

INSTRUCTIONS AND DEFINITIONS
FOR THE
ANNUAL RETURN OF HOSPITALS
1960

PART II

FINANCIAL RETURN, FORM HS-2

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INSTRUCTIONS AND DEFINITIONS
FOR THE
ANNUAL RETURN OF HOSPITALS

PART II - FINANCIAL RETURN

Introduction

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

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

Definition of "Hospital"

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

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

Notwithstanding the foregoing such hospitals or other facilities designated by the applicable provincial authorities are required to complete and submit the Financial Return. This will include all hospitals listed in Part I of Schedule A to an agreement under the Hospital Insurance and Diagnostic Services Act.

The forms, to be completed by the individual hospitals are made up in sets of six copies for each page of the return, with interleaved carbons. It is preferable that a typewriter be used in completing the forms. If an error is made in typing do not attempt an erasure but strike out the mistake and retype the figures in the same cell above the strike out.

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

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

The return is for the calendar year ending December 31, 1960 and should be completed as soon after the close of the year as is practicable.

AUDITOR'S REPORT

(Page 1 of the Financial Return)

In provinces where an auditor's report is required the report appearing on page 1 should be signed by the hospital's auditor. Where the province does not require such a report it will be permissible to submit the return without the auditor's signature, although in all cases where an auditor is employed by the hospital a signed report is desirable.

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31

(Pages 2 and 3 of the Financial Return)

ASSETS

1. Cash on hand and in bank - Enter the amounts on hand including currency, imprest funds, cash awaiting deposit in current bank accounts, and bank balances other than in savings accounts, which are available for general operating purposes.
2. Temporary investments - Enter here any savings account bank balances, the cost of all securities purchased with current or general funds, and the value of securities contributed for operating purposes.
- 3 to 11. Accounts and notes receivable - These are debts owing to the hospital, the proceeds of which are available for current purposes, and shall be reported according to the detail of the items shown.

Note that debts owing to the hospital and incurred prior to the commencement of the Provincial Hospital Insurance Plan in the province, or to a hospital in a province without a Plan, are to be shown in items 3 and 4; those incurred after the Plan are to be detailed in items 5 to 11.

Item 5 records all receivables from the Plan of the province in which the hospital is located. Item 7 is to contain receivables from any provincial government department, apart from the Plan, of the province in which the hospital is located, such as a Department of Welfare. Note that receivables from any Workmen's Compensation Boards, as well as from Plans or other government departments of provinces other than the one in which the hospital is located, are also entered in item 7.

12. Accrued assets (income) - This item should reflect the amounts of accrued interest, grants, rent, or other accrued assets, earned but not yet due, the income from which, when received, may be used for general operating purposes.
13. Inventories of supplies - Enter here the value of supplies and materials on hand as determined by the pricing of a physical inventory.
14. Prepaid expense and deferred charges - Record expenditures made in advance, but chargeable to expense of future accounting periods; include unexpired insurance premiums, prepaid interest expense, prepaid rents, prepaid legal fees, etc.
- 15, 16. Due from other Funds - Enter here any amounts owing to the Revenue Fund by the Plant Fund, the Endowment Fund, or any other hospital fund and specify which Fund(s).
- 17, 18. Other Revenue Fund assets - Report all current assets which are not included elsewhere in this section, and specify.
19. TOTAL REVENUE FUND ASSETS - The sum of items 1 to 18 inclusive, to agree with "TOTAL LIABILITIES AND BALANCE", page 3 item 16.

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31 (Concluded)

(Page 3 of the Financial Return)

LIABILITIES AND BALANCE

1. Overdrafts - Enter here the amount of bank overdrafts of any Revenue Fund bank accounts.

Preferred liabilities:

- 2, 3. Notes and bank loans payable - These items will carry liabilities arising from the general operation of the hospital, as evidenced by promissory notes of the hospital, payable to individuals, banks, etc. Note that bank loans payable are to be shown in item 3.
4. Due to municipalities or provincial governments - Enter here any money due from the hospital to any municipality, or to provincial government departments, or to Plans of provinces other than the one in which the hospital is located. For amounts due to the Provincial Plan of your own province, see item 5 below.

5. Advances and overpayments from Provincial Plan - This item contains the amount of any payments advanced by the Provincial Plan of the province in which the hospital is located and which have not yet been applied against the earnings from insured residents or any overpayments from the Provincial Plan.
 6. Payroll deductions payable - Show the total unpaid liability for income tax, and any other deductions which have been made from salaries, wages, and fees paid to hospital employees.
 7. Accounts payable - Include here liabilities due to trade creditors and others for materials, supplies, and services purchased from them. Accounts payable liabilities arising out of Plant Fund transactions should appear in the Plant Fund on page 15, item 6, "Accounts and Notes payable".
 8. Deferred income - Enter here the amounts of income received but not yet earned, (excluding credit balances in patients' accounts) which when earned would normally be recorded under "Grants" or "Other income" (e.g., rentals). Income will be credited in a subsequent accounting period.
 9. Accrued liabilities (expense) - 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.
 - 10, 11. Due to other Funds - Enter here any amounts owing by the Revenue Fund to any other Fund(s), and specify.
 - 12, 13. Other Revenue Fund liabilities - Record any other current liabilities not shown elsewhere in this section, and specify.
- Balance of Revenue Fund:
14. Appropriations (reserves) for contingencies - The amounts of reserves set up for any current contingencies.
 15. Balance of Fund - This is the accumulated surplus or deficit of the Revenue Fund; i.e., the difference between the Revenue Fund assets (page 2, item 19), and the total of liabilities and appropriations (sum of items 1 to 14 above).
 16. TOTAL LIABILITIES AND BALANCE - The sum of items 1 to 15 inclusive, to agree with "TOTAL REVENUE FUND ASSETS", page 2 item 19.

ANALYSIS OF BALANCE OF FUND, REVENUE FUND (Account 29-2)

(Page 4 of the Financial Return)

This analysis details the Revenue Fund transactions which account for the change in balance from the end of the previous year to the end of the current year. These transactions, with the exception of items 8 and 9, do not appear on the Statement of Revenue Fund Income and Expense.

1. Report here the balance of the Revenue Fund deficit or surplus at the end of the previous year. (Deficit, Dr.; Surplus, Cr.)
3. This item should record a grant received other than from the Provincial Plan, for deficits incurred in previous years.
10. The amount appearing here shall agree with page 3, item 15. Report a surplus in the debit column, a deficit in the credit column, so that both columns will balance in item 11.

ANALYSIS OF ACCUMULATED ALLOWANCE FOR BAD DEBTS (After Plan)
(Account 13-2-R)

(Page 4 of the Financial Return)

Hospitals in provinces without a Provincial Plan will ignore this section

This section is designed to account for the change between the balance of the accumulated allowance for bad debts at the beginning of the year and the corresponding balance at the end of the year. It is important to note that this section relates exclusively to bad debts arising out of charges for services provided after the commencement of the Provincial Plan.

Items 16 and 17, "Adjustments", are intended to cover adjustments in the allowance for bad debts, which have been made because later information showed that the original provision or the anticipated recoveries were incorrect. These items do not refer to adjustments pertaining to accounts for services rendered prior to the commencement of the Plan.

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31

(Page 5 of the Financial Return)

Introduction

The Statement of Revenue Fund Income, page 5, includes all revenue for, and applicable to, a given period, whether or not actually received. Such a Statement and the term used therein should not be confused with a "statement of receipts", which would be merely a summary of cash received during a given period.

REVENUE FUND INCOME

Revenue Fund Income is the income that accrues during the year for the purpose of operation and maintenance of the hospital.

Items 1 to 4 will be completed by referring to the appropriate items on pages 6, and 7 as indicated. For definitions of the terms used for these items see the instructions for completion on page 6 and 7.

5. TOTAL NET EARNINGS FROM SERVICES TO PATIENTS - Enter here the sum of items 1 to 4 inclusive.

GRANTS:

- 6 to 8. Government grants (excluding special research projects) - Opposite items 6, 7, and 8 show grants accruing from governments and intended to assist the hospital in maintaining services and in covering operating deficits. These grants are in addition to, and must be distinguished from, any earnings derived from Provincial Plans or government departments to pay for the care of groups of patients or specific patients. (In provinces where special payments are made to hospitals for public health measures such as admission chest X-rays and serology tests this income should also be recorded as grants). Allocate grants to items 6 to 8 according to the payment source making the grant directly to the hospital. For example, report as 'Federal Government' grants only those received directly from the federal government for Revenue Fund purposes. Do not include grants for capital purposes; these should be shown on page 16, "SOURCE AND APPLICATION OF FUNDS, PLANT FUND".

