

# 2007-08 Central Health Annual Performance Report

---





# ***Table of Contents***

<b>Chairperson’s Message</b>	4
<b>Overview</b>	5
• Vision	
• Values	
• Lines of Business	
• Number of Employees	
• Physical Location	
• Other Key Statistics	
• Mandate	
• Mission	
<b>Shared Commitments</b>	10
<b>Highlights &amp; Accomplishments</b>	13
<b>Outcomes of Objectives</b>	19
• Children’s Health Strategy	
• Financial Sustainability	
• Policy Integration and Development	
• Long Term Care and Supportive Services	
• Healthy Aging	
• Culture of Safety	
<b>Opportunities and Challenges</b>	30
<b>Financial Statements</b>	32

## Chairperson's Message

We have the honour to present Central Health's Annual Report for the fiscal year ending March 31, 2008. This annual report was prepared under the Board's direction, in accordance with the *Transparency & Accountability Act, Regional Health Authorities Act* and directions provided by the Minister of Health and Community Services. As a board, we are accountable for the information, results and any variances contained within this annual report.



The past year has been one of transformation, growth and success for Central Health. With a new Chief Executive Officer in place a new leadership team was formed and the organization garnered new momentum and continued to move forward. A major milestone was the successful completion of the accreditation process and subsequent award of three year accreditation. This is a tribute to the hard work and dedication of the staff of Central Health.

Central Health has achieved much in 2007-08 and the organization will continue to grow as it focuses on the challenges and opportunities in the upcoming year.

Sincerely,

A handwritten signature in black ink that reads "Robert Woolfrey". The signature is written in a cursive style.

Robert Woolfrey  
Chairperson  
Central Health Board of Trustees

## Organizational Overview

Central Health has defined its vision, values and lines of business. These statements are fundamental to the organization and have been communicated to all staff of Central Health.

### **VISION**

The vision of Central Health is of healthy people and healthy communities.

### **VALUES**

Central Health's core values offer principles and a guiding framework for all employees as they work in their various capacities to provide health and community services to the people of central Newfoundland. These core values are:

- **Accountability**

Each person demonstrates commitment to the success of the organization's mission/mandate.

- **Collaboration**

Each person engages with internal and external partners to meet the mandate of clients and the organization.

- **Excellence**

Each person contributes to the continuous improvement of the quality of programs and services through the development of their knowledge, skills and use of best practices.

- **Fairness**

Each person engages in practices that are equitable and are supported by established and ethical standards.

- **Privacy**

Each person manages and protects confidential information related to persons, families, organizations and communities.

- **Respect**

Each person shows consideration for the circumstances of patients, residents, clients, families and caregivers.

*Did you know...  
Central Health  
cleaned 2,812,018  
pounds of laundry  
in 2007-08.*

## **Organizational Overview**

*Primary Health Care is defined as the first level of contact with people taking action to improve health in a community. It is essential health care made accessible at a cost which the country and community can afford, with methods that are practical, scientifically sound and socially acceptable.*

### **NUMBER OF EMPLOYEES, PHYSICAL LOCATION AND KEY STATISTICS**

Central Health is the second largest health region in Newfoundland and Labrador, serving a population of approximately 94,000 and offering the full continuum of health care services. Central Health serves an aging population with 28.4 per cent of the population over the age of 55 (www.communityaccounts.ca). There are 848 beds throughout the region – 269 acute care, 519 long term care, 32 residential units and 28 bassinets.

Central Health's service district extends from Charlottetown in the east, Fogo Island in the north, Harbour Breton in the south, to the Baie Verte Peninsula in the west. This geographical area encompasses more than half of the total land mass of Newfoundland.

The total workforce for the Central Health is 3,240 (2,639 female, 601 male), including salaried physicians. There are also approximately 80 fee-for-service physicians within the region.

### **LINES OF BUSINESS**

Central Health provides health services and programs to the citizens of central Newfoundland. This includes hospital services, long term care, community and other services within allocated resources. Central Health is committed to a Primary Health Care model of service delivery. Inherent in all lines of business is the need for learning and education in its broadest context.

For certain services individuals may self-refer, while other services require a referral from a specific health professional. A multidisciplinary team of health professionals, support staff and partners provide the care and services required to meet the mandate of Central Health. It is important to note that services may fall under one or more headings. As Central Health is an evolving integrated authority, there will be further realigning of services and programs.

### **Promoting health and well-being**

- Health promotion
- Health protection

### **Preventing illness and injury**

- Prevention services

### **Providing supportive care**

- Individual, family and community supportive services
- Long term care and residential services

### **Treating illness and injury**

- Hospital based services
- Community based services

### **Providing rehabilitation services**

#### **OTHER KEY STATISTICS**

<b>Other key statistics</b>	<b>Totals</b>
Patient Days for Acute Care	71,985
Admissions to Acute Care	8,424
Acute Care Beds	269
Long Term Care resident days	174,804
Admissions to Long Term Care	276
Long Term Care Beds	519 + 32 residential units
Ambulatory Care Procedures	9,733 (to be confirmed)
Operating Room Procedures	8,192
Volunteers	868
Emergency Room Visits	100,974
Total Employees	2,996
Total Physicians	129
Children in foster care	57
Total number of adoptions	108
Children immunized by age two (Diphtheria, pertussis, tetanus, polio, influenza B)	98.6 per cent
Clients receiving continuing care*	10,719

*Did you know...  
There are 35  
caregiver (foster  
care) homes in the  
central region.*

\* The term continuing care refers to home, community and residential care services that provide care to adults with disabilities, and to seniors. Continuing care also refers to care that continues over time and care that continues across service components. (Hollander & Prince, 2002).

## Organizational Overview

### MANDATE

Central Health's mandate is derived from the *Regional Health Authorities Act* and its regulations. Central Health is responsible for the delivery and administration of health services and community services in its health region in accordance with the above referenced legislation.

In carrying out its responsibilities, Central Health shall:

- promote and protect the health and well-being of its region and develop and implement measures for the prevention of disease and injury and the advancement of health and well-being;
- assess health services and community services needs in its region on an ongoing basis;
- develop objectives and priorities for the provision of health services and community services which meet the needs of its region and which are consistent with provincial objectives and priorities;
- manage and allocate resources, including funds provided by the government for health services and community services, in accordance with legislation;
- ensure that services are provided in a manner that coordinates and integrates health and community services;
- collaborate with other persons and organizations, including federal, provincial and municipal governments and agencies and other regional health authorities to coordinate health services and community services in the province and to achieve provincial objectives and priorities;
- collect and analyze health and community services information for use in the development and implementation of health and community services policies and programs for its region;
- provide information to the residents of the region respecting:
  - the services provided by the Authority
  - how they may gain access to those services
  - how they may communicate with the Authority respecting the provision of those services
- monitor and evaluate the delivery of health services and community services in compliance with prescribed standards and provincial objectives and in accordance with guidelines that the minister may establish for the Authority;
- comply with directions the Minister may give.

*Did you know...  
In 2007-08  
Central Health  
served 294,854  
meals.*

Central Health will ensure accountability for its strategic and operational plans by monitoring and reporting in accordance with legislative, regulatory and policy requirements.



## Mission

The following Mission Statement charts the course of Central Health to meet its vision for the next three (3) years. The recent integration of health boards throughout the province provides an opportunity to provide comprehensive health services that span the full continuum of care. Integrating business functions, policies, programs and services will take time but is imperative to the success of the organization.

*By 2011, Central Health will provide the best possible integrated health and community services and programs which respond to the identified needs of the people of Central Newfoundland and Labrador, within available resources.*

**Measure 1:** Central Health provides the best possible, integrated health and community services and programs.

### Indicators:

- Central Health's organizational structure reflecting integrated services and programs is in place and evident in the organizational chart.
- Budget integration is completed across services and programs.
- Information systems are integrated across services and programs.
- Policy integration is completed in all program and service areas.
- A PHC model of service delivery is implemented in six sites.
- Public health capacity and emergency preparedness functions are fully integrated.

**Measure 2:** Central Health's programs and services are responsive to the identified needs of the population of the Central region.

### Indicators:

- Completed environmental scan of the Central region.
- Completed needs assessment and satisfaction survey of the population of the Central region.
- Completed evaluation of selected existing services and programs.
- Evaluation component will be part of any new programs and services.
- Developed regional health services plan and implemented elements of the plan according to agreed upon measures with government.

**Measure 3:** Central Health's programs and services are conducted within available resources.

### Indicators:

- An annual balanced budget, unless otherwise directed by government, while monitoring impact on programs and services.
- Integrated regional budgeting and operational planning process.
- Alteration and implementation of services and programs will include cost analysis, and will be within resources.

*Did you know...  
As of December 2007, Central Health has immunized 97.8 per cent of children at age two for measles, mumps and rubella.*

## **Shared Commitments**

*Did you know...  
Central Health  
facilitated 14  
inter-country  
adoptions in  
2007-08.*

Central Health recognizes the contribution of its many and varied partners in helping it achieve its vision of healthy people and healthy communities. The importance that Central Health places on collaboration with individuals, communities, organizations and governments is reflected in its values. Some of the partners and shared successes for the 2007-08 period are noted in this section, however those named represent but a fraction of the partners that Central Health has the privilege to work with.

### **Department of Health and Community Services**

Central Health partners with the Department of Health and Community Services to provide the citizens of central Newfoundland with an array of services which covers the full continuum of care from health promotion and community services to acute and long term care. This partnership extends to the three other provincial health authorities who collaborate on many levels in working towards achieving provincial strategic directions and regional strategic priorities.

### **Miawpukek First Nation**

Central Health partners with the Miawpukek First Nation, by collaborating with the Conne River Health and Social Services Center in the provision of primary and secondary health care services including health promotion and protection, supportive care, treatment of illness and injury as well as access to emergency services.

Through the Aboriginal Health Transfer Fund, Central Health is a partner in assisting the Miawpukek First Nation in increasing electronic access to existing health information systems. This will increase collaboration amongst care providers and enable more timely and efficient services for clients in this geographic area.

### **Community Advisory Committees**

Community participation is one of the key pillars of the primary health care service delivery model. To increase participation in primary health sites, Central Health has developed a terms of reference and implemented Community Advisory Committees (CAC) in all six of its primary health care sites. Community groups, non profit agencies and community boards are invited to nominate individuals to the CAC with the final selection occurring at the board level to ensure that there is diverse representation with respect to geography, age and gender demographic, community connections and experience related to health issues in the community.

The CAC is co-chaired by a Central Health board member and a CAC member. The CAC works closely with the local primary health care leadership team to identify emerging population health issues, community assets and

opportunities, and innovative solutions to community challenges that utilize a community development approach.

### ***Municipalities***

During 2007-08 Central Health's Chief Executive Officer and other officials from the organization held nine meetings with municipalities throughout the region. Representatives of over 40 municipalities attended the meetings to discuss issues related to health care in their communities.

### ***Nova Central School District***

Over the past year Central Health and 52 schools under the Nova Central School Board have successfully partnered to improve the health of children in the central region. This partnership is critical to the success of Central Health in meeting its goal to address childhood obesity and inactivity. Some examples of initiatives which address this goal are the *Drop the Pop* campaign, Quality Daily Physical Activity (QDPA) and the implementation of the *School Food Guidelines*.

### ***Health Foundations***

The Central Northeast Health Foundation and the South and Central Health Foundation are both public, registered charitable foundations which aim to rally and direct community support for the enrichment of our health programs and services. Each foundation is guided by a volunteer Board of Directors, comprised of individuals who live within the region.

The Foundations have made great strides in helping to enhance the health care system in the region. Funds raised through the Foundations assists the organization in keeping up-to-date with advances in medical technology. Donors have made it possible to purchase innovative medical technologies and have invested in community-based health programs. Donors also play an important role in attracting and retaining healthcare professionals with the provision of the most modern diagnostic and treatment equipment that is available.

### ***Pastoral Care***

Central Health receives excellent support from local clergy and lay visitors throughout the central region. A regional pastoral/spiritual care committee structure provides an effective framework for clergy to receive orientation, policy direction and the necessary education to support them in their role as essential members of our health care team in acute care, long term care and community care settings. Clergy and lay visitors have made themselves available, at any time of the day or night, to support our clients through many of life's most difficult circumstances. They continue to volunteer countless hours of their time in their quest to ensure that Central Health's clients and their families receive effective pastoral/spiritual services when and where they need them. Such commitment and dedication is to be applauded.

*Did you know...  
In 2007-08  
Central Health  
supported  
residential living  
arrangements for  
850 adults under  
the age of 65 who  
live with physical  
and/or  
developmental  
disabilities.*

## **Shared Commitments**

### **Volunteers**

Volunteers contribute a significant amount of their time to ensure the smooth operation of many of the programs and services offered in facilities throughout Central Health. Central Health appreciates the continued dedication of those who serve as volunteers and recognizes the impact they have on the quality of the care and service provided to our clients, patients, residents and their families.

### **Post Secondary Education Institutions**

Central Health has an excellent working relationship with many post secondary education institutions both regionally and provincially. A partnership with the College of the North Atlantic in the delivery of the Practical Nursing Program at the Grand Fall-Windsor campus has been successful.

Central Health also partners with Corona College and Key-In College in the delivery of the Personal Care Attendant/Home Support Worker Program. Central Health works collaboratively with Memorial University School of Nursing and The Centre for Nursing Studies in the development and delivery of several Nursing Programs including the Practical Nursing, Bachelor of Nursing and Masters of Nursing programs as well as a number of post-basic programs such as the Nurse Practitioner program and the Operating Room Technician program.

Building solid partnerships with post secondary institutions is an essential building block for health human resource planning and a very important tool for a successful nursing recruitment and retention strategy.

*Did you know...  
In this fiscal year  
325 seniors  
received home  
support services  
provided by*

## Highlights & Accomplishments

Central Health is pleased to acknowledge the hard work and dedication of its staff, physicians and volunteers in providing quality programs and services to the patients, residents, clients and families it serves in the central region and beyond. In an environment of major system change, the steady progress toward accomplishing the organization's strategic goals has been a challenging task. This section provides some of Central Health's achievements for the 2007-08.

### IMPROVED POPULATION HEALTH

#### **Chronic Disease Prevention**

Central Newfoundland has one of the highest reported percentages of diabetes, a chronic condition linked to overweight and obesity, at 7.4 per cent, with a national reported percentage of 4.1 per cent (Canadian Community Health Survey, 2000-01; [communityaccounts.ca](http://communityaccounts.ca)). With funding received through the Public Health Agency of Canada, Central Health developed and implemented a campaign to create an awareness of type 2 diabetes.

This campaign included public and staff education forums, diabetes storybook development for elementary school children and a *Drop the Pop* campaign for youth.

#### **Focus on Injury Prevention**

A new position dedicated to preventing unintentional injuries was added to Central Health's Health Promotion and Wellness team this year. As an initiative of the Provincial Wellness Plan, the Injury Prevention Coordinator collaborates with community groups to coordinate, plan, implement and evaluate community-based injury prevention strategies. The position also provides injury prevention education to the public and consultative services to staff.

A regional coalition, consisting of Central Health representatives and community partners, helps facilitate injury prevention within the region. The mission of the coalition is *to decrease the number of unintentional injuries across the life span through the provision of support and education in safe living practices for communities within Central Health.*

#### **Increase in Flu Vaccine Uptake**

In 2007-08 there was a 31 per cent increase in the uptake of flu vaccine in the region over 2006-07. Of the 17,238 doses of flu vaccine given; 7,164 of them were administered by public health nurses. This represents a 238 per cent increase in the number of flu vaccines given by public health nurses.

