

MINISTRY OF CHILDREN AND YOUTH SERVICES

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2010

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Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statements of financial position of the Ministry of Children and Youth Services as at March 31, 2010 and 2009 and the consolidated statements of operations and cash flows for the years 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 audits.

I conducted my audits 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, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

Original signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
June 9, 2010

**MINISTRY OF CHILDREN AND YOUTH SERVICES
CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**

	(In thousands)		
	2010		2009
	Budget	Actual	Actual
	(Schedule 3)		
Revenues (SCHEDULE 1)			
Internal Government Transfers	\$ 63,500	\$ 63,500	\$ 63,500
Transfers from Government of Canada	307,630	314,814	329,138
Other Revenue	7,935	9,934	11,433
	<u>379,065</u>	<u>388,248</u>	<u>404,071</u>
Expenses - Directly Incurred (NOTE 2B AND SCHEDULE 6)			
Voted (SCHEDULES 2, 3, AND 4)			
Promoting the development and well being of children, youth and families	486,028	489,935	448,939
Keeping children, youth and families safe and protected	573,349	574,465	563,265
Promoting healthy communities for children, youth and families	15,937	14,216	15,508
Support Services	64,456	57,602	62,921
	<u>1,139,770</u>	<u>1,136,218</u>	<u>1,090,633</u>
Statutory (Schedule 2 and 4)			
Valuation adjustments	1,500		
Provision for Doubtful Accounts		581	(28)
Provision for Vacation Pay		1,502	2,313
	<u>1,500</u>	<u>2,083</u>	<u>2,285</u>
Total Expenses	<u>1,141,270</u>	<u>1,138,301</u>	<u>1,092,918</u>
Net Operating Results	<u><u>\$ (762,205)</u></u>	<u><u>\$ (750,053)</u></u>	<u><u>\$ (688,847)</u></u>

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

MINISTRY OF CHILDREN AND YOUTH SERVICES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT MARCH 31

	(In thousands)	
	2010	2009
	Actual	Actual
Assets		
Cash	\$ 49,104	\$ 40,373
Accounts Receivable (NOTE 3)	10,334	9,678
Prepaid Expenses	90	41
Advances	5	271
Tangible Capital Assets (NOTE 4)	14,987	14,412
	\$ 74,520	\$ 64,775
Liabilities		
Accounts Payable and Accrued Liabilities (NOTE 5)	\$ 97,036	\$ 91,085
	97,036	91,085
Net Liabilities		
Net Liabilities at Beginning of Year	(26,310)	(38,092)
Net Operating Results	(750,053)	(688,847)
Net Financing Provided from General Revenues	753,847	700,629
Net Liabilities at End of Year	(22,516)	(26,310)
	\$ 74,520	\$ 64,775

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

**MINISTRY OF CHILDREN AND YOUTH SERVICES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31**

	(In thousands)	
	<u>2010</u>	<u>2009</u>
Operating Transactions		
Net Operating Results	\$ (750,053)	\$ (688,847)
Non-Cash Items included in Net Operating Results:		
Amortization (Schedule 2)	1,771	2,101
Valuation Adjustments (NET) (Schedule 2)	2,083	2,285
	<u>(746,199)</u>	<u>(684,461)</u>
(Increase) Decrease in Accounts Receivable ^(a)	(1,237)	4,921
Increase in Prepaid Expenses	(49)	(27)
Decrease in Advances	266	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities ^(a)	4,449	(40,078)
Cash Applied to Operating Transactions	<u>(742,770)</u>	<u>(719,645)</u>
Capital Transactions		
Cash Applied to Capital Transactions ^(b)	(2,346)	(1,154)
Financing Transactions		
Net Financing Provided from General Revenues	<u>753,847</u>	<u>700,629</u>
Increase in Cash	8,731	(20,170)
Cash, Beginning of Year	40,373	60,543
Cash, End of Year	<u><u>\$ 49,104</u></u>	<u><u>\$ 40,373</u></u>

^(a) Adjusted for valuation adjustment.

^(b) Tangible Capital Assets Transferred to Ministry of Employment and Immigration - \$34

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

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

NOTE 1 AUTHORITY, PURPOSE AND OPERATIONS

The Minister of Children and Youth Services has been designated as responsible for various Acts by the *Government Organization Act* and its regulations. The Ministry consists of the organizations listed below.

