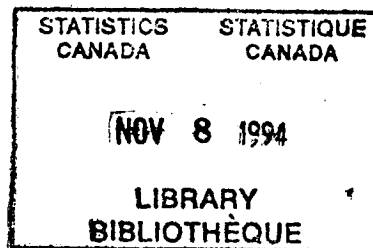


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1974

INSTRUCTIONS AND DEFINITIONS

FOR THE

ANNUAL RETURN OF HOSPITALS

FORM HS-2

FINANCIAL

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FOREWORD

The Annual Returns of Hospitals, Form HS-1 - Facilities and Services, and Form HS-2 - Financial, provide basic information of value to hospitals and provincial hospital authorities. They also serve the specific purposes of the two national agencies, Statistics Canada and Health and Welfare, Canada. This booklet of Instructions and Definitions is to be used as a guide by Canadian hospitals in completing the Annual Return of Hospitals, Form HS-2 - Financial. A companion booklet is also available as a guide for the completion of the Annual Return of Hospitals, Form HS-1 - Facilities and Services.

[For purposes of these returns a hospital is defined as an institution where patients are accommodated on the basis of medical need and are provided with continuing medical care and supporting diagnostic and therapeutic services, and which is licensed or approved as a hospital by the federal and/or a provincial government.

The Annual Returns of Hospitals, Forms HS-1 and HS-2, under the Statistics Act, (Section 21), are to be completed by all public, proprietary, and federal hospitals in Canada, regardless of the hospital's status under the federal-provincial hospital insurance program.

The Annual Returns of Hospitals, Forms HS-1 and HS-2, in accordance with Regulation 11, of the Hospital Insurance and Diagnostic Services Act, are to be completed by every hospital which is listed in a schedule to a federal-provincial hospital insurance agreement. Where floors, wings or other segments of an institution are listed as a hospital in Part 1 of Schedule A to an agreement under the Hospital Insurance and Diagnostic Services Act, it is necessary that separate Forms HS-1 and HS-2 be submitted for the whole institution and also for the portion listed as a hospital.

GENERAL INSTRUCTIONS

1. Specific sections of the form have been marked as optional for certain hospitals. Provincial Authorities will designate the hospitals which are in this category.
2. Constant reference should be made to the definitions and instructions contained in this manual. Accurate completion of all the items will depend primarily upon the maintenance of good statistical and accounting records by each hospital.
3. The Canadian Hospital Association has prepared the Canadian Hospital Accounting Manual (3rd edition) which contains a model chart of accounts, specimen accounting forms and records as well as explanatory text. The use of this system is strongly recommended and will facilitate the completion of the Returns. Note that the Form HS-2 shows for each item the account number(s) used in the Chart of Accounts outlined in the third edition of the Canadian Hospital Accounting Manual.
4. Hospital should realize that the Forms HS-1 and HS-2 are closely interrelated. The HS-1 contains details of activities, staffing and paid hours of departments whose finances are reflected in the HS-2 in the form of salaries and wages, supplies and purchased services. Hospitals are strongly advised to keep these relationships in view when designing their record systems and when completing the returns.
5. To assist hospitals in the preparation of the returns exact facsimile worksheets are provided. Hospitals should make use of these worksheets in preparing the material before typing the six-part carbon-interleaved pages. The worksheet set should be retained for reference purposes.
6. DO NOT use lines specifically designated for one item for any other item. For items not specified on the form USE lines designated as "OTHER" and provide supplementary information.
7. The final forms for the Annual Returns of Hospitals are provided in carbon-interleaved sets of six copies. These sets should be completed by typewriter in order to ensure maximum legibility on all copies. Care must be taken to avoid unnecessary marking or disfigurement. In the event of an error make corrections by striking out the error and type in the correct information in the same entry space.
8. The first five copies of the completed returns duly certified by the hospital authority, and in the case of the HS-2 - by the auditor, should be forwarded to the provincial hospital authorities, with the hospital retaining the sixth copy.

TABLE OF CONTENTS

	<u>Page Number</u>	
	<u>Instructions and Definitions</u>	<u>HS-2 Annual Return</u>
Hospital's Certificate and Auditor's Report	6	1
Summary of Operating Expense	7	2
 Distribution of Gross Salaries and Wages, Supplies and Other Expenses by Division, Department or Section:		
Nursing	8	2
Diagnostic and Therapeutic (Special Services)	10	3
Educational Programs	12	4
Administrative and Supportive (General Services)	13	4
Distribution of Medical and Surgical Supplies and Drug Expense	15	5
Supplementary Information Applicable to Rentals of Real Estate	16	5
Supplementary Detail of "Supplies and Other Expenses" for Selected Expense Centres	19	6
 Statement of Operating Income:		
Income from Services to Patient:		
In-patient	23	8
Out-patient	25	9
Grants and Other Income	26	10
Analysis of Deductions from Gross Patient Income	28	11
Analysis of Allowance for Doubtful Accounts of Patients	29	11
 Balance Sheets	29	
Assets	30	12
Liabilities and Equity	33	14
Analysis of Unappropriated Equity	37	16
Statement of Source and Application of Funds	37	17
Supplementary Detail of Cost of Property, Plant and Equipment	37	19
Supplementary Detail of Accumulated Depreciation	38	19
Reconciliation of Depreciation Provided for the Year with Depreciation Expense	38	19
 Balance Sheet, Endowment and Special Purpose Fund	39	20

INSTRUCTIONS AND DEFINITIONS FOR THE

ANNUAL RETURN OF HOSPITALS

FORM HS-2 -- FINANCIAL

(PAGE 1 OF THE FINANCIAL RETURN)

YEAR

Note that the report is for the calendar year ended December 31. A hospital which is open for only a part of the year should report for that portion of the year during which it operates, noting the circumstances on page 1 of the form.

IDENTIFICATION AND LOCATION

Enter the full name, street and number and postal address of the hospital. The name and location of the hospital must also be entered at the top of each page of the Annual Return.

HOSPITAL'S CERTIFICATE AND AUDITOR'S REPORT

The certificate which appears on the upper part of page 1 should be signed on each copy of the return giving the official title of the certifying authority of the reporting hospital. The report on the lower part of the page is to be completed by the external auditor of the hospital.

SUPPLEMENTARY INFORMATION

Additional six-part carbon-interleaved blank pages are available for recording comments on any significant changes occurred during the year and supplemental information. In particular, care should be taken to record the following, including the dates when changes occurred:

- (1) changes in salary scales for any large group of hospital personnel;
- (2) major changes in staff composition, size of staff, or personnel policies.

SUMMARY OF OPERATING EXPENSE FOR THE YEAR ENDED DECEMBER 31

(PAGE 2 OF THE FINANCIAL RETURN)

- 1-10. This section is a summary of the cost, on an accrual basis, of operating and maintaining the hospital during the year.

The subsequent sections of the form containing detailed expense accounts will be completed first and in so doing it is important that the allocation of expense be carried out in accordance with the instructions that follow. When this is done the Summary may readily be completed by reference to page and item numbers as indicated.

The major categories of expense which are summarized here are defined as follows:

Gross Salaries and Wages Including All Medical Staff Remuneration
these are distributed to three sub-categories:

In Column 1

Medical Staff - includes all types of hospital remuneration earned during the year by paid medical staff, i.e. salaries, wages, fees, contract rates, honorariums, etc.*

In Column 2

Interns, Residents and Students - includes gross salaries and wages earned during the year by interns, residents or students enrolled in organized educational programs, as well as by those affiliated - in or sponsored to take a course elsewhere. It excludes salaries paid to regular employees involved in extramural training or persons receiving on-the-job training.

In Column 3

Other Gross Salaries and Wages - includes gross salaries and wages earned during the year by all other staff including non-medical teaching staff and regular employees involved in extramural or on-the-job training.

Special Notes:

- (a) Gross salaries and wages are to include the value of the donated services of regular staff members who are not paid the full scale of salaries. In such cases contributed services are calculated on the basis of salary scales for similar services in the community and are recorded in the regular payroll records.
- (b) The distribution of the gross salary or wage of an employee working in more than one division, department or section of a hospital shall normally be made proportionately to the numbers of "accumulated paid hours" of the employee. However, if the employee receives separate remuneration in each division, department or section these amounts shall be charged accordingly.
- (c) In all cases gross salaries and wages are to include perquisites provided by the hospital valued at rates which realistically reflect the cost of the perquisites provided.

* For purposes of this report the remuneration of Administrators with M.D. degree, Medical Directors and Assistant Director (Medical) should be included in column 3, "Other Gross Salaries and Wages".

Supplies and Other Expenses

These are distributed to three sub-categories:

in column 4

Supplies and Other Expenses (excluding Medical and Surgical Supplies and Drugs) - includes all of the hospital's operating expenses other than Gross Salaries and Wages and excluding the cost of Medical and Surgical Supplies and Drugs.

in column 5 (lines 6 & 7)

Medical and Surgical Supplies - the total cost of this class of supplies as further detailed on page 5 of the Return.

Drugs - the total cost of this class of supplies as further detailed on page 5 of the Return.

DISTRIBUTION OF GROSS SALARIES AND WAGES, SUPPLIES AND OTHER EXPENSES BY DIVISION, DEPARTMENT OR SECTION

This part of the Return (from page 2, line 11, through to line 21 of page 4) is used to show the distribution to the various divisions, departments or sections of expenses other than Medical and Surgical Supplies and Drugs.

NURSING

In this section the distributions of Gross Salaries and Wages will apply only to Other Gross Salaries and Wages because for reporting purposes "Nursing" does not include any of the functions of Medical Staff nor of Interns, Residents or Students.

It is to be noted that for some hospitals the completion of lines 11 to 22 of this section is optional. Provincial Plan authorities will advise to which hospitals this applies.

For all other hospitals the expense centres to which costs are to be allocated and which, for purposes of this report, will be considered as "Nursing" are defined as follows:

11. Nursing Administration - the unit to which is assigned the responsibility for the general management of the nursing services. Depending upon the size and organizational structure of the hospital this may include (a) Nursing Director, (b) Assistant Directors, (c) Supervisors who assist in the management of the nursing service as a whole, (d) such other nursing, clerical or stenographic staff as are assigned to the Nursing Administration Office.

Note: Where a Nursing Director also acts as the Administrator of the hospital include her total salary under General Administration (page 4, line 10).

- 12-13. In-patient Units - Adults and Children - the units concerned with the provision of direct nursing care to patients in in-patient units, including nursing supervisors (head nurses) assigned to these units. This would also include those special duty nurses who are employed from time to time by the hospital for the necessary nursing care of specific patients.

Short-term Units — the expense centre to which is allocated the cost of in-patient units concerned with the provision of active treatment, usually on a short-term basis, including care provided in special units such as in intensive care units. Note that the costs of Nursery and Obstetrical Suite are to be reported separately.

Long-term Units — the expense centre, if organized as a separate entity, to which is allocated the cost of in-patient units or wards concerned with the provision of long-term care in Rehabilitation Units (incl. Convalescent) or in Extended Care Units (incl. Chronic).

In cases where short-term and long-term care is provided in a single in-patient unit no attempt should be made to segregate the costs. These should then be reported as either "short-term" or "long-term" in accordance with whichever is the dominant service in terms of patient-days.

14. Nursery — the expense centre to which is allocated the cost of the direct nursing care of newborn infants including those in immature and suspect nurseries. Excludes the cost of the Obstetrical Suite (incl. Delivery and Labour Rooms).
15. Obstetrical Suite (incl. Labour and Delivery Rooms) — the expense centre to which is allocated the cost of nursing related to the observation, preparation, care and delivery of parturient women. Includes cost of the delivery room(s) and labour room(s) of the hospital, but excludes cost of the nursery.
16. Surgical Suite (incl. Post-op. Recovery Unit) — the expense centre (other than Emergency) to which is allocated the costs of the performance of surgical procedures and for the continuous observation and care of patients during the immediate post-operative or post-anesthesia period. Includes the cost of auxiliary rooms such as fracture rooms and cystoscopy rooms.
17. Emergency — the expense centre to which is allocated the cost of the assessment, diagnosis, and treatment of patients primarily with emergency conditions.
18. Central Supply — the expense centre to which is allocated the cost of storing, controlling, processing, sterilizing, assembling and distributing medical and surgical supplies and equipment.
20. Intravenous Therapy — the expense centre to which is allocated the cost of the administration of intravenous solutions to patients in accordance with hospital policy. Blood transfusion services may be part of this expense centre.

This service may be provided as an integral part of the services of a unit having broader functions. Where this is the case no attempt should be made to segregate the costs of intravenous therapy from that reported for the responsible expense centre.

21. Other — specify the nature and report here the costs of any other Nursing Services which do not fall into any preceding category.

DIAGNOSTIC AND THERAPEUTIC (SPECIAL SERVICES)

(PAGE 3 OF THE FINANCIAL RETURN)

This part of the Return deals with the various Diagnostic and Therapeutic services of the hospital. In this section the distribution of Gross Salaries and Wages will exclude those for Interns, Residents and Students, but will include Medical Staff remuneration and Other Gross Salaries and Wages.

The expense centres to which costs are to be allocated and which, for purposes of this report, will be considered as "Diagnostic and Therapeutic" (Special Services) are defined below.

