2017-18 ANNUAL PERFORMANCE REPORT

Western Health

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Lourdes Beach, Lourdes

MESSAGE FROM THE BOARD CHAIR

It is my pleasure, on behalf of the Board of Trustees of Western Health, to present our Annual Performance Report for the year 2017-18. Western Health is a Category One Public Body under the **Transparency and Accountability Act**. The publication of this report is in keeping with the legislative guidelines. In accordance with the requirements of the Act, the Board accepts accountability for the results published in this Annual Performance Report.

It was a year of transition as a new chair and members were appointed to the Board of Trustees as recommended by the Independent Appointments Commission in November of 2017. Mr. Lloyd Walters, Mr. Keith Watton, and Mr. Greg White were newly appointed and myself, as the Chair. The continuing members of the Board of Trustees were Dr. Tom Daniels, Mr. Brian Hudson, Ms. Sonia Lovell, Mr. Tom O'Brien, Mr. Richard Parsons, Mr. Sheldon Peddle, and Ms. Regina Warren. Western Health is thankful for the contributions of former members of the Board of Trustees, Mr. David Kennedy, Mr. Ralph Rice and Mr. Colin Short.

On behalf of the Board of Trustees, I would like to take this opportunity to extend our sincere appreciation to staff, physicians, volunteers and partners for their commitment and dedication to enhancing the health and well being of the people of Western Newfoundland. The Board is pleased to share some of their accomplishments for fiscal year 2017-18 in this Annual Performance Report. We will continue to work together towards achieving our strategic goals in support of Government's strategic directions in 2018-19.

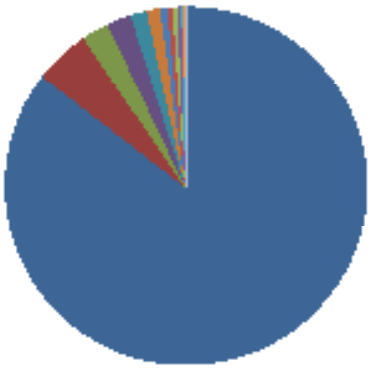
With Sincere Best Wishes,

Bryson Webb

New Long Term Care and Hospital site

OPERATING REVENUE AND EXPENSES

Operating Revenue
$374,845,000



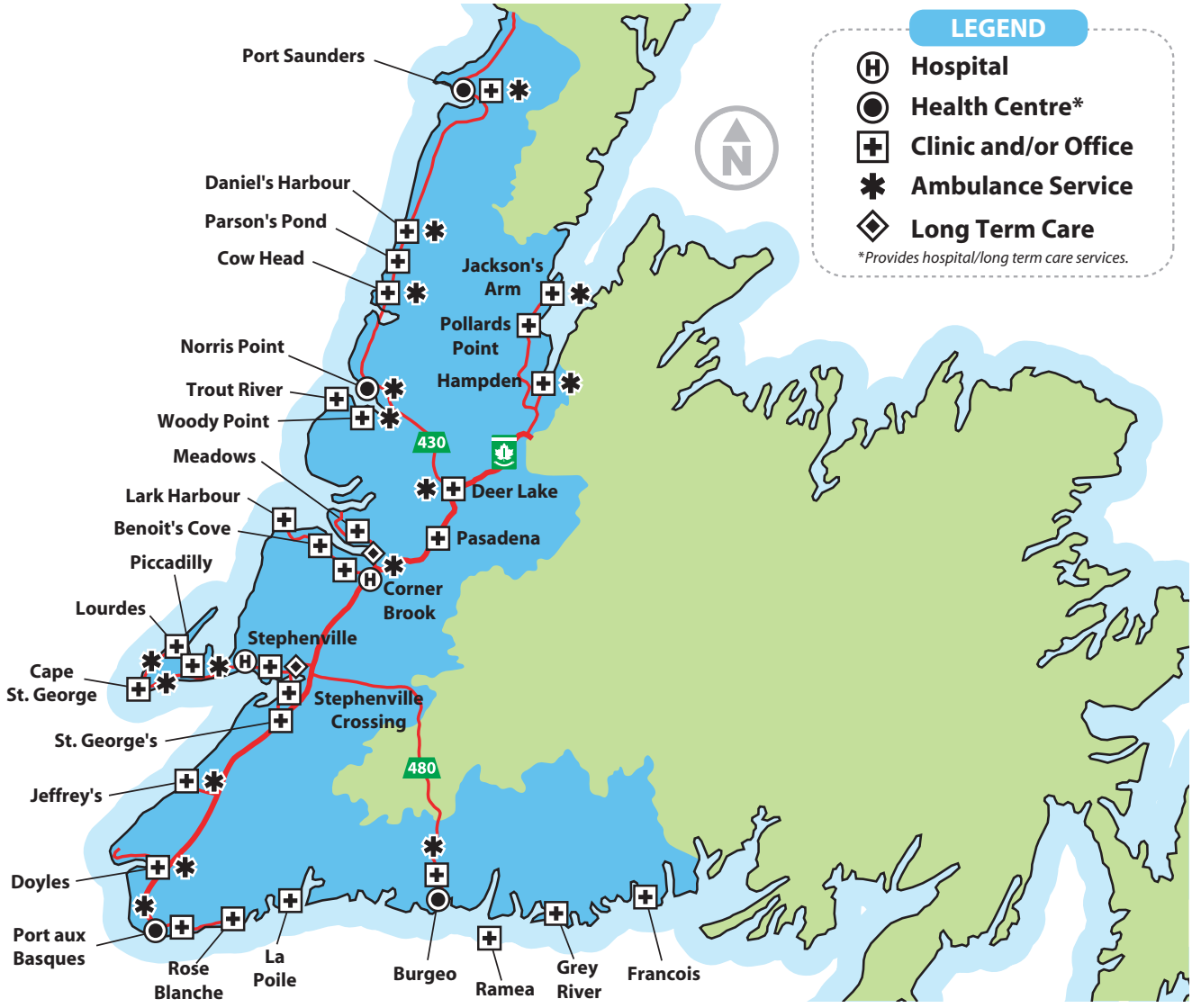
- Provincial Plan $320,745,000
- MCP Physicians $18,581,000
- Other Recoveries $9,290,000
- Resident Revenue $8,066,000
- Capital Grant $5,465,000
- Other $4,531,000
- Outpatient $2,304,000
- Food Services $1,736,000
- Inpatient $1,569,000
- National Child Benefit $1,377,000
- Capital Grant (Other) $801,000
- Early Childhood Development $359,000
- Mortgage Interest Subsidy $21,000

Expenses
$367,080,000

- Community and Social Services $99,943,000
- Nursing Inpatient Services $88,583,000
- Support Services $56,906,000
- Diagnostic and Therapeutic Services $35,844,000
- Ambulatory Care Services $28,753,000
- Administration $26,110,000
- Medical Services $21,594,000
- Education Services $5,487,000
- Undistributed $3,880,000

Bonne Bay Health Centre Garden Party with Gros Morne Summer Music

WESTERN HEALTH REGION



Western Health offers a broad range of programs and services to the people of Western Newfoundland. Its regional office is located in Corner Brook. The organization employs over 3,100 employees; approximately 80 per cent of employees are female. There are approximately 1,600 volunteers who assist in delivering a number of programs and services and special events, which enhance the quality of life for patients, residents and clients. Information about Western Health's mandate, lines of business, primary clients and vision can be found at westernhealth.nl.ca.

Interventional Radiology Nurses at Western Memorial Regional Hospital

HIGHLIGHTS AND PARTNERSHIPS

The vision of Western Health is "Our People, Our Communities - Healthy Together" which highlights the important role residents and communities throughout the Western Region play in achieving and promoting good health. Western Health works collaboratively with residents, communities, and partners to achieve this vision.

Western Health values the partnerships and contributions of its many stakeholders. Western Health acknowledges the work achieved through shared commitments with volunteers, physicians, private service providers, the Department of Health and Community Services, other departments of the Government of Newfoundland and Labrador, other regional health authorities, non-governmental agencies, post secondary institutions, municipal councils, professional associations and the general public. Western Health is also extremely grateful for the numerous volunteers who give generously of their time and talents to support the clients, patients, and residents that we serve.

The following section highlights accomplishments that support the Government's Strategic Directions for 2017-20 through the Triple Aim[1] approach that implies that health reform has three interconnected and inseparable dimensions: improving population health; enhancing the patient and provider experiences of care; and creating better value for health care expenditures.

Better Value through Improvement

In partnership with Newfoundland and Labrador Centre for Health Information (NLCHI), Western Health laboratory results, medical imaging reports, medical records reports, and encounter history were fully integrated into the HealthE NL Viewer in February 2018. This allows these important data sources to be viewed by providers in other parts of the province and provides a province-wide view of Western Health patients as they move between Western Health and tertiary care services provided by Eastern Health. These integrations also allow Western Health results and reports to be viewed electronically in provider offices via the Provincial Electronic Medical Record system, eDocsNL.

During 2017-2018, implementation of the Meditech Scanning Module continued. Care providers at Western Memorial Regional Hospital, Bonne Bay Health Centre, Calder Health Centre, Dr. Charles L. LeGrow Health Centre, and Rufus Guinchard Health Centre are now able to access more complete information about patients who have been seen at other sites. Patient information at these sites is now digitized in Meditech and is no longer retained on paper. Implementation of this module will continue in 2018-19 at Sir Thomas Roddick Hospital, Bay St. George Long Term Care Centre and Corner Brook Long Term Care Home.