9. Grants for special research projects - Record income received by the hospital from universities, foundations, governments, and the like, as grants for the express purpose of carrying on special research projects in the hospital. The expenses of conducting such research projects shall be shown opposite item 6, page 11 in the "SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE".
10. Other grants - Opposite item 10, show any other grants received by the hospital to cover maintenance expenditures or operating deficits, such as grants from non-government hospital care plans. Do not include any grants intended for capital purposes or any private donations.

OTHER INCOME:

11. Donations - Show in this item income received from private authorities, such as service clubs and private charitable organizations, by the hospital during the current year, which may be used for operating purposes. Include also the value of bequests, legacies, and other general contributions intended to cover current expenditures or operating deficits. In addition, the cost of donated commodities estimated at reasonable market value shall be shown here, but include this amount only when the commodities would ordinarily be purchased by the hospital and charged to inventory or expense accounts. The donated

portion of the estimated rental value of buildings supplied for hospital use free of charge, or at a nominal rate, shall be included.

Do not include donations intended for capital purposes, which should be shown in the "SOURCE AND APPLICATION OF FUNDS - PLANT FUND".

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

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

In making this evaluation, regular payrolls should be used to record the gross salaries, less the deductions for perquisites, and any other deductions. All personal expenses should be charged against the payroll. The value of the perquisites should be shown in "Recoveries and Sales", items 16 to 19, discussed below.

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

Note: The contra-entry for the value of contributed services shown in this item shall be included as part of "Gross Salaries and Wages", in column (B) of the "SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE".

14. Rental - Show in this item income earned from patients, staff, and others in payment of radio or television rentals, telephone services, and commissions from telephone companies received in connection with the use of coin-operated public telephones. Show here also the total income earned by the hospital from rental of office or other space in the hospital buildings, including any depreciation or interest charges included in the charge for such space. Note that depreciation and interest charges applicable to rentals will be reported separately in items 8, 11, 14, and 17 on page 13 of the Return.

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

Recoveries and sales (including perquisites):

In these items 16 to 19 no distinction is made between cash recoveries and sales on the one hand, and perquisites supplied to hospital staff on the other, both of which are to be included in this group of items.

Cash recoveries, either direct or through payroll deductions, resulting from the sale, to members of the hospital staff, to other non-patients, or to other hospitals or agencies as the case may be, of meals or board (dietary) shall be reported in item 16, of laundry services in item 17, and of room or lodging (housing) in item 18.

Note that for reporting purposes, all receipts of a pay cafeteria, including sales to staff members and visitors, are to be included in item 16, "Dietary"; regardless of whether or not separate accounts are maintained, the corresponding direct expenses of the pay cafeteria will be reported as a part of page 10, item 9, "Dietary", in the "SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE".

Income from "take-home" drugs, drugs and other supplies sold to non-patients, and the sale of services other than dietary, laundry services, and housing should be shown in item 19, "other recoveries and sales".

Perquisites - The estimated value of meals or board, laundry services, or room or lodging supplied to hospital staff (including regular staff members working without pay) shall also be allocated to items 16 to 19, as appropriate.

The contra-entry for the estimated value of perquisites shall be included under the appropriate items, in column (B), "Gross Salaries and Wages", on the "SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE".

20. Profit from ancillary operations - The profit (only) from the operation of ancillary activities such as a farm or garden, barber shop, florist shop, etc., is to be reported here, whether or not the income and expenditures of such activities are recorded in separate accounts not in the operating accounts of the hospital. Should a loss occur, record it under item 8, on page 11, in the "SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE".
21. Other unallocated income - Include in item 21, and specify details in summary form on a separate 8 1/2" x 11" sheet, all other income, earned by the hospital and used to cover current operating expenses, such as profit on the sale of Revenue Fund investments or fees earned by making abstracts from hospital records.

22. TOTAL REVENUE FUND INCOME - This will be the sum of the amounts entered in the "Total" column, opposite items 5, 10, and 21.
23. REVENUE FUND DEFICIT - If the amount entered in item 22, page 5, "TOTAL REVENUE FUND INCOME", is less than the amount to be entered in item 20, page 8, "TOTAL REVENUE FUND EXPENSE", enter the difference in item 23.
24. TOTAL - The sum of items 22 and 23.

SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS
FOR THE YEAR ENDING DECEMBER 31

(Pages 6, 6A, 7 and 8 of the Financial Return)

Items on page 6 provide details of earnings from the provision of general and additional services to in-patients.

Definitions of Column Headings

GROSS EARNINGS are the amounts earned by the rendering of services to patients. These amounts are represented by the regular rates charged for such services, regardless of the terms of any contract, agreement, or understanding as to the basis of rates to be paid. Make entries in the "GROSS EARNINGS" column according to the definitions of Terms Used in Items", below.

SPECIAL NOTES:

(1) In those hospitals which have adopted an "inclusive" daily rate covering room and board at the standard ward level, together with special in-patient services (except non-benefit services), such as the use of operating rooms, delivery rooms, laboratory and radiology services, benefit drugs, etc., reference will be made to CHAM Accounts 311 to 313.

(2) In those hospitals which have separate rates for room and board, distinct from those for various special in-patient services, reference will be made to Accounts 321 to 323 for room and board charges at the standard ward level, and to Accounts 341 to 349 (-1 in each case) for all charges for special in-patient services. A special page (6A) is provided to assist these hospitals in summarizing the in-patient earnings for entering on page 6. "Charges at the standard ward level", include that portion of the charges for preferred accommodation equivalent to the charge for standard ward accommodation.

(3) For daily differential charges for private or semi-private accommodation reference will be made to Accounts 314-1, for inclusive-rate hospitals, and to Account 324-1 for hospitals not on inclusive rates.

DEDUCTIONS - This column will show the sum of rebates, courtesy, free, and bad debts after deducting recoveries. For definitions of these terms see the instructions for completion of page 8.

NET EARNINGS - Enter in this column the difference between the amount in the first column, "GROSS EARNINGS", and in the second column, "DEDUCTIONS".

Definitions of Terms Used in Items

The instructions which follow for items 1 to 18 on page 6 apply in each instance to the column headed "GROSS EARNINGS". Deductions, as indicated above, are to be entered in the column headed "DEDUCTIONS", where applicable. In each case the difference is to be entered in the column headed "NET EARNINGS".

IN-PATIENT

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

GENERAL SERVICES

General services include the accommodation and meals, at the standard ward level, routine nursing care, and all of the special services provided to in-patients, such as the use of the operating and delivery rooms, laboratory and radiology services, etc., for which the hospital charges to the agency or category of person responsible for payment either the basic, inclusive daily rates or the daily charges for room and board, at the standard ward level, plus charges for special services.

AUTHORIZED CHARGE

An authorized charge is a per diem amount designated by a province to be charged to an insured in-patient for insured services at the standard ward level. This amount is in addition to the regular payment made by the Provincial Plan. Authorized charges apply only in British Columbia, Alberta, and the Northwest Territories.

Adults and children - All in-patients, except newborn as defined below.

1. Charges to Provincial Plan (excluding authorized charges) - Enter opposite this item the charges for adults and children, for which the Provincial Plan is responsible. In Ontario, record earnings on account of municipal indigents in item 10, "Uninsured Residents of the Province", below. Such charges in this item apply, of course, only to residents who receive services as insured persons under the Plan of the province in which the hospital is located.

A hospital in a non-participating province will not use this item.

2. Authorized charges to Province or Plan - This item applies only in Alberta, British Columbia and the Northwest Territories.

"Authorized charges" are charges made under the terms of the Plans of these provinces to patients for insured services.

Enter opposite item 2 authorized charges, or "co-insurance" payments, payable either by the Provincial Plan or by any government department of the province in which the hospital is located, on behalf of patients for whom such agencies have accepted this responsibility.

A hospital in a non-participating province will not use this item.

3. Authorized charges to patient - Enter authorized charges payable by insured in-patients in provinces where hospitals are authorized to make such charges, namely Alberta, British Columbia and the Northwest Territories.

