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1966
INSTRUCTIONS AND DEFINITIONS
FOR THE
ANNUAL RETURN OF HOSPITALS

PART II
FINANCIAL RETURN, FORM HS-2

General Directions

This booklet of Instructions and Definitions is to be used as a guide by hospitals in completing the Annual Return of Hospitals, Part II - Financial (Form HS-2). A separate booklet has been prepared for the Part I - Facilities and Services (Form HS-1).

The Annual Return of Hospitals, Parts I and II are printed in carbon-interleaved sets of six copies. These sets should be completed by typewriter in order to ensure maximum legibility on all copies. Care should be taken to avoid unnecessary marking or disfigurement.

To assist the hospitals in the preparation of the return, exact facsimile worksheets are available. It is strongly recommended that hospitals make use of these worksheets in preparing the material before final typing on the six part carbon-interleaved pages. DO NOT forward the worksheet as a final copy of the return, but retain for reference purposes.

In the event that an error is made in the final typing, make corrections by striking out the error and type in the correct information in the same entry space. Room has been provided for making such changes in every entry space on the form.

Do not use lines specifically designated for one item for any other item. For items not specified on the form USE lines designated "Other...." and provide supplementary information.

On completion of the return, it should be certified by the hospital authority and auditor on page 1 as indicated. The hospital will then forward the five top copies to the hospital insurance administration authorities of the province. The sixth copy is to be retained by the hospital for reference purposes.

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INSTRUCTIONS AND DEFINITIONS FOR THE

ANNUAL RETURN OF HOSPITALS

PART II - FINANCIAL RETURN

Introduction

The annual returns (Part I, Facilities and Services, Form HS-1, and Part II, Financial, Form HS-2), will provide basic information of value to hospitals and the provincial governments. They will also serve the specific purposes of the two national agencies, the Dominion Bureau of Statistics and the Department of National Health and Welfare.

The Financial Return (Form HS-2) is designed to ensure hospital financial statistics of maximum value. In order to complete this return adequately, constant reference should be made to the definitions and instructions which follow. However, accurate completion of all the items will depend primarily upon the maintenance of good accounting and statistical records by each hospital. To assist hospitals in the establishment of such records, the Canadian Hospital Association has prepared the Canadian Hospital Accounting Manual which contains a model chart of accounts, specimen accounting forms and records, and explanatory text. The use of this system is strongly recommended and will facilitate the completion of this Return which shows, for each item, the account number(s) used in the Chart of Accounts outlined in the second edition of the Canadian Hospital Accounting Manual.

Definition of "Hospital"

For purposes of this Return, a hospital is defined as an institution which is operated for the medical, surgical, and/or obstetrical care of in-patients, and which is licensed or approved as a hospital by the federal and/or a provincial government, or by a municipality duly authorized under the laws of the province.

Specifically excluded from this definition are institutions primarily for tuberculosis, mental disease, and mental defect (other forms of annual reporting are required for such institutions under the Statistics Act). Also excluded are institutions, the purpose of which is primarily the provision of custodial and/or domiciliary care.

Notwithstanding the foregoing, such hospitals or other facilities designated by the provincial authorities are required to complete and submit the Financial Return. This will include all hospitals listed in Part I of Schedule A to an agreement under the Hospital Insurance and Diagnostic Services Act. Where floors, wings, or other segments of an institution are listed as a hospital in Part I of Schedule A to an agreement under the Hospital Insurance and Diagnostic Services Act, it is necessary that HS-2 be submitted for the whole institution and also for the portion listed as a hospital. However, since it is recognized that completion of HS-2 in all details for such a segment as is listed in an agreement may not be possible, the HS-2 for the listed portion of the institution should be completed to the extent that availability of data will permit.

The forms, to be completed by the individual hospitals, are made up in sets of six copies for each page of the Return, with interleaved carbons. A typewriter should be used in completing the forms. If an error is made in typing do not attempt an erasure but strike out the mistake and retype the figures in the same cell above the strike-out. Do not use lines specifically designated for one item for any other item. For items which are not specified on the forms use lines designated "Other...." and provide supplementary information.

For the convenience of hospitals preparing the Return special worksheets are provided which are exact duplicates of the snap-out sets. One set of these worksheets appears in the last pages of this booklet - further copies of the booklet and separate worksheets are available from the provincial authority on request.

Upon completion of the Return the last copy should be detached from each set and retained by the hospital for its records. The remaining five copies, still attached to the stub, should be submitted to the appropriate provincial authority.

The Return is for the calendar year ending December 31 and should be completed as soon after the close of the year as is practicable.

FUND ACCOUNTING

In hospital accounting, the fund-accounting concept has been in use for a number of years. The financial return has been designed to follow it and to report three funds:

1. Revenue Fund
2. Plant Fund
3. Endowment Fund

It is important to record and report all transactions of the hospital in the proper fund; e.g., grants can be received for operating or capital purposes, but the grants for operating purposes should be recorded in the Revenue Fund and the grants for capital purposes should be recorded in the Plant Fund.

REVENUE FUND

Pages 2 to 12 are for reporting the Revenue Fund assets, liabilities, income, and expenditure. The Revenue Fund is used to record activities associated with the day-to-day operations of the hospital in providing services to patients. It is sometimes called the Current Fund or the Operating Fund.

PLANT FUND

Pages 13 to 16 inclusive are for reporting Plant Fund assets, liabilities, and supplementary information. The Plant Fund is used primarily to record transactions relating to property which is long-lasting. Included here are fixed assets (land, buildings, and equipment) as well as long-term liabilities relating thereto, and details of any related changes during the year. The Plant Fund is sometimes called the Capital Fund.

ENDOWMENT FUND

All of page 17 and the upper part of page 18 are for reporting the Endowment Fund assets, liabilities, and supplementary detail, and include Bequests and Trust Funds. The Endowment Fund assets are derived from gifts or bequests to the hospital and the funds provided are available only under conditions specified by the donor.

ADMINISTRATOR'S CERTIFICATE AND AUDITOR'S REPORT

(Page 1 of Financial Return)

The certificate which appears on the upper part of page 1 should be completed by the hospital administrator and the report on the lower part of the page by the external auditor of the hospital.

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31

(Page 2 of the Financial Return)

ASSETS

1. Cash on hand and in bank (net) - This item is to show the net position with regard to cash on hand and in bank. Enter the amounts on hand including currency, imprest funds, cash awaiting deposit in current bank accounts, and bank balances other than in savings accounts, which are available for general operating purposes, after deducting therefrom bank loans and overdrafts as shown in accounts 21 and 22-2. If the net balance is a credit it should be shown in item 15 instead of in item 1.
2. Temporary investments - Enter here any savings account bank balances, the cost of all securities purchased with current or general funds, and the value of securities contributed for operating purposes.
- 3 to 6. Accounts and notes receivable - These are debts owing to the hospital, the proceeds of which are available for current purposes, and shall be reported according to the detail of the items shown.

Item 3 is to record the net amount receivable from the Plan of the province in which the hospital is located. This is the amount of the regular accounts receivable from the Provincial Plan (A/C 13-1) after deducting therefrom advances and overpayments from the Provincial Plan as shown in A/C 22-4. If the net balance is a credit it should be reported in item 17 instead of item 3.

Item 4 is to record all other accounts and notes receivable from services to both in-patients and out-patients and will include both "Pre-plan" and "After-plan" accounts receivable (accounts 13-0 and 13-2). This will include amounts payable by patients, other agencies such as Blue Cross Plans, Workmen's Compensation Boards, welfare departments, the Department of Veterans Affairs and hospital plans of other provinces.

Item 6 is for the reporting of accounts receivable other than those arising from services to patients.

7. Accrued assets - This item should reflect the amounts of accrued interest, grants, rent, or other accrued assets, earned but not yet due, which, when received, may be used for general operating purposes.
8. Inventories of supplies - Enter here the value of supplies and materials on hand as determined by the pricing of a physical inventory, or where perpetual inventory records are maintained, the value as determined from such records, subject to periodic verifications.
9. Prepaid expense and deferred charges - Record expenditures made in advance, but chargeable to expense of future accounting periods; include unexpired insurance premiums, prepaid interest expense, prepaid rents, prepaid legal fees, etc.
10. Estimated year-end adjustment - Enter here the estimated amount due from the Provincial Plan of the province and other agencies with respect to the adjustment for the deficit incurred during the year.
11. Due from Plant Fund - Enter here any amounts owing to the Revenue Fund by the Plant Fund.
12. Due from Other Funds - Enter here any amounts owing to the Revenue Fund by funds other than Plant Fund.
13. Other Revenue Fund assets - Report all current assets which are not included elsewhere in this section, and specify.
14. TOTAL REVENUE FUND ASSETS - The sum of items 1 to 13 inclusive, to agree with "TOTAL REVENUE FUND LIABILITIES AND BALANCE", page 3 item 9.

LIABILITIES AND BALANCE

15. Bank loans and overdrafts (net) - See explanation for item 1.
16. Notes payable - This item will carry liabilities arising from the general operation of the hospital, as evidenced by promissory notes of the hospital, payable to individuals and corporations other than banks.
17. Provincial Plan (net) - See explanation for item 3.
18. Accounts payable - Enter here all Revenue Fund accounts that are payable by the hospital including trade accounts payable, payroll deductions, and any money due to municipalities, provincial government departments, and Plans of other provinces.

Accounts payable liabilities arising out of Plant Fund transactions should appear in the Plant Fund on page 14 item 5, "Accounts and Notes payable".

19. Deferred income - Enter here the amounts of income received but not yet earned, (excluding credit balances in patients' accounts) which when earned would normally be recorded under "Grants" or "Other income" (e.g., rentals). Income will be credited in a subsequent accounting period.