*Did you know...  
Central Health  
facilitated 44  
domestic  
adoptions in  
2007-08.*

## Highlights & Accomplishments

### STRENGTHENED PUBLIC HEALTH CAPACITY

#### **Health Emergency Management**

The Health Emergency Management team have undertaken several initiatives over the past year. Post SARS outbreak in Ontario, the focus in Central Health has been to review and revise the Respiratory Protection Program. Fit testers, individuals who are trained to assess the fit of a mask, have been strategically positioned throughout the region to help ensure that employees are properly fitted with a respirator and/or mask for their protection in the event of an outbreak.

Planning for pandemic influenza resulted in the development of guidelines to effectively respond to an outbreak of pandemic influenza. The guidelines are in line with provincial and national standards.

In compliance with national accreditation standards, Central Health facilities continue to demonstrate their ability to respond to fire and disaster situations. Internal and external mock emergency response exercises are happening on a regular basis. Ongoing training for managers and front-line staff increases the organization's ability to respond effectively to an emergency or disaster.

#### **Environmental Health Protection**

As part of the Provincial/Regional Environmental Health Program Managers Group, Central Health continues to be involved in the revision and development of environmental health policies.

Also, Central Health has started the process of updating the regional memorandum of understanding (MOU) on environmental health protocols with the regional Government Service Centre, Department of Government Services. This is expected to be completed sometime before the end of 2008.

### IMPROVED ACCESS TO PRIORITY SERVICES

#### **Access to Services Specified in the First Ministers' Health Accord**

Central Health has had much success in reaching national benchmarks for wait times in the various service areas specified under the First Ministers' Health Accord. Surgical wait times for cataract, hip replacement, knee replacement, fixation hip fracture and colorectal, prostate and breast cancer fell within nationally accepted standards, 95 per cent to 100 per cent of the time.

#### **Enhanced System for Child Youth & Family Services**

A provincial clinical review of the Child Youth and Family Services (CYFS) program is underway. This review is intended to provide a framework for

*Did you know...  
Central Health  
immunized 98.9  
per cent of  
children at age  
two for meningitis  
in 2007-08.*

building a provincial quality improvement process for CYFS. The review will enhance and strengthen the CYFS system to help ensure positive outcomes for children, youth and their families.

**Expanding Home and Community Care Nursing**

Home and Community Care Nursing continued with the expansion of services during 2007-08 in the three pilot sites of Grand Falls-Windsor, Gander and Lewisporte. This expansion of services became possible as a result of the First Ministers' Health Agreement to provide funding for short term acute home care and short term end of life care. The group of services offered is intended to prevent hospitalization or decrease hospital length of stay. During this fiscal year, there was continuous growth in both program areas with a total of 198 active service recipients in short term acute home care and 33 active service recipients in short term end of life care. The number of bed days saved is estimated to be 1100 in this region. The number of ambulatory visits saved is estimated at 1300.

**Access to Quality Early Learning and Child Care**

Central region has 23 licensed child care centres and six licensed family child care homes which provide early learning and child care services to 847 children and their families.

To promote inclusion of children who have differing needs in quality child care environments, Child Care Services is providing staffing support, resources and training to licensees and staff of child care centres and family child care homes. With these supports, children with challenging needs are able to fully participate in regulated child care programs.

Efforts are on-going in the Early Learning and Child Care (ELCC) capacity initiative aimed at the development of early learning and child care in rural and under-served areas. In central region, two programs have been developed through this initiative and work on partnerships with three other communities to ensure access to quality early learning and child care services is ongoing.

To improve affordable access to regulated child care, the Child Care Services Subsidy Program is available for eligible families. Currently, there are 388 families receiving this subsidy. In June, 2007, the eligibility threshold increased from a net income of \$25,000 to \$27,500 for single parent families. Families in receipt of net incomes greater than \$27,500 may be eligible for partial subsidies. This increase has enabled some families who had a parent contribution to avail of full subsidy and has enabled many other families to qualify for a subsidy.

*Did you know...  
Central Health  
provided  
supportive  
services to 27  
families with  
children who are  
living with autism  
in 2007-08.*

## Highlights & Accomplishments

*Did you know...  
In 2007-08 510  
residents of  
Personal Care  
Homes in the  
central region  
received  
subsidies.*

### **Improved Access to Primary Health Care**

Nurse practitioners practicing in rural areas are helping to address the issue of access to primary care providers, at a time when physician recruitment to rural areas is challenging. Nurse Practitioners work in rural areas throughout the region, providing collaborative primary health care services with physicians, thus increasing client's access to essential care.

Central Health is working to provide access to appropriate health care providers by ensuring that all staff are working to the full scope of their professional practice. Utilizing the Primary Health Care model of service delivery, staff are engaged in team building exercises and continuing education that enables them to maximize their ability to work to the full scope of their training, thus allowing the organization to better utilize scarce resources.

### **Improved Access to Protective Care**

On July 26, 2007, the Honourable Ross Wiseman, Minister of Health and Community Services and the Honourable Kevin O' Brien, MHA for Gander and Minister of Business, joined with Robert Woolfrey, Chairperson of the Board of Trustees, Central Health, to officially open the newly renovated Protective Care Unit at Lakeside Homes in Gander. The Protective Care Unit, which originally opened in 1985, was renovated in two phases during 2005-07. The project cost \$1.2 million dollars and added 8,000 square feet to the existing building. The Protective Care Unit provides a safe and secure setting for 22 residents living with Alzheimer's disease or other related dementias.

### **Enhanced Services in Diagnostic Imaging**

Central Health's Diagnostic Imaging services continue to provide barium studies and other special procedures with a new state-of-the-art Digital Fluoroscopy unit in Grand Falls-Windsor. An identical unit is scheduled to be up and running in Gander by October 2008.

Four new state-of-the-art ultrasound units for Baie Verte, Grand Falls - Windsor, Fogo Island and a shared unit for Brookfield and Twillingate have replaced older equipment to help maintain the highest quality in this field of rapid technological change. Much of this equipment is portable and can be used at various sites throughout the region. In many cases, this means that clients have access to services closer to home. At the same time, this reduces waitlists at the regional health centres. In smaller sites, these new ultrasound units will assist in providing modern, complex exams without the need for clients to travel to Grand Falls-Windsor or Gander for some procedures.



### ***Improved Laboratory Services***

Central Health's implementation of the liquid based cytology system, used for PAP Smears, has meant an improvement in the process for collection of specimens as well as in the quality of the slides. This will result in improved accuracy of results and a decreased likelihood of the need for retesting.

The newly installed chemistry/immunochemistry systems at Central Newfoundland Regional Health Centre (CNRHC) has enhanced laboratory services through a more efficient and safer processing of blood specimens. Another very important feature for client care and diagnostic services is the fact that this new equipment enhances drug testing sensitivity and testing for kidney disease.

## **IMPROVED ACCOUNTABILITY & STABILITY**

### ***Accreditation 2007-10 Award Achieved***

Central Health experienced its first accreditation as a new organization in the spring of 2007. This process involved a self-assessment of all client, patient and resident care and service areas which were conducted by teams of volunteers, staff and physicians. The self-assessment was reviewed by the Canadian Council on Health Services Accreditation (CCHSA) surveyors who met with the teams and groups of community partners and toured many of Central Health's facilities during the first week of March. This process was successful, resulting in a three year accreditation award. This award recognizes the quality care and service provided to the citizens of central Newfoundland by Central Health and its partners.

### ***Information Systems Integration***

Significant accomplishments have been made regarding information systems integration within Central Health. The consolidation of networks has been completed and this allows the organization to provide greater connectivity to rural sites within the region. This results in improved access to existing systems.

The regional Picture Archiving and Communication System (PACS) has been transferred to the Provincial PACS system. This allows diagnostic images to be sent electronically across the province.

### ***Occupational Health & Safety***

Occupational safety and health has been at the forefront through the continued development and implementation of consistent policies throughout the region. Commitment to a culture of safety is a strategic goal of the Authority. The Employee Wellness, Health and Safety Department has been very active in working with the Workplace Health, Safety and Compensation Commission (WHSCC) and the Occupational Health and Safety (OH&S) Division to ensure compliance with legislation.

*Did you know...  
Central Health's  
continuing care  
program  
conducted 25,680  
home visits in  
2007-08.*

## Highlights & Accomplishments

Legislative compliance ensures that minimum safety standards are met and that employees are provided with the education, instruction and equipment they require to perform their jobs safely. The Department of Employee Wellness, Health and Safety not only ensures minimum compliance, but reviews best practices and standards that exceed legislation for application in Central Health. This involves not only departmental staff, but engages Occupational Health and Safety Committees, front line staff and managers at all levels, to become part of the shift towards a culture of safety.

### **Rural Medical Advisory Committee**

The recently established Rural Medical Advisory Committee provides a forum for the identification, discussion and resolution of issues related to the appropriate delivery of medical services in the rural areas of Central Health. This committee creates a formal liaison between Senior Medical Officers, Health Services Directors and Senior Executive responsible for the delivery of health services in rural areas and provides an opportunity to increase communication throughout the region.

### **Stabilization of Human Resources**

While Central Health recognizes the continuing challenges in the area of recruitment and retention of professional staff, it also acknowledges successes in the recruitment of professional positions over the past year.

While Central Health recognized the continuing challenges in the area of recruitment and retention of professional staff, it also acknowledges successes in the recruitment of professional positions over the past year.

Central Health has had success in recruiting Laboratory and Diagnostic Imaging Technologists with the help of the Provincial Bursary and Incentive Program. Additionally, for the first time in several years, Central Health has a full complement of physiotherapists throughout the region.

Although the organization continues to experience significant vacancies in physicians and nursing staff, there has also been significant recruitment in these areas.

### **Improved Assessment of Resident Care Needs**

Central Health has implemented a program called Minimum Data Set (MDS) to improve assessment of each resident's care needs in all long term care facilities throughout the region. This electronic tool provides for improvement to the quality of care delivered to each resident through enhanced programs and services.

*Did you know...  
Through the  
Special Child  
Welfare  
Allowance,  
Central Health  
provided financial  
assistance to 72  
families with  
children (up to 18  
years old) who are  
living with  
developmental  
and/or physical  
disabilities.*

## Outcomes of Objectives

Central Health is pleased to present the results of its first strategic plan for the years of 2006-08. This plan was developed based on the health related needs of the citizens of central Newfoundland and the strategic directions of government. This section provides the results achieved and measured through the attainment of goals and objectives, in each of the following priority areas:

- **Children's Health Strategy**
- **Financial Sustainability**
- **Policy Integration and Development**
- **Long Term Care and Supportive Services**
- **Healthy Aging**
- **Culture of Safety**

This report will address each strategic issue with an introductory statement and report on progress related to each indicator.

### ***Issue One: Children's Health Strategy***

Given current concerns in the area of children's health and wellness in this region, enhanced programs and services for children to support health and wellness are recognized as an identified need. Furthermore, the habits and lifestyles formed during childhood are often continued into adulthood and can have a serious impact on future health and wellness.

Central Health is committed to improving the health of children in the region, including those with disabilities through promoting healthy pregnancy, birth and infancy; strengthening child development; and improving parenting, family and community supports. For the 2006-08 planning period, Central Health focused on childhood obesity and inactivity, a key strategic direction for government in the pursuit of population health for present and future generations.

The Child Health Strategy was developed in 2006-07. It resulted in successful children's programming and enhanced partnerships with the district school board. The significant work of all partners enabled the introduction of school food guidelines this directly impacted the foods and beverages served and/or sold in schools. Further partnering with Memorial University resulted in formal evaluation of the Quality Daily Physical Activity Program. The *Drop the Pop* initiative was implemented in the Nova Central School District within the central region.

**2006-08 Goal:** By March 31, Central Health will have developed and implemented, in collaboration with major stakeholders, a strategy to address children's health in the region in the areas of obesity and physical inactivity.

**Measure:** Implementation of the strategy.

**2007-08 Objective:** By March 31, 2008, Central Health will have implemented, in collaboration with major stakeholders, two priority areas of the children's health strategy.

## Outcomes of Objectives

Indicators	Progress
<b>Completed environmental scan.</b>	The environmental scan has been completed.
<b>Establishment of multi-disciplinary/multi-sector steering committee.</b>	A multi-discipline/multi-sector steering committee was established.
<b>Existence of regional child health strategy: the involvement of major stakeholders.</b>	Central Health has developed a draft regional child health strategy with input from a variety of stakeholders and program areas including: Parent & Child Health Coordinator; School Health Liaison Consultant; Early Learning and Child Development Program; Child, Youth, Family Services Program; Youth Corrections; Nutritionist; Canadian Treatment Action Council; Injury Prevention/Chronic Disease Consultant; Acute Care Pediatric Services and a Family Resource Centre representative.
<b>Implementation of school health promotion activities:</b> <ul style="list-style-type: none"> <li>• <b>School Food Guidelines</b></li> <li>• <b>Quality daily physical activity in schools</b></li> </ul>	<p>The implementation of health promotion activities in all central region schools is progressing well with school food guidelines being phased in over time. Promotion of the guidelines and healthy body image education are carried out with students. Full implementation by September 1, 2008 is planned.</p> <p>The School Health Liaison Consultant is working with schools and caterers to facilitate the implementation of the guidelines and address issues related to equipment and food supply, etc. All beverages served or sold in schools must now meet the school food guidelines (pop, sugary drinks and sports drinks are not permitted) and deep fried foods have been eliminated. Processes are in place for schools/caterers to have foods assessed. Priorities have been identified for kitchen equipment and some has been purchased through provincial funding.</p> <p>The Quality Daily Physical Activity (QDPA) Program has been expanded, under the direction of a temporary coordinator position, to include 52 kindergarten to grade six schools. The development of training resources and the provision of teacher education is ongoing.</p>

Indicators	Progress
<b>Implementation of community based health promotion strategies.</b>	<p>Central Health has implemented many strategies to address health promotion for parents and children in the communities it serves. Examples of current strategies include:</p> <ul style="list-style-type: none"> <li>• Newsletter communication with parents of school-aged children regarding healthy eating and physical activity.</li> <li>• Presentations on healthy lifestyle topics (e.g. hand washing and nutrition) to parents of preschoolers and school age children in the community.</li> <li>• Presentations on healthy eating and active living at the Community Youth Network retreat.</li> <li>• Partnership with the Canadian Youth Networks to promote the <i>Drop the Pop</i> campaign.</li> <li>• Launched the Diabetes Project Storybook for students from kindergarten to grade three.</li> </ul>
<b>Establishment of baseline data.</b>	<p>The establishment of baseline data was accomplished during an environmental scan. The data will enable an evaluation of the effectiveness of the various activities undertaken in accomplishing this goal.</p>
<b>Implementation of revised nutrition guidelines for first year of life.</b>	<p>The training for public health nurses is completed and the guidelines have been implemented.</p>
<b>Implementation of Childbirth Education Standards.</b>	<p>The new standards document has been implemented. Teaching resources have been developed and a prenatal progress form is under development.</p>
<b>Increase in number of children participating in quality daily physical activity.</b>	<p>The number of participating schools has increased through the implementation of Quality Daily Activity Program in 52 schools. This initiative involves approximately 300 teachers and 4,700 students throughout the region. An evaluation of this program has been undertaken by Memorial University.</p>

## Outcomes of Objectives

Indicators	Progress
<b>Existence of communication plan to highlight issues and activities.</b>	The regional child health strategy is pending approval by the Board of Trustees of Central Health. Once complete, work on the communications plan can begin.
<b>Increase in the evidence-based knowledge for staff in relation to obesity and physical inactivity in children.</b>	Staff have an increased knowledge base relative to obesity and physical inactivity through shared evaluation of the active schools project; participation in Community Health Network sessions; attendance at related conferences/work shops; and access to newsletters/articles/online information on this and other pertinent health promotion topics.