A hospital in a non-participating province will not use this item.

Newborn:

For purposes of this Return, an infant in-patient newly born in the hospital is a newborn during the period of his stay for which newborn rates are charged.

4. Charges to Provincial Plan (excluding authorized charges) - Enter opposite this item the charges for newborns, for which the Provincial Plan is responsible. In Ontario, record earnings on account of municipal indigents in item 10, "Uninsured Residents of the Province", below. Such charges in this item apply, of course, only to newborns who receive services as insured persons under the Plan of the province in which the hospital is located.

A hospital in a non-participating province will not use this item.

5. Authorized charges to Province or Plan - This item applies only in Alberta, British Columbia, and the Northwest Territories. Enter opposite item 5 authorized charges, or "co-insurance" payments, payable either by the Provincial Plan, or by any government department of the province in which the hospital is located, on behalf of newborn for whom such agencies have accepted this responsibility.

A hospital in a non-participating province will not use this item.

6. Authorized charges to patient - This item applies only in Alberta, British Columbia, and the Northwest Territories. Enter authorized charges payable on behalf of insured newborns in provinces where hospitals are authorized to make such charges.

A hospital in a non-participating province will not use this item.

7. Federal Government - Enter total amounts charged for care, at the inclusive rate, for patients whose care is the responsibility of the Federal Government, including authorized charges, and the amounts in respect of continued care no longer deemed necessary for such patients.

A hospital in a non-participating province should record opposite this item, in the "GROSS EARNINGS" column, the total of the earnings from room and board charges for all such in-patients (adults, children, and newborn) at the standard ward level (by reference to Account 323-1), plus the earnings from all charges for special services to such in-patients (by reference to Accounts 341 to 349 (-1 in each case)). (See page 6A, items 14, 15 and 16).

8. Workmen's Compensation Boards - Enter total amounts charged for care, at the inclusive rate, for patients whose care is the responsibility of any Workmen's Compensation Board, including authorized charges for such patients.

A hospital in a non-participating province should record opposite this item, in the "GROSS EARNINGS" column, the total of the earnings from room and board charges for all such in-patients (adults, children, and newborn) at the standard ward level (by reference to Account 323-2), plus the earnings from all charges for special services to in-patients (by reference to Accounts 341 to 349 (-1 in each case)). (See page 6A, items 14, 15 and 16).

9. Non-residents of the province - Enter amounts charged for care, at the inclusive rate, directly to non-residents, or to a voluntary prepayment agency or a Provincial Plan of another province. Do not include patients whose care is the responsibility of any Workmen's Compensation Board or of the Federal Government.

A hospital in a non-participating province should record opposite this item, in the "GROSS EARNINGS" column, the total of the earnings from room and board charges for all such non-resident in-patients (adults, children, and newborn) at the standard ward level (by reference to Account 323-3), plus the earnings from all charges for special services to such in-patients (by reference to Accounts 341 to 349 (-1 in each case)). (See page 6A, items 14, 15, and 16).

10. Uninsured residents of the province - Enter amounts charged for care, at the inclusive rate, directly to patients, or to a voluntary prepayment agency on behalf of a patient who has attained residence status in a participating province but is not insured under the Plan of that province or of any other province. In Ontario this will include the total amount earned from municipal indigents, that is, the statutory rate charged to the municipality and the balance of the inclusive rate charged to the Provincial Plan.

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

A hospital in a non-participating province should record, opposite this item in the "GROSS EARNINGS" column, the total of the

earnings from room and board charges for all resident in-patients (adults, children, and newborn), at the standard ward level (by reference to Accounts 321-1 and 322-1), plus the earnings from all charges for special services to such in-patients (by reference to Accounts 341 to 349 (-1 in each case)). Do not include patients whose care is the responsibility of any Workmen's Compensation Board, the Federal Government, or of the Provincial Plan of any other province. (See page 6A, items 14, 15 and 16).

11. Insured residents - care not responsibility of Provincial Plan - Enter amount not included in 7 above and charged at the inclusive rates directly to an insured resident patient, or to a voluntary prepayment agency on behalf of such a patient, because the Provincial Plan deems the care provided to be either unnecessary or not hospital care recognized by the Plan.

A hospital in a non-participating province will not use this item.

12. TOTAL - IN-PATIENT GENERAL SERVICES - Enter here the sum of items 1 to 11 above.

IN-PATIENTS - ADDITIONAL SERVICES

13. Differential charges for private or semi-private accommodation (preferred accommodation) - Enter here only, the additional (differential) daily amount charged for room and board over and above either the inclusive daily rate, or the standard rate, when the patient's account has been charged for semi-private or private accommodation.

For hospitals under a Provincial Plan the gross earnings from preferred accommodation are recorded in Account 314-1, and for hospitals not under a Provincial Plan in Account 324-1. Hospitals not under a Provincial Plan should refer to page 6A, item 17.

14. Non-benefit drugs - Enter opposite this item, the earnings from the sale of drugs, to in-patients only, in provinces where certain drugs are not included as benefits to insured patients under the Provincial Plan. Earnings from non-benefit drugs sold to out-patients shall not be entered here but in item 14 on page 7, "Pharmacy", Account 343-9.

A hospital in a non-participating province will not use this item.

15. Ambulance service - A hospital in a participating province shall enter opposite this item the earnings from an ambulance service provided by the hospital to in-patients, by reference to Account 314-3.

A hospital not in a participating province shall complete this item by reference to Account 369-1. (See page 6A, item 18).

Earnings from ambulance services to out-patients shall not be entered in this item but in item 21 on page 7 "Ambulance service", Account 369-9.

- 16, 17. Other - Enter other earnings from additional services to in-patients by reference to Account 314-9, and specify.
18. TOTAL - ADDITIONAL SERVICES - Enter here the sum of items 13 to 17.

SUPPLEMENTARY STATEMENT OF EARNINGS FROM IN-PATIENTS

(Page 6A of the Financial Return)

THIS PAGE IS FOR USE ONLY BY HOSPITALS IN PROVINCES NOT OPERATING A PROVINCIAL HOSPITAL INSURANCE PLAN. It is to serve as a work sheet for summarizing all earnings from in-patients and these in turn will be transferred to the appropriate items on page 6.

It should be stressed that all earnings from in-patients are to be shown on page 6A, but only the amounts indicated to be transferred from 6A (i.e., items 14 to 18) should be shown on page 6 and within items 7 to 18 inclusive. No entries should be made in items 1 to 6 of page 6 for hospitals in non-participating provinces.

Definitions of Column Headings

Residents of the Province

Since in a non-participating province there are no insured residents of a Provincial Plan, all persons who make their homes and are ordinarily present in a non-participating province are for purposes of page 6A deemed to be "Residents of the Province". These persons are equivalent to the Uninsured Residents of a province with a Provincial Plan. (See page 6, item 10).

Federal Government

Workmen's Compensation Boards

Non-Residents of the Province

These columns are equivalent to items 7, 8, and 9 on Page 6.

GENERAL SERVICES (STANDARD RATE)

SPECIAL NOTE:

1. "Earnings at the standard ward level" may be defined as the amount earned from services provided to all in-patients of the hospital, regardless of the type of accommodation provided, based upon the most common rate charged for standard ward room and board.
1. Adults and children (Account 321-1) - Enter in the "Total" and "Residents of the Province" columns, the gross earnings at the standard ward level from general services to all adult and child residents of the province. Do not include earnings from patients who are the responsibility of Federal Government or any Workmen's Compensation Board.

2. Newborn infants (Account 321-2) - Opposite this item report in the "Total" and "Resident of the Province" columns, the gross earnings at the standard ward level from general services to all newborn infants of residents of the province. Do not include earnings from patients who are the responsibility of Federal Government or any Workmen's Compensation Board.
3. Special categories (Account 323) - Enter in the applicable columns, the gross earnings at the standard ward level from general services to adults, children, and newborn whose accounts are the responsibility of the Federal Government (Account 323-1), Workmen's Compensation Boards (Account 323-2), and Non-Residents of the Province (Account 323-3).

Non-residents of the province (tourists, transients, or visitors) include non-residents charged directly for care, or charged to a voluntary prepayment agency or a Provincial Plan of another province, but do not include patients whose care is the responsibility of any Workmen's Compensation Board or of the Federal Government.

