



Freedom To Create. Spirit To Achieve.

Seniors and Community Supports

Annual Report
2008-2009

Government of Alberta ■

Seniors and Community Supports

Annual Report

2008-2009

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Acronyms and Abbreviations

| | |
|-------|--|
| AADL | Alberta Aids to Daily Living |
| ABII | Alberta Brain Injury Initiative |
| AGTA | <i>Adult Guardianship and Trusteeship Act</i> |
| AISH | Assured Income for the Severely Handicapped |
| ASB | Alberta Seniors Benefit |
| ASLI | Affordable Supportive Living Initiative |
| CAPCC | Community Access for People in Continuing Care |
| CDMO | Co-decision Making Order |
| DAA | <i>Dependent Adults Act</i> |
| DAL | Designated Assisted Living |
| LMI | Lodge Modernization and Improvement |
| OPG | Office of the Public Guardian |
| PDA | <i>Personal Directives Act</i> |
| PDD | Persons with Developmental Disabilities |
| PDPDI | Program Development for Persons with Disabilities Initiative |
| PPC | Protection for Persons in Care |
| RAMP | Residential Access Modification Program |
| RASL | Rural Affordable Supportive Living |
| SDMA | Supported Decision Making Authorization |
| SNA | Special Needs Assistance for Seniors |

Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

The annual report of the Government of Alberta released June 30, 2009 contains Ministers' accountability statements, the consolidated financial statements of the Province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Seniors and Community Supports contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Seniors and Community Supports and the Persons with Developmental Disabilities Community Boards, for which the Minister is responsible, and**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

Minister's Accountability Statement

The Ministry's annual report for the year ended March 31, 2009, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 4, 2009 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

[Original signed]

Mary Anne Jablonski
Minister of Seniors and Community Supports

Message from the Minister

As the Minister of Seniors and Community Supports, I am proud to present the Ministry's annual report for the 2008-09 fiscal year. I am honoured to have the opportunity to work with individuals, families and communities to provide needed services and programs that encourage and support independence and well-being for seniors and persons with disabilities.

As a Ministry, we have accomplished a great deal this year. The Ministry's program expense, totalling over \$1.8 billion, supports the provision of programs, services and information to the province's 382,000 seniors, over 9,100 persons with developmental disabilities and more than 37,000 Assured Income for the Severely Handicapped (AISH) clients.

In 2008-09, our Ministry made major progress toward our priority to improve supply and choice in the continuing care system. We committed \$84.4 million in capital funding through the Affordable Supportive Living Initiative (ASLI) to 31 projects in Alberta communities that will help develop and modernize 1,153 affordable supportive living units across the province. We also committed \$35.6 million in capital funding to 29 projects to modernize and improve 1,992 lodge units for seniors.

Our efforts to improve accommodation quality and choice continued by inspecting all long-term care settings and launching a web-based public reporting system to help Albertans make informed choices about supportive living facilities. Seniors and Community Supports worked closely with Health and Wellness to develop the province's Continuing Care Strategy, *Aging in the Right Place*, which focuses on supporting seniors to age in their communities.

We improved employment opportunities for persons with disabilities by implementing an increase to the AISH employment income exemption. This change enables AISH clients who are working to earn more money and still remain eligible for needed financial assistance. In addition, the Ministry provided support to help AISH clients develop the skills and confidence to participate in the workforce.

Our Ministry worked to respond to the changing needs of Alberta's seniors. To support the increasing numbers of seniors remaining in the workforce, the Ministry increased the earnings exemption for the Alberta Seniors Benefit (ASB). We adjusted income thresholds for eligibility to Alberta's financial assistance programs for seniors to ensure that benefits under these programs are not reduced as a result of increases to federal government programs such as Old Age Security.

This year, we completed a great deal of important work on improving key legislation that affects people with disabilities and on strengthening legislation to protect vulnerable Albertans.

The new *Service Dogs Act*, which came into force on January 1, 2009, ensures all Albertans with a disability who use qualified service dogs have access to all public places in the province.

I carried Bill 24, the *Adult Guardianship and Trusteeship Act*, in the fall 2008 session of the Legislative Assembly. The Act establishes new, innovative options to ensure Albertans who need help with decision-making can retain as much autonomy as possible. It will be proclaimed in fall 2009.

Amendments to the *Personal Directives Act* also came into effect this year. These changes will assist Albertans when writing a personal directive, which is a legal document that allows Albertans to write instructions and name a person to make personal decisions on their behalf if they become unable to do so. The Act also implemented the first-ever registry for personal directives in Canada, which allows authorized health professionals to determine if someone has a personal directive and contact the person's agent in an emergency.

We have accomplished many things, but there is still work to do. In 2009-10, we will continue our commitment to improve choice and availability in the continuing care system. We will also work closely with other ministries to review programs and services for Albertans most in need, to ensure they are aligned, integrated and focused first on serving Alberta's citizens.

I continue to be very proud to lead this Ministry. I would like to extend my personal thanks to all the hard-working staff who contributed to the success of the Ministry this year. I know each one of us shares a commitment to the people we serve, and I remain confident we will continue to make progress toward our vision that all Albertans, regardless of age or ability, can achieve the best possible well-being and independence.

[Original signed]

Mary Anne Jablonski
Minister of Seniors and Community Supports

Management's Responsibility for Reporting

The Ministry of Seniors and Community Supports includes the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities and the Persons with Developmental Disabilities Community Boards.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors and Community Supports. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The performance measures are prepared in accordance with the following criteria:

- Reliability – Information agrees with the underlying data and with the sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – Performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the Province under Ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and Enterprise and the Minister of Seniors and Community Supports any information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.

[Original signed]

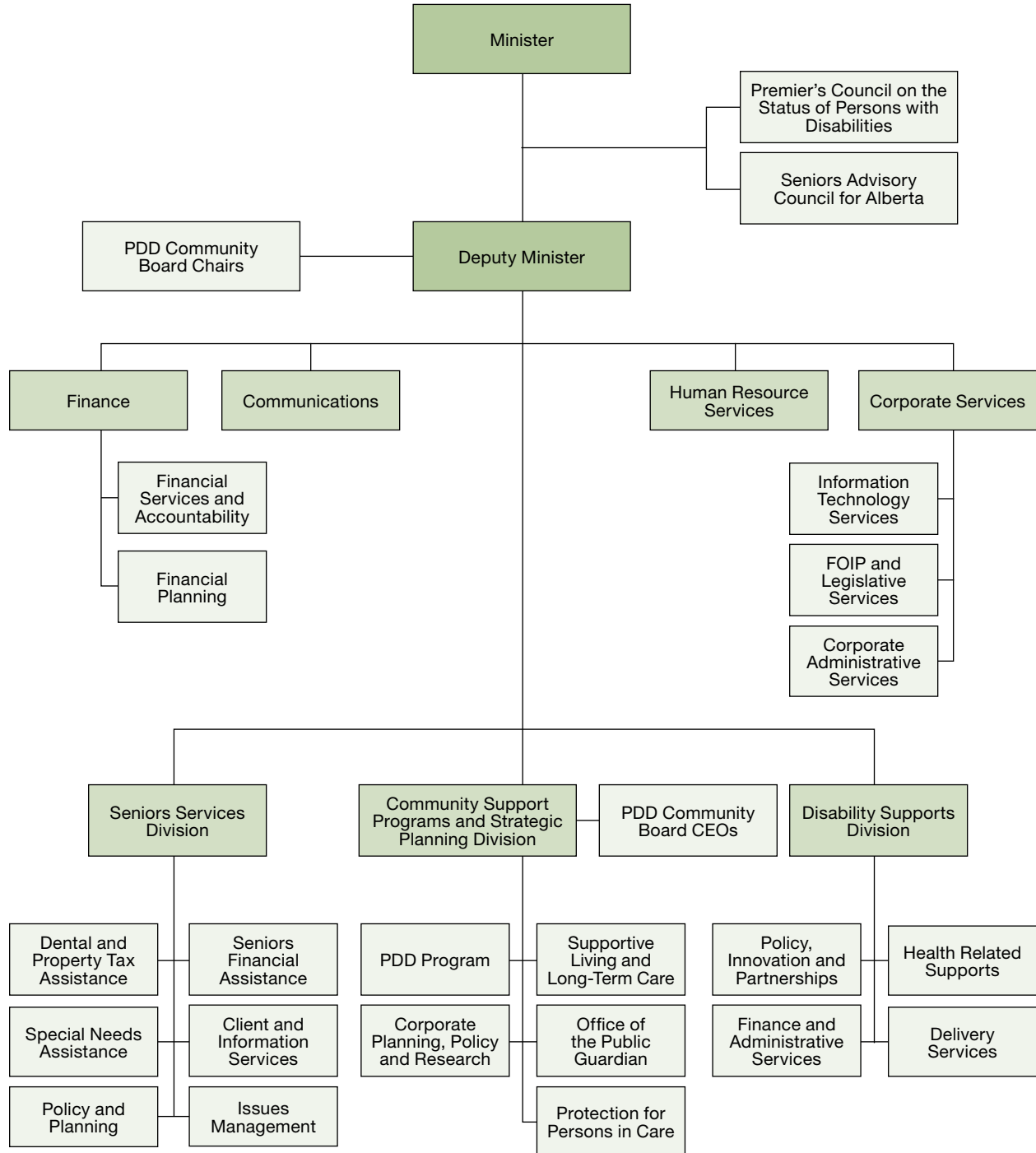
Robert Bhatia

Deputy Minister, Seniors and Community Supports

September 9, 2009

Overview

ORGANIZATIONAL CHART



Operational Overview

The Ministry consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities and the Persons with Developmental Disabilities Community Boards.

The Department includes three divisions: Seniors Services, Disability Supports, and Community Support Programs and Strategic Planning. Corporate functions support department-wide operations. The Ministry made adjustments to its internal structure during the year and the organizational chart and operational overview reflect the structure of the Ministry as at March 31, 2009.

Seniors Services Division

The Seniors Services Division is responsible for:

- Delivering the Alberta Seniors Benefit program, which provides monthly cash benefits to over 138,000 lower income seniors across the province.
- Administering the Special Needs Assistance (SNA) for Seniors program, which provides lump-sum cash payments to eligible lower-income seniors toward the purchase of allowable one-time or extraordinary expenses.
- Delivering the Dental and Optical Assistance for Seniors programs, which provide financial assistance for dental treatment to approximately 81,000 seniors and assist approximately 28,000 seniors with the cost of eye glasses.
- Delivering the Education Property Tax Assistance for Seniors program, which provides an annual rebate per senior household in Alberta to cover the year-to-year increases in the education portion of their property tax over the senior's base year amount. This program has also partnered with a number of municipalities to administer local tax rebate programs for seniors.
- Providing information services for seniors, including operating the Seniors Information Line and Seniors Information Services Offices and publishing the annual *Seniors Programs and Services Information Guide*.
- Undertaking research, policy development and planning activities on issues of relevance to seniors and the aging population.
- Providing support to the Seniors Advisory Council for Alberta.
- Providing support to the Federal/Provincial/Territorial Ministers Responsible for Seniors.

Disability Supports Division

The Disability Supports Division is responsible for:

- Providing financial and health benefits, through the Assured Income for the Severely Handicapped (AISH) program, to more than 37,000 adult Albertans with a permanent disability that severely impairs the person's ability to earn a livelihood. Over 11,000 of these individuals also received personal benefits in 2008-09.
- Administering the Alberta Aids to Daily Living (AADL) program, which helps over 73,000 Albertans with a long-term disability, chronic illness or terminal illness by providing equipment and supplies for their medically assessed needs.
- Providing grants to help facilitate wheelchair access to, and movement within, a principal residence through the Residential Access Modification program.

- Providing community supports for adults with disabilities through such programs as the Alberta Brain Injury Initiative, the cross-ministry Fetal Alcohol Spectrum Disorder (FASD) initiative, Community Access for People in Continuing Care and the Program Development for Persons with Disabilities Initiative.
- Undertaking research, policy development, planning and coordination to improve access to supports and services for persons with disabilities in Alberta.
- Providing support to the Federal/Provincial/Territorial Council of Ministers Responsible for Social Services as it relates to persons with disabilities.
- Providing support to the Premier's Council on the Status of Persons with Disabilities.

Community Support Programs and Strategic Planning Division

The Community Support Programs and Strategic Planning Division is responsible for:

- Leading policy development and research to improve quality, supply and client choice across the continuing care system.
- Developing, monitoring and enforcing compliance with accommodation standards for supportive living facilities and long-term care; licensing supportive living facilities; and administering the department's responsibilities for continuing care accommodation services such as setting long-term care residents' accommodation fees.
- Developing strategic and financial policy, monitoring the quality of services, and conducting research to support continuous improvement of the Persons with Developmental Disabilities (PDD) program. Through the PDD program, approximately 9,100 individuals with developmental disabilities receive supports to participate in community life.
- Providing direct guardianship services through the Office of the Public Guardian (OPG) for 1,996 dependent adults who are deemed unable to make their own personal, non-financial decisions. The OPG also acts as decision-maker of last resort for formal mental health patients under the *Mental Health Act* and provides education and support for private guardians. As well, the OPG encourages Albertans to plan for a time when they may be unable to make their own personal decisions by writing a legal document called a personal directive.
- Administering the Seniors Lodge program and the grant programs that support them, and supporting the development of affordable supportive living through capital grant programs.
- Administering the *Protection for Persons in Care Act*, which requires that abuse involving adults receiving government-funded care services is reported and investigated.
- Leading and coordinating the Ministry's corporate planning, policy and research activities.
- Providing support to the PDD Council of Chairs.

Corporate Functions

Corporate Finance

Corporate Finance supports the Ministry's financial planning, budgeting, payments and financial accountability activities. Specific areas of activity include budgeting and forecasting, reviewing and monitoring financial transactions, managing financial systems, revenue administration, enterprise risk management, compliance reviews, financial reporting and producing the annual financial statements.

Corporate Services

Corporate Services is responsible for supporting the Ministry's information technology, administrative services, legislative services, business continuity and disaster recovery planning. As well, Corporate Services coordinates the Ministry's information and records management and administration of Freedom of Information and Protection of Privacy processes.

Human Resource Services

Human Resource Services plans, develops and delivers the Ministry's human resource programs, policies and practices. These include initiatives related to the Alberta Public Service Workforce plan and activities such as performance management, employee relations, succession planning, employee recognition, leadership and learning development, staffing, classification and workplace health.

Communications

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about the key initiatives, programs and services of Seniors and Community Supports. Communications also provides consulting services in issues management, media relations, writing, publishing and website content.

Boards and Agencies

Persons with Developmental Disabilities Community Boards

The Persons with Developmental Disabilities Community Boards are agents of the Crown as established by the *Persons with Developmental Disabilities Community Governance Act*. Each of the six Community Boards is responsible for the delivery of supports to adults with developmental disabilities within its region. These services assist persons with developmental disabilities to live, work and participate in their communities.

Seniors Advisory Council for Alberta

The goal of the Seniors Advisory Council for Alberta is to ensure the Government of Alberta is well informed on issues impacting seniors. The Council consults with seniors and seniors' organizations across the province, identifies and comments on issues of importance to seniors and provides advice to the Minister regarding the needs of seniors.

Premier's Council on the Status of Persons with Disabilities

The mission of the Premier's Council on the Status of Persons with Disabilities is to advise and report to the Government of Alberta on matters relating to Albertans with disabilities. The Council does this by listening to the opinions of the disability community, communicating these ideas and concerns to the Government of Alberta and the broader community, and working with governments, community organizations and other stakeholders towards solutions.

Summary of Key Activities, 2008-09

The following summarizes some of the Ministry's key activities and accomplishments during 2008-09 in the areas of Operational Efficiency, Program Initiatives, and Consultation, Legislation and Policy.

Operational Efficiency

To improve the efficiency of monitoring and licensing activities in the continuing care system, the Ministry implemented an electronic document management system. The system has improved access to information for licensing inspectors, who now have electronic remote access to all files associated with a specific facility's inspection and licensing records.

The PDD program worked towards improving its internal processes to enhance the coordination of supports and services. This included implementing a common contracting approach across the PDD Community Boards and a consistent risk assessment framework.

Seniors and Community Supports partnered with Alberta Blue Cross to process claims from participating opticians for the Optical Assistance for Seniors program. This partnership makes optical claims more efficient for seniors, since they will now pay only their portion of the cost at the point of sale.

Program Initiatives

To further support employment for persons with disabilities, the Ministry implemented an increase to the Assured Income for the Severely Handicapped (AISH) employment income exemption on July 1, 2008. The increase enables AISH clients who are working to earn more money and still remain eligible for financial assistance.

Improving supply and choice in the continuing care system helps seniors and persons with disabilities to age in the right place. In 2008-09, the Ministry made major investments in supportive living through the Affordable Supportive Living Initiative (ASLI) and the Lodge Modernization and Improvement program (LMI). Capital funding of \$84.4 million was provided through the ASLI for 31 projects to help develop 890 new affordable supportive living units and modernize 263 units – for a total of 1,153 units across the province. The Ministry also committed \$35.6 million in capital funding to 29 projects through the LMI that will modernize and improve 1,992 lodge units for seniors.

A web-based public reporting system for continuing care standards and monitoring was launched in July 2008. The website can help Albertans locate a supportive living facility in their community, learn about its compliance with the accommodation standards or any verified complaints and compare facilities. The website also provides a way for supportive living operators to publicly demonstrate their commitment to quality accommodation and related services.

In response to rising costs, maximum fees allowable for accommodations in Alberta's long-term care facilities were increased by seven per cent on November 1, 2008. To assist those in need, the Ministry increased funding for approximately 8,700 low-income long-term care residents by fully or partially covering the increase through the Alberta Seniors Benefit (ASB) and Assured Income for the Severely Handicapped (AISH) programs.

The Community Access for People in Continuing Care (CAPCC) initiative was implemented to assist younger Albertans with disabilities living in continuing care facilities to participate in their communities.

Consultation, Legislation and Policy

Seniors and Community Supports worked closely with Health and Wellness to develop the province's Continuing Care Strategy, *Aging in the Right Place*. The strategy is designed to enhance supports for seniors and persons with disabilities to help them live in their communities, including providing more choice in selecting the accommodations that best meet their needs.

The *Supportive Living Accommodation Licensing Act* was introduced in the Legislative Assembly in February 2009 and received Royal Assent on June 4th. The new Act will ensure quality in accommodation and related services that enhance the safety and security of residents, improve the department's ability to keep the standards current and introduce features to meet the needs of an evolving supportive living sector. A consultation process was also undertaken to review and update the province's supportive living accommodation standards, including a survey and focus meetings with experts such as dieticians.

The Alberta government established the eight-member Demographic Planning Commission in May 2008 to engage Albertans in a dialogue on the issues facing current and future seniors. The results from the Commission's work will inform the development of an Aging Population Policy Framework that will guide future government decisions on policy issues and programs pertaining to an aging population.

The *Service Dogs Act* came into force on January 1, 2009. The new Act ensures that all Albertans with a disability who use qualified service dogs have access to all public places in the province.

Amendments to the *Personal Directives Act* (PDA) were proclaimed on June 30, 2008. The amended Act established a new voluntary form to assist Albertans when writing a personal directive and established the first-ever registry for personal directives in Canada. The registry can assist health care providers to find assigned decision-making agents if the maker of a personal directive experiences an incapacitating injury or illness.

The *Adult Guardianship and Trusteeship Act* was passed by the Legislative Assembly in December 2008 and is expected to be proclaimed in fall 2009. The Office of the Public Guardian held consultations with over 230 people from six key stakeholder groups such as private guardians and health professionals to help develop regulations to support the *Adult Guardianship and Trusteeship Act*.

The PDD Community Boards held 16 stakeholder engagement sessions across the province. Stakeholder groups were asked to provide ideas for new and innovative practices or strategies to enable the PDD program and its partners to continue to provide quality services. The results of the consultation were published in the "What We Heard" summary documents and will be used to improve the PDD Program in 2009-10. One PDD Community Board also partnered with the Alberta Association for Community Living on the first phase of developing a family resource centre. This initial phase involved consulting with 140 families regarding the nature of assistance required by families and guardians to sustain them in Family Managed Service arrangements.

Results Discussion and Analysis

Auditor General's Report on Performance Measures



Review Engagement Report

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as “Reviewed by Auditor General” included in the Ministry of Seniors and Community Supports 2008-09 Annual Report. These performance measures are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years’ information.
- Completeness – performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the “Reviewed by Auditor General” performance measures in the Ministry’s 2008-09 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

[Original signed by Fred J. Dunn]
FCA
Auditor General

Edmonton, Alberta
September 10, 2009

Financial Performance Overview

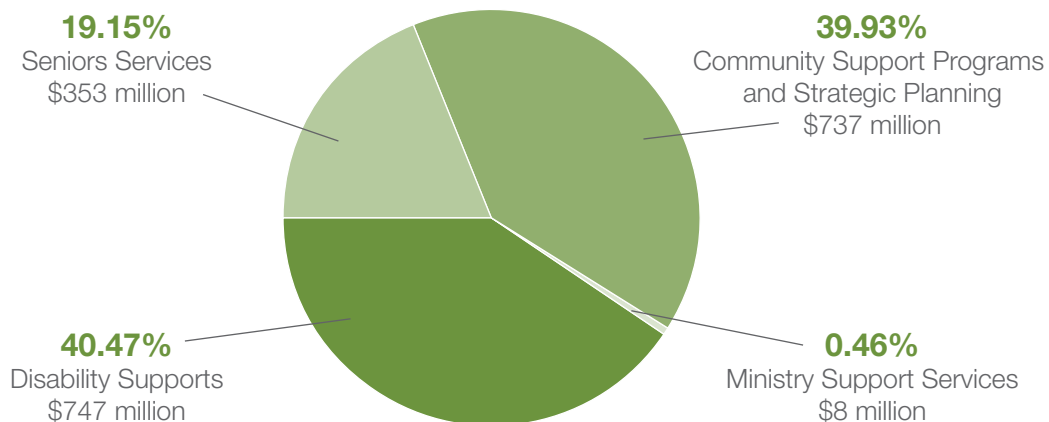
In 2008-09, the Ministry of Seniors and Community Supports spent \$1.85 billion against an authorized budget of \$1.91 billion.

Direct grants to individuals and organizations make up approximately \$1.31 billion or 71 per cent of total expenditures. These grant payments include:

- \$592.4 million for income support and health-related benefits under the Assured Income for the Severely Handicapped program.
- \$337.9 million to provide financial assistance and support to eligible seniors through programs like Alberta Seniors Benefit, Special Needs Assistance for Seniors, Dental and Optical Assistance for Seniors, School Property Tax Assistance and seniors' project grants.
- \$130.4 million for grants paid by the Persons with Developmental Disabilities Community Boards.
- \$97.1 million for Alberta Aids to Daily Living grants.
- \$85.2 million to provide funds to organizations to construct affordable supportive living units in rural and urban centres, under the Affordable Supportive Living Initiative (\$84.4M) and Rural Affordable Supportive Living program (\$0.8M).
- \$68.3 million to provide grants to seniors' housing operators, including lodge assistance (\$32.2M), project grants (\$0.5M) and maintenance and improvements (\$35.6M).

The following chart provides a comparative breakdown of the \$1.85 billion in total Ministry expenditures by program. The totals for each program include grant expenditures that are described above.

SUMMARY OF MINISTRY EXPENSE - \$1.85 BILLION



The following information provides an overview of program changes and an explanation of significant expenditure variances. Further information on goals, strategies and performance measure results is included in the section entitled "Results Discussion and Analysis." The table below outlines the actual expenditures incurred, in comparison to the resources budgeted, to achieve the goals of each core business.

MINISTRY EXPENSE BY CORE BUSINESS

| MILLIONS | | | | | |
|--|----------|---|----------------------|----------|---------|
| 2008-09 | | | | | 2007-08 |
| | Budget | Adjustments (supplementary estimates) | Authorized Budget | Actual | Actual |
| Core Business 1: Provide targeted financial assistance | \$827.6 | - | \$827.6 | \$754.9 | \$726.4 |
| Goals: | | | | | |
| <ol style="list-style-type: none"> 1. Seniors in need have access to financial assistance to support independence 2. Albertans with a severe and permanent disability have access to financial assistance that enables them to become as independent as possible | | | | | |
| Core Business 2: Plan, provide and coordinate supports and services for living in the community | \$1077.0 | - | \$1077.0 | \$1081.2 | \$993.2 |
| Goals: | | | | | |
| <ol style="list-style-type: none"> 3. Seniors and persons with disabilities have appropriate supportive living options 4. The Ministry's health-related supports and services enhance independence and well-being 5. Seniors and persons with disabilities have access to supports and services that enable them to participate in community life 6. Safeguards for seniors and persons with disabilities are provided | | | | | |

Note: Ministry Support Services is not included in the allocation above.

Highlights of changes in the Ministry's spending are as follows:

CORE BUSINESS 1

Provide targeted financial assistance

Core Business 1 includes program funding for grant payments under the Alberta Seniors Benefit (ASB), Special Needs Assistance (SNA) and Education Property Tax Assistance programs, financial assistance under the Assured Income for the Severely Handicapped (AISH) program and services that support delivery of these programs. Expenditures for AISH Financial Assistance and the Alberta Seniors Benefit grants make up \$699.5 million or 92.7 per cent of expenditures under Core Business 1.

Expenditures for Core Business 1 increased by 3.9 per cent (from \$726.4 million to \$754.9 million) over the prior year due primarily to a \$38 increase in monthly benefits for AISH program recipients effective January 1, 2008. In addition, the AISH monthly caseload has increased by approximately 3.6 per cent over the past year.

CORE BUSINESS 2

Plan, provide and coordinate supports and services for living in the community

Core Business 2 includes financial assistance provided to Persons with Developmental Disabilities (PDD) Community Boards, health benefits for AISH clients, Dental & Optical Assistance for Seniors, Alberta Aids to Daily Living (AADL), Supportive Living and Long-Term Care Accommodations, Public Guardian Services, Rural Affordable Supportive Living (RASL), Affordable Supportive Living Initiative (ASLI), Seniors Lodge Renovations & Repairs, Seniors Lodge Assistance, Protection for Persons in Care and the Alberta Brain Injury Initiative. Grants to the PDD Community Boards make up \$561.1 million or 51.9 per cent of expenditures under Core Business 2.

