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INSTRUCTIONS AND DEFINITIONS

FOR THE

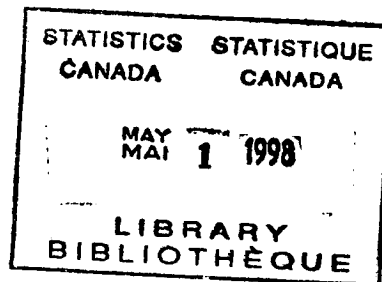
ANNUAL RETURN OF HEALTH CARE FACILITIES

HOSPITALS

PART TWO

(FORMULE DISPONIBLE EN FRANÇAIS)

Please retain this booklet of
INSTRUCTIONS AND DEFINITIONS
for 1976 and subsequent years.



FOREWORD

The Annual Return of Health Care Facilities — Hospitals, Parts One and Two, provides basic information of value to hospitals and provincial hospital authorities. It also serves the specific purposes of the two national agencies, Statistics Canada and Health and Welfare Canada. This set of Instructions and Definitions is to be used as a guide by Canadian hospitals in completing Part Two of the Annual Return of Health Care Facilities — Hospitals, and a companion Instructions and Definitions is available as a guide for the completion of Part One.

For purposes of this return, 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 provincial and/or federal government.

In accordance with the Statistics Act (Section 21), the Annual Return of Health Care Facilities — Hospitals is 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 Return of Health Care Facilities — Hospitals, Parts One and Two, in accordance with Regulation 11 of the Hospital Insurance and Diagnostic Services Act, is 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 returns be submitted for the whole institution and also separate returns for the portion listed as a hospital.

GENERAL INSTRUCTIONS

It should be noted that a major change has been made in the format of the 1976 Annual Return.

Part One combines both statistical and unaudited expenditure data. (There is no auditor's certificate on Part One). For instance, total accumulated paid hours are shown next to the corresponding salaries and wages. The request for unaudited financial data will enable the hospitals to complete their returns at an early date, which will facilitate the publication of more timely information.

Part Two of the annual return contains audited data for operating income and operating expense in summary form, balance sheets, and one page of selected supplementary information. This part of the return can only be forwarded after completion of the annual external audit.

Note: The total operating expense shown on page 2, line 26, should equal the total shown on Part One of the return, page 12, line 10, plus or minus any year-end adjustments made subsequent to the completion of Part One and/or at the time of the annual external audit.

In completing the returns, please note the following:

1. Constant reference should be made to the Instructions and Definitions 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.
2. The Canadian Hospital Association has published the Canadian Hospital Accounting Manual Supplement, which should be used in conjunction with the Canadian Hospital Accounting Manual (3rd Edition). The Supplement describes a uniform approach of accounting for new and additional services.
3. The account numbers used in the 1976 revised annual return, and descriptions of accounts, are based on the new CHAM Supplement; therefore, the use of CHAM and the Supplement is strongly recommended and will facilitate the completion of the Return.

4. Hospitals will realize that there is a direct relationship between the activities, staffing, paid hours of departments, and their respective finances. By combining statistical and unaudited expenditure data on Part One of the Return, we have endeavoured to emphasize these relationships, and hospitals are strongly advised to keep these in view when designing their record systems and when completing the Return.
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 Return of Health Care Facilities - 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 typing 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 Part Two - by the auditor, should be forwarded to the provincial hospital authorities; and the sixth copy should be retained by the hospital.
9. Additional six-part carbon-interleaved blank pages are available for recording comments on any significant changes that occurred during the year and for 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.

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INSTRUCTIONS AND DEFINITIONS FOR THE ANNUAL RETURN
OF HEALTH CARE FACILITIES - HOSPITALS

PART TWO

(PAGE 1 OF THE RETURN)

YEAR, OR REPORTING YEAR

For purposes of the 1976 Annual Return, the term "year" or "reporting year", in these instructions and definitions and in the Return, refers to the calendar year January 1 to December 31 for all provinces except Quebec. For those pages specified by the Quebec hospital insurance authority, hospitals will report on the 15 month period, January 1, 1976 to March 31, 1977. Starting April 1, 1977 hospitals in Quebec will report on the fiscal year April 1 to March 31.

At the time of preparation of these instructions and definitions it is understood that all other provinces proposed to change over to the fiscal year for reporting purposes. For 1977 the reporting year will be the 15 month period from January 1, 1977 to March 31, 1978, and thereafter the reporting year will be the fiscal year April 1 to March 31.

IDENTIFICATION AND LOCATION

Enter the full name, street and number, postal address and code 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 by an official authorized to sign on behalf of the reporting hospital, and his or her official title should be shown. The auditor's report on the lower part of the page is to be completed by the external auditor of the hospital.

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SUMMARY OF OPERATING EXPENSE FOR THE PERIOD ENDING

This is a one-page summary of the total operating expenses for the year, on an accrual basis. Supplies and other expenses have been distributed to give separate totals of Purchased Services (col. 1), and the remainder of Other Supplies and Expenses (col. 2).

Note:

- a) The account (7319) for Chief of Medical Staff and Heads of Services, is to be included with Diagnostic and Therapeutic (line 11), and not with Hospital Administration (line 14).
- b) The Emergency Unit (629) is included with Diagnostic and Therapeutic (line 11), and not with Nursing (line 7).
- c) Interest on short-term loans is included with Administration (line 14), while Interest on long-term loans is included with Depreciation (line 22).

