

ALBERTA MENTAL HEALTH BOARD
FINANCIAL STATEMENTS
MARCH 31, 2009

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ALBERTA MENTAL HEALTH BOARD
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING
FINANCIAL STATEMENTS
MARCH 31, 2009

The accompanying financial statements are the responsibility of management and have been approved by Senior Management of the Alberta Mental Health 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 Alberta Mental Health Board has also established a code of conduct that applies to all employees.

Alberta Mental Health Board members carry out its responsibility for the financial statements through the Audit and Finance Committee. This Committee meets with management and the Auditor General of Alberta to review financial matters, and recommends the financial statements to the Board of Alberta Health Services for approval upon finalization of the audit. The Auditor General of Alberta has full and free access to the Audit and Finance Committee.

The Auditor General of Alberta 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 by
Dr. Stephen Duckett"

*President and
Chief Executive Officer*

"Original signed by
Chris Mazurkewich"

*Chief Financial Officer,
Alberta Health Services*

"Original signed by
Todd Schnirer"

*Chief Financial Officer,
Alberta Mental Health Board*

Auditor's Report

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

I have audited the statement of financial position of the Alberta Mental Health Board (the Board) as at March 31, 2009 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, 2009 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
June 11, 2009

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

ALBERTA MENTAL HEALTH BOARD STATEMENT OF FINANCIAL POSITION

March 31, 2009
(thousands of dollars)

	2009	2008
<u>ASSETS</u>		
Current:		
Cash, cash equivalents and investments (Note 3)	\$ 37,235	\$ 14,259
Accounts receivable (Note 18)	1,659	3,374
Contributions receivable from Alberta Health and Wellness	48	71,010
Inventories	159	157
Prepaid expenses	917	1,013
	40,018	89,813
Non-current cash, cash equivalents and investments (Note 3)	79,324	27,089
Capital assets (Note 4)	589	878
Other assets (Note 5 and 18)	98	1,476
	98	1,476
TOTAL ASSETS	\$ 120,029	\$ 119,256
<u>LIABILITIES AND NET ASSETS</u>		
Current:		
Accounts payable and accrued liabilities	\$ 3,589	\$ 4,194
Accrued vacation pay	261	288
Deferred contributions (Note 6)	28,240	17,061
	32,090	21,543
Deferred contributions (Note 6)	79,546	83,735
Long-term employee benefit (Note 7)	38	14
Unamortized external capital contributions	-	3
	111,674	105,295
Net assets:		
Unrestricted (Note 8)	10,482	2,781
Internally restricted (Note 8)	-	9,925
Cumulative net unrealized (losses) gains on investments	(2,716)	380
Accumulated surplus	7,766	13,086
Investment in capital assets	589	875
	8,355	13,961
Commitments (Note 9)		
TOTAL LIABILITIES AND NET ASSETS	\$ 120,029	\$ 119,256

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

ALBERTA MENTAL HEALTH BOARD
STATEMENT OF OPERATIONS
Year Ended March 31, 2009
(thousands of dollars)

	2009		2008
	Budget (Note 10)	Actual	Actual
Revenues			
Alberta Health and Wellness contributions (Note 11)	\$ 84,267	\$ 70,826	\$ 62,066
Other government contributions (Note 12)	615	2,710	211
Donations	25	30	27
Investment and other income (Note 13)	1,932	203	1,248
Amortized external capital contributions	3	3	15
TOTAL REVENUES	<u>86,842</u>	<u>73,772</u>	<u>63,567</u>
Expenses (Schedule 1)			
Inpatient acute nursing services	18,675	18,631	16,296
Emergency and outpatient services	8,111	8,113	6,883
Community-based care	13,369	6,051	5,708
Diagnostic and therapeutic services	13,578	11,705	9,506
Promotion, prevention and protection services	15,192	12,086	6,922
Research and education	2,080	1,697	1,617
Administration (Note 14)	7,757	7,543	5,802
Information technology	714	706	698
Support services (Note 15)	9,699	9,666	8,530
Amortization of facilities and improvements	84	84	64
TOTAL EXPENSES	<u>89,259</u>	<u>76,282</u>	<u>62,026</u>
(Deficiency) excess of revenues over expenses	<u>\$ (2,417)</u>	<u>\$ (2,510)</u>	<u>\$ 1,541</u>

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

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STATEMENT OF CHANGES IN NET ASSETS

Year Ended March 31, 2009

(thousands of dollars)

	2009				2008	
	Unrestricted (Note 8)	Internally Restricted	Investment in capital assets	Cumulative net unrealized gains/(losses) on investments	Total	Total
Balance at April 1, 2008	\$ 2,781	\$ 9,925	\$ 875	\$ 380	\$ 13,961	\$ 12,117
(Deficiency) excess of revenues over expenses	(2,510)	-	-	-	(2,510)	1,541
Capital assets purchased with internal funds	(36)	-	36	-	-	-
Disposal of capital assets	82	-	(82)	-	-	-
Amortization of internally funded capital assets	240	-	(240)	-	-	-
Cumulative net unrealized gains/(losses) on investments						
- Unrealized gains and losses on available for sale financial assets arising during the year	-	-	-	(4,008)	(4,008)	312
- Reclassification adjustments for gains and losses included in (deficiency) excess of revenues over expenses	-	-	-	912	912	(9)
Transfer of internally restricted to unrestricted	9,925	(9,925)	-	-	-	-
Balance at end of year	<u>\$ 10,482</u>	<u>\$ -</u>	<u>\$ 589</u>	<u>\$ (2,716)</u>	<u>\$ 8,355</u>	<u>\$ 13,961</u>

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

ALBERTA MENTAL HEALTH BOARD
STATEMENT OF CASH FLOWS
Year Ended March 31, 2009
(thousands of dollars)