Expenditures for Core Business 2 increased by 8.9 per cent (from \$993.2 million to \$1081.2 million) over the prior year due primarily to the following:

- Increased grants to PDD Community Boards to assist contracted agencies recruit and retain staff.
- Increased Supportive Living project grants totaling over \$85 million provided through the ASLI and RASL grant programs. Through these programs, capital grants are provided to communities throughout Alberta to aid in the development of supportive living units for low- to moderate-income seniors and persons with disabilities.
- Increased AADL grants totaling over \$97 million. Program costs have increased due to caseload growth, advanced technologies and complexity of client needs.
- Lodge Renovations and Repairs grants totaling \$35.6 million for major modernization and upgrading of government-supported seniors' lodges.

MINISTRY EXPENSE BY FUNCTION

| FUNCTION | IN MILLIONS | | |
|-----------------|--------------------|--------------------|--------------------|
| | 2008-09 | | 2007-08 |
| | Authorized Budget | Actual | Actual |
| Health | 97.9 | 102.2 | 98.2 |
| Social Services | 1,719.4 | 1,621.3 | 1,558.3 |
| Housing | 96.8 | 121.7 | 71.8 |
| | \$ 1,914.15 | \$ 1,845.25 | \$ 1,728.25 |

| MINISTRY PROGRAM EXPENSES (thousands of dollars) | 2008-09 Budget | 2008-09 Actual |
|---|---------------------|---------------------|
| PROGRAM EXPENSE | | |
| Assured Income for the Severely Handicapped | 666,096 | 627,698 |
| Support to Persons with Developmental Disabilities | 570,875 | 570,878 |
| Alberta Seniors Benefit | 298,446 | 266,555 |
| Seniors Dental & Optical Assistance | 69,725 | 57,982 |
| Special Needs Assistance for Seniors | 27,084 | 22,309 |
| School Property Tax Assistance | 11,000 | 6,394 |
| Seniors Lodge Assistance | 32,120 | 32,247 |
| Supportive Living and Long-Term Care | 5,950 | 4,117 |
| Alberta Aids to Daily Living | 97,884 | 102,212 |
| Disability and Community Support Programs | 21,321 | 16,332 |
| Public Guardian Services | 8,993 | 9,033 |
| Ministry Support Services | 8,864 | 8,131 |
| Lodge Renovations & Repairs | 15,600 | 35,566 |
| Rural Affordable Supportive Living | 2,000 | 795 |
| Affordable Supportive Living Initiative | 77,997 | 84,409 |
| Valuation Adjustments and Other Provisions | 195 | 596 |
| MINISTRY EXPENSE | \$ 1,914,150 | \$ 1,845,254 |

Results Discussion and Analysis

In prior years, the Office of the Auditor General applied specified procedures to all Ministry performance measures included in the annual report. In the current year, the Office of the Auditor General conducted a limited assurance engagement (review) of a selection of performance measures that are identified in the annual report as “Reviewed by Auditor General.” The measures were selected for review by Ministry management, based on the criteria established by government.

CORE BUSINESS 1

Provide targeted financial assistance

GOAL 1

Seniors in need have access to financial assistance to support independence

Income is one of the major determinants of health and well-being. Income assistance programs help seniors by enabling them to make their own financial decisions, secure their basic living needs, maintain their independence, and continue as participating and contributing members of the community.

For some Alberta seniors federal income support programs such as Old Age Security (OAS), the Guaranteed Income Supplement (GIS) and the Canada Pension Plan (CPP) are the main sources of income. The Alberta Seniors Benefit (ASB) is an income-based program that provides monthly cash payments to eligible lower-income seniors to improve their financial situation. The Special Needs Assistance for Seniors (SNA) program provides a lump-sum cash payment to eligible lower-income seniors for allowable one-time or extraordinary personal expenditures, such as minor home repairs, appliances and some medical costs.

In 2008-09, approximately 138,000 of Alberta’s 382,000 seniors received monthly cash benefits from the ASB program, averaging approximately \$147 per household. Approximately 20,500¹ seniors (or over 16,000 households) also received support from the SNA program, for a total annual expenditure of approximately \$20.2 million. In 2008-09, the average payment provided through SNA was \$985 per beneficiary.

The Education Property Tax Assistance for Seniors program provides an annual rebate to assist senior homeowners facing an increase in the education tax portion of their property taxes over the base year amount. Approximately 73,000 senior households received rebates for the 2008 property tax year.

¹ The methodology for reporting seniors receiving benefits has been revised to reflect distinct beneficiaries.

Strategy 1.1

Forecast, plan for and model seniors' policies and programs to respond to the changing needs of seniors.

To respond to the increasing numbers of seniors remaining in the workforce, the Ministry implemented an enhancement to the employment deduction for the Alberta Seniors Benefit (ASB). This change will allow low-income seniors who choose to remain in the workforce to earn up to \$3,600 without having their provincial benefits reduced.

The Ministry also adjusted income thresholds for eligibility to Alberta's financial assistance programs for seniors. The annual income thresholds for the Alberta Seniors Benefit and Special Needs Assistance for Seniors programs were increased by \$500 for a single senior and \$1,000 per couple effective July 1, 2008. This ensures benefits under these programs are not reduced as a result of increases to federal government programs such as Old Age Security, Guaranteed Income Supplement and Canada Pension Plan. Thresholds have also been increased for Dental and Optical Assistance for Seniors programs to allow more seniors access to these health-related supports. (See also Strategy 1.4)

Alberta's financial assistance programs for seniors adjusted the method for determining income so that senior couples who took advantage of the new federal income tax pension splitting provision would not have their income overstated when applying for financial assistance.

Strategy 1.2

Support the work of the Demographic Planning Commission.

The Alberta government established the eight-member Demographic Planning Commission in May 2008 to obtain input from Albertans and stakeholders about the issues facing current and future seniors. The focus of these dialogues was to obtain their perspectives on the various responsibilities individuals, families, communities and government have in meeting the needs of an aging population. Input was also sought about how government programs, services and supports for future seniors should be allocated and sustained. Commission members appointed by the Minister brought expertise from a variety of fields, including sociology, health care, economics and the non-profit sector. Commission members met with over 100 stakeholders in a series of dialogue sessions held throughout the province. In addition, feedback was obtained from over 10,000 Albertans who participated in an internet survey.

The *Demographic Planning Commission's Findings Report* captured the feedback from the dialogue sessions and the online survey. Ten main themes were identified in this report:

1. Enabling seniors to remain in their own homes.
2. Providing services to seniors in the community.
3. Better connecting seniors with services.
4. Building the workforce.
5. Undertaking appropriate transportation and capital planning.
6. Meeting the health needs of seniors.

Strategy 1.2

(continued from previous page)

7. Determining how to provide effective government support.
8. Supporting the role of the family and informal caregivers.
9. Fostering respect and dignity towards seniors.
10. Raising awareness among future seniors.

The results from the Commission's work will assist the province in developing an Aging Population Policy Framework that will guide future government decisions on policy issues and programs pertaining to seniors.

Strategy 1.3

Collaborate with other ministries to develop information products that provide Albertans with retirement preparedness information, including financial planning.

Financial knowledge and awareness are important means of helping current and future seniors to maintain the best possible level of independence throughout their lives. In 2008-09, the Ministry collaborated with the Alberta Elder Abuse Awareness Network to develop educational resources for seniors on financial abuse. (See also Strategy 6.2) The Ministry also conducted research to inform its work on financial information products, including a review of what materials are currently available to help Albertans gain and maintain financial literacy.

Strategy 1.4

Improve the responsiveness of targeted seniors' financial assistance programs.

The Ministry continued to look for ways to make seniors' programs appropriate for the changing needs of seniors in Alberta, including developing partnerships to better deliver services.

In 2008-09, Seniors and Community Supports partnered with Alberta Blue Cross to process seniors' optical claims. (Alberta Blue Cross has been administering dental claims since April 2005.) The partnership allows for service providers to claim directly from Blue Cross. This means that instead of paying the full cost and being reimbursed later, seniors now pay only their portion of the cost at the point of sale. (See also Strategy 4.1)

Effective July 1, 2008 the Dental and Optical Assistance for Seniors programs no longer consider the supplementary accommodation benefit amount when determining eligibility. The supplementary accommodation benefit, a complement to the Alberta Seniors Benefit, is paid to seniors living in long-term care and is intended to help them with their accommodation costs. Deducting this amount from income allows the Ministry to better determine which individuals need assistance with their dental and optical costs without penalizing them for their place of residence.

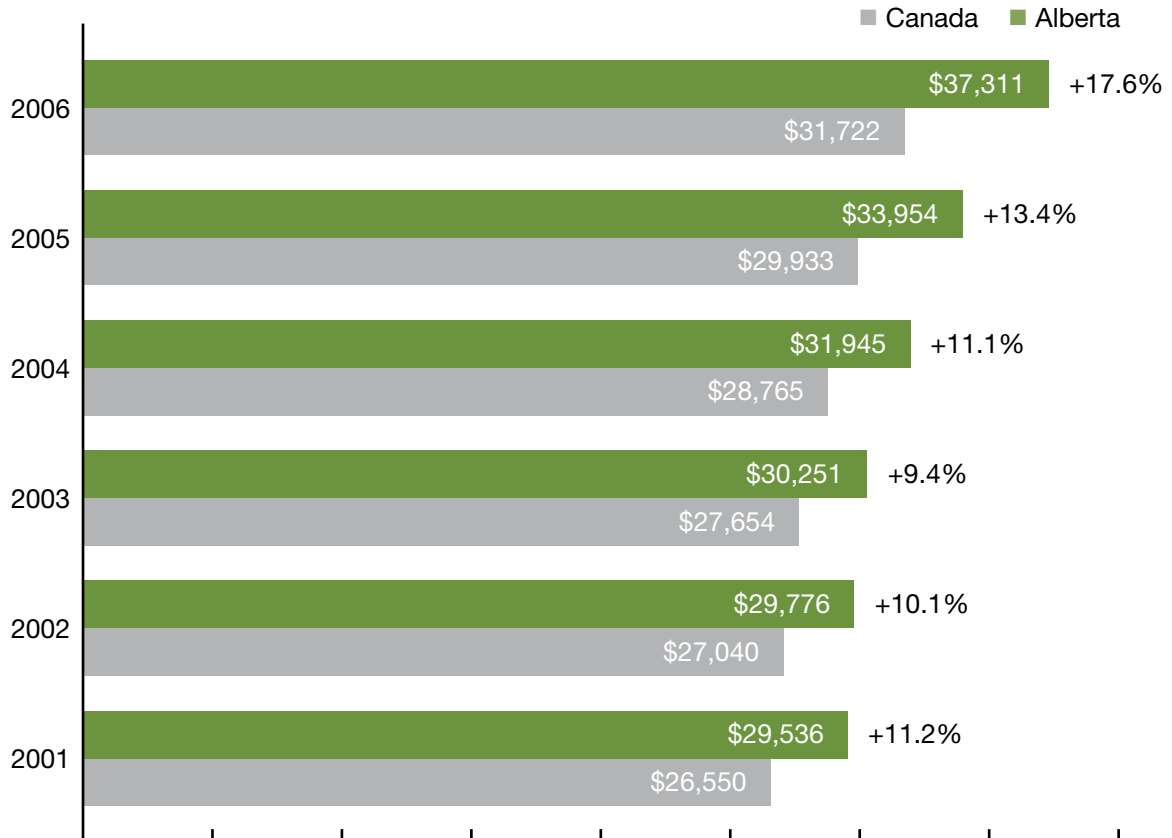
The Ministry worked with Employment and Immigration to ensure that Alberta seniors with disabilities who have a federal Registered Disability Savings Plan (RDSP) will not have their provincial benefits affected. RDSPs will be considered fully exempt as income and assets in determining eligibility for the Alberta Seniors Benefit.

Goal 1: Performance Measures

Measure 1.a: Difference between Alberta seniors' average total income and the national average for seniors' average total income.²

Income is one of the major determinants of health and well-being. The Ministry plays an important role in providing access to targeted financial assistance for Alberta's seniors in need. This measure provides a general sense of the financial well-being of Alberta seniors compared to that of Canadian seniors on average.

TARGET: EXCEED THE NATIONAL AVERAGE



Results and Analysis

In 2006, the most recent year for which data are available, the average total income of Alberta seniors exceeded the average total income of Canadian seniors by 17.6 per cent, meeting the Ministry's target of exceeding the national average. Since 2001 Alberta's seniors have had higher average total incomes than Canadian seniors as a whole. In 2006, the average total income of Alberta seniors was \$37,311, compared to an average of \$31,722 for Canadian seniors. Alberta seniors have various sources of income and many factors can influence income levels, so it can be difficult to attribute changes to any one factor. These results may be due in part to mature workers in

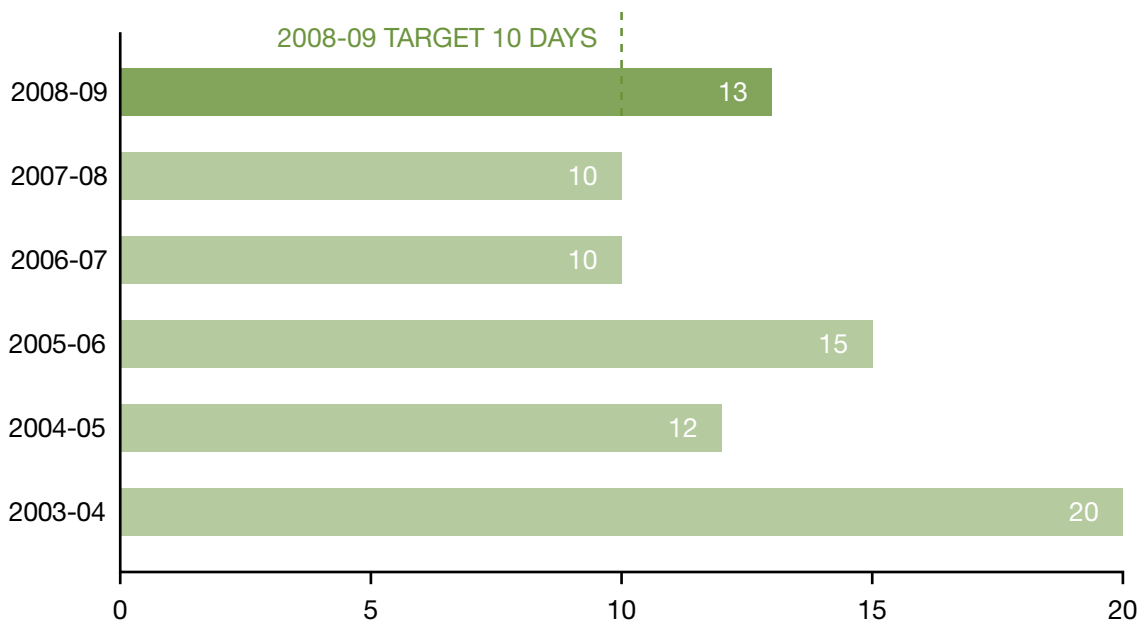
² This measure is calculated using taxfiler data from Statistics Canada. The total aggregate income of Alberta seniors is divided by the number of seniors (65 or older) receiving income to attain the average total income of Alberta seniors. The same calculation is performed on data for Canadian seniors to attain the average total income for this population. The percentage difference between the average total income of Alberta seniors and Canadian seniors is then calculated. Income information has not been adjusted for inflation. The methodology for this measure has changed since it appeared in the 2006-09 Government of Alberta strategic business plan. The percentage difference between the average total income of Alberta and Canadian seniors is now calculated using unadjusted rather than constant dollars to simplify interpretation of results.

Alberta remaining in the workforce longer to prepare for retirement, resulting in higher than average levels of employment income.

Reviewed by Auditor General

Measure 1.b: Assessment time in working days for Special Needs Assistance for Seniors program applications.³

This measure calculates the number of working days the Ministry takes to assess applications to the Special Needs Assistance for Seniors (SNA) program. The SNA program helps seniors pay for urgent needs including home repairs such as roof and furnace repairs, appliance replacement (e.g. stove, fridge), prescription and diabetic costs, housekeeping/yard maintenance and respite care. SNA benefits help seniors to remain living independently and securely in their own homes. Seniors who apply to the program need help meeting extraordinary expenses, so the Ministry's timely assessment of requests for assistance is important to the program's success.



Results and Analysis

The Ministry achieved an average of 13 working days to assess an application to the SNA program. While this result did not meet the 2008-09 target of 10 working days, the general trend over the last six years has been a decline in the number of days required to assess an application. Application volumes, staff availability, systems improvements and other factors affect the results for this measure. In addition, the volume of applications increased by approximately 1,200 from 2007-08 (25,630) to 2008-09 (26,895). This increase in volume may be a result of an increasing number of seniors in Alberta and may be partly attributable to the current economic climate.

³ Results were calculated using data from the Special Needs Assistance Information System. The results identify the number of working days from the received date to the decision date. Working days are normal business days and do not include weekends and holidays.

GOAL 2

Albertans with a severe and permanent disability have access to financial assistance that enables them to become as independent as possible

The Assured Income for the Severely Handicapped (AISH) program assists Albertans who have a permanent disability that severely impairs their ability to earn a livelihood. The program provides a monthly living allowance to a maximum of \$1,088 as well as comprehensive health supports to help clients meet their basic needs and become as independent as possible. In addition, clients with \$3,000 or less in assets are also eligible for personal benefits to help with extra monthly or one-time needs, such as assisting with the cost of child care, infant needs, special diet, maintaining a service animal, medical supplies or equipment, and training or employment supports. Personal benefits enable the AISH program to be more responsive to unique client needs. In 2008-09, the AISH program provided financial assistance to more than 37,000 clients and personal benefits to over 11,000 clients.

Participation in employment and volunteer activities helps persons with disabilities be included in the community and become more independent and self-reliant. The Ministry works with government and community partners to remove barriers and provide a range of supports and services that assist persons with disabilities pursue employment to the extent they are able. Together with other supports, such as the Persons with Developmental Disabilities program, this assistance helps persons with disabilities contribute to and participate in the community.

Strategy 2.1

Remove barriers for persons with disabilities to participate in the community through employment or volunteer opportunities.

The Ministry continued to provide support to help AISH clients develop the skills and confidence to participate in the workforce. The AISH program contracted with community agencies across the province to provide employment services to approximately 600 AISH clients. These contracts helped AISH clients develop essential skills for employment and obtain employment in their communities. The Ministry also worked with Employment and Immigration to ensure the needs of Albertans with disabilities were represented in job preparation and placement projects.

The AISH program provided over 190 information sessions with approximately 600 AISH clients in attendance and provided 65 presentations to community agencies about AISH clients entering the workforce. This included community agencies involved in employment and skill development, health and education as well as community and neighbourhood drop-in centres and disability-related organizations.

Through partnerships with employers, the community and post-secondary institutions, the Persons with Developmental Disabilities (PDD) program and the PDD Community Boards helped remove barriers for people with developmental disabilities and enhance their employment and volunteer opportunities.

Strategy 2.2

Increase the monthly earnings exemption for individual AISH clients, with a corresponding increase for clients with families.

To further support AISH clients who are working, the Ministry implemented an increase to the Assured Income for the Severely Handicapped (AISH) employment income exemption on July 1, 2008. The increase enables AISH clients to earn more money and still remain eligible for financial assistance. The exemption was increased by \$500 to \$1,500 per month for single AISH clients and to \$2,500 per month for couples and clients with children. Over 7,000 AISH clients and/or their co-habiting partner are currently working.

In addition to providing more income, having a job helps people positively connect with the community and increase their independence.

Strategy 2.3

Enhance employment-related supports available through Ministry programs.

Across the province, the PDD Community Boards worked with community agencies and government partners to increase access to employment opportunities for individuals through facilitating job placements and providing access to employment supports and training. PDD Community Boards partnered with 16 Rotary Clubs across the province to raise awareness on employing persons with developmental disabilities and how Rotarians could create employment opportunities.

Strategy 2.4

Identify and implement ongoing improvements to financial assistance programs provided by the Ministry for persons with disabilities.

The Ministry worked with Employment and Immigration to provide a common approach to the treatment of the federal Registered Disability Savings Plan (RDSP) to ensure that Albertans with disabilities would not have their provincial benefits affected by an RDSP. The AISH program has fully exempted RDSPs as income and assets in determining eligibility. An RDSP will help parents and others to save to ensure the long-term financial security of an individual with a severe disability.

The AISH program also streamlined annual reporting requirements for clients in October 2008. As a result, clients are no longer required to annually provide extensive documentation of their financial situation unless requested by the program.

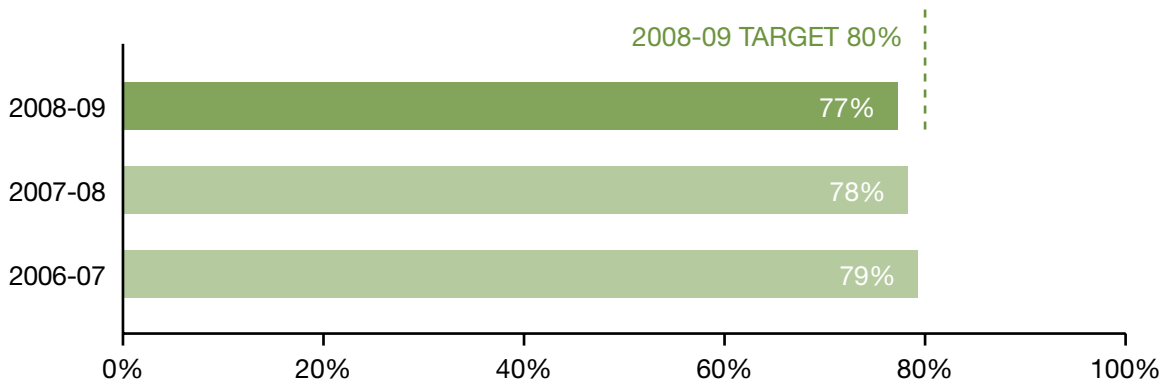
In 2008-09, the accommodation room rates for the Modified AISH benefit increased to a maximum of \$1354 for standard rooms, and \$1650 for private rooms. Modified AISH is provided to AISH clients living in an approved designated assisted living facility for accommodation fees.

An increase to the AISH mileage rate was implemented on October 1, 2008. The last review of the mileage rate was in 2005 and there had been significant increases to the cost of fuel since that time. The mileage rate increase provided additional resources to AISH clients who qualify for personal benefits to cover travel costs to medical appointments, to access employment preparation or training programs or instances where travel is requested by the AISH program.

Goal 2: Performance Measures⁴

Measure 2.a: Percentage of AISH clients who agree that personal benefits help them live more independently than if they were unable to access these benefits.⁵

Albertans with severe disabilities are supported through the Assured Income for the Severely Handicapped (AISH) program, which provides a living allowance, health benefits and personal benefits to adults with a permanent disability that severely impairs their ability to earn a livelihood. Personal benefits help AISH clients with extra monthly or one-time expenses, and are available to clients with assets of \$3,000 or less. These benefits include child care, infant needs, special diet, maintaining a service animal, medical supplies or equipment and training or employment supports. Personal benefits enable the AISH program to be more responsive to unique client needs.



Results and Analysis

In the 2008-09 survey, 77 per cent of AISH clients who received at least one personal benefit agreed that the personal benefit(s) helped them to live more independently than if they were unable to access the benefit(s). The level of agreement remained statistically consistent with the results from the previous year, when 78 per cent agreed.

⁴ New Measure Under Development: Percentage of AISH clients who reported employment income. Development for this measure was initiated in 2008-11, but this measure was discontinued in the Ministry's 2009-12 Business Plan.

⁵ The data for this performance measure is collected through a telephone survey conducted by an independent research firm. Respondents are asked to answer the question "As a result of receiving [name of benefit] are you able to live more independently than if you were unable to access this benefit?" using a four-point agreement scale (strongly disagree, disagree, agree, or strongly agree). Scores 3 and 4 are combined in the results to obtain an overall rating of agreement. A total of 416 AISH clients who received at least one personal benefit between April 1, 2008 and January 31, 2009 responded to the telephone survey question during the last two weeks of March 2009. This sample size produces results that are accurate to within +/- 4.8 percentage points, 19 times out of 20.

CORE BUSINESS 2

Plan, provide and coordinate supports and services for living in the community

GOAL 3

Seniors and persons with disabilities have appropriate supportive living options

The continuing care system is comprised of three streams: home living, supportive living and facility living (long-term care). Albertans value their independence and want to have choice in how and where they live, whenever possible. Housing needs can vary at different stages in people's lives. For example, disabilities, illness and conditions related to aging may require different accommodations and supports. The Ministry works with communities to foster the development of accommodation options that are appropriate for changing needs and life stages, with the goal of assisting seniors and persons with disabilities to live as independently as possible.

To support the shift to supportive living from long-term care settings, the Ministry encourages the development of affordable supportive living projects for seniors and persons with disabilities through approved capital funding. To enhance safety and quality of accommodation, the Ministry is responsible for licensing supportive living facilities, and for monitoring and enforcing accommodation standards in supportive living settings and long-term care facilities. The Ministry maintains a web-based public reporting system to allow Albertans access to standards and monitoring information for supportive living facilities.

Strategy 3.1

Develop a plan and allocate approved capital funding to increase the supply of sustainable and affordable supportive living options.

Seniors and Community Supports worked closely with Health and Wellness to develop the province's Continuing Care Strategy, *Aging in the Right Place*, which was publicly released on December 15, 2008. The strategy is designed to enhance supports for seniors and persons with disabilities to help them live in their communities, help meet the changing needs of Alberta's seniors and to provide Alberta seniors and persons with disabilities with more choice in selecting the accommodations that best meet their needs. A key component of this strategy is to increase the supply of affordable supportive living units for low-income seniors and persons with disabilities.

The Ministry continued its efforts to improve supply and choice in the continuing care system by making major investments in supportive living for seniors and persons with disabilities that will help them to age in the right place. Through the Affordable Supportive Living Initiative (ASLI), \$84.4 million in capital funding was provided for 31 projects to help develop 890 new affordable supportive living units and modernize 263 units – for a total of 1,153 units across the province. Under the program, government provides up to 50 per cent of the capital cost of a project.

In response to rising costs, maximum fees allowable for accommodations in Alberta's long-term care facilities were increased by seven per cent on November 1, 2008. The fees cover the costs for labour, supplies, food and utilities incurred by public, not-for-profit and private sector operators. The last adjustment was in 2007.