20. Accrued liabilities - This item is for the reporting of the amounts of salaries and wages, interest, or other expenditures incurred but not due at the end of the last day of the period to which this Return applies.
21. Estimated year-end adjustment - Enter here the estimated amount due to the Provincial Plan of the province and other agencies with respect to the adjustment for the surplus incurred during the year.
22. Due to Plant Fund - Enter here any amounts owing by the Revenue Fund to the Plant Fund.
23. Due to Other Funds - Enter here any amounts owing by the Revenue Fund to funds other than Plant Fund.
24. Other Revenue Fund liabilities - Record any other current liabilities not shown elsewhere in this section.
25. TOTAL REVENUE FUND LIABILITIES - The sum of items 15 to 24 inclusive, to be carried forward to page 3, item 1.

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31 - Concluded

(Page 3 of the Financial Return)

LIABILITIES AND BALANCE (Concluded)

1. TOTAL REVENUE FUND LIABILITIES (amount brought forward from page 2 item 25).

Balance of Revenue Fund:

2. Appropriations (reserve) for contingencies - The amounts of reserves set up for any current contingencies.

Reconciliation of Balance of Fund:

3. Balance at January 1 - Report here the balance of the Revenue Fund deficit or surplus at the end of the previous year, (Deficit, Dr.; Surplus, Cr.) as reported on the return for that year.
4. Net adjustments by Provincial Plan for previous years - Report here any differences between the estimated year-end adjustment by the Provincial Plan and the final year-end adjustment pertaining to previous years.
9. TOTAL REVENUE FUND LIABILITIES AND BALANCE - The sum of items 1 to 8 to agree with "TOTAL REVENUE FUND ASSETS", page 2, item 14.

ANALYSIS OF ACCUMULATED ALLOWANCE FOR BAD DEBTS

(Accounts 13-0-R and 13-2-R)

This section is designed to account for the change between the balance of the accumulated allowance for bad debts at the beginning of the year and the corresponding balance at the end of the year. Items 13 and 14, "Adjustments", are intended to cover adjustments in the allowance for bad debts, which have been made because later information showed that the original estimate of the allowance was incorrect.

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31

(Page 4 of the Financial Return)

The Statement of Revenue Fund Income, pages 4, 5, and 6 includes all revenue for, and applicable to, the year, whether or not actually received. Such a Statement and the terms used therein should not be confused with a "statement of receipts", which would be merely a summary of cash received during the year. Revenue Fund Income is the income that accrues during the year for the purpose of operation and maintenance of the hospital.

EARNINGS FROM SERVICES TO PATIENTS

GROSS EARNINGS are the amounts earned by the rendering of services to patients. These amounts are represented by the regular rates of the hospital charged for such services, regardless of the terms of any contract, agreement, or understanding as to the basis of rates to be paid.

Gross earnings are to be reported in all cases. The Deductions from In-patient Earnings will be reported in total only in item 19 on page 4 and the Deductions from Out-patient Earnings will be reported in total only in the Deduction item provided on page 5.

IN-PATIENT GENERAL SERVICES (Gross)

IN-PATIENT

An in-patient is an adult, child, or newborn (excluding stillborn) who is duly admitted to the hospital and to whom a bed or bassinet is allocated. This does not include patients attending a day or night centre attached to the hospital.

GENERAL SERVICES

General services include the accommodation and meals, at the standard ward level, routine nursing care, and all of the special services provided to in-patients, such as the use of the operating and delivery rooms, laboratory and radiology services, etc., which the hospital includes in its charges at the basic standard ward daily rate.

- 1 to 4. Provincial Plan (excluding authorized charges) - Enter opposite these items the charges for which the Provincial Plan is responsible. Such charges in these items apply, of course, only to earnings from the Provincial Plan of the province in which the hospital is located. Such earnings include lump sum earnings, per diem earnings, depreciation earnings, and grants for outright purchase of equipment. The provincial authority will specify the exact breakdown.
5. Authorized charges - An authorized charge is a per diem amount designated by a province to be charged to an insured in-patient for insured services at the standard ward level. This amount is in addition to the regular payment made by the Provincial Plan. Authorized charges apply only in British Columbia, Alberta and the Northwest Territories and may be locally known as co-insurance.

Enter opposite this item authorized charges payable by insured in-patients, by the Provincial Plan, or by any other government department on behalf of patients for whom such agencies have accepted this responsibility. Specifically include authorized charges paid by DVA and other Federal Government Departments on behalf of a patient whose care at the standard ward level is the responsibility of the Provincial Plan.

There are no authorized charges for patients when the responsibility for payment of standard ward charges is classified under any of the following items 6 to 10.

6. Federal Government - Enter total amounts charged for care, at the standard ward rates, for patients whose care is the responsibility of the Federal Government, including the amounts in respect of continued care no longer deemed necessary for such patients.
7. Workmen's Compensation Boards - Enter total amounts charged for care, at the standard ward rates, for patients whose care is the responsibility of any Workmen's Compensation Board.
8. Non-residents of the province - Enter amounts charged for care, at the standard ward rates, directly to non-residents, or to a voluntary pre-payment agency or a Provincial Plan of another province. Do not include patients whose care is the responsibility of any Workmen's Compensation Board or of the Federal Government.
9. Uninsured residents of the province - Enter amounts charged for care, at the standard ward rates, directly to patients who have attained resident status in the province but are not insured under the Plan of that province or of any other province.

Do not include patients whose care is the responsibility of any Workmen's Compensation Board, Federal Government, or of the Provincial Plan of any other province.

10. Insured residents - care not responsibility of Provincial Plan - Enter amounts not included in 1-4 above but charged at the standard ward rates directly to an insured resident patient, because the Provincial Plan deems the care provided to be either unnecessary or not hospital care recognized by the Plan.

12. Add or subtract estimated year-end adjustment - Enter here the estimated amount due to or from the Provincial Plan of the province and other agencies with respect to the adjustment for the surplus or deficit incurred during the year.

IN-PATIENT - ADDITIONAL SERVICES (Gross)

13. Differential charges for preferred accommodation - Enter here only the additional (differential) daily amount charges for room and board over and above the standard ward daily rates when the patient's account has been charged for private or semi-private accommodation. (See Account 314-1).
14. Non-benefit drugs - Enter opposite this item, the earnings from the sale of drugs, to in-patients only, in provinces where certain drugs are not included as benefits to insured patients under the Provincial Plan.
15. Ambulance service - Enter opposite this item the earnings from an ambulance service provided by the hospital to in-patients, by reference to Account 314-3.
- 16, 17. Other - Enter earnings from additional services to in-patients by reference to Accounts 314-4 to-9, and specify.

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR
ENDING DECEMBER 31 - Continued

(Page 5 of the Financial Return)

OUT-PATIENT SERVICES (Gross)

OUT-PATIENT

An out-patient is a patient who receives the services of the hospital, in attendance at the hospital, but who is not an in-patient. This category includes patients attending a day or night centre.

2. Organized out-patient department - A department organized as such by a hospital and set up with a separate departmental budget and under appropriate administrative direction to receive and provide care for patients who are not admitted as in-patients of a hospital.

In this item, report the earnings from out-patients using the facilities of the organized out-patient department, at the fees established for registration, admission, or for visits to clinics or for treatments, regardless of the amounts actually paid by or on behalf of such patients. Do not enter the earnings from any out-patients for special services (X-ray, laboratory, etc.) for which the charges are additional to the fees as mentioned above; such earnings are to be recorded under items below.

3. Ambulance service - This item is for the reporting of gross earnings of ambulance service to out-patients.
4. Earnings from Provincial Plan - Enter here the earnings from Provincial Plan for the provision of insured out-patient services to insured residents.

Note:

For reporting the balance of the earnings from out-patient services two alternatives are now available and the provincial authorities will specify the alternative to be used by the hospitals in the province.

In the first alternative the gross earnings are classified by responsibility for payment.

In the second alternative the gross earnings are classified by hospital departments.

In either alternative the deductions from out-patient earnings appear as a single item.

GRANTS (Excluding capital grants)

- 12.-1st alt. Grants for special research projects - Record income received by the hospital from universities, foundations, governments, and the like as grants for the express purpose of carrying on special research projects in the hospital. The expenses of conducting such research projects shall be shown opposite item 17, page 7 in the "STATEMENT OF REVENUE FUND EXPENSE".
- 16.-2nd alt.
- 13.-1st alt. Other grants - Opposite this item show grants accruing from federal, provincial or municipal governments or government agencies and intended to assist the hospital in maintaining services and in covering operating deficits. These grants are in addition to, and must be distinguished from, any earnings derived from Provincial Plan, or any earnings from government departments to pay for the care of groups of patients or specific patients. (In provinces where special payments are made to hospitals for public health measures such as admission chest X-rays and serology tests, this income should also be recorded as "Other grants"). Do not include grants for capital purposes; these should be shown on page 16, "STATEMENT OF INCREASE IN PLANT CAPITAL".
- 17.-2nd alt.

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR
ENDING DECEMBER 31 - Concluded

(Page 6 of the Financial Return)

OTHER INCOME

2. Donations - Show in this item income received from private authorities, such as service clubs and private charitable organizations, by the hospital during the current year, which may be used for operating purposes. Include also the value of bequests, legacies, and other general contributions

intended to cover current expenditures or operating deficits. In addition, the cost of donated commodities estimated at reasonable market value shall be shown here, but include this amount only when the commodities would ordinarily be purchased by the hospital and charged to inventory or expense accounts. The donated portion of the estimated rental value of buildings supplied for hospital use free of charge, or at a nominal rate, shall be included.

Do not include donations intended for capital purposes, which should be shown in the "STATEMENT OF INCREASE IN PLANT CAPITAL", page 16.

3. Investment income - Enter opposite this item the earnings from Endowment and Trust Funds, when such income may be used to cover operating expenses or operating deficits. Include also interest and dividends, which are earned on temporary investments of Revenue or Plant Funds, and which are intended for general operating purposes, and all interest charged on accounts receivable. Do not include income from Endowment Funds intended for capital or other restricted purposes, which should be entered in the applicable Endowment Fund accounts.
4. Contributed services of personnel - In hospitals where contributed services are not paid into a special bank account, record here the value of donated services of full-time or part-time personnel who do not receive full salaries or other monetary compensation. The contributed services of volunteer workers or workers in campaigns for funds are not to be included.