1. Organized Out-patient Department - the expense centre if organized as a separate entity and recognized as such by the Provincial Plan, to which is allocated the cost of providing special clinical facilities for medical diagnosis and treatment of out-patients. Some services may also be provided to in-patients.
- 2-4. Ambulatory Care Units (incl. General and Special Clinics) - the expense centre to which is allocated the cost of units specifically designed, staffed and equipped to provide diagnostic and therapeutic services primarily to out-patients. Note that hospitals are to report separately the cost for Psychiatric Clinics (line 2) and Tuberculosis Clinics (line 3). The cost of all other Ambulatory Care Units should be reported on line 4.
5. Laboratory - the expense centre to which is allocated the cost of performing laboratory investigative procedures through detailed analysis, assay and examinations of specimens. This may include microbiology, hematology, histopathology (incl. autopsy), cytopathology, blood bank and morgue. Electrocardiography and Electroencephalography, Medical Illustration and Nuclear Medicine are also sometimes a part of the Laboratory. (See also definitions relating to E.C.G., E.E.G. and Nuclear Medicine which follow).
6. Electrocardiography (E.C.G./E.K.G.) - the expense centre to which is allocated the cost to measure and record electrical impulses of the heart for the evaluation of heart function. Where this service is not provided by a separate organizational unit no attempt should be made to segregate its costs.
7. Electroencephalography (E.E.G.) - the expense centre to which is allocated the cost to measure and record electrical impulses of the brain for the evaluation of brain function. Where this service is not provided by a separate organizational unit no attempt should be made to segregate its costs.
8. Nuclear Medicine - the expense centre to which is allocated the cost for the control and use of radioactive elements for diagnostic and/or therapeutic purposes. No attempt should be made to segregate the cost when these services are provided by other units such as Laboratory or Radiology.
9. Pharmacy - the expense centre to which are allocated the costs of requisitioning, storage, control, compounding, manufacturing, standardizing, dispensing and distribution of drugs. It is also responsible for providing information on drugs and acting as a reference source for all pharmaceutical matters.

Radiology — the unit specifically designed, staffed and equipped for the use of radiant energy from X-ray equipment and radioactive elements for the diagnostic examination and treatment of patients.

10. Diagnostic — the expense centre to which is allocated the cost for the use of radiant energy from X-ray equipment for diagnostic purposes.
11. Therapeutic — the expense centre to which is allocated the cost for the use of radiant energy from X-ray equipment and radioactive elements for therapeutic purposes. Therapeutic treatments are sometimes carried out in Diagnostic Radiology. In such cases no attempt should be made to segregate costs which should be included under Diagnostic Radiology.
12. Physical Medicine and Rehabilitation — the expense centre to which is allocated the cost for the medical assessment and treatment of disabled patients to improve or maintain their functional capacity by accepted techniques of rehabilitation. For purposes of this report the hospital's direct costs for Physiotherapy, Occupational Therapy, Speech Therapy, Audiology and Prosthetics (incl. brace making), should be included here irrespective of whether or not these activities are organized as separate units.
13. Social Work — the expense centre to which is allocated the cost for assisting patients and their families in dealing with personal, socio-economic and environmental problems which influence the patient's condition.
14. Ambulance (excl. Motor Transportation) — the expense centre to which is allocated the costs of the operation of motor vehicles which are specifically designed, staffed and equipped for the transportation of persons requiring medical attention. This includes bringing patients to the hospital for examinations, care and treatment, to take patients home, or to transfer them for admission to another hospital. This excludes Motor Transportation which should be reported on page 4 of the Return.
15. Out-patient Day and/or Night Care Programs — the expense centre to which is allocated the cost of units specifically designed, staffed and equipped for the care of other than in-patients who attend for a prescribed number of hours of the day or night.
16. Special Research — the expense centre to which are allocated the direct costs of formally organized research undertaken by the hospital.
17. Respiratory Therapy — the expense centre to which is allocated the cost for the administration of various gases and aerosols in the treatment of respiratory conditions of patients and for the maintenance and repair of respiratory therapy and associated equipment.
- 18-19. Other — specify the nature and report separately the costs of each Diagnostic and Therapeutic service which is organized as a separate unit, and which does not fall into any preceding category. If necessary use the supplemental report form to provide the details.

EDUCATIONAL PROGRAMS

(PAGE 4 OF THE FINANCIAL RETURN)

Formal Educational Programs - are organized programs which are operated by hospitals or provided through affiliation, for the education of hospital, medical and other related personnel, and which lead to a university degree or to statutory (provincial or national) certification, registration or licensing.

This section deals with the direct costs for the hospital's formally organized educational programs in the health field. This excludes educational programs for patients which are to be specified and reported under administrative and Supportive (General Services) (see "Other" - page 13 of this manual). It also excludes those programs which can be classified as "Staff Educational Programs" (see item 10 on page 12 of this manual).

"Gross Salaries and Wages" in Educational Programs will include:

In Column 1

- the gross salaries, fees or other remuneration paid to physicians or surgeons for the role they perform in the formally organized educational programs;

In Column 2

- all of the gross salaries, including stipends and perquisites, provided by the hospital to:
interns and residents; students enrolled in the hospital's formally organized educational programs and students sponsored by the hospital to take such courses elsewhere.

In Column 3

- the gross salaries, wages or fees paid to school staff, lay instructors, clerical and stenographic staff and other non-medical personnel assigned to formally organized educational programs.

"Supplies and Other Expenses" (excluding Medical and Surgical Supplies and Drugs) in Formally Organized Educational programs will include:

In Column 4

- (1) course or tuition fees, text books and other educational supplies, graduation and travelling expenses.
- (2) such costs as are borne by the hospital to cover the training of students in programs administered by other hospitals or outside organizations (e.g. the shared costs of a regional school of nursing would be reported in the form on page 4, line 2 column 4).

Do not allocate here the costs of maintaining residences. These costs are to remain with the appropriate expense centres such as Housekeeping, Plant Maintenance, etc.

The expense centres or departments to which costs are to be allocated and which, for purposes of this report will be considered as "Educational Programs" are defined as follows:

1. Medical Education - the expense centre to which are allocated the costs concerned with the direction, training and activities of all medical interns and residents.

2. Nursing Education - the expense centre to which are allocated the costs of the operation of a school of nursing and/or the provision of formal education for nursing personnel where the course leads to provincial certification, licensing or registration. The personnel normally associated with these activities are (a) the senior nurse responsible for the direction of the School of Nursing; (b) her assistant(s), if any; (c) clinical and classroom instructors; (d) students of the school of nursing; (e) other students in formal nursing educational programs (e.g. Student Nursing Assistants, Student Child Care Nurses); (f) clerical or stenographic staff assigned to Nursing Education; (g) residence supervisors. The shared costs of a regional school of nursing should be reported in column 4.
3. Medical Laboratory Technologists Education - the expense centre to which are allocated the direct costs of any formal educational program leading to registration for medical laboratory technologists. Under "Other Expenses" would be included the shared costs for regional School of Med. Lab. Technologists and/or the travelling expenses, tuition fees, etc., for students sponsored to take such a course elsewhere.
4. Radiological Technicians Education - the expense centre to which are allocated the direct costs of any formal educational program leading to registration for radiological technicians. Under "Other Expenses" would be included the shared costs for Regional School of Rad. Tech. and/or the travelling expenses, tuition fees, etc., for students sponsored to take such a course elsewhere.
- 5-8. Other Formal Educational Programs (specify) - specify the nature and report here separately the costs for each of any other formally organized educational program excluding those which can be classified as "Staff training" (see item 10 below and item 30 on page 17).

ADMINISTRATIVE AND SUPPORTIVE
(GENERAL SERVICES)

This section of the report deals with Administrative and Supportive services and the costs which may logically be grouped around these expense centres.

10. General Administration - the expense centre to which are allocated the costs of providing administrative direction and for carrying out business office, fiscal and personnel functions of the hospital. These functions include: Admitting, Employee Health, Finance, Hospital Administration, Hospital Auxiliary, Information, Personnel, Printing and Duplicating, Public Relations, Purchasing, Staff Educational Programs(1), Stores, Switchboard, Systems Engineering, Volunteer and Patient Library. Staff whose salaries are chargeable to this expense centre include the administrator(2), medical director, assistant administrator (medical)(3), chaplain, chief financial officer, personnel officer, co-ordinators or instructors in staff training and the supervisory and office staff performing the functions listed above.
- (1) Note that the gross salaries and wages to be included here are those for Instructors or Co-ordinators of Staff Educational Programs. The gross salaries and wages of employees participating in such programs will be allocated to the unit where they work.
- (2) Where a Nursing Director is the Administrator of the hospital her total salary is to be allocated here.
- (3) Salaries of Medical Director and/or Assistant Administrator (medical) should be reported under "Other Gross Salaries and Wages". This is a change from 1972 reporting.

11. Medical Records and Hospital Library

Medical Records - the expense centre to which is allocated the costs for the collection, completeness, assembly, availability, technical and statistical analysis, and safekeeping of patients' medical records in order to facilitate the evaluation and improvement of patient care and to serve for educational, research and legal purposes.

Hospital Library - the expense centre to which is allocated the costs for the cataloguing, availability, safekeeping and control of the hospital's collection of educational materials, including books, periodicals and tapes.

For purposes of this report the cost for both expense centres should be reported here.

12. Dietetics - the expense centre to which is allocated the costs for the requisitioning, storage, preparation and distribution of food to meet the normal and therapeutic nutritional needs of patients and for other food services provided by the hospital. This will include the operation of a pay cafeteria.
13. Laundry - the expense centre to which are allocated the costs for processing soiled linen and providing an adequate and sanitary supply of linen for the use of patients and staff.
14. Linen - the expense centre to which are allocated the costs for receiving, repairing, storing, distributing, controlling and supplying clean linen and wearing apparel as required by the hospital.
15. Housekeeping - the expense centre to which are allocated the costs for maintaining the cleanliness of hospital buildings and residences, and for assisting in maintaining a sanitary environment therein.
16. Motor Transportation (excluding Ambulance) - the expense centre to which are allocated the costs of operating motor vehicles used for the transportation of employees, hospital materials, and communications. This service may also include transportation of patients either between departments, of the hospital, or for special services to patients provided outside the hospital.

Physical Plant - is the hospital grounds, buildings and equipment.

17. Plant Operation and Hospital Security - the expense centre to which are allocated the costs for the provision, distribution and monitoring of water, light, heat, power and other building service systems throughout the physical plant, and for the protection of hospital property, persons and patients.
18. Plant Maintenance - the expense centre to which are allocated the costs for the servicing and repairing of the physical plant.
19. Ancillary Operations - the expense centre to which are allocated the costs for those activities approved by the Provincial Plan as "Ancillary Operations" such as a farm, barber shop, gift shop or florist shop, parking garage or lot, etc.
20. Other (specify) - specify the nature and report here any other Administrative and Supportive (General Services) not provided for above. Include here the hospital's costs for providing patient-education. If necessary use the supplemental report form to provide details.

DISTRIBUTION OF MEDICAL AND SURGICAL SUPPLIES AND DRUG EXPENSE

(PAGE 5 OF THE FINANCIAL RETURN)

- 1-9. Please note that for HS-2 reporting purposes Medical and Surgical Supplies and Drug expenses are to be distributed only to certain specified expense centres.
- 10-11. In addition, the total expenses of both Medical and Surgical Supplies and Drugs are to be distributed to four major categories according to the nature of the supplies:

Medical and Surgical Supplies

Prostheses - replacements used as substitutes for parts of the body or as aids to permanently impaired functions of the body. This includes such items as artificial limbs and eyes, dentures, bone plates, permanent braces, eyeglasses, implanted pacemakers, corrective footwear, etc. It also includes components used in the assembling and fitting of such items.

Instruments - hand implements or tools (or their parts) used in surgical procedures and in the treatment and examination of patients.

Sutures - materials, such as catgut and its substitutes, used in closing incisions and wounds. When sutures are bought with the needles attached, the overall cost should be charged here.

All Other Medical and Surgical Supplies - all other medical and surgical supplies used throughout the hospital.

Drugs

Anaesthetic Gases - gaseous and volatile agents used in inhalation anaesthesia. Examples include cyclopropane, fluothane, halothane, nitrous oxide, ether, chloroform, etc.

Oxygen and Other Medical Gases - gases, other than anaesthetics, used in the treatment of patients, such as oxygen and carbon dioxide mixtures. Oxygen used to drive equipment such as fog generators and atomizers should also be charged here.

Intravenous Solutions - solutions used in the treatment of patients by injection into the veins, including the use of large-volume intravenous solutions, with or without electrolyte additives, used for body fluid replacement.

All Other Drugs - all other drugs used throughout the hospital.

Note that some drugs having other uses than for patient treatment (e.g. as laboratory chemicals etc.) are not to be charged to Drugs but to the appropriate expense centre account. Contrast media used by the Radiology are to be charged to "Radiology - Other Supplies and Expense".

SUPPLEMENTARY INFORMATION APPLICABLE TO RENTALS OF REAL ESTATE

- 12-15. This section is provided to report the components of expense and/or income from the rental of real estate.