Where separate accounts are not set up for earnings from general services, the distribution of patient days should be used as a basis of obtaining the required information for item 3.

- 4 to 12. EMERGENCY AND SPECIAL SERVICES - Enter the gross earnings for emergency and special services to in-patients in the "Total" column, only, for each service.

13. TOTAL, EMERGENCY AND SPECIAL SERVICES - This is the total of items 4 to 12 inclusive and is to be distributed to the remaining four columns, i.e., "Residents of the Province", "Federal Government", "Workmen's Compensation Boards" and "Non-Residents".

While it is desirable to have a complete distribution in the hospital accounts of the earnings from Emergency and Special Services by responsibility for payment, in cases where this is not practicable, the distribution of item 13 should be based on an analysis of the charges to accounts receivable for the year.

14. TOTAL GROSS EARNINGS - This is the sum of items 1, 2, and 13 for "Residents of the Province", and 3 and 13 for "Federal Government", "Workmen's Compensation Boards", and "Non-Residents".

SPECIAL NOTE:

In the province of Quebec, the earnings from all services provided to in-patients under the Quebec Public Charities Act are often based on the actual all-inclusive rate established by Q.P.C.A. for the hospital. This is not advisable for the purposes of this Return. It is requested that the gross earnings for standard ward room and board and for each of the special services provided to Q.P.C.A. patients, be shown at the regular gross rates charged non-Q.P.C.A. patients for such services.

15. Deductions - This item will show the sum of rebates, courtesy, free, and allowances for bad debts after deducting recoveries. For definition of these terms see the instructions for completion of page 8.

The amount of the deduction for "rebates" provided to Q.P.C.A. in-patients is the difference between the total gross earnings from all services provided to such in-patients and the actual net earnings represented by the Q.P.C.A. all-inclusive rates payable.

16. NET EARNINGS - These amounts are obtained by deducting item 15 from item 14.

NOTE: ITEMS 14, 15 AND 16 ARE TO BE CARRIED FORWARD TO PAGE 6, ITEMS 10, 7, 8 AND 9 RESPECTIVELY.

ADDITIONAL SERVICES

17. Differential charges for private and semi-private accommodation
(preferred accommodation - Account 324-1)

- See the instruction for page 6 item 13.

In hospitals with individual charges for services (daily rate for room and board plus rates for special services) the differential (additional) charge for preferred accommodation is the difference between the rate charged to the patient's account for his preferred accommodation and the most common rate charged for standard ward room and board - e.g., semi private room - \$15; most common standard ward charge - \$10; Differential charge - \$5.

Gross Earnings - The gross earnings from differential charges for preferred accommodation, calculated as described above should be entered in item 17, in the "GROSS" column, regardless of the amount paid for such accommodation.

18. Ambulance service (Account 369-1)

See the instructions for page 6, item 15. These earnings are with respect to in-patients only and relate to charges for services provided by an ambulance owned and operated by the hospital.

SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS (CONTINUED)

(Page 7 of the Financial Return)

OUT-PATIENTS-INSURED SERVICES

Out-patient

An out-patient is a patient who receives the services of the hospital, in attendance at the hospital, but who is not an in-patient.

The items shown in this section (items 1 to 8) cover only those services classed as out-patient benefits (i.e., insured services) under the Provincial Plan. The earnings from the provision of such services shall be distributed according to the agency or category of person responsible for payment as classified in items 1 to 7. The terms used for the classification of items 1 to 7 shall have the same meanings as applied to items 1 to 3 and 7 to 10 under "IN-PATIENTS - GENERAL SERVICES", (Page 6 of the Financial Return).

Hospitals in non-participating provinces should ignore items 1 to 8 and report all out-patient earnings in items 9 to 23.

8. TOTAL - OUT-PATIENTS - INSURED SERVICES - Enter here the sum of items 1 to 7.

OUT-PATIENTS - UNINSURED SERVICES

For hospitals in participating provinces, the items shown in this section cover services not classed as benefits under the Provincial Plan.

The section is also to be used by hospitals in non-participating provinces for all services rendered to all out-patients.

Note in this section that "Gross earnings" and "Deductions" are shown in consecutive lines rather than in separate columns.

9. Gross Earnings from organized out-patient department

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

In this item, report the earnings from out-patients using the facilities of the organized out-patient department, at the fees established for registration, admission, or for visits or treatments, regardless of the amounts actually paid by or on behalf of such patients. Do not enter the earnings from any out-patients for special services (x-ray, laboratory, etc.) for which the charges are additional to the fees as mentioned above; such earnings are to be recorded under items 11 to 18 below.

10. Less Deductions - Enter here the total of any rebates, courtesy, free, and bad debts related to the services of the organized Out-patient Department after deducting recoveries. Subtract this item from item 9, and enter the result in the "Net" column.

- 11 to 18. Gross earnings from Emergency Unit, etc.

Enter here the gross earnings from the provision of special services to all out-patients (including those referred from the O.P.D.) by departments other than the Out-patient department of the hospital, as listed. For hospitals in a participating province the services to be reported here are those not classed as benefits under the Provincial Plan.

19. Total Gross Earnings - Enter the sum of items 11 to 18.
20. Less: Deductions applicable to items 11 to 18. Enter the total of applicable deductions for rebates, courtesy, free, and bad debts (less recoveries) in the "Amount" column. Subtract this total from item 19 and enter the result in the "Net" column.
21. Gross earnings - Ambulance service

This item is for the reporting of gross earnings from the provision of ambulance service to out-patients.

22. Less: Deductions - (Applicable to item 21) - Enter the total of applicable deductions for rebates, courtesy, free, and bad debts (less recoveries) in the "Amount" column. Subtract this total from item 21 and enter the result in the "Net" column.
23. TOTAL UNINSURED OUT-PATIENT SERVICES

Enter opposite item 23 the sum of the entries in the "Net" column - i.e. the sum of items 10, 20, and 22.

SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS (Concluded)

(Page 8 of the Financial Return)

DEDUCTIONS FROM GROSS EARNINGS

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

Rebates

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

Courtesy

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.

Free

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

Bad Debts

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

Allowance for bad debts is the amount added to the reserve against which bad debts may be written off.

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

In-patients

Enter in items 1, 3, 6, 8, and 9, appropriate amounts related to all charges for general (which, for hospitals in non-participating provinces, include special services) and additional services rendered to in-patients. The total of these amounts must agree with the sum of the deductions reported in item 12, "TOTAL IN-PATIENT GENERAL SERVICES" and item 18, "TOTAL ADDITIONAL SERVICES" on page 6.

Out-patients

Enter in items 2, 4, 5, 7, 10, and 11, appropriate amounts related to insured and uninsured services rendered to out-patients. The sum of these amounts must agree with the sum of deductions in the following: item 8, "OUT-PATIENTS INSURED SERVICES"; item 10, "Deductions applicable to O.P.D."; item 20, "Deductions applicable to items 11 to 18"; and item 22, "Deductions applicable to ambulance service" on page 7.

SPECIAL NOTE:

Under courtesy, enter separately, all credits granted to out-patients in respect to services provided in the organized Out-Patient Department on the one hand, and in respect to services provided by other than the organized Out-Patient Department on the other.

STATEMENT OF REVENUE FUND EXPENSE

(Page 8 of the Financial Return)

SUMMARY OF REVENUE FUND EXPENSE

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

Items 13 to 19 will be completed by referring to the appropriate items on pages 9, 10 and 11 as indicated. For definitions of the terms used for these items, see the instructions for completion of pages 9, 10, and 11 of the Return.

20. TOTAL REVENUE FUND EXPENSE - This will be the sum of the amounts entered in the "Total" column, opposite items 17 to 19.
21. REVENUE FUND SURPLUS - If the amount entered in item 22, page 5, "TOTAL REVENUE FUND INCOME", is more than the amount entered in item 20, page 8, "TOTAL REVENUE FUND EXPENSE", enter the difference in item 21.
22. TOTAL - The sum of items 20 and 21.

SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE

(Pages 9, 10, and 11 of the Financial Return)

The Supplementary Detail of Revenue Fund Expense statement provides for a classification of expenses, by service departments, with a distribution of four major types of expense common to most departments.