Gross Salaries and Wages - are to distributed to the following three sub-categories:

1. Medical Staff - includes all types of hospital remuneration earned during the year by paid medical staff; i.e. salaries, wages, fees, contract rates, honoraria, etc. For purposes of this report the remuneration of Administrators with a M.D. degree, Medical Directors and Assistant Directors (Medical) should be included in "Other Gross Salaries and Wages" line 3).
2. Interns, Residents and Students - includes gross salaries and wages earned during the year by interns, residents and students enrolled in organized educational programs, as well

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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.

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 salaries or wages 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 so distributed.
 - (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.
4. Employee Benefits - the facility's contribution, if any, to the cost of various fringe benefits provided to its employees. These do not include perquisites such as room and board provided for employees, which are a part of salaries and wages.
(Details of the various employee benefits summarized here, are given in the Instructions and Definitions for page 13 of Part One of the return).

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5. Medical and Surgical Supplies - report here all medical and surgical supplies used throughout the hospital. Included in this category are such items as Prostheses, Instruments used in surgical procedures and in the treatment and examination of patients, Sutures and other supplies; e.g. dressings, clinical thermometers, sterile supplies, etc.
6. Drugs - report here all drugs used throughout the hospital, as well as medicines, certain chemicals, anesthetic gases, oxygen and other medical gases, intravenous solutions, etc., dispensed by prescription or otherwise.

Note: Drugs having uses other than for patient treatment, e.g. laboratory chemicals etc., are not to be charged to Drugs but to the appropriate expense centre account.

Contrast media used by Radiology are to be charged to "Radiology - Other Supplies and Expense".

Supplies and Other Expenses (excluding Gross Salaries and Wages, Employee Benefits, Drugs and Medical and Surgical Supplies) - data to be reported in this section are allocated to the various expense centres (already described in Instructions and Definitions for Part One), and are distributed between the following two categories:

Column 1 - Purchased Services - Services bought from outside organizations, normally as an alternative to the facility providing such services through its own staff. Do not include under this column purchased services which would logically fall into the "occupancy" or "general administration" group of expense codes, or professional fees charged by medical personnel such as Pathologists and Radiologists, which should be reported as Gross Salaries and Wages - medical staff" on line one (expense code 02). However, where a complete laboratory or radiology service is purchased from an outside hospital, laboratory or other organization, the cost of such a service should be reported in this column coupled with the appropriate expense centre account.

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In addition to laboratory or radiology services, the more common purchased services are medical records services (processing of medical data and statistics), food services, laundry and linen services, and house-keeping services.

Column 2 - Other Supplies and Expenses - report here all other expenses not previously reported on lines 1 to 6, or lines 7 to 24, column 1.

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STATEMENT OF INCOME

This is a one-page Summary of Income, divided between Operating Income and Capital Income. Operating Income is further divided by source of income. Lines 1 to 14 cover income from patient services divided into inpatient and outpatient. Lines 15 to 24 cover income from Grants and Other Income, divided into Operating Income and Capital Income.

The Statement of Income 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.

For reporting purposes the following definitions apply:

Gross Income - this includes the amounts earned by the hospital for rendering of services to patients. These amounts are represented by the regular income earned by the hospital for such services, regardless of the terms of any special 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 Inpatient or Outpatient Income will be reported, in total only, on line 13.

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Inpatient - an adult, child or newborn (excluding stillborn) who is duly admitted to the hospital and to whom a bed, bassinet, including incubator, is allocated. This does not include patients attending a day or night care units.

Outpatient - a person who has been formally accepted by a hospital and who receives diagnostic and therapeutic services without being admitted as an inpatient. This category includes private outpatients as well as patients attending a day or night care units.

1. Provincial Plan (excluding authorized charges) - enter here the amounts for which the Provincial Plan is responsible. Such amounts apply only to earnings from the Provincial Plan of the province in which the hospital is located.
2. Authorized Charges - an authorized charge is an amount designated by a Province to be charged to patients for services. Authorized charges apply in certain provinces and may be known locally as co-insurance.
3. Federal Government - enter here amounts charged for care of patients which are the responsibility of the Federal Government or its agencies.
4. Workers' Compensation Boards - enter here any income received from this source, such as inpatient income charged at standard ward rates, and outpatient income.
- 5-6. Non-residents of the Province - report here income received for services to individuals who are not residents of the province in which the hospital is located. Income from this source consists of direct charges to such individuals, a voluntary prepayment agency, or the Provincial Plan of another province, and applies to both inpatient and outpatient services. Do not include charges for patients whose care is the responsibility of any Workers' Compensation Board or of the Federal Government.

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5. Residents of Canada - a person who is a tourist, transient, or visitor, or a new resident of a province, who is or who could be eligible for insured services of another province.
6. Non-Residents of Canada - a person who is not legally entitled to remain in Canada, or does not have landed immigrant status, and who has not been a resident in Canada for a continuous period of sufficient duration to be eligible for insured services of a particular province under a Provincial Plan.
7. Uninsured Residents - enter amounts charged for care, directly to patients or to a third party on behalf of a patient 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 Workers' Compensation Boards, federal government agency or the provincial plan of any other province.
8. Insured Residents - Care not Responsibility of Provincial Plan - enter amounts that are charged directly to an insured resident patient, or to a third party agency because the Provincial Plan deems the care provided to be not necessary.
9. Differential Charges for Preferred Accommodation (gross) - 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.
10. Ambulance (gross) - income earned through the provision of ambulance services to transport patients to the facility, to their homes or to another facility.
11. Other Income from Patient Services - enter here other income received from other additional services provided to patients and not included previously in lines 1 to 10 above.
13. Deductions from Patient Services Income - enter here the total of amounts for such items as courtesy discounts, any allowance for doubtful accounts, rebates and free services, etc.