	2009		2008
	Budget	Actual	Actual
Cash generated from (used by):			
Operating activities:			
(Deficiency) excess of revenues over expenses	\$ (2,417)	(2,510)	\$ 1,541
Non-cash transactions:			
Amortization (Schedule 1)	243	243	238
Amortized external capital contributions	(3)	(3)	(15)
Loss on disposal of capital assets	-	70	-
Loss (gain) on disposal of non-current investments	-	912	(10)
Interest accrued on non-current investments	(580)	(1,049)	(769)
Changes in non-cash working capital account	75,178	72,140	(57,079)
Change in deferred contributions	2,695	6,990	75,846
Change in other assets	350	1,378	(1,476)
Change in long-term employee benefits	159	24	14
	<u>75,625</u>	<u>78,195</u>	<u>18,290</u>
Cash generated from operations			
Investing activities:			
Purchase of non-current investments	(62,520)	(37,577)	(12,998)
Purchase of capital assets:			
internally funded - equipment	(327)	(36)	(284)
Proceeds on sale of capital assets	-	12	-
Proceeds on sale of non-current investments	-	22,654	1,473
Allocations from (to) non-current cash and investments	1,485	(41,332)	(1,485)
Interest received on non-current investments	1,454	1,060	727
	<u>(59,908)</u>	<u>(55,219)</u>	<u>(12,567)</u>
Cash used by investing activities			
Increase in cash, cash equivalents and investments	15,717	22,976	5,723
Cash, cash equivalents and investments, beginning of year	14,259	14,259	8,536
Cash, cash equivalents and investments, end of year	<u>\$ 29,976</u>	<u>\$ 37,235</u>	<u>\$ 14,259</u>

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

ALBERTA MENTAL HEALTH BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2009

Note 1 Alberta Mental Health Board, Purpose and Operations

The Alberta Mental Health Board ("the Board") is a provincial health board established on April 1, 1999 by *Alberta Regulation 84/99* (AR84/99). The Board is exempt from payment of income tax and is a registered charity under the Income Tax Act. Effective April 1, 2009, the Board will be disestablished and all assets and liabilities will be transferred to Alberta Health Services ("AHS") (Note 17).

The Board receives its mandate from and reports to the Minister of Alberta Health and Wellness. In its role of advancing mental health for Alberta, the Board is involved in numerous initiatives, including advocacy, policy advice, working with the regional health authorities ("RHAs") and stakeholders in the implementation of the Provincial Mental Health Plan, and collaborating with inter-provincial, national and international partners.

In fulfilling its mandate, the Board advances a significant portion of its budget to the Regions and other contract service operators.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Basis of Presentation

(1) The financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and the reporting requirements of Alberta Health & Wellness' Financial Directive 34.

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

- (i) Unrestricted contributions are recognized as revenue in the year receivable.
- (ii) Restricted non-capital contributions are recognized as revenue in the year the related expenses are incurred.
- (iii) Externally restricted capital contributions are recorded as deferred capital contributions until invested in capital assets. Invested amounts are transferred to unamortized external capital contributions and recognized as revenue in the period in which the related amortization expense of the capital asset is recorded.
- (iv) Investment income includes dividend and interest income, and realized investment gains and losses. Unrealized gains and losses on available-for-sale financial assets are included directly in net assets or deferred contributions as appropriate, until the asset is removed from the Statement of Financial Position. Restricted investment income is recognized as revenue in the year in which the related expenses are

Note 2 Significant Accounting Policies and Reporting Practices (continued)

incurred. Other unrestricted investment income is recognized as revenue when earned.

- (v) Donations and contributions in kind are recorded at fair value when such value can be reasonably determined.
- (vi) Revenues from sales of goods and services are recorded in the period that goods are delivered or services are provided.

(b) Capital Disclosure

Effective April 1, 2008, the Board implemented new capital disclosure requirements per section 1535 of the Canadian Institute of Chartered Accountants (CICA) Handbook. The Board for operating purposes defines capital as including working capital, unrestricted net assets and internally restricted net assets; and for capital purposes defines capital as including deferred capital contributions, internally restricted net assets, unamortized external capital contributions and investments in capital assets.

The Board's objectives for managing capital are:

- (i) In the short term to safeguard the Board's financial ability to continue to deliver health services, and
- (ii) In the long term to plan and to build sufficient physical capacity to meet future needs for health services.

The majority of the Board's operating funds are from Alberta Health and Wellness which is paid on the first of each month. As a result, significantly less working capital is required. The board monitors its working capital and cash flow forecasts.

(c) Full Cost

The Board accounts for all costs for which it is responsible. Fair value transactions recorded comprise:

- (i) Fair value to use 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.
- (ii) Other assets, supplies and services a health region would otherwise purchase are recorded as revenue and expense, at fair value at the date of contribution, when a fair value can be reasonably determined. Volunteers' contributed services are not reported because a fair value cannot be reasonably determined.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(d) Employee Future Benefits

- (i) 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.
- (ii) The Board provides a defined benefit Supplementary Retirement Plan to the previous President & Chief Executive Officer. Effective April 1, 2008, the Vice-Presidents were added to the Plan. The cost of this benefit is actuarially determined on an annual basis as at March 31st using the projected benefit method pro-rated on services, a market interest rate, and management's best estimate of expected costs and period of benefit coverage. Net actuarial gains or losses of the benefit obligation are amortized over the average remaining service life of the employee. Current service cost is the actuarial present value of the benefits earned in the fiscal year. Prior service and other costs include amortization of past service costs on plan initiation, amortization of actuarial gains and losses, and interest accruing on the actuarial liability. The Supplementary Retirement Plan is unfunded.