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[1] The Triple Aim is a framework which was developed by the Institute for Healthcare Improvement in the United States and has been adopted and applied internationally. Additional information can be found at the following link: http://www.ihi.org/Engage/Initiatives/TripleAim/Pages/default.aspx.

HIGHLIGHTS AND PARTNERSHIPS

Within Newfoundland and Labrador, the Department of Health and Community Services is focused on achieving greater efficiency to enhance services and improve outcomes[2]. Western Health is committed to the delivery of efficient and effective quality health care services and has developed an organizational approach to support this commitment. Western Health continues to invest in Lean education. Fourteen staff members completed a two-day apprentice training program- yellow belt, eleven completed a five-day green belt certification training, and two are currently black belt candidates.

Using Lean methods, Western Health implemented an electronic notification system for bed management to improve the flow of patients through acute care facilities. This system ensures a consistent and real time approach to bed notification by providing timely communication between nursing and housekeeping and decreasing delays associated with bed turnaround. In January 2018, a pilot project was implemented on the Medicine Unit at Western Memorial Regional Hospital (WMRH) and the remaining units went live in March 2018. Improvements have been demonstrated with patient flow throughout the hospital since implementation.

The Way Forward, as well as Strategic Directions of Department of Health and Community Services emphasize the need to create better value for health care expenditures. Western Health recognizes the importance of improved efficiency through reduction of unnecessary care. During 2017-18 significant efforts were undertaken in Long Term Care to reduce potentially inappropriate prescribing in two areas of focus. Ongoing improvement work was undertaken to reduce the percentage of potentially inappropriate antipsychotic medications prescribed to long term care residents. As well, Western Health will participate in a provincial wide improvement collaborative to reduce antipsychotic use in nursing homes in partnership with the Department of Health and Community Services and the Canadian Foundation for Health Care Improvement in 2018-19. Improvement work was also undertaken to reduce antibiotic use for long term care residents with asymptomatic bacteriuria (ASB). ASB is the presence of bacteria in the urine without signs or symptoms of an infection and is common in the long term care population. Inappropriate treatment of ASB with antibiotics can contribute to adverse outcomes, including antimicrobial resistance and infections. Western Health established an interdisciplinary working group under the leadership of Infection Prevention and Control to tackle this improvement opportunity. Clinical decision tools, education for staff, increased awareness of resident and families, hydration rounds and carts and enhanced audit and feedback processes were introduced. Positive outcomes were documented with reduced testing and reduced use of antibiotics when not medically indicated for residents with ASB.

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[2] Department of Health and Community Services Strategic Plan, 2017-2020. Government of Newfoundland and Labrador, 2017. Additional information can be found at the following link: http://www.health.gov.nl.ca/health/publications/HCSStrategicPlan2017-20.pdf

HIGHLIGHTS AND PARTNERSHIPS

Better Health for the Population

Tremendous work has been initiated to transform the Mental Health and Addictions system in the province in keeping with the Provincial Action Plan on Mental Health and Addictions. Western Health has made a significant effort to address wait time and increase access to appropriate services for Mental Health and Addictions in 2017-18. While Western Health's Mental Health and Addictions referrals have increased, wait times have decreased across all programs and priority areas. As well, the number of clients waiting is reduced. The overall median wait time from referral to appointment date for community based Mental Health and Addictions services was reduced by 27 per cent at year end in 2017-18. Clients of Mental Health and Addictions can now receive a face-to-face appointment to assess their service needs and receive a clinical intervention on the day they decide to come for service through open intake processes. This addresses the high no show rate for intake appointments, eliminates the need for scheduling and rescheduling appointments and clients are able to access services when they are ready. To further reduce the wait time for Mental Health and Addictions services, a pilot was introduced in Stephenville to have telephone contact within 24 hours of receiving a referral, offering a choice to come in for a face-to-face appointment or have intake completed over the telephone.

In 2017-18, Western Health began offering a new single session Mental Health and Addictions counselling service, DoorWays. DoorWays is offered weekly in Burgeo, Bonne Bay, Corner Brook, Port aux Basques, Stephenville and Port Saunders. Deer Lake will begin offering this service in April 2018.

In partnership with Memorial University of Newfoundland, and supported by the Mental Health Commission of Canada, Therapy Assisted Online (TAO) was introduced as part of the Stepped Care Demonstration Project. TAO is an innovative e-health technology that pairs online education materials with brief clinician contact by phone, chat or video conferencing for adults with depression and anxiety.

In 2017-18, public health nurses were the primary source of publicly funded influenza vaccinations. As a result, Western Health increased access by increasing the number of vaccination clinics and the number of nurses providing immunizations and provided over 15,000 influenza vaccinations in 2017-18. This is more than double the number of influenza vaccinations provided by public health nurses in 2016-17.

Western Health continues to support school health within the region. Health promotion efforts within schools have focused on healthy eating, physical activity, smoke-free initiatives and expanded into wellness areas such as mental health. Lesbian, Gay, Bisexual, Transgender, Questioning (LGBTQ) training for school district staff was completed in all schools in the Western Region of the Newfoundland and Labrador English School District in 2017-18. In addition, sixteen schools became involved with the Healthy School Planner, a tool to assess the current health environment and create a plan for improvement. Many schools were also involved with vegetable garden projects, which offer hands-on, experiential learning opportunities connecting students with nature and supporting a healthy lifestyle. An innovative hydroponic growing option, Project SucSeed, was also introduced to eight schools within the region.

A School Garden

HIGHLIGHTS AND PARTNERSHIPS

Better Care for Individuals

Western Health strengthened its approach to home care through the implementation of a "Home First" approach to care in keeping with the provincial plan. Home First represents a shift from acute care and institutional care to the enhancement of home and community based integrated care. It is a person centered, evidence informed approach to support individuals with complex needs in their own homes and communities. The Home First approach supported an early discharge or avoided admission to Western Memorial Regional Hospital for 305 clients. In 2017-18 the number of clients referred to the Home Support Program who required services for longer than eight weeks that were initiated in acute care facilities increased by 211 per cent compared to 2016-17. As well in 2017-18, the number of seniors receiving enhanced home support has increased to 123, compared to 12 seniors in 2016-17.

Western Health implemented a Person and Family Centred Care (PFCC) strategy in 2017-18. PFCC is an approach that fosters respectful, compassionate, culturally appropriate, and competent care and services that are responsive to the needs, values, beliefs, and preferences of patients and their family members. PFCC supports engaging patients and families as partners at all levels to ensure their input is integral to programs in the health care system. Although Western Health has always pursued patient and family input through focus groups, experience surveys and on an informal basis, there are opportunities to increase patient and family engagement and to ensure that the patient's voice drives activities and decision making within Western Health. A PFCC steering committee has been established to support this transformation. The PFCC steering committee will help identify and support organizational priorities for enhancing the patient and family experience and engagement.

Supported by funding from a NL-SUPPORT Patient Orientated Research Grant, Western Health introduced the use of telehealth for intervention services or the Applied Behavioural Analysis (ABA) program for children diagnosed with autism spectrum disorder. Traditionally, these services have been provided by face-to-face format, which may pose access limitations. To improve access, telehealth was introduced to facilitate delivery of the three day ABA training; to provide mentorship and support for the Child Management Specialists; and to provide support and follow up to the family and home therapist in the child's home. The evaluation of the use of telehealth to deliver the three day ABA has been completed, and the assessment of use of telehealth for mentorship and support and follow up is ongoing. Overall positive findings have been demonstrated. Families indicated that telehealth training was about the same (or better) than in-person training, and travel and associated costs were reduced significantly for both participants and providers.

Implementation of the client/patient/resident experience survey process continued in 2017-18. Surveys were completed for Emergency Department, Acute Care, Community Health and Community Support and reports and highlights were shared internally with staff and to the public on Western Health's website. Findings from these surveys are used to support planning and improvement activities for the organization.

HIGHLIGHTS AND PARTNERSHIPS

After review of admission data revealed a high number of clients from personal care homes who are admitted to acute care have long stays in hospital, and then return to the personal care home, Western Health implemented a SHARE tool to increase communication between the personal care homes and the acute care facility. The tool is completed by staff at personal care homes and includes the client's medical information and reasons for presenting at Emergency Departments (ED). The SHARE tool is transferred with the client upon discharge so the personal care homes have a better understanding of what transpired during the visit. Along with the SHARE tool, a discharge instruction form was developed to communicate back to the personal care homes information around the client's visit and any pertinent tests or changes to treatment.

Based on best practice, Western Health implemented a closed Intensive Care Unit (ICU) model at WMRH in January 2018. In a closed ICU model, patients are under the care of one physician whose sole responsibility is to care for the patients of the ICU. The goal of the closed ICU model is to improve the care of critically ill patients, decrease the average length of stay in critical care, decrease infections, improve access to physician, and increase the satisfaction of clients, families and staff. Additional benefits include decreasing the rates of ICU complications, inappropriate ICU utilization, patients suffering and ensuring appropriate palliative care. A framework has been established to evaluate this newly introduced model in 2018-19.

Western Health made a concentrated effort to improve hand hygiene practices and compliance in 2017-18. Proper hand hygiene remains the primary way to reduce the spread of infections and improve patient safety. Efforts were made to improve practices through increased auditing of practices, and communication of hand hygiene rates. Hand hygiene compliance rates were displayed in high traffic areas, discussed in staff meetings, and published in Western Health's newsletter and intranet. Through increased auditing of compliance and increased awareness of staff, overall rates increased to 79.4 per cent in 2017-18, from the rate of 65 per cent in 2016-17.

