represent actual costs for transplantation drugs, HIV drugs, human growth hormone drugs and other pre-established high-cost drugs. Drug distribution costs are included. High cost devices represent actual costs for cranioplasty, implantable defibrillators and cochlear implants.

**Note 25 Subsequent Events**

Subsequent to year end, the Region purchased the remaining 50.01% interest in Calgary Laboratory Services for \$42 million and issued a debenture for \$42 million repayable over seven years at 4.681% per annum. The debenture is also secured by assignment of the Region's parking revenues.

**Note 26 Comparative Figures**

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

**Note 27 Approval of Financial Statements**

These consolidated financial statements have been approved by the Board of the Region.

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF EXPENSES BY OBJECT**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006		2005
	Budget	Actual	Actual (Restated) (Note 3)
Salaries and benefits (Schedule 2)	\$ 1,162,744	\$ 1,168,336	\$ 1,056,321
Contracts with health service operators (Schedule 4)	428,385	425,785	395,023
Contracts under the Health Care Protection Act (Note 23)	14,455	11,965	8,706
Drugs and gases	82,595	87,319	80,053
Medical and surgical supplies	95,944	102,150	90,185
Other contracted services <sup>(a)</sup>	231,040	235,663	200,595
Other <sup>(b)</sup>	226,108	231,043	196,069
	<u>2,241,271</u>	<u>2,262,261</u>	<u>2,026,952</u>
Amortization			
Capital equipment – internally funded	12,069	15,185	14,058
Capital equipment – externally funded	36,439	40,126	29,932
Facilities and improvements – internally funded	6,119	9,056	4,771
Facilities and improvements – externally funded	25,610	24,059	26,304
Writedown of capital assets	-	-	6,698
	<u>80,237</u>	<u>88,426</u>	<u>81,763</u>
	2,321,508	2,350,687	2,108,715
Less amounts reported in ancillary operations (Note 16)	(19,818)	(24,908)	(19,192)
Less administrative support to Calgary Health Trust (Note 22 (c)(i))	(3,882)	(3,782)	(3,758)
	<u>\$ 2,297,808</u>	<u>\$ 2,321,997</u>	<u>\$ 2,085,765</u>

<sup>(a)</sup> Other contracted services include:

	2006	2005
Medical purchased services	\$ 159,693	\$ 135,269
Other purchased services	67,694	58,995
Legal fees	2,372	1,749
Other professional fees	5,904	4,582
	<u>\$ 235,663</u>	<u>\$ 200,595</u>

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF EXPENSES BY OBJECT**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

<sup>(b)</sup> Other includes the following significant items:

	2006	2005
Utilities	\$ 35,206	\$ 26,568
Referred out services	26,117	22,313
Rented space	17,394	16,244
Equipment maintenance	15,749	15,562
Clinical lab and therapeutic supplies	17,431	15,372
Department and office supplies	17,802	15,275
Food supplies	16,320	13,974
Minor equipment	17,931	13,775
Communication and education expenses	13,695	12,704
Repairs and maintenance	12,397	8,325
Recruitment and travel	9,052	7,701
Housekeeping and laundry supplies	8,888	7,197
Plant maintenance and equipment supplies	4,474	4,643
Insurance	4,374	4,270
Interest incurred on long term debt	1,849	1,121
Other expenses	12,364	11,025
	<u>\$ 231,043</u>	<u>\$ 196,069</u>