The contributed services of members of religious orders working in the hospital regularly as staff members without monetary compensation, should be evaluated on the basis of salary and wage scales for similar services in the community.

In making this evaluation, regular payrolls should be used to record the gross salaries, less the deductions for perquisites, and any other deductions. All personal expenses should be charged against the payroll. The value of the perquisites should be shown in "Recoveries and Sales", items 6 to 8, discussed below.

In hospitals where contributed services are paid into a special bank account in an amount equal to the remuneration for similar services in the community, the only amounts included here will be any contributions from the special bank account to assist with day-to-day operations.

5. Rentals - Show in this item income earned from patients, staff, and others in payment of radio or television rentals, telephone services, and commissions from telephone companies received in connection with the use of coin-operated public telephones. Show here also the total income earned by the hospital from rental of office or other space in the hospital buildings, including any depreciation or interest charges included in the charge for such space. Note that depreciation and interest charges applicable to rentals will be reported separately in items 15 and 16, on page 12 of the Return.

6. Cash discounts on purchases - A cash discount is an amount by which the price of a commodity has been reduced because of payment of the account within a stipulated period of time. Distinguish carefully from trade discounts, which include discounts obtained through purchasing in volume or bulk, and should be treated as a reduction of the price of the item purchased, and not as revenue.

Recoveries and sales

In these items 7 to 9, no distinction is made between cash recoveries and sales on the one hand, and perquisites supplied to hospital staff on the other, both of which are to be included in this group of items.

Cash recoveries, either direct or through payroll deductions, resulting from the sale, to members of the hospital staff, to other non-patients, or to other hospitals or agencies as the case may be, of meals or food (dietary) shall be reported in item 7 and of room or lodging (housing) in item 8.

Note that for reporting purposes, all receipts of a pay cafeteria, including sales to staff members and visitors, are to be included in item "Dietary"; regardless of whether or not separate accounts are maintained, the corresponding direct expenses of the pay cafeteria will be reported as a part of page 8, item 8 "Dietary".

Income from referred-in work, laundry services, "take-home" drugs, prosthetic appliances, drugs and other supplies sold to non-patients, and the sales of services other than dietary and housing should be shown in item 9, "Other recoveries and sales".

10. Income from ancillary operations - The income from the operation of ancillary activities such as a farm or garden, barber shop, florist shop, etc., is to be reported here, whether or not the income and expenditures of such activities are recorded in separate accounts not in the operating accounts to the hospital.
11. Other unallocated income - Include in item 11, and specify details on the blank six-part carbon interleaved page provided, all other income earned by the hospital and used to cover current operating expenses, such as profit on the sale of Revenue Fund investments or fees earned by making abstracts from hospital records.

SUMMARY OF REVENUE FUND EXPENSE

Revenue Fund Expense is the cost, on an accrual basis, of operating and maintaining the hospital during the year, regardless of the amounts of disbursements made during the year.

Complete this summary by reference to page and item numbers as indicated.

STATEMENT OF REVENUE FUND EXPENSE FOR THE YEAR
ENDING DECEMBER 31

(Page 7 of the Financial Return)

The Statement of Revenue Fund Expense provides for a classification of expenses, by service departments, with a distribution of four major types of expense common to many departments.

Where practicable, expenses shall be allocated in accordance with the instructions which follow for each department. For certain hospitals where nursing services are not departmentalized, completion of items 1 to 11 is optional. The provincial authorities will designate the hospitals which are in this category, and such hospitals will complete line 12, page 7, showing separately the details for gross salaries and wages, medical and surgical supplies, drugs, and other supplies and expenses.

It is important that all hospitals distribute expenses under the column headings discussed below.

Definitions of Column Headings

Total expense - Column 1 is the sum of columns 2 to 5, and represents the total direct expenditures for each individual department of the hospital.

Gross salaries and wages - Column 2 includes the gross salaries and wages earned during the year by all hospital personnel whether or not actually paid during the year. Gross salaries and wages shall comprise the following:

- (1) Salaries, wages, and other remuneration earned by paid personnel, including special allowances paid and perquisites supplied to such personnel; include also any earned fees or other remuneration, perquisites, and special allowances to physicians or therapists for services rendered to the hospital.
- (2) The value of contributed services of regular staff members working without pay, and of perquisites supplied to such personnel, calculated on the basis of salary scales for similar services in the community and supported by regular payroll records.

Special Note:

- (1) The distribution of the gross salary or wages of an employee working in more than one department of a hospital including allowances for student nurses and interns, shall normally be made proportionately to the numbers of "Accumulated paid hours" done by the employee in each of the individual departments; however, if the employee receives separate remuneration for services in each department, these amounts shall determine the distribution. It should be noted that gross wages, proportionate to the classroom time of student nurses and nursing assistant trainees, should be charged to nursing education. Gross wages proportionate to the duty hours of student nurses or nursing assistant trainees are to be allocated to the departments to which they are assigned. The

gross wages of interns and residents will be distributed in accordance with the duty time spent in each department.

- (2) In the evaluation of contributed service, only that provided by regular staff members should be considered; exclude contributed services of volunteer workers and campaign workers.

Medical and surgical supplies - Column 3 includes expenditures for supplies such as dressings, gauze, adhesives, clinical thermometers, medical enamelware, trays, sterile supplies, and replacement of instruments and minor medical and surgical equipment.

Drugs - Include under column 4 expenditures on all drugs, medicines, anaesthetics, antiseptics, etc., dispensed by prescription or otherwise.

Routine drugs (ward or floor supplies) issued by the Pharmacy or Stores to Nursing Units, the Newborn Nursery, the Emergency Unit, or O.P.D. are to be shown in column 4, opposite the department concerned and are not to be reported opposite item 13, "Pharmacy", in column 4.

Other supplies and expense - Column 5 includes all other supplies and expenses applicable to the various departments of the hospital. Expenses allocated directly to the departments include replacements of minor equipment peculiar to each department of the hospital, repair and maintenance of major and minor departmental equipment, general supplies, purchased services, and all other departmental expenses.

Note, however, that certain items of expense for the whole hospital are to be reported under General Administration. For further information, please refer to the instructions for completing page 10 and 11 of the Return.

GENERAL NURSING SERVICES

- 1 and 2. Nursing units - Enter opposite these items the expense, distributed in columns 2 to 5 as indicated, of operating the Nursing units (floors, wards, or departments organized to provide direct care to in-patients) for Adults and Children, and the Newborn Nursery.
4. Nursing administration - Include opposite this item the expenses of the administrative nursing service office, the salary of the Director of Nursing, and other nursing expense not identifiable with any nursing unit or patient service department, nor with nursing education. (See HS-1 instructions - page 31 re Nursing Administration).

SPECIAL NURSING SERVICES

6. Operating room - Opposite this item include all the expenses in connection with the major and minor operating rooms, auxiliary rooms such as recovery rooms, fracture rooms and cystoscopy rooms.
7. Delivery room - Opposite this item include all the expenses of the delivery rooms, including labour rooms.

9. Emergency unit - Opposite this item include all expenses of the emergency unit including dressing rooms, examining rooms and operating rooms which are utilized primarily for emergency treatments.
10. Central supply room - Opposite item 10 column 3, include all medical, surgical, and sterile supplies which are actually issued directly to the Central Supply Room even though these supplies are subsequently utilized by other departments.

Medical, surgical, and sterile supplies issued directly from Stores to other units for the treatment of patients will not be reported opposite item 10, in column 3, but will be distributed throughout column 3, "Medical and Surgical Supplies".

OTHER SPECIAL SERVICES

13. Pharmacy - Opposite item 13, "Pharmacy", in column 4, report the cost of drugs provided by the Pharmacy to individual in-patients or out-patients. Routine drugs (ward or floor supplies) issued by the Pharmacy to nursing or other service units will not be reported opposite item 13 "Pharmacy", but will be distributed to the applicable departments, in column 4, "Drugs".
14. Laboratory - All expenses incurred in providing pathology and histology, autopsy and morgue, biochemistry, serology, blood bank, electrocardiography, electroencephalography, bacteriology, haematology, immunology, parasitology, endocrinology, and basal metabolism services shall be shown opposite item 14. The expenses of the medical photographic services should also be included in this item. Where the hospital maintains separate departments for any of these services, include in item 14, and itemize on the blank six-part carbon interleaved page available for reporting such information.

Also include in item 14, column 5, charges to the hospital, if any, by an outside laboratory for services performed for the reporting hospital.
15. Radiology - Enter here all expenses incurred in providing diagnostic radiology and radiotherapy. Any services provided by outside agencies should be included in column 5.
17. Special research projects - Enter here the direct cost of any special research project, including gross salaries and wages of personnel engaged wholly or mainly in research activities, together with the cost of supplies, the cost of replacement of minor equipment (non-depreciable) used wholly or mainly for such research, and other direct expense.
18. Ambulance service - Show opposite item 18, the total expenses for ambulance service, including gross salaries and wages where applicable, and all other direct expenses such as gas and oil, repairs and parts, and the rental of or insurance on ambulances. (See HS-1 instructions - page 33 re "Ambulance").
19. Organized out-patient department - Enter here the expenses of the department organized by the hospital and set up with a separate departmental budget and under appropriate administrative direction to receive and provide care for patients who are not admitted as in-patients to the hospital. The expenses of the Emergency Unit should not be included here but shown in item 9 above.

20. Other - Report here and specify, using the blank six-part carbon interleaved page if necessary, any expenses of other departments rendering special professional or technical services to patients that have not been included in the above items. (See HS-1 instructions - page 33 re "Other special services").

STATEMENT OF REVENUE FUND EXPENSE FOR THE YEAR
ENDING DECEMBER 31 - Concluded

(Page 8 of the Financial Return)

1 to 5. SUPPLEMENTAL SERVICES

Enter in column 2 the gross salaries and wages earned by all personnel employed in the listed supplemental service departments of the hospital, including that portion of gross salaries payable to student nurses and interns which relates to education. Under column 3, "Other Supplies and Expense", include expenditures for printed forms, stationery, office, and other supplies used in the medical records office or the school of nursing. Include also the cost of reference books, periodicals, etc., for the medical library, textbooks used by student nurses, and student nurses' uniforms, aprons, pins, diplomas and so on.