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- 15-24. Grants & Other Income (Operating & Capital) - report in this section of the return Grants and Other Income for Operating and Capital purposes, from sources other than directly from services to patients.
15. Special Research Grants Used - report here that portion, that is actually expended during the year, of amounts received by the hospital from universities, foundations, governments or others, as grants for the purpose of financing special research projects carried out in the hospital.

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.

Other Grants - report here grants from federal, provincial or municipal governments or government agencies, for the purpose of assisting a facility in the maintenance of special services, such as mental health or psychiatric clinics, and in covering current operating deficits. These are in addition to, and must be distinguished from, any income derived from the Provincial Plan, or from government departments to pay for the care of groups of patients or specific patients. Include here also, grants for capital purposes. Data reported here should be segregated between:

- 16. Municipal, and
 - 17. Other.
18. Donations - enter here donations received from private sources, such as service clubs and private charitable organizations, which are to be used for operating or capital 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

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and charged to inventory or expense accounts. If buildings are supplied for hospital use free of charge or at a nominal rent, the estimated normal rental value or excess of normal rent over that actually charged, should be included in this account.

19. Investment Income - enter opposite this item the earnings from investments which may be used to cover operating expenses or operating deficits, or for capital purposes. 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.

20. Rental and Real Estate (Land and Buildings) - 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.

Recoveries and Sales - in this section, 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. Recoveries and sales are to be distributed between:

21. Dietetics - the income from sale of meals or food to persons, other than inpatients, and to other hospitals or agencies is to be shown on this line. All receipts of a pay-cafeteria should also be included here.
22. Other Recoveries and Sales - other income received from such sources as rental of rooms or other types of housing to persons other than inpatients, income from laundry services to members of the hospital staff and other hospitals or agencies, sales of steam or heat, student education, plus the income from referred-in laboratory work, "take home" drugs, the sale of prosthetic appliances and other supplies to non-patients, long distance toll recoveries, and the sales of services that do not fall under the preceding specified categories.

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Also included here are Cash discounts on purchases, i.e. 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.

23. Ancillary Operations - 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.
24. Other Income (specify) - include here all other income earned by the hospital and used to cover current operating and capital expenses, etc.; e.g. fees earned by making abstracts from hospital records, commissions for radio, television, coin-operated public telephones, telephone booth rentals and the like.

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BALANCE SHEET AS AT END OF THE PERIOD

Hospitals should note that the return is based on the system of accounting using only the two basic funds:

Integrated Fund (the consolidation of Operating and Capital Funds).

Endowment and Special Purpose Fund.

The Endowment and Special Purpose Fund is reported separately on page 9 of the return.

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INTEGRATED FUND

ASSETS

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 or 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.
3. Accounts receivable - 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.
4. Other receivables - this includes all other accounts receivable arising from services to both inpatients and outpatients. Included are amounts payable by patients and agencies such as Blue Cross Plans, Worker's Compensation Boards, welfare departments, the Department of Veterans' Affairs and hospital insurance plans of other provinces. Also included are any other accounts receivable by the hospital for other than patient services, the proceeds of which are available for operating purposes.

Note: Estimated year-end adjustments are not included here - see line 9 below.

5. Allowance for doubtful accounts - the estimated uncollectible portion of other accounts receivable for services to patients.

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6. Inventories 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.
7. Prepaid Expenses - 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.
8. Due from Endowment and Special Purpose Fund - this represents the amount receivable by the 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.
9. 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. Include under this heading the following two items:
 - Accrued assets - the amounts of accrued interest, rent, or other accrued assets, earned but not yet due, which when paid, may be used for current purposes.
 - Estimated year-end adjustments - the estimated amount due from the Provincial Plan of the province and other agencies with respect to the adjustment for any deficits incurred.

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 separately.

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10. 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.
11. Investments - report here the amount of capital funds invested in short-term investment certificates, bonds debentures or other securities.
- 12-14. Capital Grants Receivable - 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. The data should be reported under the following sub-categories:
 12. Federal government
 13. Provincial government
 14. Municipal government
15. Capital Pledges and Subscriptions (Net) - enter here amounts receivable from individuals or private organizations for capital purposes. Such amounts often arise as a result of a building campaign or similar fund-raising drive. The amount to be reported is the net figure, after deducting any estimated uncollectible portion of the capital pledges or subscriptions receivable.
16. 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.
17. Due from Endowment & Special Purpose Fund - this is the amount due from the Endowment and Special Purpose Fund to the Integrated Fund. It represents an amount made available from Assets held for Capital Purposes which is intended to be repaid in the near future.

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Property, Plant and Equipment

18. 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.
19. Property, Plant & Equipment at Book Value - enter here in one total the book value of the following sub-categories:
- Land improvements
 - Buildings and building service equipment
 - Major equipment (shareable)
 - Major equipment (non-shareable)
- Note - the total shown on line 19 must equal the totals of columns 1 to 4, line 13 of page 8 of the return. Details of the above sub-categories are given in the instructions and definitions for page 8.
20. Contruction 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.
21. Other Property, Plant and Equipment - enter here data for any other items not already reported on lines 18 to 20, including minor equipment.

Minor equipment 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;

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- (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 CHAM Supplement, page 283.

Please note that only the original amount put into service plus additions to meet changing conditions would be recorded here. Replacements of minor equipment should be treated as a current expense.