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF SALARIES AND BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	2006					2005	
	Number of FTE's <sup>(a)</sup>	Salaries and Honoraria <sup>(b)(c)</sup>		Benefits and Allowances <sup>(d)</sup>	Total	Number of FTE's <sup>(a)</sup>	Total
Base		Variable					
<b>Board Compensation</b>							
Chairperson							
David Tuer	1.00	\$ 37	\$ -	\$ 4	\$ 41	1.00	\$ 29
Board Members							
Susan Barry (to December 5, 2004)	-	-	-	-	-	0.71	5
Diane Caleffi	1.00	11	-	2	13	1.00	8
Sandy Dougall	1.00	9	-	-	9	1.00	7
Loreen Gilmour	1.00	16	-	4	20	1.00	13
Eileen Grant	1.00	15	-	2	17	1.00	15
Myron Kanik	1.00	5	-	-	5	1.00	6
Shelley Mabbott (to September 27, 2005)	0.54	1	-	-	1	1.00	3
Lynn Martin	1.00	13	-	3	16	1.00	15
Mairi Matheson	1.00	8	-	1	9	1.00	11
N.D. (Skip) McDonald	1.00	2	-	-	2	1.00	2
Gordon McPherson	1.00	13	-	3	16	1.00	11
Robert Moskovitz (from January 31, 2006)	0.13	1	-	-	1	-	-
George Pinchbeck	1.00	15	-	3	18	1.00	14
Marjorie Ricketts	1.00	12	-	2	14	1.00	11
Courtney Rousseau	1.00	22	-	3	25	1.00	21
	13.67	\$180	\$ -	\$ 27	\$ 207	14.71	\$ 171

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF SALARIES AND BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
**(thousands of dollars)**

	2006				2005		
	Salaries and Honoraria <sup>(b) (c)</sup>			Benefits and Allowances <sup>(d)</sup>	Total	Number of FTEs <sup>(a)</sup>	Total (Restated) (Note 3)
	Number of FTE's <sup>(a)</sup>	Base	Variable				
<b>Staff Compensation</b>							
President and Chief Executive Officer <sup>(e)</sup> (see A on following page)	1.00	\$ 403	\$ 182	\$ 8	\$ 593	1.00	\$ 536
Medical Officer of Health	1.00	199	23	18	240	1.00	215
Internal Auditor	0.29	52	5	8	65	-	-
Management reporting to the CEO:							
Executive Vice President and Chief Clinical Officer <sup>(e) (g)</sup>	1.00	251	132	4	387	1.02	292
Executive Vice President, Risk Management and CFO <sup>(e)</sup>	1.00	289	83	7	379	1.00	324
Senior Vice President, Planning and Capital Development <sup>(e)</sup>	1.00	241	71	5	317	0.88	246
Senior Vice President and Chief Medical Officer <sup>(h)</sup>	-	-	-	-	-	0.54	221
Senior Vice President, People and Learning <sup>(e) (f)</sup>	1.00	245	62	14	321	1.00	218
Senior Vice President, Communications and Community Relations	1.00	226	71	17	314	0.90	263
Senior Vice President, Wellness	1.00	205	60	16	281	1.00	239
Senior Vice President and Advisor Patient Advocacy <sup>(h)</sup>	1.00	329	85	18	432	0.46	188
Vice President, Professional Practice and Research and Chief Nursing Officer <sup>(i)</sup>	-	-	-	-	-	0.54	118
Chief Information Officer and Associate CMO <sup>(g)</sup>	-	-	-	-	-	0.54	170
Senior Advisor to CEO	0.50	108	26	2	136	0.50	113
Executive Director, Office of the CEO and Government Relations	1.00	146	22	18	186	1.00	191
Other management reporting to above (avg. 2006 \$220 - 2005 \$189)	22.95	4,044	1,424	395	5,863	21.33	4,028
Other management (avg. 2006 \$109 - 2005 \$105)	514.84	48,697	549	7,418	56,664	485.72	51,066
Medical doctors not included above (avg. 2006 \$127 - 2005 \$148)	2.15	252	-	22	274	5.07	751
Regulated nurses not included above RN's RPNs, grad nurses, (avg. 2006 \$88 - 2005 \$84)	5,688.80	426,235	57	74,466	500,758	5,602.04	472,982
LPN's (avg. 2006 \$50 - 2005 \$50)	561.96	23,882	-	4,338	28,220	513.13	25,608
Other health technical and professional (avg. 2006 \$81 - 2005 \$78)	2,795.09	194,326	114	32,834	227,274	2,564.79	201,264
Unregulated health service providers (avg. 2006 \$41 - 2005 \$40)	1,433.71	49,244	-	9,457	58,701	1,454.06	57,625
Other staff (avg. 2006 \$53 - 2005 \$46)	5,412.51	237,641	534	46,889	285,064	5,105.15	238,346
Retirement arrangements <sup>(j)</sup>	-	-	-	1,660	1,660	-	1,146
<b>Total staff compensation</b>	<b>16,442.80</b>	<b>987,015</b>	<b>3,500</b>	<b>177,614</b>	<b>1,168,129</b>	<b>15,762.67</b>	<b>1,056,150</b>
	<b>16,456.47</b>	<b>\$ 987,195</b>	<b>\$ 3,500</b>	<b>\$ 177,641</b>	<b>\$ 1,168,336</b>	<b>15,777.38</b>	<b>\$ 1,056,321</b>

