

ALBERTA MENTAL HEALTH BOARD

FINANCIAL STATEMENTS

MARCH 31, 2005

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ALBERTA MENTAL HEALTH BOARD

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

FINANCIAL STATEMENTS

MARCH 31, 2005

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 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 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 as at March 31, 2005 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, 2005 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 13, 2005

ALBERTA MENTAL HEALTH BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2005
(thousands of dollars)

	<u>2005</u>	<u>2004</u>
<u>ASSETS</u>		
Current:		
Cash (Note 3)	\$ 8,455	\$ 7,716
Accounts receivable	115	162
Contributions receivable from Alberta Health and Wellness	1,460	745
Prepaid expenses	498	687
	<u>10,528</u>	<u>9,310</u>
Non-current cash (Note 3)	125	523
Capital assets (Note 4)	183	433
	<u>183</u>	<u>433</u>
TOTAL ASSETS	<u>\$ 10,836</u>	<u>\$ 10,266</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current:		
Accounts payable and accrued liabilities	\$ 725	\$ 1,418
Accrued vacation pay	221	175
Deferred contributions (Schedule 3)	833	464
Accrued restructuring costs (Note 17)	-	534
	<u>1,779</u>	<u>2,591</u>
Deferred contributions (Schedule 3)	542	-
Unamortized external capital contributions (Note 6)	115	327
	<u>2,436</u>	<u>2,918</u>
Commitments (Note 7)		
Net assets:		
Unrestricted (Note 8)	6,169	3,263
Internally restricted (Note 8)	2,163	3,979
Accumulated surplus	8,332	7,242
Investment in capital assets from internally funded sources	68	106
	<u>8,400</u>	<u>7,348</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,836</u>	<u>\$ 10,266</u>

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



ALBERTA MENTAL HEALTH BOARD
STATEMENT OF OPERATIONS
March 31, 2005
(thousands of dollars)

	2005		2004
	Budget (Note 9)	Actual	Actual
Revenues			
Alberta Health and Wellness contributions (Note 10)	\$ 35,760	\$ 35,523	\$ 34,918
Other government contributions (Note 11)	272	307	390
Donations	-	-	50
Investment and other income (Note 12)	293	479	930
Amortized external capital contributions (Note 6)	306	197	376
TOTAL REVENUES	36,631	36,506	36,664
Expenses (Schedule 1)			
Facility-based inpatient acute nursing services	12,047	12,724	11,513
Facility-based emergency and outpatient services	5,370	4,830	4,621
Community-based care	1,703	1,765	1,634
Diagnostic and therapeutic services	6,691	6,924	6,161
Promotion, prevention and protection services	2,243	1,289	3,407
Research and education	1,980	795	926
Administration (Note 13)	6,368	5,028	4,689
Information technology	1,193	1,013	962
Support services (Note 14)	916	992	862
TOTAL EXPENSES	38,511	35,360	34,775
Excess (deficiency) of revenues over expenses prior to the following items	(1,880)	1,146	1,889
Legal settlement costs (Note 7b)	-	-	450
Restructuring costs (Note 17)	-	94	1,629
Excess (deficiency) of revenues over expenses	\$ (1,880)	\$ 1,052	\$ (190)

ALBERTA MENTAL HEALTH BOARD
STATEMENT OF CHANGES IN NET ASSETS
MARCH 31, 2005
(thousands of dollars)

	2005		2004
	Accumulated Surplus (Note 8)	Investment in capital assets from internally funded sources	Total
Excess (deficiency) of revenues over expenses	\$ 1,052	\$ -	\$ 1,052
Capital assets purchased with internal funds	(17)	17	-
Amortization on internally funded capital assets	55	(55)	-
Net Change	1,090	(38)	1,052
Balance at beginning of year	7,242	106	7,348
Balance at end of year	\$ 8,332	\$ 68	\$ 8,400
			\$ 7,348

ALBERTA MENTAL HEALTH BOARD
STATEMENT OF CASH FLOWS
MARCH 31, 2005
(Thousands of dollars)

	2005	2004
Cash generated from (used by):		
Operating activities:		
Excess (deficiency) of revenues over expenses	\$ 1,052	\$ (190)
Non-cash transactions:		
Amortization of capital equipment - internally funded	55	47
- externally funded	197	376
Amortized external capital contributions (Note 6)	(197)	(376)
Revenue recognized on write-down of externally funded capital equipment (Note 6)	(15)	-
Write-down of capital assets - externally funded	15	-
Change in deferred contributions	911	(461)
Change in non-cash working capital accounts	(1,660)	(15,416)
	358	(16,020)
Investing activities:		
Purchase of capital equipment - internally funded	(17)	(53)
- externally funded (Note 6)	-	(16)
Allocations from non-current cash	398	596
	381	527
Financing activities:		
Capital contributions received, net	-	13
	-	13
Increase (decrease) in cash	739	(15,480)
Cash, beginning of year	7,716	23,196
Cash, end of year	\$ 8,455	\$ 7,716

ALBERTA MENTAL HEALTH BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2005

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.