(e) Investments

Investments are accounted for in accordance with the accounting policies described in Note 2 (f).

Current investments include marketable securities with original maturities of less than one year. Non-current investments include bonds and equities. All investments are classified as available-for-sale and measured as disclosed in note 2(f). The fair value of an investment on initial recognition is the transaction price, which is the fair value of the consideration given or received. Subsequent to initial recognition, fair value is determined by using the valuation techniques which refer to observable market data using the specific identification method. The fair value of investments is disclosed in Note 3.

Discounts or premiums arising on purchase of bonds are amortized using the effective interest rate method. On disposal of an investment, the cumulative gain or loss recorded in net assets is recognized in the excess (deficiency) of revenues over expenses.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(f) Financial Instruments

Initial measurement of financial instruments is at fair value and is subsequently accounted for based on their classification as described below. The classification depends on the purpose for which the financial instruments were acquired and their characteristics.

The Board classified its financial instruments as follows:

Instrument	Designation
Cash, Cash Equivalents and Investments	Available-for-sale
Accounts Receivable	Loans and Receivables
Contributions Receivable	Loans and Receivables
Accounts Payable and Accrued Liabilities	Other Liabilities
Accrued Vacation Pay	Other Liabilities

Financial assets classified as “available-for-sale” are remeasured at fair value each period. Changes in fair value are reported as a component of net assets until the financial asset is disposed of or becomes impaired, at which time the cumulative gain or loss is recognized in the excess (deficiency) of revenues over expenses.

Financial assets and financial liabilities classified as “loans and receivables” and “other liabilities” are subsequently measured at amortized cost. Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. All transactions costs are expensed as incurred.

The trade date is the date that an entity commits to purchase or sell an asset. The settlement date is the date that an asset is delivered to or by an entity. Where the trade date and settlement date differ for a financial asset, settlement-date accounting is applied. Any change in the fair value of the asset between the trade date and settlement date is accounted for in the same way as the acquired asset.

When it is determined that an impairment of a financial investment classified as available-for-sale is other than temporary, the cumulative loss that had been recognized directly in net assets or deferred contributions is removed and recognized in the Statement of Operations even though the financial asset has not been derecognized. Impairment losses recognized in the Statement of Operations for a financial instrument classified as available for sale are not reversed.

The carrying values of current cash, cash equivalents, account receivable, contributions receivable, accounts payable, accrued liabilities and accrued vacation pay approximate their fair values due to the short-term nature of these items. Unless otherwise note, it is management’s opinion that the Board is not exposed to significant interest rate, currency or credit risks arising from its financial instruments.

The carrying values of the Board’s investments in money markets and bonds exceed their fair values. The cumulative amount that the Board’s investments in equities at fair value that have been below their carrying values, are not in management’s opinion an other than

Note 2 Significant Accounting Policies and Reporting Practices (continued)

temporary impairment of its financial instruments. Management’s analysis of the expected use of funds within these instruments does not indicate that the funds would be required in the current period. This analysis indicates that a significant portion is not expected to be required within the next two years and can be carried over the next three to four years. It is thereby management’s opinion that these investments are likely to recover prior to the use of these funds and therefore considered to be temporarily impaired.

The Board does not use hedge accounting and accordingly, is not impacted by the requirements of Section 3865, Hedges. The Board as a Not-for-Profit Organization has elected not to apply the standards for embedded derivatives in non-financial contracts as these would be limited or none.

(g) Inventories

In June 2007 the Canadian Institute of Chartered Accountants (the “CICA”) issued a new accounting standard, Section 3031 *Inventories* which provides guidance on the recognition, measurement and disclosure of inventories. The standard provides specific direction for not-for-profit organizations to record inventories held for consumption or distribution at no charge at the lower of cost or current replacement cost.

The Board adopted this new standard as of April 1, 2008 but did not adjust opening balances or restate prior periods because the adoption did not have a material impact.

Inventories for consumption or distribution at no charge are recorded at the lower of cost (defined as moving average cost) and current replacement cost. All other inventories are recorded at the lower of cost (defined as moving average cost) and net realizable value.

(h) Capital Assets

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

	<u>Useful Life</u>
Furniture, equipment and vehicle (collectively “Equipment”)	5-15 years
Information technology	5 years
Leasehold improvements	3 - 5 years

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

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(i) Measurement Uncertainty

The financial statements, by their nature, contain estimates and are subject to measurement uncertainty. In particular, the following estimates are subject to material measurement uncertainty:

- (i) The classification of cash, cash equivalents and investments as current and non-current is based on estimates of the cash and investments for which the benefit is expected to be realized in the next fiscal year.
- (ii) The classification of unused funding to Regions for the forensic psychiatry program as a prepaid expense and other asset is based on estimates of the portion of the unused funding that will be expensed in the next fiscal year.
- (iii) The classification of deferred contributions as current and non-current is based on estimates of the revenue to be recognized in the next fiscal year for externally restricted non-capital contributions.

Actual results could differ from these estimates.

Note 3 Cash, Cash Equivalents, and Investments

	2009		2008	
	(thousands of dollars)			
	Fair Value	Cost ⁽¹⁾	Fair Value	Cost ⁽¹⁾
Cash and Cash Equivalents	\$ 56,529	\$ 56,529	\$ 544	\$ 544
Money Market Securities	23,524	23,517	15,199	15,196
Bonds	27,796	27,515	19,952	19,269
Equities	8,710	11,714	5,653	5,959
Total	\$ 116,559	\$ 119,275	\$ 41,348	\$ 40,968
Classified as:				
Current	\$ 37,235		\$ 14,259	
Non-current	79,324		27,089	
Total Cash, Cash Equivalents and Investments	\$ 116,559		\$ 41,348	

⁽¹⁾Cost includes the accumulated amortization of discount or premium on fixed income securities.