### **Issue Two: Financial Sustainability**

Financial sustainability is at the very core of Central Health's ability to function as an organization. It is the key to Central Health's ability to provide the best possible programs and services to residents of the central region now and in the future.

Central Health is committed to delivering appropriate health services to the population of central Newfoundland. In order to ensure long-term viability of these services, financial sustainability is essential. This priority aligns with government's strategic direction on improved accountability and stability in the health care system.

In the 2006–07 fiscal year, Central Health initiated the planning to integrate systems and work processes from three legacy boards. This planning process was completed. During the 2007–08 fiscal year, system integration and alignment of business processes continued to ensure efficiency. There were some delays in this process due to human resources changes, as well as lack of funding to enable electronic system changes. Central Health acknowledges that the system integration component of this goal was ambitious because of the complexity of integrating three existing and different electronic systems. Central Health plans to continue with the process of integrating systems and work processes with a goal to accomplish integration of these systems in 2008-11.

**2006-08 Goal:** By March 31, Central Health will have achieved a balanced integrated operating budget, unless otherwise directed by government, while monitoring the impact on programs and services.

**Measure:** An integrated balanced operating budget.

**2007-08 Objective:** By 2008, Central Health will have achieved a balanced integrated operating budget unless otherwise directed by government, while monitoring impact on programs and services.

Indicators	Progress
<b>Operating margins are positive.</b>	Central Health was unable to achieve a positive operating margin in 2007-08. In 2007-08 Central Health incurred an operating deficit of \$1,030,990 for government reporting purposes. The major causes of this variance were higher medical services costs, lower in-patient, out-patient and long term care revenues than anticipated and cost overruns in various programs and services. The increasing cost of fuel oil provides a good example of the contributors to cost overruns.
<b>Positive current ratio has been established.</b>	Positive current ratio is a financial indicator that expresses the health of an organization's financial position based on it having a greater amount of current assets than current liabilities. This indicator is not reflective of Central Health's financial sustainability due to that fact that Central Health is funded on a cash basis and ultimately, government would be responsible for the liabilities of a Regional Health Authority.
<b>No increase in accumulated deficit.</b>	The accumulated deficit fluctuates from one financial period to the next dependent largely on the financing of major projects. This year the operating deficit increased the accumulated deficit.
<b>A monitoring program is in place for operations.</b>	Central Health has an integrated financial monitoring program in place for operations which is tied to department and program operational plans and includes monthly reporting.
<b>Impacts on programs and services are monitored.</b>	Programs and services in 2007-08 were monitored in and where possible, discretionary spending was reduced or frozen. The impact of those actions did not significantly affect programs or services.

## Outcomes of Objectives

### **Issue Three: Policy Integration and Development**

Given the recent integration of health boards, policy integration and development has been identified as a priority due to its important role in ensuring that comprehensive and uniform programs and services are offered region-wide.

Central Health is committed to ensuring the provision of consistent quality services through policy integration and development. This commitment is reflective of government’s strategic direction, improved accountability and stability in the delivery of health and community services within available resources.

As stated in the 2006—07 Annual Report, the work of integrating the policies and procedures from the three legacy boards of Central Health is an immense challenge. During 2006—07 Central Health initiated the work of policy integration which has continued during 2007—08 throughout the organization in all departments and programs.

**2006-08 Goal:** By March 31, 2008, Central Health will have approved policies that are integrated and evidence-based across service and business areas.

**Measure:** Approved integrated policies that support the mandate and legislative requirements of Central Health.

**2007-08 Objective:** By 2008, Central Health will have approved policies.

Indicators	Progress
<b>A critical path for integrated policy development is approved.</b>	A critical path for integrated policy development was developed and approved.
<b>A best practices approach to integrated policy development is in place.</b>	<p>The policy and procedure integration project is progressing well and has reached the halfway mark. The Board has established a subcommittee to lead the development of board policy. A table of contents has been formulated and board approval policies have been developed.</p> <p>Steering committee decisions regarding manual style, policy and procedure templates and numbering system follow an approved best practice approach.</p> <p>The policy and procedure manuals from the three legacy boards are being reviewed, streamlined and integrated into new manuals that will provide consistent direction to Central Health’s staff, managers, physicians and volunteers.</p> <p>Plans to upload policies and procedures electronically to Central Health’s intranet are well underway with the ultimate goal being that all manuals will be available in an electronic format by April 2009.</p>



#### **Issue Four: Long Term Care and Supportive Services**

As the population in the central region continues to age at an unprecedented rate, the need to increase options in long term care and supportive services is evident. More desirable and sustainable options in this service area must be explored and implemented to meet this mounting need.

Central Health is committed to ensuring the appropriate services are delivered to those persons requiring long term care, including those with disabilities, within the mandate and available resources of Central Health. This commitment supports government's strategic direction which addresses improved access to priority services.

Thirty-seven clients used the emergency placement process for Enhanced Home Care Program for Home Support during the 2007-08 fiscal year. Although implementation of the *Long Term Care Strategy* (developed in 2006-07) has been delayed at Central Health, the following components of the strategy have been completed: level 2 Plus Care in Personal Care Homes has been implemented; the Provincial Standards for Personal Care Homes have been adopted and implemented throughout the Central Health region; and, the master space plan for the redevelopment of Lewisporte Health Centre is completed. In addition, plans are underway for a round table meeting in the near future, with community partners including municipalities to explore options for assisted living.

**2006-08 Goal:** By March 31, 2008, Central Health will have initiated a strategy that identifies and implements a range of options to address long term care needs of persons in the region while allowing a level of choice as reflected in Central Health's Long Term Care Report.

**Measure:** Initiated the implementation of the strategy.

**2007-08 Objective:** By 2008, Central Health will have initiated implementation of long term care strategies.

Indicators	Progress
<b>Long term care needs in the central region are defined.</b>	The long term care needs in the central region have been reviewed through an internal process completed in August 2006. The resulting information will form the basis for planning at Central Health.
<b>Practices for long term care options are defined, including a review of the successes of other provinces.</b>	A literature review was completed to identify and capture models of long term care delivery both nationally and internationally.
<b>Gaps in service in the central region are identified.</b>	Gaps in service delivery were identified through creation of a profile of the region, analysis of all current long term and supportive services and a complete synthesis of this information.

## Outcomes of Objectives

Indicators	Progress
<b>Service delivery options to fill the gaps are defined.</b>	An approach consisting of three streams of living – home living, supportive living and facility living – was adopted and recommendations made.
<b>Partnerships for the creation and delivery of service options are identified.</b>	Partnerships for service delivery options were identified in each of the streams of living and recommendations were formulated accordingly.
<b>Criteria for clinical and financial eligibility for service delivery options are determined.</b>	Criteria for clinical and financial eligibility are determined by provincial policy. Central Health is currently participating in a provincial review.
<b>Current partnerships have been adapted and new ones have been developed to accommodate the change in service delivery.</b>	Central Health has maintained and is currently exploring partnerships with the non-profit sector, local business community and municipalities.
<b>Policies for the varieties of long term care options are developed.</b>	Current policies have been reviewed and revised and draft new policies have been drafted. It is anticipated that policy work will be completed by October 2009.
<b>Pilot projects are initiated.</b>	A level two plus Personal Care Home initiative was implemented.

### **Issue Five: Healthy Aging**

As the population in the central region continues to age at an unprecedented rate, enhanced programs and services to support healthy aging are critical for the health and wellness of those individuals but also for the future sustainability of long term care and acute care facilities.

Central Health is committed to supporting wellness in an aging population. This priority supports government's commitment to improved population health.

As reported in the 2006–07 Annual Report, there was an initial delay in achieving this goal. This delay is related to the recruitment of an individual to complete the environmental scan. This was successfully accomplished in 2007–08. Central Health is represented on the provincial working group on Healthy Aging whose work will be incorporated into the implementation of the Central Health healthy aging strategy.

**2006-08 Goal:** By March 31, 2008, Central Health will have completed an environmental scan of the needs in central Newfoundland and reviewed the provincial healthy aging strategy.

**Measure:** Completed environmental scan.

**2007-08 Objective:** By March 31, 2008, Central Health will have partially implemented the provincial healthy aging strategy.

Indicators	Progress
<b>Completed environmental scan.</b>	Scan has been completed and a strategy document on healthy aging is in draft form. This document incorporates portions of the provincial healthy aging strategy.
<b>Completed a comprehensive analysis of the provincial healthy aging strategy as it relates to central Newfoundland.</b>	A comprehensive analysis of the provincial healthy aging strategy formed the basis of Central Health's draft document. Central Health has a representative on the Inter-departmental working group on healthy aging which will look at future development of the plan.

**Issue Six: Culture of Safety**

As a health care provider, Central Health has a responsibility to ensure that clients, patients, and residents receive the best possible programs and services in a safe environment. Improving safety through interventions in client/resident/patient care and occupational health is critical to the organization's success.

Central Health is committed to integrating safety into all aspects of service delivery to communities and individuals in the central region, as well as to staff, physicians, partners and visitors, within available resources.

The work that began in 2006-07 on the development of the integrated quality improvement framework formed the basis for the work that was completed in 2007-08 and the work that will be completed in the future. The progress in the *Culture of Safety* strategic direction has exceeded the goal that was set in the 2006-08 strategic plan which is implementation of three *Safer Healthcare Now! (SHN!)* projects.

Planning is underway to grow existing projects to all facilities throughout the region. The development of the electronic tracking system is nearing completion. In addition, Central Health has been accredited by the Canadian Council on Health Services Accreditation—the first integrated health authority to receive this designation.

**2006-08 Goal:** By March 31, 2008, Central Health will have formalized and implemented programs to enable a culture of safety.

**Measure:** Formalized and implemented programs to enable a culture of safety.

**2007-08 Objective:** By March 31, 2008, Central Health will have implemented three *Safer Healthcare Now!* initiatives.

## Outcomes of Objectives

Indicator	Progress
<p><b>A risk and safety assessment will be part of new programs and services.</b></p>	<p>Central Health has established a client safety plan which incorporates staff training in risk and safety assessment; a formalized process for executive to engage in risk and safety assessments (leadership rounds); a survey to assess safety culture; and an external risk review in key client safety areas. These initiatives will span organizational departments, programs and services.</p>
<p><b>Evaluation of programs and services will include a review of unanticipated events.</b></p>	<p>Central Health is in the process of implementing an electronic occurrence reporting system for unanticipated events. This system will enable report generation for unanticipated events experienced by clients and employees as well as any complaints resulting from unsatisfactory experiences. These reports will provide valuable information to enhance quality improvements in program and service areas.</p>
<p><b>Three SHN! projects initiated.</b></p>	<p>Central Health has initiated four SHN! projects which are in various stages of implementation:</p> <ul style="list-style-type: none"> <li>• Ventilator Associated Pneumonia (VAP) interventions are in place at James Paton Memorial Regional Health Centre (JPMRHC) and CNRHC and a reduction of ventilator associated pneumonia is evident at both sites.</li> <li>• Prevention of Surgical Site Infection (SSI) interventions are in place at JPMRHC and CNRHC. The surgeries targeted to date are total hip replacements and bowel surgeries. The interventions have reduced the risk of post surgery infection.</li> <li>• Acute Myocardial Infarction (AMI) interventions are implemented in the Notre Dame Bay Memorial Health Centre (Twillingate) and Dr. Hugh Twomey Health Centre (Botwood), with a plan to implement at all rural sites. These standardized interventions have been proven to improve patient outcomes after a heart attack.</li> <li>• Medication Reconciliation (MR) interventions are underway at CNRHC and Lakeside Homes (Gander). The goal is to make sure the patient/resident medication list is correct when the patient/resident is admitted into care or transferred from one care area to another. This intervention will be implemented throughout Central Health.</li> </ul>

Indicators	Progress
<p><b>Establishment of an integrated quality improvement framework of which risk and safety assessment, and risk management will be an integral part.</b></p>	<p>Central Health has established a Board Patient Safety Committee, chaired by a member of the Board of Trustees. This ensures that matters enabling a culture of safety are regularly presented to the Board.</p> <p>Central Health has established a quality improvement department which brings together risk management, client safety, client relations, and clinical efficiency as well as an employee wellness, health &amp; safety division whose objective is to facilitate a safe work environment and healthy lifestyle for all employees.</p> <p>Central Health has re-engineered its Quality Council, a body of employees, managers, physicians, executives and trustees established to provide leadership and support to quality assurance and quality improvement processes. Quality Council is pivotal to a new integrated quality framework which spans departments, divisions, programs and teams and provides reporting links for client safety, staff worklife, key internal processes and financial health.</p>
<p><b>Applications for grant funding to the Canadian Patient Safety Institute to enable a culture of safety are submitted.</b></p>	<p>Central Health is partnering with the Canadian Patient Safety Institute in the delivery of the SHN! initiatives and the Hand Hygiene Campaign. In addition, the organization regularly seeks provincial and federal funding to support other safety-oriented initiatives.</p>

## **Opportunities and Challenges**

The coming year presents opportunities and challenges in a number of areas. Underlying all issues is the ongoing challenge of the large geography of the region and the need to provide services to a dispersed and aging population.

### **Electronic systems**

The integration of the health and community services system in 2005 brought three organizations in the central region together, each one with its own electronic systems for everything from client information to payroll. In many respects, Central Health continues to operate under three separate electronic systems and this continues to be a challenge for the organization.

Data quality, financial statements and client information among others, are impacted by the lack of a single comprehensive electronic system for each function. Funding has been allotted to begin addressing this issue and integration of information systems will continue to be a priority for Central Health in the next fiscal year.

### **Aging equipment**

Central Health endeavours to prevent any disruptions to services for clients; however, due to aging equipment service disruptions have occurred during the past year. This presents an opportunity for Central Health to review all equipment in the region and develop a comprehensive equipment replacement plan. This challenge will be pursued in the coming year.

### **Aging infrastructure**

Many of Central Health's buildings in the region require structural improvements and enhancements. Developing a complete inventory and assessment of buildings and space throughout the region is an opportunity for Central Health. While the quality of space is a priority, so is the quantity. The demand for space to accommodate clients, staff and storage of medical and other records continues to grow and will be an ongoing challenge for the organization in the future.

### **Recruitment and Retention**

The recruitment and retention of staff is one of Central Health's most pressing challenges. It presents the Authority with an opportunity to work with communities to address this challenge.

As the population of this region and province continues to age, the number of staff retiring each year continues to grow. In 2007-08 Central Health was particularly impacted by a nursing shortage which is predicted to continue into the foreseeable future.

*Did you know...  
In 2007-08  
Central Health  
licensed and  
monitored 79  
child care centres  
in the region.*

*Did you know...  
Central Health's  
continuing care  
program  
conducted 33,934  
clinic visits in  
2007-08.*

Currently there are vacancies in a number of other professional areas including medicine, social work, pharmacy, management, laboratory technology and diagnostic imaging technology, to name a few. These areas will be the particular focus of recruitment strategies in 2008-2009.

While Central Health was able to recruit several executive positions in 2007-08, one critical position remains vacant. The organization continues its efforts to recruit to fill the position of Vice President of Medical Services. While other members of the executive team have been working together to ensure that issues within this department are addressed, this has had a considerable impact on the organization.

### ***Residential Options for Children***

Central Health continues to experience challenges in securing adequate numbers of long term residential options for children in the in-care system. Additionally, there is also a need emergency type arrangements due to the shortage of currently available placements. In addition, Central Health is currently experiencing long term social work vacancies which contributes to this challenge.