Other Assets

- 22. Deferred Charges - include here that portion of the expenditures which may be considered to benefit future accounting periods, and which 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.
- 23. Other - specify the nature and report here any other non-current assets which do not fall into any preceding categories.

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LIABILITIES AND EQUITY

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.

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3. Accounts Payable - include here the total liability to suppliers for supplies and services provided in the normal course of operations; also include 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. If a net credit balance occurs in Accounts Receivable for Provincial Plan patients (A/C's 140, 141) due to overpayments or adjustments, include the amount here.

Note: Do not include here Estimated year-end adjustments.
(See line 8 below).

4. Employee Deductions Payable - enter here the amount of deductions from employees' earnings not yet remitted to an outside agency or association, plus the share of such items as pension, medical insurance, hospitalization, unemployment insurance, etc., that the facility has agreed, or is required, to pay. Other items which could be included are deductions for Canada Savings Bonds, donations to charitable organizations and union dues.
5. 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.
6. Unearned Income - enter here the amount of revenue received but not yet earned, excluding patients' deposits or credit balances in patients' accounts.
7. Current portion 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.

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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.

8. 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. Include here estimated year-end adjustments, i.e. the estimated amount due to the Provincial Plan of the province and other agencies with respect to the adjustment for any surpluses incurred.
9. Due to Endowment and Special Purpose Fund - this represents the amount payable to the Endowment and Special Purpose Fund by the Integrated Fund. This is an amount which is intended to be repaid in the near future out of current assets.

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.

10. 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".)
11. 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.

(PAGE 5 OF THE RETURN - CONTINUED)

12. Short-term advance - Province or 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.
13. Accounts payable and other Short-term liabilities - 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.

Other short-term liabilities - any other short-term liabilities, to be paid out of Assets Held for Capital Purposes, which do not fall into any preceding category.

14. Due to Endowment and Special Purpose Fund - 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.

Long-Term Liabilities - include here all long-term debt or long-term liabilities whether incurred for general operating or for capital purposes.

15. 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.

(PAGE 5 OF THE RETURN - CONTINUED)

16. Notes Payable - include here amounts owing for long-term loans (other than from a bank) secured by promissory notes.

Bonds and Debentures - report here amounts owing by the hospital on account of bonds or debentures issued by it for capital purposes, distinguishing between those -

17. Issued by municipalities

18. Issued by hospital

19. Mortgages Payable - enter here amounts owing by the hospital for which its property, plant and equipment have been pledged as collateral.

20. Other long-term debt - specify the nature and report here amounts owing for other long-term debt not falling under any preceding category.

Note: 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 portion of Long-term debt" on page 16 of this manual.

(PAGE 6 OF THE RETURN)

ANALYSIS OF EQUITY

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).

1. Reserves and Appropriations - report here the total amount held at the end of the period as reserves or appropriations for particular capital or other purposes, such as operating reserves, sinking fund, building fund, other capital purposes, appropriations to Endowment and Special Purpose Fund, or appropriations released from the Endowment and Special Purpose Fund.

(PAGE 6 OF THE RETURN - CONTINUED)

2-14. Unappropriated Equity — lines 2 to 14 of page 6 of the return record the opening amount, adjustments pertaining to the previous year, the result of the year's operations (surplus or deficit), net income for capital purposes, and the resulting balance of Unappropriated Equity at the end of the period (line 14). This balance is added to the reserves and appropriations recorded on line 1, to give the Total Equity (line 15), at the end of the period. This amount is to be reported on page 5, line 22.

Notes: (1) Lines 3 and 4 are to be used only for adjustments to payments of the Provincial Plan.

(2) Lines 3, 5, 6 and 7 are for debit entries only.

(3) Lines 4, 8, 9 and 10 are for credit entries only.

Do not enter debit entries on a credit line or vice versa.

(PAGE 7 OF THE RETURN)

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

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 lines 18 to 21.

(PAGE 8 OF THE RETURN)

SUPPLEMENTARY DETAIL OF THE COST OF PROPERTY, PLANT AND EQUIPMENT

1-6. 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

(PAGE 8 OF THE RETURN - CONTINUED)

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 of buildings, 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.

(PAGE 8 OF THE RETURN - CONTINUED)

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 No. 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

- 7-12. 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.
13. Note that immediately following this section (on line 13) hospitals are to record the Book Value (Cost at end of period less Accumulated Depreciation to date) for each class of asset. (The sum of columns 1 to 4 agrees with page 4, line 19, column 3).

RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR
WITH DEPRECIATION EXPENSE

- 14-19. 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, for the four groups of depreciable plant assets. (The total depreciation expense is included in the amount recorded on page 2, line 22 of the return).

(PAGE 9 OF THE RETURN)

BALANCE SHEET, ENDOWMENT AND SPECIAL PURPOSE FUND, AS AT END OF THE PERIOD

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 the portion of interest or rental income which is due in a future accounting period, but 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 20 to 22 of this manual.
11. Due from Integrated Fund - record here the total of any amounts receivable by the Endowment and Special Purpose Fund from the Integrated Fund 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.

(PAGE 9 OF THE RETURN - CONTINUED)

LIABILITIES AND EQUITY

Liabilities

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 Integrated Fund - record here the total of any amounts payable by the Endowment and Special Purpose Fund to the Integrated Fund of the hospital.
18. Other Endowment and Special Purpose Fund liabilities - specify the nature and report here the amount of any other Endowment and specify 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.