Note 3 Cash, Cash Equivalents, and Investments (continued)

(a) Income and financial returns on cash, cash equivalents and investments are exposed to credit and price risks:

- (i) 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.
- (ii) 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 investment will change in value due to future fluctuations in market prices.

On March 14, 2008, the Board approved a new asset mix policy of 15% to 100% for cash and cash equivalents, 0% to 85% for fixed income instruments and 0% to 40% for equities.

Risk is further managed through asset class diversification, diversification within each asset class, and quality constraints on fixed-income and equity instruments.

(b) Money market securities include Government of Canada treasury bills maturing between three to seventy-three days and bear interest at an average effective yield of 0.53% per annum (2008 – 4.25%). Such financial instruments are limited to a rating of R-1 or A-1, or higher.

(c) Bonds are managed with the objective of providing optimal returns while maintaining maximum security of capital and meeting the liquidity requirements and obligations of the Board. Return is optimized within risk constraints on the portfolio by management of portfolio duration, issuer mix and quality. A maximum exposure of 10% of the bond portfolio has a rating of BBB and the remaining portfolio has a rating of A or higher.

The bonds have an average effective yield of 4.19 % per annum (2008 – 4.36%) and have the following maturity structure as at March 31, 2009:

1 – 5 years	38.8 %	(2008 – 44.8%)
5 – 10 years	32.8 %	(2008 – 28.3%)
Over 10 years	28.4 %	(2008 – 26.9%)

(d) Equities are comprised of units in a pooled equity portfolio that includes publicly traded securities in a major stock market. Risk is reduced by prudent security selection and sector rotation.

Note 3 Cash, Cash Equivalents, and Investments (continued)

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
Non-current cash, cash equivalents and investments represent the following:		
Externally restricted for operating purposes	\$ 79,324	\$ 15,244
Internally restricted for capital purposes	-	900
Internally restricted for operating purposes	-	6,857
Unrestricted cash and investments not held for current purposes	-	4,088
	<u>\$ 79,324</u>	<u>\$ 27,089</u>

Note 4 Capital Assets

Cost
(thousands of dollars)

Capital Asset	Opening Balance April 1-2008	Additions	Disposals	Closing Balance March-31-2009
Equipment	\$ 253	\$ 24	\$ 78	\$ 199
Information Technology	604	12	105	511
Leasehold Improvements	352	-	-	352
Work in Progress	-	-	-	-
	<u>\$ 1,209</u>	<u>\$ 36</u>	<u>\$ 183</u>	<u>\$ 1,062</u>

Accumulated Amortization
(thousands of dollars)

Opening Balance April 1-2008	Current year amortization	Amortization on Disposals	Closing Balance March-31-2009	Net Book Value 2009	Net Book Value 2008
\$ 92	\$ 46	\$ 47	\$ 91	\$ 108	\$ 161
170	113	54	229	282	434
69	84	-	153	199	283
-	-	-	-	-	-
<u>\$ 331</u>	<u>\$ 243</u>	<u>\$ 101</u>	<u>\$ 473</u>	<u>\$ 589</u>	<u>\$ 878</u>

Note 4 Capital Assets (continued)

Capital assets were funded from the following sources:

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
Externally funded (unamortized external capital contributions)	\$ -	\$ 3
Internally funded (invested in capital assets)	589	875
	<u>\$ 589</u>	<u>\$ 878</u>

Note 5 Other Assets

The Alberta Mental Health Board contracts with the Regions for the provision of forensic psychiatry services. The agreements included provisions whereby any surplus funding from the Board in a given fiscal year is subject to certain terms and conditions. Depending on the agreement, the Board may have a claim to the unused funding either immediately or one to three fiscal years following the fiscal year in which the surplus arises. Where the Board has an immediate claim to the unused funding, the Board may either offset the funding against future funding instalments to the Regions or approve the funding for incremental operating or capital expenditures benefiting the forensic psychiatry program. Where the Board has a claim to the unused funding one to three fiscal years following the fiscal year in which the surplus arises, the Regions may use the unused funding during that period for incremental operating or capital expenditures benefiting the forensic psychiatry program.

The March 31, 2008 non-current balance of \$1,476,000 was related to unused funding for forensic psychiatry services. During the 2009 fiscal year the Regions were approved by the Alberta Mental Health Board to expend these funds for incremental expenditures to benefit the forensic psychiatry programs. These funds were fully utilized in the 2009 fiscal year.

The March 31, 2009 non-current balance of \$98,000 is related to the Unfunded Supplemental Retirement Plan, see Note 18.

Note 6 Deferred Contributions

The balance at the end of the year is restricted for the following purposes:

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
Current		
Child and Youth Mental Health Plan	\$ 11,595	\$ -
Childrens Mental Health Projects	12,793	10,506
Community Treatment Orders	1,292	3,866
Mental Health Innovation Projects	74	963
Special Mental Health Initiatives	487	594
Aboriginal Youth Suicide Prevention Strategy	105	538
Alberta Centennial Mental Health Research Chairs Program	322	250
Telemental Health	244	211
Information Security Compliance	129	73
Seniors and Community Supports	983	45
Mental Health First Aid - PCN	216	15
	<u>28,240</u>	<u>17,061</u>
Non-Current		
Child and Youth Mental Health Plan	38,964	50,750
Childrens Mental Health Projects	18,467	12,347
Assertive Community Treatment Framework	-	9,000
Community Treatment Orders	15,606	3,881
Alberta Centennial Mental Health Research Chairs Program	3,067	3,116
Seniors and Community Supports	1,988	2,955
Special Mental Health Initiatives	1,430	1,406
Mental Health Innovation Projects	22	173
Information Security Compliance	-	107
Telemental Health	2	-
	<u>79,546</u>	<u>83,735</u>
	<u>\$ 107,786</u>	<u>\$ 100,796</u>