SUPPLEMENTARY DETAIL OF "SUPPLIES AND OTHER EXPENSES"* FOR SELECTED EXPENSE CENTRES

*Excludes Medical and Surgical Supplies and Drugs.

(PAGE 6 OF THE FINANCIAL RETURN)

LABORATORY

1. Purchased services from outside laboratories - the overall cost of the clinical investigation of specimens referred-out to other laboratories. Include the over-all cost of referred-out work where all or a part of the laboratory work is done on a contract basis or where the work is referred to a regional laboratory on a shared-cost basis (whether the referral agency works within the hospital or not).
2. Radioactive materials - the cost of radioactive materials used by the Laboratory.
3. Other supplies and expense - the cost of all other supplies and expenses related to the examination and analysis routines carried out in the Laboratory. Includes such items as test-tubes, flasks, microscope slides, petri dishes, plastic tubing, alcohol, chemicals, stains, reagents, needles, syringes, vacutainers, etc.

NUCLEAR MEDICINE

As noted earlier in this manual costs will be recorded under this category only when the Nuclear Medicine is organized as a separate entity.

5. Purchased services from outside laboratories - the overall cost of the clinical services provided when work is referred-out to other laboratories. Include the over-all cost of referred-out work where all or a part of the laboratory work is done on a contract basis or where the work is referred to a regional laboratory on a shared-cost basis (whether the contract agency works within the hospital or not).
6. Radioactive materials - the cost of radioactive materials used by the Nuclear Medicine.
7. Other supplies and expense - the direct cost of all other supplies and expenses of the Nuclear Medicine, other than those for which specific accounts have been provided.

RADIOLOGY

Purchased services from outside radiology clinics:

9. Diagnostic - the over-all costs (technical and professional services, supplies, etc.) of purchasing diagnostic radiology services from clinics which are not operated by the hospital: e.g. the costs of radiology services provided by Provincial Diagnostic Clinics.

10. Therapeutic - the over-all costs (technical and professional services, supplies, etc.) of purchasing therapeutic radiology services from clinics which are not operated by the hospital: e.g. the costs of therapeutic services provided in hospitals by agencies such as the Ontario Cancer Treatment and Research Foundation.

Noted earlier in this manual where therapeutic treatments are performed by Diagnostic Radiology no attempt should be made to segregate costs which should be charged to Radiology - Diagnostic.

11. Radioactive materials - the cost of radioactive materials used in the hospital's own Radiology Unit whether for diagnostic or therapeutic purposes or both.
12. Radiology films - the cost of all films (miniature, dental, standard, roll, ciné, kinescopic) and video tape used in diagnostic procedures carried out by the hospital's own Radiology Unit.
13. Other supplies and expense - the direct cost of those supplies and other expenses which apply particularly to the Radiology Unit: e.g. developing chemicals, film hangers, lead aprons, contrast media, etc.

MEDICAL RECORDS AND HOSPITAL LIBRARY

15. Purchased services - the costs of processing medical data and medical statistics such as the fees paid for Professional Activity Study (PAS) or the Hospital Medical Records Institute (HMRI) or any similar medical data processing which the hospital may obtain from outside agencies.
16. Other supplies and expense - the direct costs of those supplies and other expenses which apply specifically to Medical Records and/or Hospital Library: e.g. medical texts and reference books, book mending supplies, etc.

All types of office supplies and printed forms (including those used as medical records) are to be charged to "Printing, stationery and office supplies".

GENERAL ADMINISTRATION

18. Advertising - the cost of advertising for public relations purposes, such as notices of meetings or hospital events and in connection with tenders for supplies or repair bids, filling employee vacancies, and the like.
19. Association membership fees - the cost of dues for hospital or staff membership in organizations such as provincial hospital associations, regional councils and professional associations.
20. Bonding and insurance - the expired or "used" portion of the premiums paid for public liability insurance and fidelity bonds. Public liability includes coverage for premises (including elevators) and malpractice liability.
- 1

Note that vehicle insurance expenses are to be charged to Motor Transportation or Ambulance while fire and boiler insurance expenses are to be charged to "Insurance - plant".

21. Business machine expenses - the cost of renting and repairing business machines, such as computers, tabulating equipment, adding machines, typewriters, etc., and fees paid for maintenance service contracts on them.
22. Collection fees - the cost of collecting accounts receivable, including court fees and services rendered by collection agencies and solicitors.
23. Interest on short-term loans - interest paid on bank overdrafts, short-term bank loans, notes payable, and other short-term loans. This does not include bank service charges relating to the number of cheques paid, which should be charged to account 730-40.
24. Interest on long-term loans - interest on bonds, debentures, mortgages, notes payable, and other long-term loans, which were originally issued or incurred for a period of more than one year.
25. Postage - the cost of all types of postage used by the hospital.
26. Printing, stationery and office supplies - the cost of all printed forms, stationery and general office supplies used throughout the hospital. Includes accounting forms, forms for patients' records, duplicating materials, all office supplies, and printed matter such as brochures, pamphlets, circulars, and financial statements.
27. Audit and accounting fees - fees and other expenses paid for professional auditing and/or accounting services.
28. Other professional fees - fees and other expenses paid for the services of lawyers (other than for collection of accounts), labour relations consultants, hospital consultants, the Canadian Council of Hospital Accreditation, and the like (note that medical specialist fees, such as those for a radiologist, are NOT to be charged here but elsewhere, e.g. radiologists fees for the interpretation of X-ray examinations are to be charged to A/C 683-02).
29. Service bureau fees - fees paid to outside agencies for the processing of financial and administrative data. The cost of processing data which is distinctly of a medical nature (such as fees for PAS) should be recorded in account 750-49 "Medical Records-purchased services".
30. Staff Educational Programs - the costs incurred in training staff through in-service or on-the-job training. Also include here the costs of courses provided outside the hospital for regular employees e.g. Hospital Organization and Management, Nursing Unit Administration, post-graduate training of nurses, refresher courses for medical laboratory technologists, and the like. Staff Educational Programs include the costs of text books and other educational supplies, fees paid to instructors not on the staff of the hospital, course fees and travelling expenses, etc., for training received outside the hospital. Do not include here any costs pertaining to the education of interns, residents or students as defined under "Educational Programs".

31. Telephone and telegraph - amounts paid to telephone and telegraph companies for toll charges, switchboard and equipment rental, and communication services such as Telex regardless of whether used by employees, patients or others, including rental paid for inter-communication and paging systems.
32. Indemnity to board members - honorariums paid to members of a hospital Board in connection with attendance at Board meetings. This does not include their travel expenses nor fees paid for services rendered in any capacity other than as a Board member.

Travel and convention expenses

33. by Board members - travel expenses of Board members while representing the hospital at conferences and conventions or while performing services on behalf of the hospital. This includes conference and convention registration fees and other expenses, where applicable.
34. by staff - travel expenses of staff (other than travel costs incurred for educational purposes) while representing the hospital at conferences and conventions, or while performing services on behalf of the hospital. This includes conference and convention registration fees and other expenses, where applicable.
35. Carfare and local travel - staff and patient travel within the local hospital area, such as car allowances for banking and collections, taxi fares where staff are called in for off-hour duty or when patients must be transported to other hospitals to obtain certain specialized services.
36. Other supplies and expense - miscellaneous items of expense usually incurred on behalf of the hospital as a whole, including such items as bank service charges and exchange, safety deposit box rental, newspaper and magazine subscriptions, guests' meals at outside restaurants, etc.

SUPPLEMENTARY DETAIL OF "SUPPLIES AND OTHER EXPENSES"* FOR SELECTED EXPENSE CENTRES

*Excludes Medical and Surgical Supplies and Drugs.

(PAGE 7 OF THE FINANCIAL RETURN)

EMPLOYMENT BENEFITS

1. Canada or Quebec Pension Plan - the hospital's share of the premiums paid into the Canada Pension Plan or the Quebec Pension Plan.
2. Other superannuation or pension plans - the hospital's share of the premiums paid to any superannuation or pension plan except the Canada Pension Plan or Quebec Pension Plan.
3. Unemployment insurance - the hospital's share of contributions to the Unemployment Insurance Commission.
4. Workmen's compensation - the cost of the assessment by a Workmen's Compensation Board, based on annual wages, for coverage of employees injured while

working at the hospital.

5. Group life insurance - the hospital's share of the premiums paid for group life insurance on the lives of its employees.
6. Medical care insurance - the hospital's contribution to a plan, government or private, providing medical and surgical coverage to its employees.
7. Hospital insurance - the hospital's contribution to a plan, government or private, providing hospitalization coverage to its employees.
8. Tuition fees - include only those tuition fees paid by a hospital for educational courses taken by its employees, when the hospital intends, in accordance with income tax regulations, to report these as taxable benefits.
9. Other employment benefits - the hospital's contribution to any employee benefit plans not specified above. Note that pay for leaves of absence, such as vacation pay or sick leave must be charged to the appropriate department under Salaries and Wages.

DIETETICS

11. Purchased food service - the over-all cost for meal preparation provided through a contract food service agency, or purchased from another hospital or institution.
12. Food - all foodstuffs (including beverages and infant formulae) used by a hospital in providing meals and nourishments to patients, staff and guests regardless of whether the food is prepared in the Dietetics or in some other area of the hospital.
13. Other supplies and expense - the cost of all non-food items used in food preparation and serving, such as trays, cutlery, utensils, crockery, and napkins, and supplies used in the cleaning of dishes, utensils, etc.

LAUNDRY, LINEN, HOUSEKEEPING

15. Purchased laundry and linen services - the over-all cost of any services where laundry, linen, wearing apparel, drapes, etc., are sent outside the hospital for laundering or cleaning.
16. Laundry supplies and other expense - the direct cost of supplies and other laundry expense, such as laundry soaps, linen oil, nets, bags, sours, starches, etc.
17. Linen supplies and other expense - the cost of supplies such as mattress covers, blankets, bed-spreads, pillows, towels, curtains and drapes, and other bedding and linen supplies of all kinds except wearing apparel. Include linen repair supplies such as cotton and linen thread, bias tape, patching materials, etc.
18. Patients' wearing apparel - the cost of wearing apparel provided to patients, such as pyjamas, gowns, slippers, diapers, etc.

19. Staff wearing apparel - the cost of aprons, caps, coats, gowns, uniforms, conductive shoes, and any other wearing apparel supplied for employees, students, interns, residents, medical staff or volunteer workers.
20. Purchased housekeeping service - the over-all cost to the hospital for cleaning services, for all or part of the premises, provided by an outside contractor or other hospital. Include here costs for services such as window washing and pest control.
21. Housekeeping supplies and other expense - the expenses for all areas of the hospital for general cleaning supplies such as floor soaps, wall-washing, window and other cleaning compounds, waxes, terrazo conditioners, pails, mops, brooms, brushes and pads for floor machines, aerosol sprays for odour and insect control, disinfectants, and the like.

PLANT OPERATION AND HOSPITAL SECURITY

23. Purchased security services - the cost to the hospital of a security service supplied by an outside agency to ensure the observance of regulations and to safeguard the hospital against any unlawful act or trespass, e.g. doormen, security guards, commissionaires, night watchmen.
24. Rent - land and buildings - the rental cost of buildings or land leased for hospital use.
25. Purchased steam or heat - the cost of steam or heat purchased in useable form from another hospital or other outside organization.
26. Fuel - the cost of all fuel (except electricity) used in heating, supplying hot water or steam, and cooking.
27. Water - the cost of water purchased from an outside source. Expenses of operating a well or other water supply should also be charged here, if ascertainable. Costs of water treatment should also be charged to this account.
28. Electricity - the cost of electrical energy supplied to the hospital, whether for heating, lighting, cooking or other purposes. Where a hospital operates a system of continuous electrical power generation, the related costs should also, if practicable, be charged here.
29. Insurance-plant - the expired or "used" portion of fire insurance (and extended coverage for smoke damage, wind, hail, lightning, etc.), boiler explosion and boiler liability insurance.
30. Municipal taxes - municipal taxes on hospital property exclusive of water rates.
31. Other supplies and expense - miscellaneous supplies and expense used in the operation of the hospital plant, including stand-by batteries, elevator inspection fees, keys and key tags, etc.

PLANT MAINTENANCE

35-36. Maintenance and repairs:

buildings and grounds -- the cost of the services supplied by outside contractors and servicemen for the maintenance and repair of all hospital buildings, building service equipment, and grounds. Examples of such services would include any of the building trades, paving (repairs), gardening, and snow removal.

equipment and furnishings -- the cost of the services supplied by outside contractors or servicemen for the maintenance and repair of all hospital furnishings and equipment except business machines and building service equipment.

37. Other supplies and expense -- the cost of supplies used in maintaining and repairing the buildings, grounds, and equipment of the hospital, including such items as carpentry and plumbing tools, replacement parts, lubricants, nails, paint, etc.

DEPRECIATION

39. Depreciation on land improvements -- the annual charges to expense, representing the estimated portion of the cost of land improvements that has expired through use and age during the year.
40. Depreciation on buildings and building service equipment -- the annual charges to expense, representing the estimated portion of the cost of buildings and building service equipment that has expired through use and age during the year.
41. Depreciation on major equipment (shareable) -- the annual charges to expense, representing the estimated portion of the cost of shareable major equipment that has expired through use and age during the year.
42. Depreciation on major equipment (non-shareable) -- the annual charges to expense, representing the estimated portion of the cost of non-shareable major equipment that has expired through use and age during the year.