Western Health, in partnership with the Department of Health and Community Services and the Department of Transportation and Works continue to plan for a new long term care home and new acute care facility in Corner Brook. A proposal to design, build, finance and maintain the long term care home has been accepted and construction on the new facility has commenced. A Procurement Advisor for the new acute care facility has been selected. A Request for Qualifications (RFQ) was issued in January 2018 to establish an industry short list to solicit proposals to design, build, finance and maintain the new acute care facility in Corner Brook.

LeGrow Health Pharmacy New Pyxis Machine funded by the DCLHC Foundation

ANNUAL REPORT ON PERFORMANCE 2017-18

Annual Report on Performance 2017-18

This section of the annual performance report will highlight Western Health's progress toward achievement of its strategic goals in support of Government's strategic directions. Progress achieved in 2017-18 supports Western Health in the pursuit of its vision of "Our People, Our Communities - Healthy Together."

Strategic Issue One: Mental Health Promotion and Addictions Prevention

Western Health's Community Health Needs and Resources Assessment (2016) indicated that people in the Western Region identified mental health and addictions as among the top three community concerns. In the Western Health Mental Health and Addictions Patient Experience Survey (2016), clients in the Western Region who accessed Mental Health and Addictions services reported a very good experience. The number of referrals for Mental Health and Addictions services has continued to increase. Since 2011-12 there has been a 62% increase in referrals for Mental Health and Addictions services. Significant progress has been made with improving access to Mental Health and Addictions services in the Western Region and this will continue to be a priority for Western Health. However, it is recognized that the continued increase in demand for services must be addressed through an upstream approach. The Mental Health Commission of Canada[3] recognized that the impact of mental health problems and illness will not be addressed through treatment alone. It was recommended that improving mental health requires greater attention to the promotion of mental health for the entire population and the prevention of mental illness. The Government of Newfoundland and Labrador is committed to supporting implementation of the Provincial Action Plan on Mental Health and Addictions released on June 27, 2017 in response to the All-Party Committee report on Mental Health and Addictions. The need for improved mental health promotion and mental illness and addiction prevention was identified in this report. To support local concerns and Government's strategic direction for better health for the population, improving health outcomes through enhancing mental health promotion and addictions prevention is a strategic issue for Western Health.

Strategic Goal One

By March 31, 2020, Western Health will have enhanced mental health promotion and addictions prevention through the implementation of priority initiatives based on best practice.

Objective Year One (2017-18)

By March 31, 2018, Western Health will have reviewed current mental health promotion and addiction prevention practices in the Western Region and compared to best practice.

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[3] Mental Health Strategy for Canada: Changing Directions, Changing Lives. Mental Health Commission of Canada, 2015. Additional information can be found at the following link: https://www.mentalhealthcommission.ca/sites/default/files/MHStrategy_Strategy_ENG.pdf

ANNUAL REPORT ON PERFORMANCE 2017-18

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
Reviewed current mental health promotion and addictions prevention practices.	An environmental scan was completed of mental health promotion and addictions prevention work within the Western Region. The scan included a review of program statistics, and reports, as well as the engagement of stakeholders in focus group consultations. Stakeholders were recruited through Mental Health and Addictions services staff, as well as other Western Health staff, and community partners and agencies. Stakeholders were engaged in a focus group consultation, in alignment with the recovery model, patient and family centered care model, and patient-oriented research approach. A regional focus group was conducted to engage people with lived experience in a discussion about what priorities and actions are needed and how their lived experience could support these priorities and actions. A Focus Group Summary Results Report was developed.
Reviewed best practices for mental health promotion and addictions prevention.	A literature review of evidence based best practices for mental health promotion and addictions prevention was completed. Provincial and national best practice documents and provincial and national plans were used to help identify best practices including the following Towards Recovery: The Mental Health and Addictions Action Plan[4], The Federal Framework For Suicide Prevention[5], Taking the Caregiver Guidelines Off the Shelf: Mobilization Toolkit[6], Guidelines for the Practice and Training of Peer Support[7], E-Mental

[4] Towards Recovery: A Report by the All-Party Committee on Mental Health and Addictions, A Vision for a Renewed Mental Health and Addictions System for Newfoundland and Labrador, 2017. Additional information can be found at the following link: http://www.health.gov.nl.ca/health/all_party_committe_report.pdf

[5] The Federal Framework for Suicide Prevention. Minister of Health, 2016

[6] Taking the Caregiver Guidelines off the Shelf: Mobilization Toolkit. MHCC, 2015. Additional information can be found at the following link: https://www.mentalhealthcommission.ca/English/resources/toolkit

[7] Guidelines for the Practice and Training of Peer Support. MHCC, 2016. Additional information can be found at the following link: https://www.mentalhealthcommission.ca/English/document/18291/peer-support-guidelines

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
	Health in Canada: Transforming the Mental Health System Using Technology, Moving Toward a Recovery-Oriented System of Care[8], and Advancing the Mental Health Strategy for Canada: A Framework for Action and Strategic Plan 2017-2022[9].
Identified gaps in current mental health promotion and addictions prevention practices.	A gap analysis was conducted comparing current practices with best practices in order to identify potential areas for improvement. This analysis included a review of priorities identified through the Mental Health and Addictions Strategic Issue Focus Group, Community Health Needs & Resources – Mental Health and Addictions Focus Group, and Towards Recovery: The Mental Health and Addictions Action Plan in order to identify the gaps requiring additional action. The gap analysis findings were compiled into a report "Priorities, Actions and Gaps in Mental Health Promotion and Addictions Prevention."
Identified priority initiatives that support evidence based practices.	Priority initiatives to enhance mental health promotion and addictions prevention were identified based on the gaps analysis findings, best practice review, and consultation with the Mental Health and Addictions Strategic Issue Working Group consisting of Mental Health and Addictions Staff, community partners, and individuals with lived experience. The priorities are as follows: (a) to standardize the process for appropriate care and follow up for individuals presenting at an emergency department in a mental health or substance use crisis; (b) to increase access to groups and peer support for family/caregivers of individuals with mental health or substance use issues; and (c) to increase the promotion of available Mental Health and Addiction services and supports.

[8] Moving Toward a Recovery-Oriented System of Care. Canadian Centre on Substance Abuse and Addictions, 2017. Additional information can be found at the following link: http://www.ccdus.ca/Eng/topics/addiction-recovery/resource/Pages/default.aspx

[9] Advancing the Mental Health Strategy for Canada: A Framework for Action and Strategic Plan 2017-2022. Mental Health Commission of Canada, 2016. Additional information can be found at the following link: https://www.mentalhealthcommission.ca/English/who-we-are/annual-report/framework-action-2017-2022

ANNUAL REPORT ON PERFORMANCE 2017-18

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
Identified performance measures for the priority areas.	Performance outcomes were identified in priority areas as follows: (a) standardized process for appropriate care and follow up for individuals presenting at an emergency department in a mental health or substance use crisis: • 5% increase in referrals to community based Mental Health and Addictions services from emergency departments. • 75% of people receive follow up services within 72 hours. (b) increased access to groups and peer support for family/ caregivers of individuals with mental health or substance use issues: • 25% increase in participation in the Persons Impacted by a Loved One's Addiction Group. • 80% of participants identify group participation as increasing support. • increase participation in peer-/co-led groups by four sites. • Mental Health Family/Caregivers Group offered in two sites. (c) increased promotion of available Mental Health and Addictions services and supports: • 10% increase in participation in the online screening program www.checkitoutnl.ca. • 10% increase in online screening program promotion events. • 50% increase in social media promotion of the online screening program.

ANNUAL REPORT ON PERFORMANCE 2017-18

Objective Year Two (2018-19)
By March 31, 2019, Western Health will have initiated implementation of priority initiatives to enhance mental health promotion and addictions prevention.

Indicators Year Two Objective (2018-19)
Developed work plan for priority initiatives to support achievement of performance outcomes.
Initiated implementation of priority initiatives.

Discussion of Results

Western Health's work towards achievement of this goal began with a scan of mental health promotion and addictions prevention programs and services within the Western Region, a literature review to identify evidence based best practices for mental health promotion and addictions prevention and an assessment of the consistency between Western Health practices and the best practice evidence. Numerous national and provincial documents were reviewed to identify evidence based practices including the All-Party Report Towards Recovery, Moving Toward a Recovery-Oriented System of Care: A Resource for Service Providers and Decision Makers, and Advancing the Mental Health Strategy for Canada: A Framework for Action and Strategic Plan 2017-2022. People with lived experience in the Western Region were engaged through a focus group to help identify priorities and gaps. A report "Priorities, Actions and Gaps in Mental Health Promotion and Addictions Prevention" was produced. A regional working group consisting of people with lived experience, community partners and invited Western Health staff was established to inform the development and implementation of priority initiatives based on the gap analysis.

The priority initiatives identified were: (a) to standardize the process for appropriate care and follow up when a person presents at an emergency department in a mental health or substance use crisis (b) to increase access to groups and peer supports for family/caregivers of people with mental health and substance use issues, and (c) to increase promotion of available Mental Health and Addictions services and supports. The regional working group will lead the strategy to support and monitor year two (2018-19) actions to address these priority areas.