Note 7 Long-Term Employee Benefits

(a) Supplementary Retirement Plan (SRP)

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
Accrued benefit obligation		
Accrued obligation, beginning of year	\$ 208	\$ -
Current service cost	64	6
Interest cost	16	2
Past service cost	186	200
Actuarial gain	(32)	-
Settlement gain	(101)	-
Benefit payments	(243)	-
Accrued obligation, end of year	<u>\$ 98</u>	<u>\$ 208</u>
Reconciliation of funded status to accrued benefit liability		
Funded status of plan (deficit)	(98)	(208)
Unamortized prior service costs	60	194
Accrued benefit liability	<u>\$ (38)</u>	<u>\$ (14)</u>
SRP pension expense		
Current service cost	64	6
Interest cost	16	2
Amortization of prior service costs	48	6
Amortization of actuarial gain	(32)	-
Settlement gain	(101)	-
Curtailement loss	272	-
Benefit cost	<u>\$ 267</u>	<u>\$ 14</u>

Significant actuarial assumptions are as follows:

Discount rate	8.8%	5.5%
Expected average remaining service life of employee	5 years	5 years
Salary increase	5.0%	5.0%

The Supplementary Retirement Plan is unfunded.

(b) Local Authorities Pension Plan (LAPP)

The Board participates in the LAPP, which is a multi-employer defined benefit plan. Pension expense in these financial statements is equal to the Board's annual contributions payable of \$394,700 for the year ended March 31, 2009 (2008 - \$321,000). At December 31, 2008, the LAPP reported a deficiency of \$4,413,971,000 (2007 deficiency - \$1,183,334,000).

(c) Pension Expense

The pension expense reported in the Statement of Operations for the SRP is \$267,350 and LAPP is \$394,700, for an aggregate pension expense of \$662,050 (2008- \$335,000).

Note 8 Accumulated Surplus

The Board's accumulated surplus comprises the following:

	<u>2009</u>	<u>2008</u>
	<u>(thousands of dollars)</u>	
Unrestricted net assets	<u>\$ 10,482</u>	<u>\$ 2,781</u>
Internally restricted net assets		
Research	-	3,803
Forensic Psychiatry Program	-	2,326
Board Priorities	-	2,000
Future capital expenditures	-	900
Mental Health Capacity Building for Children and Families	-	630
Provincial Mental Health Plan	-	266
	<u>-</u>	<u>9,925</u>
	<u>\$ 10,482</u>	<u>\$ 12,706</u>

The Alberta Health Services Board has unrestricted all funds that were previously internally restricted.

Note 9 Commitments**(a) Leases**

The Board is contractually committed to future operating lease payments until 2012 as follows:

For the year ended March 31	<u>(thousands of dollars)</u>
2010	\$909
2011	835
2012	359

(b) Contract Service Operators

The Alberta Mental Health Board contracts on an ongoing basis and for externally restricted initiatives with contract service operators to provide various services in the mandate of the Board (Schedule 3). As measured by percentage of total expenses, the Board has contracted or anticipates to contract for services in the year ending March 31, 2010 similar to those provided by these operators in 2009.

Note 10 Budget

The budget was prepared and approved by senior management of the Alberta Mental Health Board and submitted to the Minister of Health and Wellness on May 27, 2008.

Note 11 Alberta Health and Wellness Contributions

	<u>2009</u>	<u>2008</u>
	<u>(thousands of dollars)</u>	
Unrestricted contributions	\$ 61,363	\$ 58,339
Transfers from deferred contributions	9,433	3,727
Other	30	-
	<u>\$ 70,826</u>	<u>\$ 62,066</u>

Note 12 Other Government Contributions

	<u>2009</u>	<u>2008</u>
	<u>(thousands of dollars)</u>	
Alberta Government		
Transition grant from East Central Health (Note 18)	\$ 1,630	\$ -
Transfers from deferred contributions	905	95
Other	175	116
	<u>\$ 2,710</u>	<u>\$ 211</u>

Note 13 Investment and other income

	<u>2009</u>	<u>2008</u>
	<u>(thousands of dollars)</u>	
Investment (loss) income	\$ (803)	\$ 418
Sales and recoveries	567	236
Registration fees and sponsorships	435	548
Other income	4	46
	<u>\$ 203</u>	<u>\$ 1,248</u>

Net investment loss is comprised of realized losses on disposal of investments, which are partially offset by interest earnings. Sales and recoveries relate to distributions of educational and promotional materials. Registration fees and sponsorships relate to conferences and courses conducted by the Board.

Sales and recoveries includes \$3,000 from Ministries of the Province (2008 - \$5,000). Registration fees and sponsorships includes \$80,000 from Ministries of the Province (2008 - \$80,000).

Note 14 Administration

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
General administration ⁽¹⁾	\$ 5,812	\$ 4,341
Administration - contract service operators (Schedule 3) ⁽²⁾	1,402	1,217
Finance	263	243
Human resources	66	1
	<u>\$ 7,543</u>	<u>\$ 5,802</u>

⁽¹⁾General administration includes costs relating to the following types of activities that do not meet the criteria for inclusion in other expense categories:

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

⁽²⁾The cost of contracted services is allocated to the appropriate expense categories as if the Alberta Mental Health Board directly performed the activities. Where information is unobtainable, the Board uses a systematic and rational basis for the allocation.