(PAGE 9 OF THE RETURN - CONTINUED)

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. The income earned, however, would be available for the facility's general purposes, and would be recorded as income of the Integrated Fund.
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 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.

(PAGE 10 OF THE RETURN)

SUPPLEMENTARY INFORMATION REQUIRED UNDER THE
HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

The information required under this section is used by the provincial or territorial government in calculating the shareable costs of the hospital. "Shareable costs" are the costs shared between the province and the federal government under the provisions of the federal Hospital Insurance and Diagnostic Services Act.

Income - in this section, certain specific deductions from income are to be reported. These are part of the deductions arising from courtesy discounts, rebates, free services, and allowances for doubtful accounts.

(PAGE 10 OF THE RETURN - CONTINUED)

Allowance for doubtful accounts for inpatient income

1. Differentials - enter here the increase or decrease required during the year in the "Allowance for doubtful accounts - inpatients" with respect to receivables arising out of inpatient differential charges for preferred accommodation. Inpatient differential charges are the additional daily amounts earned for preferred accommodation over and above the standard ward daily rates when the patient occupies a semi-private or private room.
2. Federal Government and Workers' Compensation Boards - enter here the increase or decrease required during the year in the "Allowance for doubtful accounts - inpatients" with respect to receivables arising out of inpatient charges for care provided to patients whose accounts are the responsibility of any Federal Government Department or any Workers' Compensation Board.
3. Non-residents - enter here the increase or decrease required during the year in the "Allowance for doubtful accounts - inpatients" with respect to receivables arising out of inpatient charges for care provided to persons who are not residents of the province or territory in which the hospital is situated.
4. Deductions-Outpatient income for courtesy - enter here the amount of the deductions to outpatient income during the year for courtesy discounts, as approved by your hospital.

Other Income - in this section, information concerning specific income is required.

5. Income from Federal Grants (including Provincial matching portion) - enter here the amount, if any, received by the hospital under or in respect of the National Health Grants program or any other federal programs, including any amount paid by the province as a matching contribution thereunder for the purpose of providing personnel, equipment, supplies and hospitalization in connection with inpatient services, to the extent that the amount so received and expended thereon has been included as expenses; and specify the nature of the grant.

(PAGE 10 OF THE RETURN - CONTINUED)

Expenses - in this section, details of certain specific expenditures are required.

7. Ambulance Salaries and Wages - enter the salaries and wages for drivers, attendants and any other personnel concerned with the provision of hospital ambulance services.
8. Ambulance Medical Supplies and Drugs - enter the expenditures for medical supplies and drugs used by the hospital ambulance services.
9. Research Salaries and Wages - enter the salaries and wages during the year for hospital personnel engaged wholly or mainly in research.
10. Research Medical Supplies and Drugs - enter the expenditures for medical supplies and drugs used in research.
11. Interest on Short-term Loans - enter the expenditure for the year for interest on short-term loans.
12. Interest on Long-term Loans - enter the expenditure for the year for interest on long-term loans.
13. Depreciation and Interest Income Component of Property Rental Expense - when a hospital, or a part thereof, is located in rented premises, the rent charged by the owners of the premises will include amounts for depreciation on the premises, and interest on any mortgage. These amounts should be ascertained from the owners and reported here.
14. Depreciation and Interest Expense Component of Property Rental Income - when hospital buildings, or parts thereof, are rented to others, in setting the amount of rent to be charged the various cost components incurred by the hospital, such as heating, cleaning, electricity, water, insurance, interest on long-term debt and depreciation should all be considered. Report here the amounts of the interest and depreciation components of this hospital rental income.

(PAGE 10 OF THE RETURN - CONTINUED)

15. Ancillary Operations, Salaries and Wages - enter the salaries and wages for hospital employees employed in ancillary activities approved as "Ancillary Operations" by the provincial plan. Such activities could include farms, barber shops, gift shops, and florist shops.
16. Ancillary Operations, Medical Supplies and Drugs - enter the expenditures for medical supplies and drugs used in the Ancillary Operations.
17. Ancillary Operations, Indirect Expense - enter the indirect expenses chargeable to approved "Ancillary Operations". Indirect expenses are those that are applicable to the activity, but are not charged directly to the activity in the accounting records, and would include such things as heating and other physical plant expenses, housekeeping and general administration, if these services were supplied without charge by the hospital to the ancillary operations.

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES - HOSPITALS

PART TWO

Name of hospital _____

Street and number _____ Postal address _____

City, town, etc. _____ Province _____ Postal code _____

(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.

_____, 19 _____
Date

Signature of Hospital Authority

Tel. No.

Title

AUDITOR'S/AUDITORS' REPORT

I/we have examined the Balance Sheets of the above-named hospital as at _____, 19 _____, and the Summary of Operating Expense, Statement of Income, 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 _____, 19 _____, the results of its operations for the year then ended, in accordance with generally accepted hospital accounting principles applied on a basis consistent with that of the preceding year.