Organization	Legislation
Department of Alberta Children and Youth Services	<i>Government Organization Act</i>
10 Child and Family Services Authorities	<i>Child and Family Services Authorities Act</i>

The Ministry is responsible for providing community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration, partnerships and sharing resources.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

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

(a) Reporting Entity

The reporting entity is the Ministry of Children and Youth Services for which the Minister of Children and Youth Services is accountable. The accounts of the Ministry and the Child and Family Services Authorities are consolidated. Revenue and expense transactions, capital and financing transactions and related assets and liability accounts between entities within the Ministry have been eliminated.

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

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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

The accounts of the organizations listed in Note 1 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.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met, and a reasonable estimate of the amount 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.

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.

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, guarantees and indemnities.
- grants are recognized as expenses when authorized, eligibility criteria if any are met, and a reasonable estimate of the amounts can be made.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 6.

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

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

(c) Basis of Financial Reporting

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Ministry 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 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 \$250,000 and the threshold for major systems enhancements is \$100,000. The threshold for all other tangible capital assets is \$5,000. All land is capitalized.

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.

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

Net Assets/Liabilities

Net liabilities represents the difference between the carrying value of assets held by the Ministry and its liabilities.

MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

NOTE 3 ACCOUNTS RECEIVABLE
(in thousands)

	2010			2009
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	\$ 10,386	\$ 1,875	\$ 8,511	\$ 7,078
Refunds from Suppliers	1,823	-	1,823	2,600
	\$ 12,209	\$ 1,875	\$ 10,334	\$ 9,678

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 TANGIBLE CAPITAL ASSETS
(in thousands)

	Computer Hardware and Equipment*			2010 Total	2009 Total
Estimated Useful Life	5 years	5 years			
Historical Costs**					
Beginning of year	\$ 718	\$ 31,774	\$ 32,492	\$ 34,731	
Additions	25	2,321	2,346	1,155	
Disposal, including write downs	-	(670)	(670)	(3,394)	
	\$ 743	\$ 33,425	\$ 34,168	\$ 32,492	
Accumulated Amortization					
Beginning of year	\$ 491	\$ 17,589	\$ 18,080	\$ 19,373	
Amortization Expense	63	1,708	1,771	2,101	
Effect of Disposals	-	(670)	(670)	(3,394)	
	\$ 554	\$ 18,627	\$ 19,181	\$ 18,080	
Net Book Value at March 31, 2010	\$ 189	\$ 14,798	\$ 14,987		
Net Book Value at March 31, 2009	\$ 227	\$ 14,185		\$ 14,412	

* Equipment includes office equipment, furniture and other equipment.

** Historical costs include work-in-progress at March 31, 2010 totalling \$2,328 comprised of computer software (2009 - \$739).

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES
(in thousands)**

	<u>2010</u>	<u>2009</u>
Trade	\$ 18,808	\$ 19,673
Government of Canada	13,711	16,584
Grants	31,532	28,071
Vacation Pay and Manpower	23,502	22,707
Other	9,483	4,050
	<u>\$ 97,036</u>	<u>\$ 91,085</u>

**NOTE 6 CONTRACTUAL OBLIGATIONS
(in thousands)**

The Ministry contracts with organizations to provide specific programs and services for children under the care of the Ministry. The Ministry has contracts for specific programs and services for the year ending March 31, 2011 similar to those provided by these organizations during the year ended March 31, 2010.

At March 31, 2010 the Ministry has the following contractual obligations:

	<u>2010</u>	<u>2009</u>
Long-term Leases	<u>\$ 64</u>	<u>\$ 402</u>

The Ministry leases certain vehicles under operating leases that expire at various dates to 2011. The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	<u>Long-term Leases</u>
2011	64
2012	-
	<u>\$ 64</u>

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 7 CONTINGENT LIABILITIES
(in thousands)**

At March 31, 2010, the Ministry is a defendant in sixty-eight legal claims (2009 – eighty-two legal claims). Sixty-seven of these claims have specified amounts totaling \$1,566,561 and the remaining one has no specified amount (2009 – eighty-one claims with a specified amount of \$1,590,631 and one with no specified amount).

Included in the total legal claims are forty-two claims amounting to \$1,402,414 in which the Ministry has been jointly named with other entities. Forty-eight claims amounting to \$970,292 (2009 – Sixty-two claims amounting to \$555,367) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

**NOTE 8 TRUST FUNDS UNDER ADMINISTRATION
(in thousands)**

The Ministry administers a trust fund that is a regulated fund consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the fund and administers it for the purpose described below, it is not included in the Ministry's financial statements.