# *Financial Statements*



**CENTRAL REGIONAL HEALTH AUTHORITY**  
**AUDITORS' REPORT**  
**FINANCIAL STATEMENTS - MARCH 31, 2008**

# CENTRAL REGIONAL HEALTH AUTHORITY

## Table of Contents

March 31, 2008

---

	<u>Page</u>
Auditors' Report .....	1
Consolidated:	
Balance Sheet .....	2
Statement of Changes in Net Assets .....	3
Statement of Operations .....	4
Statement of Cash Flow .....	5
Operating:	
Balance Sheet .....	6
Statement of Changes in Net Assets .....	7
Statement of Operations .....	8
Statement of Cash Flow .....	9
North Haven Manor Cottage Units Phase I,II,III:	
Balance Sheet .....	10
Statement of Changes in Net Assets .....	11
Statement of Operations .....	12
Statement of Cash Flow .....	13
North Haven Manor Cottage Units Phase IV:	
Balance Sheet .....	14
Statement of Changes in Net Assets .....	15
Statement of Operations .....	16
Statement of Cash Flow .....	17
Valley Vista Cottages:	
Balance Sheet .....	18
Statement of Changes in Net Assets .....	19
Statement of Operations .....	20
Statement of Cash Flow .....	21
Bonnews Lodge Apartment Complex:	
Balance Sheet .....	22
Statement of Changes in Net Assets .....	23
Statement of Operations .....	24
Statement of Cash Flow .....	25
Central Northeast Health Foundation Inc.:	
Balance Sheet .....	26
Statement of Changes in Net Assets .....	27
Statement of Operations .....	28
Statement of Cash Flow .....	29
South and Central Health Foundation:	
Balance Sheet .....	30
Statement of Changes in Net Assets .....	31
Statement of Operations .....	32
Statement of Cash Flow .....	33
Notes to the Consolidated Financial Statements .....	34
Supplementary Financial Information .....	49

**AUDITORS' REPORT**

To the Board of Trustees of the **Central Regional Health Authority**

We have audited the consolidated balance sheet of the **Central Regional Health Authority** as at March 31, 2008 and the statements of changes in net assets, operations and cash flow for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2008 and the results of its operations and the changes in its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

  
Chartered Accountants

Gander, Newfoundland

June 26, 2008

**CENTRAL REGIONAL HEALTH AUTHORITY  
CONSOLIDATED**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Receivables (Note 3)	\$ 12,548,071	10,368,442
Inventories (Note 4)	1,943,615	2,078,339
Prepays (Note 5)	<u>4,774,569</u>	<u>3,728,519</u>
Total current assets	19,266,255	16,175,300
Cash restricted for security deposits	24,223	21,238
Investments restricted for general endowment purposes (Note 6)	391,801	289,331
Replacement reserve funding (Note 14)	276,230	266,884
Residents' trust funds held on deposit	679,247	673,123
Deposits on property, plant and equipment	-	2,188,547
Property, plant and equipment (Note 7)	59,332,851	58,099,681
Deferred charges	-	4,586
	<u>\$ 79,970,607</u>	<u>77,718,690</u>
<b>Liabilities</b>		
Current liabilities:		
Bank indebtedness (Note 8)	\$ 10,856,893	9,430,449
Payables and accruals (Note 9)	22,218,661	21,621,993
Accrued vacation pay	9,282,621	9,054,125
Deferred grants and donations (Note 10)	5,734,179	6,028,002
Current portion of obligations under capital lease	126,281	119,237
Current portion of long-term debt	1,186,646	1,261,487
Current portion of accrued severance pay - estimated	<u>1,500,000</u>	<u>1,200,000</u>
Total current liabilities	50,905,281	48,715,293
Security deposits payable	24,223	21,238
Long-term debt (Note 11)	21,540,329	22,607,748
Obligations under capital lease (Note 12)	147,532	273,759
Trust funds payable	679,247	673,123
Accrued severance pay, less current portion	21,132,646	20,791,136
Unamortized deferred contributions related to property, plant and equipment (Note 13)	27,454,418	23,821,781
Replacement reserves (Note 14)	276,230	266,884
J.M. Olds scholarship and library funds	<u>86,320</u>	<u>85,574</u>
	<u>122,246,226</u>	<u>117,256,536</u>
Net assets, per accompanying statement		
Net assets invested in property, plant and equipment	8,722,080	9,892,005
Net assets restricted for general endowment purposes	391,801	289,331
Unrestricted net assets (deficit)	<u>( 51,389,500)</u>	<u>( 49,719,182)</u>
	<u>( 42,275,619)</u>	<u>( 39,537,846)</u>
	<u>\$ 79,970,607</u>	<u>77,718,690</u>

See accompanying notes

Approved:

 Trustee

 Trustee

**CENTRAL REGIONAL HEALTH AUTHORITY  
CONSOLIDATED**

**Statement of Changes in Net Assets  
Year ended March 31, 2008**

	2008			2007
	Invested in Property, Plant and Equipment	Restricted for General Endowment Purposes	Unrestricted	Total
Balance (deficit), beginning:	\$ 9,892,005	289,331	(49,719,182)	(39,537,846) (37,416,952)
Deficiency of revenue over expenditure	( 2,581,104)	-	( 226,669)	( 2,807,773) ( 2,120,894)
Investment in property, plant and equipment (Note 15)	1,411,179	-	( 1,411,179)	-
Transfers to endowment fund:				
Reinvested investment income	-	17,470	( 17,470)	-
Contributed/transferred from unrestricted	-	85,000	( 15,000)	70,000
Balance (deficit), ending	<u>\$ 8,722,080</u>	<u>391,801</u>	<u>(51,389,500)</u>	<u>(42,275,619)</u> (39,537,846)

See accompanying notes

# CENTRAL REGIONAL HEALTH AUTHORITY

## CONSOLIDATED

### Statement of Operations

**Year ended March 31, 2008**

	2008	2007
Revenue:		
Provincial plan operating	\$ 218,814,183	202,519,510
MCP physicians salaries	10,403,171	11,520,569
Patient-resident services	11,399,880	12,134,092
CMHC mortgage interest subsidy (Note 11)	107,256	108,452
Redundancy and other funding	469,533	1,228,759
Capital project funding	2,614,338	3,403,224
Recoveries	2,868,172	2,670,765
Cottage operations	1,457,116	1,437,232
Foundations	786,068	768,680
Other revenue	2,231,944	2,648,214
	<u>251,151,661</u>	<u>238,439,497</u>
Expenditure:		
Administration	22,718,136	21,353,269
Community and social services	57,398,747	49,808,228
Support services	50,057,346	47,274,951
Nursing inpatient services - acute	36,869,868	36,115,099
- long-term care	23,622,121	22,562,559
Ambulatory care services	15,091,072	16,188,951
Diagnostic and therapeutic services	27,492,203	25,898,055
Medical services	14,207,669	14,419,773
Education services	1,426,792	1,298,745
Cottage operations, including amortization of \$354,835 (2007 - \$316,032)	1,450,096	1,429,926
Foundations, including amortization of \$2,538	530,494	622,193
	<u>250,864,544</u>	<u>236,971,749</u>
Surplus prior to non-shareable items	<u>287,117</u>	<u>1,467,748</u>
Non-shareable items:		
Amortization of deferred capital grants	3,898,563	2,913,270
Amortization	( 6,122,294)	( 5,376,404)
Accrued vacation pay - (increase) decrease	( 229,649)	( 752,716)
Accrued severance pay - (increase) decrease	( 641,510)	( 372,792)
	<u>( 3,094,890)</u>	<u>( 3,588,642)</u>
Deficiency of revenue over expenditure	<u>\$( 2,807,773)</u>	<u>( 2,120,894)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
CONSOLIDATED**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	2008	2007
Cash flows:		
Operations:		
Deficiency of revenue over expenditure	\$( 2,807,773)	(2,120,894)
Amortization	6,479,667	5,692,436
Amortization of deferred capital grants	<u>( 3,898,563)</u>	<u>(2,913,270)</u>
	( 226,669)	658,272
Changes in:		
Receivables	( 2,179,629)	(3,331,261)
Inventories	134,724	( 56,472)
Prepays	( 1,046,050)	( 323,163)
Deferred charges	4,586	12,912
Payables and accruals	596,668	5,549,715
Accrued vacation pay	228,496	752,971
Deferred grants and donations	( 293,823)	754,367
Accrued severance pay	<u>641,510</u>	<u>372,792</u>
	<u>( 2,140,187)</u>	<u>4,390,133</u>
Investing:		
Additions to property, plant and equipment	( 7,712,837)	(2,417,988)
Deposits on property, plant and equipment	2,188,547	(2,017,877)
Increase in general endowment fund investments	( 102,470)	-
Donation received for general endowment fund	<u>70,000</u>	<u>( 38,030)</u>
	<u>( 5,556,760)</u>	<u>(4,473,895)</u>
Financing:		
Repayment of long-term debt	( 1,291,987)	(1,323,019)
Increase in capital leases	-	101,798
Repayment of capital leases	( 119,183)	( 112,688)
Net changes in J. M. Olds funds	746	1,181
Grants used for the purchase of property, plant and equipment	7,223,739	1,728,330
Donations used for the purchase of property, plant and equipment	307,451	246,312
New loan proceeds	<u>149,737</u>	<u>-</u>
	<u>6,270,503</u>	<u>641,914</u>
Net increase (decrease) in cash	( 1,426,444)	558,152
Cash, net of bank indebtedness:		
Beginning	<u>( 9,430,449)</u>	<u>(9,988,601)</u>
Ending (Note 8)	<u><b>\$(10,856,893)</b></u>	<u><b>(9,430,449)</b></u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY**

**OPERATING**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Receivables (Note 3)	\$ 12,449,229	10,340,697
Due from cottage operations and Foundations - net	477,903	408,305
Inventories (Note 4)	1,943,615	2,078,339
Prepays (Note 5)	<u>4,706,669</u>	<u>3,662,667</u>
Total current assets	<b>19,577,416</b>	16,490,008
Residents' trust funds held on deposit	679,247	673,123
Deposits on property, plant and equipment	-	2,188,547
Property, plant and equipment (Note 7)	53,343,276	51,905,008
Deferred charges	<u>-</u>	<u>4,586</u>
	<b><u>\$ 73,599,939</u></b>	<b><u>71,261,272</u></b>
<b>Liabilities</b>		
Current liabilities:		
Bank indebtedness (Note 8)	\$ 11,477,151	9,825,061
Payables and accruals (Note 9)	22,177,636	21,583,525
Accrued vacation pay	9,282,016	9,052,376
Deferred grants and donations (Note 10)	5,406,082	5,729,730
Current portion of obligations under capital lease	126,281	119,237
Current portion of long-term debt	810,471	911,787
Current portion of accrued severance pay - estimated	<u>1,500,000</u>	<u>1,200,000</u>
Total current liabilities	<b>50,779,637</b>	48,421,716
Long-term debt (Note 11)	16,118,842	16,922,519
Obligations under capital lease (Note 12)	147,532	273,759
Trust funds payable	679,247	673,123
Accrued severance pay, less current portion	21,132,646	20,791,136
Unamortized deferred contributions related to property, plant and equipment (Note 13)	27,454,418	23,821,781
J.M. Olds scholarship and library funds	<u>86,320</u>	<u>85,574</u>
	<b><u>116,398,642</u></b>	<b><u>110,989,608</u></b>
Net assets, per accompanying statement:		
Net assets invested in property, plant and equipment	8,562,361	9,730,579
Unrestricted net assets (deficit)	<u>( 51,361,064)</u>	<u>( 49,458,915)</u>
	<b><u>( 42,798,703)</u></b>	<b><u>( 39,728,336)</u></b>
	<b><u>\$ 73,599,939</u></b>	<b><u>71,261,272</u></b>

See accompanying notes



**CENTRAL REGIONAL HEALTH AUTHORITY  
OPERATING**

**Statement of Changes in Net Assets  
Year ended March 31, 2008**

	2008		2007	
	Invested in Property, Plant and Equipment	Unrestricted	Total	Total
Balances (deficit), beginning:	\$ 9,730,579	(49,458,915)	(39,728,336)	(37,453,649)
Deficiency of revenue over expenditure	(2,223,731)	( 846,636)	( 3,070,367)	( 2,274,687)
Investment in property, plant and equipment (Note 15)	<u>1,055,513</u>	<u>( 1,055,513)</u>	<u>-</u>	<u>-</u>
Balance (deficit), ending	<u>\$ 8,562,361</u>	<u>(51,361,064)</u>	<u>(42,798,703)</u>	<u>(39,728,336)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
OPERATING**

**Statement of Operations**

**Year ended March 31, 2008**

	2008	2007
Revenue:		
Provincial plan	\$ 214,548,349	198,909,888
Primary Health Care	444,800	305,906
MCP physicians salaries	10,403,171	11,520,569
Inpatient	1,500,846	1,936,176
Outpatient	2,006,313	1,989,928
Resident revenue - long-term care	7,892,721	8,207,988
CMHC mortgage interest subsidy (Note 11)	107,256	108,452
Redundancy and other funding	469,533	1,228,759
Capital project funding	2,614,338	3,403,224
National Child Benefit	1,192,074	1,130,413
Early Childhood Development	767,997	834,574
Early Learning and Child Care Initiatives	1,860,963	1,338,729
Recoveries - services	909,639	1,027,561
- salaries	1,661,098	1,389,344
- ambulance	297,435	253,860
Other miscellaneous revenue	<u>2,231,944</u>	<u>2,648,214</u>
	<u>248,908,477</u>	<u>236,233,585</u>
Expenditure:		
Administration	22,718,136	21,353,269
Primary Health Care	516,894	298,438
Community and social services	56,881,853	49,509,790
Support services	50,057,346	47,274,951
Nursing inpatient services - acute	36,869,868	36,115,099
- long-term care	23,622,121	22,562,559
Ambulatory care services	15,091,072	16,188,951
Diagnostic and therapeutic services	27,492,203	25,898,055
Medical services	14,207,669	14,419,773
Education services	<u>1,426,792</u>	<u>1,298,745</u>
	<u>248,883,954</u>	<u>234,919,630</u>
Surplus prior to non-shareable items	<u>24,523</u>	<u>1,313,955</u>
Non-shareable items:		
Amortization of deferred capital grants	3,898,563	2,913,270
Amortization	( 6,122,294)	( 5,376,404)
Accrued vacation pay - (increase) decrease	( 229,649)	( 752,716)
Accrued severance pay - (increase) decrease	<u>( 641,510)</u>	<u>( 372,792)</u>
	<u>( 3,094,890)</u>	<u>( 3,588,642)</u>
Excess (deficiency) of revenue over expenditure	<u>\$( 3,070,367)</u>	<u>( 2,274,687)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
OPERATING**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	2008	2007
Cash flows:		
Operations:		
Deficiency of revenue over expenditure	\$( 3,070,367)	( 2,274,687)
Amortization	6,122,294	5,376,404
Amortization of deferred capital grants	<u>( 3,898,563)</u>	<u>( 2,913,270)</u>
	( 846,636)	188,447
Changes in:		
Receivables	( 2,108,532)	( 3,358,333)
Due from cottage operations and Foundations	( 69,598)	193,989
Inventories	134,724	( 56,472)
Prepays	( 1,044,002)	( 322,470)
Deferred charges	4,586	12,912
Payables and accruals	594,111	5,560,328
Accrued vacation pay	229,640	752,743
Deferred grants and donations	( 323,648)	739,588
Accrued severance pay	<u>641,510</u>	<u>372,792</u>
	<u>( 2,787,845)</u>	<u>4,083,524</u>
Investing:		
Additions to property, plant and equipment	( 7,560,563)	( 2,417,988)
Deposits on property, plant and equipment	<u>2,188,547</u>	<u>( 2,017,877)</u>
	<u>( 5,372,016)</u>	<u>( 4,435,865)</u>
Financing:		
Repayment of long-term debt	( 936,320)	( 1,006,982)
Increase in capital leases	-	101,798
Repayment of capital leases	( 119,183)	( 112,688)
Net changes in J.M. Olds funds	746	1,181
Grants used for the purchase of property, plant and equipment	7,223,739	1,728,330
Donations used for the purchase of property, plant and equipment	307,451	246,312
New loan proceeds	<u>31,338</u>	<u>-</u>
	<u>6,507,771</u>	<u>957,951</u>
Net increase (decrease) in cash	( 1,652,090)	605,610
Cash, net of bank indebtedness:		
Beginning	<u>( 9,825,061)</u>	<u>(10,430,671)</u>
Ending (Note 8)	<u>\$(11,477,151)</u>	<u>( 9,825,061)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
NORTH HAVEN MANOR COTTAGES UNITS PHASE I, II, III**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 10,498	1,335
Receivables (Note 3)	14,993	11,109
Prepays (Note 5)	<u>37,252</u>	<u>38,393</u>
Total current assets	62,743	50,837
Cash restricted for security deposits	12,105	12,267
Replacement reserve cash	44,003	13,770
Property, plant and equipment (Note 7)	<u>2,709,272</u>	<u>2,860,794</u>
	<u>\$ 2,828,123</u>	<u>2,937,668</u>
<b>Liabilities</b>		
Current liabilities:		
Payables and accruals (Note 9)	\$ 14,271	14,593
Due to Central Regional Health Authority	108,095	131,753
Current portion of long-term debt	<u>158,244</u>	<u>150,389</u>
Total current liabilities	280,610	296,735
Security deposit liability	12,105	12,267
Long-term debt (Note 11)	2,439,511	2,598,885
Replacement reserve (Note 14)	<u>44,003</u>	<u>13,770</u>
	<u>2,776,229</u>	<u>2,921,657</u>
Net assets, per accompanying statement:		
Net assets invested in property, plant and equipment	119,550	119,550
Unrestricted net assets (deficit)	<u>( 67,656)</u>	<u>( 103,539)</u>
	<u>51,894</u>	<u>16,011</u>
	<u>\$ 2,828,123</u>	<u>2,937,668</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY**  
**NORTH HAVEN MANOR COTTAGES UNITS PHASE I, II, III**  
**Statement of Changes in Net Assets**  
**Year ended March 31, 2008**