Note 15 Support Services

	<u>2009</u>	<u>2008</u>
	(thousands of dollars)	
Support services - contract service operators (Schedule 3) ⁽¹⁾	\$ 8,436	\$ 7,751
Building maintenance and operations	1,230	779
	<u>\$ 9,666</u>	<u>\$ 8,530</u>

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

Note 16 Related Parties

(a) Province of Alberta and Health Regions

The Minister of Health and Wellness appoints the members of the Alberta Health Services Board. The Board is economically dependent upon the Ministry of Health and Wellness since the viability of its ongoing operations depends on contributions from the Ministry.

Transactions between the Board and Ministries of the Province are disclosed in the Statement of Operations and in Notes 11, 12 and 13 and Schedule 1 to the financial statements. As at March 31, 2009, \$8,000 is payable to other Ministries of the Province (2008 - \$3,000).

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

	<u>Receivable from:</u>		<u>Payable to:</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
	(thousands of dollars)			
Other Regional Health Authorities and Provincial Health Boards ⁽¹⁾	\$ 1,672	\$ 216	\$ 1,039	\$ 1,473
School Boards & Schools	-	-	3,069	1,151
University of Alberta	4	1	50	-
	<u>\$ 1,676</u>	<u>\$ 217</u>	<u>\$ 4,158</u>	<u>\$ 2,624</u>
	<u>Revenue</u>		<u>Expenses</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
	(thousands of dollars)			
Other Regional Health Authorities and Provincial Health Boards ⁽¹⁾	\$ 1,839	\$ 211	\$ 52,304	\$ 45,879
School Boards & Schools	-	-	8,061	2,293
University of Alberta	4	-	152	57
Carewest	-	-	-	32
	<u>\$ 1,843</u>	<u>\$ 211</u>	<u>\$ 60,517</u>	<u>\$ 48,261</u>

⁽¹⁾The receivable includes \$1,630,000 receivable from East Central Health in respect of transition costs covered by an externally restricted grant. The payable includes \$50,400 in respect of third party costs paid on behalf of the Board for which the Region will be reimbursed. In addition to the receivable and payable balances there were \$515,400 prepaid expenses (2008 - \$535,000) in the Statement of Financial Position.

Note 16 Related Parties (continued)

(b) Other Contract Service Operators

The Board has an economic interest through its contracts with other service operators for mental health justice initiatives and mental health promotion and prevention services in the Province. Details are presented in Schedule 3.

Note 17 New Governance Structure

On May 15, 2008, the Minister of Health and Wellness restructured the governance model of the health service delivery system in Alberta. A single common board replaced the board members of each of Alberta's nine regional health authority boards, Alberta Mental Health Board, Alberta Cancer Board, and Alberta Alcohol and Drug Abuse Commission (AADAC). On April 1, 2009 pursuant to the Health Government Transition Act & Regulation 286/94, the Alberta Mental Health Board will be disestablished and all assets and liabilities, rights and obligations of the Board will be assumed by East Central Health Region whose name will change to Alberta Health Services.

Note 18 Transition Costs

As at March 31, 2009, the Board recorded transition costs and restructuring charges in the Statement of Operations. The charges consist of severance costs and termination benefits, professional services, consulting expenses and other applicable transition expenses. In the Consolidated Statement of Operations, these charges are included in Administration, Support Services and Information Technology.

	Severance- Related Charges	Other Charges	Total
	(thousands of dollars)		
Payable as at March 31, 2008	\$ -	\$ -	\$ -
Amounts expensed	988	301	1,289
Amounts capitalized	-	-	-
Payments made during the year	-	-	-
Payable as at March 31, 2009	<u>\$ 988</u>	<u>\$ 301</u>	<u>\$ 1,289</u>
Unfunded Supplementary Retirement Plan	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 341</u>

East Central Health received \$80 million in funding from Alberta Health and Wellness for the costs of AHS transitioning and the Board has recorded a receivable of \$1,630,000 from East Central Health for the transition costs incurred as described above.

Unfunded SRP – The transition grant restrictions include payments for the unfunded status of the Board's Supplemental Retirement Plan. The Board has recorded a non-current receivable from East Central Health for the amount of the accrued benefit obligation at the end of the year. The Board has also recorded a current receivable from East Central Health for the amount of any Supplementary Retirement Plan lump sum payments during the year as a part of a termination package.

Note 19 Comparative Figures

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

Note 20 Approval of Financial Statements

These financial statements have been approved by the Alberta Health Services Board.

Schedule 1

ALBERTA MENTAL HEALTH BOARD
SCHEDULE OF EXPENSES BY OBJECT
Year Ended March 31, 2009
(thousands of dollars)

	2009		2008
	Budget	Actual	Actual
Salaries and Benefits (Schedule 2)	\$ 7,991	\$ 7,531	\$ 5,540
Contracts with health service providers (Schedule 3)	73,029	63,026	50,381
Other contracted services	3,484	2,033	2,377
Other expenses ⁽¹⁾	4,512	3,379	3,490
Amortization of capital equipment:			
- internally funded	240	240	223
- externally funded	3	3	15
Loss on disposal of capital equipment	-	70	-
	\$ 89,259	\$ 76,282	\$ 62,026
⁽¹⁾ Other expenses:			
Promotion, prevention, and educational materials	1,114	488	603
Facility rent ⁽²⁾	1,076	1,223	789
Travel	857	584	742
Miscellaneous	1,465	1,084	1,356
	\$ 4,512	\$ 3,379	\$ 3,490

⁽²⁾ The 2009 fiscal year includes office lease costs of \$82,000 paid to Alberta Infrastructure and Transportation under the terms of the lease agreement (2008 - \$91,000).