Strategic Issue Two: Primary Health Care Services

Primary health care is typically a person's first point of contact with the health care system. It encompasses a range of community-based services essential to maintaining and improving health and well-being. Primary health care includes health promotion, disease prevention, curative, rehabilitative, and supportive care. A needs assessment conducted in 2013 by the Government of Newfoundland and Labrador, in collaboration with the Faculty of Medicine, Memorial University of Newfoundland, identified challenges with access to a regular family physician. Participants in Western Health's Community Health Needs and Resources Assessment (2016) reported having difficulty accessing health services such as family physicians, specialists, nurse practitioners, and rehabilitation specialists. Issues identified as impacting access included services not being available, distance required to travel, wait times, and physician turnover. Access to primary health care services is further compromised by the broad geography and the growing aging population within the Western Region. The Government of Newfoundland and Labrador is committed to enhancing access to appropriate primary health care services and improving health care outcomes as outlined in The Way Forward and Provincial Primary Health Care Framework. In keeping with Government's strategic directions of better health for the population including expanding primary health care and achieving better value through improvement, enhancing primary health care services is a strategic issue for Western Health.

Strategic Goal Two

By March 31, 2020, Western Health will have enhanced primary health care services in priority areas to address the needs of the residents within the Western Region.

ANNUAL REPORT ON PERFORMANCE 2017-18

Objective Year One (2017-18)
By March 31, 2018, Western Health will have completed a review of current primary health care services and compared to evidence based practices.

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
Reviewed current primary health care programs and services.	Review of current primary health care programs and services completed. The review included information gathered through the Community Health and Resources Needs Assessment (2016), two focus groups (2017) and Primary Health Care in Action engagement sessions (2016), as well as utilization statistics (2016 & 2017).
Identified gaps in current primary health care services.	Gaps were identified through the review of current programs and services. Performance measures related to hospital emergency department use for non-urgent care and inpatient use by individuals with conditions where appropriate ambulatory care is known to prevent or reduce need for hospitalization suggested gaps. Two gaps emerged: a greater need to enhance increase community management of patients with ambulatory care sensitive conditions (ACSC) in the Corner Brook area and a greater need to improve timely access to primary care services within Stephenville/Bay St. George primary health care area.
Reviewed evidence based practices to support primary health care services.	A review of evidence based practices specific to the above two gap areas was completed. Several provincial and national reports were included in this review. Key supporting documents included: Healthy People, Healthy Families, and Health Communities: A Primary Health Care Framework for Newfoundland and Labrador[10],

[10] *Healthy People, Healthy Families, and Health Communities: A Primary Health Care Framework for Newfoundland and Labrador. Government of Newfoundland and Labrador, 2015. Additional information can be found at the following link: http://www.health.gov.nl.ca/health/publications/phc_framework.pdf*

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
	The Way Forward: Realizing Our Potential[11], Accreditation Canada Standards: Primary Care Services[12] Best Advice: Timely Access to Appointment in Family Practice[13], and Best Advice: Chronic Care Management in a Patient's Medical Home[14].
Identified priority initiatives that support evidence based practices.	Evidence informed priority initiatives were identified to address two main trends noted in the gap analysis. These initiatives include (a) establishment of a multidisciplinary Primary Care Clinic (Corner Brook Wellness Collaborative) in Corner Brook to improve access and support management and follow up of individuals with ambulatory care sensitive conditions (ACSC) and (b) introduction of an alternate scheduling model in Stephenville that enables same day appointments for a portion of the physicians' scheduled day to improve access and reduce no-show rates.
Identified performance measures for priority areas including the establishment of a multi-disciplinary primary health care team in the Corner Brook/Bay of Islands area.	Performance measures and targets for these priority initiatives were identified as follows: (a) Corner Brook Wellness Collaborative established, and clients enrolled: • the number of CTAS level 4 and 5 visits to the Emergency Department (ED) for individuals with ambulatory care sensitive conditions who have been followed by the collaborative for at least one year. An overall target decrease of 10% has been identified. • the number of inpatient admissions for individuals with ambulatory care sensitive conditions who have been followed by the

[11] The Way Forward: Realizing Our Potential. Government of Newfoundland and Labrador, 2017. Additional information can be found at the following link: https://nlliberals.ca/wp-content/uploads/2017/03/Realizing_our_potential.pdf

[12] Accreditation Canada Standards: Primary Care Services. Accreditation Canada, 2017. Additional information can be found at the following link: https://accreditation.ca/intl-en/solutions/primary-care/

[13] Best Advice: Timely Access to Appointment in Family Practice. The College of Family Physicians of Canada, 2016. Additional information can be found at the following link: http://www.cfpc.ca/Timely_Access_to_Appointments_in_Family_Practice/

[14] Best Advice: Chronic Care Management in a Patient's Medical Home. The College of Family Physicians of Canada, 2016. Additional information can be found at the following link: https://patientsmedicalhome.ca/resources/best-advice-guides/communities-practice-patients-medical-home/

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
	collaborative for at least one year. A decrease of 10% has been identified. • the percentage of individuals registered on EMR, with 80% being set as the target. • the percentage of individuals registered between the ages of 45-65 will have completed BETTER[15] Screening, with 10% being set as the overall target. • the percentage of individuals who have been registered at the collaborative for at least 1 year and who have tested positive for diabetes who have had their cholesterol checked at least once in the past three years; and have had four or more HgA1C and 1 ACR test in the past year. An overall 10% increase is the desired outcome. (b) Clinic selected in Stephenville. Indicators for year two include: • established local working group. • reviewed current clinic scheduling practices. • identified alternate scheduling model. • identified performance measures associated with alternate scheduling model. • initiated implementation.

Objective Year Two (2018-19)

By March 31, 2019, Western Health will have initiated implementation of priority initiatives to enhance primary health care services.

Indicators for Year Two Objective (2018-19)

Developed work plan for priority initiatives to support achievement of performance outcomes.
Initiated implementation of Primary Health Care Collaborative in Corner Brook.
Initiated pilot of alternate appointment scheduling process in Stephenville area.

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[15] *The Building on Existing Tools To Improve Chronic Disease Prevention and Screening in Primary Care (BETTER) approach to chronic disease prevention and screening (CDPS) provides evidence-based strategies, resources and tools to improve CDPS in primary care specifically for cancer, diabetes, and cardiovascular disease and their associated lifestyle factors.*

ANNUAL REPORT ON PERFORMANCE 2017-18

Discussion of Results

An environmental scan to identify strengths and opportunities for enhancing primary health care services was completed in 2017-18 and a report entitled Primary Health Care Review was compiled. The review supported a more specific area of focus within the umbrella of primary health care: access to primary care. Access to primary care was clearly identified as an issue within the region in the Community Health Needs and Resources Assessment (CHNRA) (2016), two focus groups (2017), and seven Primary Health Care in Action engagement sessions (2016). A review of the literature to identify evidence based practices for access to primary care was also completed. Additionally, an examination of performance measures related to hospital emergency department use for non-urgent care and inpatient use by individuals with conditions where appropriate ambulatory care is known to prevent or reduce need for hospitalization was undertaken. An analysis of findings of the literature review, client feedback, and the above noted performance measures concluded that two particular areas of the region are priorities to develop and introduce initiatives in order to improve access to primary care: Corner Brook and Stephenville. Targeted evidence informed initiatives were chosen as follows (a) to establish a multidisciplinary primary health care clinic in Corner Brook, and (b) to introduce alternate scheduling model in Stephenville. Working groups were established to lead the strategy to support and monitor year two (2018-19) actions for these priority areas. The Primary Health Care Management Committee was assigned responsibility to monitor actions and performance outcomes related to these priority initiatives to enhance primary health care services.

Strategic Issue Three: Programs and Services for Older Adults

The population of the Western Region continues to decrease while the population over the age of 65 is increasing (Community Accounts, 2016). Within the Western Region, individuals aged 65 and older comprise 20 per cent of the population. It is predicted that by 2035, 34.4 % of the population will be over the age of 65 (Government of NL, 2016). Residents of the Western Region who participated in the Community Health Needs and Resources Assessment (2016) identified care of the older person as among the top three community concerns. While age alone is not a predictor of the need for health services, older adults are more likely to experience one or more chronic illnesses that contribute to the need for support and care across the continuum of care. Given that the average age of clients accessing programs and services within Western Health is increasing, it is essential that safe, quality, appropriate programs and services be available to meet the unique needs of this population. The Government of Newfoundland and Labrador is committed to supporting seniors to live safely and independently in their homes and communities in keeping with the Provincial Home First initiative. The Home First initiative supports individuals to return home following a hospital stay, stay in their homes, and avoid or delay admission to Long Term Care. The Provincial Home Support review provides direction for system transformation towards achieving better value through improvement. To support Government's strategic direction for better care for individuals, enhancing programs and services for older adults is a strategic issue for Western Health.

Strategic Goal Three

By March 31, 2020, Western Health will have enhanced programs and services to improve outcomes for older adults.

ANNUAL REPORT ON PERFORMANCE 2017-18

Objective Year One (2017-18)
By March 31, 2018, Western Health will have reviewed current programs and services for older adults in the Western Region and compared to evidence based practices.

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
Reviewed programs and services for older adults.	Western Health completed an environmental scan that included a comprehensive review of services available within Western Health to support the provincial strategy. Services within Western Health that were designed to prevent or delay admission to hospital, as well as, the significant efforts undertaken to improve quality care for seniors while admitted to acute care and support safe return to their homes for as long as possible were reviewed. Western Health staff, leaders, and physicians, as well as internal performance and client experience measures helped to inform the review process. The environmental scan was supplemented by a Care of the Older Person in the Western Region focus group. The focus group provided further insight into the issues identified in the Community Health Needs and Resources Assessment (CHNRA). The focus group was comprised of clients and family members of the community support program, family members of residents residing in long term care homes in the region, and community members.