	<u>2008</u>		<u>2007</u>
	<u>Invested in Property, Plant And Equipment</u>	<u>Unrestricted</u>	<u>Total</u>
Balance, beginning	\$ 119,550	(103,539)	16,011
Excess (deficiency) of revenue over expenditure	(151,519)	187,402	35,883
Repayment of long-term debt (Note 15)	<u>151,519</u>	<u>(151,519)</u>	<u>-</u>
Balance (deficit), ending	<u>\$ 119,550</u>	<u>( 67,656)</u>	<u>51,894</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
NORTH HAVEN MANOR COTTAGES UNITS PHASE I, II, III**

**Statement of Operations**

**Year ended March 31, 2008**

	2008		2007
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue:			
Rentals	\$ 572,516	546,760	559,755
NLHC subsidy	187,121	193,657	177,721
Interest	500	936	1,115
	<u>760,137</u>	<u>741,353</u>	<u>738,591</u>
Expenditures:			
Administration	9,300	9,300	9,300
Allocation to replacement reserve	30,220	30,220	30,220
Amortization	151,522	151,522	125,573
Fire and safety	2,856	2,856	2,856
Heat and light	161,127	155,692	148,603
Insurance	5,400	5,283	5,731
Mortgage interest	187,281	145,226	200,397
Municipal taxes	52,000	49,361	48,702
Office	100	264	269
Other	100	-	-
Professional fees	1,000	5,592	1,500
Repairs and maintenance	40,000	32,874	27,841
Salaries and benefits	93,713	79,832	70,395
Snowclearing	23,000	34,957	26,847
Telephone	2,300	2,101	2,292
Travel	218	390	309
	<u>760,137</u>	<u>705,470</u>	<u>700,835</u>
Excess of revenue over expenditures	\$ -	<u>35,883</u>	<u>37,756</u>

See accompanying notes



**CENTRAL REGIONAL HEALTH AUTHORITY  
NORTH HAVEN MANOR COTTAGE UNITS PHASE IV**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 9,584	9,177
Receivables (Note 3)	8,191	9,777
Prepays (Note 5)	<u>3,710</u>	<u>4,014</u>
Total current assets	<b>21,485</b>	22,968
Cash restricted for security deposits	1,415	1,415
Due from NLHC for replacement reserve	108,330	108,330
Property, plant and equipment (Note 7)	<u>538,176</u>	<u>558,082</u>
	<b><u>\$ 669,406</u></b>	<b><u>690,795</u></b>
<b>Liabilities</b>		
Current liabilities:		
Payables and accruals (Note 9)	\$ 7,910	3,601
Due to Central Regional Health Authority	13,575	19,367
Current portion of long-term debt	<u>25,385</u>	<u>16,695</u>
Total current liabilities	<b>46,870</b>	39,663
Security deposit liability	1,415	1,415
Long-term debt (Note 11)	497,791	526,387
Replacement reserve (Note 14)	<u>108,330</u>	<u>108,330</u>
	<b><u>654,406</u></b>	<b><u>675,795</u></b>
Net assets, per accompanying statement		
Invested in property, plant and equipment	<u>15,000</u>	<u>15,000</u>
	<b><u>\$ 669,406</u></b>	<b><u>690,795</u></b>

See accompanying notes



**CENTRAL REGIONAL HEALTH AUTHORITY**  
**NORTH HAVEN MANOR COTTAGE UNITS PHASE IV**  
**Statement of Changes in Net Assets**  
**Year ended March 31, 2008**

	<u>2008</u>			<u>2007</u>
	<u>Invested in Property, Plant And Equipment</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Balance, beginning	\$ 15,000	-	15,000	15,000
Excess of revenue over expenditure	(19,906)	19,906	-	-
Repayment of long-term debt (Note 15)	<u>19,906</u>	<u>(19,906)</u>	<u>-</u>	<u>-</u>
Balance, ending	<u>\$ 15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
NORTH HAVEN MANOR COTTAGE UNITS PHASE IV**

**Statement of Operations**

**Year ended March 31, 2008**

	2008		2007
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue:			
Rentals	\$ 54,740	47,534	46,626
NLHC subsidy	32,501	37,710	40,195
Interest	-	140	286
	<u>87,241</u>	<u>85,384</u>	<u>87,107</u>
Expenditure:			
Administration	3,600	3,600	3,600
Amortization	19,906	19,906	16,295
Heat and light	14,000	15,131	14,683
Insurance	600	528	578
Mortgage interest	22,870	22,791	31,592
Municipal taxes	5,185	4,824	5,072
Office	400	-	-
Other	25	-	-
Professional fees	1,650	1,500	1,613
Provision for doubtful	-	-	781
Repairs and maintenance	3,800	4,035	3,161
Salaries and benefits	11,000	8,467	6,676
Snowclearing	3,975	3,496	2,685
Telephone	230	428	229
Travel	-	678	142
	<u>\$ 87,241</u>	<u>85,384</u>	<u>87,107</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
NORTH HAVEN MANOR COTTAGE UNITS PHASE IV**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	<b>2008</b>	2007
Cash flows:		
Operations:		
Amortization	<b>\$ 19,906</b>	16,295
Changes in:		
Receivables	<b>1,586</b>	19,142
Prepays	<b>304</b>	( 255)
Payables and accruals	<b>4,309</b>	( 8,296)
Due to Central Regional Health Authority	<b>( 5,792)</b>	( 8,880)
	<u><b>20,313</b></u>	<u>18,006</u>
Financing:		
Principal repayments	<u><b>(19,906)</b></u>	<u>(16,295)</u>
Net increase in cash	<b>407</b>	1,711
Cash:		
Beginning	<u><b>9,177</b></u>	<u>7,466</u>
Ending	<u><b>\$ 9,584</b></u>	<u>9,177</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
VALLEY VISTA COTTAGES**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 115,460	40,420
Receivables (Note 3)	5,658	6,315
Prepays (Note 5)	<u>25,876</u>	<u>23,445</u>
Total current assets	<b>146,994</b>	70,180
Cash restricted for security deposits	10,703	7,556
Replacement reserve cash	5,132	17,851
Property, plant and equipment (Note 7)	<u>1,972,583</u>	<u>2,133,822</u>
	<b><u>\$ 2,135,412</u></b>	<b><u>2,229,409</u></b>
<b>Liabilities</b>		
Current liabilities:		
Payables and accruals (Note 9)	\$ 8,573	9,404
Due to Central Regional Health Authority	244,265	137,757
Current portion of long-term debt	<u>166,270</u>	<u>160,360</u>
Total current liabilities	<b>419,108</b>	307,521
Security deposit liability	10,703	7,556
Long-term debt (Note 11)	1,773,089	1,940,238
Replacement reserves (Note 14)	<u>5,132</u>	<u>17,851</u>
	<b><u>2,208,032</u></b>	<b><u>2,273,166</u></b>
Net assets, per accompanying statement		
Net assets invested in property, plant and equipment	26,872	26,872
Unrestricted net assets (deficit)	<u>( 99,492)</u>	<u>( 70,629)</u>
	<b><u>( 72,620)</u></b>	<b><u>( 43,757)</u></b>
	<b><u>\$ 2,135,412</u></b>	<b><u>2,229,409</u></b>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
VALLEY VISTA COTTAGES**

**Statement of Changes in Net Assets**

**Year ended March 31, 2008**

	<u>2008</u>			<u>2007</u>
	<u>Invested in Property, Plant And Equipment</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Balance (deficit), beginning	\$ 26,872	( 70,629)	(43,757)	(13,307)
Excess (deficiency) of revenue over expenditure	(161,239)	132,376	(28,863)	(30,450)
Repayment of long-term debt (Note 15)	<u>161,239</u>	<u>(161,239)</u>	<u>-</u>	<u>-</u>
Balance (deficit), ending	<u>\$ 26,872</u>	<u>( 99,492)</u>	<u>(72,620)</u>	<u>(43,757)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
VALLEY VISTA COTTAGES**

**Statement of Operations**

**Year ended March 31, 2008**

	<b>2008</b>		<b>2007</b>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue:			
Rental revenue	\$ 464,061	435,768	421,405
NLHC subsidy	<u>69,084</u>	<u>68,609</u>	<u>70,669</u>
	<u>533,145</u>	<u>504,377</u>	<u>492,074</u>
Expenditures:			
Allocation to replacement reserve	28,928	28,928	26,517
Amortization	152,000	161,239	153,095
Cable television	16,500	15,889	15,631
Heat and light	111,000	110,499	107,649
Insurance	4,367	4,367	4,367
Mortgage interest	100,000	88,500	98,205
Municipal taxes	32,625	31,914	32,253
Office	1,050	774	627
Professional fees	1,800	1,800	1,500
Repairs and maintenance	29,000	32,479	29,162
Salaries and benefits	49,375	49,174	47,116
Snowclearing	6,500	7,358	6,141
Travel	-	319	261
	<u>533,145</u>	<u>533,240</u>	<u>522,524</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>( 28,863)</u>	<u>( 30,450)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
VALLEY VISTA COTTAGES**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	<b>2008</b>	<b>2007</b>
Cash flows:		
Operations:		
Excess (deficiency) of revenue over expenditure	\$( 28,863)	( 30,450)
Amortization	<u>161,239</u>	<u>153,095</u>
	<b>132,376</b>	122,645
Changes in:		
Receivables	657	( 24)
Prepays	( 2,431)	1,136
Payables and accruals	( 831)	( 1,167)
Due to Central Regional Health Authority	<u>106,508</u>	<u>54,569</u>
	<u>236,279</u>	<u>177,159</u>
Financing:		
Principal repayments	<u>(161,239)</u>	(153,095)
Net increase in cash	<b>75,040</b>	24,064
Cash:		
Beginning	<u>40,420</u>	<u>16,356</u>
Ending	<u>\$ 115,460</u>	<u>40,420</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
BONNEWS LODGE APARTMENT COMPLEX**

**Balance Sheet**

**March 31, 2008**

	<b>2008</b>	2007
<b>Assets</b>		
Current assets:		
Receivables (Note 3)	\$ -	544
Due from Central Regional Health Authority	<u>8,971</u>	<u>10,326</u>
Total current assets	<b>8,971</b>	10,870
Due from NLHC for replacement reserves	<b>118,765</b>	126,933
Property, plant and equipment (Note 7)	<u>619,808</u>	<u>641,975</u>
	<u><b>\$ 747,544</b></u>	<u>779,778</u>
<b>Liabilities</b>		
Current liabilities:		
Payables and accruals (Note 9)	\$ 8,971	10,870
Current portion of long-term debt	<u>23,491</u>	<u>22,256</u>
Total current liabilities	<b>32,462</b>	33,126
Long-term debt (Note 11)	<b>596,317</b>	619,719
Replacement reserves (Note 14)	<u>118,765</u>	<u>126,933</u>
	<u><b>747,544</b></u>	<u>779,778</u>
Net assets, per accompanying statement	<u>-</u>	<u>-</u>
	<u><b>\$ 747,544</b></u>	<u>797,778</u>

See accompanying notes



**CENTRAL REGIONAL HEALTH AUTHORITY  
BONNEWS LODGE APARTMENT COMPLEX**

**Statement of Changes in Net Assets**

**Year ended March 31, 2008**

	<u>2008</u>			<u>2007</u>
	<u>Invested in Property, Plant And Equipment</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Balance, beginning	\$ -	-	-	-
Excess of revenue over expenditure	(22,167)	22,167	-	-
Repayment of long-term debt (Note 15)	<u>22,167</u>	<u>(22,167)</u>	<u>-</u>	<u>-</u>
Balance, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes



**CENTRAL REGIONAL HEALTH AUTHORITY  
BONNEWS LODGE APARTMENT COMPLEX**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	2008	2007
Cash flows:		
Operations:		
Amortization	<b>\$ 22,167</b>	21,069
Changes in:		
Receivables	<b>544</b>	13,093
Payables and accruals	<b>( 1,899)</b>	4,701
Due to (from) Central Regional Health Authority	<b><u>1,355</u></b>	<u>(17,794)</u>
Financing:	<b><u>22,167</u></b>	<u>21,069</u>
Principal repayments	<b><u>(22,167)</u></b>	<u>(21,069)</u>
Net increase in cash	-	-
Cash, net of bank indebtedness:		
Beginning	<u>-</u>	<u>-</u>
Ending	<b><u><u>\$ -</u></u></b>	<u><u>-</u></u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
CENTRAL NORTHEAST HEALTH FOUNDATION INC.**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 37,211	37,211
Endowment fund contribution receivable	70,000	-
Due from Central Regional Health Authority	<u>180,709</u>	<u>252,200</u>
Total current assets	<u>287,920</u>	<u>289,411</u>
Investments restricted for general endowment fund (Note 6)	<u>85,454</u>	<u>-</u>
	<u>\$ 373,374</u>	<u>289,411</u>
<b>Liabilities</b>		
Current liabilities:		
Deferred donations	\$ 298,097	298,272
Deferred capital grants	15,000	-
Accrued vacation pay	<u>609</u>	<u>1,749</u>
Total current liabilities	313,706	300,021
Net assets, per accompanying statement		
Net assets restricted for general endowment fund	85,454	-
Unrestricted net assets (deficit)	<u>( 25,786)</u>	<u>( 10,610)</u>
	<u>59,668</u>	<u>( 10,610)</u>
	<u>\$ 373,374</u>	<u>289,411</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
CENTRAL NORTHEAST HEALTH FOUNDATION INC.**