GENERAL SERVICE DEPARTMENTS

7. Administration - Administration expenses, to be shown in this item, are those relating to the administrative and business office functions of the hospital. The functions will include general administration, accounting, admitting, collecting, switchboard operation, personnel, purchasing, and stores. Chapel expenses, employee health services, nurses' and patients' library, paid director of volunteer services, and public relations are also considered as part of general administration. Enter in column 2 gross salaries and wages earned by all administrative and clerical personnel, including the medical director, chaplain, and other professional personnel engaged in administrative functions.

The salary of the Director of Nursing shall not be included here but under item 4, page 7 "Nursing administration".

For the expenses to be included under column 3 "Other Supplies and Expense", see the instructions pertaining to pages 10 and 11, in the SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE", GENERAL ADMINISTRATION.

8. Dietary - This department is responsible for the administration of the general food service, the diet of patients, and the education in hospital dietetics of student nurses and student dietitians.

Include in column 2 the gross salaries and wages earned by dietitians, cooks, pantry maids, and all other dietary personnel.

If separate accounts are maintained for a Pay Cafeteria operation, the direct expenses should be included in "Dietary", and the income included in item 7, page 6 of this return, "Recoveries and sales - Dietary".

For the expenses to be included under column 3 "Other Supplies and Expense", see the instructions pertaining to page 11 SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE", DIETARY.

9. Laundry - Include in column 2 the gross salaries and wages earned by the laundry manager, laundresses, and all other personnel employed in the laundry.

For the expenses to be included under column 3 "Other Supplies and Expense", see the instructions pertaining to page 11 SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE", LAUNDRY.

10. Linen service - Include in column 2 the gross salaries and wages of seamstresses and other hospital personnel employed in the manufacture, repair and distribution of hospital linen.

For the expenses to be included under column 3 "Other Supplies and Expense", see the instructions pertaining to page 12 SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE", LINEN SERVICE.

11. Housekeeping - Include in column 2 the gross salaries and wages earned by the housekeeping and cleaning staff. In column 3 include cleaning supplies, and services of outside agencies such as window washing and insect extermination.
12. Operation of physical plant - Enter opposite this item in column 2 the gross salaries and wages earned by all personnel employed in the operation of the physical plant, including elevator operators and watchmen. Enter in column 3 the total of all supplies and expenses required in the operation of the physical plant, as shown on page 12, item 10 of this Return.
13. Maintenance of physical plant - Enter in column 2 the gross salaries and wages earned by all personnel employed in the maintenance of the physical plant. Enter in column 3 the cost of all maintenance supplies and expenses as shown on page 12, item 14.
14. Ancillary operations - The operating expenditures of ancillary activities such as gift shop, barber shop, farm or garden, (but not including a pay cafeteria) should be recorded here.

OTHER (NON-DEPARTMENTAL) EXPENSE

16. Interest on loans - Enter here the interest expense for the year on bank overdrafts, temporary borrowings, bonds, debentures, mortgages, and other loans.
17. Depreciation on land improvements - Enter here the total annual amount charged as expense to Revenue Funds for depreciation on land improvements in accordance with the "Reconciliation of Depreciation Provided for the year with Depreciation Expense" - (See HS-2 form, page 15, A/C 62-1).

18. Depreciation on buildings and building service equipment (non-shareable) - Enter here the total of the annual amount charged as expense to Revenue Funds for depreciation of hospital buildings and building service equipment (non-shareable) in accordance with the "Reconciliation of Depreciation Provided for the Year with Depreciation Expense" - (see HS-2 form, page 15, A/Cs 62-2 and 62-3).
19. Depreciation on major equipment (shareable) - Enter here the total of the annual amount charged as expense to Revenue Funds for depreciation of "shareable" hospital furniture and equipment in accordance with the "Reconciliation of Depreciation Provided for the Year with Depreciation Expense" - (see HS-2 form, page 15, A/C 62-4).
20. Depreciation on major equipment (non-shareable) - Enter here the total of the annual amount charged as expense to Revenue Funds for depreciation on "non-shareable" hospital furniture and equipment in accordance with the "Reconciliation of Depreciation Provided for the Year with Depreciation Expense" - (see HS-2 form, page 15, A/C 62-9).
21. Rental - Include here the cost of renting lands and buildings occupied by the hospital for hospital purposes. Cost of improvements to such property should also be included, except where the improvements are substantial enough to be amortized over the life of the leasehold.

Expenses applicable to operating, repairing, and maintaining rented property should not be charged here, but to item 12 or 13 on page 8, as appropriate.

22. Other expense - Enter here all other miscellaneous non-departmental expenses, incurred in the current operation of the hospital, which have not already been included in previous items.

Expenses incurred in the administration of a campaign for the raising of funds for general or special purposes should be charged against the proceeds of such special campaigns.

ANALYSIS OF DEDUCTIONS FROM GROSS EARNINGS

(Page 9 of the Financial Return)

This section is designed to provide supplementary detail on the total of any Courtesy, Rebates and Free, and Bad Debts, related to services rendered to in-patients and to out-patients. Where the earnings from a Provincial Plan are revised downward during the current year, the difference between the earnings set up on the hospital records and the actual earnings from the Plan should be charged to Account 311-1, and not to any of the Deduction accounts.

Courtesy (Col. 1)

A courtesy discount is a credit granted to persons by reason of their connection with the hospital. Courtesy services may be given at special rates or without charge, to persons such as members of the medical,

nursing, or other staffs of the hospital, or the board of management. The courtesy discount is the difference between the regular rates of the hospital and the special rates.

Rebates and free (Col. 2)

A rebate is a credit granted on a contracted or agreed basis to Blue Cross, Workmen's Compensation Boards, or other contracting agency, and refers to the difference between the charges of the hospital calculated at the established rates for in-patient and out-patient services, and the amount payable to the hospital by the contracting agency.

Free care is a credit allowed on a patient's account solely because, upon investigation, it is established that the patient is unable to pay all or part of the regular hospital charge and is not likely to be able to pay in the future.

Bad debt allowance (Col. 3)

Bad debts are accounts receivable for which payment was expected at the time services were rendered, but which ultimately prove to be uncollectable. The allowance for bad debts is distinct from Rebates, Courtesy, and Free, because there is no voluntary cancellation or reduction of charges, nor any special agreement requiring reduction of charges at the time services are rendered.

The Bad debt allowance is the amount for the year added to the Accumulated Allowance against which bad debts may be written off.

Bad debt recoveries (Col. 4)

Recoveries of bad debts are amounts collected on accounts previously written off as bad debts.

Net deductions (Col. 5)

Enter in column 5 "Net deductions" the total of the amounts of columns 1, 2, and 3 less column 4.

Accounts written off during the year (Col. 6)

In this column enter the actual write-offs during the year.

Special Note:

For an explanation for the items of this section, please refer to the definitions and instructions for the Revenue Fund income accounts.

SUPPLEMENTARY DETAIL OF TOTAL EXPENSE

LABORATORY

13. Pathologist remuneration - Enter here the remuneration paid to the pathologist(s) whether on a salary, fee for service, or contract basis,

which has been included in either the salaries or the other supplies and expense.

14. Other laboratory salaries - Include here the salaries of technicians and other personnel engaged in providing laboratory services as defined on page 18.
15. Other supplies and expenses - Enter here all other expenses of the laboratory department including such items as needles, syringes, glassware, plastic tubing and utensils, chemicals, stains, reagents and other supplies such as clinitest, acetest, alcohol, etc. used in the Laboratory.

RADIOLOGY

17. Radiologist remuneration - Enter here the remuneration paid to the radiologist(s) whether on a salary, fee for service, or contract basis, which has been included in either the salaries or the other supplies and expense in the hospital accounts.
18. Other radiology salaries - Include here the salaries of technicians and other personnel engaged in providing diagnostic radiology and radiotherapy.
19. X-ray films - Enter here the total cost of all X-ray films used by the hospital during the year.
20. Other supplies and expense - Enter here all other expenses of the radiology department including the cost of diagnostic agents such as barium sulphate, diodrast, pantopaque, lipiodol and other drugs or chemicals and such other supplies as film-filing envelopes, etc. as are used in the Radiology department.

SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE"

(Page 10 of the Financial Return)

GENERAL ADMINISTRATION

On pages 10 and 11 the General Administration items specified will include the expenses of the whole hospital without regard to the department or service which has incurred the expense, with the exception of items 8, 9 and 10 on page 11 which refer to expenses incurred by General Administration only. Note, in particular, that travel expenses of radiologists, pathologists, laboratory technicians, X-ray technicians, accountants, etc., would be included in items 2 to 5, on page 11, and not elsewhere.

SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE" - Continued

(Page 11 of the Financial Return)

DIETARY

12. Food - In item 12 include all foodstuffs used in regular kitchens, diet kitchens, nurseries, etc., for the preparation of meals for patients, visitors and the staff.

Special Notes:

(1) Any foods received in payment of patients' accounts or as donations when such food would ordinarily be purchased by the hospital, shall be charged to the Dietary, Food (account 52-5) at regular market prices.

(2) Where a hospital grows part of its own foodstuffs, the expenses of operating the farm or garden, and the income should be maintained in separate accounts. The regular market value of such hospital-grown foodstuffs used by the dietary department shall be charged to the food account and credit given to the farm account.

13. Other supplies and expense - In this item include the cost of dishes, glassware, cutlery, and paper napkins used in the dining-room, serving rooms, or on patients' trays. The cost of kitchen utensils, cleaning supplies, dietary employees' uniforms and aprons, menus, dietary printed forms, etc., are also to be included. The full cost of a catered food service would also be included here. Linens used by the dietary department shall be charged to the "Linen Service - Replacements of bedding and linen".

LAUNDRY

In this section show the cost of services by outside agencies in item 15 and other laundry supplies and expense in item 16.

SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE" - Concluded

(Page 12 of the Financial Return)

LINEN SERVICE

In this section show the replacement of bedding and linen in item 1 and other supplies and expense of the linen service in item 2.

OPERATION OF PHYSICAL PLANT

This section is provided to show the main components of "Other supplies and expense" in the operation of the physical plant.

MAINTENANCE OF PHYSICAL PLANT

In this section report the "Other supplies and expense" in connection with the maintenance and repair of physical plant, subdivided between buildings, equipment, and other.

SUPPLEMENTARY INFORMATION APPLICABLE TO RENTALS

This section is provided to report the components of rental expense and rental income of real estate.

BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31

(Page 13 of the Financial Return)

ASSETS

1. Land - Enter here the value of land owned by the hospital and used in hospital operation and expenses incident to acquisition of the land.
2. Land improvements - In this item include expenditures incurred in the process of putting land into a usable condition; these expenditures may include clearing, grading, landscaping, sewer, water and gas lines (including off-site sewer and water lines), water wells, fencing, curbs, road-ways, paving, parking lots, etc.
3. Accumulated depreciation - Enter here accumulated depreciation on land improvements.
4. Buildings and building service equipment (non-shareable) - Enter here the cost of all buildings owned by the hospital and used for hospital purposes, plus the cost of subsequent additions to such buildings including architectural, consulting, and legal fees, applicable to acquisition or construction. Also include here the cost of building service equipment owned by the hospital and used for hospital purposes (see Canadian Hospital Accounting Manual Check List No. 2, for the assets to be considered as "Buildings and building service equipment").
5. Accumulated depreciation - Enter here the accumulated depreciation on buildings and building service equipment as recorded in the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in C.H.A.M. Check List No. 2, except where other rates are specified by the Provincial Plan authorities.
6. Major equipment (shareable) - Enter here the cost of hospital furniture and equipment owned by the hospital and used for hospital purposes (see C.H.A.M. Check List No. 3).
7. Accumulated depreciation - Enter here the accumulated depreciation on major equipment (shareable) recorded on the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in C.H.A.M. Check List No. 3, except where other rates are specified by the Provincial Plan authorities.
8. Minor equipment (non-depreciable) - Enter here the cost of hospital equipment generally possessing the following characteristics:
 - (1) No fixed location;
 - (2) Small in size, numerous in quantity;
 - (3) Comparatively small unit cost;
 - (4) A life of not more than five years.

It must be noted that only the original amount put into service plus additions to meet changing conditions should be recorded here. Replacements of such minor equipment should be treated as a current expense and not recorded here.

9. Major equipment (non-shareable) - Record here the cost of all other major equipment, owned by the hospital and used in providing services, which is not considered as a shareable expense. Such equipment would include that used in an Ambulance service, or other equipment specified by the Provincial Plan authorities.
10. Accumulated depreciation - Enter here the accumulated depreciation on "Major Equipment (non-shareable)" as recorded in the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in C.H.A.M. Check List No. 3, except where other rates are specified by the Provincial Plan authorities.
11. Due from governments - Enter here any amount owing directly to the hospital by Federal, Provincial, or Municipal Governments and intended for Plant Fund purposes.

Depreciation Fund assets:

12. Cash - This represents cash being held in the Plant Fund as the result of funding the Reserve for Depreciation.
13. Investments - This represents bonds, debentures, or stocks being held in the Plant Fund as the result of the funding of the Reserve for Depreciation.
14. Sinking Fund assets - Report here any cash balances and the value of Sinking Fund investments including bonds, debentures, and stocks, held for the purpose of retiring a bond issue at some future date.
15. Improvement and Replacement Fund assets - Record here any cash balances and the value of investments (bonds, debentures, and stocks), set aside for extensions, improvements, or replacement of buildings, equipment, and other plant assets.
16. Construction in progress - Report here the cost of major or minor construction and equipment in progress including the cost of land, buildings, building service equipment, major equipment, minor equipment, and other equipment.
17. Due from Revenue Fund - Enter here any amounts owing to the Plant Fund from the Revenue Fund.
18. Due from Other Funds - Enter here any amounts owing to the Plant Fund from funds other than Revenue Fund.
19. Other Plant Fund assets - Record here and specify other Plant Fund Assets held by the hospital for its own use and not reported elsewhere.

BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31 - Concluded

(Page 14 of the Financial Return)

LIABILITIES AND CAPITAL

1. Bonded debt due and unpaid - Enter the amount of instalments (both principal and interest), on a debenture or bond issue, which are due and unpaid.

Bonded debt (not due) issued by:

- 2, 3. Municipalities - hospitals - Enter separately for Municipality or hospital as applicable the amount owing but not yet matured or due on account of debenture debt.
4. Other long-term debt - Opposite this item report the amount of other long-term debt liability for which the hospital has pledged buildings or equipment as collateral.
5. Accounts and notes payable - Record here liabilities for accounts and notes payable arising out of Plant Fund transactions.
6. Due to Revenue Fund - Enter here any amounts owing by the Plant Fund to the Revenue Fund.
7. Due to Other Funds - Enter here any amounts owing by the Plant Fund to funds other than Revenue Fund.
8. Other Plant Fund liabilities - Enter here and specify any other Plant Fund liabilities of the hospital not recorded elsewhere in this Balance Sheet.

Plant Capital (Balance of Fund):

9. Sinking Fund reserve - Record here the total accumulation of the Sinking Fund to date. This amount should equal the Sinking Fund assets less any liabilities outstanding against those assets.
10. Depreciation Fund reserve - Enter here the total accumulated Depreciation Fund to date. This amount should equal the Depreciation Fund assets less any liabilities outstanding against those assets.
11. Improvement and Replacement Fund reserve - Enter here the total accumulation of reserves for plant improvements and replacements. This amount is equal to the Improvement and Replacement Fund assets less any liabilities outstanding against those assets.
- 12 to 16. Other Plant Capital - This section is intended to account for the increase or decrease, over the course of the year, in the amount of "Other Plant Capital". Care should be taken to make entries in the correct column. Data should be obtained by reference to the year's transactions of Account 729-9. "Adjustments and appropriations", items 14, 15 and 16 should be clearly specified.

SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS

(Page 15 of the Financial Return)

This section is intended to account for the change in the value, at cost, of depreciable plant assets of the hospital. These assets are classified into four groups on page 15. Items comprising "Buildings and building service equipment" are set out in C.H.A.M. Check List No. 2, and "Major equipment", both "shareable" and "non-shareable", in Check List No. 3. "Major equipment (non-shareable)" includes depreciable equipment used in an ambulance service and such other equipment as may be specified by the Provincial Plan authorities.

SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

This section is intended to account for the changes in the amount of accumulated depreciation of the assets mentioned in the preceding section, "SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS".

RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR
WITH DEPRECIATION EXPENSE

The purpose of this section is to reconcile the depreciation provided during the year (item 8 of the "Supplementary Detail of Accumulated Depreciation") with the depreciation expense (items 17, 18, 19 and 20, on page 8), for the four groups of depreciable Plant Fund assets.

The amounts opposite items 13 and 17 should be the same except when an asset has been retired during the year, and it has been possible to calculate the gain or loss on the asset.

The amounts opposite item 18 will represent the difference, if any, between the amount of depreciation as calculated on line 17 and the amount actually charged to Revenue Fund expense on line 19.

STATEMENT OF INCREASE IN PLANT CAPITAL FOR THE YEAR
ENDING DECEMBER 31

(Page 16 of the Financial Return)

Record against each of items 1 to 4 the grant funds made available during the year for new construction or additions to physical plant or equipment. Note that the payment source making the grant directly to the hospital should be the basis of allocating funds in items 1 to 4.

Enter opposite items 5 to 10 the amounts made available during the current year for the retirement of debt and recorded on an accrual basis.

Under "Other Plant Fund Income", items 11 to 18, record all other amounts of plant fund income for the current year.

BALANCE SHEET, ENDOWMENT FUND, AS AT DECEMBER 31

(Page 17 of the Financial Return)

ASSETS

1. Cash and bank accounts - Enter here any cash and any bank account balances.
- 2 to 5. Investments - Enter here the amount of all bonds and debentures (item 2), stocks (item 3), real estate mortgages (item 4), and other investments of a permanent nature (item 5), other than real estate. These amounts should be recorded at cost, or, if donated, at the market value at the time of donation unless there has been a permanent decline in value.
- 6 to 8. Real estate holdings - Record here amounts of Endowment Funds invested in land (item 6) and buildings (item 7), less accumulated depreciation on buildings (item 8).
- 9, 10. Furniture and equipment - Enter here amounts of Endowment Funds invested in equipment, less accumulated depreciation on equipment.
11. Due from Revenue Fund - Enter here any amounts owing to the Endowment Fund by the Revenue Fund.
12. Due from Other Funds - Enter here any amounts owing to the Endowment Fund by funds other than Revenue Fund.
13. Other Endowment Fund assets (specify) - Report here other Endowment Fund assets not recorded elsewhere in this Balance Sheet.
14. TOTAL ENDOWMENT FUND ASSETS - The sum of items 1 to 13 inclusive.

LIABILITIES AND CAPITAL

In this Section it is considered essential to distinguish between bequest and endowment funds, which are available for the use of the hospital, and trust funds, which may be subject to call or repayment.

Endowment Fund Balances are further sub-divided as between expendable funds and non-expendable funds.

15. Bank overdrafts - Enter here the amounts of overdrafts with a bank for the acquisition or operation of Endowment Fund assets.
16. Notes and loans payable - Record here the amount of any current liabilities incurred in connection with the acquisition or operation of Endowment Fund assets.
17. Mortgages payable (not due) - Report here the balance of mortgages outstanding against the Endowment Fund real estate.
18. Due to Revenue Fund - Enter here any amounts owing by the Endowment Fund to the Revenue Fund.

19. Due to Other Funds - Enter here any amounts owing by the Endowment Fund to funds other than Revenue Fund.
20. Other Endowment Fund liabilities - Report here and specify any other liabilities not recorded in this Balance Sheet.