Where practicable, all expenses shall be allocated to the department concerned, and distributed under the column headings discussed below. Where services to patients are not completely departmentalized hospitals should enter any available departmental expenses opposite items 2 to 18 on page 9 and 1 to 7 on page 10 and show the remainder of the expense for services to patients under item 1 of page 9, - "UNDISTRIBUTED AS TO DEPARTMENT". In most cases it should be practicable to show the complete distribution for the General Service Departments (items 8 to 14 on page 10) and the other Revenue Fund Expense (items 1 to 9 on page 11).

Definitions of Column Headings

Total Expense - Column (A) is the sum of columns (B) to (E), and represents the total direct expenditures for each individual department of the hospital.

Gross Salaries and Wages - Column (B) includes the gross salaries and wages earned during the year by all hospital personnel except those engaged in Special Research Projects, Ambulance Service, and Ancillary Operations, whether or not actually paid during the year. Gross salaries and wages shall comprise the following:

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

SPECIAL NOTE:

- (1) The distribution of the gross salary or wages of an employee working in more than one department of a hospital including allowances for student nurses and interns, shall normally be made proportionately to the numbers of paid hours of work done by the employee in each of the several departments; however, if the employee receives separate remuneration for services in each department, these amounts shall determine the distribution.
- (2) In the evaluation of contributed service, only that provided by regular staff members should be considered; exclude contributed services of volunteers, campaign workers, and employees of other organizations.

Medical and Surgical Supplies - Column (C) includes expenditures for supplies such as dressings, gauze, adhesives, clinical thermometers, medical enamelware, trays, sterile supplies and oxygen used in therapy, and replacement of instruments and minor equipment. For complete listing, see Check List No. 1, printed as a separate booklet along with Check List No. 2 and No. 3.

Drugs - Include under column (D) expenditures on all drugs, medicines, certain chemicals, anaesthetics, antiseptics, etc., dispensed by prescription or otherwise. For a complete listing, see Check List No. 1.

Other Supplies and Expense - Column (E) includes all other supplies and expenses applicable to the various departments of the hospitals. Expenses allocated directly to the departments include replacements of minor equipment peculiar to each department of the hospital, repair and maintenance of major and minor departmental equipment, general supplies, and all other departmental expenses. For a complete listing, see Check List No. 1.

PATIENT SERVICE DEPARTMENTS

1. UNDISTRIBUTED AS TO DEPARTMENT - For the convenience of the very small hospitals a special item (1) has been provided for the reporting of the items of expense for services to patients where such services are not departmentalized. This item should be used in small hospitals where a general patient care unit is responsible for most of the DIRECT CARE, SPECIAL SERVICES, AND SUPPLEMENTAL SERVICES to patients. For example, if the only services departmentalized are the Laboratory and Radiology services, the hospital will complete items 12 and 13 and show all the remaining expense for services to patients under item 1.
2. NURSING ADMINISTRATION - Include opposite this item the expenses of the administrative nursing service office, the salary of the Director of Nursing, and other nursing expense not identifiable with any nursing unit or patient service department, or nursing education.

DIRECT CARE:

- 3 to 6. Enter opposite these items, the expenses distributed in columns (B) to (E), as indicated, of operating the Nursing Units (floors, wards, or departments organized to provide direct care to in-patients) for adults and children; the Newborn Nursery; the Emergency Unit; and the Organized Out-Patient Department of the hospital.

SPECIAL NOTE:

Routine drugs (ward or floor supplies) issued by the Pharmacy or Stores to Nursing Units, the Newborn Nursery, the Emergency Unit, or O.P.D. are to be shown in column (D), opposite items 3 to 6, and not reported opposite item 10, "Pharmacy", in column (D).

7. TOTAL DIRECT CARE - Enter the sum of items 3 to 6 for each of the columns (A) to (E).

SPECIAL SERVICES - Each of the items listed in this section will ordinarily correspond to a special service department in the hospital.

In column (B) report gross salaries and wages payable to all personnel, including physicians, employed or rendering service in the several special service departments of the hospital. Show in column (C) medical and surgical supplies used in the rendering of special services to patients in the various departments listed, as applicable. Show in column (D) total expenditures on drugs issued to special service departments and used for the care of patients receiving treatment in the departments listed, as applicable. (See also item 10, "Pharmacy").

Enter in column (E), the amount of supplies and expense, as previously explained, applicable to the operation of each of the special service departments. For a complete listing, see Check List No. 1.

Special attention is drawn to the following items:

8. Operating Room - Opposite this item include all the expenses in connection with the major and minor operating rooms, and auxiliary rooms such as recovery rooms, dressing rooms, and fracture rooms.
9. Central Supply Room - Opposite item 9, column (C), include all medical, surgical, and sterile supplies which are actually issued directly to the Central Supply Room even though these supplies are subsequently utilized by other departments.

Medical, surgical, and sterile supplies issued directly from Stores to other units for the treatment of patients will not be reported opposite item 9, in column (C), but will be distributed throughout column (C), "Medical and Surgical Supplies".

10. Pharmacy - Opposite item 10, "Pharmacy", in column (D), report the expenses on drugs provided by the Pharmacy to individual in-patients or out-patients. Routine drugs (ward or floor supplies) issued by the Pharmacy to nursing or other service units will not be reported opposite item 10, "Pharmacy", but will be distributed to the applicable departments, in column (D), "Drugs".
12. Laboratory - All expenses incurred in providing pathology, biochemistry, serology, blood bank, electrocardiography, electroencephalography, bacteriology, haematology, and basal metabolism services shall be shown opposite item 12. The expenses of the photographic services should also be included in this item. Where the hospital maintains separate departments for any of these services, include in item 12, and itemize on a separate 8 1/2" x 11" sheet (six copies).

Also include in item 12, column (E), charges to the hospital, if any, by an outside laboratory for services performed for the reporting hospital.

18. TOTAL SPECIAL SERVICES - Enter the sum of items 8 to 17 for each of the columns (A) to (E).

SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE (CONTINUED)

(Page 10 of the Financial Return)

SUPPLEMENTAL SERVICES

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

7. TOTAL SUPPLEMENTAL SERVICES - Enter the sum of items 1 to 6 for each of the columns (A) to (E).

GENERAL SERVICE DEPARTMENTS

8. Administration - Administration expenses, to be shown in this item, are those relating to the administrative and business office functions of the hospital. The functions will include general administration, accounting, admitting, collecting, switchboard operation, purchasing, and stores. Enter in column (B) gross salaries and wages earned by all administrative and clerical personnel, including the Medical Superintendent and other professional personnel engaged in administrative functions.

The salary of the Director of Nursing shall not be included here but under item 2, page 9, "NURSING ADMINISTRATION".

For the expenses to be included under column (E) "Other Supplies and Expense", see the instructions for the definitions pertaining to items 1 to 11 on page 12 in the "SUPPLEMENTARY DETAIL OF OTHER SUPPLIES AND EXPENSE".

- 9 to 12. Dietary, Laundry, Linen Service, and Housekeeping - Opposite these items include all expenses applicable to the operation of these four general service departments. Include in column (B) opposite the applicable items the gross salaries and wages earned by dietitians, cooks, pantry maids, and all other dietary personnel; laundresses, maids, attendants, cleaning women, and all other personnel employed in the laundry, linen service, and housekeeping departments.

All supplies and expenses applicable to the operation of each of these departments shall be shown opposite these items in column (E), "Other Supplies and Expense". (For a complete listing, see Check List No. 1.) Parts required to repair equipment and repairs made to equipment by outside concerns shall be shown as "Other Supplies and Expense" for the particular general service department concerned. Similarly, where services are furnished by outside agencies such as laundry, dry cleaning, window-washing, insect extermination, etc., the cost of such services should be charged to the appropriate general service department. For item 9 include all foodstuffs used in regular kitchens, diet kitchens, nurseries, etc., for the preparation of meals to patients, visitors, and the staff.

SPECIAL NOTES:

(1) Any foods received as donations or in payment of patients' account and used by the dietary department of the hospital shall be charged to the Dietary, Food (account-52-51) at regular market prices.

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

(3) If separate accounts are maintained for a Pay Cafeteria operation, the direct expenses should be included in item 9, "Dietary", and the income included on page 5 of this Return, item 16, "Recoveries and Sales - Dietary".