**Statement of Changes in Net Assets**

**Year ended March 31, 2008**

	<u>2008</u>			<u>2007</u>
	<u>Restricted for General Endowment Fund</u>	<u>Unrestricted Operating</u>	<u>Total</u>	<u>Total</u>
Balance (deficit), beginning:	\$ -	(10,610)	(10,610)	(20,346)
Excess of revenue over expenditure	-	278	278	9,736
Endowment fund contribution	70,000	-	70,000	-
Transfers to endowment fund:				
Transferred from unrestricted operating	15,000	(15,000)	-	-
Reinvested investment income	<u>454</u>	<u>(454)</u>	<u>-</u>	<u>-</u>
Balance (deficit), ending	<u>\$ 85,454</u>	<u>(25,786)</u>	<u>59,668</u>	<u>(10,610)</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
CENTRAL NORTHEAST HEALTH FOUNDATION**

**Statement of Operations**

**Year ended March 31, 2008**

	2008	2007
Revenue:		
Donations	\$ 283,840	286,454
Staff lottery	33,743	21,597
Endowment fund investment income	454	-
Other	<u>14,291</u>	<u>15,253</u>
	<u>332,328</u>	<u>323,304</u>
Expenditure:		
Capital equipment donations:		
Auto Kerato	16,098	-
Audio Scan	15,699	-
Versacare bed	13,900	-
Grayside monitors	13,301	-
Slit lamp	12,537	-
Sleep study	9,818	-
Comfort & night chairs	9,418	-
Workstations	8,926	-
Benchtop centrifuge	8,000	-
Pumps	6,400	-
Broda chairs	6,300	-
Prizm pump	5,964	-
Transport stretchers	9,294	8,573
Ventilator	-	37,114
Drug carts	-	22,564
Colposcope	-	21,467
Maternal monitor	-	19,214
Vital signs monitors	-	13,092
Portable GVL glidescope	-	10,030
Respiratory system	-	7,670
Ultrasound table	-	6,972
Other	<u>83,541</u>	<u>39,408</u>
	<u>219,196</u>	<u>186,104</u>
Minor equipment purchases	901	2,256
Salaries and benefits	68,611	72,140
Office	10,171	15,818
Travel	1,556	3,647
Other supplies and expenses	<u>31,615</u>	<u>33,603</u>
	<u>332,050</u>	<u>313,568</u>
Excess of revenue over expenditure	<u>\$ 278</u>	<u>9,736</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
CENTRAL NORTHEAST HEALTH FOUNDATION INC.**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	2008	2007
Cash flows:		
Operations:		
Excess of revenue over expenditure	\$ 278	9,736
Changes in:		
Endowment fund contribution receivable	(70,000)	-
Due from Central Regional Health Authority	71,491	(24,742)
Deferred donations	( 175)	14,779
Deferred capital grants	15,000	-
Accrued vacation pay	( 1,140)	227
	<u>15,454</u>	<u>-</u>
Investing:		
Increase in general endowment fund investments	(85,454)	-
Donation to general endowment fund	70,000	-
	<u>(15,454)</u>	<u>-</u>
Net increase in cash	-	-
Cash:		
Beginning	<u>37,211</u>	<u>37,211</u>
Ending	<u>\$ 37,211</u>	<u>37,211</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
SOUTH AND CENTRAL HEALTH FOUNDATION**

**Balance Sheet**

**March 31, 2008**

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 447,505	306,469
Prepays (Note 5)	<u>1,062</u>	<u>-</u>
Total current assets	<b>448,567</b>	306,469
Investments restricted for general endowment fund (Note 6)	<b>306,347</b>	289,331
Property, plant and equipment (Note 7)	<u>149,737</u>	<u>-</u>
	<b><u>\$ 904,651</u></b>	<b><u>595,800</u></b>
<b>Liabilities</b>		
Current liabilities:		
Due to Central Regional Health Authority:		
Operating	\$ 20,234	24,621
Capital	281,410	357,333
Payables and accruals (Note 9)	1,300	-
Deferred capital grants	15,000	-
Current portion of long-term debt	<u>2,786</u>	<u>-</u>
Total current liabilities	<b>320,730</b>	381,954
Long-term debt ( Note 11)	<u>114,779</u>	<u>-</u>
	<b><u>435,509</u></b>	<b><u>381,954</u></b>
Net assets, per accompanying statement:		
Net assets invested in property, plant and equipment	( 1,703)	-
Net assets restricted for general endowment fund	306,347	289,331
Unrestricted net assets (deficit)	<u>164,498</u>	<u>( 75,485)</u>
	<b><u>469,142</u></b>	<b><u>213,846</u></b>
	<b><u>\$ 904,651</u></b>	<b><u>595,800</u></b>

**See accompanying notes**



**CENTRAL REGIONAL HEALTH AUTHORITY  
SOUTH AND CENTRAL HEALTH FOUNDATION**

**Statement of Changes in Net Assets  
Year ended March 31, 2008**

	2008			2007
	Invested in Property Plant and Equipment	Restricted for General Endowment Fund	Unrestricted Operating	Total
Balance (deficit), beginning	\$ -	289,331	( 75,485)	213,846
Excess of revenue over expenditure	(2,538)	-	257,834	255,296
Repayment of long-term debt (Note 15)	835	-	( 835)	-
Transfers to endowment fund:				
Reinvested investment income	-	17,016	( 17,016)	-
Balance (deficit), ending	<u>\$ (1,703)</u>	<u>306,347</u>	<u>164,498</u>	<u>469,142</u>
				<u>213,846</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
SOUTH AND CENTRAL HEALTH FOUNDATION**

**Statement of Operations**

**Year ended March 31, 2008**

	2008	2007
<b>Revenue:</b>		
Donations	<b>\$ 342,399</b>	338,051
Staff lottery	<b>72,050</b>	55,063
Endowment fund investment income	<b>17,016</b>	36,030
Rental income	<b>5,200</b>	
Interest	<b><u>17,075</u></b>	<u>16,232</u>
	<b><u>453,740</u></b>	<u>445,376</u>
<b>Expenditure:</b>		
Capital equipment and other donations:		
Training manikins	<b>479</b>	14,324
Furniture	<b>7,404</b>	8,013
Vital signs monitors	<b>5,623</b>	-
Stryker stretchers	<b>9,293</b>	-
Vital signs transport monitor	<b>15,380</b>	-
Ventilator	<b>23,349</b>	-
Telescope and light	<b>6,022</b>	-
Beam seating	<b>5,066</b>	-
Medication carts	-	7,186
Urology laser	-	125,000
Ultrasound transducer	-	19,381
Isolette	-	16,556
Other	<b><u>27,615</u></b>	<u>19,583</u>
	<b>100,231</b>	210,043
Rental expenses, including amortization of \$2,538	<b>5,392</b>	-
Flight of life project	<b>8,012</b>	-
Salaries and benefits - net	<b>82,791</b>	96,808
Other supplies and expenses	<b><u>2,018</u></b>	<u>1,774</u>
	<b><u>198,444</u></b>	<u>308,625</u>
Excess of revenue over expenditure	<b><u>\$ 255,296</u></b>	<u>136,751</u>

See accompanying notes

**CENTRAL REGIONAL HEALTH AUTHORITY  
SOUTH AND CENTRAL HEALTH FOUNDATION**

**Statement of Cash Flow**

**Year ended March 31, 2008**

	2008	2007
Cash Flows:		
Operations:		
Excess of revenue over expenditure	\$ 255,296	136,751
Amortization	<u>2,538</u>	<u>-</u>
	<b>257,834</b>	136,751
Changes in:		
Prepays	( 1,062)	-
Payables and accruals	1,300	-
Deferred capital grant	15,000	-
Due to Central Regional Health Authority	<u>( 80,309)</u>	<u>( 92,716)</u>
	<u>192,763</u>	<u>44,035</u>
Investing:		
Purchase of property, plant and equipment	(152,275)	-
Increase in general endowment fund investments	<u>( 17,016)</u>	<u>( 38,030)</u>
	<u>(169,291)</u>	<u>( 38,030)</u>
Financing		
Mortgage proceeds	118,399	-
Repayment of long term debt	<u>( 835)</u>	<u>-</u>
	<u>117,564</u>	<u>-</u>
Net increase in cash	<b>141,036</b>	6,005
Cash:		
Beginning	<u>306,469</u>	300,464
Ending	<u>\$ 447,505</u>	<u>306,469</u>

See accompanying notes

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

**March 31, 2008**

---

### 1. Nature of operations:

These financial statements reflect the operating assets, liabilities, revenue and expenditure of the following facilities and clinics operated by the Central Regional Health Authority.

#### *Facilities*

A. M. Guy Memorial Health Centre	Green Bay Community Health Centre
Baie Verte Peninsula Health Centre	James Paton Memorial Regional Health Centre
Bonnews Lodge Apartment Complex	Lakeside Homes
Brookfield Bonnews Health Care Centre	North Haven Manor Senior Citizens Home
Carmelite House Senior Citizens Home	North Haven Manor Cottages
Central Newfoundland Regional Health Centre	Notre Dame Bay Memorial Health Care
Central Northeast Health Foundation Inc.	South and Central Health Foundation
Connaigre Peninsula Community Health Centre	Valley Vista Senior Citizens Home
Dr. Hugh Twomey Health Care Centre	Valley Vista Cottages
Fogo Island Health Care	

#### *Clinics*

Carmanville	LaScie
Centreville	Lewisporte
Eastport	Mose Ambrose
Gambo	Musgrave Harbour
Gander Bay	New World Island
Glovertown	St. Alban's
Hare Bay	St. Brendan's
Hermitage	

The operations of the above entities were primarily funded by the Government of Newfoundland and Labrador (the Government) to provide health care services on the Government's behalf, causing all entities to be effectively under common control. As a result, these financial statements have been prepared using the pooling of interest method of accounting. Under this method, the book values of assets, liabilities and net assets of each of the entities being combined, are added together to form the combined value of assets, liabilities and net assets of the Authority.

### 2. Summary of significant accounting policies:

These financial statements have been prepared in accordance with generally accepted accounting principles. Outlined below are those policies considered particularly significant by the Authority.

#### *Investments*

Investments restricted for general endowment fund are recorded at cost.

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

**March 31, 2008**

---

### 2. Summary of significant accounting policies (continued):

#### *Inventories*

Inventories are valued determined on the first in first out basis, as follows:

General stores, at average cost  
Drugs, at cost

#### *Property, plant and equipment*

The Authority has control over certain lands, buildings and equipment, with the title resting with the Government and consequently these assets are not recorded under property, plant and equipment.

Purchased property, plant and equipment are recorded at cost. Contributed property, plant and equipment are recorded at fair value at the date of contribution. Property, plant and equipment are being amortized on a declining balance basis over their useful lives, at the following rates:

Land improvements	5%
Buildings and service equipment	5%
Information systems equipment	33.3%
Equipment	12.5%
Motor vehicles	20.0%

In addition, the North Haven Manor Cottage Units Phase I, II, III, North Haven Manor Cottage Units Phase IV, Valley Vista Cottages, Bonnews Lodge Apartment Complex buildings and equipment are being amortized at a rate equal to the annual principal reduction of the mortgages related to the properties. This is in accordance with an operating agreement with Newfoundland and Labrador Housing Corporation.

#### *Replacement reserves*

Newfoundland and Labrador Housing Corporation (NLHC) requires that Not-for-Profit Housing groups maintain a Replacement Reserve Fund which is to be used to fund major maintenance and the purchase of property, plant and equipment. These funds may only be used as approved by NLHC. Withdrawals are charged to interest first and then principal.

Transactions in the reserves are shown in Note 14.

#### *Revenue recognition*

Central Regional Health Authority follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions related to property, plant and equipment are deferred and amortized to revenue at the same rates which the related property, plant and equipment are amortized.

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 3. Receivables:

	<u>2008</u>	<u>2007</u>
Operating:		
Provincial plan grants - operating	\$ 2,792,815	3,219,406
Capital grants	1,402,588	1,502,688
Patient, capital donations, rents and other	3,897,599	3,109,746
MCP	3,138,913	1,201,186
Cancer Foundation	666,922	1,070,385
HST	1,173,953	698,012
	<u>13,072,790</u>	<u>10,801,423</u>
Allowance for doubtful	623,561	460,726
	<u>12,449,229</u>	<u>10,340,697</u>
North Haven Manor Cottage Units Phase I,II,III:		
Trade	5,125	1,241
Due from NLHC - operating subsidy	9,868	9,868
	<u>14,993</u>	<u>11,109</u>
North Haven Manor Cottage Units Phase IV:		
Trade, less allowance for doubtful of \$781 (2007 - \$781)	1,910	1,988
Due from NLHC - operating subsidy	-	1,508
- replacement reserve	6,281	6,281
	<u>8,191</u>	<u>9,777</u>
Valley Vista Cottages:		
Trade	20	558
Due from NLHC - operating subsidy	5,638	5,757
	<u>5,658</u>	<u>6,315</u>
Bonnews lodge Apartment Complex:		
Due from NLHC - operating subsidy	-	-
- replacement reserve	-	544
	<u>-</u>	<u>544</u>
Central Northeast Health Foundation:		
Endowment fund contribution receivable	70,000	-
	<u>70,000</u>	<u>-</u>
	<u>\$ 12,548,071</u>	<u>10,368,442</u>

### 4. Inventories:

	<u>2008</u>	<u>2007</u>
General stores	\$ 812,794	846,663
Drugs	1,130,821	1,231,676
	<u>\$ 1,943,615</u>	<u>2,078,339</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 5. Prepaids:

	<u>2008</u>	<u>2007</u>
Operating:		
Equipment maintenance	\$ 894,810	474,400
Malpractice and membership fees	103,513	101,709
General insurance	181,117	176,917
Workplace Health, Safety and Compensation Commission	2,819,626	2,207,021
Municipal taxes	387,231	213,331
Other	<u>320,372</u>	<u>489,289</u>
	<u>4,706,669</u>	3,662,667
Municipal taxes:		
North Haven Manor Cottage Units Phase I,II,III	37,252	38,393
North Haven Manor Cottage Units Phase IV	3,710	4,014
Valley Vista Cottages	25,876	23,445
South and Central Health Foundation	<u>1,062</u>	<u>-</u>
	<u>\$ 4,774,569</u>	<u>3,728,519</u>

### 6. Investments restricted for general endowment purposes:

The Central Northeast Health Foundation Inc. and the South and Central Health Foundation maintain a joint investment restricted for general endowment purposes, with their proportionate cost as follows:

	<u>2008</u>	<u>2007</u>
Central Northeast Health Foundation Inc.	\$ 85,454	-
South and Central Health Foundation	<u>306,347</u>	<u>289,331</u>
	<u>\$ 391,801</u>	<u>\$ 289,331</u>

The quoted market value of these investments at March 31, 2008 was:

	<u>2008</u>	<u>2007</u>
Central Northeast Health Foundation Inc.	\$ 89,855	-
South and Central Health Foundation	<u>322,124</u>	<u>322,585</u>
	<u>\$ 411,979</u>	<u>322,585</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 7. Property, plant and equipment:

	2008			2007
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Operating:				
Land	211,522	-	211,522	211,522
Land improvements	1,046,546	629,097	417,449	438,630
Buildings and service equipment	65,619,494	38,388,736	27,230,758	28,663,955
Equipment	85,140,339	60,608,543	24,531,796	21,707,753
Equipment under capital lease	2,469,604	1,966,805	502,799	612,116
Motor vehicles	1,933,809	1,550,008	383,801	190,194
Motor vehicles under capital lease	196,503	131,352	65,151	80,838
	<u>156,617,817</u>	<u>103,274,541</u>	<u>53,343,276</u>	<u>51,905,008</u>
North Haven Manor Cottage Units Phase I,II,III:				
Land	16,900	-	16,900	16,900
Land improvements	180,500	59,155	121,345	128,174
Buildings	3,702,090	1,213,295	2,488,795	2,628,860
Equipment	122,320	40,088	82,232	86,860
	<u>4,021,810</u>	<u>1,312,538</u>	<u>2,709,272</u>	<u>2,860,794</u>
North Haven Manor Cottage Units, Phase IV:				
Land	24,571	-	24,571	24,571
Buildings	687,616	174,011	513,605	533,511
	<u>712,187</u>	<u>174,011</u>	<u>538,176</u>	<u>558,082</u>
Valley Vista Cottages:				
Land	27,014	-	27,014	27,014
Buildings	3,588,770	1,652,670	1,936,100	2,095,717
Equipment	33,262	23,793	9,469	11,091
	<u>3,649,046</u>	<u>1,676,463</u>	<u>1,972,583</u>	<u>2,133,822</u>
Bonnews Lodge Apartment Complex:				
Land	774	-	774	774
Buildings	870,022	255,371	614,651	636,661
Equipment	6,204	1,821	4,383	4,540
	<u>877,000</u>	<u>257,192</u>	<u>619,808</u>	<u>641,975</u>
South and Central Health Foundation				
Land	33,134	-	33,134	-
Building	119,141	2,538	116,603	-
	<u>152,275</u>	<u>2,538</u>	<u>149,737</u>	<u>-</u>
	<u>\$ 166,030,135</u>	<u>106,697,283</u>	<u>59,332,851</u>	<u>58,099,681</u>



# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 8. Bank indebtedness:

	<u>2008</u>	<u>2007</u>
Operating:		
Cash	\$ 17,820	19,190
Due to bank on current account	<u>(11,494,971)</u>	<u>(9,844,251)</u>
	<b>(11,477,151)</b>	<b>(9,825,061)</b>
Cash and bank other:		
North Haven Manor Cottage Units Phase I,II,III	10,498	1,335
North Haven Manor Cottage Units Phase IV	9,584	9,177
Valley Vista Cottages	115,460	40,420
Central Northeast Health Foundation	37,211	37,211
South & Central Health Foundation	<u>447,505</u>	<u>306,469</u>
	<b><u>\$(10,856,893)</u></b>	<b><u>(9,430,449)</u></b>

The Authority has access to a \$15 million line of credit in the form of revolving demand loans at its bankers. These loans have been approved by the Minister of Health and Community Services.

### 9. Payables and accruals:

	<u>2008</u>	<u>2007</u>
Operating:		
Trade	\$ 15,443,809	15,210,423
Residents comfort fund	54,015	23,401
Accrued - wages	6,494,859	6,184,495
- interest	124,753	104,206
- other	60,200	61,000
	<u>22,177,636</u>	<u>21,583,525</u>
North Haven Manor Cottage Units Phase I,II,III:		
Trade	1,036	814
Accrued interest	<u>13,235</u>	<u>13,779</u>
	<b><u>14,271</u></b>	<b><u>14,593</u></b>
North Haven Manor Cottage Units Phase IV:		
Trade	1,613	1,613
Accrued interest	1,910	1,988
Due to NLHC - operating subsidy	<u>4,387</u>	<u>-</u>
	<b><u>7,910</u></b>	<b><u>3,601</u></b>
Valley Vista Cottages:		
Trade	1,500	1,500
Accrued interest	<u>7,073</u>	<u>7,904</u>
	<b><u>8,573</u></b>	<b><u>9,404</u></b>
Bonnews Lodge Apartment Complex:		
Accrued interest	3,000	3,000
Due to NLHC - operating subsidy	<u>5,971</u>	<u>7,870</u>
	<b><u>8,971</u></b>	<b><u>10,870</u></b>
South and Central Health Foundation - deferred revenue	<u>1,300</u>	<u>-</u>
	<b><u>\$ 22,218,661</u></b>	<b><u>21,621,993</u></b>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 10. Deferred grants and donations:

	<u>2008</u>	<u>2007</u>
Operating:		
Deferred operating grants	\$ 2,982,043	2,666,940
Deferred capital grants	<u>2,424,039</u>	<u>3,062,790</u>
	<u>5,406,082</u>	<u>5,729,730</u>
Central Northeast Health Foundation Inc.:		
Deferred donations	298,097	298,272
Deferred capital grants	15,000	-
South and Central Health Foundation		
Deferred capital grants	<u>15,000</u>	<u>-</u>
	<u>328,097</u>	<u>298,272</u>
	<u>\$ 5,734,179</u>	<u>6,028,002</u>

### 11. Long-term debt:

	<u>2008</u>	<u>2007</u>
Operating:		
4.59% CMHC 1 <sup>st</sup> mortgage on Bonnews Lodge: repayable in equal monthly installments of \$10,248, interest included; maturing August, 2011	\$ 353,113	457,496
3.71% CMHC mortgage on Lakeside Homes; repayable in equal monthly installments of \$12,847, interest included; maturing April, 2020, renewable October, 2010	1,501,951	1,598,694
7.5% CMHC mortgage on Lakeside Homes; repayable in equal monthly installments of \$4,574, interest included; maturing July, 2023, renewable July, 2008	503,296	520,221
Prime plus 1% Bank of Nova Scotia deferred demand loan; repayable in equal monthly installments of \$3,056, plus interest; maturing November, 2018	394,145	427,761
5.15% Canadian Imperial Bank of Commerce loan for Carmelite House, unsecured; repayable in equal monthly installments of \$64,153, interest included; maturing March, 2027	9,365,858	9,645,585
7.25% Canadian Imperial Bank of Commerce mortgage on Botwood housing; repayable in equal monthly installments of \$510, interest included; maturing July, 2028, renewable July, 2010	<u>63,807</u>	<u>65,555</u>
	<u>12,182,170</u>	<u>12,715,312</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

---

### 11. Long-term debt (continued):

Operating balance forward:	<b>\$ 12,182,170</b>	12,715,312
7.25% Canadian Imperial Bank of Commerce mortgage on Botwood housing; repayable in equal monthly installments of \$462, interest included; maturing July, 2027, renewable July, 2010	<b>57,737</b>	59,344
3.99% Canadian Imperial Bank of Commerce mortgage on Hospital renovations; repayable in equal monthly installments of \$8,095, interest included; maturing February, 2014	<b>511,636</b>	580,868
8.0% Newfoundland and Labrador Housing Corporation mortgage on North Haven Manor; repayable in equal monthly installments of \$8,298, interest included; maturing February, 2026	<b>964,695</b>	987,756
8.0% Newfoundland and Labrador Housing Corporation mortgage on Valley Vista; repayable in equal monthly installments of \$10,124, interest included; maturing August, 2027	<b>1,208,254</b>	1,233,330
Ford Credit Canada loan, repayable in equal monthly installments of \$330, interest free; matured March, 2008	-	3,955
7.875% Newfoundland and Labrador Housing Corporation mortgage on Authority offices; repayable in equal monthly installments of \$8,165, interest included; maturing August, 2024	<b>911,493</b>	937,170
4.33% Newfoundland and Labrador Housing Corporation mortgage on Valley Vista Senior Citizens Home; repayable in equal monthly installments of \$8,553, interest included; maturing July, 2019, renewable September, 2009	<b>918,981</b>	980,625
General Motors Acceptance Corporation; repayable in equal monthly installments of \$1,054, interest free; maturing October, 2008	<b>7,379</b>	20,029
Prime plus 1% Bank of Nova Scotia loan on Bell Place relocation; repayable in equal monthly installments of \$20,834, matured November, 2007	-	166,656
8.35%, Toyota Financial Services, loan repayable in equal monthly instalments of \$987, interest included; maturing June 2010	<b>24,220</b>	-
	<b><u>16,786,565</u></b>	<u>17,685,045</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 11. Long-term debt (continued):

Operating balance forward:	<b>\$ 16,786,565</b>	17,685,045
6.15% Bank of Nova Scotia 1 <sup>st</sup> mortgage on land and building at 1 Newman's Hill, Twillingate; repayable in equal monthly installments of \$417, interest included; maturing November, 2024, renewable May, 2008	<b>59,888</b>	61,906
6.15% Bank of Nova Scotia 1 <sup>st</sup> mortgage on land and building at 42 Howlett's Road, Twillingate; repayable in equal monthly installments of \$392, interest included; maturing June, 2020, renewable May, 2008	<b>40,553</b>	42,719
5.6% Bank of Nova Scotia 1 <sup>st</sup> mortgage on land and building at 30 Smith's Lane, Twillingate; repayable in equal monthly installments of \$395, interest included; maturing July, 2020, renewable December, 2008	<b>42,307</b>	44,636
	<b>16,929,313</b>	17,834,306
Less current portion	<b>810,471</b>	911,787
	<b>16,118,842</b>	16,922,519
North Haven Manor Cottage Units Phase I,II,III:		
9.5% Newfoundland and Labrador Housing Corporation mortgage on North Haven Manor Cottages; repayable in equal monthly installments of \$7,925, interest included; maturing June, 2029	<b>880,105</b>	892,042
4.5% Industrial Alliance Insurance and Financial Services Inc. mortgage on North Haven Manor Cottages; repayable in equal monthly installments of \$11,699, interest included; maturing January, 2016, renewable February, 2012	<b>756,930</b>	826,130
4.16% Newfoundland and Labrador Housing Corporation mortgage on North Haven Manor Cottages; repayable in equal monthly installments of \$9,292, interest included; maturing November, 2018, renewable December, 2011	<b>960,720</b>	1,031,102
	<b>2,597,755</b>	2,749,274
Less current portion	<b>158,244</b>	150,389
	<b>2,439,511</b>	2,598,885
North Haven Manor Cottage Units Phase IV:		
4.31% Newfoundland and Labrador Housing Corporation mortgage on North Haven Manor Cottages; repayable in equal monthly installments of \$3,565, interest included; maturing July, 2025, renewable April, 2012	<b>523,176</b>	543,082
Less current portion	<b>25,385</b>	16,695
	<b>497,791</b>	526,387

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

---

### 11. Long-term debt (continued):

#### Valley Vista Cottages:

4.59% Newfoundland and Labrador Housing Corporation mortgage on Valley Vista Cottages; repayable in equal monthly installments of \$5,138, interest included; maturing June, 2016, renewable August, 2011	423,506	464,827
4.28% Newfoundland and Labrador Housing Corporation mortgage on Valley Vista Cottages; repayable in equal monthly installments of \$10,416 interest included; maturing December, 2017, renewable December, 2012	996,510	1,076,380
4.24% Newfoundland and Labrador Housing Corporation mortgage on Valley Vista Cottages; repayable in equal monthly installments of \$5,238, interest included; maturing May, 2018, renewable June, 2008	<u>519,343</u>	<u>559,391</u>
	1,939,359	2,100,598
Less current portion	<u>166,270</u>	<u>160,360</u>
	<u>1,773,089</u>	<u>1,940,238</u>

#### Bonnews Lodge Apartment Complex:

5.5% Newfoundland and Labrador Housing Corporation 1 <sup>st</sup> mortgage on Bonnews Apartment Complex; repayable in equal monthly installments of \$4,718, interest included; maturing November, 2024, renewable April, 2009	619,808	641,975
Less current portion	<u>23,491</u>	<u>22,256</u>
	<u>596,317</u>	<u>619,719</u>

#### South and Central Health Foundation:

6.5% Newfoundland and Labrador Credit Union mortgage on therapeutic residence; repayable in bi-weekly installments of \$397, interest included, maturing in November 2032, renewable November 2012	117,565	-
Less: current portion	<u>2,786</u>	<u>-</u>
	<u>114,779</u>	<u>-</u>
	<u>\$ 21,540,329</u>	<u>22,607,748</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 11. Long-term debt (continued):

The aggregate amount of principal payments estimated to be required in each of the next five years is as follows:

2009	\$ 1,186,646
2010	1,237,703
2011	1,291,744
2012	1,236,469
2013	1,290,997

#### *Interest subsidy:*

The Authority has received federal assistance through Canada Mortgage and Housing Corporation pursuant to Section 56.1 of the National Housing Act to reduce operating costs. The amount of assistance received from Newfoundland and Labrador Housing Corporation in 2008 was \$107,256 (2007 - \$108,452) for operating facilities and \$360,833 (2007 - \$345,032) for the Authority's Cottage operations.

### 12. Obligations under capital lease:

The Authority has entered into a number of agreements whereby it leases certain equipment for a term of five years. These leases are accounted for as capital leases with the Authority treating the equipment as an acquisition of an asset and the assumption of an obligation. The effective interest rates range from 5.37% to 7.534%.