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF SALARIES, AND BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2006**

- A. The Governance and Audit Committee approves the compensation paid to the President and Chief Executive Officer. The compensation paid to the President and CEO and those reporting to him includes base salary and an incentive payment based on achieving annual goals. These components are intended to achieve the following objectives:
- to attract and retain highly qualified management
  - to focus performance by linking incentive compensation to the achievement of strategic objectives
  - to encourage retention of key leaders for the succession of our management
- a. Full time equivalents (FTE's) for staff are based on the number of hours worked in a standard work year, which is 2,022.75 hours for most occupation groups. FTE's for board members are based on twelve months of service. This schedule includes employees of the Region but excludes independent contractors. Total actual discrete number of individuals employed during the year: 25,231.
- b. Salaries include regular base pay, overtime, lump sum payments, honoraria and any other direct cash remuneration including sick leave, short-term disability and vacation.
- c. Severance is reported as variable and includes all monies paid directly or on behalf of an employee upon termination which are not included in salaries and benefits. Severance is excluded from the calculation of average salaries.

	<u>2006</u>	<u>2005</u>
Other management reporting to those above	\$ 812	\$ -
Other management	464	110
Regulated nurses	57	-
Other health technical and professional	114	73
Unregulated health service providers	-	15
Other staff	<u>534</u>	<u>987</u>
	<u>\$ 1,981</u>	<u>\$ 1,185</u>

- d. Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada Pension Plan, employment insurance, Local Authorities Pension Plan, workers compensation, health care, dental coverage, out of country medical benefits, group life insurance, accidental death and dismemberment, long-term disability plans, and tuition.

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF SALARIES, AND BENEFITS**  
**FOR THE YEAR ENDED MARCH 31, 2006**

- e. These individuals are provided with an automobile allowance. No dollar amount is included under benefits and allowances.
- f. This position was held by two incumbents during the year.
- g. These positions were held by the same incumbent during the year.
- h. These positions were held by the same incumbent during the year.
- i. Due to organizational restructuring effective September 7, 2004, part of this position is included in other management reporting to those above.
- j. Retirement arrangements

Under the terms of the Supplemental Executive Retirement Plan (SERP), executive officers may receive supplemental retirement payments.

Retirement arrangement costs as detailed below are not cash payments in the period but are the period expense for rights to future compensation. Costs shown reflect the total estimated cost to provide annual pension income over an actuarially determined post employment period. SERP provides future pension benefits to participants based on years of service and earnings. The cost of these benefits is actuarially determined using the projected benefit method pro-rated on services, a market interest rate, and management's best estimate of expected costs and the period of benefit coverage. Net actuarial gains or losses of the benefit obligation are amortized over the average remaining service life of the employee group.

Current service cost is the actuarial present value of the benefit earned in the fiscal year. Prior service and other costs includes amortization of past service costs on plan initiation, amortization of actuarial gains and losses, and interest accruing on the actuarial liability.

CALGARY HEALTH REGIONCONSOLIDATED SCHEDULE OF SALARIES, AND BENEFITSFOR THE YEAR ENDED MARCH 31, 2006

	2006		2005	
	Current Service Cost	Prior Service and Other Costs	Total	Total
President and Chief Executive Officer	\$ 177	\$ 236	\$ 413	\$ 326
Medical Officer of Health	16	22	38	-
Internal Auditor	-	-	-	-
Executive Vice President and Chief Clinical Officer <sup>(a)</sup>	64	39	103	99
Executive Vice President, Risk Management and CFO	42	54	96	67
Senior Vice President, Planning and Capital Development	14	6	20	31
Senior Vice President and Chief Medical Officer <sup>(b)</sup>	-	-	-	33
Senior Vice President, People and Learning <sup>(c)</sup>	27	4	31	22
Senior Vice President, Communications and Community Relations	24	5	29	-
Senior Vice President, Wellness	35	32	67	55
Senior Vice President and Advisor Patient Advocacy <sup>(b)</sup>	51	14	65	28
Vice President, Professional Practice and Research and Chief Nursing Officer <sup>(d)</sup>	-	-	-	17
Chief Information Officer and Associate CMO <sup>(e)</sup>	-	-	-	34
Senior Advisor to CEO	-	-	-	-
Executive Director, Office of the CEO and Government Relations	8	1	9	5
Other management	444	345	789	429
	<u>\$ 902</u>	<u>\$ 758</u>	<u>\$ 1,660</u>	<u>\$ 1,146</u>