STATEMENT OF OPERATING INCOME FOR THE YEAR ENDED DECEMBER 31

The Statement of Operating Income (pages 8, 9, and 10 of the HS-2 Return) includes all revenue 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. Operating Income is the revenue that accrues during the year for the purpose of operation and maintenance of the hospital.

INCOME FROM SERVICES TO PATIENTS

GROSS INCOME

This includes 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 income is to be reported in all cases. The Deductions from In-patient Income will be reported in total only in item 19 on page 8 and the Deductions from Out-patient Income and Ambulance services will be reported in total only in the Deduction items provided on page 9.

In-patient General Services (Gross)

(PAGE 8 OF THE FINANCIAL RETURN)

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.

General Services

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

- 1-5. Provincial Plan (excluding authorized charges) - enter opposite these items the charges for which the Provincial Plan is responsible. Such charges apply, only to earnings from the Provincial Plan of the province in which the hospital is located.
- 6-7. 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 certain provinces and may be locally known as co-insurance.

Provincial Plan - report here authorized charges payable by the Provincial Plan on behalf of in-patients for whom the Plan has accepted this responsibility.

Other - report here authorized charges payable by in-patients or agencies other than the Provincial Plan. This will include authorized charges payable by the Department of Veterans Affairs and other federal government agencies on behalf of patients whose care at the standard ward level is the responsibility of the Provincial Plan.

Note: There are no authorized charges for patients when the responsibility for payment of standard ward charges is classified under any of the following items 8 to 12.

8. Federal Government - enter 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.
9. Workmen's Compensation Boards - enter amounts charged for care, at standard ward rates, for patients whose care is the responsibility of any Workmen's Compensation Board.
10. Non-residents of the province - enter amounts charged for care, at standard ward rates, directly to non-residents, or to a voluntary prepayment agency or a Provincial Plan of another province. Also include here amounts received from the Health Insurance Supplementary Fund. Do not include charges for patients whose care is the responsibility of any Workmen's Compensation Board or of the Federal Government.
11. 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 nor under the Plan of any other province. Do not include amounts for patients whose care is the responsibility of any Workmen's Compensation Board, Federal Government, or of the Provincial Plan of any other province.
12. Insured residents - care not the responsibility of the Provincial Plan - enter amounts not included in 1-5 on previous page 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.
- 13-14. Add or subtract: Estimated current 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)

15. Differential charges for preferred accommodation - enter here the gross income derived from additional (differential) daily amounts charged over and above the standard ward daily rates when the patients' accounts have been charged for private or semi-private accommodation.
16. Non-benefit drugs - enter opposite this item, the income 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.
17. Other - specify the nature and enter the amounts for income from other additional services to in-patients.

Out-patient Services (Gross)

(PAGE 9 OF THE FINANCIAL RETURN)

Out-patient

Is a person who has been formally accepted by a hospital and who receives diagnostic and therapeutic services without being admitted as an in-patient. This category includes private out-patients as well as patients attending a day or night centre.

Income from Organized Out-patient Department

This is the income of an organized unit, recognized as such by the Provincial Plan, set up and equipped as a separate department of the hospital. The main function of this unit is to provide special clinical facilities for medical diagnosis and treatment of out-patients. Some services may also be provided to in-patients.

2. Treatment or visit charges — this is the income 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 include the income from any out-patients for special services (X-ray, laboratory, etc.) for which the charges are additional to the fees as mentioned above; such income is to be recorded under items below.
3. Grants — the grants accruing from governments (including municipalities) or government agencies in respect of the services of the Organized Out-patient Department of the hospital should be shown here.

Income from services provided to Other Out-patients

4. Provincial Plan — enter here the income from the Provincial Plan for the provision of insured out-patient services to insured residents.

For reporting the balance of the income from out-patient services two alternatives are available. The provincial authorities will specify the alternative to be used by all hospitals in each province.

In the first alternative the remainder of the out-patient income is classified by responsibility for payment.

In the second alternative the remainder of the out-patient income is classified by hospital departments.

Other Services to Patients

Ambulance — this item is for reporting the gross income of the ambulance.

GRANTS

(PAGE 10 OF THE FINANCIAL RETURN)

2. Special Research grants used - report here that portion of amounts received by the hospital, from universities, foundations, governments, or others as grants for the purpose of financing special research projects carried on by the hospital, that is actually expended during the year.

Such income should be recorded, when it is originally received, as a receipt of the Endowment and Special Purpose Fund. When the related costs of the research project are actually incurred, the equivalent income is transferred into the "Special Research grants used" account from the Endowment and Special Purpose Fund.

- 3-4. Other grants - specify and enter here the grants accruing from federal, provincial or municipal governments or government agencies and intended to assist the hospital in maintaining hospital services such as mental health clinics or psychiatric and T.B. services. Also include here municipal grants intended to cover current operating expenses. Do not include grants for capital purposes, nor those provided for the operation of an Organized Out-patient Department, nor for Special Research purposes.

OTHER INCOME

5. Donations - enter here donations received from private sources, such as service clubs and private charitable organizations, which are to be used for operating purposes. Include also the value of bequests, legacies, and other general contributions intended to cover operating expenses 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 shall be included.
6. Contributed services - record here the value of donated services of full-time or part-time personnel who do not receive full salaries or other 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, should be calculated on the basis of salary and wage scales for similar services in the community. Regular payrolls should be used to record these 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 10 to 15, on page 26.

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.

7. Investment income — enter opposite this item the earnings from Endowment and Special Purpose Fund, when such income may be used to cover operating expenses or operating deficits. Include also interest and dividends, which are earned on temporary investments, and which are intended for general operating purposes, and all interest charged on accounts receivable. Do not include income from Endowment and Special Purpose Fund intended for restricted purposes, which should be entered in the applicable Endowment and Special Purpose Fund accounts.
8. Rental of real estate — show here the total income earned by the hospital from rental of real estate and office or other building space and land owned by the hospital.
9. Cash discounts on purchases — this is the income earned from cash discounts. 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 10 to 15, 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. Recoveries and sales are to include appropriate amounts for perquisites supplied as a part of their total remuneration to any or all employees including interns, residents and students.

10. Dietetics — the income from sale of meals or food to persons, other than in-patients, and to other hospitals or agencies is to be shown on line 10. All receipts of a pay-cafeteria should be included here.
11. Housing — the income from the rental of rooms or other types of housing to persons other than in-patients is to be shown on line 11.
12. Laundry — the income from laundry services to members of the hospital staff and to other hospitals or agencies is to be shown on line 12.
13. Steam or heat — the income from sale of steam or heat to other hospitals or agencies is to be shown on line 13.
14. Student education — the income from student tuition fees and recoveries for books and school supplies is to be reported on line 14. Also include the recoveries for any other educational expenses incurred when providing educational services to students from outside the hospital.

15. Other recoveries and sales - the income from referred-in laboratory work, "take home" drugs, the sale of prosthetic appliances and other supplies, sold to non-patients, long distance toll recoveries, and the sales of services that do not fall under the preceding specified categories.
16. Ancillary Operations income - the income from activities approved by the Provincial Plan as "Ancillary Operations", such as a farm or garden, barber shop, florist shop, parking garage or lot, etc., is to be reported here, whether or not the income and expenditures of such activities are recorded in separate accounts and not in the operating accounts of the hospital.
- 17-19. Miscellaneous income - include here all other income earned by the hospital and used to cover current operating expenses, such as fees earned by making abstracts from hospital records, commissions for radio, television, coin-operated public telephones, telephone booth rentals, and the like.

ANALYSIS OF DEDUCTIONS FROM GROSS PATIENT INCOME

(PAGE 11 OF THE FINANCIAL RETURN)

This section is designed to provide supplementary detail concerning all deductions for Courtesy Discounts, Rebates and Free Services, and Provision for doubtful accounts related to in-patient and out-patient services and the Ambulance service.

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)

Rebate - this 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 - this 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.

Provision for doubtful accounts (Col. 3)

The Provision for doubtful accounts represents the increase or decrease needed in the "Allowance for doubtful accounts" to provide for the estimated uncollectible portion of patients accounts receivable as at the year end.

Total deductions (Col. 4)

Enter in column 4 "Total deductions", the sum of the amounts of columns 1, 2, and 3.

Accounts written off during the year (Col. 5)

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

ANALYSIS OF ALLOWANCE FOR DOUBTFUL ACCOUNTS OF PATIENTS (A/C'S, 146, 147)

This section is designed to account for the change between the balance of the allowance for Doubtful Accounts at the beginning of the year and the corresponding balance at the end of the year.

BALANCE SHEETS AS AT DECEMBER 31

In order to meet varying Provincial requirements the third edition of the Canadian Hospital Accounting Manual describes two optional systems for the treatment of balance sheet accounts. The revised Annual Return of Hospitals, Form HS-2, Financial has been redesigned in such a way as to allow reporting for either system of accounting:

- (a) using three basic funds:

Operating Fund,
Capital Fund,
Endowment and Special Purpose Fund;

or

- (b) using two basic funds:

Integrated Fund (the consolidation of Operating and
Capital Funds),
Endowment and Special Purpose Fund.

All hospitals in a given province will be required to report in the same way. Therefore, these options may be exercised only through Provincial Plan authorities who will advise hospitals which of the following treatments is to be used on pages 12 to 18 of the Financial Return:

- (a) report all Operating and Capital Fund items separately in the columns provided for this purpose;

or

- (b) report the total of balance sheet items in the column provided for the Integrated Fund.

Please note that in either case the Endowment and Special Purpose Fund balance sheet accounts are to be disclosed separately on page 20 of the Financial Return.

ASSETS

(Page 12 of the Financial Return)

Current Assets - current assets are those available for operating purposes and should not include any assets which are restricted as to use. That is, if cash, investments, or receivables are to be used for redeeming capital debt of purchasing fixed assets, they should be recorded and disclosed under Assets Held for Capital purposes.

1. Cash on hand and in bank - this item is to show the position with regard to cash on hand and in bank which is available to pay general operating liabilities and expenses. Enter the amount on hand including petty cash, cheque cashing and change funds, cash awaiting deposit and bank balances including savings accounts.
2. Investments - include the cost of all investments purchased with current funds, and the value of securities contributed for current purposes.

Accounts receivable from services to patients - these are debts owing to the hospital, arising from services to patients, the proceeds of which are available for current purposes.

- 3-4. Provincial Plan - this is the amount receivable from the Plan of the province in which the hospital is located. It is the amount due from the Provincial Plan for services provided to patients. Note that two lines are provided for reporting so that, where desired, hospitals may record separately the amounts due for in-patients and out-patients.
5. Estimated year-end adjustments - enter here the estimated amount due from the Provincial Plan of the province and other agencies with respect to the adjustment for any deficits incurred.
6. Other receivables for services to patients - this includes all other accounts receivable arising from services to both in-patients and out-patients. Included are amounts payable by patients, and agencies such as Blue Cross Plans, Workmen's Compensation Boards, welfare departments, the Department of Veterans Affairs and hospital plans of other provinces.
7. Allowance for doubtful accounts - the estimated uncollectible portion of other accounts receivable for services to patients.

Other accounts receivable - these are the accounts receivable by the hospital for other than patient services, the proceeds of which are available for current purposes.

- 8-10. Governments - report here the amounts due from governments for sundry debts other than patients accounts, including grants for special research projects and other grants for operating purposes.
11. Non-government (net) - report here the amounts of other accounts receivable (less any related Allowance for doubtful accounts) which do not fall under the preceding specific categories.

12. Accrued assets — include here the amounts of accrued interest, rent, or other accrued assets, earned but not yet billed, which when paid, may be used for current purposes.
13. Inventory of supplies — enter here the value of operating 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.
14. Prepaid expense — include here those items of operating expense prepayment expected to yield benefits and to be charged as expense in the near future. Prepaid expenses normally are of a nature which are fully or partially recoverable if the arrangement under which they are incurred is terminated.
15. Due from Endowment and Special Purpose Fund — this represents the amount receivable by the Operating Fund (or Integrated Fund) from the Endowment and Special Purpose Fund. This is the amount which is intended to be repaid in the near future and which will then be available for operating purposes.
16. Due from Capital Fund — this account will be used only when the hospital is maintaining separate Operating and Capital Funds. It represents the amount receivable by the Operating Fund from the Capital Fund.
- 17-20. Other current assets — specify the nature and report here the value of any other assets of a current nature which do not fall into the preceding categories.

(PAGE 13 OF THE FINANCIAL RETURN)

Assets Held for Capital Purposes

Assets Held for Capital Purposes include those similar in nature to current assets which are restricted as to use either by law, by government ruling, or by management policy. Because their use is restricted for capital purposes only, these assets are not classed as current assets and are to be reported on page 13 of the Financial Return.

1. Cash on hand and in bank — this item is to show the position with regard to Cash on hand and in bank which is available for capital purposes. Report the amount on hand including cash undeposited and the amounts in current and/or savings bank accounts.
2. Investments — report here the amount of capital funds invested in short-term investment certificates, bonds, debentures or other securities.
- 3-5. Capital grants receivable — governments — include here the amounts receivable from the various governments for grants intended for the acquisition or construction of fixed assets or for the retirement of capital debt.
6. Other receivables for capital purposes (net) — this represents the amounts due from individuals or private organizations for capital purposes. The

amount to be recorded here is the net after deducting any estimated uncollectible portion provided for in an allowance account.