At March 31, 2010 the trust fund under administration is as follows:

	<u>2010</u>	<u>2009</u>
Child Resource Rebate Trust Fund	<u>\$ 1,252</u>	<u>\$ 1,287</u>

The Province of Alberta paid a \$400 resource rebate to all Alberta residents as of September 1, 2005. The Director of the *Child, Youth and Family Enhancement Act* administers these funds for eligible children in the Director's care.

Each child's resource rebate may be used for a child's special needs that are over and above those that the Ministry provides.

The Director will release the funds to the:

- child's guardian/parent if a special need is identified and they can purchase goods and/or services to benefit the child, or
- child when the child turns 18 years of age, or
- General Revenue Fund, if a child cannot be located for 2 years after the child turns 18. At that time, the Director's obligation to pay the refund lapses.

**MINISTRY OF CHILDREN AND YOUTH SERVICES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 9 BENEFIT PLANS
(in thousands)**

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 the Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$20,656 for the year ended March 31, 2010 (2009- \$18,010).

At December 31, 2009, the Management Employees Pension Plan reported a deficiency of \$483,199 (2008 – deficiency \$568,574) and the Public Service Pension Plan reported a deficiency of \$1,729,196 (2008 deficiency - \$1,187,538). At December 31, 2009, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$39,516 (2008 – \$7,111).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2010, the Bargaining Unit Plan reported an actuarial deficiency of \$8,335 (2009 - deficiency of \$33,540) and the Management, Opted Out and Excluded Plan had an actuarial surplus of \$7,431 (2009 – deficiency \$1,051). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 10 COMPARATIVE FIGURES

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

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

**MINISTRY OF CHILDREN AND YOUTH SERVICES
SCHEDULES TO FINANCIAL STATEMENTS**

Revenues

Year Ended March 31

SCHEDULE 1

	(In thousands)		
	2010	2009	
	Budget	Actual	Actual
Internal Government Transfers			
Contribution from Lottery Fund	\$ 63,500	\$ 63,500	\$ 63,500
 Transfers from Government of Canada			
Canada Social Transfer	266,807	270,979	288,779
Services on First Nations Reserves	17,170	19,573	16,290
National Child Special Allowance	23,653	24,262	24,069
	<u>307,630</u>	<u>314,814</u>	<u>329,138</u>
 Other Revenue			
Refunds of Expenditure			
First Nations Agencies Recoveries	1,129	891	1,180
Other Refunds	1,513	7,833	8,960
Other	5,293	1,210	1,293
	<u>7,935</u>	<u>9,934</u>	<u>11,433</u>
Total Revenues	<u>\$ 379,065</u>	<u>\$ 388,248</u>	<u>\$ 404,071</u>

MINISTRY OF CHILDREN AND YOUTH SERVICES
SCHEDULES TO FINANCIAL STATEMENTS
Expenses - Directly Incurred Detailed by Object
Year Ended March 31

SCHEDULE 2

	(In thousands)		
	2010	2009	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Voted:			
Salaries, Wages and Employee Benefits	\$ 249,426	\$ 245,607	\$ 237,041
Supplies and Services	480,533	486,426	497,896
Supplies and Services from Support Service Arrangements with Related Parties (a)		917	1,133
Grants	406,117	401,402	352,462
Financial Transactions and Other	94	143	129
Amortization of Capital Assets	3,600	1,771	2,101
Total Voted Expenses before Recoveries	<u>1,139,770</u>	<u>1,136,266</u>	<u>1,090,762</u>
Less Recovery from Support Service Arrangements with Related Parties (b)		(48)	(129)
	<u>\$ 1,139,770</u>	<u>\$ 1,136,218</u>	<u>\$ 1,090,633</u>
Statutory:			
Valuation Adjustments	1,500		-
Provision for Vacation Pay		1,502	2,313
Provision for Doubtful Accounts		581	(28)
Total Statutory Expenses	<u>\$ 1,500</u>	<u>\$ 2,083</u>	<u>\$ 2,285</u>

(a) The Ministry receives human resources, information technology, financial and other administrative support services from the Ministry of Employment and Immigration and from the Ministry of Seniors and Community Supports.