During the year ended March 31, 2004, the Board retained governance of province-wide services such as Forensic Psychiatry, Suicide Prevention, Aboriginal Mental Health and Telemental Health. The Board also engaged in various planning, advocacy and liaison activities and continued to promote mental health through education and awareness. Restructuring activities and costs were incurred during fiscal 2003, 2004 and 2005 as a result of the transition of mental health programs and services to the RHAs (see Note 17).

Upon release of the Provincial Mental Health Plan, *Advancing the Mental Health Agenda (April 2004)*, during the year ended March 31, 2005, the Board continued its role of advancing mental health for Alberta. 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.

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 24. 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.
 - (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 costs of services provided is recorded at fair value. Fair value transactions comprise the following:
- (i) Alberta Health and Wellness payments directly to contracted health service operators are recorded as revenue and an equivalent amount recorded as program expense as these payments represent part of the cost of the Board's programs.
 - (ii) The fair value for use of non-acute care facilities not owned by the Board and provided to the Board at zero or nominal rent is recorded as other government contributions and as program expense.
 - (iii) Other assets, supplies and services 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 as a fair value cannot be reasonably determined.
- (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.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

- The Board fully accrues its obligations for employee non-pension future benefits.
- (d) Cash
- Cash consists of cash on deposit.
- (e) Financial Instruments
- The carrying value of accounts receivable, contributions receivable from Alberta Health and Wellness, prepaid expenses, accounts payable and accrued liabilities, accrued vacation pay, deferred contributions and accrued restructuring costs 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 17)
- 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. Amortization of capital assets and external capital contributions is based on estimates of the useful life of related assets. Actual results could differ from these estimates.



Note 3 Cash

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Total current & non-current cash	\$ 8,580	\$ 8,239
Classified as:		
Current	\$ 8,455	\$ 7,716
Non-current	125	523
Total cash	<u>\$ 8,580</u>	<u>\$ 8,239</u>
Non-current cash represents the following:		
Internally restricted for capital purposes	<u>\$ 125</u>	<u>\$ 523</u>

Note 4 Capital Assets

Cost
(thousands of dollars)

Capital Asset	Opening Balance Apr-1-04	Additions	Disposals	Closing Balance Mar-31-05
Equipment	\$ 5,734	\$ 17	\$ 4,871	\$ 880

Accumulated Amortization
(thousands of dollars)

Opening Balance Apr-1-04	Current year amortization	Amortization on Disposals	Closing Balance Mar-31-05	Net Book Value 2005	Net Book Value 2004
\$ 5,301	\$ 252	\$ 4,856	\$ 697	\$ 183	\$ 433

Capital assets were funded from the following sources:

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Externally funded (<i>unamortized external capital contributions</i>)	\$ 115	\$ 327
Internally funded (<i>invested in capital assets</i>)	68	106
	<u>\$ 183</u>	<u>\$ 433</u>

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Note 5 Deferred Capital Contributions

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Amounts received:		
Restricted Alberta Health and Wellness contributions	\$ -	\$ 16
Transferred to:		
Unamortized external capital contributions (Note 6)	-	(16)
Deferred contributions	-	(3)
	<u>-</u>	<u>(19)</u>
Change during the year	-	(3)
Balance, beginning of year	-	3
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>

Note 6 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>2005</u>	<u>2004</u>
	(thousands of dollars)	
Balance, beginning of year	\$ 327	\$ 687
Transfers from deferred capital contributions (Note 5)	-	16
Less amounts recognized as revenue:		
Amortized external capital contributions: Equipment	197	376
Write-down of externally funded capital assets	15	-
Balance, end of year	<u>\$ 115</u>	<u>\$ 327</u>

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Note 7 Commitments

(a) Commitments

As part of normal operations, the Board has entered into contracts for forensic psychiatry services, 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		
2006	\$32,655	\$315
2007	-	274
2008	-	271
2009	-	199
2010	-	34

Where the term of a contract does not extend beyond March 31, 2006, the Board's management expects to renew the contract.