7. Due from Operating Fund — this account will be used only when the hospital is maintaining separate Operating and Capital Funds. It represents the amount receivable by the Capital Fund from the Operating Fund, which is intended to be repaid in the near future.
8. Due from Endowment and Special Purpose Fund — this is the amount due from the Endowment and Special Purpose Fund to the Capital Fund or Integrated Fund. It represents an amount made available from Assets Held for Capital Purposes which is intended to be repaid in the near future.
9. Other assets held for capital purposes — specify the nature and report here the value of any other "Assets Held for Capital Purposes" which do not fall into the preceding categories.

Property, Plant and Equipment at Book Value

11. Land — enter here the cost or other valuation of land to which the hospital has legal title, as evidenced by a registered deed. Items included in cost, in addition to the basic purchase price, are (1) buying costs such as commissions, title investigation, and legal fees, (2) surveying, clearing, draining, filling, etc., (3) any accrued property taxes assumed by the hospital. If land is acquired with a useless building on it, the cost of wrecking the building less salvage, if any, is properly included as part of the cost of the land.
- 12-15. Land improvements
Buildings and building service equipment
Major equipment (shareable)
Major equipment (non-shareable)
Opposite these items enter the appropriate Book Value to agree with page 19, line 13, columns 1, 2, 3, and 4 respectively. See pages 36 and 37 of this manual for further information concerning these items.
16. Minor equipment — this is the value of hospital equipment generally possessing the following characteristics:
 - (1) has a relatively small unit cost;
 - (2) has a probable useful life of not more than five years;
 - (3) is relatively small in size with no fixed location;
 - (4) is fairly numerous in quantity and would be difficult to keep track of individually;
 - (5) is of the type and nature of items designated as Minor Equipment in the Check Lists of the third edition of the Canadian Hospital Accounting Manual.Please note that only the original amount put into service plus additions to meet changing conditions should be recorded here. Replacements of minor equipment should be treated as a current expense.
17. Construction in progress — report here the cost of construction projects planned or in progress including the cost of land improvements, buildings and building service equipment, soil testing costs, architects and consultants fees, etc. Include here also the cost of any equipment not

yet put into use and being held for installation upon completion of the project.

Other Non-current Assets

18. Deferred charges - include here expenditures which may be considered to benefit future accounting periods as well as the year of actual expenditure. They are written off as expenses over the periods considered benefitted. Examples include abnormal repair or facility rearrangement costs, or discounts on bonds or expenses of issue.
Expenditures of this type differ from prepaid expenses in that they do not have any surrender or recovery value if the arrangement under which they are incurred is terminated.
19. Other - specify the nature and report here any other non-current assets which do not fall into any preceding categories.

LIABILITIES AND EQUITY

(PAGE 14 OF THE FINANCIAL RETURN)

Current Liabilities

Current liabilities are amounts coming due within one year which will be paid out of current assets. If any current liability is going to be paid from Assets Held for Capital Purposes it should not be reported here but under "Capital Liabilities - Short-term".

1. Bank loans and overdrafts - enter the amount of bank loans or overdrafts which are to be paid out of current assets.
2. Notes payable - enter the amount of short-term or demand notes and loans (other than those due to banks) which are to be paid out of current assets.

Accounts payable:

3. Provincial Plan - Advances - amounts owing to the Provincial Plan for short-term advances for operating purposes. This includes accountable advances paid for patient care for the current period but which will be accounted for in detail at some later date.
4. Provincial Plan - A/C's Rec. Overpayments - if a net credit balance occurs in Accounts Receivable for Provincial Plan patients (A/C's 140,141) due to overpayments or adjustments record the amount here.
5. Estimated year-end adjustments - enter here the estimated amount due to the Provincial Plan of the province and other agencies with respect to the adjustment for any surpluses incurred.
6. Trade and other accounts payable - enter here the total of amounts owed on a current basis for purchases of goods or services and incurred for operating purposes (including employee Deductions Payable - A/C's 330 to 339).

7. 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.
8. Unearned income — enter here the amount of revenue received but not yet earned, excluding patient's deposits or credit balances in patient's accounts.
9. Due to Endowment and Special Purpose Fund — this represents the amount payable to the Endowment and Special Purpose Fund by the Operating Fund (or Integrated Fund). This is an amount which is intended to be repaid in the near future out of current assets.
10. Due to Capital Fund — this account will be reported only when the hospital is maintaining separate Operating and Capital Funds. It represents the amount due to the Capital Fund by the Operating Fund which is intended to be repaid in the near future.
11. Current instalments of long-term debt — these items are to be included under Current Liabilities only when they are to be paid out of Current Assets and include:
 - Long-term debt due and unpaid — amounts now owing originally classified as long-term debt but which have not been redeemed for one of two reasons: (1) the hospital has insufficient cash to redeem them; (2) the bearer has not presented the certificates for redemption.
 - Long-term debt due within one year — the instalments on bonds, debentures, mortgages, long-term bank loans, etc., which are due for payment within one year.

If arrangements for refinancing have been made, these amounts should be reported in the long-term liabilities section of the balance sheet. If redemption is to be made from sinking funds or other non-current assets, or from a special capital grant to be received from the Provincial Plan or other body, then such instalments should be recorded under Capital Liabilities — Short-term.
12. Other current liabilities — specify and report here any other Current Liabilities to be paid out of Current Assets, which do not fall into any preceding category.

Capital Liabilities — Short-term

Liabilities in this classification are those that are due at present or will come due within one year, and that will be met from Assets Held for Capital Purposes. If there are no such assets, and no reasonable anticipation that a capital grant will be forthcoming to meet these liabilities, then they should be recorded under Current Liabilities.

14. Bank loans and overdrafts — include here loans obtained from the bank for capital purposes, such as acquiring fixed assets or paying off current portions of long-term debt, payable on demand or within one year. Also include here any overdrafts recorded in bank accounts which are classified under "Assets Held for Capital Purposes".
15. Notes payable — include here loans obtained for capital purposes by means of a promissory note (other than through a bank), payable on demand or within one year.

16. Short-term advances — Province of Provincial Plan — include here loans or advances, from the Provincial Government or the Provincial Plan, obtained for capital purposes and which, are to be repaid within one year.
17. Accounts payable — these will include:
- Construction accounts payable — liabilities incurred during the process of constructing fixed assets. Such liabilities may represent progress payments due to contractors. They may also be for miscellaneous accounts payable, applicable to a construction project.
- Holdbacks payable — amounts withheld from progress payments to ensure the completion of a construction project in accordance with the terms of the contract.
- Accounts payable — other capital expenditures — amounts owing for capital goods and services, purchased in the normal course of operations, should be recorded here if it is the intention of the hospital to pay such liabilities from Assets Held for Capital Purposes.
18. Current instalments of long-term debt — include here instalments on long-term debt, whether due and unpaid or due within one year, that will be met from sinking fund cash or from a special capital grant receivable. When no such assets exist, these instalments should be recorded under Current Liabilities. However, when instalments coming due within one year are going to be replaced by new long-term borrowing, they should be recorded under Long-term Liabilities.
19. Due to Operating Fund — this account will be used only when the hospital is maintaining separate Operating and Capital Funds. It represents the amount payable by the Capital Fund to the Operating Fund, which is intended to be repaid in the near future.
20. Due to Endowment and Special Purpose Fund — when a hospital maintains both Operating and Capital Funds this represents the amount payable by the Capital Fund to the Endowment and Special Purpose Fund, which is intended to be repaid on a short-term basis.
- When a hospital is accounting for its operations on the Integrated Fund basis this represents the amount payable out of Assets Held for Capital Purposes to the Endowment and Special Purpose Fund, which is intended to be repaid in the near future.
21. Other capital liabilities — short-term — specify the nature and report here any other short-term liabilities, to be paid out of Assets Held for Capital Purposes, which do not fall into any preceding category.

(Page 15 of the Financial Return)

Long-term Liabilities

Include here in the appropriate column all long-term debt or long-term liabilities whether incurred for general operating or for capital purposes.

1. Bank loans — include here amounts owing for bank loans, where there is a definite understanding that the loans are not payable on demand, and are not due within one year of the balance sheet date.
2. Notes payable — include here amounts owing for long-term loans (other than from a bank) secured by promissory note.
3. Advances from Province or Provincial Plan — include here amounts owing for loans or advances obtained from the Provincial Government or the Provincial Plan, that are not to be repaid for at least one year from the balance sheet date.
- 4-6. Bonds and Debentures — report on the appropriate line amounts owing by the hospital on account of bonds and debentures issued by the hospital or on behalf of the hospital by municipalities or others.
- 7-8. Other long-term debt — specify the nature and report here amounts owing for other long-term debt, such as mortgages, not falling under any preceding category.

N.B. With respect to the portions of long-term debt which: (1) have matured but have not yet been redeemed; or (2) which come due within one year of the balance sheet date; please refer to the instructions given regarding "Current instalments of long-term debt" on pages 33 and 34 of this manual.

Equity

These accounts, whether reserves or unappropriated balances, represent the difference between the assets and liabilities of the hospital, i.e. the hospital's equity in its assets (other than Endowment and Special Purpose Fund assets).

Reserves:

13. Operating reserves — this is the amount of equity that has been formally set aside as a reserve for contingencies or working capital or other similar purposes.
14. Sinking fund reserve — this is that portion of the Assets Held for Capital Purposes that will eventually be used to redeem long-term debt in accordance with the trust indenture under which the debt was originally issued.
15. Building fund reserve — this is that portion of the Assets Held for Capital Purposes that has been earmarked for investment in new building projects.
16. Depreciation fund reserve — this is that portion of the Assets Held for Capital Purposes that has been accumulated as a result of earmarking cash for future replacement of depreciable property, plant and equipment. This account would be used, for example, if funds representing shareable depreciation were required to be funded separately.
17. Other capital purposes — report here any other reserves where "Assets Held for Capital Purposes" are formally set aside for capital purposes not falling into any preceding category.

18. Unappropriated equity – report in columns 1 and 2 the unappropriated equity of the Operating Fund and of the Capital Fund when such Funds are separately maintained.

When a single Integrated Fund is used by the hospital, report the unappropriated equity in column 3.

ANALYSIS OF UNAPPROPRIATED EQUITY

(PAGE 16 OF THE FINANCIAL RETURN)

This section is intended to account for the additions (lines 2 to 10) and deductions (lines 13 to 20), over the course of the year, in the Unappropriated Equity of the Operating and Capital Funds (or Integrated Fund) of the hospital. Care should be taken to make entries in the correct column. "Other adjustments" (lines 6 to 10 and lines 16 to 20) should be clearly specified.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(PAGES 17 AND 18 OF THE FINANCIAL RETURN)

This statement summarizes, for the year, the inward and outward movement of the hospital's working capital. The difference between the funds provided and the funds applied (the net increase or decrease in working capital) will be equal to the net increase or (decrease) of the various groups of assets and liabilities as summarized in the reconciliation on page 18.

SUPPLEMENTARY DETAIL OF COST OF PROPERTY, PLANT AND EQUIPMENT

(PAGE 19 OF THE FINANCIAL RETURN)

This section is intended to account for the change during the year, in the value at cost, of depreciable plant assets of the hospital. These assets are classified into four groups.

Land improvements – the amount reported here represents expenditures of a depreciable nature incurred by the hospital to increase the usefulness to the hospital of land that it owns; that is, improvements that have a limited life and are properly chargeable to the years to which the benefit accrues. Examples include drainage and sewage systems (including off-site sewer and water lines) water wells, fencing, roadways, paving, parking lots, curbs, sidewalks, steps, outdoor lighting systems, landscaping and beautification items (shrubs, trees, etc.).

Buildings and building service equipment – this is the cost or other valuation of all buildings owned by the hospital whether purchased or constructed, plus the cost of subsequent additions to such buildings including architectural, consulting, and legal fees applicable to acquisition or construction. For outright purchases, costs include, in addition to the basic purchase price, commissions, title investigations, legal fees, and renovation costs if such renovations were recognized as being necessary when the building was acquired.

Include here the cost of building service equipment owned by the hospital. Refer to the third edition of the Canadian Hospital Accounting Manual. Check List No. 2, for the assets to be considered as buildings and building service equipment.

Major equipment (shareable) - this is the cost of equipment, the purchase of which has been approved by the Provincial Plan, and which:

- (1) has an estimated useful life of five years or more;
- (2) is usually moveable but if affixed has been installed to meet the particular requirement of a hospital function;
- (3) is capable of precise description, positive identification, and physical control;
- (4) has an economic value great enough to justify distributing the expense of its diminution over the period of its useful life.

Elements of cost, besides the basic purchase price, include freight, sales tax, insurance during shipment, renovation costs prior to installation, and installation costs (including consulting, engineering, and other professional fees and expenses).

Check List 3 of the third edition of the Canadian Hospital Accounting Manual shows those assets classed as Major Equipment.