(b) The Ministry provides operational human resources services to the Ministry of Seniors and Community Supports. Costs incurred by the Ministry for these services are recovered from the Ministry of Seniors and Community Supports

MINISTRY OF CHILDREN AND YOUTH SERVICES
 SCHEDULE TO FINANCIAL STATEMENTS

Budget

Year Ended March 31

SCHEDULE 3

(In thousands)

	2009-2010 Estimates	Adjustments	2009-2010 Budget	Authorized Supplementary ^(a)	2009- 2010 Authorized Budget
Revenues					
Transfers from the Government of Canada	\$ 307,630	\$ -	\$ 307,630	\$ -	\$ 307,630
Internal Government Transfers	63,500	-	63,500	-	63,500
Other	7,935	-	7,935	-	7,935
	<u>379,065</u>	<u>-</u>	<u>379,065</u>	<u>-</u>	<u>379,065</u>
Expenses - Directly Incurred:					
Voted					
Promoting the Development and Well-Being of Children, Youth and Families	486,028	1,536	487,564	-	487,564
Keeping Children, Youth and Families Safe and Protected	573,349	-	573,349	-	573,349
Promoting Healthy Communities for Children, Youth and Families	15,937	-	15,937	-	15,937
Support Services	64,456	(1,536)	62,920	-	62,920
	<u>1,139,770</u>	<u>-</u>	<u>1,139,770</u>	<u>-</u>	<u>1,139,770</u>
Statutory					
Valuation Adjustments	1,500	-	1,500	-	1,500
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Expenses	<u>1,141,270</u>	<u>-</u>	<u>1,141,270</u>	<u>-</u>	<u>1,141,270</u>
Net Operating Results	<u>\$ (762,205)</u>	<u>\$ -</u>	<u>\$ (762,205)</u>	<u>\$ -</u>	<u>\$ (762,205)</u>
Equipment /Inventory Purchases (EIP)	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 1,800</u>

MINISTRY OF CHILDREN AND YOUTH SERVICES
SCHEDULE TO FINANCIAL STATEMENTS
Comparison of Expenses - Directly Incurred, EIP and Statutory Expenses by Element to Authorized Budget **SCHEDULE 4**
Year Ended March 31

(in thousands)							
	2009-2010 Estimates	Adjustments	2009-2010 Budget	Authorized Supplementary	2009-2010 Authorized Budget	2009-2010 Actual Expense	Unexpended (Over Expended)
Voted:							
Promoting the Development and Well-Being of Children, Youth and Families							
Family Support for Children with Disabilities	\$ 113,332	\$ 1,536	\$ 114,868	\$ -	\$ 114,868	\$ 123,701	\$ (8,833)
Family and Community Support Services	75,684		75,684		75,684	75,220	464
Child Care	205,815		205,815		205,815	203,877	1,938
Prevention of Family Violence and Bullying	41,824		41,824		41,824	40,367	1,457
Parenting Resources Initiative	24,449		24,449		24,449	23,977	472
Fetal Alcohol Spectrum Disorder Initiatives	18,094		18,094		18,094	15,911	2,183
Youth in Transition	6,830		6,830		6,830	6,882	(52)
	486,028	1,536	487,564	-	487,564	489,935	(2,371)
Keeping Children, Youth and Families Safe and Protected							
Child Intervention Services	398,064		398,064		398,064	399,726	(1,662)
Foster Care Support	161,942		161,942		161,942	161,384	558
Protection of Sexually Exploited Children	6,170		6,170		6,170	6,122	48
Child and Youth Advocate	7,173		7,173		7,173	7,233	(60)
	573,349	-	573,349	-	573,349	574,465	(1,116)
Promoting Healthy Communities for Children, Youth and Families							
Community Initiatives	12,359		12,359		12,359	11,594	765
Child and Family Research	2,000		2,000		2,000	2,000	-
Alberta's Promise	1,578		1,578		1,578	622	956
	15,937	-	15,937	-	15,937	14,216	1,721
Support Services							
Ministry Support	18,126		18,126		18,126	16,182	1,944
Program Delivery Support	42,730	(1,536)	41,194		41,194	39,649	1,545
Amortization of Capital Assets	3,600		3,600		3,600	1,771	1,829
	64,456	(1,536)	62,920	-	62,920	57,602	5,318
	1,800		1,800		1,800	2,380	(580)
Equipment/Inventory Purchases							
Total Voted Expenditures	1,141,570	-	1,141,570	-	1,141,570	1,138,598	2,972
Statutory:							
Valuation Adjustments and Other Provisions	1,500		1,500		1,500	2,083	(583)
Total Expenses	\$ 1,143,070	\$ -	\$ 1,143,070	\$ -	\$ 1,143,070	\$ 1,140,681	\$ 2,389