ANNUAL REPORT ON PERFORMANCE 2017-18

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
Identified evidence based practices in the delivery of programs and services to older adults.	A review of best practices in the delivery of programs and services for older adults was completed. Best practices related to Home First, chronic disease prevention and management expanded chronic care model, community based services, palliative care, restorative and rehabilitative care, and access to services were reviewed. Western Health participated in a review of OT and PT services conducted by Deloitte (2018). Findings from this review will help support best practices related to rehabilitative care models for older adults.
Identified priority initiatives.	Priority areas were identified through a gap analysis comparing programs and services within Western Health to evidence informed practices. An internal stakeholder engagement session was held to validate the findings. Priority initiatives to enhance programs and services to improve outcomes for older adults were identified as follows: (a) to prevent or delay inappropriate admission to acute care for older adults; (b) to ensure appropriate care and timely discharge of older adults in acute care; and (c) to develop integrated service delivery models in priority areas of rehabilitative and palliative care.
Identified performance outcomes in priority areas.	Performance outcomes were identified in each priority areas as follows: (a) inappropriate admission to acute care is prevented or delayed for older adults: • reduction in the number of admissions to acute care (for target group). • reduction in the number of non-urgent emergency department visits for clients enrolled in Home First initiative.

ANNUAL REPORT ON PERFORMANCE 2017-18

Planned and Actual Performance

Indicators for the Annual Objective (2017-18)	Accomplishments
	(b) appropriate care and timely discharge of older adults in acute care is provided: • 10% decrease in percentage of clients accessing Long Term Care (LTC) from acute care. • 5% decrease in inpatient days designated as alternate level of care (ALC). (c) integrated service delivery models in rehabilitative and palliative care developed and implementation initiated: • increased percentage of clients receiving end of life supports through Home First who die at home. • reduction in the number of unplanned Emergency Department visits in last 30 days of life among those who die at home.

Objective Year Two (2018-19)

By March 31, 2019, Western Health will have initiated implementation of priority initiatives to enhance the delivery of programs and services for older adults.

Indicators for Year Two Objective (2018-19)

Developed work plan for priority initiatives to support achievement of performance outcomes.
Initiated implementation of priority initiatives.

Making Memories - Long Term Care

Discussion of Results

In 2017-18, a review of existing programs and services for older adults was completed to identify opportunities to improve outcomes. Findings from the CHNRA focus group Care of the Older Person (2017), and information on evidence based practices obtained from several key provincial and national documents were reviewed. Provincial documents such as the Provincial Home Support Review[16] provided evidence to support this review. An analysis of the findings of the scan of existing programs and services, and the review of evidence based practices led to the identification of three priority initiatives: (a) to prevent or delay admission to acute care for older adults through early identification of individuals at risk and introduction of a Home First approach; (b) to ensure appropriate care and timely discharge of older adults in acute care through introduction of strategies such as implementing expected date of discharge program and a Home First approach; and (c) to develop integrated service delivery models in rehabilitative and palliative care. An internal stakeholder engagement session further validated these priority initiatives to enhance programs for older adults.

These three priority initiatives are aligned with the province's Home First Initiative. "The Home First Initiative is a program designed to provide the necessary supports to individuals so they can return home after hospitalizations to avoid Alternate Level of Care (ALC), to stay in their home as long as possible and potentially even prevent admission to long term care."[17] During 2017-18, a Home First approach was introduced for clients accessing WMRH. Early findings are promising as discharge from acute care or avoidance of admission was supported for 305 clients and for the first time in several years an overall decrease in the percentage of ALC days was observed at WMRH through a Home First approach.

The focus of the Regional Operations Working Group was modified to support the implementation and monitoring of the work for year two (2018-19) of these priority initiatives.

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[16] Provincial Home Support Review. Deloitte, 2016. Additional information can be found at the following link: http://www.health.gov.nl.ca/health/personsdisabilities/pdf/executive_report_phsp_review.pdf

[17] Department of Health and Community Services Strategic Plan, 2017-2020. Government of Newfoundland and Labrador, p. 6.

OPPORTUNITIES AND CHALLENGES AHEAD FOR WESTERN HEALTH

New Facilities Planning

Construction on the new long term care home has commenced and the acute care facility project is moving into the next phase of issuing the Request for Proposal for Procurement (RFP). Operational Readiness will continue to provide opportunities for improvement with program areas, as well as prepare for the transition of existing services to the new facilities.

Efficiency

Western Health is committed to improved operational and clinical efficiency through ongoing quality improvement. Opportunities exist to enhance current work and to develop new strategies to improve appropriateness of care, to improve the delivery of health care services and to decrease unnecessary tests and procedures. Western Health recognizes that engagement of staff, physicians and clients/patients/residents and families will be necessary to develop and introduce effective strategies.

Accreditation

On its path to accreditation, Western Health completed Accreditation Canada's self assessment process to identify compliance with standards of excellence in the provision of programs and services. Using the results of the self assessment, Western Health is continuing to implement plans to support and enhance quality and safety. Surveyors from Accreditation Canada will complete their on site assessment of our compliance with the standards in October 2018. Accreditation offers Western Health an invaluable opportunity for continuous self improvement as an organization.

Talent Management

Western Health receives consistent positive feedback from clients/patients/residents which indicates that staff and physicians are its biggest strength. Western Health will continue to leverage that strength through its Talent Management Plan. The goal of talent management is to develop, motivate, recruit and retain productive and engaged employees and physicians in order to create a high performance sustainable organization that meets its vision, strategic and operational goals and objectives.

Access to Primary Care

The Government of Newfoundland and Labrador is committed to enhancing access to appropriate primary health care services and improving health care outcomes as outlined in The Way Forward document and Provincial Primary Health Care Framework. The health status of residents in the Western Region continues to be a major concern as evidenced by our high rates of chronic diseases such as asthma, diabetes, and high blood pressure. To improve the health status of residents of the Western Region and access to primary care services, Western Health will continue to explore opportunities to improve interdisciplinary collaboration, enable health care professionals to work to their full scope of practice, enhance community based partnerships, co-locate health professionals, and modify hours of Western Health services to better meet the needs of clients.

Mental Health Promotion and Addictions Prevention

The Government of Newfoundland and Labrador is committed to supporting implementation of the Provincial Action Plan on Mental Health and Addictions. In support of this provincial action plan, Western Health will explore opportunities to enhance mental health promotion and addictions prevention in communities throughout the region as established in the organization's strategic issue. As well, Western Health will continue to explore opportunities to improve access to Mental Health and Addictions services in the Western Region by continuing to focus on utilization, enhancing a system of stepped model of care, and implementing E-Mental Health platforms.

FINANCIAL STATEMENTS

In keeping with the **Transparency and Accountability Act**, Western Health is pleased to share its audited financial statement for 2017-18

Non-Consolidated Financial Statements

Western Regional Health Authority

March 31, 2018

Contents

Statement of responsibility

The accompanying non-consolidated financial statements are the responsibility of the Board of Trustees of the Western Regional Health Authority (the "Board") and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards as recommended by the Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Board met with management and its external auditors to review a draft of the non-consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the non-consolidated finalized financial statements.

Grant Thornton LLP as the Board's appointed external auditors, have audited the non-consolidated financial statements. The auditor's report is addressed to the Board and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the non-consolidated financial statements are free of material misstatement and present fairly the financial position and results of the Board in accordance with Canadian public sector accounting standards.

Director Director

Independent auditors' report

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To the Board of Trustees

Western Regional Health Authority

We have audited the accompanying non-consolidated financial statements of Western Regional Health Authority, which comprise the non-consolidated statement of financial position as at March 31, 2018, and the non-consolidated statement of operations, changes in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the non-consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the non-consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the non-consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of the Western Regional Health Authority as at March 31, 2018, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Presentation and Restriction of Use

Without modifying our opinion, we draw attention to Note 2 to the non-consolidated financial statements, which describe the basis of presentation of the non-consolidated financial statements of Western Regional Health Authority. These non-consolidated financial statements have been prepared for specific users and may not be suitable for another purpose.

Grant Thornton LLP

Corner Brook, Canada
June 14, 2018

Chartered Professional Accountants

Western Regional Health Authority

Non-Consolidated statement of financial position

March 31 (in thousands of dollars)	2018	2017
Financial assets		
Cash and cash equivalents	$ 482	$ 10,562
Temporary investments	125	-
Receivables (Note 3)	17,990	8,240
Due from associated funds (Note 4)	1,811	3,456
Trust funds on deposit (Note 5)	483	523
Restricted cash and investments	-	163
	$ 20,891	$ 22,944
Liabilities		
Payables and accruals	$ 26,665	$ 27,708
Vacation pay accrual	8,442	8,651
Severance pay accrual (Note 6)	34,305	32,483
Sick leave accrual (Note 6)	18,467	17,998
Deferred contributions		
– operating	4,154	6,315
Deferred contribution		
– capital	8,653	8,655
Long term debt (Note 7 & 8)	5,220	5,697
Trust funds payable	483	523
	$ 106,389	$ 108,030
Net debt	$ (85,498)	$ (85,086)
Non-financial assets		
Tangible capital assets (Note 9)	$ 65,572	$ 67,699
Inventory (Note 10)	5,029	4,927
Prepaid expenses	3,391	3,346
	73,992	75,972
Accumulated deficit	$ (11,506)	$ (9,114)

Contingencies and commitments (Note 11)