Strategy 3.1

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To assist those in need, the Ministry increased funding for approximately 8,700 low-income long-term care residents by fully or partially covering the increase through the Alberta Seniors Benefit (ASB) and Assured Income for the Severely Handicapped (AISH) programs. AISH clients were fully covered for the increase, while low-income seniors receiving benefits under the ASB program had the increase either fully or partially funded depending on their income.

Strategy 3.2

Enhance the quality of accommodation in supportive living and long-term care facilities through mechanisms such as licensing, accreditation and public reporting.

The Ministry continued to enhance accommodation quality through licensing and monitoring. Monitoring was expanded to a greater range of continuing care settings; in 2008-09, all long-term care facilities were inspected against a set of quality standards for accommodation and related services. The Ministry also supported quality by monitoring against the accommodation standards in supportive living settings and issuing licenses to facilities that complied with all accommodation standards.

The Ministry works closely with supportive living operators to promote quality. Five orientation sessions were held for lodge managers and management bodies to prepare them for the inspection process to monitor for compliance with the supportive living accommodation standards. All the province's 147 lodges were inspected in 2008-09.

A web-based public reporting system for standards and monitoring was launched in July 2008; information is available on approximately 630 licensed supportive living facilities and seniors lodges in the province. The website can help Albertans locate a supportive living facility in their community, learn about its compliance with the accommodation standards or any verified complaints and compare facilities. The website also provides a way for supportive living operators to publicly demonstrate their commitment to quality accommodation and related services.

A licensing brochure, poster and bookmark were developed to communicate licensing requirements, complaint line information, and the public reporting website to operators and residents in all supportive living and long-term care facilities. The communication products were distributed to facilities and to Seniors' Information Services Offices and seniors' centres across the province in June 2008.

Strategy 3.3

Focus resources on the effective use and maintenance of provincially supported seniors' lodges.

To help provide Albertans with a wider range of choices in continuing care accommodations, the Lodge Modernization and Improvement program (LMI) committed \$35.6 million in capital funding to 29 projects that will modernize and improve 1,992 lodge units for seniors. Lodges offer an excellent option for seniors who are functionally independent but are not capable of maintaining or do not desire to maintain their own home. Lodges offer seniors an opportunity to live as independently as possible in a setting that provides a private room, meals, housekeeping, linen, laundry and life enrichment services.

Strategy 3.4

Propose legislation and regulations governing supportive living accommodations.

The *Supportive Living Accommodation Licensing Act* was introduced in the Legislative Assembly in February 2009 and received Royal Assent on June 4.

The new Act will ensure quality accommodation and services relating to accommodation that enhance the safety and security of residents, improve the department's ability to keep the standards current and introduce features to meet the needs of an evolving supportive living sector. The proposed legislation also establishes a mechanism for addressing complaints and concerns about accommodations and services.

Strategy 3.5

In consultation with key stakeholders, explore innovative approaches to increase supply and choice in continuing care accommodation options.

The Ministry consulted with Health and Wellness and worked closely with continuing care experts to explore new models and approaches to keep seniors and persons with disabilities in their communities longer. A key result of this work was the *Continuing Care Strategy: Aging in the Right Place*, which will modernize the continuing care system, provide more choice to individuals and provide new ways of delivering continuing care services.

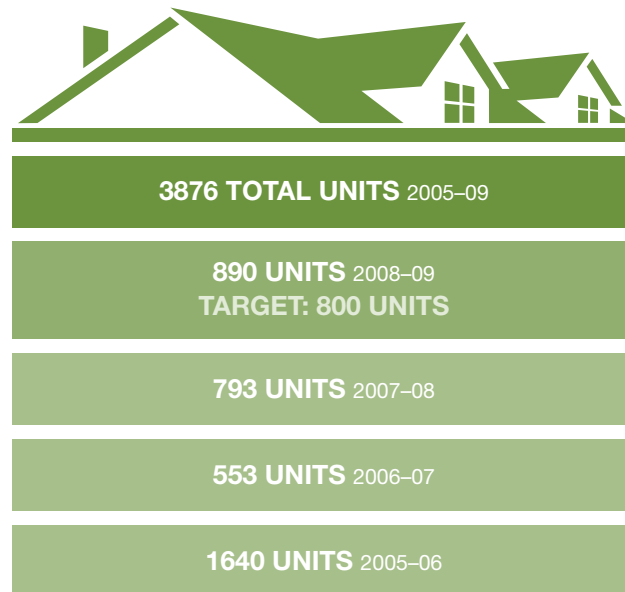
A core part of the province's Continuing Care Strategy is to continue to expand the supply of supportive living units. As part of this strategy, Seniors and Community Supports committed to support the development of crucial infrastructure that contributes to meeting the goal of *Aging in the Right Place* - 1,225 approved affordable supportive living units in the next three years.

Goal 3: Performance Measures

Measure 3.a: Number of affordable supportive living units for aging in place developed with support from provincial funding.⁶

Supportive living units include lodges, enhanced lodges, assisted living, designated assisted living, group homes, adult family living and family care homes. Supportive living provides a residential setting where people can maintain control over their lives while also receiving the support they need. Increasing the number of supportive living units helps Albertans to live as independently as possible and gives people choice in how and where they live.

This measure reflects the Alberta government's recognition of the need for new affordable supportive living spaces as part of its effort to improve supply and client choice in the continuing care system.



Results and Analysis

In 2008-09, a total of 890 new affordable supportive living units were approved through provincial capital grant programs. Over the last four years, the Ministry has supported the development of nearly 3,900 new units in communities across the province. Development of affordable supportive living accommodation is impacted by changes in the housing and construction industries, including increasing costs and demand for materials and labour.

⁶ This measure counts the number of affordable supportive living spaces that will be developed using grant funding committed to projects by the Ministry during 2008-09, as documented in the Affordable Supportive Living Initiative funding commitments.

Reviewed by Auditor General

New Measure: Quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet or exceed⁷ provincial standards.⁸

The accommodation standards are a crucial part of the Ministry's commitment to provide appropriate supportive living options for seniors and persons with disabilities. Standards were developed to support quality assurance in long-term care and supportive living facilities, to enhance monitoring and to provide information for measuring effectiveness in accommodation services.

The measure reports the percentage of supportive living (group homes, lodges and assisted living) and long-term care facilities that comply with the Ministry's accommodation standards. The Ministry monitors compliance with more than 30 standards across eight service categories including the physical environment, hospitality services, safety services, personal services, and management and administration. Independent inspections are conducted at least annually and facilities must meet all provincial accommodation standards before the end of the fiscal year to be reported as compliant. Facilities not meeting one or more of the standards continue to work towards full compliance, in consultation with Ministry staff, in accordance with an approved Compliance Action Plan.

In 2008-09, 91 per cent of group homes, 86 per cent of lodges and 92 per cent of assisted living facilities met all provincial accommodation standards. Sixty-four percent of long-term care facilities met all provincial accommodation⁹ standards.

GOAL 4

The Ministry's health-related supports and services enhance independence and well-being

The Ministry is responsible for delivering a number of programs that provide health-related support to Albertans to help them maintain independence in their homes and communities.

The Alberta Aids to Daily Living (AADL) program helps Albertans of all ages who have a long-term disability, chronic illness or terminal illness maintain their independence through the provision of hearing and communication devices, medical/surgical supplies, mobility equipment, prosthetics and orthotics, custom footwear and seating, and respiratory equipment.

Health-related supports are provided for AISH clients, including eye and dental care, emergency ambulance services, prescription drugs and essential diabetic supplies. AISH clients are exempt from AADL cost-share fees. To promote the well-being of Alberta seniors, the Ministry provides assistance to low- and moderate-income seniors with the cost of eyeglasses and dental treatment through the Optical and Dental Assistance for Seniors programs.

7 Beginning with the 2010-13 business plan, the wording of the measure will change to reflect that monitoring ensures facilities meet standards. No mechanism exists to determine the extent to which facilities may exceed standards.

8 Data for this measure is generated from inspection reports filed in the Ministry's Accommodation Standards Tracking and Licensing System (ASTRAL). This system tracks all facilities that were monitored and identifies any instances of non-compliance with accommodation standards. Reported results are calculated by dividing the number of facilities fully compliant with all standards at the end of the fiscal year by the total number of facilities reviewed during that same fiscal year. In 2008-09, the Ministry monitored 332 out of 370 total active Group Homes, all 147 active Lodges, 136 out of 143 active Assisted Living facilities, and all 176 active Long-term Care facilities.

9 Monitoring occurs to accommodation standards only. Health and Wellness has responsibility for any health-care related standards in long-term care facilities.

Strategy 4.1

Develop and implement a coordinated health benefits program to ease access and enhance accountability and sustainability.

The Ministry offers a variety of health-related supports designed to enhance the well-being of seniors and Albertans with disabilities. Coordination across various programs and cooperation with other government departments helps Albertans to access these supports and services more easily.

The Ministry leads the Health-Related Supports Initiative (HRSI), a joint project of ministries that provide health-related supports and services. In partnership with Employment and Immigration and Children and Youth Services and with assistance from Health and Wellness and Service Alberta, work was initiated to develop an integrated model for the provision of health-related supports. This included completing a review of health-related supports provided across ministries, identifying commonalities and opportunities to improve linkages with the health system. The integration will help ease access while at the same time enhancing accountability and sustainability.

The Ministry initiated a pilot project to enhance the administration of AISH personal health-related benefits. Personal health-related benefits provide financial assistance for maintaining a service animal, special diets or supplements and maintenance of medical equipment. The pilot project began in the Edmonton and Grande Prairie offices in October 2008 and later expanded to all northern Alberta offices.

Over 1,000 requests for personal health-related benefits were processed in the pilot in 2008-09. The centralized processing has helped clients to receive approved benefits more quickly.

Strategy 4.2

Develop, implement and evaluate pilot projects for assistive technology to support independence.

The Alberta Aids to Daily Living (AADL) program implemented a number of pilot projects to provide a variety of assistive technology devices to help Albertans with disabilities to maintain their independence.

Speech generating communication devices

This pilot project is now in its third year of operation. To date, approximately 240 devices have been provided to give a voice to Albertans who are unable to speak or be understood by others due to a disability such as cerebral palsy, brain injury or amyotrophic lateral sclerosis (ALS). An evaluation of the pilot project is underway.

Assistive technology for people who are deaf and hard of hearing

This pilot project began in October 2008 to help clients overcome barriers to communication and promote safety in their homes. Nearly 300 devices have been provided, including amplified telephones, TTYs and signaling systems.

Myo-orthotics

This pilot project began in April 2008 and has provided over 180 clients with a WalkAide system. This system was developed at the University of Alberta to help people who have lost the ability to lift their foot off the ground during walking. This helps to improve walking ability, reduce fatigue and decrease joint pain.

Strategy 4.2

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Stocking aids

This pilot project began in April 2008 to help Albertans improve their independence in putting on and taking off their compression garments. Preliminary results indicate reduced need for home care and improved quality of life.

Lymphedema reduction

This pilot project began in April 2008 to provide specialized garments when symptoms are inadequately controlled by regular compression garments. These specialized garments are intended to decrease the need for hospital service, home care and physiotherapy intervention. Participants to date report fewer lymphedema complications and reduced need for additional treatment.

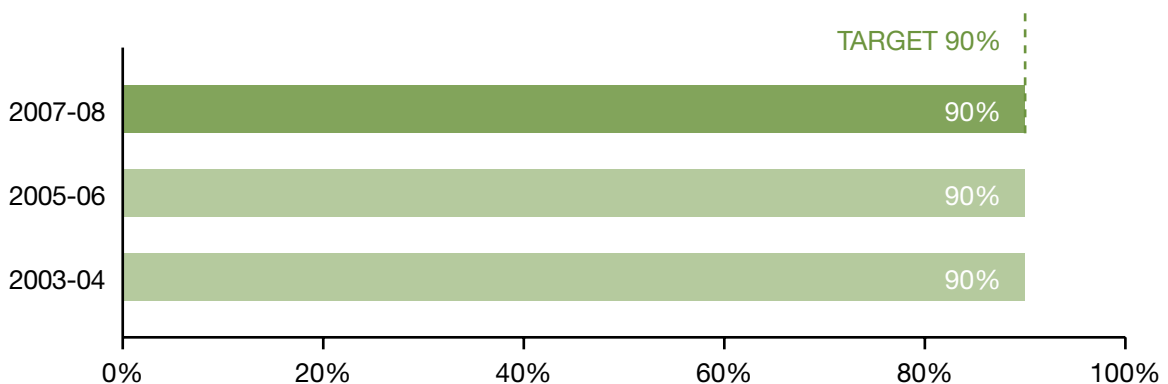
Aural rehabilitation

This pilot project was initiated in February 2008 to provide rehabilitation services to Albertans with hearing loss who have received AADL funding for hearing aids. These services help to reduce the challenges associated with hearing loss and improve communication success. Early results indicate participants have increased knowledge of strategies to assist in adapting to hearing aid use.

Goal 4: Performance Measure

Measure 4.a: Percentage of AADL clients who agreed that AADL helped them be more independent in their homes or residences.¹⁰

Alberta Aids to Daily Living (AADL) helps Albertans with a long-term disability or a chronic or terminal illness maintain their independence in their homes through the provision of equipment and supplies to meet their basic medically assessed needs. This measure determines whether the AADL program is meeting its objectives to help clients maintain independence.



¹⁰ AADL contracts with an independent research firm to conduct the Client Satisfaction Survey. The most recent results for this measure are from the 2007-08 survey. The target respondents for this measure are adults 18 years or over who have received benefits through the AADL program or are caregivers for clients of the program. Caregivers were respondents in cases where the beneficiary is physically unable to complete the survey on his or her own. Palliative care patients are excluded from the research. A total of 1,205 telephone interviews were conducted between March 13 and April 11, 2008, with the sample drawn from AADL's electronic sample lists of clients. The level of accuracy for this sample is +/- 2.8 per cent, 19 times out of 20. The survey used a seven-point rating scale. Responses of one mean "do not agree at all", four mean "agree" and seven mean "completely agree". Responses of four to seven were combined to indicate agreement. Respondents were asked to rate their level of agreement with the following statement: "The equipment or supplies you received through AADL helped you be more independent in your home or residence." This is a biennial survey; no survey was conducted in the 2008-09 fiscal year.

Results and Analysis

In the most recent survey conducted in 2007-08, nine out of 10 clients (90 per cent) agreed that the equipment or supplies they received through AADL helped them be more independent in their home or residence, with 74 per cent of clients indicating strong agreement. This level of agreement remained the same as in 2005-06 and met the target for 2007-08 of 90 per cent.

GOAL 5

Seniors and persons with disabilities have access to supports and services that enable them to participate in community life

Participating in the community means being able to work, volunteer, take advantage of educational and recreational opportunities and engage in other chosen activities. Many Albertans need support to access these opportunities. Communities play a key role in creating accessible and supportive environments. The Ministry works with partners to create awareness of barriers, to provide information services for seniors and to identify initiatives that enable all seniors and persons with disabilities to participate in every aspect of Alberta society.

To ensure seniors have access to consistent and accurate information on programs and services available to them, the Ministry produces the *Seniors Programs and Services Information Guide*. In 2008-09, nearly 50,000 copies of the guide were distributed to Albertans by mail, through Seniors Information Services Offices and seniors' organizations throughout Alberta. The Ministry also provides access to information through the provincial toll-free Seniors Information Line, and the Ministry website at www.seniors.gov.ab.ca.

Strategy 5.1

Assist individuals and families in accessing information and navigating community resources.

Through the PDD Community Boards, the Ministry worked closely with families that include adults with developmental disabilities to ensure they have the information they need to support their family member to be included in community life and be as independent as possible. Some examples included the development of information and planning tools to assist families with managing services.

Across the province, the PDD Community Boards published information on diverse topics, such as Registered Disability Savings Plans, tax preparation, employment preparation and inclusive educational and recreational opportunities. All PDD Community Boards continued to actively support self-advocacy by supporting workshops, networking opportunities and conferences.

The Ministry implemented the Community Access for People in Continuing Care (CAPCC) initiative to assist younger adults with disabilities living in continuing care facilities to participate in their communities. Community Access Coordination Services are now available to eligible residents across the province.

The *Service Dogs Act* came into force on January 1, 2009. The new Act ensures that all Albertans with a disability who use qualified service dogs have access to all public places in the province. These are the same rights provided to individuals with visual impairments who use guide dogs. The Ministry administers the identification card process for people with disabilities who use qualified service dogs.

Strategy 5.1

(continued from previous page)

In response to the Fetal Alcohol Spectrum Disorder (FASD) Cross-Ministry Strategic Plan, the Ministry established contracts with 12 community agencies to expand the capacity of FASD Networks that assist adults with FASD. The Ministry also provided 12 grants to community agencies to develop the governance and operational structure of their Networks. Grants were established with four community agencies to support the development of best practices for service delivery to adults with FASD. The Ministry also partnered with Health and Wellness and the Ministry of Justice to assist men with FASD in their transition from the Fort Saskatchewan Correctional Facility back to the community.

Strategy 5.2

Explore flexible funding options to achieve better outcomes for persons with developmental disabilities.

The PDD program developed and implemented flexible options for accessing services and supports for adults with developmental disabilities. An enhanced service provider contracting process was developed, including the development of a new contract template with input from stakeholder representatives. The PDD program worked with Alberta Risk Management and the Ministry of Justice to ensure effectiveness of the Family Managed Services funding option.

More families across Alberta are being supported to pursue the Family Managed Services option, which allows families to hire staff and oversee the provision of supports. By the end of the year, 697 adults were supported through the Family Managed Services option.

The PDD Community Boards demonstrated flexible funding options through several regional initiatives including a pilot project to identify and implement a tool to assist in allocating resources in an equitable manner to support adults with developmental disabilities.

Strategy 5.3

Enhance the coordination of supports and services for persons with disabilities.

The PDD program worked to improve the coordination of supports for adults with developmental disabilities. PDD Community Boards worked with the health regions to enhance the services available for adults with developmental disabilities and dual diagnoses (developmental disability and mental illness). Outcomes included increased access to counseling supports, improved coordination of supports provided by the PDD program and the health regions, and more successful transitions to the community following discharges from the hospital.

To assist individuals and families with transitioning from childhood to adult services, planning sessions on transitioning were held in various regions to provide needed information.

The PDD program also began work on exploring best practices for supports for persons with complex service needs, such as increasing accessible housing options, staffing supports and respite options for individuals with complex needs. Other initiatives included events showcasing various best practices in supporting persons with developmental disabilities to be as independent as possible and participating on governance councils that identified barriers to inclusion and service provision to improve outcomes.

Strategy 5.3

(continued from previous page)

The new Chair and Deputy Chair of the Premier's Council on the Status of Persons with Disabilities were appointed in July 2008. Recruitment and appointment of all Council members was completed in December. The Council's mandate is to provide advice to the Government of Alberta on matters relating to Albertans with disabilities.

Goal 5: Performance Measures

Measure 5.a: Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services.¹¹

Many of the adults assisted by the PDD program are supported by family and/or guardians. As informed stakeholders, families and guardians provide important feedback on the quality and direction of the program. This measure reflects overall satisfaction with PDD-funded services and helps improve services by identifying areas of potential concern.



Results and Analysis

The PDD program provides adults with developmental disabilities with home living, employment and community access supports, which assist them in participating in the social, economic and cultural life of the province. Satisfaction is measured by a survey conducted every two years. Survey results in 2008-09 indicate that 85.3 per cent of families/guardians (public and private) reported overall satisfaction with PDD-funded services received by the person to whom they provide guardianship. Satisfaction met the target of 85 per cent and increased from the last survey in 2006-07.

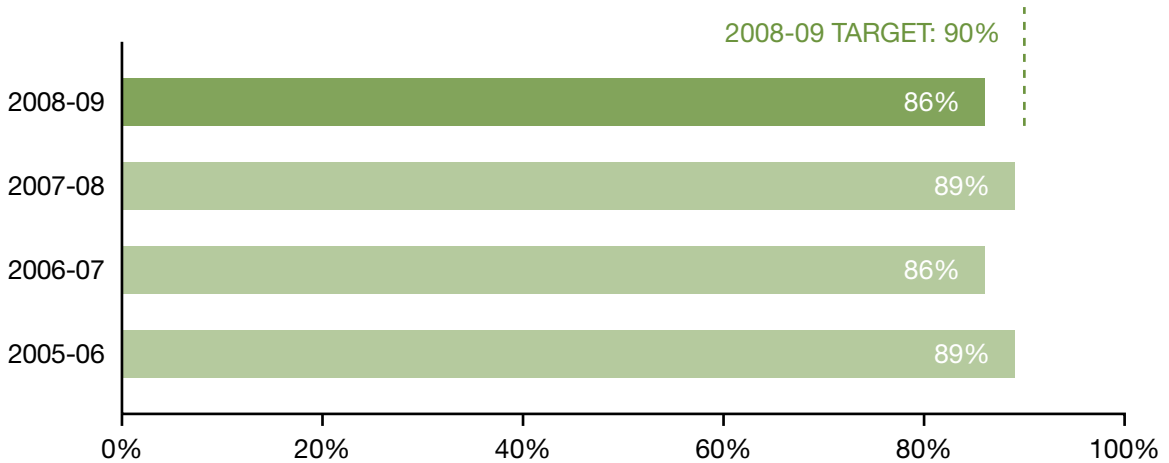
¹¹ This is a biennial satisfaction survey. The 2008-09 satisfaction survey was conducted by an independent research firm. A written questionnaire and information about the online survey option was sent by mail to legal guardians (including public guardians) and/or family members (in the absence of a legal guardian) of adults with developmental disabilities receiving services funded by PDD. A total of 7,297 survey forms were distributed in 2008-09. A total of 2,573 survey forms were returned, representing a response rate of 35.3 per cent. The measure of satisfaction is generated by combining the responses to three questions that pertain to services meeting needs, enhancing quality of life and supporting individuals to be part of community life. With respect to the indicators that constitute the performance measure, a total of 2,250 respondents (87.4 per cent) provided valid responses. Responses of strongly agree and agree were combined and are reported as satisfied. Responses of disagree and strongly disagree were combined and reported as dissatisfied. Of these valid responses, 85.3 per cent reported overall satisfaction with funded services. Results are estimated to be accurate to within +/- 1.2 per cent, 19 times out of 20.

Reviewed by Auditor General

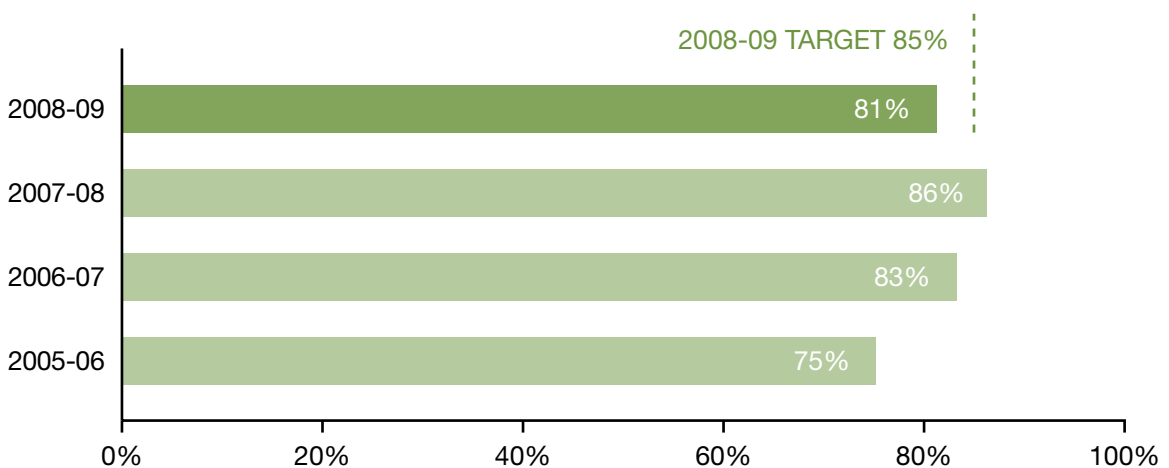
Measure 5.b: Percentage of people with brain injuries and/or other disabilities and their families/caregivers reporting they feel supported¹² by the Alberta Brain Injury and Program Development for Persons with Disabilities (Gaps in Service)¹³ initiatives.

The Ministry supports persons with disabilities through the Alberta Brain Injury (ABI) and Program Development for Persons with Disabilities (Gaps in Service) initiatives. These services are provided by contracted agencies funded by the Ministry. Clients and their families/caregivers were asked a number of questions about the agency providing services to measure whether they felt supported by the services provided.

PERSONS WITH BRAIN INJURY OR OTHER DISABILITIES¹⁴



FAMILIES/CAREGIVERS¹⁴



12 Data for this measure is collected through a telephone survey conducted by an independent research firm of randomly selected clients and family/caregivers from lists provided by service delivery agencies funded by the Ministry. In the 2008-09 survey, the client population was 1,838 and the survey sample included 405 respondents resulting in an accuracy level of +/- 5 per cent 19 times out of 20. The family/caregiver population was 422. The survey sample included 225 respondents resulting in an accuracy level of +/- 5 per cent, 19 times out of 20.

13 Beginning in 2009-10, the Program Development for Persons with Disabilities (Gaps in Services) Initiative will be referred to as "Cross Disability Support Services".

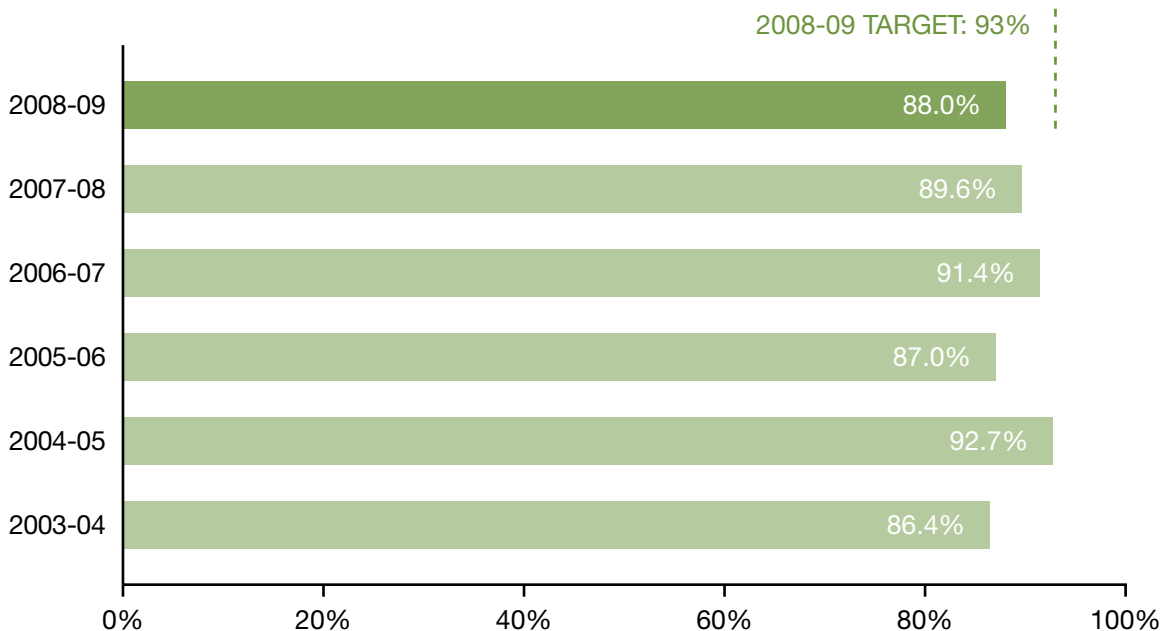
14 In the Ministry's 2007-08 annual report, bar graphs were mislabelled with incorrect fiscal years. Results for all years have been restated correctly in this report.