(b) Legal Settlement Costs

During the current year, the Board settled an action wherein the plaintiff believed it was owed for providing additional services, allegedly agreed to by the Board, during the construction of the sewage treatment facility at Alberta Hospital Ponoka. The amount of the settlement was \$450,000, which was recorded in accrued liabilities as at March 31, 2004 and paid during the current year.

Note 8 Accumulated Surplus

The Board's accumulated surplus comprises the following:

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Unrestricted net assets	\$ 6,169	\$ 3,263
Internally restricted net assets		
Research	1,170	26
Provincial Mental Health Plan	532	-
Mental health services and programs	250	2,000
Capital upgrades	125	523
Patient Advocate	86	-
Transition costs	-	597
Sewage treatment facility	-	550
Mental health and justice initiatives	-	283
	<u>2,163</u>	<u>3,979</u>
	<u>\$ 8,332</u>	<u>\$ 7,242</u>

Note 9 Budget

	<u>2004/2005</u>	<u>Additional</u>	<u>Adjustments⁽³⁾</u>	<u>2004/2005</u>
	<u>Approved</u>	<u>Funding⁽²⁾</u>	<u>Adjustments⁽³⁾</u>	<u>Reported</u>
	<u>Budget⁽¹⁾</u>	<u>Funding⁽²⁾</u>	<u>Adjustments⁽³⁾</u>	<u>Budget</u>
	(thousands of dollars)			
Revenues				
Alberta Health and Wellness contributions	\$ 33,760	\$ 2,000	\$ -	\$ 35,760
Other government contributions	272	-	-	272
Investment and other income	293	-	-	293
Amortization of external capital contributions	306	-	-	306
TOTAL REVENUE	<u>34,631</u>	<u>2,000</u>	<u>-</u>	<u>36,631</u>
Expenses				
Facility-based inpatient acute nursing services	12,381	75	(409)	12,047
Facility-based emergency and outpatient services	5,646	21	(297)	5,370
Community-based care	462	3	1,238	1,703
Diagnostic and therapeutic services	4,698	26	1,967	6,691
Promotion, prevention and protection services	2,018	225	-	2,243
Research and education	1,980	-	-	1,980
Administration	5,856	374	138	6,368
Information technology	1,243	-	(50)	1,193
Support services	3,477	26	(2,587)	916
TOTAL EXPENSES	<u>37,761</u>	<u>750</u>	<u>-</u>	<u>38,511</u>
Excess (deficiency) of revenues over expenses	<u>\$ (3,130)</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ (1,880)</u>

⁽¹⁾ The 2005 budget was approved by the board of the Alberta Mental Health Board on June 28, 2004 and submitted to the Minister of Health and Wellness.

⁽²⁾ Over the course of the fiscal year, the Minister provided additional funding. The Board has allocated these resources to address strategic priorities.

⁽³⁾ Adjustments relate to classification changes to ensure budgeted expenses conform with actual reporting classifications.

Note 10 Alberta Health and Wellness Contributions

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Unrestricted contributions	\$ 34,791	\$ 34,050
Transfers from deferred contributions (Schedule 3)	732	868
	<u>\$ 35,523</u>	<u>\$ 34,918</u>

Note 11 Other Government Contributions

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Alberta Government		
Transfers from deferred contributions (Schedule 3)	\$ 122	\$ 243
Fair value to use non-owned facilities	185	147
	<u>\$ 307</u>	<u>\$ 390</u>

Note 12 Investment and other income

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Investment income	\$ 164	\$ 634
Other income	315	296
	<u>\$ 479</u>	<u>\$ 930</u>

Investment income comprises interest income. Other income primarily comprises cost recoveries.

Note 13 Administration

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
General administration	\$ 3,565	\$ 3,237
Administration - contract service operators (Schedule 4) ⁽¹⁾	1,126	1,045
Finance	287	346
Human resources	50	61
	<u>\$ 5,028</u>	<u>\$ 4,689</u>

General administration expenses includes costs relating to the following types of activities:

- 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 interprovincial, national and international partners.

Note 14 Support services

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Support services - contract service operators (Schedule 4) ⁽¹⁾	\$ 675	\$ 626
Building maintenance and operations	317	236
	<u>\$ 992</u>	<u>\$ 862</u>

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



Note 15 Related Parties

(a) Province of Alberta

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 on-going operations depends on contributions from the Ministry. Transactions between the Board and the Province are disclosed in the financial statements and in the notes to the financial statements.

(b) Health Authorities

The Board shares a common relationship with the RHAs through its relationship with the Province of Alberta. Transactions between the Board and other RHAs are reported in the Statement of Operations and presented in Schedule 4.