Auditor/Auditors

Name

Address

Date

(Signature of Auditor/Auditors)

FOR OFFICE USE ONLY

Date Rec'd _____

Kardex Entered _____

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Prof. Edit Done _____

Queried _____

Reply Adj. _____

Arith. Check _____

Final Insp. _____

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES - HOSPITALS - PART TWO

Name of hospital		City, town, etc.		(52)
Reference	SUMMARY OF OPERATING EXPENSE FOR THE YEAR ENDED			(Exclude cents and round to the nearest dollar)
Nature of Expense Codes			2	3
-01 and -02	Gross Salaries and Wages		012	
	01. Medical Staff		022	
-05	02. Interns, Residents & Students		032	033
Remainder of -00 to 09	03. Other Gross Salaries and Wages			043
-10 to -19	04. Employee Benefits			053
-20 to -25	05. Medical and Surgical Supplies			063
-26 to -29	06. Drugs			
CHAM Supplement Account Numbers	Supplies & Other Expenses (excluding Gross Salaries and Wages, Employee Benefits, Drugs, & Medical & Surgical Supplies)	Purchased Services (Account no. 49) 1	Other supplies and Expenses (Account No. 40) 2	
		071	072	
600-639 (excl. 629)	07. Nursing (excl. emergency)	081	082	
	Diagnostic, therapeutic, emergency, and chief of medical staff and heads of services			
660 and 661	08. Laboratory	091	092	
683 to 684	09. Radiology - Diagnostic & Therapeutic	101	102	
694	10. Ambulance	111	112	
Remainder of 640 to 699, 629 and 7319	11. All other Diagnostic & Therapeutic Services not specified above	121	122	
700 to 719	12. Special Research (Research Projects)	131	132	
720 to 729	13. Educational Programs	141	142	
	Administrative & Supportive			
730 to 749 (excl. 7319)	14. Hospital Administration (excluding Chief of Medical Staff and Heads of Services)	151	152	
750 to 751	15. Medical Records & Hospital Library	161	162	
755	16. Dietetics	171	172	
760	17. Laundry	181	182	
762	18. Linen	191	192	
764	19. Housekeeping	201	202	
770 and 771	20. Plant Operation & Security	211	212	
780	21. Plant Maintenance		222	
785	22. Depreciation and Interest on long-term loans	231	232	
790	23. Ancillary Operations	241	242	
Remainder of 750 to 799	24. Other	251	252	253
	25. Total			263
	26. Total Operating Expenses (agrees with page 6, line 12, col. 1)			

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES - HOSPITALS - PART TWO

Name of hospital

City, town, etc.

(53)

STATEMENT OF INCOME - (Exclude cents and round to the nearest dollar)

Acct. Nos.	Income From Patient Services (Operating)	Inpatient 1	Outpatient 2	TOTAL 3
500, 507 & 510-01	01. Provincial Plan (Excluding Authorized Charges)	011	012	013
504 & 508-01 to 09	02. Authorized Charges	021	022	023
500, 507 & 510-03	03. Federal Government	031	032	033
500, 507 & 510-05	04. Workers' Compensation Boards	041	042	043
500 & 507-06 Part	Non-residents of the Province	051	052	053
500 & 507-06 Part	05. - Residents of Canada	061	062	063
500 & 507-07 & 09	06. - Non-Residents of Canada	071	072	073
500 & 507-08	07. Uninsured Residents	081	082	083
513	08. Insured Residents - Care not Responsibility of Provincial Plan	091		093
560	09. Differential Charges for preferred accommodation (gross)	101	102	103
Remainder of INPT 500-520 OUTPT 530-550	10. Ambulance (gross)	111	112	113
INPT 521-529 OUTPT 551-561	11. Other Income from Patient Services	121	122	123
	12. Gross Income from Patient Services	131	132	133
	13. Less: Deductions from Patient Services Income	141	142	143
	14. Net Income from Patient Services			

Acct. Nos.	Grants & Other Income (Operating & Capital)	Operating 1	Capital 2	TOTAL 3
565	15. Special research grants used	151		153
566-04	Other grants	161	162	163
Remainder of 566	16. - Municipal	171	172	173
568-569	17. - Other	181	182	183
573	18. Donations	191	192	193
576	19. Investment Income	201	202	203
580	20. Rental of Real Estate (Land and Bldgs.)	211		213
581-589	Recoveries and Sales	221	222	223
594	21. - Dietetics (for meals or food)	231	232	233
Remainder of 562-599	22. - Other Recoveries and Sales	241	242	243
	23. Ancillary Operations	251	252	253
	24. Other Income (specify):			
	25. Total Grants & Other Income			

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Name of hospital

City, town, etc.

(54)

(Exclude cents and round to the nearest dollar)

BALANCE SHEET AS AT _____

Integrated Fund

Account Numbers	ASSETS		Integrated Fund	
			3	4
	CURRENT ASSETS		013	
100 to 119	01. Cash on hand and in bank		023	
120 to 139	02. Investments	2		
		032		
140 and 141	03. Accounts receivable – Provincial Plan			
		1		
143 to 145		041		
148 to 154	04. Other receivables			
		051	052	053
146, 147, 155	05. Less: Allowance for Doubtful Accounts			
			063	
160 to 179	06. Inventories of Supplies		073	
180 to 189	07. Prepaid Expenses		083	
190	08. Due from Endowment & Special Purpose Fund (Sum of lines 8 + 17 agrees with page 9, line 17, col. 3)		093	094
Remainder of 100 to 199	09. Other Current Assets		103	
	ASSETS HELD FOR CAPITAL PURPOSES			
200 to 209	10. Cash on hand and in bank		113	
210 to 219	11. Investments			
	Capital grants receivable	122		
200	12. – Federal government		132	
221	13. – Provincial government		142	143
222	14. – Municipal government			
			153	
225 less 227	15. Capital Pledges and Subscriptions (Net)		163	
Remainder of 200 to 239	16. Other Assets held for Capital Purposes		173	174
292	17. Due from Endowment & Special Purpose Fund (Sum of lines 17 + 8 above, agrees with page 9, line 17, col. 3)		183	
	PROPERTY, PLANT AND EQUIPMENT			
240	18. Land		193	
			203	
	19. Property, Plant & Equipment at Book Value (Totals of Columns 1, 2, 3 & 4, line 13, page 8)		213	214
270	20. Construction in progress			
Remainder of 240 to 279	21. Other Property, Plant and Equipment		223	
	OTHER ASSETS			
280	22. Deferred Charges		233	234
281 to 289	23. Other			
				244
	24. TOTAL ASSETS (Sum of lines 9 + 17 + 21 + 23, col. 4 agrees with page 5, line 23)			

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Name of hospital _____

City, town, etc. _____

(55)

Account
Numbers

BALANCE SHEET AS AT _____ (Concluded) (Exclude cents and round to the nearest dollar.)