Endowment Fund balances

21. Expendable - Enter here the balance of amounts which are expendable at the discretion of the hospital, including those which are expendable for specific purposes only.
22. Non-expendable - Report here the balances of amounts not available for expenditure.
23. Trust Fund balances - Enter here the balances of amounts made available for hospital use but which are repayable at a later date.
24. Accumulated surplus or deficit - Report here the accumulated surplus or deficit of the Endowment Fund at the year-end.
25. TOTAL LIABILITIES AND CAPITAL - This is the sum of items 15 to 24.

SUPPLEMENTARY DETAIL OF ENDOWMENT FUND ACCUMULATED SURPLUS OR DEFICIT

(Page 18 of the Financial Return)

1. Balance at January 1 - Enter the amount of the surplus or deficit in the Endowment Fund as at the end of preceding accounting period.
2. Endowment Fund Income - Enter here the income accruing during the year to the Endowment Fund.
3. Appropriations to Endowment Fund - This represents the amount(s) transferred to the Endowment Fund from other Funds of the hospital, during the year.
4. Endowment Fund Expenditure - Record here the expenditures of the Endowment Fund during the year.
5. Appropriations from Endowment Fund - This represents the amount(s) transferred from the Endowment Fund to other Funds of the hospital during the year.
6. Adjustments - Record here any adjustments made in the year and clearly specify their nature.
7. Balance at December 31 - This is the accumulated surplus or deficit at the year-end as shown on the Endowment Fund Balance Sheet (page 17, item 24).
8. TOTALS - These are the sum of debit and credit columns, items 1 to 7, and both these totals should be the same.

MAKE CONSTANT REFERENCE
TO INSTRUCTIONS AND DEF-
INITIONS WHEN COMPLETING
THIS FORM

1966
ANNUAL RETURN OF HOSPITALS

PART II
FINANCIAL RETURN FORM HS-2

IDENTIFICATION AND LOCATION

Hospital _____

Address _____

(Street and number)

(City, town, etc.)

(Province)

ADMINISTRATOR'S CERTIFICATE

I hereby certify that to the best of my knowledge the data contained in this return represent a true statement of the financial operations of this hospital.

Date 196__

Hospital Administrator

AUDITOR'S REPORT

I/we have examined the balance sheets of the _____

Hospital
as at December 31, 1966, the Statement of Revenue Fund Income and the Statement of Revenue Fund Expense for the year ended on that date, and the supporting statements. My/our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I/we considered necessary in the circumstances.

In my/our opinion,* subject to the attached comments, the accompanying balance sheets and statements of income and expense present fairly the financial position of the hospital as at December 31, 1966 and the results of its financial operations for the year ended on that date, as determined in accordance with generally accepted accounting principles.

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Signature of Auditor(s)

*If no comments are attached, cross out this reference.

WORKSHEET ONLY

(Name of hospital)

(City, town, etc.)

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31

(22)

Account number	Item	Amount	Total
	ASSETS	1	2
			3
	1. Cash on hand and in bank (net) (A/C 11 minus A/C 21 and 22-2)	01	
(12)	2. Temporary investments	02	
	Accounts and notes receivable:		
	3. Provincial Plan (net) (A/C 13-1 minus A/C 22-4)	03	
(13-0, -2)	4. Patients	04	
(13-OR, -2R)	5. Less - Accumulated Allowance for Bad Debts (agrees with page 3, item 15)	05	
(13-9)	6. Sundry	06	
(14)	7. Accrued assets	07	
(15)	8. Inventory of supplies	08	
(16)	9. Prepaid expense and deferred charges	09	
(19)	10. Estimated year-end adjustment	10	
(17-7)	11. Due from Plant Fund	11	
(17 excl-7)	12. Due from other Funds (specify)	12	
(18)	13. Other Revenue Fund assets (specify)	13	
	14. TOTAL REVENUE FUND ASSETS (agrees with page 3, item 9)	14	
	LIABILITIES AND BALANCE		
	15. Bank loans and overdrafts (net) (A/C 21 and 22-2 minus A/C 11)	15	
(22-1)	16. Notes payable	16	
	17. Provincial Plan (net) (A/C 22-4 minus A/C 13-1)	17	
(22-3, -5, 23)	18. Accounts payable	18	
(24)	19. Deferred income	19	
(26)	20. Accrued liabilities	20	
(28-9)	21. Estimated year-end adjustment	21	
(27-7)	22. Due to Plant Fund	22	
(27 excl-7)	23. Due to other Funds (specify)	23	
(28-1 to 28-8)	24. Other Revenue Fund liabilities (specify)	24	
	25. TOTAL REVENUE FUND LIABILITIES (carried forward to page 3, item 1)	25	

WORKSHEET ONLY

(Name of hospital)

(City, town, etc.)

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31 – Concluded

(23)

Account number	Item	Amount	Total
	1	2	3
			4
	LIABILITIES AND BALANCE – concluded		
	1. TOTAL REVENUE FUND LIABILITIES (brought forward from page 2, item 25) ⁰¹		
	Balance of Revenue Fund:		
(29-1)	2. Appropriations (reserve) for contingencies ⁰²		
(29-2)	Reconciliation of Balance of Fund:		
	Dr.	Cr.	
3.	Balance at January 1 (agrees with balance at December 31 on previous return)..... ⁰³		
4.	Net adjustments by Provincial Plan for previous years ⁰⁴		
5.	Other adjustments ⁰⁵		
6.	Transferred to or from other Funds ⁰⁶		
7.	Revenue Fund surplus or deficit during year (agrees with page 6, item 21 or item 13). ⁰⁷		
8.	Balance of Fund (transfer debit (-) or credit (+) to amount column)..... ⁰⁸		
9.	TOTAL REVENUE FUND LIABILITIES AND BALANCE (agrees with page 2, item 14) ⁰⁹		

ANALYSIS OF ACCUMULATED ALLOWANCE FOR BAD DEBTS (A/C 13-OR, 13-2R)

Item	Debit	Credit
	3	4
10. Balance at January 1, (agrees with balance at December 31, of previous year) ¹⁰		
11. Allowance for Bad Debts – current year (agrees with page 9, item 8 + 12, column 3) ¹¹		
12. Accounts written off during year ¹²		
13. Adjustments (specify) ¹³		
14. ¹⁴		
15. Accumulated allowance for Bad Debts at December 31 (agrees with page 2, item 5)..... ¹⁵		X X X X
16. TOTALS (debit and credit columns to agree) ¹⁶		

WORKSHEET ONLY

(Name of hospital)

(City, town, etc.)

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31

(24)

Account number	Item	Amount	Total
	1	2	3
	EARNINGS FROM SERVICES TO PATIENTS		
	IN-PATIENT GENERAL SERVICES (Gross)		
	Provincial Plan (excluding authorized charges) (specify):		
(311-1, 312-1)	1. _____ 01		
	2. _____ 02		
	3. _____ 03		
	4. _____ 04		
(311-2, -3, 312-2, -3)	5. Authorized charges 05		
(313-1)	6. Federal Government 06		
(313-2)	7. Workmen's Compensation Boards 07		
(313-3)	8. Non-residents of the province 08		
(313-4)	9. Uninsured residents of the province 09		
(313-5)	10. Insured residents -- care not responsibility of Provincial Plan 10		
	11. Subtotal 11		
(315)	12. Add or subtract estimated year-end adjustment 12		
	IN-PATIENT ADDITIONAL SERVICES (Gross)		
(314-1)	13. Differential charges for preferred accommodation 13		
(314-2)	14. Non-benefit drugs 14		
(314-3)	15. Ambulance service 15		
(314-4 to -9)	16. Other (specify): 16		
	17. _____ 17		
	18. TOTAL GROSS EARNINGS FROM IN-PATIENT SERVICES 18		
(37)	19. Less: Deductions from in-patient earnings (agrees with page 9, item 8, column 5) 19		
	20. NET EARNINGS FROM IN-PATIENT SERVICES (carried forward to page 5, item 1) 20		

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STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31 – Continued

(25)

Account number	Item	Amount	Total
	1	2	3
	1. Net Earnings from In-Patient Services (brought forward from page 4, item 20).....01		
	OUT-PATIENT SERVICES (Gross)		
(332-1)	2. Organized out-patient department02		
(369-9)	3. Ambulance service03		
	Other (by responsibility for payment):		
(331-1)	4. Earnings from Provincial Plan04		
(331-4)	5. Federal Government05		
(331-5)	6. Workmen's Compensation Boards06		
(331-6)	7. Non-residents of the province07		
(331-7)	8. Charges to residents of the province08		
	9. TOTAL GROSS EARNINGS FROM OUT-PATIENT SERVICES09		
(37)	10. Less: Deductions from out-patient earnings (agrees with page 9, item 12, column 5)10		
	11. TOTAL NET EARNINGS FROM SERVICES TO PATIENTS11		
	GRANTS (Excluding capital grants)		
(382)	12. Grants for special research projects12		
(381, 383 to 389)	13. Other grants13		
	14. Subtotal (carried forward to page 6, item 1)14		

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STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31 - Continued

(26)

Account number	Item	Amount	Total
		1	2
	1. Net Earnings from In-Patient Services (brought forward from page 4, item 20).....01		
	OUT-PATIENT SERVICES (Gross)		
(332-1)	2. Organized out-patient department02		
(369-9)	3. Ambulance service03		
(331-1)	4. Earnings from Provincial Plan04		
	Other Gross earnings from out-patient services (by department):		
(333-9)	5. Emergency unit05		
(341-9)	6. Operating room06		
(342-9)	7. Central supply room07		
(343-9)	8. Pharmacy08		
(345-9)	9. Laboratory09		
(346-9)	10. Radiology.....10		
(347-9)	11. Physiotherapy11		
(349-9)	12. Other (specify)12		
	13. TOTAL GROSS EARNINGS FROM OUT-PATIENT SERVICES13		
(37)	14. Less: Deductions from out-patient earnings (agrees with page 9, item 12, column 5)14		
	15. TOTAL NET EARNINGS FROM SERVICES TO PATIENTS15		
	GRANTS (Excluding capital grants)		
(382)	16. Grants for special research projects16		
(381, 383 to 389)	17. Other grants17		
	18. Subtotal (carried forward to page 6, item 1)18		