Results and Analysis

Persons with brain injury and/or other disabilities receiving services through an agency were asked if they feel the support they receive from the agency makes their life better, if contact with the agency helps them to make better choices and if they would ask people at the agency for help if they needed it. The responses to these three questions were combined to represent the concept of “feeling supported” by the agency. Based on a total of 405 responses to the three questions, 86 per cent of clients with brain injury and/or other disabilities reported that they felt supported. Family members and caregivers were asked if the agency made it easier for them to support the individual with brain injury and/or other disabilities. Based on 225 responses to the question, 81 per cent of families/caregivers responded yes to this question.

Measure 5.c: Satisfaction with the information services provided by the Seniors Information Line.¹⁵

This measure assesses clients’ overall satisfaction with information services provided to seniors by the Ministry through the Seniors Information Line. This information is intended to help seniors become well-informed about programs and services for which they may be eligible and that contribute to their independence and well-being.



Results and Analysis

Survey results indicate that 88 per cent of the respondents were satisfied with information services provided by the Seniors Information Line. While the 2008-09 result of 88 per cent demonstrates a high level of satisfaction with the service provided by the Seniors Information Line, it fell below the target of 93 per cent and decreased 1.6 percentage points from 89.6 per cent in 2007-08. As with all satisfaction surveys, certain variances in annual results may occur. Some factors that may affect client satisfaction include the wait time to get through on the phone lines, the number of abandoned and deflected calls and the high call volume.

¹⁵ Satisfaction data for the Seniors Information Line services was collected through telephone questionnaires of 594 randomly selected clients who had contacted the Ministry on the previous day. The surveys were conducted by independent surveyors during two-week periods, twice during the year. The top two response categories (“very satisfied” and “satisfied”) of a six-point scale were combined for an overall rating of satisfaction.

GOAL 6

Safeguards for seniors and persons with disabilities are provided

The Ministry has a strong interest in addressing the safety and security needs of adults who may be vulnerable to abuse and neglect, including persons with disabilities, seniors and persons who require the assistance of a guardian to make personal decisions.

Through the *Protection for Persons in Care Act*, the Ministry investigates and responds to complaints of abuse of people receiving government-funded care services. In 2008-09, Protection for Persons in Care responded to 447 reports of abuse and over 3,400 telephone calls on the toll-free complaint and information phone line. In the investigations that were concluded, over 650 recommendations were made to improve the safety of adults receiving care services.

The *Dependent Adults Act* and the *Personal Directives Act* serve protective functions for vulnerable adults with capacity limitations. (The *Dependent Adults Act* is scheduled for replacement by the *Adult Guardianship and Trusteeship Act* in fall 2009.) In addition, the Persons with Developmental Disabilities program has an Abuse Prevention and Response Protocol for addressing abuse of adults with developmental disabilities. The Ministry also works with other ministries and other levels of government to prevent and address abuse of seniors.

Strategy 6.1

Improve and coordinate policies, programs and legislation to strengthen the Ministry's role in protecting adult Albertans.

A personal directive is a legal document that allows Albertans to write instructions and/or name a person (an agent) to make personal decisions on their behalf if they become unable to do so due to injury or illness. A personal directive can help protect an individual's wishes and reassure family and friends that the decisions made during a time of crisis are what the individual wanted. Health care providers can also use personal directives to make sure individuals' wishes are carried out.

Amendments to the *Personal Directives Act* (PDA) were proclaimed on June 30, 2008. The amended Act established a new voluntary form to assist Albertans when writing a personal directive. Other improvements included clarifying issues related to capacity assessment under the Act, implementing the first-ever registry for personal directives in Canada, and establishing new authority for the Public Guardian to investigate complaints that an agent may be causing harm to the person they represent. The amended PDA also allows Albertans to request the Public Guardian be designated as their agent in their personal directive.

Updates to the *Protection for Persons in Care Act* were identified to improve its ability to safeguard adults from abuse while they are receiving care or support services funded by the government. The changes will help to further protect adults from abuse while they are receiving publicly funded care or support services by expanding the scope of the Act to capture a broader group of service providers that deliver care and support services; emphasizing the duties of service providers to prevent abuse; improving the Minister's ability to fulfill a more preventative and protective role; and including administrative fairness provisions and an appeal process. The Ministry also consulted with Health and Wellness, Children and Youth Services, and Housing and Urban Affairs to ensure the interests of ministries most affected by amendments would be considered.

Strategy 6.2

Work with Ministry partners to prevent and raise awareness of elder abuse.

The Ministry worked with federal, provincial and community partners to raise awareness of elder abuse. This included working with Federal/Provincial/Territorial partners (Ministers Responsible for Seniors) to host the Financial Abuse of Seniors Forum on June 19-20, 2008 in Ottawa. This forum was designed to increase awareness and education about the financial abuse of seniors, build relationships and seek opportunities for collaboration among individuals and organizations who are working to address this complex issue.

The Ministry also collaborated with the Alberta Elder Abuse Awareness Network to increase awareness of financial abuse, including promoting concrete steps that can be taken to reduce the likelihood of this type of abuse. In conjunction with World Elder Abuse Awareness Day, a rack card and fact sheet with information on financial abuse was provided to more than 2,400 organizations across Alberta, as well as 900 financial institutions. The card is targeted towards seniors and outlines what financial abuse is, how to protect oneself and where to get help. The fact sheet is designed for service providers and includes details on warning signs of financial abuse, how to help potential victims and where to get more information.

Strategy 6.3

Implement substitute decision-making services that encourage adults with mental capacity limitations to participate in decisions and maintain their autonomy.

The Ministry completed the legislative review of the *Dependent Adults Act* (DAA) with the introduction of Bill 24, the *Adult Guardianship and Trusteeship Act* (AGTA), in the Legislative Assembly on June 2, 2008. The AGTA, which is intended to replace the DAA, is the result of an extensive consultation process that occurred in 2005-06.

Bill 24 was referred to the Standing Committee on Health, an all-party committee of the Legislative Assembly, which held public hearings and provided a report summarizing their approval for the bill to proceed. Bill 24 was passed by the Legislative Assembly in December 2008, and is expected to be proclaimed in fall 2009.

The AGTA is anchored in guiding principles that focus on a “least intrusive” approach to decision making assistance. The AGTA establishes new, innovative options such as Supported Decision Making Authorizations and Co-decision Making Orders so Albertans who need help retain as much autonomy as possible. A Supported Decision Making Authorization will allow Albertans to authorize a “supporter” to access their personal information so they can receive help to make and communicate their decisions. These decision-maker tools will be particularly useful for Albertans with a developmental disability or language barrier. Co-decision Making Orders allow Albertans with a significant impairment to agree to have a trusted person be their decision-making partner. Guardianship and trusteeship will continue to be available for people unable to make decisions.

The AGTA also establishes new safeguards at the time an application for guardianship, trusteeship or a Co-decision Making Order is made. This will include a Review Officer visiting with the adult to determine their views about the application. The new Act will allow the Minister to receive and investigate complaints that a co-decision maker, guardian or trustee may be causing harm to the adult they represent.

Strategy 6.3

(continued from previous page)

Over the year, the Office of the Public Guardian (OPG) delivered 44 information sessions about guardianship to approximately 204 private guardians, 744 service providers and the public. A pilot project to increase the represented adults' participation in decision making was initiated in central Alberta. This project aims to identify and promote awareness of effective decision making skills for represented adults and their service providers.

Strategy 6.4

Deliver public education and other services to encourage Albertans to plan for the future through personal directives.

The Ministry completed an extensive education campaign to ensure the public and key stakeholders such as health professionals were aware of changes to the PDA. These efforts included delivering 35 training sessions on capacity assessment to over 1000 health professionals across the province. As well, over 6,800 physicians and 2,300 psychologists in the province received an information package and all necessary forms related to capacity assessment under the PDA. In total, over 30,000 copies of the *Guide to Capacity Assessment* were distributed to health professionals, key stakeholders and the public.

The Personal Directive Registry was made available for public use the same day amendments to the PDA were proclaimed. The Registry will allow authorized health professionals to determine if someone has a personal directive and how to contact the person's agent in an emergency. The Ministry is in the final stages of authorizing specific health care providers to access the Registry and has invested significant effort to make Albertans aware of this service. Over 150,000 information guides and posters were delivered to key stakeholders such as seniors' groups and health clinics so Albertans have easy access to the information.

The Ministry also delivered 278 education sessions about personal directives. Over 6,800 people attended the sessions. A media campaign was also completed in the fall with advertisements about personal directives and PDA amendments appearing in over 100 newspapers in the province. The results of these efforts were noticed with increased requests for information and the new voluntary form. The Ministry dispersed over 700,000 forms to assist Albertans in writing a personal directive and a new information line was established to provide information about personal directives and guardianship received over 3,300 calls for information. The amendments to the PDA allow Albertans to request the Public Guardian to accept designation as their agent. Over 30 Albertans have requested the Office of the Public Guardian as their agent. All requests were accepted.

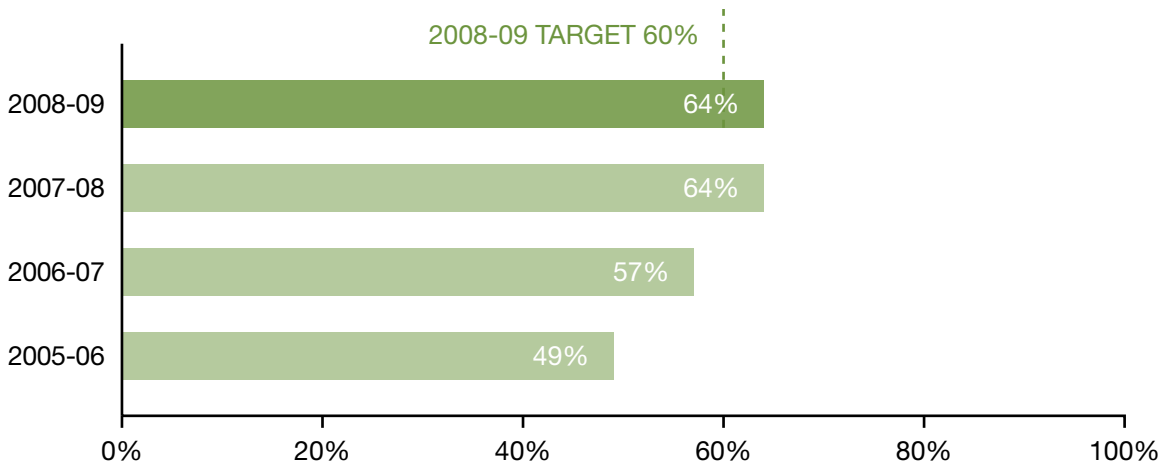
The Ministry also made special efforts to reach individuals who receive AISH benefits, cultural groups and the Canadian Armed Forces (CAF). Information about personal directives was included in a mail-out to all AISH recipients in the province. In addition, the Family Resource Centre at the CAF base in Wainwright was provided with personal directives information and publications so this material could be provided to soldiers bound for Afghanistan. Over 120 cultural groups received publications about personal directives in seven different languages.

Goal 6: Performance Measures

Reviewed by Auditor General

Measure 6.a: Percentage of persons involved in Protection for Persons in Care investigations satisfied with the investigation process.¹⁶

Protection for Persons in Care (PPC) receives complaints of abuse involving adults receiving services from government-funded agencies such as hospitals, nursing homes, seniors' lodges and group homes. PPC must investigate all complaints within its jurisdiction. This measure is designed to determine the extent to which those who are involved in investigations are satisfied with the investigation process.



Results and Analysis

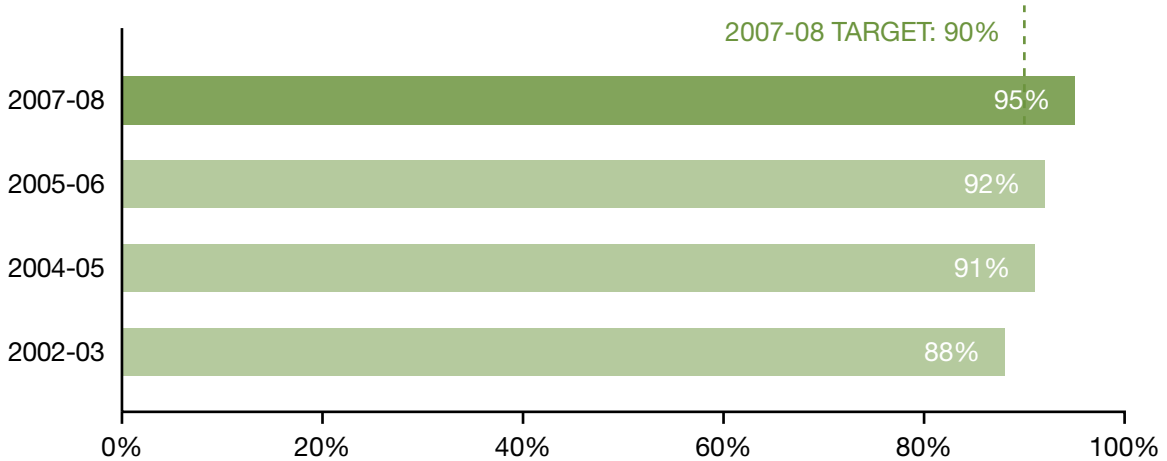
Sixty-four per cent of respondents were very satisfied or satisfied with the overall investigation process. When respondents who were slightly satisfied were included, the percentage of respondents satisfied increased to 73 per cent. The decision reached by the Minister following an investigation of abuse, the complexity of investigations and the duration of time taken to conclude the investigation are all factors that may influence results.

¹⁶ Data were collected for files closed from April 1, 2008 to March 31, 2009. A total of 1,572 surveys were distributed to potential respondents (144 alleged victims, 214 guardians/agents of the alleged victim, 524 agency/facility representatives, 250 alleged abusers, 37 guardians/agents of the alleged abuser, and 403 complainants). The degree of satisfaction was measured on a six-point scale, from "very dissatisfied" to "very satisfied" in response to the following question: "How satisfied are you with the overall investigation process?" The top two response categories ("satisfied" and "very satisfied") were combined to determine an overall percentage of satisfaction. A 21 per cent response rate to the survey as a whole included 23 alleged victims, 64 guardians/agents of the alleged victim, 111 agency/facility representatives, 35 alleged abusers, 16 guardians/agents of the alleged abuser and 87 complainants, for a total of 336 completed surveys. There were a total of 327 responses to the specific question (see above) on which this measure is based. Based on this sample, results are accurate to within +/- 5.0 per cent, 19 times out of 20.

Measure 6.b: Satisfaction with supports and decision-making services provided by the Office of the Public Guardian.¹⁷

This measure assesses the satisfaction of private guardians and service providers of dependent adults with the supports and services they receive from the OPG.

PRIVATE GUARDIANS



*Note: Data for this biennial survey were most recently collected in 2007-08.

SERVICE PROVIDERS



*Note: Data for this biennial survey were most recently collected in 2007-08.

¹⁷ The 2007-08 survey was administered by telephone to a random sample of 580 private guardians, 253 of which were more likely to have had contact with the Office of the Public Guardian, because they applied for or renewed their guardianship order within the last 12 months. Private guardians were asked to rate their level of overall satisfaction with OPG services. A total of 219 responses to the question were received. The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating. An additional sample was taken of 381 private guardians, randomly selected irrespective of when they had applied for or renewed their guardianship order. The survey results are accurate to within +/- 4.9 percentage points, 19 times out of 20 for both samples. The survey for service providers was administered by an independent research company in March and April of 2008 to a sample of 268 organizations that provided services for dependent adults. Service providers were asked to rate their level of overall satisfaction with OPG services. A total of 265 participants provided a response to the overall satisfaction question. The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating. The survey results are estimated to be accurate to within +/- 4.0 per cent, 19 times out of 20. This is a biennial satisfaction survey. A survey was conducted in consecutive years (2004-05 and 2005-06) to coincide with a public consultation process. No survey was conducted for the 2008-09 fiscal year. The next survey is planned for the 2009-10 fiscal year.

Results and Analysis

In 2007-08, the most recent year for which data are available, a total of 253 **private guardians** who recently applied for or renewed their guardianship orders were surveyed by telephone. Ninety-five per cent of the private guardians surveyed expressed satisfaction with the Office of the Public Guardian in 2007-08. This demonstrates increasing and consistently high levels of satisfaction among private guardians when compared to a similar group of private guardians in 2005-06.

A total of 268 **service providers** were interviewed by telephone. In 2007-08, 93 per cent of service providers who responded were satisfied with the services provided by the OPG. This is a statistically significant increase compared to the 87 per cent ratings achieved in both the 2005-06 and 2004-05 surveys. The OPG has enhanced services and distributed new and additional resources to service providers since the 2005-06 survey and this may account for the higher satisfaction ratings.

A total of 41 **dependent adults**¹⁸ with a public guardian participated in focus groups held in seven communities across the province and shared their views about the supports and services they received from their public guardians. Focus groups were used to gather information, as dependent adults are likely to have difficulty with traditional data collection techniques involving written or telephone surveys. Eighty-two per cent¹⁹ of the participants indicated they felt their public guardian listened to what they had to say. However, due to the small number of persons participating in the focus groups, these results cannot be interpreted as representative of all dependent adults with a public guardian.

18 The measure dealing with dependent adults was refined and modified, which impacts comparability to the 2006 survey results. In 2006, dependent adults were asked: "Are you satisfied with the Public Guardian who helps you with your decision-making? Do they respect you?" Upon reflection, the terms "satisfaction" and "respect" were thought to be conceptually difficult for some of the respondents, so alternate questions, along with consistent examples, were used to elicit discussion in 2008. For comparison to 2006 results, the current survey utilized a similar question: "Does your Public Guardian Representative listen to what you have to say?"

19 Results are estimated to be accurate to within +/- 15.0 per cent, 19 times out of 20. Due to the large margin of error; no reliable comparisons with previous results can be made.

Forward Looking Information

Moving Social-based Assistance to a Citizen-centred, Aligned and Integrated Approach

The Minister of Seniors and Community Supports has been given a mandate priority by the Premier to “Review programs and services for Albertans most in need to ensure they are citizen-centred, aligned and integrated.”

In many cases, programs have become challenging for Albertans to understand, access, and navigate or transition between. In 2009-10, Seniors and Community Supports will lead a joint initiative with the ministries of Children and Youth Services, Employment and Immigration, and Housing and Urban Affairs to move social-based assistance programs toward a citizen-centred, aligned and integrated approach to program development and delivery to reduce gaps, simplify access and improve client outcomes. In 2009-10, Ministry staff will be evaluating how these programs fit together and working on ways to better meet the needs of Albertans. One way will be the development of a common information system, so that clients will only have to provide their history (or “tell their story”) once, regardless of how often they transition between programs and ministries. Other work will focus on the coordination of health benefits to ease access and enhance accountability and sustainability.

Improving Availability and Choice in Supportive Living Accommodations

In response to the Premier’s mandate to improve choice and availability of continuing care accommodations, the Ministry will continue to work with Health and Wellness and key stakeholders to implement the Continuing Care Strategy. As part of this work, the Ministry will provide capital grants to help develop affordable supportive living spaces. The Ministry will enhance public reporting to include information on long-term care facilities, including contact information for the facility and information about compliance with the long-term care accommodation standards and verified complaints against the standards. For those facilities reviewed by Health and Wellness, there will be a link to compliance information related to the Health Services Standards.

The current Supportive Living and Long-term Care Accommodation Standards will be reviewed and updated, and will continue to be monitored and enforced in all supportive living and long-term care settings. The new *Supportive Living Accommodation Licensing Act* will be implemented, which will replace outdated legislation and better enable the Ministry to respond to an evolving supportive living sector.

Enhancing the AISH Program

Seniors and Community Supports will continue to introduce improvements to the AISH program in 2009-10. The maximum AISH benefit will increase \$100 per month effective April 1, 2009, raising the maximum monthly income benefit to \$1,188. This increase will assist AISH clients with a living allowance that helps them meet their needs.

The Homeless and Eviction Prevention Fund rent shortfall benefit will be transferred in 2009-10 to the Direct to Tenant Rent Supplement program, administered by Housing and Urban Affairs. To ensure that AISH clients continue to receive sufficient housing support, two new emergency personal benefits will be introduced. One benefit will assist AISH clients with damage deposits and the other will assist clients who are facing eviction due to rental arrears.

Improving Program Consistency, Sustainability and Flexibility for Families of Persons with Developmental Disabilities

In 2009-10, the Ministry will increase consistency, clarify the mandate and improve efficiency and effectiveness to ensure the long-term sustainability of the PDD program. Six priority areas for action have been established to achieve these goals which include the following: introducing a regulation to clearly define who is eligible for supports from the PDD program; providing clarity on the program's mission and core businesses; developing a consistent approach to determining support needs and related funding; increasing flexibility for families to manage supports for their family member; improving supports for people with developmental disabilities who have complex needs; and increasing the effectiveness and efficiency of the PDD program.

The PDD program will continue to improve its contracting process. Common contract monitoring tools and approaches will be developed across the Community Boards, together with a standard approach to pricing for services that are purchased on behalf of eligible individuals.

Preparing for an Aging Population

The Ministry will lead the development and implementation of an Aging Population Policy Framework which will support an aligned, coordinated and holistic approach to meeting the needs of tomorrow's seniors. It will articulate the roles of government, communities, families and individuals in meeting these needs and outline a series of principles for how publicly-funded programs, services and supports should be allocated in the overall context of fairness and affordability.

The Ministry will work with government and community partners in developing and supporting strategies that address elder abuse. This includes working with Federal/Provincial/Territorial counterparts to increase awareness of elder abuse, educate older adults on how to protect themselves from this form of abuse and support the sharing of knowledge and best practices on this topic.

Enhancing Protection for Vulnerable Adults

Changes to the *Protection for Persons in Care Act* are being developed to improve its ability to safeguard adults from abuse while they are receiving care or support services funded by the government. The current Act will be re-written and introduced in the spring 2009 session of the Legislative Assembly. The new Act will emphasize abuse prevention and will include new administrative fairness provisions. In 2009-10, the related regulation will also be reviewed, and changes will be developed with input from key stakeholders that are most affected by the legislation. Planning for implementation of the revised Act will include communication and training initiatives to inform clients, families and service providers about the changes and how they may be affected.

Enhancing Guardianship and Decision Making Options

The Ministry will focus on preparing regulations to support the new *Adult Guardianship and Trusteeship Act*. AGTA regulations, which will incorporate feedback from over 230 stakeholders, are expected to be complete in summer 2009, with the Act targeted for proclamation in fall 2009. Thirty-eight public information sessions are scheduled for spring 2009 to gather feedback on issues such as capacity assessment and the investigative process. Training for health care providers, private guardians and trustees will be held after proclamation to ensure a consistent understanding of the new Act.

Financial Information

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2009

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2009

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses – Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors and Community Supports as at March 31, 2009 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry'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 Ministry 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 12, 2009

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|---|------------------------|----------------|--------------------|
| | Budget (Schedule 3) | Actual | Actual (Note 3) |
| Revenues (Schedule 1) | | | |
| Transfers from the Government of Canada | \$ 300,358 | \$ 325,194 | \$ 277,548 |
| Other revenue | 4,310 | 11,674 | 8,911 |
| | 304,668 | 336,868 | 286,459 |
| Expenses – Directly Incurred (Note 2(c) and Schedules 2 and 5) | | | |
| Provide targeted financial assistance | 827,573 | 754,880 | 726,352 |
| Plan, provide and coordinate supports and services for living in the community | 1,077,026 | 1,081,223 | 993,175 |
| Ministry support services | 8,864 | 8,131 | 7,617 |
| | 1,913,463 | 1,844,234 | 1,727,144 |
| Valuation adjustments | | | |
| Provision for doubtful accounts | 100 | 96 | 94 |
| Provision for vacation pay | 587 | 924 | 1,013 |
| | 687 | 1,020 | 1,107 |
| | 1,914,150 | 1,845,254 | 1,728,251 |
| Loss on disposal of tangible capital assets | - | 11 | 156 |
| Net operating results | \$ (1,609,482) | \$ (1,508,397) | \$ (1,441,948) |

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

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Financial Position

As at March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|------------------|------------------|
| | | (Note 3) |
| Assets | | |
| Cash and cash equivalents | \$ 33,349 | \$ 34,300 |
| Accounts receivable (Note 4) | 12,471 | 12,661 |
| Inventories | 387 | 374 |
| Tangible capital assets (Note 5) | 9,126 | 4,824 |
| | <u>\$ 55,333</u> | <u>\$ 52,159</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities | \$ 262,740 | \$ 231,390 |
| Unearned revenue | - | 10,176 |
| | <u>262,740</u> | <u>241,566</u> |
| Net assets | | |
| Net assets (liabilities) at beginning of year | (189,407) | (170,933) |
| Net operating results | (1,508,397) | (1,441,948) |
| Net financing provided from General Revenues | 1,490,397 | 1,423,474 |
| | <u>(207,407)</u> | <u>(189,407)</u> |
| | <u>\$ 55,333</u> | <u>\$ 52,159</u> |

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

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|--------------------|--------------------|
| | | (Note 3) |
| Operating transactions | | |
| Net operating results | \$ (1,508,397) | \$ (1,441,948) |
| Non-cash items included in net operating results | | |
| Amortization | 772 | 672 |
| Loss on disposal of tangible capital assets | 11 | 156 |
| Valuation adjustments and other provisions | 1,020 | 1,107 |
| | <u>(1,506,594)</u> | <u>(1,440,013)</u> |
| Decrease in accounts receivable before valuation adjustments | 94 | 10,612 |
| (Increase) decrease in inventories | (13) | 76 |
| Increase in accounts payable and accrued liabilities before valuation adjustments | 30,426 | 20,253 |
| Decrease in unearned revenue | (10,176) | (15,219) |
| | <u>(1,486,263)</u> | <u>(1,424,291)</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | (5,085) | (2,408) |
| | <u>(5,085)</u> | <u>(2,408)</u> |
| Financing transactions | | |
| Net financing provided from General Revenues | 1,490,397 | 1,423,474 |
| | <u>1,490,397</u> | <u>1,423,474</u> |
| Decrease in cash and cash equivalents | (951) | (3,225) |
| Cash and cash equivalents, beginning of year | 34,300 | 37,525 |
| Cash and cash equivalents, end of year | <u>\$ 33,349</u> | <u>\$ 34,300</u> |

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

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors and Community Supports has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors and Community Supports.