Major equipment (non-shareable) - the amount to be reported here is specifically to include the cost of ambulances, any major equipment financed through the Health Resources Fund, and any item of major equipment the cost of which is specified as non-shareable by the Provincial Plan.

SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

(PAGE 19 OF THE FINANCIAL RETURN)

This section is designed to account for the changes during the year in accumulated depreciation as recorded in the books of the hospital. Care should be taken to make entries in the appropriate column for the class of assets listed at the head of the column.

Note that immediately following this section (on line 13) hospitals are to record the Book Value (Cost at Dec. 31 less Accumulated Depreciation to date) for each class of asset.

RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR WITH DEPRECIATION EXPENSE

(PAGE 19 OF THE FINANCIAL RETURN)

The purpose of this section is to reconcile the depreciation provided during the year (line 8 of the "Supplementary Detail of Accumulated Depreciation") with the depreciation expense (lines 39, 40, 41 and 42 on page 7 of Return), for the four groups of depreciable plant assets.

BALANCE SHEET, ENDOWMENT AND SPECIAL PURPOSE FUND, AS AT DECEMBER 31

(PAGE 20 OF THE FINANCIAL RETURN)

ASSETS

1. Cash and bank accounts – this item is to show the position with regard to cash on hand and in bank which is held as Endowment or Special Purpose Funds, pending its specified use as directed by the donor or defined by the Board of the hospital.
2. Investments – include the cost of all investments purchased with endowment funds or special purpose funds, and the value of securities and other investments contributed as endowments or special purpose funds.
3. Receivables and accrued assets – include here all receivables for special purposes, less the estimated uncollectible portion of bequests, legacies, pledges or other amounts which have been recorded as a receivable of the Endowment and Special Purpose Fund.
Also include here accrued assets such as interest or rental income which is due in a future accounting period, but a portion of which has been earned in the current period.
- 4-10. Real estate holdings and equipment:
In this section record the value of fixed assets held in the Endowment and Special Purpose Fund. The nature of the fixed assets and accumulated depreciation thereon does not differ from the corresponding accounts described on pages 36 and 37 of this manual.
11. Due from Operating or Capital Fund (or Integrated Fund) – record here the total of any amounts receivable by the Endowment and Special Purpose Fund from the other Funds of the hospital.
12. Other Endowment and Special Purpose Fund assets – specify the nature and report here the value of any other Endowment and Special Purpose Fund assets not falling into any preceding category.

LIABILITIES AND EQUITY

14. Loans payable – include here bank loans, notes payable, etc., related to Endowment and Special Purpose Fund assets or projects, which are due within one year of the balance sheet date.
15. Accounts payable – include here amounts owing for goods or services, or for investment purchases, incurred in connection with the acquisition or operation of Endowment Fund assets and which are to be paid on a current basis from Endowment and Special Purpose Fund assets.
16. Long-term liabilities – include here Endowment and Special Purpose Fund liabilities that are due more than one year from the balance sheet date.
17. Due to Operating or Capital Fund (or Integrated Fund) – record here the total of any amounts payable by the Endowment and Special Purpose Fund to the other Funds of the hospital.

18. Other Endowment and Special Purpose Fund liabilities – specify the nature and report here the amount of any other Endowment and Special Purpose Fund liabilities (e.g. Accrued liabilities).

Equity

The total balances in this group of accounts represent the hospital's equity in the Endowment and Special Purpose assets (i.e. assets minus liabilities).

19. Endowment equity (income restricted) – this is that portion of the hospital's equity in the Endowment and Special Purpose assets representing funds or other assets that were received with a restriction attached stating that the principal amount cannot be expended and that the income earned on the principal can only be used as specified by the donor. Such income would then become an addition to expendable equity.
20. Endowment equity (income unrestricted) – this is that portion of the hospital's equity in the Endowment and Special Purpose assets representing funds or other assets that were received with a restriction attached stating that the principal amount cannot be expended but placing no restriction on the expenditure of income earned. Such income would then become an addition to expendable equity or could be transferred to other Funds of the hospital for use at the discretion of the hospital Board.
21. Expendable equity – this is the portion of the hospital's equity in the Endowment and Special Purpose assets that is expendable. It may represent funds or other assets that:
- were received with a restriction attached stating that, while funds are expendable, they are to be used only as directed by the donor;
 - arise from income earned on Endowment or Special Purpose assets;
 - were appropriated to this Fund, from the Integrated (or Operating) Fund, by action of the hospital Board. The source of these appropriations would be operating funds arising from non-plan income such as donations, differentials, or ancillary operations.

1974
ANNUAL RETURN OF HOSPITALS
FORM HS - 2
FINANCIAL

Name of hospital _____

Street and number _____ Postal address _____

City, town, etc. _____ Province _____ Postal code

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 (51)

HOSPITAL 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 197 __________
Signature of Hospital Authority_____
Title

AUDITOR'S/AUDITORS' REPORT

I/we have examined the balance sheets of the above-named Hospital as at December 31, 19____, and the statements of Operating Expense, Operating Income, Source and Application of Funds and supporting statements, schedules and analyses for the year then ended. My/our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I/we considered necessary in the circumstances.

Qualifications:

In my/our opinion, subject to the qualifications set out in the preceding paragraph, the attached financial statements present fairly the financial position of the Hospital as at December 31, 19____, the results of its operations and sources and applications of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

(Date)_____
(City)_____
(Signature of Auditor/Auditors)

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(52)

SUMMARY OF OPERATING EXPENSE FOR THE YEAR ENDED DECEMBER 31.

Item	Gross Salaries and Wages Including All Medical Staff Remuneration			Supplies and Other Expenses (excluding Medical and Surgical Supplies and Drugs)	Total
	Medical Staff (salaries & wages, fees, honorariums, etc.)	Interns, Residents and Students	Other Gross Salaries and Wages		
	1	2	3	4	5
1. Nursing (see line 22 below).....01					
2. Diagnostic & Therapeutic (Special Services) (see page 3, line 20).....02					
3. Educational Programs (see page 4, line 9).....03					
4. Administrative & Supportive (General Services) (see page 4, line 21).....04					
5. Sub-total.....05					
6. Medical and Surgical Supplies (agrees with page 5, line 9, column 3).....06					
7. Drugs (agrees with page 5, line 9, column 4).....07					
8. TOTAL OPERATING EXPENSE.....08					
9. Surplus for the Year (agrees with page 16, line 2).....09					
10. TOTAL (agrees with page 10, line 22, column 3).....10					

DISTRIBUTION OF GROSS SALARIES AND WAGES, SUPPLIES AND OTHER EXPENSES BY DEPARTMENT

Account Number	NURSING - excluding medical staff, interns, residents and students. (lines 11 to 20 are optional for certain hospitals - see Instructions)	Other Gross Salaries and Wages A/C - 09	Supplies and Other Expenses (excl. M. & S. Supplies and Drugs)	Total
		3	4	5
600- 11. Nursing Administration.....11				
605- 12. In-patient Units - Adults and Children: Short-term Units.....12				
615- 13. Long-term Units.....13				
620- 14. Nursery.....14				
623- 15. Obstetrical Suite (incl. Labour & Delivery Rooms).....15				
626- 16. Surgical Suite (incl. Post Op. Recovery Unit).....16				
629- 17. Emergency.....17				
632- 18. Central Supply.....18				
19. ....19				
636- 20. Intravenous Therapy.....20				
Other (specify):				
21. ....21				
22. TOTAL (column 3 agrees with line 1, col. 3 above) (column 4 agrees with line 1, col. 4 above).....22				

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(53)

DISTRIBUTION OF GROSS SALARIES AND WAGES, SUPPLIES AND OTHER EXPENSES BY DEPARTMENT

Account Number	Item	Gross Salaries and Wages (including Medical Staff Remuneration)		Supplies and Other Expenses (excluding Medical and Surgical Supplies and Drugs)	Total
		Medical Staff (salaries, fees, etc.) A/C's - 01 & - 02.	Other Gross Salaries and Wages A/C - 09		
		1	2	3	4
	DIAGNOSTIC AND THERAPEUTIC (SPECIAL SERVICES) excluding interns, residents and students:				
640.	1. Organized Out-patient Dept. ....01				
641.	2. Psychiatric Clinic (excl. Psychiatric Day and/or Night Care Programs).....02				
642.	3. Tuberculosis Clinic (T.B.).....03				
	4. All Other Ambulatory Care Units (excl. Emergency Unit).....04				
660.	5. Laboratory (col. 3 agrees with page 6, line 4) .....05				
676.	6. Electrocardiography (E.C.G.).....06				
677.	7. Electroencephalography (E.E.G.).....07				
678.	8. Nuclear Medicine (col. 3 agrees with page 6, line 8) .....08				
680.	9. Pharmacy .....09				
683.	10. Radiology - Diagnostic .....10				
684.	11. - Therapeutic .....11				
687. & 688.	12. Physical Medicine & Rehabilitation.....12				
691.	13. Social Work.....13				
693.	14. Ambulance (excl. Motor Transportation).....14				
	15. Out-patient Day and/or Night Care Programs .....15				
700. to 719.	16. Special Research .....16				
635.	17. Respiratory Therapy.....17				
	18. Other (specify): .....18				
	19. ....19				
	20. TOTAL (columns 1, 2 & 3 agree with page 2 line 2, columns 1, 3 & 4 respectively) .....20				

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(54)

DISTRIBUTION OF GROSS SALARIES AND WAGES, SUPPLIES AND OTHER EXPENSES BY DEPARTMENT

Account Number	Item	Gross Salaries and Wages (including Medical Staff Remuneration)			Supplies and Other Expenses (excluding Medical & Surgical Supplies and Drugs)	Total
		Medical Staff (salaries, fees, etc.) A/C's - 01 & 02 1	Interns, Residents and Students A/C - 05 2	Other Gross Salaries and Wages A/C - 09 3		
EDUCATIONAL PROGRAMS						
720-	1. Medical Education.....01					
722-	2. Nursing Education .....02					
725-	3. Medical Lab. Technologists Education.....03					
726-	4. Radiological Technicians Education.....04					
	5. Other Educational Programs (specify).....05					
	6. ....06					
	7. ....07					
	8. ....08					
9.	TOTAL EDUCATIONAL PROGRAMS (columns 1, 2, 3, & 4 agree with respective columns on page 2, line 3).....09					
ADMINISTRATIVE AND SUPPORTIVE (GENERAL SERVICES)						
				Other Gross Salaries and Wages A/C - 09 3	Supplies and Other Expenses (excluding Medical and Surgical Supplies and Drugs) 4	Total 5
730-	10. General Administration (col. 4 agrees with page 6, line 39).....10					
750-751-	11. Medical Records and Hospital Library (col. 4 agrees with page 6, line 17).....11					
755-	12. Dietetics (col. 4 agrees with page 7, line 14).....12					
760-	13. Laundry .....13					
762-	14. Linen .....14					
764-	15. Housekeeping.....15					
769-	16. Motor Transportation (excluding Ambulance).....16					
770-771-	17. Plant Operation and Hospital Security (col. 4 agrees with page 7, line 34).....17					
780-	18. Plant Maintenance (col. 4 agrees with page 7, line 38).....18					
790-	19. Ancillary Operations .....19					
	20. Other (specify): .....20					
	TOTAL ADMINISTRATIVE AND SUPPORTIVE (GENERAL SERVICES).....20					
21.	(columns 3 & 4 agree with page 2, line 4, cols. 3, & 4 resp) 21					

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(55)

DISTRIBUTION OF MEDICAL AND SURGICAL SUPPLIES AND DRUG EXPENSE

Account Number	Item	Medical & Surgical Supplies A/C's - 21 to - 24	Drugs A/C's - 26 to - 29
		3	4
629-	1. Emergency Unit .....01		
640-	2. Organized Out-patient Department .....02		
641-	3. Psychiatric Clinic (excl. Day and/or Night Care Programs) .....03		
642-	4. Tuberculosis Clinic .....04		
	5. All Other Ambulatory Care Units (excl. Emergency Unit) .....05		
693-	6. Ambulance .....06		
700- to 719-	7. Special Research .....07		
	8. All Other Divisions, Departments or Sections .....08		
	9. TOTAL (column 3 agrees with page 2, line 6) (column 4 agrees with page 2, line 7) .....09		

	Prostheses A/C - 21	Instruments A/C - 22	Sutures A/C - 23	All Other Medical and Surgical Supplies A/C - 24
	1	2	3	4
10. Distribution of Total Medical and Surgical Supplies Expense (the sum of columns 1 to 4 agrees with line 9, col. 3 above) .....10				

	Anaesthetic Gases A/C - 26	Oxygen and Other Medical Gases A/C - 27	Intravenous Solutions A/C - 28	All Other Drugs A/C - 29
	1	2	3	4
11. Distribution of Total Drug Expense (the sum of columns 1 to 4 agrees with line 9, col. 4 above) .....11				

SUPPLEMENTARY INFORMATION APPLICABLE TO RENTALS OF REAL ESTATE

	Item	Property Rented to Hospital (Expense)	Hospital Property Rented to Others (Income)
		3	4
12.	Depreciation Component of Rental .....12		
13.	Interest Component of Rental .....13		
14.	Other Components of Rental .....14		
15.	TOTAL (column 3 agrees with page 7, line 24- A/C 770-59) (column 4 agrees with page 10, line 8- A/C 576) .....15		