Expenditure item 9 also includes in column (E), the cost of dishes, glassware, cutlery, and paper napkins used in the dining room, serving rooms, or on patients' trays. (Linens used by the dietary department shall be charged to the "Linen Service", item 11.) The cost of kitchen utensils, cleaning supplies, dietary employees' uniforms and aprons, menus, dietary printed forms, etc., are also to be included in item 9.

13. Operation of Physical Plant - Enter opposite this item in column (B) the gross salaries and wages earned by all personnel employed in the operation of the physical plant. Enter in column (E) the total of all supplies and expenses required in the operation of the physical plant, as shown on page 13, item 7, of this Return.
14. Maintenance of Physical Plant - Enter in column (B) the gross salaries and wages earned by all personnel employed in the maintenance of the physical plant. Enter in column (E) the cost of all supplies, materials, and parts used in repairing and maintaining buildings and general equipment, which includes equipment in patients' rooms and visiting rooms, lobbies, etc.; cost of repairs to buildings and equipment, and the maintenance of grounds by outside concerns; and contract fees paid to outside concerns for routine services and repairs to elevators, boilers, etc.
15. Total General Service Departments - Enter the sum of items 8 to 14 for each of columns (A) to (E).

SUPPLEMENTARY DETAIL OF OTHER REVENUE FUND EXPENSE - (Concluded)

(Page 11 of the Financial Return)

OTHER REVENUE FUND EXPENSE

1. Interest on short term loans - Enter here the interest expense for the year on bank overdrafts, temporary borrowings, and other short term loans.
2. Interest on long term loans - Enter here the interest expense for the year on bonds, debentures, mortgages, and other long term loans.
3. Depreciation on buildings and building service equipment (non-shareable) - Enter here the total of the annual amount set aside as provision for depreciation of hospital buildings and building service equipment (non-shareable) plus any losses incurred, or minus any profits gained, on the sale of these assets. (See page 18, item 10, Accounts 62-2 and 62-3). The "depreciation charges" will be computed according to the estimated life in years as shown in Check List No. 2, except where other rates are specified by the authority administering the Provincial Plan.

4. Depreciation on major equipment (shareable) - Enter here the total of the annual amount set aside as provision for depreciation of "shareable" hospital furniture and equipment, plus the losses, or minus the profits, on the sale of such furniture and equipment. (See page 18, item 10, Account 62-4). Include depreciation on non-movable technical equipment specially required for use in a hospital.

The depreciation charges will be computed according to the estimated life in years as shown in Check List No. 3, except where other rates are specified by the authority administering the Provincial Plan.

5. Depreciation on other equipment (non-shareable) - Enter here the total of the annual amount set aside as provision for depreciation on "non-shareable" hospital furniture and equipment, plus the losses, or minus the profits, on the sale of such furniture and equipment. (See page 18, item 10, Account 62-9).

The depreciation charges will be computed according to the estimated life in years as shown in Check List No. 3, except where other rates are specified by the authority administering the Provincial Plan.

Non-shareable furniture and equipment shall include equipment used in an ambulance service and any other furniture and equipment specified by the Provincial Plan authorities.

6. Special research projects - Enter here the gross salaries and wages of personnel engaged wholly or mainly in research activities, together with the cost of supplies, expenses, and the replacement of minor equipment (non-depreciable) used wholly or mainly for such research.
7. Ambulance service - Show opposite item 7, the total expenses for ambulance service, including gross salaries and wages where applicable, and all other direct expenses such as gas and oil, repairs and parts, and the rental of or insurance on ambulances.
8. Loss on ancillary operations - The operating income and expenditures of ancillary activities such as gift shop, barber shop, farm or garden, (but not including a pay cafeteria) should be recorded in separate accounts in the Revenue Fund section of the hospital accounting records. The net profit to the hospital from such ancillary operations should be recorded on page 5, item 20, "Surplus (net income) from ancillary operations" on the "STATEMENT OF REVENUE FUND INCOME". Should a loss occur from ancillary operations, it should be shown here, in item 8.
9. Other expense - Include here the cost of renting lands and buildings occupied by the hospital for hospital purposes. Cost of improvements to such property should also be included, except where the improvements are substantial enough to be amortized over the life of the leasehold.

Expenses applicable to operating, repairing, and maintaining rented property should not be charged here, but to item 13 or 14 on page 10, as appropriate.

Also enter here all other miscellaneous expenses, incurred in the current operation of the hospital, which have not already been included in previous items.

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

10. TOTAL OTHER REVENUE FUND EXPENSE - Enter here the sum of items 1 to 9.

SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE"
(Col. "E", page 9 and 10)

(Pages 11, 12 and 13 of the Financial Return)

These three pages are to provide supplementary information on the types and amounts of "Other Supplies and Expense" incurred by hospitals. It is considered that the items are largely self explanatory and the amounts required to be reported are to be obtained by reference to the particular account. The total for each section shall agree with the appropriate amount in column E, pages 9 and 10.

On page 13, items 8 to 19 are for the reporting of interest and of depreciation expenses divided between those applicable to the rental of office or other space in the hospital buildings and those not applicable to such rented space.

BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31

(Page 14 of the Financial Return)

ASSETS

SPECIAL NOTE:

Do not report land, buildings, or furniture and equipment as assets unless the hospital has title to their ownership.

1. Land - Enter here the value of land owned by the hospital and used in hospital operation. Also include the cost of offsite sewer and water lines, curbs, road-ways, grading, pavement, etc., and expenses incident to acquisition of the land.
2. Buildings and building service equipment (non-shareable) - Enter here the cost of all buildings owned by the hospital and used for hospital purposes, plus the cost of subsequent additions to such buildings including architectural, consulting, and legal fees, applicable to acquisition or construction. Also include here the cost of building service equipment owned by the hospital and used for hospital purposes (see Check List No. 2, for the assets to be considered as "Buildings and Building Service Equipment").
3. Accumulated depreciation - Enter here the accumulated depreciation as recorded on the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in Check List No. 2, except where other rates are specified by the Provincial Plan authorities.
4. Major equipment (shareable) - Enter here the cost of hospital furniture and equipment owned by the hospital and used for hospital purposes (see Check List No. 3).
5. Accumulated Depreciation - Enter here the accumulated depreciation as recorded on the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in Check List No. 3, except where other rates are specified by the Provincial Plan authorities.
6. Minor equipment (non-depreciable) - Enter here the cost of hospital equipment possessing the following characteristics:
 - (1) No fixed location;
 - (2) Small in size, numerous in quantity;
 - (3) Comparatively small unit cost;
 - (4) A life of not more than five years.

Such items may be found in Check List No. 1, but it must be noted that only the original amount put into service plus additions to meet changing conditions should be recorded here. Replacements of such minor equipment should be treated as a current expense and not recorded here.

7. Other equipment (non-shareable) - Record here the cost of all other equipment, owned by the hospital and used in providing services, which is not considered as a shareable expense. Such equipment would include that in an Ambulance service, or other equipment so specified by the Provincial Plan authorities.
8. Accumulated depreciation - Enter here the accumulated depreciation on "Other Equipment" as recorded in the books of the hospital. This depreciation will have been computed according to the estimated life in years as shown in Check List No. 3, except where other rates are specified by the Provincial Plan authorities.

Due from Governments:

9. Federal - Enter here any amount owing directly to the hospital by the Federal Government and intended for Plant Fund purposes.
10. Provincial - Enter here any amount owing directly to the hospital by the Provincial Government and intended for the Plant Fund purposes.
11. Municipal - Enter here any amount owing to the hospital by municipalities and intended for Plant Fund purposes.

Depreciation Fund Assets:

12. Cash - This represents cash being held in the Plant Fund as the result of the funding the Reserve for Depreciation.
13. Investments - This represents bonds, debentures, or stocks being held in the Plant Fund as the result of the funding of the Reserve for Depreciation.

Sinking Fund Assets:

14. Cash - Record here any cash accumulated to retire a bond issue at some future date.
15. Investments - Report here the value of Sinking Fund investments including bonds, debentures, and stocks, held for the purpose of retiring a bond issue at some future date.

Improvement and Replacement Fund Assets:

16. Cash - Enter here any cash set aside for extensions, improvements, or replacement of buildings, equipment, and other plant assets.
17. Investments - Record here the value of investments, (bonds, debentures, and stocks), set aside for extensions, improvements, or replacement of buildings, equipment, and other plant assets.
- 18, 19. Due from other Funds (specify) - Enter here any amounts owing to the Plant Fund from the Revenue Fund, the Endowment Fund, or any other hospital fund.
- 20, 21. Other Plant Fund Assets (specify) - Record here and specify other Plant Fund Assets held by the hospital for its own use and not reported elsewhere.
22. TOTAL PLANT FUND ASSETS - The sum of items 1 to 21 inclusive.