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STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31 - Concluded

(27)

Account number	Item	Amount	Total
	3	4	5
	1. Subtotal (brought forward from page 5) 01		
	OTHER INCOME		
(391)	2. Donations 02		
(392)	3. Investment income 03		
(393)	4. Contributed services of personnel 04		
(394)	5. Rentals (agrees with page 12, item 18, column 2) 05		
(395-1)	6. Cash discounts on purchases 06		
	Recoveries and sales:		
(396-1)	7. Dietary (for meals or food) 07		
(396-3)	8. Housing (for room or lodging) 08		
(396-2, -4 to -9)	9. Other recoveries and sales (including laundry) 09		
(398)	10. Income from ancillary operations 10		
(399)	11. Other unallocated income (specify) 11		
	12. TOTAL REVENUE FUND INCOME 12		
	13. REVENUE FUND DEFICIT FOR YEAR (agrees with page 3, item 7, column 1) 13		
	14. TOTAL (agrees with item 22 below) 14		

SUMMARY OF REVENUE FUND EXPENSE

Reference	Item	Total expense	Gross salaries and wages (A/C-1)	Medical & surgical supplies (A/C-31)	Drugs (A/C-32)	Other supplies and expense (A/C-2, -4 to -9)
Page	Item	1	2	3	4	5
7	12 15. GENERAL AND SPECIAL NURSING SERVICES 15					
7	22 16. OTHER SPECIAL SERVICES 16					
8	6 17. SUPPLEMENTAL SERVICES 17			x x x	x x x	
8	15 18. GENERAL SERVICE DEPARTMENTS 18			x x x	x x x	
8	23 19. OTHER (NON-DEPARTMENTAL) EXPENSE 19		x x x	x x x	x x x	
	20. TOTAL EXPENSE (items 15 to 19 above) 20	✓				
	21. SURPLUS FOR YEAR (agrees with page 3, item 7, column 2) 21					
	22. TOTAL (agrees with item 14 above) 22					

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STATEMENT OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31

(items 1 to 11 are optional for certain hospitals - see instructions)

(28)

Account number	Item	Total expense	Distribution of expense			
			Gross salaries and wages (A/C-1)	Medical & surgical supplies (A/C-31)	Drugs (A/C-32)	Other supplies and expense (A/C-2,-4 to-9)
		1	2	3	4	5
	GENERAL NURSING SERVICES					
	Nursing Units:					
(421)	1. Adults and children ⁰¹					
(429)	2. Newborn nursery ⁰²					
	3. Subtotal (nursing units) ⁰³					
(411)	4. Nursing administration ⁰⁴			x x x x	x x x x	
	5. TOTAL GENERAL NURSING SERVICES ⁰⁵					
	SPECIAL NURSING SERVICES					
(461)	6. Operating room ⁰⁶					
(464)	7. Delivery room ⁰⁷					
	8. Subtotal (operating & delivery room) ⁰⁸					
(451)	9. Emergency unit ⁰⁹					
(462)	10. Central supply room ¹⁰					
	11. TOTAL SPECIAL NURSING SERVICES ¹¹					
	12. TOTAL GENERAL AND SPECIAL NURSING SERVICES (items 5 and 11) (agrees with page 6, item 15) ¹²					
	OTHER SPECIAL SERVICES					
(463)	13. Pharmacy ¹³					
(465)	14. Laboratory (total agrees with page 9, item 16) ¹⁴			x x x x	x x x x	
(466)	15. Radiology (total agrees with page 9, item 21) ¹⁵			x x x x	x x x x	
(467)	16. Physiotherapy ¹⁶					
(63)	17. Special research projects ¹⁷					
(64)	18. Ambulance service ¹⁸					
(452)	19. Organized out-patient department ¹⁹					
(468 to 489)	20. Other (specify) ²⁰					
	21. ²¹					
	22. TOTAL OTHER SPECIAL SERVICES (agrees with page 6, item 16) ²²					

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STATEMENT OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31 - Concluded

(29)

Account number	Item	Total expense	Distribution of expense	
			Gross salaries and wages (A/C-1)	Other supplies and expense (A/C-2, -4 to -9)
		1	2	3
	SUPPLEMENTAL SERVICES			
(491)	1. Medical records and medical library 01			
(492)	2. Nursing education 02			
(493)	3. Medical education 03			
(494)	4. Social service 04			
(495 to 499)	5. Other (specify) 05			
	6. TOTAL SUPPLEMENTAL SERVICES (agrees with page 6, item 17) 06			
	GENERAL SERVICE DEPARTMENTS			
(51)	7. Administration (column 3 agrees with page 11, item 11) 07			
(52)	8. Dietary (column 3 agrees with page 11, item 14) 08			
(53)	9. Laundry (column 3 agrees with page 11, item 17) 09			
(54)	10. Linen service (column 3 agrees with page 12, item 3) 10			
(55)	11. Housekeeping 11			
(56)	12. Operation of physical plant (column 3 agrees with page 12, item 10) 12			
(57)	13. Maintenance of physical plant (column 3 agrees with page 12, item 14) 13			
(68)	14. Ancillary operations 14			
	15. TOTAL GENERAL SERVICE DEPARTMENTS (agrees with page 6, item 18) 15			
	OTHER (NON-DEPARTMENTAL) EXPENSE			
(61)	16. Interest on loans 16			
(62-1)	17. Depreciation on land improvements (agrees with page 15, item 19, column 1) 17			
(62-2, -3)	18. Depreciation on buildings and building service equipment (non-shareable) (agrees with page 15, item 19, column 2) 18			
(62-4)	19. Depreciation on major equipment (shareable) (agrees with page 15, item 19, column 3) 19			
(62-9)	20. Depreciation on major equipment (non-shareable) (agrees with page 15, item 19, column 4) 20			
(69-1)	21. Rental (agrees with page 12, item 18, column 1) 21			
(69-2 to -9)	22. Other expense (specify) 22			
	23. TOTAL OTHER (NON-DEPARTMENTAL) EXPENSE (agrees with page 6, item 19) 23			

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ANALYSIS OF DEDUCTIONS FROM GROSS EARNINGS

(30)

Item	Deductions					Accounts written off during year
	Courtesy (A/C 372)	Rebates and free (A/C's 371, 373)	Bad debt allowance (A/C 374)	Less bad debt recoveries (A/C 374 R)	Net deductions	
IN-PATIENTS: (Account - 1)	1	2	3	4	5	6
1. Authorized charges01						
2. Federal Government, Workmen's Compensation Boards02						
3. Non-Residents03						
4. Uninsured Residents04						
5. Insured Residents - Care not responsibility of Provincial Plan, Non-benefit drugs, and ambulance service05						
6. Differential charges for preferred accommodation06						
7. Other (specify)07						
8. TOTAL (column 5 agrees with page 4, item 19)08						
OUT-PATIENTS: (Account - 9)						
9. Organized Out-patient Department09						
10. Out-patient Services (excluding organized out-patient department and ambulance)10						
11. Ambulance11						
12. TOTAL (column 5 agrees with deduction on page 5)12						

SUPPLEMENTARY DETAIL OF TOTAL EXPENSE

Account number	Item	Amount	Total
	LABORATORY	5	6
(465 pt)	13. Pathologist remuneration13		
(465-1)	14. Other laboratory salaries14		
(465-2, -9)	15. Other supplies and expenses15		
	16. TOTAL (agrees with page 7, item 14, column 1)16		
	RADIOLOGY	5	6
(466 pt)	17. Radiologist remuneration17		
(466-1)	18. Other radiology salaries18		
(466-4)	19. X-ray films19		
(466-2, -3, -5 to -9)	20. Other supplies and expense20		
	21. TOTAL (agrees with page 7, item 15, column 1)21		

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(31)

SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE" FOR THE YEAR ENDING DECEMBER 31

Account number	Item	Amount	Total
		1	2
	GENERAL ADMINISTRATION		
	Employment Benefits:		
(51-011)	1. Superannuation or pension fund 01		
(51-012)	2. Unemployment insurance 02		
(51-013)	3. Group life insurance 03		
(51-014)	4. Hospitalization and medical services 04		
(51-015)	5. Workmen's Compensation assessments 05		
(51-019)	6. Other employment benefits 06		
	Purchased Services:		
(51-021)	7. Postage 07		
(51-022)	8. Telephone and telegraph 08		
(51-023)	9. Bank charges (excl. interest) 09		
(51-024)	10. Advertising 10		
(51-029)	11. Other purchased services 11		
	Service Fees and Expense:		
(51-031)	12. Auditing and accounting fees 12		
(51-032)	13. Collection fees (incl. legal) 13		
(51-033)	14. Legal fees (excl. collection fees) 14		
(51-034)	15. Indemnity to board members 15		
(51-039)	16. Other service fees and expense 16		
(51-04)	17. Insurance and taxes (excl. physical plant) 17		
	18. Subtotal (carried forward to page 11, item 1) 18		

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**SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE" FOR THE YEAR ENDING (32)
DECEMBER 31 - Continued**

Account number	Item	Amount	Total
		1	2
	GENERAL ADMINISTRATION - concluded		
	1. Subtotal (brought forward from page 10, item 18).....01		
	Travel:		
(51-051)	2. Travel by board members.....02		
(51-052)	3. Travel by staff03		
(51-053)	4. Carfare and local travel.....04		
(51-059)	5. Other travel05		
	Miscellaneous:		
(51-061)	6. Association membership fees06		
(51-062)	7. Newspaper and magazine subscriptions07		
(51-2)	8. Supplies08		
(51-74)	9. Maintenance and repair of office machines and furnishings.....09		
(51-9)	10. Other supplies and expense10		
	11. TOTAL (agrees with page 8, item 7, column 3)11		
	DIETARY		2
(52-5)	12. Food12		
(52-2, -61, -9)	13. Other supplies and expense13		
	14. TOTAL (agrees with page 8, item 8, column 3)14		
	LAUNDRY		2
(53-4)	15. Services by outside agencies15		
(53-2, -62, -9)	16. Other supplies and expense16		
	17. TOTAL (agrees with page 8, item 9, column 3)17		