The purpose of the Ministry is to provide supports, services, programs and information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the ministries.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors and Community Supports. The *Government Accountability Act* defines the Ministry as including the Department of Seniors and Community Supports and any Provincial agency for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

| Organization | Authority |
|---|---|
| Department of Seniors and Community Supports (Department) | <i>Government Organization Act</i> |
| Persons with Developmental Disabilities Community Boards | <i>Persons with Developmental Disabilities Community Governance Act</i> |

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(a) Reporting Entity (continued)

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

Assets

Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100. The threshold for all other tangible capital assets is \$5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, inventories, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers (CST), can arise from changes in the base allocations which are primarily a result of the Province of Alberta's share of the national population and the total CST cash set by federal legislation.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 PROGRAM TRANSFERS

As a result of program transfers, the responsibility for the seniors housing program was transferred to Ministry of Housing and Urban Affairs, and the responsibility for certain corporate services was transferred to Service Alberta.

Comparatives for 2008 have been restated as if the Department had always been assigned its current responsibilities.

| | |
|---|-----------------------|
| Net assets (liabilities) as previously reported at March 31, 2007 | \$ (146,881) |
| Program transfer to Ministry of Housing and Urban Affairs | <u>(24,052)</u> |
| Net assets (liabilities) as restated at April 1, 2007 | <u>\$ (170,933)</u> |
| Net operating results reported March 31, 2008 | \$ (1,442,027) |
| Program transfer to Ministry of Housing and Urban Affairs | (1,646) |
| Transfer to Service Alberta | <u>1,725</u> |
| Restated net operating results March 31, 2008 | <u>\$ (1,441,948)</u> |

NOTE 4 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|----------------------|------------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| | | | | (Note 3) |
| Government of Canada | \$ 9,132 | \$ - | \$ 9,132 | \$ 11,427 |
| Accounts receivable | 3,439 | 100 | 3,339 | 1,234 |
| | <u>\$ 12,571</u> | <u>\$ 100</u> | <u>\$ 12,471</u> | <u>\$ 12,661</u> |

Accounts receivable are unsecured and non-interest bearing.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 5 TANGIBLE CAPITAL ASSETS

| | 2009 | | | | 2008 |
|---|--------------|--------------------------------|------------------------|-----------|-----------|
| | Equipment* | Computer Hardware and Software | Leasehold Improvements | Total | Total |
| Estimated useful life | 3 - 15 years | 5 years | 5 - 10 years | | |
| Historical cost ** | | | | | |
| Beginning of year | \$ 4,420 | \$ 7,261 | \$ 637 | \$ 12,318 | \$ 10,109 |
| Additions | 404 | 4,497 | 184 | 5,085 | 2,408 |
| Disposals, including write-downs | (271) | - | - | (271) | (199) |
| | \$ 4,553 | \$ 11,758 | \$ 821 | \$ 17,132 | \$ 12,318 |
| Accumulated amortization | | | | | |
| Beginning of year | \$ 3,338 | \$ 4,083 | \$ 73 | \$ 7,494 | \$ 6,865 |
| Amortization expense | 305 | 395 | 72 | 772 | 672 |
| Effect of disposals | (260) | - | - | (260) | (43) |
| | \$ 3,383 | \$ 4,478 | \$ 145 | \$ 8,006 | \$ 7,494 |
| Net book value at March 31, 2009 | \$ 1,170 | \$ 7,280 | \$ 676 | \$ 9,126 | |
| Net book value at March 31, 2008 | \$ 1,082 | \$ 3,178 | \$ 564 | | \$ 4,824 |

* Equipment includes office equipment and furniture, vehicles, heavy equipment, kitchen and laundry equipment, medical and rehabilitation equipment, bathing equipment, and other equipment.

** Historical cost includes work-in-progress at March 31, 2009 totalling \$6,296 (2008 - \$2,136) comprised of: equipment \$120 (2008 - \$0) computer hardware and software \$6,176 (2008 - \$2,057), and leasehold improvements \$0 (2008 - \$79)

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

NOTE 7 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|-------------------|------------------|------------------|
| Agreements | \$ 550 | \$ 1,052 |
| Service contracts | 10,312 | 18,008 |
| Long-term leases | 1,170 | 751 |
| | <u>\$ 12,032</u> | <u>\$ 19,811</u> |

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

| | Agreements | Service Contracts | Long-term Leases | Total |
|------------|---------------|----------------------|---------------------|------------------|
| 2009-10 | \$ 550 | \$ 9,638 | \$ 273 | \$ 10,461 |
| 2010-11 | - | 644 | 190 | 834 |
| 2011-12 | - | 30 | 178 | 208 |
| 2012-13 | - | - | 177 | 177 |
| 2013-14 | - | - | 177 | 177 |
| Thereafter | - | - | 175 | 175 |
| | <u>\$ 550</u> | <u>\$ 10,312</u> | <u>\$ 1,170</u> | <u>\$ 12,032</u> |

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2009 the trust funds under administration were as follows:

| | 2009 | 2008 |
|---|---------------|---------------|
| Persons with Developmental Disabilities Community Boards' client trust funds | \$ 339 | \$ 373 |
| Donations to clients | 1 | 5 |
| | <u>\$ 340</u> | <u>\$ 378</u> |

Separate bank accounts are maintained for these funds.

NOTE 9 CONTINGENT LIABILITIES

The Ministry has a contingent liability in respect of four claims (2008 – four claims) aggregating \$2,087 (2008 – \$2,087) relating to decisions made by the Eugenics Board of Alberta pursuant to the *Sexual Sterilization Act* of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2009 the Ministry is a defendant in eight legal claims (2008 – eight legal claims). Three of these claims have specified amounts totalling \$740 (2008 – three claims with a specified amount of \$740). Included in the total legal claims are six claims amounting to \$545 (2008 – six claims with a specified amount of \$545) in which the Ministry has been jointly named with other entities. Three of the claims amounting to \$345 (2008 – four claims amounting to \$345) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 10 BENEFIT PLANS

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$9,511 for the year ended March 31, 2009 (2008 – \$8,888).

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 10 BENEFIT PLANS (continued)

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Development Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 49 grandfathered individuals that has been included in the Consolidated Statement of Operations is estimated to be \$2,146 (2008 – 53 individuals with a cost of \$1,995). The total cost for 1 grandfathered agency, which provides services to an additional 11 individuals, that has been included in the Statement of Operations is estimated to be \$1,092 (2008 – \$1,009).

NOTE 12 COMPARATIVE FIGURES

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

NOTE 13 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Ministry.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Consolidated Financial Statements Revenue

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|---|-------------------|-------------------|--------------------|
| | Budget | Actual | Actual (Note 3) |
| Transfers from the Government of Canada | | | |
| Canada Social Transfers | \$ 278,416 | \$ 301,345 | \$ 247,931 |
| Government of Canada – affordable housing | 10,177 | 10,176 | 15,219 |
| Recoveries from Indian and Northern Affairs Canada | 11,765 | 13,673 | 14,398 |
| | <u>300,358</u> | <u>325,194</u> | <u>277,548</u> |
| Other revenue | | | |
| Refunds of expenses | 3,145 | 10,148 | 7,139 |
| Premiums, fees and licenses | 1,000 | 1,190 | 1,206 |
| Interest income | - | 102 | 387 |
| Sales | - | 191 | 157 |
| Miscellaneous | 165 | 43 | 22 |
| | <u>4,310</u> | <u>11,674</u> | <u>8,911</u> |
| Total Revenues | <u>\$ 304,668</u> | <u>\$ 336,868</u> | <u>\$ 286,459</u> |

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Consolidated Financial Statements Expenses – Directly Incurred By Object

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 2

| | 2009 | | 2008 |
|---|---------------------|---------------------|---------------------|
| | Budget | Actual | Actual (Note 3) |
| Expenses | | | |
| Salaries, wages and employee benefits | \$ 141,393 | \$ 133,284 | \$ 128,013 |
| Supplies and services | 384,159 | 396,965 | 339,091 |
| Supplies and services from support service arrangements with related parties ^(a) | 162 | 964 | 971 |
| Grants | 1,386,833 | 1,312,568 | 1,258,812 |
| Other | 150 | 254 | 132 |
| Amortization of tangible capital assets | 766 | 772 | 672 |
| Total expenses before recoveries | 1,913,463 | 1,844,807 | 1,727,691 |
| Less: recovery from support service arrangements with related parties ^(b) | - | (573) | (547) |
| | <u>\$ 1,913,463</u> | <u>\$ 1,844,234</u> | <u>\$ 1,727,144</u> |
| Valuation adjustments | | | |
| Provision for doubtful accounts | \$ 100 | \$ 96 | \$ 94 |
| Provision for vacation pay | 587 | 924 | 1,013 |
| | <u>\$ 687</u> | <u>\$ 1,020</u> | <u>\$ 1,107</u> |

^(a) The Ministry receives financial and administrative services from the Ministry of Employment and Immigration, and the Ministry of Children and Youth Services.

^(b) The Ministry provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 3

| | 2008-09 | | |
|--|-----------------------|-----------------------------|-----------------------|
| | Estimates | Authorized Supplementary | Authorized Budget |
| Revenues | | | |
| Transfers from the Government of Canada | \$ 300,358 | \$ - | \$ 300,358 |
| Premiums, fees and licences | 1,000 | - | 1,000 |
| Other revenue | 3,310 | - | 3,310 |
| | <u>304,668</u> | <u>-</u> | <u>304,668</u> |
| Expenses | | | |
| Provide targeted financial assistance | 827,573 | - | 827,573 |
| Plan, provide and coordinate supports and services for living in the community | 1,077,026 | - | 1,077,026 |
| Ministry support services | 8,864 | - | 8,864 |
| | <u>1,913,463</u> | <u>-</u> | <u>1,913,463</u> |
| Valuation adjustments | | | |
| Provision for doubtful accounts | 100 | - | 100 |
| Provision for vacation pay | 587 | - | 587 |
| | <u>687</u> | <u>-</u> | <u>687</u> |
| | <u>1,914,150</u> | <u>-</u> | <u>1,914,150</u> |
| Net operating results | <u>\$ (1,609,482)</u> | <u>\$ -</u> | <u>\$ (1,609,482)</u> |
| Equipment purchases | <u>\$ 4,800</u> | <u>\$ -</u> | <u>\$ 4,800</u> |
| Non-budgetary disbursements | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

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

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences, and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Other Entities | |
|---|-----------------|------------------|
| | 2009 | 2008 |
| | | (Note 3) |
| Expenses – Directly Incurred | | |
| Grants | \$ 92 | \$ 6,443 |
| Other services | 9,492 | 8,776 |
| | <u>\$ 9,584</u> | <u>\$ 15,219</u> |
| Accounts receivable from other entities | <u>\$ 11</u> | <u>\$ 111</u> |
| Accounts payable to other entities | <u>\$ 252</u> | <u>\$ 6,849</u> |

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Consolidated Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

| | Other Entities | |
|-------------------------------|------------------|------------------|
| | 2009 | 2008 |
| Expenses – Incurred by others | | (Note 3) |
| Accommodation | \$ 18,937 | \$ 16,362 |
| Legal services | 470 | 705 |
| Other services | 6,105 | 5,559 |
| | <u>\$ 25,512</u> | <u>\$ 22,626</u> |

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Consolidated Financial Statements Allocated Costs

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 5

| Program | 2009 | | | | | | | 2008 |
|--|-------------------------|-------------------------------|----------------|----------------|-----------------------|-------------------|----------------|----------------------------|
| | Expenses ⁽¹⁾ | Expenses - Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses (Note 3) |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Doubtful Accounts | | |
| Provide targeted financial assistance | \$ 754,880 | \$ 2,622 | \$ 61 | \$ 777 | \$ 147 | \$ 96 | \$ 758,583 | \$ 728,875 |
| Plan, provide and coordinate supports and services for living in the community | 1,081,223 | 15,872 | 389 | 4,964 | 724 | - | 1,103,172 | 1,012,960 |
| Ministry support services | 8,131 | 443 | 20 | 364 | 53 | - | 9,011 | 9,042 |
| | \$ 1,844,234 | \$ 18,937 | \$ 470 | \$ 6,105 | \$ 924 | \$ 96 | \$ 1,870,766 | \$ 1,750,877 |

⁽¹⁾ Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2009

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

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Statement of Cash Flows

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Schedule 1 Revenues

Schedule 2 Expenses – Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Schedule 5 Salary and Benefits Disclosure

Schedule 6 Related Party Transactions

Schedule 7 Allocated Costs



Auditor's Report

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Department of Seniors and Community Supports as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department'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 Department 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 12, 2009

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|--|------------------------|----------------|--------------------|
| | Budget (Schedule 3) | Actual | Actual (Note 3) |
| Revenues (Schedule 1) | | | |
| Transfers from the Government of Canada | \$ 300,358 | \$ 325,194 | \$ 277,548 |
| Other revenue | 3,145 | 6,546 | 6,190 |
| | 303,503 | 331,740 | 283,738 |
| Expenses – Directly Incurred (Note 2(b) and Schedule 7) | | | |
| Voted (Schedules 2 and 4) | | | |
| Ministry Support Services | 8,864 | 8,131 | 7,617 |
| Seniors Services | 406,255 | 353,240 | 352,981 |
| Disability Supports | 780,565 | 742,673 | 709,790 |
| Community Support Programs and Strategic Planning | 715,788 | 737,326 | 649,817 |
| | 1,911,472 | 1,841,370 | 1,720,205 |
| Statutory (Schedules 2 and 4) | | | |
| Valuation adjustments | | | |
| Provision for doubtful accounts | 100 | 96 | 94 |
| Provision for vacation pay | 95 | 500 | 600 |
| | 195 | 596 | 694 |
| | 1,911,667 | 1,841,966 | 1,720,899 |
| Loss on disposal of tangible capital assets | - | - | 156 |
| Net operating results | \$ (1,608,164) | \$ (1,510,226) | \$ (1,437,317) |

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

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Financial Position

As at March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|------------------|------------------|
| | | (Note 3) |
| Assets | | |
| Cash and cash equivalents | \$ 188 | \$ 9 |
| Accounts receivable (Note 4) | 9,351 | 11,900 |
| Tangible capital assets (Note 5) | 7,643 | 3,429 |
| | <u>\$ 17,182</u> | <u>\$ 15,338</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities | \$ 238,444 | \$ 206,595 |
| Unearned revenue | - | 10,176 |
| | <u>238,444</u> | <u>216,771</u> |
| Net assets | | |
| Net assets (liabilities) at beginning of year | (201,433) | (187,590) |
| Net operating results | (1,510,226) | (1,437,317) |
| Net financing provided from General Revenues | 1,490,397 | 1,423,474 |
| | <u>(221,262)</u> | <u>(201,433)</u> |
| | <u>\$ 17,182</u> | <u>\$ 15,338</u> |

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

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|----------------|----------------|
| | | (Note 3) |
| Operating transactions | | |
| Net operating results | \$ (1,510,226) | \$ (1,437,317) |
| Non-cash items included in net operating result | | |
| Amortization | 422 | 340 |
| Loss on disposal of tangible capital assets | - | 156 |
| Valuation adjustments | 596 | 694 |
| | (1,509,208) | (1,436,127) |
| Decrease in accounts receivable before valuation adjustments | 2,453 | 10,922 |
| Increase in accounts payable and accrued liabilities before valuation adjustments | 31,349 | 18,800 |
| Decrease in unearned revenue | (10,176) | (15,219) |
| Cash applied to operating transactions | (1,485,582) | (1,421,624) |
| Capital transactions | | |
| Acquisition of tangible capital assets | (4,636) | (2,065) |
| Cash applied to capital transactions | (4,636) | (2,065) |
| Financing transactions | | |
| Net financing provided from General Revenues | 1,490,397 | 1,423,474 |
| Increase (decrease) in cash and cash equivalents | 179 | (215) |
| Cash and cash equivalents, beginning of year | 9 | 224 |
| Cash and cash equivalents, end of year | \$ 188 | \$ 9 |

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

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors and Community Supports operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to provide supports, services, programs, information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the departments.

(a) Reporting Entity

The reporting entity is the Department of Seniors and Community Supports, which is part of the Ministry of Seniors and Community Supports for which the Minister of Seniors and Community Supports is accountable. Other entities reporting to the Minister are the Persons with Developmental Disabilities Community Boards. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers (CST), can arise from changes in the base allocations which are primarily a result of the Province of Alberta's share of the national population and the total CST cash set by federal legislation.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 PROGRAM TRANSFERS

As a result of program transfers, the responsibility for the seniors housing program was transferred to Ministry of Housing and Urban Affairs and the responsibility for certain corporate services was transferred to Service Alberta.

Comparatives for 2008 have been restated as if the Department had always been assigned its current responsibilities.

| | |
|---|-----------------------|
| Net assets (liabilities) as previously reported at March 31, 2007 | \$ (163,538) |
| Program transfer to Ministry of Housing and Urban Affairs | <u>(24,052)</u> |
| Net assets (liabilities) as restated at April 1, 2007 | <u>\$ (187,590)</u> |
| Net operating results reported March 31, 2008 | \$ (1,437,396) |
| Program transfer to Ministry of Housing and Urban Affairs | (1,646) |
| Transfer to Service Alberta | 1,548 |
| Transfer to PDD Community Boards | <u>177</u> |
| Restated net operating results March 31, 2008 | <u>\$ (1,437,317)</u> |

NOTE 4 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|----------------------|-----------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| | | | | (Note 3) |
| Government of Canada | \$ 9,132 | \$ - | \$ 9,132 | \$ 11,427 |
| Other receivables | 319 | 100 | 219 | 473 |
| | <u>\$ 9,451</u> | <u>\$ 100</u> | <u>\$ 9,351</u> | <u>\$ 11,900</u> |

Accounts receivable are unsecured and non-interest bearing.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 5 TANGIBLE CAPITAL ASSETS

| | 2009 | | | | 2008 |
|---|------------|--------------------------------|------------------------|-----------|----------|
| | Equipment* | Computer Hardware and Software | Leasehold Improvements | Total | Total |
| Estimated useful life | 10 years | 5 years | 10 years | | |
| Historical cost ** | | | | | |
| Beginning of year | \$ 147 | \$ 6,829 | \$ 189 | \$ 7,165 | \$ 5,256 |
| Additions | 139 | 4,497 | - | 4,636 | 2,065 |
| Disposal, including write-downs | - | - | - | - | (156) |
| | \$ 286 | \$ 11,326 | \$ 189 | \$ 11,801 | \$ 7,165 |
| Accumulated amortization | | | | | |
| Beginning of year | \$ 60 | \$ 3,662 | \$ 14 | \$ 3,736 | \$ 3,396 |
| Amortization expense | 16 | 388 | 18 | 422 | 340 |
| | \$ 76 | \$ 4,050 | \$ 32 | \$ 4,158 | \$ 3,736 |
| Net book value at March 31, 2009 | \$ 210 | \$ 7,276 | \$ 157 | \$ 7,643 | |
| Net book value at March 31, 2008 | \$ 87 | \$ 3,167 | \$ 175 | | \$ 3,429 |

* Equipment includes office equipment and furniture.

** Historical cost includes work-in-progress at March 31, 2009 totalling \$6,296 (2008 - \$2,136) comprised of : equipment \$120 (2008 - \$0) computer hardware and software \$6,176 (2008 - \$2,057), and leasehold improvements \$0 (2008 - \$79).

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|-------------------|-----------------|------------------|
| Agreements | \$ 550 | \$ 1,052 |
| Service contracts | 7,280 | 14,189 |
| Long-term leases | 438 | 195 |
| | <u>\$ 8,268</u> | <u>\$ 15,436</u> |

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

| | Agreements | Service Contracts | Long-term Leases | Total |
|------------|---------------|----------------------|---------------------|-----------------|
| 2009-10 | \$ 550 | \$ 6,606 | \$ 87 | \$ 7,243 |
| 2010-11 | - | 644 | 69 | 713 |
| 2011-12 | - | 30 | 69 | 99 |
| 2012-13 | - | - | 68 | 68 |
| 2013-14 | - | - | 68 | 68 |
| Thereafter | - | - | 77 | 77 |
| | <u>\$ 550</u> | <u>\$ 7,280</u> | <u>\$ 438</u> | <u>\$ 8,268</u> |

NOTE 7 CONTINGENT LIABILITIES

The Department has a contingent liability in respect of four claims (2008 - four claims) aggregating \$2,087 (2008 - \$2,087) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2009 the Department is a defendant in five legal claims (2008 – four legal claims). Two of these claims have specified amounts totalling \$540 (2008 – two claims with a specified amount of \$540). Included in the total legal claims are three claims amounting to \$345 (2008 – two claims amounting to \$345) in which the Department has been jointly named with other entities. One of the claims amounting to \$345 (2008 – one claim amounting to \$345) is covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 8 BENEFIT PLANS

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$4,309 for the year ended March 31, 2009 (2008 – \$3,817).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 9 COMPARATIVE FIGURES

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

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Revenue

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|--|------------|------------|--------------------|
| | Budget | Actual | Actual (Note 3) |
| Transfers from the Government of Canada | | | |
| Canada Social Transfers | \$ 278,416 | \$ 301,345 | \$ 247,931 |
| Government of Canada – affordable housing | 10,177 | 10,176 | 15,219 |
| Recoveries from Indian and Northern Affairs Canada | 11,765 | 13,673 | 14,398 |
| | 300,358 | 325,194 | 277,548 |
| Other revenue | | | |
| Refunds of expenses | 3,145 | 6,414 | 5,782 |
| Interest income | - | 102 | 387 |
| Miscellaneous | - | 25 | 17 |
| Premiums, fees and licenses | - | 5 | 4 |
| | 3,145 | 6,546 | 6,190 |
| Total Revenues | \$ 303,503 | \$ 331,740 | \$ 283,738 |

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Expenses – Directly Incurred Detailed By Object

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 2

| | 2009 | | 2008 |
|---|---------------------|---------------------|---------------------|
| | Budget | Actual | Actual (Note 3) |
| Voted | | | |
| Salaries, wages and employee benefits | \$ 55,572 | \$ 54,176 | \$ 49,536 |
| Supplies and services | 41,724 | 42,400 | 36,123 |
| Supplies and services from support service arrangements with related parties ^(a) | 162 | 877 | 931 |
| Grants | 1,813,545 | 1,743,241 | 1,633,143 |
| Other | 150 | 254 | 132 |
| Amortization of tangible capital assets | 319 | 422 | 340 |
| | <u>\$ 1,911,472</u> | <u>\$ 1,841,370</u> | <u>\$ 1,720,205</u> |
| Statutory | | | |
| Valuation adjustments | | | |
| Provision for doubtful accounts | \$ 100 | \$ 96 | \$ 94 |
| Provision for vacation pay | 95 | 500 | 600 |
| | <u>\$ 195</u> | <u>\$ 596</u> | <u>\$ 694</u> |

^(a) The Department receives financial and administrative services from the Ministry of Employment and Immigration, and the Ministry of Children and Youth Services.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Budget

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 3

| | 2008-09 | | |
|--|-----------------------|-----------------------------|-----------------------|
| | Estimates | Authorized Supplementary | Authorized Budget |
| Revenues | | | |
| Transfers from the Government of Canada | \$ 300,358 | \$ - | \$ 300,358 |
| Other revenue | 3,145 | - | 3,145 |
| | <u>303,503</u> | <u>-</u> | <u>303,503</u> |
| Expenses – Directly Incurred | | | |
| Voted | | | |
| Ministry Support Services | 8,864 | - | 8,864 |
| Seniors Services | 406,255 | - | 406,255 |
| Disability Supports | 780,565 | - | 780,565 |
| Community Support Programs and Strategic Planning | 715,788 | - | 715,788 |
| | <u>1,911,472</u> | <u>-</u> | <u>1,911,472</u> |
| Statutory Expenses | | | |
| Valuation adjustments | | | |
| Provision for doubtful accounts | 100 | - | 100 |
| Provision for vacation pay | 95 | - | 95 |
| | <u>195</u> | <u>-</u> | <u>195</u> |
| | <u>1,911,667</u> | <u>-</u> | <u>1,911,667</u> |
| Net operating results | <u>\$ (1,608,164)</u> | <u>\$ -</u> | <u>\$ (1,608,164)</u> |
| Equipment purchases | <u>\$ 4,160</u> | <u>\$ -</u> | <u>\$ 4,160</u> |
| Non-budgetary disbursements | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Comparison of Expenses – Directly Incurred, Equipment Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 4

| | 2008-09 | | | | |
|--|----------------|--------------------|----------------|-----------------------|-----------------------------------|
| | Estimates | Authorized | | Actual ^(a) | Unexpended (Over- Expended) |
| | | Supple- mentary | Budget | | |
| Voted Expense, Equipment Purchases and Capital Investment | | | | | |
| MINISTRY SUPPORT SERVICES | | | | | |
| 1.0.1 Minister's Office | \$ 486 | - | \$ 486 | \$ 445 | \$ 41 |
| 1.0.2 Deputy Minister's Office | 625 | - | 625 | 602 | 23 |
| 1.0.3 Communications | 495 | - | 495 | 450 | 45 |
| 1.0.4 Strategic Corporate Services | | | | | |
| - Expense | 7,111 | - | 7,111 | 6,386 | 725 |
| - Equipment purchases | - | - | - | 320 | (320) |
| 1.0.5 Cabinet Policy Committee on Health | 147 | - | 147 | 248 | (101) |
| | 8,864 | - | 8,864 | 8,451 | 413 |
| SENIORS SERVICES | | | | | |
| 2.1 Management and Operations | | | | | |
| 2.1.1 Program Support | 1,183 | - | 1,183 | 2,049 | (866) |
| 2.1.2 Alberta Seniors Benefit & School Property Tax Assistance Program Delivery | | | | | |
| - Expense | 6,214 | - | 6,214 | 6,306 | (92) |
| - Equipment purchases | 60 | - | 60 | 95 | (35) |
| 2.1.3 Client and Information Services | 2,306 | - | 2,306 | 2,290 | 16 |
| 2.1.4 Special Needs Assistance Program Delivery | 1,629 | - | 1,629 | 1,256 | 373 |
| 2.1.5 Seniors Dental and Optical Assistance Program Delivery | | | | | |
| - Expense | 2,725 | - | 2,725 | 3,117 | (392) |
| - Equipment purchases | 100 | - | 100 | 7 | 93 |
| 2.1.6 Seniors Advisory Council | 310 | - | 310 | 287 | 23 |
| 2.2 Income Support for Seniors | | | | | |
| 2.2.1 Alberta Seniors Benefit | 288,433 | - | 288,433 | 255,623 | 32,810 |
| 2.2.2 School Property Tax Assistance | 11,000 | - | 11,000 | 6,394 | 4,606 |
| 2.2.3 Seniors Project Grants | 705 | - | 705 | 642 | 63 |
| 2.2.4 Special Needs Assistance Grants | 24,750 | - | 24,750 | 20,411 | 4,339 |
| 2.2.5 Seniors Dental Assistance Program | 59,900 | - | 59,900 | 49,686 | 10,214 |
| 2.2.6 Seniors Optical Assistance Program | 7,100 | - | 7,100 | 5,179 | 1,921 |
| | 406,415 | - | 406,415 | 353,342 | 53,073 |