BALANCE SHEET, PLANT FUND - (Concluded)

(Page 15 of the Financial Return)

LIABILITIES AND CAPITAL

Bonded debt due and unpaid:

1. Principal - Enter the amount of principal instalments, on a debenture or bond issue, which are due and unpaid.
2. Interest - Report here the amount of interest, on a debenture or bond issue, which is due and unpaid.

Bonded debt (not due) issued by:

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

Plant Capital (Balance of Fund):

11. Sinking Fund Reserve - Record here the total accumulation of the Sinking Fund to date. This amount should equal the Sinking Fund assets less any liabilities outstanding against those assets.
12. Improvement and Replacement Fund Reserve - Enter here the total accumulation of reserves for plant improvements and replacements. This amount is equal to the Improvement and Replacement Fund Assets less any liabilities outstanding against those assets.
13. Other Plant Capital - Enter opposite this item the difference between TOTAL PLANT FUND ASSETS (page 14, item 22), and the total of items 1 to 12 inclusive.
14. TOTAL LIABILITIES AND CAPITAL - The sum of items 1 to 13 inclusive.

SUPPLEMENTARY DETAIL OF "OTHER PLANT FUND CAPITAL"

(Page 15 of the Financial Return)

This section is intended to account for the increase or decrease, over the course of the year, in the amount of "other plant fund capital" (item 13, page 15). The entries are self-explanatory; great care should be taken to make entries in the correct column. Data should be obtained by reference to the year's transactions of Account 729-9. "Adjustments" (items 18 and 19) should be clearly specified.

SOURCE AND APPLICATION OF FUNDS - PLANT FUND

(Page 16 of the Financial Return)

The purpose of this Statement is to provide information regarding transactions affecting the Plant Fund during the year.

SOURCES OF PLANT FUNDS

Record against each of items 1 to 13 the total funds becoming available during the year in the various accounts for new construction or additions to physical plant or equipment. Note that the payment source making the grant directly to the hospital should be the basis of allocating funds in items 1 to 4.

Items 14 and 15 reflect the funds provided from the sale of debentures, from mortgage loans, and from other loans including loans from other funds.

Enter opposite items 16 to 21 the amounts becoming available during the current year for the retirement of debt and recorded on an accrual basis.

Item 22 is the sum of items 1 to 21 inclusive.

SOURCE AND APPLICATION OF FUNDS - PLANT FUND (Concluded)

(Page 17 of the Financial Return)

APPLICATIONS OF PLANT FUND

Items 1 to 5 reflect the application, during the year, of plant funds, recorded on an accrual basis, for new construction or additions to physical plant or equipment. Both Major and Minor Construction and Equipment is to be detailed in items 1 to 5.

Show opposite item 6 the funds applied during the year, to the retirement of debenture or mortgage debt, including Sinking Fund requirements.

SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS

(Page 17 of the Financial Return)

This section is intended to account for the change in the value, at cost, of depreciable plant assets of the hospital. These assets are classified into three groups, on page 17. Items comprising "Buildings and building service equipment" are set out in Check List No. 2, and "Major equipment" in Check List No. 3. "Other equipment" includes depreciable equipment used in an ambulance service and such other equipment as may be specified by Provincial Plan authorities.

SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

(Page 18 of the Financial Return)

This section is intended to account for the changes in the amount of accumulated depreciation of the assets mentioned in the preceding section, "SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS", page 17.

RECONCILIATION OF DEPRECIATION PROVIDED FOR THE YEAR
WITH DEPRECIATION EXPENSE

(Page 18 of the Financial Return)

The purpose of this section is to reconcile the depreciation provided during the year (item 2 of the "Supplementary Detail of Accumulated Depreciation") with the depreciation expense (items 3, 4, and 5, on page 11), for the three groups of depreciable Plant Fund assets.

The amounts opposite items 6 and 10 should be the same except when an asset has been retired during the year, and it has been possible to calculate the gain or loss on the asset.

SUPPLEMENTARY DETAIL OF ENDOWMENT FUND ACCUMULATED SURPLUS OR DEFICIT

(Page 18 of the Financial Return)

11. Balance at January 1, 1960 - Enter the amount of the surplus or deficit in the Endowment Fund as at the end of preceding accounting period.
12. Endowment Fund Income in 1960 - Enter here the income accruing during the year to the Endowment Fund.
13. Appropriation to Endowment Fund in 1960 - This represents the amount(s) transferred to the Endowment Fund from other Funds of the hospital.
14. Endowment Fund Expenditure in 1960 - Record here the expenditures of the Endowment Fund during the year 1960.

15. Appropriations from Endowment Fund in 1960 - This represents the amount(s) transferred from the Endowment Fund to other Funds of the hospital.
- 16, 17. Adjustments - Record here any adjustments made in 1960 and clearly specify their nature.
18. Balance at December 31, 1960 - This is the accumulated surplus or deficit at the year end as shown on the Endowment Fund Balance Sheet (page 19, item 24).
19. TOTALS - These are the sum of debit and credit columns, items 11 to 18 and both these totals should be the same.

BALANCE SHEET, ENDOWMENT FUND, AS AT DECEMBER 31

(Page 19 of the Financial Return)

ASSETS

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

LIABILITIES AND CAPITAL

In this Section it is considered essential to distinguish between bequest and endowment funds, which are available for the use of

the hospital, and trust funds, which may be subject to call or repayment.

Endowment Fund Balances are further sub-divided as between expendable funds and non-expendable funds. The former is intended to represent funds, the capital of which is available for use by the hospital, while the latter represents capital which remains intact and cannot be used.

15. Bank overdrafts - Enter here the amounts of overdrafts with a bank for the acquisition or operation of Endowment Fund assets.
16. Notes and loans payable - Record here the amount of any current liabilities incurred in connection with the acquisition or operation of Endowment Fund assets.
17. Mortgages payable (not due) - Report here the balance of mortgages outstanding against the Endowment Fund real estate.
- 18, 19. Due to other Funds (specify) - Enter here and specify any amounts due to the Revenue Fund, Plant Fund, or any other hospital Fund.
20. Other Endowment Fund Liabilities (specify) - Report here and specify any other liabilities not recorded in this Balance Sheet.

Endowment Fund Balances

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

ORIGINAL ARTICLES	1
REPORTS	1
EDITORIAL	1
DEPARTMENTS	1
SYMPOSIUM	1
CLINICAL REPORTS	1
OBITUARY	1
NOTES	1
LETTERS TO THE EDITOR	1
BOOK REVIEWS	1
ADVERTISEMENTS	1

MAKE CONSTANT REFERENCE TO
INSTRUCTIONS AND DEFINITIONS,
PART II, WHEN COMPLETING
THIS FORM

1960
ANNUAL RETURN OF HOSPITALS

PART II

FINANCIAL RETURN FORM HS-2

Hospital _____

Address _____

(Street and number)

(City, town, etc.)

(Province)

AUDITOR'S REPORT

I/we have examined the balance sheets of the _____

_____ Hospital
as at December 31, 1960, the Statement of Revenue Fund Income and the Statement
of Revenue Fund Expense for the year ended on that date, and the supporting
statements including the Supplementary Detail of Earnings from Services to
Patients, the Supplementary Detail of Revenue Fund Expense, and the Statement
of Revenue Fund Balance. My/our examination included a general review of the
accounting procedures and such tests of the accounting records and other sup-
porting evidence as I/we considered necessary in the circumstances.

In my/our opinion, subject to the attached comments, * the accompanying
balance sheets and statements of income, expense and surplus present fairly the
financial position of the hospital as at December 31, 1960, and the results of its
financial operations for the year ended on that date, as determined in accordance
with generally accepted accounting principles.

196 _____

Signature of Auditor(s)

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

CERTIFICATION

I hereby certify that to the best of my knowledge the data con-
tained in this return represents a true statement of the financial
operations of this hospital.