(c) Contract Service Operators

The Board contracts with service operators for mental health and justice initiatives and to provide mental health promotion and prevention services in the Province. Details are presented in Schedule 4.

Note 16 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 \$186,000 for the year ended March 31, 2005 (2004 - \$199,000).

At December 31, 2004, the Local Authorities Pension Plan reported a deficiency of \$1,288,924,000 (2003 - \$1,453,487,000).

Note 17 Restructuring Costs

As a result of the transition of mental health programs and services to the RHAs, restructuring activities and costs were incurred during the year. No amounts were accrued as at March 31, 2005. Accrued restructuring costs of \$534,000 as at March 31, 2004 comprise restructuring expenditures relating to the 2004 fiscal year and a provision for restructuring expenditures in the current fiscal year. The restructuring costs included in the Board's statement of operations comprises the following:

Note 17 Restructuring Costs (continued)

	<u>2005</u>	<u>2004</u>
	(thousands of dollars)	
Salaries and severance	\$ -	\$ 566
Professional fees	-	96
Geographic teams	-	636
Other restructuring expenses	94	331
	<u>\$ 94</u>	<u>\$ 1,629</u>

Note 18 Comparative Figures

Certain 2004 figures have been reclassified to conform to the 2005 presentation.

Note 19 Approval of Financial Statements

These financial statements have been approved by the Board.



ALBERTA MENTAL HEALTH BOARD
SCHEDULE OF EXPENSES BY OBJECT
FOR YEAR ENDED MARCH 31, 2005
(thousands of dollars)

Schedule 1

	Budget (Note 9)	2005	2004
Salaries and benefits (Schedule 2)	\$ 4,073	\$ 3,489	\$ 3,716
Contracts with health service operators (Schedule 4)	28,818	28,021	28,454
Other contracted services	2,103	1,426	1,745
Other expenses ⁽¹⁾	3,188	2,266	2,516
Amortization of capital equipment:			
- internally funded	23	55	47
- externally funded	306	197	376
	38,511	35,454	36,854
Less amount reported as legal settlement (Note 7b)	-	-	450
Less amounts reported as restructuring costs (Note 17)	-	94	1,629
	\$ 38,511	\$ 35,360	\$ 34,775
⁽¹⁾ Other expenses			
Facility rent	\$ 265	\$ 317	\$ 334
Travel	392	323	251
Administrative services referred out to Capital Health	413	414	518
Miscellaneous ⁽²⁾	2,118	1,212	1,413
	\$ 3,188	\$ 2,266	\$ 2,516

⁽²⁾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 (2004 - \$93,000).

**ALBERTA MENTAL HEALTH BOARD
SCHEDULE OF SALARIES AND BENEFITS
FOR THE YEAR ENDED MARCH 31, 2005
(thousands of dollars)**

	2005						2004			
	Number of Individuals ⁽¹⁾	Salaries and Honoraria ⁽²⁾	Benefits and Allowances ⁽³⁾	Sub-Total	Severance ⁽⁴⁾		Number of Individuals ⁽¹⁾	Salaries, Honoraria, Benefits ⁽²⁾⁽³⁾	Severance ⁽⁴⁾	Total
					Number of Individuals	Amount				
Board Compensation										
Board Chairperson										
Read, John G. (Dr.)	1	\$ 15	\$ -	15	-	-	1	\$ 16	\$ -	16
Board Members										
Desbarats, Susan	1	2	-	2	-	-	1	5	-	5
Laforce-Fertig, Louise	1	3	-	3	-	-	1	2	-	2
Marrie, Thomas J. (Dr.)	1	2	-	2	-	-	1	1	-	1
Mikkelsen, David	1	5	-	5	-	-	1	3	-	3
Preston, Jerry	1	4	-	4	-	-	1	3	-	3
Steinhauer, Sharon	1	2	-	2	-	-	1	3	-	3
Total honoraria	7	33	-	33	-	-	7	33	-	33
Staff										
Mental Health Patient Advocate Office	2.48	195	30	225	-	-	-	-	-	-
Chief Executive Officer ⁽⁵⁾	1.00	198	15	213	-	-	1.00	215	-	215
Management persons reporting to the CEO:										
Clinical/Medical Advisor	0.13	44	2	46	-	-	1.00	310	443	753
Executive Director, Programs & Research	1.00	163	14	177	-	-	1.00	143	-	143
Executive Director, Planning, Advocacy & Liaison	0.22	26	3	29	-	-	1.00	147	-	147
Executive Director, Monitoring & Evaluation	-	-	-	-	-	-	0.76	108	-	108
Executive Director, Advocacy, Innovation & Monitoring	0.31	48	7	55	-	-	-	-	-	-
Other management persons reporting directly to those above	8.97	853	136	989	-	-	6.42	654	-	654
Other management	2.78	208	25	233	-	-	3.81	335	-	335
Other staff	22.38	1,246	243	1,489	-	-	21.29	1,328	-	1,328
Total staff	39.27	2,981	475	3,456	-	-	36.28	3,240	443	3,683
Total	46.27	\$ 3,014	\$ 475	\$ 3,489	-	\$ -	\$ 43.28	\$ 3,273	\$ 443	\$ 3,716