MINISTRY OF CHILDREN AND YOUTH SERVICES
SCHEDULES TO FINANCIAL STATEMENTS
Related Party Transactions
Year Ended March 31

SCHEDULE 5

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 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 Statements of Operations and the Statements of Financial Position at the amount of consideration agreed upon between the related parties:

	(In thousands)	
	Other Entities	
	2010	2009
Revenues:		
Internal Government Transfers	\$ 63,500	\$ 63,500
Ministry of Education - School Divisions	2,591	2,984
Ministry of Seniors & Community Supports	36	-
Ministry of Alberta Justice & Attorney General	10	-
	\$ 66,137	\$ 66,484
Expenses:		
Ministry of Service Alberta	\$ 2,261	\$ 2,683
Ministry of Alberta Infrastructure	19	2
Ministry of Finance and Enterprise	1,546	1,574
Ministry of Employment, Immigration and Industry	-	-
Ministry of Health & Wellness - Health Authorities	2,685	2,878
Ministry of Solicitor General and Public Security	109	-
Ministry of Advanced Education and Technology - Post Secondary	815	1,674
Ministry of Education - School Divisions	13,875	12,792
	\$ 21,310	\$ 21,603
Tangible Capital Assets Transferred to Ministry of Employment and Immigration	\$ 34	\$ -
Receivable from/(payable to) (net)		
Ministry of Seniors and Community Supports	\$ 13	\$ -
Ministry of Advanced Education and Technology	(34)	(938)
Ministry of Health & Wellness - Health Authorities	(5)	(18)
Ministry of Education - School Divisions	(1,951)	(3,641)
Ministry of Solicitor General and Public Security	(25)	-
	\$ (2,002)	\$ (4,597)

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

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 but are disclosed in Schedule 6.

	(In thousands)	
	Other Entities	
	2010	2009
Expenses (notional):		
Accommodation	\$ 26,577	\$ 23,261
Legal Services	4,364	5,333
Internal Audit	11	-
Administrative	13,120	12,916
Air Transportation	144	213
Learning Centre	93	-
	\$ 44,309	\$ 41,723

**MINISTRY OF CHILDREN AND YOUTH SERVICES
SCHEDULES TO FINANCIAL STATEMENTS
Allocated Costs**

Year Ended March 31

SCHEDULE 6

Program	(In thousands)											Total Expenses
	2010										Valuation Adjustments ⁽⁵⁾	
	Expenses ⁽¹⁾	Accommodation Costs ⁽²⁾	Legal Services ⁽³⁾	Internal Audit	Air Transportation	Learning Centre	Admin Costs ⁽⁴⁾	Vacation Pay	Doubtful Accounts	Total Expenses		
Promoting the Development and Well-being of Children, Youth and Families	\$ 489,935	\$ 3,885	\$ 638	\$ 3	\$ 21	\$ 14	\$ 1,918	\$ 219	\$ 85	\$ 496,718	\$ 454,267	
Keeping Children, Youth and Families Safe and Protected	574,465	19,597	3,218	8	107	68	9,674	1,107	429	608,673	595,752	
Promoting Healthy Communities for Children, Youth and Families	14,216	638	105	-	3	2	315	36	14	15,329	16,383	
Support Services	57,602	2,457	403	-	13	9	1,213	140	53	61,890	67,767	
	\$ 1,136,218	\$ 26,577	\$ 4,364	\$ 11	\$ 144	\$ 93	\$ 13,120	\$ 1,502	\$ 581	\$ 1,182,610	\$ 1,134,169	

- (1) Expenses as per the Statements of Operations, excluding valuation adjustments.
- (2) Accommodation costs (includes grants in lieu of taxes), which were paid by the Ministry of Infrastructure, represent the Ministry's buildings costs allocated by the number of employees per program.
- (3) Costs for Legal Services, which were paid by the Ministry of Justice and Attorney General, were allocated in proportion to the expenses incurred by each program.
- (4) Administrative costs represents human resource, finance, business and corporate services provided by the Department of Service Alberta for which no consideration was exchanged. Costs were allocated by the number of department employees per program.
- (5) Valuation Adjustments as per the Consolidated Statements of Operations. The Vacation Pay and Doubtful Accounts provisions were recorded as follows:
 - Vacation Pay - value of vacation entitlements due to employees assigned to a program.
 - Doubtful Accounts - estimated expenses incurred by each program.