On behalf of the Board

Member

Member

See accompanying notes to the non-consolidated financial statements

Western Regional Health Authority

Non-Consolidated statement of operations

Year ended March 31 (in thousands of dollars)	Budget 2018 (Note 12)	Actual 2018	Actual 2017
Revenue			
Provincial plan – operating grant	**$ 320,745**	**$ 320,745**	$ 318,829
Capital grant – provincial	**2,500**	**5,465**	6,000
Capital grant – other	**500**	**801**	1,266
National child benefit	**1,377**	**1,377**	1,080
Early childhood development	**359**	**359**	359
MCP physician revenue	**17,267**	**18,581**	17,375
Inpatient	**1,572**	**1,569**	1,658
Outpatient	**2,334**	**2,304**	2,473
Resident revenue – long term care	**7,652**	**8,066**	7,794
Mortgage interest subsidy	**-**	**21**	22
Food service	**1,646**	**1,736**	1,656
Other recoveries	**8,828**	**9,290**	11,230
Other	**2,365**	**4,531**	6,178
	367,145	**374,845**	375,920
Expenditures			
Administration	**24,452**	**26,110**	27,340
Support services	**57,172**	**56,906**	57,842
Nursing inpatient services	**88,754**	**88,583**	90,780
Medical services	**20,656**	**21,594**	20,491
Ambulatory care services	**29,315**	**28,733**	28,505
Diagnostic and therapeutic services	**36,134**	**35,844**	35,782
Community and social services	**97,912**	**99,943**	95,149
Educational services	**5,734**	**5,487**	5,684
Undistributed	**2,712**	**3,880**	8,750
	362,841	**367,080**	370,323
Surplus	**$ 4,304**	**$ 7,765**	$ 5,597

See accompanying notes to the non-consolidated financial statements

Western Regional Health Authority

Non-Consolidated statement of operations (cont'd)

Year ended March 31 (in thousands of dollars)	**Budget 2018 (Note 12)**	**Actual 2018**	Actual 2017
Adjustments for undernoted items – net expenses			
Amortization expense	**$ 8,014**	**$ 8,075**	$ 8,225
Accrued vacation expense – (decrease)	**200**	**(209)**	(256)
Accrued severance expense – increase	**300**	**1,822**	694
Accrued sick expense – increase	**300**	**469**	496
Total adjustments for above noted items	**8,814**	**10,157**	9,159
Deficit	**(4,510)**	**(2,392)**	(3,562)
Accumulated deficit, beginning of year	**(9,114)**	**(9,114)**	(5,552)
Accumulated deficit, end of year	**$ (13,624)**	**$ (11,506)**	$ (9,114)

See accompanying notes to the non-consolidated financial statements

Western Regional Health Authority

Non-Consolidated statement of changes in net debt

Year ended March 31 (in thousands of dollars)	**Budget 2018 (Note 12)**	**Actual 2018**	Actual 2017
Net debt, beginning of year	**$ (85,086)**	**$ (85,086)**	$ (82,494)
Deficit for the year	**(4,510)**	**(2,392)**	(3,562)
Changes in tangible capital assets			
Acquisition of tangible capital assets	**(6,330)**	**(6,330)**	(7,738)
Amortization of tangible capital assets	**8,014**	**8,075**	8,225
Disposal of capital asset	**382**	**382**	-
Decrease in net book value of tangible capital assets	**2,066**	**2,127**	487
Changes in other non-financial assets			
Acquisition of prepaid expense (net of usage)	**(45)**	**(45)**	410
Acquisition of inventories of supplies (net of usage)	**(102)**	**(102)**	73
(Increase) decrease in other non-financial assets	**(147)**	**(147)**	483
Increase in net debt	**(2,591)**	**(412)**	(2,592)
Net debt, end of year	**$ (87,677)**	**$ (85,498)**	$ (85,086)

See accompanying notes to the non-consolidated financial statements

Western Regional Health Authority

Non-Consolidated statement of cash flows

Year ended March 31 (in thousands of dollars)		**2018**		2017
Operating				
Annual deficit	**$**	**(2,392)**	$	(3,562)
Add (deduct) non-cash items:				
Amortization of capital assets		**8,075**		8,225
Accrued vacation expense – decrease		**(209)**		(256)
Accrued severance expense – increase		**1,822**		694
Accrued sick expense – increase		**469**		496
Changes in:				
Receivables		**(9,750)**		4,066
Due from associated funds		**1,645**		(1,273)
Inventory		**(102)**		73
Prepaid expenses		**(45)**		410
Deferred contributions - operating		**(2,161)**		(2,457)
Payables and accruals		**(1,043)**		3,661
Gain on sale of capital assets		**(43)**		-
Net cash (applied to) provided by operating transactions		**(3,734)**		10,077
Capital				
Proceeds on sale of capital assets		**425**		-
Acquisitions of tangible capital assets		**(6,330)**		(7,738)
Net cash applied to capital transactions		**(5,905)**		(7,738)
Financing				
Capital lease		**(262)**		703
Repayment of long term debt		**(215)**		(412)
Capital contributions		**(2)**		(3,341)
Net cash applied to by financing transactions		**(479)**		(3,050)
Investing				
Temporary investment		**(125)**		-
Restricted cash and investments		**163**		(9)
Net cash provided by (applied to) investing transactions		**38**		(9)
Net cash applied to		**(10,080)**		(720)
Cash and cash equivalents - beginning of year		**10,562**		11,282
Cash and cash equivalents - end of year	**$**	**482**	$	10,562

See accompanying notes to the non-consolidated financial statements

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

1. Nature of operations

The Western Regional Health Authority ("Western Health") is constituted under the Regional Health Authority's Act Constitution Order and is responsible for the management and control of the operations of acute and long term care facilities as well as community health services in the western region of the Province of Newfoundland and Labrador.

Western Health is an incorporated not-for-profit with no share capital, and as such, is exempt from income tax.

2. Summary of significant accounting policies

The non-consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) and reflect the following significant accounting policies:

Basis of presentation
These non-consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the operating fund. These non-consolidated financial statements have not been consolidated with those other organizations controlled by Western Health because they have been prepared for the Authority's Board of Trustees and the Department of Health and Community Services. Since these non-consolidated financial statements have not been prepared for general purposes, they should not be used by anyone other than the specified users. Consolidated financial statements have been issued.

Use of estimates
The preparation of non-consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the non-consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Items requiring the use of significant estimates include accrued severance, accrued sick leave, useful life of tangible capital assets, impairment of assets and allowance for doubtful accounts.

Estimates are based on the best information available at the time of preparation of the non-consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

Cash and cash equivalents
Cash and cash equivalents include cash on hand and balance with banks and short term deposits, with original maturities of three months or less. Bank borrowings are considered to be financing activities.

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

2. Summary of significant accounting policies (cont'd)

Accrued severance and sick leave
Upon termination, retirement or death, the organization provides their employees, with the exception of the NAPE bargaining unit, with at least nine years of services with severance benefits equal to one week of pay per year of service up to a maximum of 20 weeks. An actuarially determined accrued liability for severance has been recorded in the statements. This liability has been determined using management's best estimate of employee retention, salary escalation, long term inflation and discount rates.

The organization provides their employees with sick leave benefits that accumulate but do not vest. The benefits provided to employees vary based upon classification within the various negotiated agreements. An actuarially determined accrued liability has been recorded on the statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long term inflation rates and discount rates.

Accrued vacation pay
An accrued liability for vacation pay is recorded in the accounts at year end for all employees who have a right to receive these benefits.

Non-financial assets
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives generally extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual deficit (surplus), provides the change in net financial debt for the year.

Inventory
Inventory is valued at average cost. Cost includes purchase price plus the non-refundable portion of applicable taxes.

Tangible capital assets
Western Health has control over certain assets for which title resides with the Government of Newfoundland and Labrador. These assets have not been recorded in the financial statements of Western Health. Capital assets are recorded at cost. Assets are not amortized until placed in use. Assets in use are amortized over their useful life on a declining balance basis at the following rates:

Land improvements	2 ½%
Buildings	6 ¼%
Parking lot	6 ¼%
Equipment	15%
Motor vehicles	20%
Leasehold improvements	20%

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

2. Summary of significant accounting policies (cont'd)

Capital and operating leases
A lease that transfers substantially all of the risks and rewards incidental to the ownership of property is accounted for as a capital lease. Assets acquired under capital lease result in a capital asset and an obligation being recorded equal to the lesser of the present value of the minimum lease payments and the property's fair value at the time of inception. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

Impairment of long-lived assets
Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the value of the assets may not be recoverable, as measured by comparing their net book value to the estimated undiscounted cash flows generated by their use. Impaired assets are recorded at fair value, determined principally using discounted future cash flows expected from their use and eventual disposition.

Revenue recognition
Provincial plan revenues for operating and capital purposes are recognized in the period in which all eligibility criteria or stipulations have been met. Any funding received prior to satisfying these conditions is deferred until conditions have been met. When revenue is received without eligibility criteria or stipulations, it is recognized when the transfer from the Province of Newfoundland and Labrador is authorized.

Donations of materials and services that would otherwise have been purchased are recorded at fair value when a fair value can be reasonably determined.

Revenue from the sale of goods and services is recognized at the time the goods are delivered or the services are provided.

Western Health reviews outstanding receivables at least annually and provides an allowance for receivables where collection has become questionable.

Funds and reserves
Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

Western Regional Health Authority
Notes to the non-consolidated financial statements
March 31, 2018
(in thousands of dollars)

2. Summary of significant accounting policies (cont'd)

Pension costs
Employees of Western Health are covered by the Public Service Pension Plan and the Government Money Pension Plan administered by the Province of Newfoundland and Labrador. Contributions to the plans are required from both the employees and Western Health. The annual contributions for pensions are recognized in the accounts on an accrual basis.