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF DEFERRED CONTRIBUTIONS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	Amounts received and receivable				Amounts recognized as revenue				Transferred from (to) Deferred Capital Contributions (Note 7)	Balance March 31, 2006	
	Balance March 31, 2005	Alberta Health and Wellness	Other Government Contributions	Donations	Investments and Other Income	Alberta Health and Wellness (Note 13)	Other Government Contributions (Note 14)	Donations			Investments and Other Income
Alberta Health and Wellness programs:											
Health Link	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ (1,141)	\$ -	\$ -	\$ -	\$ 1,082	\$ -
Medical education allowance	-	24,919	-	-	100	(24,877)	-	-	(100)	1,385	1,427
Paediatric AFP	2,380	4,386	-	-	-	(5,227)	-	-	-	-	1,539
Provincial Labs	250	11,144	-	-	1,350	(10,828)	-	-	(1,350)	(320)	246
Rural on call	-	1,178	-	-	-	(1,108)	-	-	-	-	70
Specialist on call	6,623	20,086	-	-	-	(18,712)	-	-	-	-	7,997
Three Cheers	1,059	1,885	2	-	4	(2,407)	(2)	-	(4)	(1)	536
Ambulance Transition	1,066	-	-	-	-	(429)	-	-	-	-	637
Epoetin Pilot SARP	1,376	3,889	-	-	-	(3,933)	-	-	-	-	1,332
Immunization Program	-	2,433	-	-	-	(2,433)	-	-	-	-	-
Medicine ARP	2,298	33,388	-	-	834	(30,573)	-	-	(834)	-	5,113
Arthroplasty Pilot Project	8,000	4,301	-	-	-	(6,563)	-	-	-	-	5,738
Innovation Clinic	-	2,000	-	-	-	(29)	-	-	-	1,693	3,664
Health Survey	-	2,500	-	-	-	-	-	-	-	-	2,500
Rotary Wing Air	-	-	-	-	-	-	-	-	-	-	24
Ambulance Services	-	1,663	-	-	232	(1,639)	-	-	(232)	-	-
Mental Health Innovation	-	7,676	20	-	-	(440)	(20)	-	-	(85)	7,151
Electronic Health Records	-	15,450	-	-	-	-	-	-	-	-	15,450
Safe Lifting Devices	-	2,356	-	-	-	-	-	-	-	-	2,356
Other	12,599	6,200	52	10	413	(6,117)	(52)	(86)	(413)	(4,526)	8,080
Alberta Infrastructure maintenance	3,119	-	5,640	174	-	-	(3,758)	(174)	-	(870)	4,131
Mental health programs	664	-	8,465	-	46	-	(8,385)	-	(46)	(100)	644
Calgary Health Trust	9,396	-	20	3,812	177	-	(20)	(3,207)	(177)	(619)	9,382
Child health programs	675	-	5	4,003	256	-	(5)	(2,894)	(256)	(40)	1,744
Collateral Mortgage (Note 6)	3,552	-	-	-	-	-	-	-	(145)	-	3,407
Long-term care partnership (Note 18)	29,516	-	760	-	2,595	-	(2,266)	-	(61)	-	30,544
Other provincial government programs	661	-	3,650	-	364	-	(3,832)	-	(364)	23	502
Other restricted funded programs	1,858	39	1,317	148	5,825	(39)	(1,490)	(47)	(3,078)	156	4,689
	<u>\$ 85,151</u>	<u>\$ 145,493</u>	<u>\$ 19,931</u>	<u>\$ 8,147</u>	<u>\$ 12,196</u>	<u>\$ (116,495)</u>	<u>\$ (19,830)</u>	<u>\$ (6,408)</u>	<u>\$ (7,060)</u>	<u>\$ (2,222)</u>	<u>\$ 118,903</u>

Deferred contributions represent amounts accounted for in accordance with the accounting policy described in Note 2 (a) (2).