See accompanying information on the following page.

SCHEDULE OF SALARIES AND BENEFITS,
FOR THE YEAR ENDED MARCH 31, 2005

1. Full time equivalent (FTE) is determined at the rate of 2,023 annual hours for each full-time employee. Total actual discrete number of individuals employed: 53 (2004 - 66)
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, workers compensation, and tuition.
4. Severance includes amounts paid directly or indirectly to individuals upon termination, which are not included in salaries, honoraria, benefits and allowances.
5. 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 (thousands of dollars)		Amounts received or receivable			Amounts recognized as revenue			Schedule 3
	Opening Balance April 1, 2004	Alberta Health and Wellness	Other Government Contributions	Donors	Alberta Health and Wellness	Other Government Contributions	Donors	Closing Balance March 31, 2005
Alberta Health & Wellness:								
Aboriginal Youth Suicide Prevention	\$ 400	\$ 650	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ 909
Telemental Health Clinical	47	415	-	-	153	-	-	309
Security Compliance Upgrade	-	157	-	-	-	-	-	157
Telemental Health Psychiatrists	-	310	-	-	310	-	-	-
Homefront	-	120	-	-	120	-	-	-
Forensics Diversion	8	-	-	-	8	-	-	-
Other Contributors:								
Alberta Infrastructure	2	-	-	-	-	2	-	-
Donations	7	-	-	-	-	-	7	-
Alberta Justice	-	-	120	-	-	120	-	-
Total 2004/05	\$ 464	\$ 1,652	\$ 120	\$ -	\$ 732	\$ 122	\$ 7	\$ 1,375

Unspent amounts at year end are as follows:

	2005	2004
	(thousands of dollars)	
Current		
Aboriginal Youth Suicide Prevention	\$ 506	\$ 400
Telemental Health Clinical	170	47
Security Compliance Upgrade	157	-
Forensics Diversion	-	8
Donations	-	7
Alberta Infrastructure	-	2
	<u>833</u>	<u>464</u>
Non-Current		
Aboriginal Youth Suicide Prevention	403	-
Telemental Health Clinical	139	-
	<u>542</u>	<u>-</u>
Total	<u>\$ 1,375</u>	<u>\$ 464</u>

SCHEDULE OF CONTRACT SERVICE OPERATORS
(thousands of dollars)

Schedule 4

Direct Region Funding	Facility-based inpatient acute nursing services	Facility-based emergency & outpatient services	Community - based care	Diagnostic & Therapeutic Services	Promotion prevention & protection services	Research and education	Administration	Information technology	Support services	Restructuring	Total Expenditures	
A. Health Authorities												
Calgary Health Region - Forensics	\$ 6,924	\$ 3,320	\$ 874	\$ 471	\$ 1,777	\$ -	\$ -	\$ 301	\$ -	\$ 181	\$ -	\$ 6,924
Calgary Health Region - Other	50	-	38	-	-	12	-	-	-	-	-	50
Capital Health - Forensics	18,582	8,909	2,345	1,265	4,769	-	-	809	-	485	-	18,582
Capital Health - Other	770	-	25	-	-	8	290	-	447	-	-	770
Other Regional Health Authorities	590	-	284	-	270	36	-	-	-	-	-	590
B. Other Contract Service Operators												
Canadian Mental Health Association	507	-	-	-	-	507	-	-	-	-	-	507
Other agencies & service providers	598	156	41	22	84	270	-	16	-	9	-	598
Total 2004/05	\$ 28,021	\$ 12,385	\$ 3,607	\$ 1,758	\$ 6,900	\$ 833	\$ 290	\$ 1,126	\$ 447	\$ 675	\$ -	\$ 28,021
Total 2003/04	\$ 28,454	\$ 11,375	\$ 4,046	\$ 1,616	\$ 6,090	\$ 2,908	\$ 290	\$ 1,045	\$ 448	\$ 626	\$ 10	\$ 28,454