Pension contributions were made in the following amounts:

		2018		2017
GMPP	**$**	**3,474**	$	3,314
PSPP	**$**	**24,022**	$	24,498

Financial instruments
Western Health considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. Western Health accounts for the following as financial instruments:

- cash and cash equivalents
- receivables
- trust funds on deposit
- bank indebtedness
- payables and accruals
- long term debt
- trust funds payable

A financial asset or liability is recognized when Western Health becomes party to contractual provisions of the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

Measurement
The Authority initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with Western Health is in the capacity of management in which case they are accounted for in accordance with financial instruments.

Western Health subsequently measures all of its financial assets and financial liabilities at cost or amortized cost less any reduction for impairment, except for investments in equity instruments that are quoted in an active market, which are measured at fair value; derivative contracts, which are measured at fair value; and certain financial assets and financial liabilities which the Authority has elected to measure at fair value. Changes in fair value are recognized in annual surplus.

Western Regional Health Authority
Notes to the non-consolidated financial statements
March 31, 2018
(in thousands of dollars)

2. Summary of significant accounting policies (cont'd)

Measurement (cont'd)
Financial assets measured at cost include cash and cash equivalents, receivables and trust funds on deposit.

Financial liabilities measured at cost include bank indebtedness, payables and accruals, long term debt and trust funds payable.

Impairment
Western Health removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

A financial asset (or group of similar financial assets) measured at cost or amortized cost are tested for impairment when there are indicators of impairment. Impairment losses are recognized in the statement of operations. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in annual surplus.

3. Receivables	**2018**	2017
Province of Newfoundland and Labrador		
Capital contributions	**$ 276**	$ 242
Provincial plan	**8,614**	249
MCP	**3,065**	2,572
Patient services	**1,089**	786
Employees' pay and travel advances	**258**	314
Harmonized sales tax rebate	**331**	418
Department of Veterans Affairs	**86**	116
Child Youth and Family Services	**1,995**	1,781
Other	**2,276**	1,762
	$ 17,990	$ 8,240

4. Due from associated funds	**2018**	2017
Cottages	**$ 1,561**	$ 2,522
Foundations	**250**	934
	$ 1,811	$ 3,456

Western Regional Health Authority
Notes to the non-consolidated financial statements
March 31, 2018
(in thousands of dollars)

5. Trust funds

Funds belonging to patients of Western Health are being held in trust for the benefit of the patients.

6. Employee future benefits

Future employee benefits related to accrued severance and accrued sick obligations have been calculated based on an actuarial valuation completed on March 31, 2015 and extrapolated to March 31, 2018. During the year severance accumulation for NAPE employees was curtailed and adjusted in the valuation. The assumptions are based on future events. The economic assumptions used in the valuation are Western Health's best estimates of expected rates as follows:

	2018	2017
Wages and salary escalation	**0.75%**	3.75%
Discount rate	**3.30%**	3.70%

Based on actuarial valuation of the liability, at March 31, 2018 the results for sick leave are:

		2018		2017
Accrued sick pay obligation, beginning	**$**	**23,288**	$	23,311
Current period benefit cost		**1,854**		1,799
Benefit payments		**(2,748)**		(2,668)
Interest on the accrued benefit obligations		**845**		846
Actuarial gains		**(2,146)**		-
Accrued sick pay obligations, at end	**$**	**21,093**	$	23,288

Based on actuarial valuation of the liability, at March 31, 2018 the results for severance are:

		2018		2017
Accrued benefit obligation, beginning	**$**	**31,172**	$	30,057
Current period benefit cost		**2,216**		2,152
Benefit payments		**(2,722)**		(2,149)
Interest on the accrued benefit obligation		**1,144**		1,112
Settlement losses		**1,536**		-
Actuarial gains		**(2,826)**		-
Accrued severance obligation, at end	**$**	**30,520**	$	31,172

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
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6. Employee future benefits (cont'd)

		2018		2017
A reconciliation of the accrued benefit liability and the accrued benefit obligation is as follows:				
Sick benefits:				
Accrued benefit liability	**$**	**18,467**	$	17,998
Unamortized actuarial losses		**2,626**		5,290
Accrued benefit obligation	**$**	**21,093**	$	23,288
Severance benefits:				
Accrued benefit liability	**$**	**34,305**	$	32,483
Unamortized actuarial gains		**(3,785)**		(1,670)
Severance paid subsequent to report data		**-**		359
Accrued benefit obligation	**$**	**30,520**	$	31,172

7. Long term debt

		2018		2017
1.8% mortgage on the Bay St. George Seniors Home, maturing in 2021, repayable in blended monthly payments of $12,113	**$**	**445**	$	582
8% mortgage on the Bay St. George Seniors Home, maturing in 2026, repayable in blended monthly payments of $9,523		**713**		769
4.56% mortgage on the Woody Point Clinic, maturing in 2020, repayable in blended monthly payments of $2,304		**57**		79
Obligations under capital lease, 3% maturing in 2029, payable in blended monthly payments which escalate on an annual basis		**4,005**		4,267
	$	**5,220**	$	5,697

As security for the mortgages, Western Health has provided a first mortgage over land and buildings at the Bay St. George Senior Citizens Home and Woody Point Clinic having a net book value of $1,215 (2017 - $1,430).

As security for the capital lease, Western Health has provided specific capital equipment having a net book value of $4,617 (2017 - $5,432)

See Note 8 for five year principal repayment schedule.

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

8. Obligations under long term debt

Western Health has acquired building additions and equipment under the terms of long term debt. Payments under these obligations for the next five years are as follows:

Fiscal year ended	
2019	$ 513
2020	546
2021	554
2022	452
2023	456
	$ 2,521

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

9. Tangible capital assets

March 31, 2018	Land	Land Improvements	Buildings	Parking Lot	Equipment	Motor Vehicles	Leasehold Improvements	Total
Cost								
Opening balance	$ 675	$ 435	$ 57,280	$ 1,142	$ 152,470	$ 2,330	$ 232	$ 214,564
Additions	-	-	933	-	5,339	58	-	6,330
Disposals	-	-	(1,207)	-	-	-	-	(1,207)
Closing balance	675	435	57,006	1,142	157,809	2,388	232	219,687
Accumulated amortization								
Opening balance	-	269	34,662	798	109,432	1,477	227	146,865
Additions	-	6	1,489	21	6,382	176	1	8,075
Disposals	-	-	(825)	-	-	-	-	(825)
Closing balance	-	275	35,326	819	115,814	1,653	228	154,115
Net book value	$ 675	$ 160	$ 21,680	$ 323	$ 41,995	$ 735	$ 4	$ 65,572

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

9. Tangible capital assets (cont'd)

March 31, 2017	Land	Land Improvements	Buildings	Parking Lot	Equipment	Motor Vehicles	Leasehold Improvements	Total
Cost								
Opening balance	$ 675	$ 435	$ 57,287	$ 1,142	$ 145,153	$ 1,902	$ 232	$ 206,826
Additions	-	-	31	-	7,317	428	-	7,776
Disposals	-	-	(38)	-	-	-	-	(38)
Closing balance	675	435	57,280	1,142	152,470	2,330	232	214,564
Accumulated amortization								
Opening balance	-	266	33,050	775	103,007	1,317	225	138,640
Additions	-	3	1,612	23	6,425	160	2	8,225
Disposals	-	-	-	-	-	-	-	-
Closing balance	-	269	34,662	798	109,432	1,477	227	146,865
Net book value	$ 675	$ 166	$ 22,618	$ 344	$ 43,038	$ 853	$ 5	$ 67,699

Book value of capitalized items that have not been amortized in 2018 $3,849 (2017-$3,248)

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

10. Inventory	2018	2017
Dietary	**$ 145**	$ 109
Pharmacy	**1,746**	1,656
Supplies	**3,138**	3,162
	$ 5,029	$ 4,927

11. Contingencies and commitments

Claims

As of March 31, 2018, there were a number of claims against Western Health in varying amounts for which no provision has been made. It is not possible to determine the amounts, if any, that may ultimately be assessed against Western Health with respect to these claims, but management believes any claim, if successful, will be covered by liability insurance.

Operating leases

Western Health has a number of agreements whereby it leases vehicles, office equipment and buildings. These leases are accounted for as operating leases. Future minimum lease payments for the next five years are as follows:

Fiscal year ended	
2019	$ 5,005
2020	2,129
2021	1,387
2022	1,121
2023	189
	$ 9,831

Western Regional Health Authority

Notes to the non-consolidated financial statements

March 31, 2018
(in thousands of dollars)

12. Budget

Western Health prepares an initial budget for a fiscal period that is approved by the Board of Trustees and Government [the "Original Budget"]. The Original Budget may change significantly throughout the year as it is updated to reflect the impact of all known service and program changes approved by Government. Additional changes to services and programs that are initiated throughout the year would be funded through amendments to the Original Budget and an updated budget is prepared by Western Health. The updated budget amounts are reflected in the budget amounts as presented in the non-consolidated statement of operations [the "Budget"].

The Original Budget and Budget do not include amounts relating to certain non-cash and other items including capital asset amortization, the recognition of provincial capital grants and other capital contributions, adjustments required to the accrued benefit obligations associated with severance and sick leave, and adjustments to accrued vacation pay.