Integrated Fund

2

3

LIABILITIES AND EQUITY

CURRENT LIABILITIES

300 to 304	01. Bank Loans (and Overdrafts)	012	
305 to 309	02. Notes Payable	022	
310 to 329		032	
140, 141 cr	03. Accounts Payable	042	
330 to 339	04. Employee Deductions Payable	052	
340 to 359	05. Accrued Liabilities	062	
360 to 369	06. Unearned Income	072	
370 to 374	07. Current portion of Long-Term debt	082	
435 to 439		092	093
375 to 379	08. Other Current Liabilities		
142 cr			
190	09. Due to Endowment and Special Purpose Fund (sum of lines 9 + 14, agrees with page 9, line 11, col. 3)		

CAPITAL LIABILITIES (SHORT-TERM)

400 to 404	10. Bank Loans (and Overdrafts)	102	
405 to 409	11. Notes Payable	112	
410	12. Short-term advances – Province or Provincial Plan	122	
411 to 439	13. Accounts payable & other Short-Term liabilities	132	
290 to 299	14. Due to Endowment and Special Purpose Fund (sum of lines 14+9 above, agrees with page 9, line 11, col. 3)	142	143

LONG-TERM LIABILITIES

380, 440, to 444	15. Bank Loans	152	
381, 445 to 449	16. Notes Payable	162	
	Bonds and Debentures	171	
460	17. – Issued by municipalities	181	
461	18. – Issued by hospital	182	
470	19. Mortgages Payable	192	
382 to 389	20. Other long-term debt	202	203
Remainder of 450 to 489			213
	21. TOTAL LIABILITIES (sum of lines 9 + 14 + 20)		223
	22. TOTAL EQUITY (agrees with page 6, line 15, col. 3)		233
	23. TOTAL LIABILITIES AND EQUITY (agrees with page 4, line 24)		

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Name of hospital		City, town, etc.		(56)
ANALYSIS OF EQUITY				Integrated Fund 3
				0 13
Equity:				
01. Reserves and Appropriations				2
				0 22
02. Unappropriated Equity at the beginning of period				0 32
Adjustments pertaining to previous years				
03. – Provincial Plan (Debit)				0 42
04. Credit				0 52
05. – Other (Debit)				0 62
06. (Debit)				0 72
07. (Debit)				0 82
08. Credit				0 92
09. Credit				1 02
10. Credit				
Operating Surplus or (Deficit) (Agrees with page 7, line 1, col. 2)				1
				1 11
11. – Operating Income (Page 3, line 14, col. 3, plus page 3, line 25, col. 1)				1 21
12. – Less: Operating expense (page 2, line 26)				1 22
				1 32
13. Net Income for Capital Purposes (page 3, line 25, col. 2)				1 43
14. Unappropriated Equity at end of period (sum of lines 2 to 13, col. 2)				1 53
15. Total Equity (Agrees with page 5, line 22, col. 3)				

(Exclude cents and round to the nearest dollar)

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Name of hospital

City, town, etc.

(57)

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

FUNDS PROVIDED		Integrated Fund 2
01. Operating surplus (deficit) for year (agrees with page 6, line 12, col. 2).....	1	012
Add (deduct): Charges to operations not resulting in an outlay of working funds	021	
02. Depreciation		
03. Other (specify):	031	
04. Deduct (add): Credits to operations not resulting in an increase of working funds (specify):	041	042
		052
05. Appropriations or transfers from Endowment and Special Purpose Funds		062
06. Income for Capital purposes		072
Proceeds of long-term borrowings		
07. – Bonds and debentures		082
08. – Mortgages payable		092
09. – Other (specify):		102
10.		112
11. TOTAL FUNDS PROVIDED		
FUNDS APPLIED		122
12. Appropriations or transfers to Endowment and Special Purpose Fund		132
13. Acquisitions of Fixed Assets		142
14. Increases in other Non-current Assets		152
15. Repayment of long-term liabilities		162
16. TOTAL FUNDS APPLIED		
17. INCREASE (DECREASE) IN WORKING FUNDS (line 11, minus line 16)		172
		182
RECONCILIATION OF THE INCREASES (DECREASES) IN WORKING FUNDS		
18. Increase (decrease) in Current Assets		192
19. Increase (decrease) in Assets Held for Capital Purposes		202
20. (Increase) decrease in Current Liabilities		212
21. (Increase) decrease in Capital Liabilities – Short-term		222
22. INCREASE (DECREASE) IN WORKING FUNDS (Agrees with line 17 above)		

(Exclude cents and round to the nearest dollar)

PART TWO – P. 7 of 10.

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES - HOSPITALS - PART TWO

Name of hospital

City, town, etc.