Unspent amounts at year end are as follows:

	2006	2005
Current	\$ 87,308	\$ 54,494
Non-current	31,595	30,657
	<u>\$ 118,903</u>	<u>\$ 85,151</u>



**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF CONTRACTS WITH HEALTH SERVICE OPERATORS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	Direct Region Funding	Direct Alberta Health and Wellness Funding (Note 13)	Other Government Contributions (Note 14)	Approved Patient Fees and Charges and Other Income (Notes 15 and 17)	Total Revenue
Voluntary:					
Agape Manor Hospice	\$ 2,099	\$ -	\$ -	\$ -	\$ 2,099
Bethany Care Centre - Airdrie	2,971	-	-	1,238	4,209
Bethany Care Centre - Calgary	20,984	-	-	6,422	27,406
Bethany Care Centre - Cochrane	3,036	-	-	1,280	4,316
Bethany Care Centre - Harvest Hills	3,003	-	-	1,028	4,031
Bow View Manor	8,314	366	-	2,883	11,563
Wing Kei Care Centre	2,714	-	-	1,220	3,934
Father Lacombe Nursing Home	4,674	-	-	1,743	6,417
Mineral Springs Hospital	7,558	-	430	4,453	12,441
Wentworth Manor	4,164	-	-	1,254	5,418
Other voluntary providers	3,402	-	-	-	3,402
Private:					
AgeCare - Beverly Glenmore	8,377	397	-	3,136	11,910
AgeCare - Beverly Midnapore	7,663	-	-	3,153	10,816
Central Park Lodges - Bow Crest	5,754	-	-	2,229	7,983
Central Park Lodges - Eau Claire	1,843	-	-	-	1,843
Central Park Lodges - Edgemont	1,534	-	-	-	1,534
Central Park Lodges - McKenzie Towne	7,401	-	-	2,461	9,862
Central Park Lodges - Mount Royal	3,047	-	-	1,441	4,488
Central Park Lodges - Renoir	2,045	-	-	-	2,045
Central Park Lodges - Scenic Acres	1,581	-	-	-	1,581
Extencicare Cedars Villa	8,909	-	-	3,840	12,749
Extencicare Hillcrest	4,147	238	-	1,705	6,090
Extencicare Vulcan	1,895	163	-	757	2,815
Forest Grove Care Centre	8,891	-	-	3,304	12,195
Glamorgan Care Centre	1,989	-	-	811	2,800
Holy Cross Chronic Care	1,736	-	-	693	2,429
Intercare - Brentwood	6,265	-	-	2,794	9,059
Intercare - Chinook	5,825	-	-	1,547	7,372
Intercare - Millrise	1,959	-	-	837	2,796
Intercare - Southwood	6,490	-	-	2,407	8,897
Mayfair Care Centre	5,068	-	-	2,152	7,220
Newport Harbour	5,480	-	-	2,179	7,659
Other private providers	9,853	-	-	-	9,853
Community agencies	21,895	-	-	-	21,895
Physiotherapy	3,059	-	-	-	3,059
Home care services	38,533	-	-	-	38,533
Laboratory services	133,066	-	-	-	133,066
2005 - 2006	<u>\$ 367,224</u>	<u>\$ 1,164</u>	<u>\$ 430</u>	<u>\$ 56,967</u>	<u>\$ 425,785</u>
2004 - 2005	<u>\$ 338,720</u>	<u>\$ 1,166</u>	<u>\$ 401</u>	<u>\$ 54,736</u>	<u>\$ 395,023</u>

**CALGARY HEALTH REGION**  
**CONSOLIDATED SCHEDULE OF CONTRACTS WITH HEALTH SERVICE OPERATORS**  
**FOR THE YEAR ENDED MARCH 31, 2006**  
(thousands of dollars)