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(56)

SUPPLEMENTARY DETAIL OF "SUPPLIES AND OTHER EXPENSES"* FOR SELECTED EXPENSE CENTRES

Account Number	Item	Amount	Account Number	Item	Amount
	LABORATORY	1		GENERAL ADMINISTRATION	2
660-49	1. Purchased services from outside laboratories 01		730-70	18. Advertising 18	
660-30	2. Radioactive materials 02		730-72	19. Association membership fees 19	
660-40	3. Other supplies and expense 03		730-74	20. Bonding and insurance 20	
	4. TOTAL (agrees with page 3, line 5, column 3) 04		730-76	21. Business machine expenses 21	
	NUCLEAR MEDICINE		730-78	22. Collection fees 22	
678-49	5. Purchased services from outside laboratories 05		730-80	23. Interest on short-term loans 23	
678-30	6. Radioactive materials 06		730-81	24. Interest on long-term loans 24	
678-40	7. Other supplies and expense 07		730-83	25. Postage 25	
	8. TOTAL (agrees with page 3, line 8, column 3) 08		730-84	26. Printing, stationery & office supplies 26	
	RADIOLOGY		730-85 pt.	27. Audit and accounting fees 27	
	Purchased services from outside radiology clinics:		730-85 pt.	28. Other professional fees (legal, etc.) (excluding medical fees) 28	
683-49	9. - Diagnostic 09		730-87	29. Service bureau fees 29	
684-49	10. - Therapeutic 10		730-89	30. Staff Educational Programs 30	
683-30 & 684-30	11. Radioactive materials 11		730-91	31. Telephone and telegraph 31	
683-31	12. Radiology films 12		730-93	32. Indemnity to board members 32	
683-40 & 684-40	13. Other supplies and expense 13			Travel and convention expense:	
	14. TOTAL (agrees with page 3, lines 10 & 11, col. 3) 14		730-95	33. - by board members 33	
	MEDICAL RECORDS AND HOSPITAL LIBRARY		730-96	34. - by staff 34	
750-49 & 751-49	15. Purchased services 15		730-97	35. Carfare and local travel 35	
750-40 & 751-40	16. Other supplies and expense 16		730-40	36. Other supplies and expense 36	
	17. TOTAL (agrees with page 4, line 11, column 4) 17			37. Sub-total 37	
	*Supplies and Other Expenses excludes Medical and Surgical Supplies and Drugs.			38. Add: Employment Benefits (agrees with page 7, line 10) 38	
				39. TOTAL (agrees with page 4, line 10, column 4) 39	

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(57)

SUPPLEMENTARY DETAIL OF "SUPPLIES AND OTHER EXPENSES" FOR SELECTED EXPENSE CENTRES (CONCLUDED)

Account Number	Item	Amount	Account Number	Item	Amount
	EMPLOYMENT BENEFITS	1		PLANT OPERATION AND HOSPITAL SECURITY	2
730-10	1. Canada or Quebec Pension Plan .....01		771-49	23. Purchased security services .....23	
730-11	2. Other superannuation or pension plans .....02		770-59	24. Rent-land and buildings (agrees with page 5, line 15, col. 3) .....24	
730-13	3. Unemployment insurance .....03		770-60	25. Purchased steam or heat .....25	
730-14	4. Workmen's compensation .....04		770-61	26. Fuel .....26	
730-15	5. Group life insurance .....05		770-62	27. Water .....27	
730-16	6. Medical care insurance .....06		770-63	28. Electricity .....28	
730-17	7. Hospital insurance .....07		770-64	29. Insurance - plant .....29	
730-18	8. Tuition fees .....08		770-65	30. Municipal taxes .....30	
730-19	9. Other employment benefits (specify) .....09		770-40 & 771-40	31. Other supplies and expense .....31	
	10. TOTAL (agrees with page 6, line 38) .....10			32. Sub-total .....32	
	DIETETICS			33. Add: Depreciation (agrees with line 43) .....33	
755-49	11. Purchased food service .....11			34. TOTAL (agrees with page 4, line 17, column 4) .....34	
755-36	12. Food .....12			PLANT MAINTENANCE	
755-40	13. Other supplies and expense .....13			Maintenance and repairs:	
	14. TOTAL (agrees with page 4, line 12, column 4) .....14		780-66	35. - buildings and grounds .....35	
	LAUNDRY, LINEN, HOUSEKEEPING		780-67	36. - equipment & furnishings .....36	
760-49	15. Purchased laundry & linen services .....15		780-40	37. Other supplies and expense .....37	
760-40	16. Laundry supplies & other expense .....16			38. TOTAL (agrees with page 4, line 18, column 4) .....38	
762-40	17. Linen supplies & other expense including bedding & linen supplies .....17			DEPRECIATION	
762-34	18. Patients wearing apparel .....18		770-50	39. Depreciation on land improvements (agrees with page 19, line 19, col. 1) .....39	
762-35	19. Staff wearing apparel .....19		770-51 & 770-52	40. Depreciation on buildings and building service equipment (agrees with page 19, line 19, col. 2) .....40	
764-49	20. Purchased housekeeping service .....20		770-53	41. Depreciation on major equipment (shareable) (agrees with page 19, line 19, col. 3) .....41	
764-40	21. Housekeeping supplies and other expense .....21		770-54	42. Depreciation on major equipment (non-shareable) (agrees with page 19, line 19, col. 4) .....42	
	22. TOTAL (agrees with page 4, lines 13 + 14 + 15, col. 4) .....22			43. TOTAL (agrees with line 33) .....43	

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(58)

STATEMENT OF OPERATING INCOME FOR THE YEAR ENDED DECEMBER 31

Account Number	Item	Amount	Total
		1	2 3
	INCOME FROM SERVICES TO PATIENTS		
	IN - PATIENT GENERAL SERVICES (GROSS)		
	Provincial Plan (excluding authorized charges) (specify):		
500-01	1. _____ 01		
507-01	2. _____ 02		
	3. _____ 03		
	4. _____ 04		
	5. _____ 05		
504-01) 508-01)	6. Authorized charges - Provincial Plan 06		
504-03, 09) 508-03, 09)	7. - Other 07		
500-03) 507-03)	8. Federal Government 08		
500-05	9. Workmen's Compensation Boards 09		
500-06) 507-06)	10. Non-residents of the province 10		
500-07) 507-07)	11. Uninsured residents of the province 11		
500-08) 507-08)	12. Insured residents-care not the responsibility of the Provincial Plan 12		
	13. Estimated current year-end adjustment - Add 13		
510	14. - Deduct 14		
	IN - PATIENT ADDITIONAL SERVICES (GROSS)		
513	15. Differential charges for preferred accommodation (gross) 15		
516	16. Non-benefit drugs 16		
	17. Other (specify): _____ 17		
	18. TOTAL GROSS INCOME FROM IN - PATIENT SERVICES 18		
	19. Less: Deductions from in-patient income (agrees with page 11, line 8, col. 4) 19		
	20. NET INCOME FROM IN - PATIENT SERVICES (carried forward to page 9, line 1) 20		

1974 ANNUAL RETURN OF HOSPITALS FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(59)

STATEMENT OF OPERATING INCOME FOR THE YEAR ENDED DECEMBER 31 (CONTINUED)

Account Number	Item	Amount	Total
		1	2
			3
1.	Net Income from In-patient Services (brought forward from page 8, line 20)	01	
	OUT - PATIENT SERVICES (GROSS)		
	Income from Organized Out-patient Department:		
530	2. Treatment or visit charges	02	
534	3. Grants	03	
	Income from Services provided to Other Out-patients (by responsibility for payment):		
540-01	4. Provincial Plan	04	
540-03	5. Federal Government	05	
540-05	6. Workmen's Compensation Boards	06	
	Other - from charges to (or on behalf of):		
540-06	7. Non-residents of the province	07	
540-09	8. Residents of the province (including authorized charges)	08	
	9. TOTAL GROSS INCOME FROM OUT - PATIENT SERVICES	09	
	10. Less: Deductions from out-patient income (agrees with page 11, line 11, col. 4)	10	
	OTHER SERVICES TO PATIENTS		
560	11. Ambulance (Gross)	11	
	12. Less: Deductions from Ambulance (agrees with page 11, line 12, col. 4)	12	
	13. TOTAL NET INCOME FROM SERVICES TO PATIENTS (carried forward to page 10, line 1)	13	

1974 ANNUAL RETURN OF HOSPITALS - FORM HS - 2 - FINANCIAL

Name of hospital

City, town, etc.

(60)

STATEMENT OF OPERATING INCOME FOR THE YEAR ENDED DECEMBER 31 (CONTINUED)

Account Number	Item	Amount	Total
		1	2
	1. Net Income from In-patient Services (brought forward from page 8, line 20)	01	
	OUT - PATIENT SERVICES (GROSS)		
	Income from Organized Out-patient Department:		
530	2. Treatment or visit charges	02	
534	3. Grants	03	
	Income from Services provided to Other Out-patients:		
540-01	4. Provincial Plan	04	
	Other - by department:		
545-26	5. Surgical Suite (incl. Post Op. Recovery Unit).....	05	
545-29	6. Emergency.....	06	
545-32	7. Central Supply.....	07	
545-60	8. Laboratory	08	
545-80	9. Pharmacy	09	
545-83, 84	10. Radiology	10	
545-87, 88	11. Physical Medicine and Rehabilitation	11	
	Other (specify):		
	12.	12	
	13.	13	
	14.	14	
	15.	15	
	16. TOTAL GROSS INCOME FROM OUT - PATIENT SERVICES	16	
	17. Less: Deductions from out-patient income (agrees with page 11, line 11, col. 4)	17	
	OTHER SERVICES TO PATIENTS		
560	18. Ambulance (Gross).....	18	
	19. Less: Deductions from Ambulance (agrees with page 11, line 12, col. 4)	19	
	20. TOTAL NET INCOME FROM SERVICES TO PATIENTS (carried forward to page 10, line 1)	20	

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(61)

STATEMENT OF OPERATING INCOME FOR THE YEAR ENDED DECEMBER 31 (CONCLUDED)

Account Number	Item	Amount	Total
		1	2
	1. Total Net Income from Services to Patients (brought forward from page 9).....	01	
	GRANTS (excluding capital grants and grants for the Organized Out-patient Department)		
565	2. Special research grants used	02	
566	Other grants (specify):		
	3.	03	
	4.	04	
	OTHER INCOME		
568, 569	5. Donations	05	
571	6. Contributed services	06	
573, 574	7. Investment income	07	
576	8. Rental of real estate (col. 2 agrees with page 5, line 15, col. 4)	08	
578	9. Cash discounts on purchases	09	
	Recoveries and sales:		
580	10. Dietetics (for meals or food)	10	
583	11. Housing (for room or lodging)	11	
585	12. Laundry	12	
586	13. Steam or heat	13	
587	14. Student educational programs	14	
	15. Other recoveries and sales	15	
594	16. Ancillary Operations income	16	
	Miscellaneous income (specify):		
	17.	17	
	18.	18	
	19.	19	
	20. TOTAL OPERATING INCOME	20	
	21. Deficit for the year (agrees with page 16, line 13)	21	
	22. TOTAL (agrees with page 2, line 10, col. 5)	22	

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(62)

ANALYSIS OF DEDUCTIONS FROM GROSS PATIENT INCOME

IN - PATIENTS	Deductions				Accounts written off during the year
	Courtesy	Rebates and Free	Provision for doubtful accounts	Total deductions	
	1	2	3	4	
1. Authorized charges 01					
2. Federal Government and Workmen's Compensation Boards 02					
3. Non-residents 03					
4. Uninsured residents 04					
5. Insured residents - care not responsibility of Provincial Plan, non-benefit drugs 05					
6. Differential charges for preferred accommodation 06					
7. Other (specify): 07					
8. TOTAL (col. 4 agrees with page 8, line 19, col. 3) 08					
OUT - PATIENTS AND AMBULANCE SERVICE					
9. Organized Out-patient Department 09					
10. Other Out-patient services (excl. Organized Out-patient Department and Ambulance) 10					
11. SUB - TOTAL 11					
12. Ambulance 12					
13. TOTAL 13					

ANALYSIS OF ALLOWANCE FOR DOUBTFUL ACCOUNTS OF PATIENTS (A/C's 146 & 147)

	Debit 4	Credit 5
14. Balance at January 1 (agrees with balance at December 31 of previous year) 14		
15. Provision for doubtful accounts for current year (agrees with lines 8 + 13, col. 3, above) 15		
16. Accounts written off during year (agrees with lines 8 + 13, col. 5, above) 16		
17. Bad debt recoveries 17		
18. Other adjustments (specify): 18		
19. Allowance for doubtful accounts at December 31 (agrees with page 12, line 7, col. 1) 19		
20. TOTAL (debit and credit columns to agree) 20		

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(63)