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**ALBERTA MENTAL HEALTH BOARD
SCHEDULE OF SALARIES AND BENEFITS
FOR THE YEAR ENDED MARCH 31, 2009
(thousands of dollars)**

Schedule 2

	2009								2008	
	Number of FTEs ^(a)	Base Salary ^(b)	Other Cash Benefits ^(c)	Other Non-Cash Benefits ^{(d)(f)}	Sub Total	Severance ^(e)		Total	Number of FTEs ^(a)	Total
						Number of Individuals	Amount			
Board Chair ^(g)										
Hughes, Ken - AHS	0.88	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	-	\$ -
Ference, Jean (Dr.)	0.12	-	5	-	5	-	-	-	5	15
Board Members ^(g)										
Ady, Jack - AHS	0.88	-	-	-	-	-	-	-	-	-
Crevoilin, Pierre - AHS	0.21	-	-	-	-	-	-	-	-	-
Roozen, Cathy - AHS	0.63	-	-	-	-	-	-	-	-	-
Hohl, Linda - AHS	0.88	-	-	-	-	-	-	-	-	-
Lehners, John - AHS	0.88	-	-	-	-	-	-	-	-	-
Lewis, Irene - AHS	0.88	-	-	-	-	-	-	-	-	-
Sieben, Don - AHS	0.88	-	-	-	-	-	-	-	-	-
Andreachuk, Lori - AHS	0.33	-	-	-	-	-	-	-	-	-
Bonje, Gord - AHS	0.33	-	-	-	-	-	-	-	-	-
Bougie, Teri Lynn - AHS	0.33	-	-	-	-	-	-	-	-	-
Clifford, Jim - AHS	0.33	-	-	-	-	-	-	-	-	-
Crowfoot, Stater - AHS	0.33	-	-	-	-	-	-	-	-	-
Franceschini, Tony - AHS	0.33	-	-	-	-	-	-	-	-	-
Laupacis, Andreas - AHS	0.33	-	-	-	-	-	-	-	-	-
Winkel, Gord - AHS	0.33	-	-	-	-	-	-	-	-	-
Fielding, Alan	0.12	-	2	-	2	-	-	-	2	7
Laforce-Fertig, Louise	0.12	-	1	-	1	-	-	-	1	8
McBain, Harold	0.12	-	2	-	2	-	-	-	2	8
Mikkelsen, David	0.12	-	-	-	-	-	-	-	1	5
Preston, Jerry	0.12	-	-	-	-	-	-	-	1	8
Steinhauer, Sharon	0.12	-	2	-	2	-	-	-	2	7
Taylor, Ruth (Dr.)	0.12	-	1	-	1	-	-	-	1	3
Total Board	9.72	-	13	-	13	-	-	-	13	61
Board Direct Reports ^(h)										
Mental Health Patient Advocate Office	3.01	275	47	40	362	-	-	-	362	366
President & Chief Executive Officer - AHS ⁽ⁱ⁾	0.02	-	-	-	-	-	-	-	-	-
Interim Chief Executive Officer - AHS ⁽ⁱ⁾	0.88	-	-	-	-	-	-	-	-	-
President & Chief Executive Officer ⁽ⁱ⁾	0.27	83	8	170	261	1	558	819	1.00	282
CEO Direct Reports ^(j)										
Vice President, Advocacy, Innovation & Monitoring	0.84	183	64	97	344	1	430	774	1.00	235
Vice President, Programs & Research	1.00	221	65	71	357	-	-	357	1.00	237
Management reporting directly to CEO Direct Reports	14.10	1,478	33	309	1,820	-	-	1,820	12.57	1,492
Other management	4.56	382	2	81	465	-	-	465	4.54	428
Other staff	40.95	2,342	40	539	2,921	-	-	2,921	35.30	2,439
Total Executive, Management and Staff	65.63	4,964	259	1,307	6,530	2	988	7,518	58.58	5,479
Total	75.35	\$ 4,964	\$ 272	\$ 1,307	\$ 6,543	2	\$ 988	\$ 7,531	66.58	\$ 5,540

See accompanying information on the following pages.

Schedule 2 (continued)

**SCHEDULE OF SALARIES AND BENEFITS,
FOR THE YEAR ENDED MARCH 31, 2009**

- a. Full-time equivalent (FTE) is determined at the rate of 2,022.75 annual hours for each full-time employee. Total actual discrete number of individuals employed during the year was 103 (2007 - 86). "Discrete" number of individuals refers to all employees who were in the system during the fiscal year.
- b. Base salary includes pensionable base pay.
- c. Other cash benefits include bonuses, lump sum payments and honoraria.
- d. Other non-cash benefits include:
- (i) Employer's current and prior service cost of supplementary retirement plans per note (f) below.
 - (ii) 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 insurance, long and short-term disability plans, Canada Pension Plan, and employment insurance. Professional development and membership costs may also be paid on behalf of or reimbursed to employees but such amounts are not included under benefits and allowances.
 - (iii) Employer's share of the cost of additional benefits including other special leave with pay.
- e. Severance includes direct or indirect payments to individuals upon termination, which are not included in other benefits.
- f. Supplemental Retirement Plan (SRP)

Under the terms of the Supplementary Retirement Plan executives may receive supplemental retirement payments. Effective April 1, 2008, the Vice President, Advocacy, Innovation & Monitoring and the Vice President, Programs & Research were added to the Supplementary Retirement Plan. SRP costs as detailed in the following table are not cash payments in the period but are the period expense for the rights to future compensation. Costs shown reflect the total estimated cost to provide annual pension income over an actuarially determined post-employment period. SRP provides future pension benefits to participants based on years of service and earnings. See also accounting policy Note 2 (d) Employee Future Benefits and Note 7 Long-term Employee Benefit Liabilities.

The cost of these benefits is actuarially determined using the projected benefit method prorated on services, a market interest rate, and management's best estimate of expected costs and the period of benefit coverage. Net actuarial gains and losses of the benefit obligations are amortized over the average remaining service life of the employee group. Current service cost is the actuarial present value of the benefits earned in the fiscal year. Prior service and other costs include amortization of past services costs on plan initiation, amortization of actuarial gains and losses, and interest accruing on the actuarial liability.