	Facility- based Inpatient Acute Nursing Services	Facility- based Emergency and Outpatient Services	Facility- based Continuing Care Services	Ambulance Services	Community - based Care	Home Care	Diagnostic and Therapeutic Services	Administration (Note 20)	Support Services (Note 21)	Total Expenses
<b>Voluntary:</b>										
Agape Manor Hospice	\$ -	\$ -	\$ 1,238	\$ -	\$ -	\$ -	\$ 168	\$ 63	\$ 630	\$ 2,099
Bethany Care Centre	-	-	2,485	-	-	-	260	114	1,350	4,209
- Airdrie	-	-	17,275	-	-	279	1,858	828	7,166	27,406
- Calgary	-	-	2,488	-	45	-	258	130	1,395	4,316
- Cochrane	-	-	2,509	-	12	-	237	122	1,151	4,031
- Harvest Hills	-	-	6,525	-	259	194	689	349	3,547	11,563
Bow View Manor	-	-	2,260	-	-	-	234	119	1,321	3,934
Wing Kei Care Centre	-	-	3,718	-	195	-	387	194	1,923	6,417
Father Lacombe Nursing Home	-	-	1,235	-	-	-	1,909	1,058	2,652	12,441
Mineral Springs Hospital	4,204	1,383	2,207	-	944	471	225	164	1,407	5,418
Wentworth Court	-	-	588	-	2,200	140	60	103	311	3,402
Other voluntary providers	-	-	-	-	-	-	-	-	-	-
<b>Private:</b>										
AgeCare - Beverly Glenmore	-	-	6,857	-	126	-	723	360	3,844	11,910
AgeCare - Beverly Midnapore	-	-	5,736	-	10	-	592	327	4,151	10,816
Central Park Lodges	-	-	-	-	-	-	-	-	-	-
- Bow Crest	-	-	4,790	-	-	-	496	241	2,456	7,983
- Eau Claire	-	-	-	-	961	810	-	56	16	1,843
- Edgemont	-	-	-	-	642	844	-	46	2	1,534
- McKenzie Towne	-	-	4,207	-	963	713	423	298	3,258	9,862
- Mount Royal	-	-	2,538	-	-	-	254	136	1,560	4,488
- Renoir	-	-	-	-	803	1,182	-	60	-	2,045
- Scenic Acres	-	-	-	-	553	987	-	41	-	1,581
Extendicare Cedars Villa	-	-	7,420	-	-	-	757	385	4,187	12,749
Extendicare Hillcrest	-	-	3,452	-	-	-	355	184	2,099	6,090
Extendicare Vulcan	-	-	1,570	-	-	-	170	85	990	2,815
Forest Grove Care Centre	-	-	7,171	-	258	-	734	368	3,664	12,195
Glamorgan Care Centre	-	-	1,656	-	-	-	171	85	888	2,800
Holy Cross Chronic Care	-	-	1,287	-	-	-	131	73	938	2,429
Intercare - Brentwood	-	-	5,221	-	-	-	534	274	3,030	9,059
Intercare - Chinook	-	-	4,557	-	-	-	446	223	2,146	7,372
Intercare - Millrise	-	-	1,631	-	-	-	169	84	912	2,796
Intercare - Southwood	-	-	5,186	-	-	-	545	269	2,897	8,897
Mayfair Care Centre	-	-	4,220	-	-	-	431	218	2,351	7,220
Newport Harbour	-	-	4,007	-	-	-	411	231	3,010	7,659
Other Private Providers	-	968	-	-	8,481	153	-	113	138	9,853
Community agencies	-	1,735	-	1,868	13,440	4,852	-	-	-	21,895
Physiotherapy	-	-	-	-	-	-	3,059	-	-	3,059
Home care services	-	-	-	-	654	37,879	-	-	-	38,533
Laboratory services	-	851	-	-	-	-	132,215	-	-	133,066
2005 - 2006	\$ 4,204	\$ 4,937	\$ 114,034	\$ 1,868	\$ 30,546	\$ 48,504	\$ 148,901	\$ 7,401	\$ 65,390	\$ 425,785
2004 - 2005	\$ 3,034	\$ 4,340	\$ 115,037	\$ 815	\$ 29,455	\$ 45,679	\$ 143,698	\$ 5,575	\$ 47,390	\$ 395,023