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SUPPLEMENTARY DETAIL OF SELECTED "OTHER SUPPLIES AND EXPENSE" FOR THE YEAR ENDING DECEMBER 31 - Concluded (33)

Account number	Item	Total
	LINEN SERVICE	2
(54-63)	1. Replacements of bedding and linen 01	
(54-2, -9)	2. Other supplies and expense 02	
	3. TOTAL (agrees with page 8, item 10, column 3) 03	
	OPERATION OF PHYSICAL PLANT	2
(56-042)	4. Fire, elevator, boiler and other physical plant insurance 04	
(56-043)	5. Real estate and other property taxes 05	
(56-71)	6. Fuel 06	
(56-72)	7. Electricity 07	
(56-73)	8. Water 08	
(56-2, -9)	9. Other supplies and expense 09	
	10. TOTAL (agrees with page 8, item 12, column 3) 10	
	MAINTENANCE OF PHYSICAL PLANT	2
(57-75)	11. Maintenance and repairs - buildings 11	
(57-74)	12. Maintenance and repairs - equipment 12	
(57-2, -9)	13. Other maintenance supplies and expense 13	
	14. TOTAL (agrees with page 8, item 13, column 3) 14	

SUPPLEMENTARY INFORMATION APPLICABLE TO RENTALS

Item	Property Rented to Hospital (Expense)	Hospital Property Rented to Others (Income)
	1	2
15. Depreciation component of rental 15		
16. Interest component of rental 16		
17. Other components of rental 17		
18. TOTALS - (Column 1 agrees with page 8, item 21, rental expense) (Column 2 agrees with page 6, item 5, rental income) 18		

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BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31

(34)

Account number	Item	Amount	Total
	ASSETS	1	2
(711-11)	1. Land.....01		
(711-12)	2. Land improvements (agrees with page 15, item 6, column 1)02		
(711-12R)	3. Less: Accumulated depreciation (agrees with page 15, item 12, column 1)03		
(711-2, -3)	4. Buildings and building service equipment (non-shareable) (agrees with page 15, item 6, column 2)04		
(711-2R, -3R)	5. Less: Accumulated depreciation (agrees with page 15, item 12, column 2)05		
(711-4)	6. Major equipment (shareable) (agrees with page 15, item 6, column 3)06		
(711-4R)	7. Less: Accumulated depreciation (agrees with page 15, item 12, column 3)07		
(711-5)	8. Minor equipment (non-depreciable)08		
(711-9)	9. Major equipment (non-shareable) (agrees with page 15, item 6, column 4)09		
(711-9R)	10. Less: Accumulated depreciation (agrees with page 15, item 12, column 4)10		
(712)	11. Due from governments11		
	Depreciation Fund assets:		
(713-1)	12. Cash12		
(713-2, -3)	13. Investments13		
(714)	14. Sinking Fund assets14		
(715)	15. Improvement and Replacement Fund assets15		
(74, 75)	16. Construction in progress16		
(717-1)	17. Due from Revenue Fund17		
(717-2 to -9)	18. Due from other Funds (specify)18		
(718)	19. Other Plant Fund assets (specify)19		
	20. TOTAL PLANT FUND ASSETS (agrees with page 14, item 18)20		

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BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31 - Concluded

(35)

Account number	Item	Amount	Total
	1	2	3
	LIABILITIES AND CAPITAL		
(721)	1. Bonded debt due and unpaid.....01		
(722-1)	2. Bonded debt (not due) issued by municipalities02		
(722-2)	3. Bonded debt (not due) issued by hospitals03		
(723)	4. Other long term debt04		
(725)	5. Accounts and notes payable05		
(727-1)	6. Due to Revenue Fund06		
(727-2 to -9)	7. Due to other Funds (specify)07		
(728)	8. Other Plant Fund Liabilities (specify)08		
	Plant Capital (Balance of Fund):		
(729-1)	9. Sinking Fund reserve09		
(729-2)	10. Depreciation Fund reserve10		
(729-5)	11. Improvement and Replacement Fund reserve11		
(729-9)	Other Plant Capital:		
		Dr.	Cr.
12.	Balance at January 1 (agrees with balance at December 31 on previous return)12		
13.	Increase in Plant Capital (agrees with page 16, item 19)13		
14.	Adjustments and appropriations (specify)14		
15.15		
16.16		
17.	Balance at December 31 (transfer debit (-) or credit (+) to total column)17		
18.	TOTAL PLANT FUND LIABILITIES AND CAPITAL (agrees with page 13, item 20)18		

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SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS

(36)

Item	Land Improvements (A/C 711-12)	Buildings & building service equipment (A/C 711-2, -3)	Major equipment shareable (A/C 711-4)	Major equipment Non-shareable (A/C 711-9)
	1	2	3	4
1. Balances at January 1, (agree with the balances at December 31, on previous return) 01				
2. Assets added during year 02				
3. Subtotal of items 1 and 2 03				
4. Less: Assets retired during year 04				
5. Adjustments (specify) 05				
6. Balances at December 31 (agree with page 13, items 2, 4, 6, 9 respectively) 06				

SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

Item	A/C 711-12R	A/C 711-2R A/C 711-3R	A/C 711-4R	A/C 711-9R
	1	2	3	4
7. Balances at January 1 (agree with the balances at December 31, on previous return) 07				
8. Depreciation provided during year 08				
9. Subtotal of items 7 and 8 09				
10. Adjustments (specify) 10				
11. Less: Accumulated depreciation on Assets retired during year 11				
12. Balances at December 31 (agree with page 13, items 3, 5, 7, 10 respectively) 12				

RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR WITH DEPRECIATION EXPENSE

Item	A/C 62-1	A/C 62-2 A/C 62-3	A/C 62-4	A/C 62-9
	1	2	3	4
13. Depreciation provided during year (item 8 above) 13				
14. Loss on Assets retired during year 14				
15. Subtotal of items 13 and 14 15				
16. Less: Gain on Assets retired during year 16				
17. Subtotal of items 15 less 16 17				
18. Adjustments (specify) 18				
19. Depreciation Expense (agrees with page 8, item 17, 18, 19, 20 respectively) 19				

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STATEMENT OF INCREASE IN PLANT CAPITAL FOR THE YEAR ENDING DECEMBER 31

(37)

Account number	Item	Amount	Total
		1	2
	GRANTS FOR LAND, BUILDINGS AND EQUIPMENT		
(731-1)	1. Federal 01		
(731-2)	2. Provincial 02		
(731-3)	3. Municipal 03		
(731-4)	4. Provincial Plan 04		
	PROVISIONS FOR DEBT RETIREMENT		
(735)	5. Government grants (specify) 05		
	6. 06		
(736)	7. Appropriations from other Funds (specify) 07		
	8. 08		
(737)	9. Other (specify) 09		
	10. 10		
	OTHER PLANT FUND INCOME		
	Appropriations from other Funds:		
(732-1)	11. Revenue Fund 11		
(732-8)	12. Endowment Fund 12		
(732-9)	13. Other appropriations (specify) 13		
	14. 14		
(733-1)	15. Private grants and donations 15		
(733-2)	16. Interest 16		
(733-9)	17. Other (specify) 17		
	18. 18		
	19. TOTAL INCREASE (agrees with page 14, item 13) 19		

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BALANCE SHEET, ENDOWMENT FUND, AS AT DECEMBER 31

(38)

Account number	Item	Amount	Total
	1	2	3
	ASSETS		
(811)	1. Cash and bank accounts 01		
	Investments:		
(812-1)	2. Bonds and debentures 02		
(812-2)	3. Stocks 03		
(812-3)	4. Real estate mortgages 04		
(812-9)	5. Other (specify) 05		
	Real estate holdings:		
(813-1)	6. Land 06		
(813-2)	7. Buildings 07		
(813-2 R)	8. Less: Accumulated depreciation 08		
(813-3)	9. Furniture and equipment 09		
(813-3 R)	10. Less: Accumulated depreciation 10		
(817-1)	11. Due from Revenue Fund 11		
(817-2 to-9)	12. Due from other Funds (specify) 12		
	Other Endowment Fund assets (specify):		
(818)	13. 13		
	14. TOTAL ENDOWMENT FUND ASSETS (agrees with item 25 below)..... 14		
	LIABILITIES AND CAPITAL		
(821)	15. Bank overdrafts 15		
(822)	16. Notes and loans payable 16		
(823)	17. Mortgages payable (not due) 17		
(827-1)	18. Due to Revenue Fund 18		
(827-2 to-9)	19. Due to other Funds (specify) 19		
	Other Endowment Fund liabilities (specify):		
(828)	20. 20		
	Endowment Fund balances:		
(829-1)	21. Expendable 21		
(829-2)	22. Non-expendable 22		
(829-3)	23. Trust Fund balances 23		
(829-4)	24. Accumulated surplus or deficit (agrees with page 18, item 7) 24		
	25. TOTAL ENDOWMENT FUND LIABILITIES AND CAPITAL (agrees with item 14 above) 25		

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(39)

SUPPLEMENTARY DETAIL OF ENDOWMENT FUND ACCUMULATED SURPLUS OR DEFICIT (A/C 829.4) AT DECEMBER 31

Item	Debit	Credit
	1	2
1. Balance at January 1 (agrees with balance at December 31, on previous year's return) ⁰¹		
2. Endowment Fund Income during year ⁰²		
3. Appropriations to Endowment Fund during year ⁰³		
4. Endowment Fund Expenditure during year ⁰⁴		
5. Appropriations from Endowment Fund during year ⁰⁵		
6. Adjustments (specify) ⁰⁶		
7. Balance at December 31 (agrees with page 17, item 24) ⁰⁷		
8. TOTALS (debit and credit columns to agree) ⁰⁸		

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