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements

Comparison of Expenses – Directly Incurred, Equipment Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 4 (continued)

| | 2008-09 | | | | Unexpended (Over- Expended) |
|---|----------------|----------------------------------|----------------|-----------------------|-----------------------------------|
| | Estimates | Authorized Supple- mentary | Budget | Actual ^(a) | |
| Voted Expense, Equipment Purchases and Capital Investment | | | | | |
| DISABILITY SUPPORTS | | | | | |
| 3.1 Management and Operations | | | | | |
| 3.1.1 Program Support | | | | | |
| - Expense | 3,951 | - | 3,951 | 5,804 | (1,853) |
| - Equipment purchases | - | - | - | 82 | (82) |
| 3.1.2 AISH Program Delivery | | | | | |
| - Expense | 20,592 | - | 20,592 | 21,032 | (440) |
| - Equipment purchases | 4,000 | - | 4,000 | 4,000 | - |
| 3.1.3 AISH Health Related Assistance Support | 3,650 | - | 3,650 | 4,435 | (785) |
| 3.1.4 Alberta Aids to Daily Living | 5,284 | - | 5,284 | 5,031 | 253 |
| 3.1.5 Brain Injury Initiative and Other Supports for Persons with Disabilities | 15,756 | - | 15,756 | 12,074 | 3,682 |
| 3.1.6 Premier's Council on the Status of Persons with Disabilities | 829 | - | 829 | 689 | 140 |
| 3.2 Assured Income for the Severely Handicapped | | | | | |
| 3.2.1 Financial Assistance | 474,955 | - | 474,955 | 443,857 | 31,098 |
| 3.2.2 Health Related Assistance | 162,948 | - | 162,948 | 152,570 | 10,378 |
| 3.3 Alberta Aids to Daily Living | | | | | |
| 3.3.1 Alberta Aids to Daily Living Grants | 92,600 | - | 92,600 | 97,181 | (4,581) |
| | 784,565 | - | 784,565 | 746,755 | 37,810 |
| COMMUNITY SUPPORT PROGRAMS AND STRATEGIC PLANNING | | | | | |
| 4.1 Management and Operations | | | | | |
| 4.1.1 Program Support | 958 | - | 958 | 743 | 215 |
| 4.1.2 Planning and Research | 1,072 | - | 1,072 | 932 | 140 |
| 4.1.3 Public Guardian Services | | | | | |
| - Expense | 8,993 | - | 8,993 | 9,033 | (40) |
| - Equipment purchases | - | - | - | 39 | (39) |
| 4.1.4 Protection for Persons in Care | 2,706 | - | 2,706 | 1,894 | 812 |
| 4.1.5 Supportive Living and Long Term Care | 5,447 | - | 5,447 | 3,631 | 1,816 |
| 4.1.6 Persons with Developmental Disabilities Program | | | | | |
| - Expense | 7,311 | - | 7,311 | 6,509 | 802 |
| - Equipment purchases | - | - | - | 93 | (93) |

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Comparison of Expenses – Directly Incurred, Equipment Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

| | 2008-09 | | | | |
|---|----------------|----------------------------------|----------------|-----------------------|-----------------------------------|
| | Estimates | Authorized Supple- mentary | Budget | Actual ^(a) | Unexpended (Over- Expended) |
| Voted Expense, Equipment Purchases and Capital Investment | | | | | |
| 4.2 Supportive Living Grants | | | | | |
| 4.2.1 Supportive Living Project Grants | 503 | - | 503 | 486 | 17 |
| 4.2.2 Seniors Lodge Assistance | 32,120 | - | 32,120 | 32,247 | (127) |
| 4.2.3 Affordable Supportive Living Initiative | 77,997 | - | 77,997 | 84,409 | (6,412) |
| 4.2.4 Rural Affordable Supportive Living | 2,000 | - | 2,000 | 795 | 1,205 |
| 4.2.5 Seniors Lodge Renovations and Repairs | 15,600 | - | 15,600 | 35,566 | (19,966) |
| | | - | | | |
| 4.3 Financial Assistance to Persons with Developmental Disabilities Boards | | | | | |
| 4.3.1 Financial Assistance to Persons with Developmental Disabilities Boards | 561,081 | - | 561,081 | 561,081 | - |
| | | - | | | |
| | 715,788 | - | 715,788 | 737,458 | (21,670) |
| Total Voted Expenses | \$1,915,632 | \$ - | \$ 1,915,632 | \$ 1,846,006 | \$ 69,626 |
| Expense | \$1,911,472 | \$ - | \$ 1,911,472 | \$ 1,841,370 | \$ 70,102 |
| Equipment purchases | 4,160 | - | 4,160 | 4,636 | (476) |
| | \$1,915,632 | \$ - | \$ 1,915,632 | \$ 1,846,006 | \$ 69,626 |
| Statutory Expenses | | | | | |
| Valuation Adjustments and Other Provisions | \$ 195 | \$ - | \$ 195 | \$ 596 | \$ (401) |
| Non-Budgetary Disbursements | \$ - | \$ - | \$ - | \$ - | \$ - |

^(a) Includes achievement bonus of \$1,015.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Salary and Benefits Disclosure

**For the Year ended March 31, 2009
(in dollars)**

SCHEDULE 5

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|------------|------------|
| | Base Salary ⁽¹⁾ | Other Cash Benefits ⁽²⁾ | Other Non-cash Benefits ⁽³⁾ | Total | Total |
| Deputy Minister ⁽⁴⁾ | \$ 253,668 | \$ 57,000 | \$ 62,969 | \$ 373,637 | \$ 328,609 |
| Executives | | | | | |
| Assistant Deputy Minister, Seniors Services | 177,828 | 48,419 | 44,397 | 270,644 | 250,046 |
| Assistant Deputy Minister, Disability Supports | 177,816 | 42,966 | 44,046 | 264,828 | 246,911 |
| Assistant Deputy Minister, Community Support Programs and Strategic Planning | 177,828 | 29,342 | 9,709 | 216,879 | 222,257 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

⁽¹⁾ Base salary includes pensionable base pay.

⁽²⁾ Other cash benefits include bonuses and vacation payouts.

⁽³⁾ Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

⁽⁴⁾ Automobile provided, no dollar amount included in other non-cash benefits.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 6

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

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences, and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|------------------------------|--------------------------|-------------------|-----------------|-----------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | | | (Note 3) |
| Expenses – Directly Incurred | | | | |
| Grants | \$ 561,081 | \$ 527,665 | \$ 88 | \$ 6,327 |
| Other services | - | - | 2,893 | 2,507 |
| | <u>\$ 561,081</u> | <u>\$ 527,665</u> | <u>\$ 2,981</u> | <u>\$ 8,834</u> |
| Accounts receivable | <u>\$ 40</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 109</u> |
| Accounts payable | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 37</u> | <u>\$ 6,677</u> |

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 6 (continued)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

| | Entities in the Ministry | | Other Entities | |
|-------------------------------|--------------------------|-------------|-----------------|-----------------|
| | 2009 | 2008 | 2009 | 2008 |
| Expenses – Incurred by others | | | | (Note 3) |
| Accommodation | \$ - | \$ - | \$ 5,495 | \$ 4,118 |
| Legal services | - | - | 375 | 494 |
| Other services | - | - | 3,759 | 3,329 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,629</u> | <u>\$ 7,941</u> |

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Financial Statements Allocated Costs

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 7

| Program | 2009 | | | | | | | 2008 | |
|---|-------------------------|-------------------------------|----------------|----------------|-----------------------|-------------------|----------------|----------------|----------------------------|
| | Expenses ⁽¹⁾ | Expenses – Incurred by others | | | Valuation Adjustments | | | Total Expenses | Total Expenses (Note 3) |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Doubtful Accounts | Total Expenses | | |
| Ministry Support Services | \$ 8,131 | \$ 443 | \$ 20 | \$ 364 | \$ 53 | \$ - | \$ 9,011 | \$ 9,042 | |
| Seniors Services | 353,240 | 1,302 | 51 | 417 | 43 | 96 | 355,149 | 354,294 | |
| Disability Supports | 742,673 | 2,702 | 89 | 1,412 | 204 | - | 747,080 | 713,321 | |
| Community Support Programs and Strategic Planning | 737,326 | 1,048 | 215 | 1,566 | 200 | - | 740,355 | 652,163 | |
| | \$ 1,841,370 | \$ 5,495 | \$ 375 | \$ 3,759 | \$ 500 | \$ 96 | \$ 1,851,595 | \$ 1,728,840 | |

⁽¹⁾ Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

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Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2009 and the statements of operations 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 Persons with Developmental Disabilities Calgary Region Community 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.

I also report that, as described in Note 11, the Board made certain payments that did not comply with the *Person with Developmental Disabilities Community Governance Act*.

[Original signed by Fred J. Dunn]
FCA
Auditor General

Edmonton, Alberta
June 4, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|--|------------------------|------------|---------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 12) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 146,769 | \$ 146,769 | \$ 137,060 |
| Previous year's refund of expenditures | - | 534 | 540 |
| | 146,769 | 147,303 | 137,600 |
| Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 70,687 | 71,200 | 70,233 |
| Employment Supports | 7,204 | 6,576 | 6,225 |
| Community Access Supports | 32,269 | 33,498 | 28,849 |
| Specialized Community Supports | 2,156 | 1,702 | 2,887 |
| Direct Operations | 1,066 | 750 | 763 |
| Supports to Delivery Systems | 33,200 | 32,751 | 30,989 |
| Board Governance | 175 | 138 | 144 |
| | 146,757 | 146,615 | 140,090 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for vacation pay | 84 | 149 | 121 |
| | 146,841 | 146,764 | 140,211 |
| Net operating results | \$ (72) | \$ 539 | \$ (2,611) |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Financial Position

**As at March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|---|----------|----------|
| Assets | | |
| Cash and cash equivalents | \$ 7,626 | \$ 8,352 |
| Accounts receivable (Note 3) | 218 | 4 |
| Tangible capital assets (Note 4) | 13 | 15 |
| | \$ 7,857 | \$ 8,371 |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 5) | \$ 5,269 | \$ 6,322 |
| Net assets | | |
| Net assets at beginning of year | 2,049 | 4,660 |
| Net operating results | 539 | (2,611) |
| | 2,588 | 2,049 |
| | \$ 7,857 | \$ 8,371 |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|-----------------|-----------------|
| Operating transactions | | |
| Net operating results | \$ 539 | \$ (2,611) |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 149 | 121 |
| Amortization | 2 | 8 |
| | 690 | (2,482) |
| Increase in accounts receivable | (214) | - |
| (Decrease) increase in accounts payable and accrued liabilities before valuation adjustments | (1,202) | 331 |
| Cash applied to operating transactions | (726) | (2,151) |
| Cash and cash equivalents, beginning of year | 8,352 | 10,503 |
| Cash and cash equivalents, end of year | <u>\$ 7,626</u> | <u>\$ 8,352</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Direct Operations – other expenses incurred to operate the following facilities:

- Bow Park Court
- Scenic Bow Legion Group Homes
- Parkmont Achievement Center

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|---------------------|---------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Accrued receivables | \$ 110 | \$ - | \$ 110 | \$ - |
| Agencies | 103 | - | 103 | - |
| GST | 2 | - | 2 | 2 |
| Other | 3 | - | 3 | 2 |
| | <u>\$ 218</u> | <u>\$ -</u> | <u>\$ 218</u> | <u>\$ 4</u> |

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 4 TANGIBLE CAPITAL ASSETS

| | 2009 | | | | 2008 |
|---|----------|------------|-------------|--------|--------|
| | Vehicles | Equipment* | Equipment** | Total | Total |
| Estimated useful life | 3 years | 10 years | 15 years | | |
| Historical cost | | | | | |
| Beginning of year | \$ 348 | \$ 10 | \$ 13 | \$ 371 | \$ 371 |
| Accumulated amortization | | | | | |
| Beginning of year | \$ 348 | \$ 4 | \$ 4 | \$ 356 | \$ 348 |
| Amortization expense | - | 1 | 1 | 2 | 8 |
| | \$ 348 | \$ 5 | \$ 5 | \$ 358 | \$ 356 |
| Net book value at March 31, 2009 | \$ - | \$ 5 | \$ 8 | \$ 13 | |
| Net book value at March 31, 2008 | \$ - | \$ 6 | \$ 9 | | \$ 15 |

* includes communication equipment.

** includes bathing equipment.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|----------|----------|
| Accrued grants to individuals | \$ 3,066 | \$ 4,589 |
| Employees' accrued vacation pay and manpower costs | 1,645 | 1,473 |
| Accrued supplies and services | 558 | 260 |
| | \$ 5,269 | \$ 6,322 |

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

NOTE 8 CONTINGENT LIABILITIES

At March 31, 2009 the Board is a defendant in two legal claims (2008 – two legal claims) in which it has been jointly named with other entities. One of these claims has a specified amount of \$200 (2008 – one claim with a specified amount of \$200). Another claim of no specified amount is covered by the Alberta Risk Management Fund (2008 – one claim). The resulting loss, if any, from these claims cannot be determined.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2009 trust funds under administration were as follows:

| | 2009 | 2008 |
|--------------------|-------|-------|
| Client trust funds | \$ 86 | \$ 99 |

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 10 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$845 for the year ended March 31, 2009 (2008 – \$818).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

There are currently 21 grandfathered individuals and one grandfathered agency in the Calgary Region. The total cost of services to 21 grandfathered individuals that has been included in the Statement of Operations is estimated to be \$707 (2008 – 22 individuals totaling \$708). The total cost of the grandfathered agency, which provides services to an additional 11 individuals, that has been included in the Statement of Operations is estimated to be \$1,092 (2008 - \$1,009).

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 12 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$46 to record this change.

NOTE 13 COMPARATIVE FIGURES

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

NOTE 14 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Expenses – Directly Incurred Detailed By Object

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 1

| | 2009 | | 2008 |
|--|------------|------------|---------------------|
| | Budget | Actual | Actual (Note 12) |
| Manpower | \$ 14,900 | \$ 11,639 | \$ 11,646 |
| Supplies and services | 72,417 | 75,922 | 67,899 |
| Supplies and services from support service arrangement with related parties ^(a) | - | 87 | 40 |
| Grants | 59,317 | 59,538 | 61,044 |
| Amortization of tangible capital assets | 123 | 2 | 8 |
| | 146,757 | 147,188 | 140,637 |
| Valuation adjustments | | | |
| Provision for vacation pay | 84 | 149 | 121 |
| Total expenses before recoveries | 146,841 | 147,337 | 140,758 |
| Less recovery from support service arrangement with related parties ^(b) | - | (573) | (547) |
| | \$ 146,841 | \$ 146,764 | \$ 140,211 |

^(a) The Board receives human resources services from the Department of Children and Youth Services.

^(b) The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 2

| | 2008-09 | | |
|---|------------|-------------|--------------|
| | Budget | Adjustments | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 146,769 | \$ - | \$ 146,769 |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 70,687 | - | 70,687 |
| Employment Supports | 7,204 | - | 7,204 |
| Community Access Supports | 32,269 | - | 32,269 |
| Specialized Community Supports | 2,156 | - | 2,156 |
| Direct Operations | 1,066 | - | 1,066 |
| Supports to Delivery Systems | 33,200 | - | 33,200 |
| Board Governance | 175 | - | 175 |
| | 146,757 | - | 146,757 |
| Valuation adjustments | | | |
| Provision for (decrease in) vacation pay | 84 | - | 84 |
| Net operating results | \$ (72) | \$ - | \$ (72) |
| Equipment purchases | \$ 135 | \$ - | \$ 135 |

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 3

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 25 | \$ - | \$ 25 | \$ 29 |
| Board Members ^(e) | - | 80 | - | 80 | 67 |
| Chief Executive Officer ^(f) | 146 | 26 | 34 | 206 | 192 |
| Executive Director, Graduated Supports ^(f) | 106 | 9 | 26 | 141 | 134 |
| Senior Manager, Strategic Planning and Development ^{(f) (g)} | 102 | 9 | 24 | 135 | 58 |
| Senior Manager, Finance and Resource Allocation ^{(f) (g)} | 100 | 9 | 24 | 133 | 21 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives and managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

^(g) Due to reorganization, two new senior manager positions have been recruited to the executive team, effective October 15, 2007 and February 4, 2008 respectively.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|------------|----------------|-----------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 12) | | (Note 12) |
| Revenues | | | | |
| Department of Seniors and Community Supports | \$ 146,769 | \$ 137,060 | \$ - | \$ - |
| Expenses – Directly Incurred | | | | |
| Department of Advanced Education and Technology | \$ - | \$ - | \$ 136 | \$ 125 |
| Department of Health and Wellness | - | - | 61 | 55 |
| Service Alberta | - | - | 5 | 9 |
| | \$ - | \$ - | \$ 202 | \$ 189 |
| Accounts payable | \$ 40 | \$ - | \$ 16 | \$ 15 |

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|--|--------------------------|-------------|-----------------|-----------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 12) | | (Note 12) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 2,265 | \$ 2,535 |
| Department of Justice and Attorney General | - | - | 18 | 30 |
| Treasury Board | - | - | 73 | - |
| Service Alberta | - | - | 587 | 577 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,943</u> | <u>\$ 3,142</u> |

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements Allocated Costs

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|-------------------------|-------------------------------|----------------|-----------------------|--------------|----------------|----------------|--|
| | Expenses ^(a) | Expenses – Incurred by Others | | Valuation Adjustments | | Total Expenses | Total Expenses | |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | | | |
| Community Living Supports | \$ 71,200 | \$ 1,616 | \$ - | \$ - | \$ - | \$ 72,816 | \$ 72,145 | |
| Employment Supports | 6,576 | - | - | - | - | 6,576 | 6,225 | |
| Community Access Supports | 33,498 | 266 | - | - | - | 33,764 | 29,103 | |
| Specialized Community Supports | 1,702 | - | - | - | - | 1,702 | 2,887 | |
| Direct Operations | 750 | - | - | - | - | 750 | 763 | |
| Supports to Delivery Systems | 32,751 | 383 | 18 | 660 | 149 | 33,961 | 32,086 | |
| Board Governance | 138 | - | - | - | - | 138 | 144 | |
| | \$ 146,615 | \$ 2,265 | \$ 18 | \$ 660 | \$ 149 | \$ 149,707 | \$ 143,353 | |

^(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

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Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2009 and the statements of operations 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 Persons with Developmental Disabilities Central Region Community 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 8, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|--|------------------------|------------|---------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 11) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 137,003 | \$ 136,037 | \$ 132,188 |
| Previous year's refund of expenditures | - | 125 | 18 |
| Fee revenue | 900 | 905 | 883 |
| Program fund revenue | 165 | 191 | 157 |
| Other revenue | - | 17 | 5 |
| | 138,068 | 137,275 | 133,251 |
| Expenses – Directly incurred (Note 2(b), Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 81,964 | 82,125 | 77,686 |
| Employment Supports | 3,463 | 3,339 | 2,943 |
| Community Access Supports | 14,483 | 14,760 | 13,125 |
| Specialized Community Supports | 2,454 | 1,842 | 3,488 |
| Direct Operations | 14,519 | 12,464 | 13,511 |
| Supports to Delivery Systems | 21,735 | 23,123 | 20,556 |
| Board Governance | 157 | 161 | 141 |
| Program Fund | 165 | 190 | 174 |
| | 138,940 | 138,004 | 131,624 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for (decrease in) vacation pay | 266 | 182 | (10) |
| Loss on disposal of tangible capital assets | - | 11 | - |
| | 139,206 | 138,197 | 131,614 |
| Net operating results | \$ (1,138) | \$ (922) | \$ 1,637 |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Financial Position

**As at March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|---|------------------|------------------|
| Assets | | |
| Cash and cash equivalents | \$ 8,591 | \$ 10,463 |
| Accounts receivable (Note 3) | 964 | 197 |
| Inventory | 387 | 374 |
| Tangible capital assets (Note 4) | 1,454 | 1,355 |
| | <u>\$ 11,396</u> | <u>\$ 12,389</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 5) | \$ 9,088 | \$ 9,159 |
| Net assets | | |
| Net assets at beginning of year | 3,230 | 1,593 |
| Net operating results | (922) | 1,637 |
| | <u>2,308</u> | <u>3,230</u> |
| Net assets at end of year | <u>\$ 11,396</u> | <u>\$ 12,389</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|--|-----------------|------------------|
| Operating transactions | | |
| Net operating results | \$ (922) | \$ 1,637 |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 182 | (10) |
| Amortization | 339 | 315 |
| Loss on disposal of tangible capital assets | 11 | - |
| | (390) | 1,942 |
| (Increase) decrease in accounts receivable | (767) | 43 |
| (Increase) decrease in inventory | (13) | 76 |
| (Decrease) increase in accounts payable and accrued liabilities before valuation adjustments | (253) | 738 |
| Cash (applied to) provided by operating transactions | (1,423) | 2,799 |
| Capital transactions | | |
| Acquisition of tangible capital assets | (449) | (330) |
| (Decrease) increase in cash and cash equivalents | (1,872) | 2,469 |
| Cash and cash equivalents, beginning of year | 10,463 | 7,994 |
| Cash and cash equivalents, end of year | <u>\$ 8,591</u> | <u>\$ 10,463</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred Expenses

Expenses directly incurred are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees are assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs, which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Revenues and Expenses Reported on the Statement of Operations

Fee Revenue – Michener Centre and Youngstown Home collect fees from certain residents in accordance with the Social Care Facilities Rates Order. Fees in the amount of \$890 were collected during the year (2008 - \$870). In addition, Michener Centre collects fees from external users of the Roland Michener Recreation Centre. Fees in the amount of \$15 were collected during the year (2008 - \$13).

Program Fund Revenue and Expenses – The Board administers funds that are designated by the Minister of Finance as regulated. Revenues are generated from and expenses are incurred for the sale of goods and the provision of dental services to external users. The funds are used to provide recreational, social and dental services to persons with developmental disabilities.

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – other expenses incurred to operate the following facilities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in a sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|-------------------|---------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Trades receivable | \$ 138 | \$ - | \$ 138 | \$ 182 |
| Agencies | 822 | - | 822 | 11 |
| Other - GST | 4 | - | 4 | 4 |
| | <u>\$ 964</u> | <u>\$ -</u> | <u>\$ 964</u> | <u>\$ 197</u> |

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 4 TANGIBLE CAPITAL ASSETS

| | 2009 | | | | 2008 |
|---|------------------------|--------------|--------------------|----------|----------|
| | Leasehold Improvements | Equipment* | Computer Equipment | Total | Total |
| Estimated useful life | 5 - 10 years | 5 - 10 years | 5 years | | |
| Historical cost | | | | | |
| Beginning of year | \$ 408 | \$ 3,879 | \$ 432 | \$ 4,719 | \$ 4,432 |
| Additions | 184 | 265 | - | 449 | 330 |
| Disposal, including write-downs | - | (271) | - | (271) | (43) |
| | \$ 592 | \$ 3,873 | \$ 432 | \$ 4,897 | \$ 4,719 |
| Accumulated amortization | | | | | |
| Beginning of year | \$ 40 | \$ 2,903 | \$ 421 | \$ 3,364 | \$ 3,092 |
| Amortization expense | 46 | 286 | 7 | 339 | 315 |
| Effect of disposals | - | (260) | - | (260) | (43) |
| | \$ 86 | \$ 2,929 | \$ 428 | \$ 3,443 | \$ 3,364 |
| Net book value at March 31, 2009 | \$ 506 | \$ 944 | \$ 4 | \$ 1,454 | |
| Net book value at March 31, 2008 | \$ 368 | \$ 976 | \$ 11 | | \$ 1,355 |

* Equipment includes vehicles, heavy equipment, kitchen and laundry equipment, medical and rehabilitation equipment, bathing equipment, and other equipment.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD**

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Accrued grants to individuals | \$ 1,255 | \$ 1,369 |
| Employees' accrued vacation pay and manpower costs | 6,385 | 5,896 |
| Accrued supplies and services | 1,415 | 843 |
| Accrued capital purchases | 33 | 24 |
| Grants to non-profit organizations | - | 1,027 |
| | <u>\$ 9,088</u> | <u>\$ 9,159</u> |

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 7 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|----------------------------------|-----------------|-----------------|
| Service contracts ^(a) | \$ 3,032 | \$ 3,819 |
| Long-term leases ^(b) | 507 | 466 |
| | <u>\$ 3,539</u> | <u>\$ 4,285</u> |

^(a) Actual amounts are dependent on the usage of service.