BALANCE SHEETS AS AT DECEMBER 31

Account Number	Item	Operating Fund	Capital Fund	Integrated Fund
	1	2	3	4
	ASSETS			
	CURRENT ASSETS			
100 to 119	1. Cash on hand and in bank 01			
120 to 139	2. Investments 02			
	Accounts receivable from services to patients:			
	Provincial Plan			
140	3. In-patients 03			
141	4. Out-patients 04			
142	5. Estimated year-end adjustments 05			
143, 144	6. Other receivables for services to patients 06			
146, 147	7. Less: Allowance for doubtful accounts 07			
	Other accounts receivable:			
150	8. Governments-Federal 08			
151	9. Provincial 09			
152	10. Municipal 10			
154) less 155)	11. Non-government (net) 11			
157	12. Accrued assets 12			
160 to 179	13. Inventory of supplies 13			
180 to 189	14. Prepaid expense 14			
190	15. Due from Endowment and Special Purpose Fund 15			
191	16. Due from Capital Fund 16			
	Other current assets (specify):			
	17. _____ 17			
	18. _____ 18			
	19. _____ 19			
	20. _____ 20			
	21. TOTAL CURRENT ASSETS (carried forward to page 13, line 21) 21			

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(64)

BALANCE SHEETS AS AT DECEMBER 31 (CONTINUED)

Account Number	Item	Operating Fund	Capital Fund	Integrated Fund
	1	2	3	4
	ASSETS (continued)			
	ASSETS HELD FOR CAPITAL PURPOSES			
200 to 209	1. Cash on hand and in bank .....01			
210 to 219	2. Investments .....02			
	Capital grants receivable:			
220	3. Federal government .....03			
221	4. Provincial government .....04			
222	5. Municipal government .....05			
225 less 227	6. Other receivables for capital purposes (net) .....06			
291	7. Due from Operating Fund .....07			
292	8. Due from Endowment and Special Purpose Fund .....08			
	Other assets held for capital purposes (specify):			
9.	.....09			
10.	Sub-total .....10			
	PROPERTY, PLANT AND EQUIPMENT AT BOOK VALUE			
240	11. Land .....11			
	12. Land improvements (agrees with page 19, line 13, col. 1) .....12			
	13. Buildings and building service equipment (agrees with page 19, line 13, col. 2) .....13			
	14. Major equipment (shareable) (agrees with page 19, line 13, col. 3) .....14			
	15. Major equipment (non-shareable) (agrees with page 19, line 13, col. 4) .....15			
269	16. Minor equipment .....16			
270	17. Construction in progress .....17			
	OTHER NON - CURRENT ASSETS			
280	18. Deferred charges .....18			
	Other (specify):			
19.	.....19			
20.	Sub-total .....20			
21.	Current Assets (carried forward from page 12, line 21) .....21			
22.	TOTAL ASSETS (agrees with page 15, line 20) .....22			

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(65)

BALANCE SHEETS AS AT DECEMBER 31 (CONTINUED)

Account Number	Item	Operating Fund	Capital Fund	Integrated Fund
	1	2	3	4
	LIABILITIES AND EQUITY			
	CURRENT LIABILITIES (to be paid from current assets)			
300 + Cr. } balances 105 to 109 }	1. Bank loans and overdrafts.....01			
305	2. Notes payable.....02			
	Accounts payable:			
310	3. Provincial Plan - Advances.....03			
140, 141 Cr.	4. A/C's Rec. Overpayments.....04			
142 Cr.	5. Estimated year-end adjustments.....05			
314, 330 to 339	6. Trade and other accounts payable.....06			
340 to 359	7. Accrued liabilities.....07			
360 to 369	8. Unearned income.....08			
190 Cr.	9. Due to Endowment and Special Purpose Fund.....09			
191 Cr.	10. Due to Capital Fund.....10			
370, 371	11. Current instalments of long-term debt.....11			
	Other current liabilities (specify):			
372 to 379	12.....12			
	13. TOTAL CURRENT LIABILITIES (carried forward to page 15, line 10).....13			
	CAPITAL LIABILITIES – SHORT - TERM			
400 + Cr. } balances 205 to 209 }	14. Bank loans and overdrafts.....14			
405	15. Notes payable.....15			
410	16. Short-term advances - Province or Provincial Plan.....16			
420 to 434	17. Accounts payable.....17			
435	18. Current instalments of long-term debt.....18			
291 Cr.	19. Due to Operating Fund.....19			
292 Cr.	20. Due to Endowment and Special Purpose Fund.....20			
	Other capital liabilities - short-term(specify):			
	21.....21			
	TOTAL CAPITAL LIABILITIES – SHORT-TERM (carried forward to page 15, line 11).....22			

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(66)

BALANCE SHEETS AS AT DECEMBER 31 (CONTINUED)

Account Number	Item	Operating Fund	Capital Fund	Integrated Fund
		1	2	3
	LIABILITIES AND EQUITY (continued)			
	LONG - TERM LIABILITIES			
380, 440	1. Bank loans .....01			
381, 445	2. Notes payable .....02			
382, 450	3. Advances from Province or Provincial Plan .....03			
	Bonds and Debentures:			
460	4. Issued by municipalities .....04			
461	5. Issued by hospital .....05			
	6. Issued by other .....06			
	Other long-term debt (specify):			
7.	.....07			
8.	.....08			
	9. TOTAL LONG - TERM LIABILITIES .....09			
10.	Current Liabilities (carried forward from page 14, line 13) .....10			
11.	Capital Liabilities - Short-term (carried forward from page 14, line 22) .....11			
	12. TOTAL LIABILITIES .....12			
	EQUITY			
	Reserves:			
390, 490	13. Operating reserves .....13			
491	14. Sinking fund reserve .....14			
492	15. Building fund reserve .....15			
493	16. Depreciation fund reserve .....16			
494	17. Other capital purposes .....17			
398 & 498 or 499	18. Unappropriated equity .....18			
	19. TOTAL EQUITY .....19			
	20. TOTAL LIABILITIES AND EQUITY (sum of lines 12 and 19 agrees with page 13, line 22) .....20			

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(67)

ANALYSIS OF UNAPPROPRIATED EQUITY

	Operating Fund	Capital Fund	Integrated Fund
	1	2	3
Credit balances of unappropriated equity			
1. as at December 31 of previous year 01			
ADDITIONS TO UNAPPROPRIATED EQUITY (CR.)			
2. Surplus (agrees with page 2, line 9) 02			
3. Capital Income 03			
Adjustments:			
4. Provincial Plan 04			
5. 05			
Other adjustments, transfers or appropriations (specify):			
6. 06			
7. 07			
8. 08			
9. 09			
10. 10			
11. TOTAL 11			
12. Debit balances of unappropriated equity			
as at December 31 of previous year 12			
DEDUCTIONS FROM UNAPPROPRIATED EQUITY (DR.)			
13. Deficit (agrees with page 10, line 21, col. 3) 13			
Adjustments:			
14. Provincial Plan 14			
15. 15			
Other adjustments, transfers or appropriations (specify):			
16. 16			
17. 17			
18. 18			
19. 19			
20. 20			
21. TOTAL 21			
UNAPPROPRIATED EQUITY			
22. as at December 31 of current year (line 11 less line 21) Cr. 22			
23. as at December 31 of current year (line 21 less line 11) Dr. 23			

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital _____

City, town, etc. _____

(68)

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

		Operating Fund	Capital Fund	Integrated Fund
		1	2	3
FUNDS PROVIDED				
1.	Surplus (deficit) for year	01		
	Add (deduct): Charges to operations not resulting in an outlay of working funds:			
2.	Depreciation	02		
	Other (specify):			
3.	.....	03		
4.	.....	04		
5.	Sub-total	05		
	Deduct (add): Credits to operations not resulting in an increase of working funds (specify):			
6.	.....	06		
7.	.....	07		
8.	Sub-total	08		
	Appropriations or transfers from:			
9.	Endowment and Special Purpose Fund	09		
	Other (specify):			
10.	.....	10		
	Capital grants and donations received for:			
11.	Sinking Fund purposes	11		
12.	Building Fund purposes	12		
13.	Depreciation Fund purposes	13		
14.	Other capital purposes	14		
	Proceeds of long-term borrowings:			
15.	Bank loans	15		
16.	Notes payable	16		
17.	Advances from Province or Provincial Plan	17		
18.	Bonds and debentures	18		
19.	Mortgages payable	19		
	Other (specify):			
20.	.....	20		
21.	Proceeds from the sale of fixed assets	21		
22.	TOTAL FUNDS PROVIDED	22		

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital

City, town, etc.

(69)

STATEMENT OF SOURCE AND APPLICATION OF FUNDS (CONCLUDED)

		Operating Fund	Capital Fund	Integrated Fund
		1	2	3
FUNDS APPLIED				
1.	Appropriations or transfers to Endowment and Special Purpose Fund	01		
Acquisitions of fixed assets:				
2.	Land	02		
3.	Land improvements	03		
4.	Buildings and building service equipment	04		
5.	Major equipment (shareable)	05		
6.	Major equipment (non-shareable)	06		
7.	Construction in progress	07		
8.	Minor equipment	08		
9.	Increases in other Non-current Assets (specify):	09		
Repayment of long-term liabilities:				
10.	Bank loans	10		
11.	Notes payable	11		
12.	Advances from Province or Provincial Plan	12		
13.	Bonds and debentures	13		
14.	Mortgages payable	14		
15.	Other (specify):	15		
16.	TOTAL FUNDS APPLIED	16		
17.	INCREASE (DECREASE) IN WORKING FUNDS (equals page 17, line 22, minus line 16 above)	17		
RECONCILIATION OF THE INCREASES (DECREASES) IN WORKING FUNDS				
18.	Increase (decrease) in Current Assets	18		
19.	Increase (decrease) in Assets Held for Capital Purposes	19		
20.	(Increase) decrease in Current Liabilities	20		
21.	(Increase) decrease in Capital Liabilities - Short-term	21		
22.	INCREASE (DECREASE) IN WORKING FUNDS (agrees with line 17 above)	22		

1974 ANNUAL RETURN OF HOSPITALS – FORM HS - 2 – FINANCIAL

Name of hospital		City, town, etc. (70)			
SUPPLEMENTARY DETAIL OF THE COST OF PROPERTY, PLANT AND EQUIPMENT		Land improvements A/C 244	Building and building service equipment A/C's 250, 254	Major equipment (shareable) A/C 260	Major equipment (non-shareable) A/C 264
		1	2	3	4
1. Balances at January 1 (agrees with balances at December 31, on previous return)	01				
2. Add: Assets acquired during year	02				
3. Deduct: Assets retired during year	03				
Adjustments (specify):					
4. Add:	04				
5. Deduct:	05				
6. Balances at December 31	06				
SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION		A/C 245	A/C's 251, 255	A/C 261	A/C 265
		1	2	3	4
7. Balances at January 1 (agrees with balances at December 31, on previous return)	07				
8. Add: Depreciation provided during year	08				
9. Deduct: Accumulated depreciation on assets retired during year	09				
Adjustments (specify):					
10. Add:	10				
11. Deduct:	11				
12. Balances at December 31	12				
BOOK VALUE OF PROPERTY, PLANT AND EQUIPMENT		1	2	3	4
13. Book value for each column of line 13 equals line 6 minus line 12 and agrees with page 13, lines 12, 13, 14 and 15 respectively	13				
RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR WITH DEPRECIATION EXPENSE		A/C 770-50	A/C's 770-51, 770-52	A/C 770-53	A/C 770-54
		1	2	3	4
14. Depreciation provided during year (agrees with line 8 above)	14				
15. Add: Loss on assets retired during year	15				
16. Deduct: Gain on assets retired during year	16				
Adjustments (specify):					
17. Add:	17				
18. Deduct:	18				
19. Depreciation Expense (agrees with page 7, lines 39, 40, 41 and 42 respectively)	19				

1974 ANNUAL RETURN OF HOSPITALS - FORM HS - 2 - FINANCIAL

Name of hospital

City, town, etc.

(71)

BALANCE SHEET, ENDOWMENT AND SPECIAL PURPOSE FUND, AS AT DECEMBER 31

Account Number	Item	Amount	Total
		1	2
ASSETS			
800 to 809	1. Cash and bank accounts	01	
810 to 819	2. Investments	02	
820 to 829	3. Receivables and accrued assets	03	
	Real estate holdings:		
830	4. Land	04	
834	5. Land improvements	05	
835	6. Less: Accumulated depreciation	06	
840	7. Buildings	07	
841	8. Less: Accumulated depreciation	08	
845	9. Equipment	09	
846	10. Less: Accumulated depreciation	10	
860, 862	11. Due from Operating or Capital Fund (or Integrated Fund)		11
	12. Other Endowment and Special Purpose Fund assets (specify):		
			12
	13. TOTAL ENDOWMENT AND SPECIAL PURPOSE FUND ASSETS (agrees with line 22, below)		13
LIABILITIES AND EQUITY			
870	14. Loans payable		14
873	15. Accounts payable		15
885	16. Long-term liabilities		16
860, 862 Cr.	17. Due to Operating or Capital Fund (or Integrated Fund)		17
	18. Other Endowment and Special Purpose Fund liabilities (specify):		
			18
	Equity:		
890	19. Endowment equity (income restricted)	19	
892	20. Endowment equity (income unrestricted)	20	
894	21. Expendable equity	21	
	22. TOTAL ENDOWMENT AND SPECIAL PURPOSE FUND LIABILITIES AND EQUITY (agrees with line 13, above)		22

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