Schedule 2 (continued)

The change in the accrued benefit obligation includes current service costs, interest accruing on the actuarial liability and the full amount of any actuarial gains or loss in the period.

**SCHEDULE OF SALARIES AND BENEFITS,
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>2009</u>		
	Current Service Cost	Prior Service and Other Costs	Total
	(thousands of dollars)		
President & CEO	\$ 9	\$ 152	\$ 161
VP-Advocacy, Innovation and Monitoring	24	44	68
VP- Programs & Research	31	7	38
	<u>\$ 64</u>	<u>\$ 203</u>	<u>\$ 267</u>
	Accrued obligation March 31, 2008	Change in accrued obligation	Accrued obligation March 31, 2009
	(thousands of dollars)		
President & CEO	\$ 208	\$ (208)	\$ -
VP-Advocacy, Innovation and Monitoring	-	-	-
VP- Programs & Research	-	98	98
	<u>\$ 208</u>	<u>\$ (110)</u>	<u>\$ 98</u>

For the two severances during the 2008-09 period the SRP was paid out in lump sum. The President & CEO received a lump sum payment of \$175,324. The Vice-President, Advocacy, Innovation and Monitoring received a lump sum payment of \$67,796.

- g. On May 15, 2008, Alberta Mental Health Board's board, along with the other regional health authority boards and provincial boards, was replaced by the Alberta Health Services ('AHS') interim board according to Ministerial order 50/2008. On December 1, 2008, an additional 8 panel members were appointed to complete the 15 member board. Salaries and benefits of the AHS board members are reported and disclosed in the financial statements of East Central Health.
- h. Board Direct Reports reflect FTEs and costs for the entire 2008-09 fiscal year based on the titling and positioning that existed as at May 15, 2008.

Schedule 2 (continued)

- i. On July 8, the Board's CEO was terminated. The Interim CEO – AHS was appointed effective May 15, 2008 to manage the operations of the health regions, provincial boards and Alberta Alcohol and Drug Abuse Commission and to effect their transition to a single provincial health authority. Salary and benefits of the Interim CEO – AHS are reported and disclosed in the financial statements of East Central Health. The President and CEO – AHS was appointed effective March 23, 2009. Salary and benefits of the President and CEO – AHS are reported and disclosed in the financial statements of East Central Health.
- j. CEO Direct Reports reflect FTEs and costs for the 2008-09 fiscal year based on the titling and positioning that existed as at July 8, 2008.
- k. Two Executive Medical Directors were contracted by the Alberta Mental Health Board and participated in Executive Management Committee. As they are contracted their expense is charged to other contracted services and not salaries and benefits. The expense reported in the Statement of Operations for the fiscal year 2009 is: Executive Medical Director – Edmonton, \$111,300 (2008 - \$146,600) and Executive Medical Director – Calgary, \$190,700 (2008 - \$151,700).

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**ALBERTA MENTAL HEALTH BOARD
SCHEDULE OF CONTRACT SERVICE OPERATORS
FOR THE YEAR ENDED MARCH 31, 2009
(thousands of dollars)**

Schedule 3

	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	Administra- tion	Information technology	Support services	Total Expenditures
A. Health Authorities											
Capital Health - Forensics	\$ 34,591	\$ 14,419	\$ 5,280	\$ 1,762	\$ 5,864	\$ -	\$ -	\$ 1,172	\$ -	\$ 6,094	\$ 34,591
Capital Health - Other	1,955	-	11	638	399	51	13	205	633	5	1,955
Calgary Health Region - Forensics	11,321	4,088	1,966	509	2,492	-	-	-	-	2,266	11,321
Calgary Health Region - Other	1,862	-	4	1,081	322	394	9	-	-	52	1,862
Chinook Health Region	718	-	-	471	201	27	4	-	-	15	718
Palliser Health Region	478	-	-	270	186	16	6	-	-	-	478
David Thomson Health Region	430	-	-	242	167	12	9	-	-	-	430
Aspen Health Region	116	-	-	59	11	33	9	-	-	4	116
Other Regional Health Authorities	113	-	-	-	-	96	17	-	-	-	113
B. Other Contract Service Operators											
School Boards & Schools	7,937	-	-	-	1,349	6,588	-	-	-	-	7,937
AADAC	726	-	-	430	296	-	-	-	-	-	726
Homefront	559	-	-	331	228	-	-	-	-	-	559
Aboriginal agencies & service providers	599	-	-	-	-	597	2	-	-	-	599
Centre for Suicide Prevention	393	-	-	-	-	393	-	-	-	-	393
Universities & Colleges	276	-	-	-	-	22	254	-	-	-	276
Schizophrenia Society of Alberta	244	-	-	-	-	244	-	-	-	-	244
Institute of Health Economics	187	-	-	-	-	-	187	-	-	-	187
Canadian Mental Health Association	130	-	-	-	-	127	3	-	-	-	130
Alberta Heritage Foundation for Medical Research	116	-	-	-	-	-	116	-	-	-	116
Other agencies & service providers	275	-	42	-	-	149	59	25	-	-	275
Total 2008/09	\$ 63,026	\$ 18,507	\$ 7,303	\$ 5,793	\$ 11,515	\$ 8,749	\$ 688	\$ 1,402	\$ 633	\$ 8,436	\$ 63,026
Total 2007/08	\$ 50,381	\$ 16,155	\$ 6,103	\$ 5,240	\$ 9,316	\$ 3,566	\$ 394	\$ 1,217	\$ 639	\$ 7,751	\$ 50,381