^(b) The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

| | Service Contracts | Long-term Leases | Total |
|------------|----------------------|---------------------|-----------------|
| 2009-10 | \$ 3,032 | \$ 147 | \$ 3,179 |
| 2010-11 | - | 84 | 84 |
| 2011-12 | - | 73 | 73 |
| 2012-13 | - | 73 | 73 |
| 2013-14 | - | 73 | 73 |
| Thereafter | - | 57 | 57 |
| | <u>\$ 3,032</u> | <u>\$ 507</u> | <u>\$ 3,539</u> |

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2009 trust funds under administration were as follows:

| | 2009 | 2008 |
|--------------------|--------|--------|
| Client trust funds | \$ 157 | \$ 193 |

NOTE 9 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$2,866 for the year ended March 31, 2009 (2008 – \$2,837).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$ 7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 10 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 3 individuals that has been included in the Statement of Operations is estimated to be \$132 (2008 – 4 clients totalling \$163).

NOTE 11 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$45 to record this change.

NOTE 12 COMPARATIVE FIGURES

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

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD**

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|--|------------|------------|------------|
| | Budget | Actual | Actual |
| | | | (Note 11) |
| Manpower | \$ 47,930 | \$ 45,990 | \$ 46,144 |
| Supplies and services | 82,691 | 78,529 | 69,218 |
| Grants | 8,006 | 13,146 | 15,947 |
| Amortization of tangible capital assets | 313 | 339 | 315 |
| | 138,940 | 138,004 | 131,624 |
| Valuation adjustments | | | |
| Provision for (decrease in) vacation pay | 266 | 182 | (10) |
| | \$ 139,206 | \$ 138,186 | \$ 131,614 |

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 2

| | 2008-09 | | |
|---|-------------------|----------------------------|-------------------|
| | Budget | Adjustments ^(a) | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 137,003 | \$ (966) | \$ 136,037 |
| Fee revenue | 900 | - | 900 |
| Program fund revenue | 165 | - | 165 |
| | <u>138,068</u> | <u>(966)</u> | <u>137,102</u> |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 81,964 | (966) | 80,998 |
| Employment Supports | 3,463 | - | 3,463 |
| Community Access Supports | 14,483 | - | 14,483 |
| Specialized Community Supports | 2,454 | - | 2,454 |
| Direct Operations | 14,519 | - | 14,519 |
| Supports to Delivery Systems | 21,735 | - | 21,735 |
| Board Governance | 157 | - | 157 |
| Program Fund | 165 | - | 165 |
| | <u>138,940</u> | <u>(966)</u> | <u>137,974</u> |
| Valuation adjustments | | | |
| Provision for vacation pay | 266 | - | 266 |
| Net operating results | <u>\$ (1,138)</u> | <u>\$ -</u> | <u>\$ (1,138)</u> |
| Equipment purchases | <u>\$ 460</u> | <u>\$ -</u> | <u>\$ 460</u> |

^(a) Transfer to Persons with Developmental Disabilities South Region Community Board. Approved by the Deputy Minister in January 2009.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 3

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 27 | \$ - | \$ 27 | \$ 29 |
| Board Members ^(e) | - | 88 | - | 88 | 62 |
| Chief Executive Officer ^(f) | 146 | 26 | 35 | 207 | 189 |
| Chief Operating Officer ^(f) | 115 | 10 | 28 | 153 | 153 |
| Director, Community Programs ^(f) | 119 | 11 | 29 | 159 | 153 |
| Specialty Services Manager ^(f) | 105 | 9 | 27 | 141 | 136 |
| Director, Business Planning & ABOI ^(f) | 105 | 9 | 27 | 141 | 137 |
| Manager, Human Resources ^(f) | 103 | 9 | 25 | 137 | 125 |
| Chief Financial Officer ^(f) | 102 | 9 | 25 | 136 | 128 |
| Manager, Corporate Development ^(f) | 95 | 9 | 23 | 127 | 121 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives and managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|--|--------------------------|------------|----------------|-----------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 11) | | (Note 11) |
| Revenues | | | | |
| Department of Seniors and Community Supports | \$ 136,037 | \$ 132,188 | \$ - | \$ - |
| Expenses - Directly Incurred | | | | |
| Service Alberta | \$ - | \$ - | \$ 106 | \$ 62 |
| Department of Advanced Education and Technology | - | - | 60 | 80 |
| Department of Health and Wellness | - | - | 1 | 459 |
| | \$ - | \$ - | \$ 167 | \$ 601 |
| Account receivable | \$ - | \$ - | \$ 4 | \$ - |
| Accounts payable | \$ - | \$ - | \$ - | \$ 148 |

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-------------|-----------------|-----------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 11) | | (Note 11) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 7,914 | \$ 7,033 |
| Service Alberta | - | - | 577 | 566 |
| Department of Justice and Attorney General | - | - | 28 | 35 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,519</u> | <u>\$ 7,634</u> |

**PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD**

**Schedule to Financial Statements
Allocated Costs**

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|--------------|-------------------------------|----------------|----------------|-----------------------|----------------|----------------|----------------|
| | Expenses (a) | Expenses – Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Total Expenses | | |
| Community Living Supports | \$ 82,125 | \$ 4,826 | \$ - | \$ - | \$ 185 | \$ 87,136 | \$ 82,016 | |
| Employment Supports | 3,339 | - | - | - | - | 3,339 | 2,943 | |
| Community Access Supports | 14,760 | 870 | - | - | 5 | 15,635 | 13,922 | |
| Specialized Community Supports | 1,842 | 316 | - | - | - | 2,158 | 3,769 | |
| Direct Operations | 12,464 | 1,344 | - | - | (87) | 13,721 | 14,607 | |
| Supports to Delivery Systems | 23,123 | 558 | 28 | 577 | 79 | 24,365 | 21,676 | |
| Board Governance | 161 | - | - | - | - | 161 | 141 | |
| Program Fund | 190 | - | - | - | - | 190 | 174 | |
| | \$ 138,004 | \$ 7,914 | \$ 28 | \$ 577 | \$ 182 | \$ 146,705 | \$ 139,248 | |

(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2009 and the statements of operations 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 Persons with Developmental Disabilities Edmonton Region Community 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 9, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|---|------------------------|------------|---------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 12) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 164,962 | \$ 164,962 | \$ 155,008 |
| Previous year's refund of expenditures | - | 1,642 | 444 |
| Premiums, fees and licenses | 100 | 281 | 319 |
| | 165,062 | 166,885 | 155,771 |
| Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 112,471 | 108,127 | 100,949 |
| Employment Supports | 7,655 | 7,893 | 6,803 |
| Community Access Supports | 17,821 | 16,537 | 15,005 |
| Specialized Community Supports | 1,143 | 1,121 | 913 |
| Direct Operations | 1,395 | 1,136 | 1,261 |
| Supports to Delivery Systems | 24,449 | 30,005 | 32,156 |
| Board Governance | 100 | 105 | 99 |
| | 165,034 | 164,924 | 157,186 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for vacation pay | 119 | 25 | 210 |
| | 165,153 | 164,949 | 157,396 |
| Net operating results | \$ (91) | \$ 1,936 | \$ (1,625) |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|------------------|-----------------|
| Assets | | |
| Cash and cash equivalents | \$ 10,735 | \$ 9,003 |
| Accounts receivable (Note 3) | 418 | 202 |
| Tangible capital assets (Note 4) | 16 | 25 |
| | <u>\$ 11,169</u> | <u>\$ 9,230</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 5) | \$ 5,954 | \$ 5,951 |
| Net assets | | |
| Net assets at beginning of year | 3,279 | 4,904 |
| Net operating results | 1,936 | (1,625) |
| Net assets at end of year | 5,215 | 3,279 |
| | <u>\$ 11,169</u> | <u>\$ 9,230</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Cash Flows

**For the Year ended March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|--|------------------|-----------------|
| Operating transactions | | |
| Net operating results | \$ 1,936 | \$ (1,625) |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 25 | 210 |
| Amortization | 9 | 9 |
| | 1,970 | (1,406) |
| Increase in accounts receivable | (216) | (4) |
| (Decrease) increase in accounts payable and accrued liabilities before valuation adjustments | (22) | 398 |
| | 1,732 | (1,012) |
| Capital transactions | | |
| Acquisition of tangible capital assets | - | (13) |
| | 1,732 | (1,025) |
| Increase (decrease) in cash and cash equivalents | 1,732 | (1,025) |
| Cash and cash equivalents, beginning of year | 9,003 | 10,028 |
| Cash and cash equivalents, end of year | <u>\$ 10,735</u> | <u>\$ 9,003</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principals for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – expenses incurred to operate the Eric Cormack Centre and 11 community homes in the greater Edmonton area.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and cash equivalents and financial claims, such as accounts receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|----------------------|---------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Maintenance recovery | \$ 31 | \$ - | \$ 31 | \$ 45 |
| GST receivable | 3 | - | 3 | 3 |
| Agencies | 297 | - | 297 | - |
| Other | 87 | - | 87 | 154 |
| | <u>\$ 418</u> | <u>\$ -</u> | <u>\$ 418</u> | <u>\$ 202</u> |

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 4 TANGIBLE CAPITAL ASSETS

| | 2009 | | | 2008 |
|---|-------------|------------------------|-------|-------|
| | Equipment * | Leasehold Improvements | Total | Total |
| Estimated useful life | 7 years | 5 years | | |
| Historical cost | | | | |
| Beginning of year | \$ 23 | \$ 40 | \$ 63 | \$ 50 |
| Additions | - | - | - | 13 |
| | \$ 23 | \$ 40 | \$ 63 | \$ 63 |
| Accumulated amortization | | | | |
| Beginning of year | \$ 19 | \$ 19 | \$ 38 | \$ 29 |
| Amortization expense | 1 | 8 | 9 | 9 |
| | \$ 20 | \$ 27 | \$ 47 | \$ 38 |
| Net book value at March 31, 2009 | \$ 3 | \$ 13 | \$ 16 | |
| Net book value at March 31, 2008 | \$ 4 | \$ 21 | | \$ 25 |

* Equipment includes kitchen equipment and bathing equipment.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Accrued grants to individuals | \$ 3,768 | \$ 3,882 |
| Employees' accrued vacation pay and manpower costs | 1,787 | 1,694 |
| Accrued supplies and services | 399 | 315 |
| Other accruals and accounts payable | - | 60 |
| | <u>\$ 5,954</u> | <u>\$ 5,951</u> |

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

NOTE 8 CONTINGENT LIABILITIES

At March 31, 2009 the Board is a defendant in one legal claim of no specified amount (2008 - two legal claims of no specified amounts) in which it has been jointly named with other entities (2008 - two joint claims). This claim is covered by the Alberta Risk Management Fund (2008 - two claims). The resulting loss, if any, from this claim cannot be determined.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2009 trust funds under administration were as follows:

| | 2009 | 2008 |
|----------------------|--------------|--------------|
| Client trust funds | \$ 96 | \$ 81 |
| Donations to clients | 1 | 5 |
| | <u>\$ 97</u> | <u>\$ 86</u> |

NOTE 10 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$1,077 for the year ended March 31, 2009 (2008 – \$1,050).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 11 GRANDFATHERED CLIENTS (continued)

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer meet the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services in 2009 for 10 individuals that has been included in the Statement of Operations is estimated to be \$643 (2008 – 11 individuals totalling \$610).

NOTE 12 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$49 to record this change.

NOTE 13 COMPARATIVE FIGURES

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

NOTE 14 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Expenses – Directly Incurred Detailed By Object

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 1

| | 2009 | | 2008 |
|---|------------|------------|------------|
| | Budget | Actual | Actual |
| | | | (Note 12) |
| Manpower | \$ 17,296 | \$ 16,277 | \$ 16,003 |
| Supplies and services | 104,167 | 108,527 | 93,371 |
| Grants | 43,569 | 40,111 | 47,803 |
| Amortization of tangible capital assets | 2 | 9 | 9 |
| | 165,034 | 164,924 | 157,186 |
| Valuation Adjustments | | | |
| Provision for vacation pay | 119 | 25 | 210 |
| | \$ 165,153 | \$ 164,949 | \$ 157,396 |

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 2

| | 2008-09 | | |
|---|------------|-------------|--------------|
| | Budget | Adjustments | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 164,962 | \$ - | \$ 164,962 |
| Premiums, fees and licenses | 100 | - | 100 |
| | 165,062 | - | 165,062 |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 112,471 | - | 112,471 |
| Employment Supports | 7,655 | - | 7,655 |
| Community Access Supports | 17,821 | - | 17,821 |
| Specialized Community Supports | 1,143 | - | 1,143 |
| Direct Operations | 1,395 | - | 1,395 |
| Supports to Delivery Systems | 24,449 | - | 24,449 |
| Board Governance | 100 | - | 100 |
| | 165,034 | - | 165,034 |
| Valuation adjustments | | | |
| Provision for vacation pay | 119 | - | 119 |
| Net operating results | \$ (91) | \$ - | \$ (91) |
| Equipment purchases | \$ 30 | \$ - | \$ 30 |

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 3

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 35 | \$ - | \$ 35 | \$ 26 |
| Board Members ^(e) | - | 47 | - | 47 | 53 |
| Chief Executive Officer ^(f) | 146 | 21 | 35 | 202 | 190 |
| Assistant Chief Executive Officer ^(f) | 118 | 11 | 29 | 158 | 148 |
| Executive Director, Residential Services ^(f) | 112 | 7 | 27 | 146 | 137 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump-sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|------------|----------------|-----------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 12) | | (Note 12) |
| Revenues | | | | |
| Department of Seniors and Community Supports | \$ 164,962 | \$ 155,008 | \$ - | \$ - |
| Expenses – Directly Incurred | | | | |
| Service Alberta | \$ - | \$ - | \$ 37 | \$ - |
| Department of Infrastructure | - | - | 1 | - |
| Capital Health | - | - | 218 | - |
| Department of Children and Youth Services | - | - | 202 | - |
| | \$ - | \$ - | \$ 458 | \$ - |
| Accounts payable | \$ - | \$ - | \$ 102 | \$ - |

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-------------|-----------------|-----------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 12) | | (Note 12) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 2,714 | \$ 2,140 |
| Service Alberta | - | - | 624 | 613 |
| Department of Justice and Attorney General | - | - | 41 | 124 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,379</u> | <u>\$ 2,877</u> |

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements Allocated Costs

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|-------------------------|-------------------------------|----------------|----------------|-----------------------|----------------|----------------|----------------|
| | Expenses ^(a) | Expenses – Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Total Expenses | | |
| Community Living Supports | \$ 108,127 | \$ 2,127 | \$ - | \$ - | \$ (300) | \$ 109,954 | \$ 102,779 | |
| Employment Supports | 7,893 | - | - | - | - | 7,893 | 6,803 | |
| Community Access Supports | 16,537 | - | - | - | - | 16,537 | 15,005 | |
| Specialized Community Supports | 1,121 | - | - | - | - | 1,121 | 913 | |
| Direct Operations | 1,136 | - | - | - | - | 1,136 | 1,261 | |
| Supports to Delivery Systems | 30,005 | 587 | 41 | 624 | 325 | 31,582 | 33,413 | |
| Board Governance | 105 | - | - | - | - | 105 | 99 | |
| | \$ 164,924 | \$ 2,714 | \$ 41 | \$ 624 | \$ 25 | \$ 168,328 | \$ 160,273 | |

^(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2009 and the statements of operations 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 Persons with Developmental Disabilities Northeast Region Community 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 10, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|---|------------------------|-----------|--------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 9) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 30,018 | \$ 30,018 | \$ 25,711 |
| Previous year's refund of expenditures | - | 432 | 153 |
| | 30,018 | 30,450 | 25,864 |
| Expenses – Directly Incurred (Note 2 (b), Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 14,155 | 15,600 | 14,485 |
| Employment Supports | 2,493 | 2,492 | 2,283 |
| Community Access Supports | 4,307 | 4,812 | 4,368 |
| Specialized Community Supports | 460 | 566 | 574 |
| Supports to Delivery Systems | 8,422 | 6,791 | 6,604 |
| Board Governance | 181 | 156 | 175 |
| | 30,018 | 30,417 | 28,489 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for vacation pay | 8 | 28 | 24 |
| | 30,026 | 30,445 | 28,513 |
| Net operating results | \$ (8) | \$ 5 | \$ (2,649) |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|---|-----------------|-----------------|
| Assets | | |
| Cash and cash equivalents | \$ 2,168 | \$ 2,391 |
| Accounts receivable (Note 3) | 185 | 18 |
| | <u>\$ 2,353</u> | <u>\$ 2,409</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 4) | \$ 1,358 | \$ 1,419 |
| Net assets | | |
| Net assets at beginning of year | 990 | 3,639 |
| Net operating results | 5 | (2,649) |
| | <u>995</u> | <u>990</u> |
| Net assets at end of year | <u>\$ 2,353</u> | <u>\$ 2,409</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Operating transactions | | |
| Net operating results | \$ 5 | \$ (2,649) |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 28 | 24 |
| | 33 | (2,625) |
| Increase in accounts receivable | (167) | (16) |
| Decrease in accounts payable and accrued liabilities before valuation adjustments | (89) | (38) |
| Cash applied to operating transactions | (223) | (2,679) |
| Cash and cash equivalents, beginning of year | 2,391 | 5,070 |
| Cash and cash equivalents, end of year | <u>\$ 2,168</u> | <u>\$ 2,391</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principals for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|---------------------|---------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| GST | \$ 1 | \$ - | \$ 1 | \$ 2 |
| Accrued receivables | 184 | - | 184 | 16 |
| | <u>\$ 185</u> | <u>\$ -</u> | <u>\$ 185</u> | <u>\$ 18</u> |

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Accrued grants to individuals | \$ 821 | \$ 1,040 |
| Employees' accrued vacation pay and manpower costs | 269 | 245 |
| Accrued supplies and services | 268 | 134 |
| | <u>\$ 1,358</u> | <u>\$ 1,419</u> |

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|---------------------------------|--------|-------|
| Long-term leases ^(a) | \$ 140 | \$ 76 |

^(a) The Board leases certain equipment under operating leases that expire on various dates. The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

| | |
|------------|---------------|
| 2009-10 | \$ 24 |
| 2010-11 | 23 |
| 2011-12 | 22 |
| 2012-13 | 22 |
| 2013-14 | 22 |
| Thereafter | 27 |
| | <u>\$ 140</u> |

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

NOTE 7 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$155 for the year ended March 31, 2009 (2008 – \$142).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 6 individuals that has been included in the Statement of Operations is estimated to be \$188 (2008 – 7 individuals totalling \$142).

NOTE 9 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$10 to record this change.

NOTE 10 COMPARATIVE FIGURES

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

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD**

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|----------------------------|-----------|-----------|--------------------|
| | Budget | Actual | Actual (Note 9) |
| Manpower | \$ 2,251 | \$ 2,011 | \$ 1,901 |
| Supplies and services | 18,875 | 17,851 | 14,168 |
| Grants | 8,892 | 10,555 | 12,420 |
| | 30,018 | 30,417 | 28,489 |
| Valuation adjustments | | | |
| Provision for vacation pay | 8 | 28 | 24 |
| | \$ 30,026 | \$ 30,445 | \$ 28,513 |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 2

| | 2008-09 | | |
|---|-----------|-------------|--------------|
| | Budget | Adjustments | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 30,018 | \$ - | \$ 30,018 |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 14,155 | - | 14,155 |
| Employment Supports | 2,493 | - | 2,493 |
| Community Access Supports | 4,307 | - | 4,307 |
| Specialized Community Supports | 460 | - | 460 |
| Supports to Delivery Systems | 8,422 | - | 8,422 |
| Board Governance | 181 | - | 181 |
| | 30,018 | - | 30,018 |
| Valuation adjustments | | | |
| Provision for vacation pay | 8 | - | 8 |
| Net operating results | \$ (8) | \$ - | \$ (8) |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 3

| | 2009 | | | | 2008 |
|--|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 28 | \$ - | \$ 28 | \$ 30 |
| Board Members ^(e) | - | 80 | - | 80 | 80 |
| Chief Executive Officer ^(f) | 137 | 20 | 34 | 191 | 184 |
| Manager, Finance and Monitoring ^(f) | 95 | 7 | 24 | 126 | 119 |
| Manager, Community Integration ^(f) | 95 | 7 | 23 | 125 | 119 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives and managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|--|--------------------------|------------------|----------------|------------------|
| | 2009 | 2008 (Note 9) | 2009 | 2008 (Note 9) |
| Revenues | | | | |
| Department of Seniors and Community Supports | \$ 30,018 | \$ 25,711 | \$ - | \$ - |
| Expenses – Directly Incurred | | | | |
| Department of Advanced Education and Technology | \$ - | \$ - | \$ 65 | \$ 61 |
| Service Alberta | - | - | 21 | 9 |
| | \$ - | \$ - | \$ 86 | \$ 70 |
| Accounts receivable | \$ - | \$ - | \$ 5 | \$ - |
| Accounts payable | \$ - | \$ - | \$ - | \$ 7 |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-------------|----------------|---------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 9) | | (Note 9) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 146 | \$ 154 |
| Service Alberta | - | - | 131 | 128 |
| Department of Justice and Attorney General | - | - | - | 7 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 277</u> | <u>\$ 289</u> |

**PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD**

**Schedule to Financial Statements
Allocated Costs**

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|-------------------------|-------------------------------|----------------|----------------|-----------------------|------------------|------------------|----------------|
| | Expenses ^(a) | Expenses – Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Total Expenses | | |
| Community Living Supports | \$ 15,600 | \$ - | \$ - | \$ - | \$ - | \$ 15,600 | \$ 14,485 | |
| Employment Supports | 2,492 | - | - | - | - | 2,492 | 2,283 | |
| Community Access Supports | 4,812 | - | - | - | - | 4,812 | 4,368 | |
| Specialized Community Supports | 566 | - | - | - | - | 566 | 574 | |
| Supports to Delivery Systems | 6,791 | 146 | - | 131 | 28 | 7,096 | 6,917 | |
| Board Governance | 156 | - | - | - | - | 156 | 175 | |
| | \$ 30,417 | \$ 146 | \$ - | \$ 131 | \$ 28 | \$ 30,722 | \$ 28,802 | |

^(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2009 and the statements of operations 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 also 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 Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2009 and the results of its operations and 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 9, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Operations

**For the Year ended March 31, 2009
(thousands of dollars)**

| | 2009 | | 2008 |
|--|------------------------|-----------|--------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 8) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 21,160 | \$ 21,160 | \$ 19,415 |
| Previous year's refund of expenditures | - | 33 | 34 |
| | 21,160 | 21,193 | 19,449 |
| Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 10,908 | 11,111 | 10,648 |
| Employment Supports | 1,266 | 1,125 | 1,109 |
| Community Access Supports | 2,431 | 2,629 | 2,339 |
| Specialized Community Supports | 933 | 562 | 509 |
| Supports to Delivery Systems | 5,461 | 5,623 | 5,253 |
| Board Governance | 155 | 148 | 149 |
| | 21,154 | 21,198 | 20,007 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for vacation pay | 7 | 29 | 10 |
| | 21,161 | 21,227 | 20,017 |
| Net operating results | \$ (1) | \$ (34) | \$ (568) |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Financial Position

**As at March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|---|---------------|---------------|
| Assets | | |
| Cash and cash equivalents | \$ 566 | \$ 880 |
| Accounts receivable (Note 3) | 111 | 45 |
| | <u>\$ 677</u> | <u>\$ 925</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 4) | \$ 569 | \$ 783 |
| Net assets | | |
| Net assets at beginning of year | 142 | 710 |
| Net operating results | (34) | (568) |
| Net assets at end of year | 108 | 142 |
| | <u>\$ 677</u> | <u>\$ 925</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Cash Flows

**For the Year ended March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|--|---------------|---------------|
| Operating transactions | | |
| Net operating results | \$ (34) | \$ (568) |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 29 | 10 |
| | (5) | (558) |
| Increase in accounts receivable | (66) | (42) |
| (Decrease) increase in accounts payable and accrued liabilities before valuation adjustments | (243) | 48 |
| Cash applied to operating transactions | (314) | (552) |
| Cash and cash equivalents, beginning of year | 880 | 1,432 |
| Cash and cash equivalents, end of year | <u>\$ 566</u> | <u>\$ 880</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|----------|---------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Agencies | \$ 110 | \$ - | \$ 110 | \$ 44 |
| GST | 1 | - | 1 | 1 |
| | <u>\$ 111</u> | <u>\$ -</u> | <u>\$ 111</u> | <u>\$ 45</u> |

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|---------------|---------------|
| Accrued grants to individuals | \$ 221 | \$ 553 |
| Employees' accrued vacation pay and manpower costs | 192 | 149 |
| Accrued supplies and services | 156 | 80 |
| Accounts payable – general | - | 1 |
| | <u>\$ 569</u> | <u>\$ 783</u> |

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|---------------------------------|-------|------|
| Long-term leases ^(a) | \$ 84 | \$ 5 |

^(a) The Board leases certain equipment under operating leases that expire on various dates. The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

| | |
|------------|--------------|
| 2009-10 | \$ 14 |
| 2010-11 | 14 |
| 2011-12 | 14 |
| 2012-13 | 14 |
| 2013-14 | 14 |
| Thereafter | 14 |
| | <u>\$ 84</u> |

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

NOTE 7 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$117 for the year ended March 31, 2009 (2008 – \$99).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 8 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$8 to record this change.