The following is a schedule of future minimum lease payments under the capital leases:

Year ending March 31

2008	\$ -	138,214
2009	137,998	138,214
2010	134,371	134,497
2011	24,459	24,497
2012	8,154	8,167
Total minimum lease payments	304,982	443,589
Less amount representing interest	31,169	50,593
Balance of obligation	273,813	392,996
Less current portion	126,281	119,237
	<u>\$ 147,532</u>	<u>273,759</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

---

### 13. Unamortized deferred contribution related to property, plant and equipment:

Deferred contributions related to property, plant and equipment represent restricted contributions with which property, plant and equipment were originally purchased. The changes in the deferred contributions for the year are as follows:

	<u>2008</u>	<u>2007</u>
Balance, beginning	\$ 23,821,781	24,760,418
Add:		
Capital equipment grants	7,223,739	1,728,330
Donated equipment	<u>307,451</u>	<u>246,312</u>
	31,352,971	26,735,060
Deduct:		
Amortization	<u>3,898,553</u>	<u>2,913,279</u>
Balance, ending	<u>\$ 27,454,418</u>	<u>23,821,781</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

### 14. Replacement reserves:

	<u>2008</u>	<u>2007</u>
North Haven Manor Cottage Units Phase I,II,III:		
Balance, beginning	\$ 13,770	47,132
Add:		
Allocation for year	30,220	30,220
Contributions from Authority	<u>12,900</u>	<u>12,900</u>
	<u>56,890</u>	90,252
Less:		
Approved expenditures	<u>12,887</u>	<u>76,482</u>
Balance, ending	<u>44,003</u>	<u>13,770</u>
North Haven Manor Cottage Units Phase IV:		
Balance, beginning	108,330	123,177
Less:		
Approved expenditures	<u>-</u>	<u>14,847</u>
Balance, ending	<u>108,330</u>	<u>108,330</u>
Valley Vista Cottages:		
Balance, beginning	17,851	8,342
Add:		
Allocation for year	28,928	26,517
Interest income	<u>17</u>	<u>-</u>
	<u>46,796</u>	34,859
Less:		
Approved expenditures	<u>41,664</u>	<u>17,008</u>
Balance, ending	<u>5,132</u>	<u>17,851</u>
Bonnews Lodge Apartment Complex:		
Balance, beginning	126,933	126,933
Less:		
Approved expenditures	<u>8,168</u>	<u>-</u>
Balance, ending	<u>118,765</u>	<u>126,933</u>
	<u>\$ 276,230</u>	<u>266,884</u>



**CENTRAL REGIONAL HEALTH AUTHORITY**

**Notes to the Financial Statements**

**March 31, 2008**

**14. Replacement reserves (continued):**

Funding:

Replacement reserve funds	<b>\$ 49,135</b>	31,621
Due from Newfoundland and Labrador Housing Corporation	<b><u>227,095</u></b>	<u>235,263</u>
	<b><u>\$ 276,230</u></b>	<u>266,884</u>

**15. Investment in property, plant and equipment:**

	<b><u>2008</u></b>	<b><u>2007</u></b>
Operating:		
Repayment of long-term debt	<b>\$ 936,330</b>	1,006,982
Repayment of capital leases	<b>119,183</b>	112,688
Purchase of property, plant and equipment with unrestricted resources	<b>-</b>	170,880
	<b><u>1,055,513</u></b>	<u>1,290,550</u>
Cottages and Foundations repayment of long-term debt:		
North Haven Manor Cottage Units Phase I,II,III	<b>151,519</b>	125,577
North Haven Manor Cottage Units Phase IV	<b>19,906</b>	16,295
Valley Vista Cottages	<b>161,239</b>	153,095
Bonnews Lodge Apartment Complex	<b>22,167</b>	21,069
South and Central Health Foundation	<b>835</b>	-
	<b><u>\$ 1,411,179</u></b>	<u>1,606,586</u>

**16. Commitments:**

*Operating leases*

The Authority has a number of agreements whereby it leases property and equipment in addition to those disclosed under Note 12. These agreements range in terms from one to five years. These leases are accounted for as operating leases. Future minimum lease payments under operating leases are as follows:

2009	\$ 688,858
2010	665,337
2011	506,481
2012	465,790
2013	248,469

# CENTRAL REGIONAL HEALTH AUTHORITY

## Notes to the Financial Statements

March 31, 2008

---

### 16. Commitments (continued):

#### *Energy performance contract*

The Authority entered into Energy Performance Contracts during 2001 and 2000 with Enerplan Consultants Ltd. for the design and implementation of measures to improve energy efficiency, wherein Enerplan guaranteed the energy savings component.

The contracts were crystallized at \$4,450,214 and \$1,247,329 and are being repaid from operating and energy savings over a ten year period having commenced in August, 2002 and January, 2000, respectively.

These contracts were financed through the Canadian Imperial Bank of Commerce for Central West and Associates Capital Limited.

As support for this financing, Enerplan Consultants Ltd., has assigned to the financiers any funds due to them by the Authority for the energy savings component of the contract.

In the opinion of management of the Authority, the guaranteed energy savings component of Enerplan Consultants Ltd. is an offset to the obligations of the Authority to the Canadian Imperial Bank of Commerce and Associates Capital Limited and as a consequence neither the capital expenditures or the financing obligations are reflected in these financial statements of the Authority at March 31, 2008.

### 17. Contingency

As of March 31, 2008 there were a number of legal claims against the Authority 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 the Authority with respect to these claims, but management and the insurers believe any claims, if successful, will be covered by liability insurance.

**CENTRAL REGIONAL HEALTH AUTHORITY**  
**SUPPLEMENTARY FINANCIAL INFORMATION**  
**FINANCIAL STATEMENTS - MARCH 31, 2008**

# CENTRAL REGIONAL HEALTH AUTHORITY

## Table of Contents

March 31, 2008

---

	Page
Auditors' Comments on Supplementary Financial Information .....	1
Expenditure - Operating/Shareable .....	2
Revenue and Expenditure for Government Reporting - Operating .....	3
Funding and Expenditure for Government Reporting - Capital Transactions .....	4
Accumulated Operating Surplus (Deficit) for Government Reporting .....	5
Deferred Revenue for the National Child Benefit (NCB), Early Childhood Development (ECD), and Early Learning and Childcare (ELC) Programs .....	6

**AUDITORS' COMMENTS ON  
SUPPLEMENTARY FINANCIAL INFORMATION**

To the Board of Trustees of the **Central Regional Health Authority**

The audited consolidated financial statements of the Authority and our report thereon are presented in the preceding section of this annual report. The financial information presented hereafter was derived from the accounting records tested by us as a part of the auditing procedures followed in our examination of the overall consolidated financial statements, and, in our opinion, it is fairly presented in all material respects in relation to the consolidated financial statements taken as a whole.

  
Chartered Accountants

Gander, Newfoundland

June 26, 2008

# CENTRAL REGIONAL HEALTH AUTHORITY

## Expenditure - Operating/Shareable

Year ended March 31, 2008

	2008	2007
<b>Administration:</b>		
General Administration	\$ 9,860,318	8,807,694
Finance	2,584,832	2,036,970
Personnel Services	2,098,316	2,117,391
Systems Support	2,944,002	2,957,215
Other	<u>5,230,668</u>	<u>5,433,999</u>
	<u>22,718,136</u>	<u>21,353,269</u>
<b>Support Services:</b>		
Housekeeping	7,398,089	6,630,486
Laundry and Linen	2,145,419	2,035,077
Plant Services	17,345,956	17,028,376
Patient Food Services	10,475,258	10,430,932
Other	<u>12,692,624</u>	<u>11,150,080</u>
	<u>50,057,346</u>	<u>47,274,951</u>
<b>Nursing Inpatient Services:</b>		
Acute Care	36,869,868	36,115,099
Long-term Care	<u>23,622,121</u>	<u>22,562,559</u>
	<u>60,491,989</u>	<u>58,677,658</u>
<b>Ambulatory Care Services:</b>		
District Medical Clinics	3,181,883	3,274,346
Institution Based	<u>11,909,189</u>	<u>12,914,605</u>
	<u>15,091,072</u>	<u>16,188,951</u>
<b>Diagnostic and Therapeutic Services:</b>		
Clinical Laboratory	9,018,949	8,753,621
Diagnostic Imaging	6,557,952	6,205,438
Other	<u>11,915,302</u>	<u>10,938,996</u>
	<u>27,492,203</u>	<u>25,898,055</u>
<b>Medical Services</b>	<u>14,207,669</u>	<u>14,419,773</u>
<b>Education</b>	<u>1,426,792</u>	<u>1,298,745</u>
<b>Community and Social Services</b>		
Mental Health and Addictions	2,210,054	1,549,457
Community Support	36,061,194	15,037,001
Health Promotion and Protection	4,970,150	4,202,702
Family Support	12,010,111	27,123,043
Community Corrections	<u>1,630,344</u>	<u>1,597,587</u>
	<u>56,881,853</u>	<u>49,509,790</u>
<b>Primary Health Care</b>	<u>516,894</u>	<u>298,438</u>
	<u>\$ 248,883,954</u>	<u>234,919,630</u>

# CENTRAL REGIONAL HEALTH AUTHORITY

## OPERATING

### Revenue and Expenditure for Government Reporting

Year ended March 31, 2008

	2008	2007
<b>Revenue:</b>		
Provincial plan	\$ 214,548,349	198,909,888
Primary Health Care	444,800	305,906
MCP physicians salaries	10,403,171	11,520,569
Inpatient	1,500,846	1,936,176
Outpatient	2,006,313	1,989,928
Resident revenue - long-term care	7,892,721	8,207,988
Mortgage interest subsidy	107,256	108,452
Redundancy and other funding	469,533	1,228,759
Capital project funding	2,614,338	3,403,224
National Child Benefit	1,192,074	1,130,413
Early Childhood Development	767,997	834,574
Early Learning and Child Care Initiatives	1,860,963	1,338,729
CCRA Childrens' Special Federal allowance	230,962	213,967
Recoveries - services	909,639	1,027,561
- salaries	1,661,098	1,389,344
- ambulance	297,435	253,860
Other miscellaneous revenue	2,000,982	2,434,247
	<u>248,908,477</u>	<u>236,233,585</u>
<b>Expenditure:</b>		
Salaries	132,047,081	126,522,716
Employee benefits	23,029,605	22,006,702
Supplies - regular	46,592,108	43,585,196
- drugs	4,777,618	5,293,282
- medical and surgical	6,258,540	6,005,525
Direct client costs - Mental Health and Addictions, Community Support, Health Promotion and Protection, Family Support and Community Corrections	35,188,672	30,462,078
Long-term debt - interest	971,353	1,020,625
- principal	936,320	1,006,981
Capital lease - interest	18,977	23,496
- principal	119,183	112,689
	<u>249,939,457</u>	<u>236,039,290</u>
<b>Surplus (deficit) for government reporting</b>	( 1,030,980)	194,295
Long-term debt principal	936,320	1,006,981
Capital lease principal	119,183	112,689
<b>Surplus before non-shareable items</b>	<u>24,523</u>	<u>1,313,965</u>
<b>Non-shareable items:</b>		
Amortization of deferred capital equipment grants	3,898,563	2,913,270
Amortization	( 6,122,294)	( 5,376,404)
Accrued vacation pay - (increase) decrease	( 229,649)	( 752,716)
Accrued severance pay - (increase) decrease	( 641,510)	( 372,792)
	<u>( 3,094,890)</u>	<u>( 3,588,642)</u>
<b>Surplus(deficit)</b>	<u>\$ ( 3,070,367)</u>	<u>( 2,274,677)</u>

**CENTRAL REGIONAL HEALTH AUTHORITY**  
**Funding and Expenditure for Government Reporting**  
**Capital Transactions**

**Year ended March 31, 2008**

**2008**

**2007**

**Source of funds:**

Provincial capital equipment grants in current year	<b>\$ 5,337,100</b>	1,503,000
Deferred capital grant from prior year	<b>1,059,750</b>	1,037,985
Deferred capital grant for current year	<b>( 499,229)</b>	(1,059,750)
	<b>5,897,621</b>	1,481,235

**Other contributions:**

Leasing obligations entered	-	101,797
Health Foundation donations	<b>217,831</b>	324,009
Other donations	<b>89,620</b>	32,732
MDS equipment grant used	-	76,826
Loan proceeds - vehicles	<b>31,336</b>	-
Other recoveries from outside organizations	<b>1,326,118</b>	99,849

**Total funding**

**7,562,526**      2,116,448

**Expenditure:**

Equipment purchased	<b>7,560,569</b>	2,247,320
Transfer to renovation projects	-	40,000
<b>Total expenditure</b>	<b><u>7,560,569</u></b>	<u>2,287,320</u>

**Surplus (deficit) on capital purchases, before deposits on equipment**      **1,957**      ( 170,872)

**Deposits on (future) equipment purchases**      **2,188,547**      (2,188,547)

**Surplus (deficit) on capital purchases**      **\$ 2,190,504**      (2,359,419)



**CENTRAL REGIONAL HEALTH AUTHORITY**  
**Accumulated Operating Surplus (Deficit) for Government Reporting**  
**Year ended March 31, 2008**

	<u>Consolidated</u>	<u>Operating</u>	<u>Cottage Operations and Foundations</u>
	<u>2008</u>	<u>2008</u>	<u>2008</u>
	<u>2007</u>	<u>2007</u>	<u>2007</u>
<b>Current assets</b>			
Cash	-	-	-
Receivables	12,548,071	10,340,697	394,612
Due from Cottage operations and Foundations	-	408,305	27,745
Inventory	1,943,615	2,078,339	-
Prepaid expenses	<u>4,774,569</u>	<u>3,662,667</u>	-
<b>Total current assets</b>	<u>19,266,255</u>	<u>16,490,008</u>	<u>67,900</u>
			<u>488,209</u>
<b>Current liabilities</b>			
Bank indebtedness	10,856,893	9,825,061	-
Payables and accruals	22,218,661	21,583,525	38,468
Due to operating	-	-	408,305
Deferred grants and donations	<u>5,734,179</u>	<u>5,729,730</u>	<u>298,272</u>
<b>Total current liabilities</b>	<u>38,809,733</u>	<u>37,138,316</u>	<u>847,025</u>
<b>Accumulated surplus (deficit)</b>	<u>\$(19,543,478)</u>	<u>(20,648,308)</u>	<u>(60,025)</u>
<b>Reconciliation of Accumulated Operating Surplus (Deficit):</b>			
Balance, beginning:		(18,497,288)	
Surplus (deficit) for government reporting	(1,030,980)	194,295	
Surplus (deficit), on capital purchases	2,190,504	(2,359,419)	
Add back write-off of deferred charges	4,586	12,912	
Increase in J. M. Olds funds	<u>746</u>	<u>1,180</u>	
Miscellaneous difference	<u>(19,483,452)</u>	<u>(20,648,320)</u>	
Balance, ending	<u>(1)</u>	<u>12</u>	
	<u>(19,483,453)</u>	<u>(20,648,308)</u>	

CENTRAL REGIONAL HEALTH AUTHORITY

Deferred Revenue for the National Child Benefit (NCB), Early Childhood Development (ECD) and Early Learning and Childcare (ELC)

Year ended March 31, 2008

Initiative	Funding		Expenses		Deferred Revenue
	Deferred From Prior Year	Allocated For Current Year	Gross Expenses	Expenses Excess (Deficit)	
NCB:		Total Available For Year			March 31, 2008
Child Care Subsidy	\$ -	193,600	193,600	-	193,600
Special needs (Autism)	16,439	328,000	162,352	-	162,352
Renovations/equipment	2,737	-	-	-	2,737
Equipment	35,795	30,100	34,175	-	34,175
Child Care Consultant	-	50,000	50,000	-	50,000
Residential and Support services	-	105,555	71,091	-	71,091
Mental Health	-	77,427	77,427	-	77,427
Family Resource Centre	-	200,000	200,000	-	200,000
Non-specific	32,003	404,130	403,430	-	403,430
<b>TOTAL NCB</b>	<b>86,974</b>	<b>1,388,812</b>	<b>1,192,075</b>	<b>-</b>	<b>1,192,075</b>
<b>ECD:</b>					
Autism enhancement	125,295	-	125,295	-	125,295
Child management specialists	-	55,000	64,562	9,562	55,000
Child Care Consultants	10,506	184,498	83,802	-	83,802
Family Resource Centre	-	565,000	500,900	-	500,900
Non-specific	4,700	3,500	3,923	-	3,923
<b>TOTAL ECD</b>	<b>140,501</b>	<b>807,998</b>	<b>778,482</b>	<b>9,562</b>	<b>179,579</b>
<b>ELC:</b>					
Child Care Subsidy	156,683	1,691,000	1,600,150	-	1,600,150
FAO's	6,784	25,000	26,689	-	26,689
Provincial ELC initiatives	102,460	100,000	48,724	-	48,724
Child Care Consultants	136,891	79,000	42,767	-	42,767
Community based child care	33,830	34,850	3,854	-	3,854
Non-specific	12,050	201,000	138,779	-	138,779
<b>TOTAL ELC</b>	<b>448,698</b>	<b>2,130,850</b>	<b>1,860,963</b>	<b>-</b>	<b>1,860,963</b>
<b>TOTAL NCB, ECD AND ELC</b>	<b>\$ 676,173</b>	<b>4,327,660</b>	<b>3,831,520</b>	<b>9,562</b>	<b>3,821,958</b>
					<b>1,181,875</b>



**Central Health Regional Office (709) 292-2138**  
**[www.centralhealth.nl.ca](http://www.centralhealth.nl.ca)**

This publication is prepared  
and produced through a  
joint initiative of the  
Departments of Corporate  
Improvement and Corporate  
Communications