The following presents a reconciliation of budgeted revenue and expenditures for the year ended March 31, 2018:

Original budgeted provincial plan revenue	$	306,042
Add: Net provincial plan budget adjustments		14,703
Ending budgeted provincial plan revenue		320,745
Original budgeted other revenue		45,318
Add: Net budget increases - other		1,082
Ending budgeted revenue	$	367,145
Original budgeted salary expenditure	$	221,562
Add: Net salary budget adjustments		(140)
Ending budgeted salary expenditure		221,422
Original budgeted supply expenditure		150,926
Add: Net supply budget adjustments		(693)
		150,233
Ending budgeted expenditures	$	371,655

Western Regional Health Authority
Notes to the non-consolidated financial statements
March 31, 2018
(in thousands of dollars)

13. Financial instruments

The main risks Western Health is exposed to through its financial instruments are credit risk, liquidity risk and market risk.

Credit risk
Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Authority's main credit risks relate to its accounts receivable. The entity provides credit to its clients in the normal course of its operations. There was no significant change in exposure from the prior year.

Western Health has a collection policy and monitoring process intended to mitigate potential credit losses. Management believes that the credit risk with respect to accounts receivable is not material.

Liquidity risk
Liquidity risk is the risk that the Authority will encounter difficulty in meeting the obligations associated with its financial liabilities. The Authority is exposed to this risk mainly in respect of its long term debt, contributions to the pension plan and accounts payable. There was no significant change in exposure from the prior year.

The Authority mitigates this risk by having access to a line of credit in the amount of $11,500. In addition, consideration will be given to obtaining additional funds through third party funding in the Province, assuming these can be obtained.

Market risk
Market risk is the risk that the fair value or expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Authority is not significantly impacted by foreign exchange risk or interest rate risk.

14. Subsequent event

On May 29, 2018 there was an announcement, effective June 1, 2018 there will be a curtailment of severance benefits for executives, managers, non-management/non-union employees. Management is currently estimating the impact on the severance liability as presented in Note 6 to the financial statements.

Western Regional Health Authority

Non-Consolidated expenditures – operating/shareable

Schedule I

Year ended March 31 (in thousands of dollars)	**2018**	2017
Administration		
General administration	**$ 6,754**	$ 8,430
Finance	**3,454**	3,213
Personnel services	**3,991**	4,293
System support	**5,659**	5,229
Other administrative	**6,252**	6,175
	26,110	27,340
Support services		
Housekeeping	**9,959**	10,100
Laundry and linen	**2,551**	2,446
Plant services	**15,600**	16,335
Patient food services	**12,842**	12,857
Other support services	**15,954**	16,104
	56,906	57,842
Nursing inpatient services		
Nursing inpatient services – acute	**59,116**	60,815
Medical services	**21,594**	20,491
Nursing inpatient services – long term care	**29,467**	29,965
	110,177	111,271
Ambulatory care services	**28,733**	28,505
Diagnostic and therapeutic services		
Clinical laboratory	**11,944**	11,748
Diagnostic imaging	**9,604**	9,878
Other diagnostic and therapeutic	**14,296**	14,156
	35,844	35,782

Western Regional Health Authority

Non-Consolidated expenditures – operating/shareable

Schedule I (cont'd)

Year ended March 31 (in thousands of dollars)	**2018**	2017
Community and social services		
Mental health and addictions	**9,736**	8,982
Community support programs	**80,037**	76,201
Family support programs	**4,059**	3,609
Health promotion and protection program	**6,111**	6,357
	99,943	95,149
Education	**5,487**	5,684
Undistributed	**3,880**	8,750
Shareable amortization	**477**	485
Total expenditures	**$ 367,557**	$ 370,808

Western Regional Health Authority

Non-Consolidated revenue and expenditures for government reporting

Schedule II

Year ended March 31 (in thousands of dollars)	**2018**	2017
Revenue		
Provincial plan – operating grant	**$ 320,745**	$ 318,829
Capital grant – provincial	**5,465**	6,000
Capital grant – other	**801**	1,266
MCP physician revenue	**18,581**	17,375
National child benefit	**1,377**	1,080
Early childhood development	**359**	359
Inpatient	**1,569**	1,658
Outpatient	**2,304**	2,473
Resident revenue – long term care	**8,066**	7,794
Mortgage interest subsidy	**21**	22
Food service	**1,736**	1,656
Other recoveries	**9,290**	11,230
Other	**4,531**	6,178
Total revenue	**374,845**	375,920
Expenditures		
Worked and benefit salaries and contributions	**188,770**	191,092
Benefit contributions	**35,192**	36,296
	223,962	227,388
Supplies – plant operations and maintenance	**5,676**	5,226
Supplies – drugs	**8,718**	8,749
Supplies – medical and surgical	**12,404**	12,866
Supplies – other	**13,151**	13,394
	39,949	40,235
Direct client costs – mental health and addictions	**678**	441
Direct client costs – community support	**59,138**	55,763
Direct client costs – family support	**1,840**	1,510
	61,656	57,714
Other shareable expenses	**41,310**	44,790

Western Regional Health Authority
Non-Consolidated revenue and expenditures for government reporting
Schedule II (cont'd)

Year ended March 31 (in thousands of dollars)	**2018**	2017
Expenditures (cont'd)		
Long term debt – interest	**68**	77
Long term debt – principal	**215**	210
Capital lease – interest	**135**	119
Capital lease - principal	**262**	275
	680	681
Total expenditures	**367,557**	370,808
Less: Capital grant – provincial	**5,465**	6,000
Less: Capital grant – other	**801**	1,266
Surplus (deficit) for government reporting	**1,022**	(2,154)
Long term debt - principal	**215**	210
Capital lease – principal	**262**	275
Surplus (deficit) inclusive of other operations	**1,499**	(1,669)
Shareable amortization	**477**	485
Surplus (deficit) before non-shareable items	**1,022**	(2,154)
Non-shareable items		
Amortization expense	**7,598**	7,740
Accrued vacation expense - decrease	**(209)**	(256)
Accrued severance expense – increase	**1,822**	694
Accrued sick expense – increase	**469**	496
Capital grant – provincial	**(5,465)**	(6,000)
Capital grant - other	**(801)**	(1,266)
	3,414	1,408
Deficit as per Statement of Operations	**$ (2,392)**	$ (3,562)

Western Regional Health Authority

Non-Consolidated funding and expenditures for government reporting

Capital transactions

Schedule III

Year ended March 31 (in thousands of dollars)		**2018**		2017
Sources of funds				
Provincial capital equipment grant for current year	**$**	**4,114**	$	1,805
Provincial facility capital grant in current year		**1,775**		1,672
Add: Deferred capital grant from prior year		**8,655**		11,997
Add: Transfer from operating fund		**-**		12
Less: Capital facility grant reallocated for operating fund purchases		**(426)**		(831)
Less: Deferred capital grant from current year		**(8,653)**		(8,655)
		5,465		6,000
Other contributions				
Foundations, auxiliaries and other		**801**		1,266
Capital lease funding		**-**		679
Total funding		**6,266**		7,945
Capital expenditures				
Asset, building and land		**933**		31
Asset, equipment		**5,397**		7,707
Total expenditures		**6,330**		7,738
(Deficit) surplus on capital purchases	**$**	**(64)**	$	207

Western Regional Health Authority

Accumulated operating deficit for government reporting

Schedule IVA

Year ended March 31 (in thousands of dollars)		**2018**		2017
Accumulated operating deficit				
Current assets				
Cash and cash equivalents	**$**	**482**	$	10,562
Temporary investments		**125**		-
Accounts receivable		**17,990**		8,240
Due from associated funds		**1,811**		3,456
Inventory		**5,029**		4,927
Prepaid expenses		**3,391**		3,346
Other		**(106)**		(111)
Total assets		**28,722**		30,420
Current liabilities				
Accounts payable and accrued liabilities		**26,665**		27,708
Deferred contributions – operating		**4,154**		6,315
Deferred contributions - capital		**8,653**		8,655
Total current liabilities		**39,472**		42,678
Accumulated operating deficit	**$**	**(10,750)**	$	(12,258)
Reconciliation of operating deficit				
Accumulated operating deficit – beginning of year	**$**	**(12,258)**	$	(10,311)
Add: Net operating loss per schedule II		**1,022**		(2,154)
Add: Transfer of restricted funds to operations		**125**		-
Add: Proceeds on sale of Building		**425**		-
Add: Net surplus (deficit) on capital purchases per schedule III		**(64)**		207
Accumulated operating deficit – end of year		**(10,750)**		(12,258)
Less: Net surplus on capital purchases – prior years		**1,369**		1,162
Less: Net surplus on capital purchases - 2017		**-**		207
Less: Net (deficit) surplus on capital purchases - 2018		**(64)**		-
Accumulated operating deficit – per Department of Health and Community Services	**$**	**(12,055)**	$	(13,627)

Western Regional Health Authority

Reconciliation of non-consolidated accumulated operating deficit for government reporting

Schedule IVB

Year ended March 31 (in thousands of dollars)	**2018**	2017
Accumulated operating deficit – end of year per Schedule IVA	**$ (10,750)**	$ (12,258)
Adjustments:		
Other assets	**106**	111
Restricted cash and investments	**-**	163
Vacation pay accrual	**(8,442)**	(8,651)
Severance pay accrual	**(34,305)**	(32,483)
Sick pay accrual	**(18,467)**	(17,998)
Long term debt	**(5,220)**	(5,697)
Tangible capital assets	**65,572**	67,699
	(756)	3,144
Accumulated deficit per Statement of Financial Position	**$ (11,506)**	$ (9,114)

Dietitians at Western Memorial Regional Hospital celebrating Nutrition Month

Western Health

Our Vision

The vision of Western Health is Our People, Our Communities - Healthy Together

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