NOTE 9 COMPARATIVE FIGURES

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

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD**

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|---|-----------|-----------|--------------------|
| | Budget | Actual | Actual (Note 8) |
| Manpower | \$ 1,586 | \$ 1,464 | \$ 1,289 |
| Supplies and services | 11,103 | 16,374 | 11,353 |
| Grants | 8,456 | 3,360 | 7,365 |
| Amortization of tangible capital assets | 9 | - | - |
| | 21,154 | 21,198 | 20,007 |
| Valuation adjustments | | | |
| Provision for vacation pay | 7 | 29 | 10 |
| | \$ 21,161 | \$ 21,227 | \$ 20,017 |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 2

| | 2008-09 | | |
|---|-----------|-------------|--------------|
| | Budget | Adjustments | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 21,160 | \$ - | \$ 21,160 |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 10,908 | - | 10,908 |
| Employment Supports | 1,266 | - | 1,266 |
| Community Access Supports | 2,431 | - | 2,431 |
| Specialized Community Supports | 933 | - | 933 |
| Supports to Delivery Systems | 5,461 | - | 5,461 |
| Board Governance | 155 | - | 155 |
| | 21,154 | - | 21,154 |
| Valuation adjustments | | | |
| Provision for vacation pay | 7 | - | 7 |
| Net operating results | \$ (1) | \$ - | \$ (1) |
| Equipment purchases | \$ 15 | \$ - | \$ 15 |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 3

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 25 | \$ - | \$ 25 | \$ 24 |
| Board Members ^(e) | - | 55 | - | 55 | 60 |
| Chief Executive Officer ^(f) | 137 | 20 | 29 | 186 | 174 |
| Community Resource Manager ^(f) | 93 | 13 | 21 | 127 | 121 |
| Finance Manager ^(f) | 79 | 12 | 19 | 110 | 42 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives and managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-----------|----------------|----------|
| | 2009 | 2008 | 2009 | 2008 |
| Revenues | | (Note 8) | | (Note 8) |
| Department of Seniors and Community Supports | \$ 21,160 | \$ 19,415 | \$ - | \$ - |
| Expenses – Directly Incurred | | | | |
| Service Alberta | \$ - | \$ - | \$ 4 | \$ 18 |
| Department of Advanced Education and Technology | - | - | 5 | 11 |
| | \$ - | \$ - | \$ 9 | \$ 29 |
| Accounts payable | \$ - | \$ - | \$ - | \$ 2 |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-------------|----------------|---------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 8) | | (Note 8) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 153 | \$ 148 |
| Department of Justice and Attorney General | - | - | 1 | 3 |
| Service Alberta | - | - | 108 | 105 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 262</u> | <u>\$ 256</u> |

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements Allocated Costs

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|-------------------------|-------------------------------|----------------|----------------|-----------------------|----------|----------------|----------------|
| | Expenses ^(a) | Expenses – Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Expenses | | |
| Community Living Supports | \$ 11,111 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,111 | \$ 10,648 |
| Employment Supports | 1,125 | - | - | - | - | - | 1,125 | 1,109 |
| Community Access Supports | 2,629 | - | - | - | - | - | 2,629 | 2,339 |
| Specialized Community Supports | 562 | - | - | - | - | - | 562 | 509 |
| Supports to Delivery Systems | 5,623 | 153 | 1 | 108 | 29 | 29 | 5,914 | 5,519 |
| Board Governance | 148 | - | - | - | - | - | 148 | 149 |
| | \$ 21,198 | \$ 153 | \$ 1 | \$ 108 | \$ 29 | \$ 29 | \$ 21,489 | \$ 20,273 |

^(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD**

Financial Statements

March 31, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

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Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities South Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2009 and the statements of operations 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 also 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 Persons with Developmental Disabilities South Region Community board as at March 31, 2009 and the results of its operations and 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 5, 2009

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Operations

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | | 2008 |
|--|------------------------|-----------|--------------------|
| | Budget (Schedule 2) | Actual | Actual (Note 9) |
| Revenues | | | |
| Transfer from Department of Seniors and Community Supports | \$ 61,169 | \$ 62,135 | \$ 58,283 |
| Previous year's refund of expenditures | - | 968 | 168 |
| | 61,169 | 63,103 | 58,451 |
| Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5) | | | |
| Programs | | | |
| Community Living Supports | 30,773 | 33,735 | 30,062 |
| Employment Supports | 2,825 | 2,780 | 2,644 |
| Community Access Supports | 13,070 | 12,681 | 11,511 |
| Specialized Community Supports | 195 | 107 | 110 |
| Supports to Delivery Systems | 14,166 | 13,333 | 12,750 |
| Board Governance | 140 | 151 | 131 |
| | 61,169 | 62,787 | 57,208 |
| Valuation adjustments (Schedule 1) | | | |
| Provision for vacation pay | 8 | 11 | 58 |
| | 61,177 | 62,798 | 57,266 |
| Net operating results | \$ (8) | \$ 305 | \$ 1,185 |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Financial Position

**As at March 31, 2009
(thousands of dollars)**

| | 2009 | 2008 |
|---|-----------------|-----------------|
| Assets | | |
| Cash and cash equivalents | \$ 3,475 | \$ 3,202 |
| Accounts receivable (Note 3) | 1,264 | 295 |
| | <u>\$ 4,739</u> | <u>\$ 3,497</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 4) | \$ 2,099 | \$ 1,162 |
| Net assets | | |
| Net assets at beginning of year | 2,335 | 1,150 |
| Net operating results | 305 | 1,185 |
| | <u>2,640</u> | <u>2,335</u> |
| Net assets at end of year | <u>\$ 4,739</u> | <u>\$ 3,497</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Cash Flows

For the Year ended March 31, 2009
(thousands of dollars)

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Operating transactions | | |
| Net operating results | \$ 305 | \$ 1,185 |
| Non-cash items included in net operating results | | |
| Valuation adjustments | 11 | 58 |
| | 316 | 1,243 |
| Increase in accounts receivable | (969) | (291) |
| Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments | 926 | (23) |
| Cash provided by operating transactions | 273 | 929 |
| Cash and cash equivalents, beginning of year | 3,202 | 2,273 |
| Cash and cash equivalents, end of year | <u>\$ 3,475</u> | <u>\$ 3,202</u> |

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

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

| | 2009 | | | 2008 |
|----------|-----------------|---------------------------------|----------------------|----------------------|
| | Gross Amount | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| GST | \$ 1 | \$ - | \$ 1 | \$ 1 |
| Agencies | 1,254 | - | 1,254 | 278 |
| Other | 9 | - | 9 | 16 |
| | <u>\$ 1,264</u> | <u>\$ -</u> | <u>\$ 1,264</u> | <u>\$ 295</u> |

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | 2009 | 2008 |
|--|-----------------|-----------------|
| Accrued grants to individuals | \$ 318 | \$ 532 |
| Employees' accrued vacation pay and manpower costs | 251 | 231 |
| Accrued supplies and services | 1,530 | 399 |
| | <u>\$ 2,099</u> | <u>\$ 1,162</u> |

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

For the Year ended March 31, 2009
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

| | 2009 | 2008 |
|---------------------------------|------|------|
| Long-term leases ^(a) | \$ 1 | \$ 9 |

^(a) The Board leases certain equipment under operating leases that expire on various dates. The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

| | |
|---------|------|
| 2009-10 | \$ 1 |
|---------|------|

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2010 similar to those provided in 2009.

NOTE 7 BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$142 for the year ended March 31, 2009 (2008 – \$125).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

**For the Year ended March 31, 2009
(thousands of dollars)**

NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 9 individuals that has been included in the Statement of Operations is estimated to be \$476 (2008 – 9 individuals totalling \$372).

NOTE 9 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2008-09 budget. The prior year's financial statements revenue and expenses have been reduced by \$19 to record this change.

NOTE 10 COMPARATIVE FIGURES

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

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD**

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 1

| | 2009 | | 2008 |
|----------------------------|-----------|-----------|-----------|
| | Budget | Actual | Actual |
| | | | (Note 9) |
| Manpower | \$ 1,858 | \$ 1,727 | \$ 1,494 |
| Supplies and services | 53,182 | 57,362 | 46,959 |
| Grants | 6,129 | 3,698 | 8,755 |
| | 61,169 | 62,787 | 57,208 |
| Valuation adjustments | | | |
| Provision for vacation pay | 8 | 11 | 58 |
| | \$ 61,177 | \$ 62,798 | \$ 57,266 |

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements Budget

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 2

| | 2008-09 | | |
|---|-----------|----------------------------|--------------|
| | Budget | Adjustments ^(a) | Final Budget |
| Revenue | | | |
| Transfer from Department of Seniors and Community Supports | \$ 61,169 | \$ 966 | \$ 62,135 |
| Expenses – Directly Incurred | | | |
| Community Living Supports | 30,773 | 966 | 31,739 |
| Employment Supports | 2,825 | - | 2,825 |
| Community Access Supports | 13,070 | - | 13,070 |
| Specialized Community Supports | 195 | - | 195 |
| Supports to Delivery Systems | 14,166 | - | 14,166 |
| Board Governance | 140 | - | 140 |
| | 61,169 | 966 | 62,135 |
| Valuation adjustments | | | |
| Provision for vacation pay | 8 | - | 8 |
| Net operating results | \$ (8) | \$ - | \$ (8) |

^(a) Transfer from Persons with Developmental Disabilities Central Region Community Board. Approved by the Deputy Minister in January 2009.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements Salary and Benefits Disclosure

For the Year ended March 31, 2009
(thousands of dollars)

SCHEDULE 3

| | 2009 | | | | 2008 |
|---|----------------------------|------------------------------------|--|-------|-------|
| | Base Salary ^(a) | Other Cash Benefits ^(b) | Other Non-cash Benefits ^(c) | Total | Total |
| Chair of the Board ^(d) | \$ - | \$ 28 | \$ - | \$ 28 | \$ 24 |
| Board Members ^(e) | - | 76 | - | 76 | 65 |
| Chief Executive Officer ^(f) | 114 | 17 | 30 | 161 | 141 |
| Manager, Community Resources ^(f) | 93 | 7 | 17 | 117 | 94 |
| Manager, Finance ^{(f)(g)} | 47 | 5 | 13 | 65 | 98 |

Prepared in accordance with Treasury Board Directive 12/98 as amended.

^(a) Base Salary includes pensionable base pay.

^(b) Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

^(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

^(d) These amounts represent honoraria payments made to the Chair of the Board.

^(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

^(f) Executives and managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

^(g) The Finance Manager position was vacant from April 1, 2008 to August 1, 2008.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|------------------|----------------|------------------|
| | 2009 | 2008 (Note 9) | 2009 | 2008 (Note 9) |
| Revenues | | | | |
| Department of Seniors and Community Supports | \$ 62,135 | \$ 58,283 | \$ - | \$ - |
| Expenses – Directly Incurred | | | | |
| Grants | | | | |
| Regional Health Authorities | \$ - | \$ - | \$ 4 | \$ 112 |
| Department of Advanced Education and Technology | - | - | - | 4 |
| Other Services | | | | |
| Service Alberta | - | - | - | 39 |
| Regional Health Authorities | - | - | 5,490 | 5,224 |
| Department of Advanced Education and Technology | - | - | 187 | 117 |
| | \$ - | \$ - | \$ 5,681 | \$ 5,496 |
| Accounts payable | \$ - | \$ - | \$ 97 | \$ - |
| Accounts receivable | \$ - | \$ - | \$ 2 | \$ 2 |

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements Related Party Transactions

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

| | Entities in the Ministry | | Other Entities | |
|---|--------------------------|-------------|----------------|---------------|
| | 2009 | 2008 | 2009 | 2008 |
| | | (Note 9) | | (Note 9) |
| Expenses – Incurred by others | | | | |
| Department of Infrastructure | \$ - | \$ - | \$ 250 | \$ 234 |
| Department of Justice and Attorney General | - | - | 7 | 12 |
| Service Alberta | - | - | 246 | 241 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 503</u> | <u>\$ 487</u> |

**PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD**

**Schedule to Financial Statements
Allocated Costs**

**For the Year ended March 31, 2009
(thousands of dollars)**

SCHEDULE 5

| Program | 2009 | | | | | | 2008 | |
|--------------------------------|-------------------------|-------------------------------|----------------|----------------|-----------------------|----------------|------------------|------------------|
| | Expenses ^(a) | Expenses – Incurred by Others | | | Valuation Adjustments | | Total Expenses | Total Expenses |
| | | Accommodation Costs | Legal Services | Other Services | Vacation Pay | Total Expenses | | |
| Community Living Supports | \$ 33,735 | \$ 120 | \$ - | \$ - | \$ - | \$ - | \$ 33,855 | \$ 30,169 |
| Employment Supports | 2,780 | - | - | - | - | - | 2,780 | 2,644 |
| Community Access Supports | 12,681 | - | - | - | - | - | 12,681 | 11,511 |
| Specialized Community Supports | 107 | - | - | - | - | - | 107 | 110 |
| Supports to Delivery Systems | 13,333 | 130 | 7 | 246 | 11 | 11 | 13,727 | 13,188 |
| Board Governance | 151 | - | - | - | - | - | 151 | 131 |
| | \$ 62,787 | \$ 250 | \$ 7 | \$ 246 | \$ 11 | \$ 11 | \$ 63,301 | \$ 57,753 |

^(a) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Unaudited information

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Statement of Remissions, Compromises and Write-offs

For the Year ended March 31, 2009

(Unaudited)

(thousands of dollars)

The following has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during that fiscal period.

Write-offs

| | | |
|---------------------|----|-----------|
| Accounts receivable | \$ | <u>99</u> |
|---------------------|----|-----------|

Alphabetical List of Entities' Financial Statements in Ministry 2008-09 Annual Reports

| ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY | |
|---|---------------------------------------|
| Ministry, Department, Fund or Agency | Ministry Annual Report |
| Access to the Future Fund | Advanced Education and Technology |
| Agriculture Financial Services Corporation | Agriculture and Rural Development |
| Alberta Alcohol and Drug Abuse Commission | Health and Wellness |
| Alberta Cancer Prevention Legacy Fund | Finance and Enterprise |
| Alberta Capital Finance Authority | Finance and Enterprise |
| Alberta Energy and Utilities Board ¹ | Energy |
| Alberta Enterprise Corporation ² | Advanced Education and Technology |
| Alberta Foundation for the Arts | Culture and Community Spirit |
| Alberta Gaming and Liquor Commission | Solicitor General and Public Security |
| Alberta Heritage Foundation for Medical Research Endowment Fund | Finance and Enterprise |
| Alberta Heritage Savings Trust Fund | Finance and Enterprise |
| Alberta Heritage Scholarship Fund | Finance and Enterprise |
| Alberta Heritage Science and Engineering Research Endowment Fund | Finance and Enterprise |
| Alberta Historical Resources Foundation | Culture and Community Spirit |
| Alberta Insurance Council | Finance and Enterprise |
| Alberta Investment Management Corporation ³ | Finance and Enterprise |
| Alberta Livestock and Meat Agency ⁴ | Agriculture and Rural Development |
| Alberta Local Authorities Pension Plan Corporation | Finance and Enterprise |
| Alberta Pensions Administration Corporation | Finance and Enterprise |
| Alberta Petroleum Marketing Commission | Energy |
| Alberta Research Council Inc. | Advanced Education and Technology |
| Alberta Risk Management Fund | Finance and Enterprise |
| Alberta School Foundation Fund | Education |
| Alberta Securities Commission | Finance and Enterprise |
| Alberta Social Housing Corporation | Housing and Urban Affairs |
| Alberta Sport, Recreation, Parks and Wildlife Foundation | Tourism, Parks and Recreation |
| Alberta Treasury Branches | Finance and Enterprise |
| Alberta Utilities Commission ¹ | Energy |
| ATB Insurance Advisors Inc. | Finance and Enterprise |
| ATB Investment Management Inc. | Finance and Enterprise |
| ATB Investment Services Inc. | Finance and Enterprise |
| ATB Securities Inc. | Finance and Enterprise |
| Child and Family Services Authorities: | Children and Youth Services |
| Calgary and Area Child and Family Services Authority | |
| Central Alberta Child and Family Services Authority | |
| East Central Alberta Child and Family Services Authority | |
| Edmonton and Area Child and Family Services Authority | |

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

| Ministry, Department, Fund or Agency | Ministry Annual Report |
|---|---------------------------------------|
| North Central Alberta Child and Family Services Authority | |
| Northeast Alberta Child and Family Services Authority | |
| Northwest Alberta Child and Family Services Authority | |
| Southeast Alberta Child and Family Services Authority | |
| Southwest Alberta Child and Family Services Authority | |
| Métis Settlements Child and Family Services Authority | |
| C-FER Technologies (1999) Inc. | Advanced Education and Technology |
| Climate Change and Emissions Management Fund ⁵ | Environment |
| Credit Union Deposit Guarantee Corporation | Finance and Enterprise |
| Colleges: | Advanced Education and Technology |
| Alberta College of Art and Design | |
| Bow Valley College | |
| Grande Prairie Regional College | |
| Grant MacEwan College | |
| Keyano College | |
| Lakeland College | |
| Lethbridge Community College | |
| Medicine Hat College | |
| Mount Royal College | |
| NorQuest College | |
| Northern Lakes College | |
| Olds College | |
| Portage College | |
| Red Deer College | |
| Department of Advanced Education and Technology | Advanced Education and Technology |
| Department of Agriculture and Rural Development | Agriculture and Rural Development |
| Department of Children and Youth Services | Children and Youth Services |
| Department of Culture and Community Spirit | Culture and Community Spirit |
| Department of Education | Education |
| Department of Energy | Energy |
| Department of Finance and Enterprise | Finance and Enterprise |
| Department of Environment | Environment |
| Department of Health and Wellness | Health and Wellness |
| Department of Housing and Urban Affairs | Housing and Urban Affairs |
| Department of Municipal Affairs | Municipal Affairs |
| Department of Seniors and Community Supports | Seniors and Community Supports |
| Department of Solicitor General and Public Security | Solicitor General and Public Security |
| Department of Sustainable Resource Development | Sustainable Resource Development |
| Department of Tourism, Parks and Recreation | Tourism, Parks and Recreation |
| Energy Resources Conservation Board ¹ | Energy |

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

| Ministry, Department, Fund or Agency | Ministry Annual Report |
|--|--|
| Environmental Protection and Enhancement Fund | Sustainable Resource Development |
| Gainers Inc. | Finance and Enterprise |
| Government House Foundation | Culture and Community Spirit |
| Historic Resources Fund | Culture and Community Spirit |
| Human Rights, Citizenship and Multiculturalism Education Fund | Culture and Community Spirit |
| iCORE Inc. | Advanced Education and Technology |
| Lottery Fund | Solicitor General and Public Security |
| Ministry of Aboriginal Relations ⁶ | Aboriginal Relations |
| Ministry of Advanced Education and Technology | Advanced Education and Technology |
| Ministry of Agriculture and Rural Development | Agriculture and Rural Development |
| Ministry of Children and Youth Services | Children and Youth Services |
| Ministry of Culture and Community Spirit | Culture and Community Spirit |
| Ministry of Education | Education |
| Ministry of Employment and Immigration ⁶ | Employment and Immigration |
| Ministry of Energy | Energy |
| Ministry of Environment | Environment |
| Ministry of Executive Council ⁶ | Executive Council |
| Ministry of Finance and Enterprise | Finance and Enterprise |
| Ministry of Health and Wellness | Health and Wellness |
| Ministry of Housing and Urban Affairs | Housing and Urban Affairs |
| Ministry of Infrastructure ⁶ | Infrastructure |
| Ministry of International and Intergovernmental Relations ⁶ | International, and Intergovernmental Relations |
| Ministry of Justice ⁶ | Justice |
| Ministry of Municipal Affairs | Municipal Affairs |
| Ministry of Seniors and Community Supports | Seniors and Community Supports |
| Ministry of Service Alberta ⁶ | Service Alberta |
| Ministry of Solicitor General and Public Security | Solicitor General and Public Security |
| Ministry of Sustainable Resource Development | Sustainable Resource Development |
| Ministry of Tourism, Parks, and Recreation | Tourism, Parks, and Recreation |
| Ministry of Transportation ⁶ | Transportation |
| Ministry of the Treasury Board ⁶ | Treasury Board |
| N.A. Properties (1994) Ltd. | Finance and Enterprise |
| Natural Resources Conservation Board | Sustainable Resource Development |
| Persons with Developmental Disabilities Community Boards: | Seniors and Community Supports |
| Calgary Region Community Board | |
| Central Region Community Board | |
| Edmonton Region Community Board | |
| Northeast Region Community Board | |
| Northwest Region Community Board | |
| South Region Community Board | |

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

| Ministry, Department, Fund or Agency | Ministry Annual Report |
|---|-------------------------------|
| Provincial Judges and Masters in Chambers Reserve Fund | Finance and Enterprise |
| Regional Health Authorities and Provincial Health Boards: | Health and Wellness |
| Alberta Cancer Board | |
| Alberta Mental Health Board | |
| Aspen Regional Health Authority | |
| Calgary Health Region | |
| Capital Health | |
| Chinook Regional Health Authority | |
| David Thompson Regional Health Authority | |
| East Central Health | |
| Health Quality Council of Alberta | |
| Northern Lights Health Region | |
| Peace Country Health | |
| Palliser Health Region | |
| Safety Codes Council | Municipal Affairs |
| School Boards and Charter Schools: | Education |
| Almadina School Society | |
| Aspen View Regional Division No. 19 | |
| Aurora School Ltd. | |
| Battle River Regional Division No. 31 | |
| Black Gold Regional Division No. 18 | |
| Boyle Street Education Centre | |
| Buffalo Trail Public Schools Regional Division No. 28 | |
| Calgary Arts Academy Society | |
| Calgary Girls' School Society | |
| Calgary Roman Catholic Separate School District No. 1 | |
| Calgary School District No. 19 | |
| Calgary Science School Society | |
| Canadian Rockies Regional Division No. 12 | |
| CAPE-Centre for Academic and Personal Excellence Institute | |
| Chinook's Edge School Division No. 73 | |
| Christ the Redeemer Catholic Separate Regional Division No. 3 | |
| Clearview School Division No. 71 | |
| East Central Alberta Catholic Separate Schools Regional Division No. 16 | |
| East Central Francophone Education Region No. 3 | |
| Edmonton Catholic Separate School District No. 7 | |
| Edmonton School District No. 7 | |
| Elk Island Catholic Separate Regional Division No. 41 | |
| Elk Island Public Schools Regional Division No. 14 | |
| Evergreen Catholic Separate Regional Division No. 2 | |

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

| Ministry, Department, Fund or Agency | Ministry Annual Report |
|---|------------------------|
| FFCA Charter School Society | |
| Foothills School Division No. 38 | |
| Fort McMurray Roman Catholic Separate School District No. 32 | |
| Fort McMurray School District No. 2833 | |
| Fort Vermilion School Division No. 52 | |
| Golden Hills School Division No. 75 | |
| Grande Prairie Public School District No. 2357 | |
| Grande Prairie Roman Catholic Separate School District No. 28 | |
| Grande Yellowhead Regional Division No. 35 | |
| Grasslands Regional Division No. 6 | |
| Greater North Central Francophone Education Region No. 2 | |
| Greater Southern Public Francophone Education Region No. 4 | |
| Greater Southern Separate Catholic Francophone Education Region No. 4 | |
| Greater St. Albert Catholic Regional Division No. 29 | |
| High Prairie School Division No. 48 | |
| Holy Family Catholic Regional Division No. 37 | |
| Holy Spirit Roman Catholic Separate Regional Division No. 4 | |
| Horizon School Division No. 67 | |
| Lakeland Roman Catholic Separate School District No. 150 | |
| Lethbridge School District No. 51 | |
| Living Waters Catholic Regional Division No. 42 | |
| Livingstone Range School Division No. 68 | |
| Medicine Hat Catholic Separate Regional Division No. 20 | |
| Medicine Hat School District No. 76 | |
| Moberly Hall School Society | |
| Mother Earth's Children's Charter School Society | |
| New Horizons Charter School Society | |
| Northern Gateway Regional Division No. 10 | |
| Northern Lights School Division No. 69 | |
| Northland School Division No. 61 | |
| Northwest Francophone Education Region No. 1 | |
| Palliser Regional Division No. 26 | |
| Parkland School Division No. 70 | |
| Peace River School Division No. 10 | |
| Peace Wapiti School Division No. 76 | |
| Pembina Hills Regional Division No. 7 | |
| Prairie Land Regional Division No. 25 | |
| Prairie Rose School Division No. 8 | |
| Red Deer Catholic Regional Division No. 39 | |
| Red Deer School District No. 104 | |

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

| Ministry, Department, Fund or Agency | Ministry Annual Report |
|---|---------------------------------------|
| Rocky View School Division No. 41 | |
| St. Albert Protestant Separate School District No. 6 | |
| St. Paul Education Regional Division No. 1 | |
| St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38 | |
| Sturgeon School Division No. 24 | |
| Suzuki Charter School Society | |
| Westmount Charter School Society | |
| Westwind School Division No. 74 | |
| Wetaskiwin Regional Division No. 11 | |
| Wild Rose School Division No. 66 | |
| Wolf Creek School Division No. 72 | |
| Supplementary Retirement Plan Reserve Fund | Finance and Enterprise |
| Technical Institutes and The Banff Centre: | Advanced Education and Technology |
| Northern Alberta Institute of Technology | |
| Southern Alberta Institute of Technology | |
| The Banff Centre for Continuing Education | |
| Universities: | Advanced Education and Technology |
| Athabasca University | |
| The University of Alberta | |
| The University of Calgary | |
| The University of Lethbridge | |
| Victims of Crime Fund | Solicitor General and Public Security |
| The Wild Rose Foundation | Culture and Community Spirit |

¹ Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

² The Act was proclaimed and came into force on December 5, 2008.

³ Began operations July 1, 2008.

⁴ Incorporated on January 29, 2009

⁵ Began operations July 1, 2007.

⁶ Ministry includes only the departments so separate financial statements are not necessary.

| ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY | |
|---|-----------------------------------|
| Ministry, Department, Fund or Agency | Ministry Annual Report |
| Alberta Foundation for Health Research | Advanced Education and Technology |
| Alberta Heritage Foundation for Medical Research | Advanced Education and Technology |
| Alberta Heritage Foundation for Science and Engineering Research | Advanced Education and Technology |
| Alberta Teachers' Retirement Fund Board | Education |
| Improvement Districts' Trust Account | Municipal Affairs |
| Local Authorities Pension Plan | Finance and Enterprise |
| Long-Term Disability Income Continuance Plan - Bargaining Unit | Treasury Board |
| Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded | Treasury Board |
| Management Employees Pension Plan | Finance and Enterprise |
| Provincial Judges and Masters in Chambers (Registered) Pension Plan | Finance and Enterprise |
| Public Service Management (Closed Membership) Pension Plan | Finance and Enterprise |
| Public Service Pension Plan | Finance and Enterprise |
| Special Areas Trust Account | Municipal Affairs |
| Special Forces Pension Plan | Finance and Enterprise |
| Supplementary Retirement Plan for Public Service Managers | Finance and Enterprise |
| Workers' Compensation Board | Employment and Immigration |

**For more information about Alberta Seniors and Community Supports,
or to obtain copies of this annual report please contact:**

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ISSN 1913-908X
ISBN 978-0-7785-8832-0