(58)

SUPPLEMENTARY DETAIL OF THE COST OF
PROPERTY, PLANT AND EQUIPMENTLand
improvements
A/C 244
1Building and building
service equipment
A/C's 250, 254
2Major equipment
(shareable)
A/C 260
3Major equipment
(non-shareable)
A/C 264
4

011

012

013

014

01. Balances at beginning of this period, (agree with balances at end of period
on previous return)

021

022

023

024

02. Add: Assets acquired during the year

031

032

033

034

03. Deduct: Assets retired during the year

041

042

043

044

Adjustments (specify):

04. Add

051

052

053

054

05. Deduct

061

062

063

064

06. Balances at end of period

SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

A/C 245

A/C's 251, 255

A/C 261

A/C 265

071

072

073

074

07. Balances at beginning of this period, (agree with balances at end of period
on previous return)

081

082

083

084

08. Add: Depreciation provided during the year

091

092

093

094

09. Deduct: Accumulated depreciation on assets retired during the year

101

102

103

104

Adjustments (specify):

10. Add

111

112

113

114

11. Deduct

121

122

123

124

12. Balances at end of period

BOOK VALUE OF PROPERTY, PLANT AND EQUIPMENT

131

132

133

134

13. (Book value for each column of line 13 equals line 6 minus line 12 and total
of cols. 1 to 4 agrees with page 4, line 19, col. 3)RECONCILIATION OF DEPRECIATION PROVIDED FOR
THE YEAR WITH DEPRECIATION EXPENSE

A/C 785-50

A/C's 785-51, 785-52

A/C 785-53

A/C 785-54

141

142

143

144

14. Depreciation provided during the year (agrees with line 8 above)

151

152

153

154

15. Add: Loss on assets retired during the year

161

162

163

164

16. Deduct: Gain on assets retired during the year

171

172

173

174

Adjustments (specify):

17. Add

181

182

183

184

18. Deduct

191

192

193

194

19. Depreciation expense

(Exclude cents and round to the nearest dollar)

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Account Number	Name of hospital	City, town, etc.	(59)
	BALANCE SHEET, ENDOWMENT AND SPECIAL PURPOSE FUND, AS AT _____		3
	ASSETS		013
800 to 809	01. Cash and bank accounts		023
810 to 819	02. Investments		033
820 to 829	03. Receivables and accrued assets		
	Real estate holdings	2	
		042	
830	04. Land	1	
		051	
834	05. Land improvements	061	062
835	06. Less: Accumulated depreciation	071	
840	07. Buildings	081	082
841	08. Less: Accumulated depreciation	091	
845	09. Equipment	101	102
846	10. Less: Accumulated depreciation		103
			113
860 to 869	11. Due from Integrated fund (agrees with sum of lines 9 + 14, page 5, col. 2)		123
850 to 859	12. Other Endowment and Special Purpose Fund assets (specify):		
			133
	13. TOTAL ENDOWMENT AND SPECIAL PURPOSE FUND ASSETS (agrees with line 22 below)		143
	LIABILITIES AND EQUITY		
	Liabilities		
870	14. Loans payable		153
873	15. Accounts payable		163
885	16. Long-term liabilities		173
860 to 869	17. Due to Integrated Fund (agrees with sum of lines 8 + 17, page 4, col. 3)		183
Remainder of 870 to 889	18. Other Endowment and Special Purpose Fund liabilities (specify):		
			192
	Equity	2	
890	19. Endowment equity (income restricted)	202	
892	20. Endowment equity (income unrestricted)	212	213
894	21. Expendable equity		223
	22. TOTAL ENDOWMENT AND SPECIAL PURPOSE FUND LIABILITIES AND EQUITY (agrees with line 13 above)....		

Exclude cents and round to the nearest dollar)

PART TWO – P. 9 of 10.

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES – HOSPITALS – PART TWO

Name of hospital

City, town, etc.

(60)

SUPPLEMENTARY INFORMATION REQUIRED UNDER THE
HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

(Exclude cents and round to the nearest dollar)

Account Numbers	Particulars	Amounts 1
	INCOME	011
	Allowance for doubtful accounts for inpatient income	
528	01. – Differentials	021
529-03		
529-05	02. – Federal Government and Workers' Compensation Board	031
		041
529-06	03. – Non-Residents	051
551-06	04. Deductions-Outpatient income for courtesy	
	OTHER INCOME	
566 part	05. Income from Federal Grants (including Provincial Matching Portion) (Specify)	061
	06. TOTAL	071
	EXPENSES	
694-00 to -09	07. Ambulance Salaries and Wages	081
		091
694-20 to -29	08. Ambulance Medical Supplies and Drugs	101
		111
700 to 719-00 to -09	09. Research Salaries and Wages	121
		131
700 to 719-20 to -29	10. Research Medical Supplies and Drugs	141
		151
730-80 to 731	11. Interest on Short-term Loans	161
		171
785-81	12. Interest on Long-term Loans	181
770-59 part	13. Depreciation and Interest Income component of Property Rental Expense	
785 part	14. Depreciation and Interest Expense Component of Property Rental Income	
790-00 to -09	15. Ancillary Operations Salaries and Wages	
790-20 to -29	16. Ancillary Operations Medical Supplies and Drugs	
	17. Ancillary Operations Indirect Expense	
	18. TOTAL	

1976 ANNUAL RETURN OF HEALTH CARE FACILITIES - HOSPITALS - PART TWO

(Name of hospital)

(City, town, etc.)

Page, Line, Column

Explanatory Notes

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