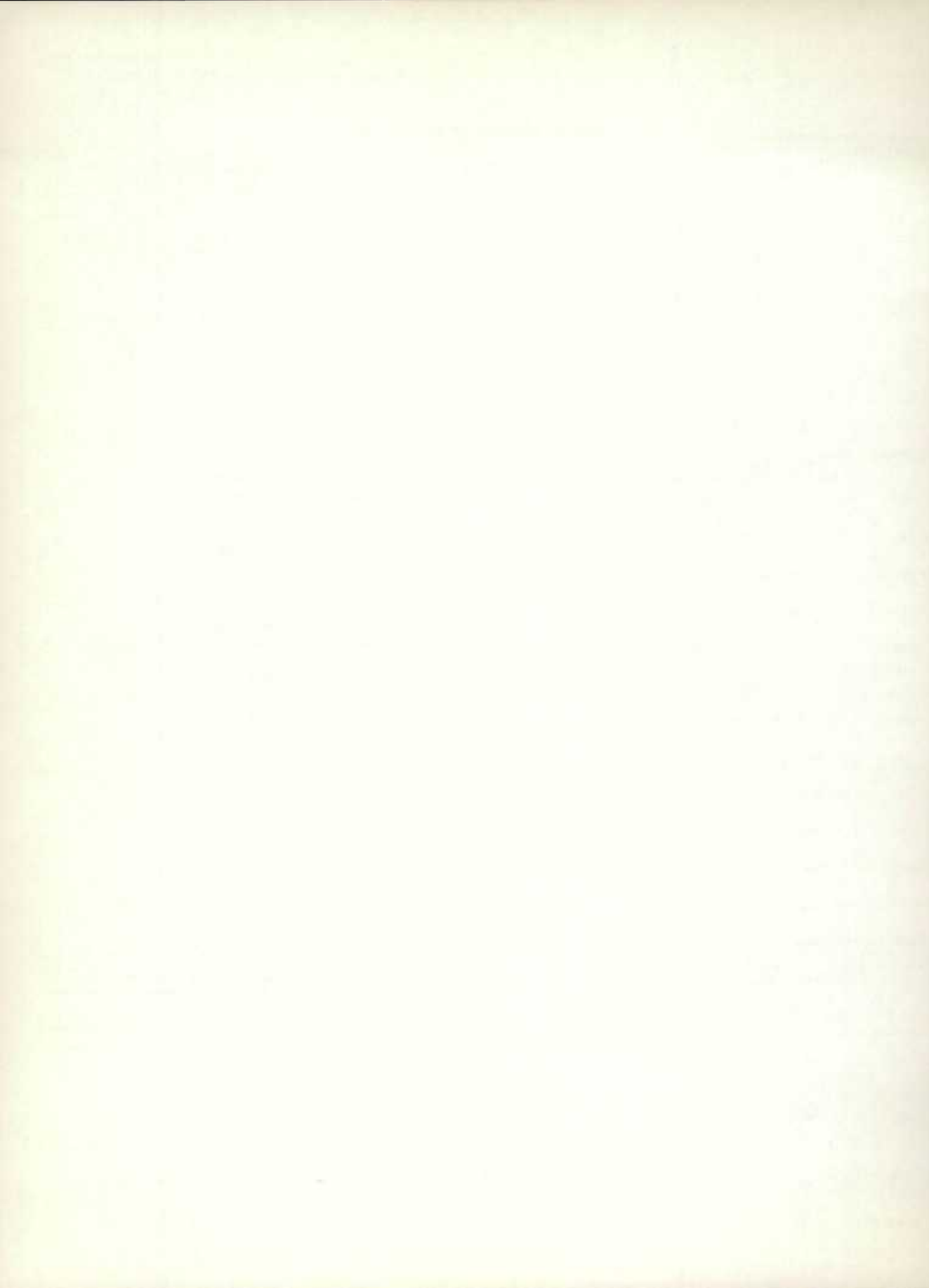
Hospital Administrator

Date

This return has been completed in accordance with the Statis-
tics Act and, in participating provinces, with the requirements of
the Hospital Insurance and Diagnostic Services Act, the Regula-
tions thereunder, and the Agreement, and is approved.

Provincial Authority

Date



(Name of hospital)

(City, town, etc.)

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31, 1960

Account number	Item	Amount	Total
	ASSETS		
(11)	1. Cash on hand and in bank		
(12)	2. Temporary investments		
(13-0)	3. Accounts and notes receivable (incurred prior to commencement of Provincial Plan)		
(13-0-R)	4. Less: Accumulated allowance for Bad Debts		
	Accounts and notes receivable (incurred after commencement of Provincial Plan):		
(13-1)	5. Provincial Plan		
(13-2)	6. Federal Government		
(13-2)	7. Provincial Governments (incl. W.C.B.)		
(13-2)	8. Municipalities		
(13-2)	9. Other accounts receivable from services to patients		
(13-2-R)	10. Less: Accumulated allowance for Bad Debts (agrees with page 4, item 18)		
(13-9)	11. Sundry accounts receivable		
(14)	12. Accrued assets (income)		
(15)	13. Inventories of supplies		
(16)	14. Prepaid expense and deferred charges		
(17)	15. Due from other Funds (specify)		
	16.		
(18)	17. Other Revenue Fund assets (specify)		
	18.		
	19. TOTAL REVENUE FUND ASSETS (agrees with page 3, item 16)		

(Name of hospital)

(City, town, etc.)

BALANCE SHEET, REVENUE FUND, AS AT DECEMBER 31, 1960 - Concluded

Account number	Item	Amount	Total
	LIABILITIES AND BALANCE		
(21)	1. Overdrafts		
	Preferred liabilities:		
(22-1)	2. Notes payable		
(22-2)	3. Bank loans payable		
(22-3)	4. Due to municipalities or provincial governments		
(22-4)	5. Advances and overpayments from Provincial Plan		
(22-5)	6. Payroll deductions payable		
(23)	7. Accounts payable		
(24)	8. Deferred income		
(26)	9. Accrued liabilities (expense)		
(27)	10. Due to other Funds (specify)		
	11.		
(28)	12. Other Revenue Fund liabilities (specify)		
	13.		
	Balance of Revenue Fund:		
(29-1)	14. Appropriations (reserves) for contingencies		
(29-2)	15. Balance of Fund (agrees with page 4, item 10)		
	16. TOTAL LIABILITIES AND BALANCE (agrees with page 2, item 19)		

(Name of hospital)

(City, town, etc.)

ANALYSIS OF BALANCE OF FUND, REVENUE FUND (A/C 29-2)

Item	Debit	Credit
1. Balance at January 1, 1960 (agrees with balance at December 31, 1959 on previous year's return)		
Adjustments pertaining to previous years:		
2. Deficit adjustment by Provincial Plan		
3. Other deficit adjustments (specify)		
4.		
5. Other adjustments (specify)		
6.		
7. Transferred to or from other Funds		
8. Revenue Fund surplus for 1960 (agrees with page 8, item 21)		
9. Revenue Fund deficit for 1960 (agrees with page 5, item 23)		
10. Balance of Fund, Revenue Fund, at December 31, 1960 (agrees with page 3, item 15)		
11. TOTALS (debit and credit columns to agree)		

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

Item	Debit	Credit
12. Balance at January 1, 1960 (agrees with balance at December 31, 1959 on previous year's return)		
Provision for Bad Debts in 1960:		
13. Gross provision		
14. Less: Recoveries		
15. Accounts written off during 1960		
16. Adjustments (specify)		
17.		
18. Accumulated allowance for Bad Debts (after Plan) at December 31, 1960 (agrees with page 2, item 10)		
19. TOTALS (debit and credit columns to agree)		

(Name of hospital)

(City, town, etc.)

STATEMENT OF REVENUE FUND INCOME FOR THE YEAR ENDING DECEMBER 31, 1960

Reference		Item	Amount	Total
Page	Item			
IN-PATIENTS				
(6)	(12, col. 3)	1. Net earnings from general services		
(6)	(18, col. 3)	2. Additional services		
OUT-PATIENTS				
(7)	(8, col. 3)	3. Net earnings from insured services		
(7)	(23)	4. Net earnings from uninsured services		
		5. TOTAL NET EARNINGS FROM SERVICES TO PATIENTS		
GRANTS				
Government grants (excluding special research):				
(381-1)		6. Provincial Government		
(381-2)		7. Municipalities		
(381-3)		8. Federal Government		
(382)		9. Grants for special research projects		
(389)		10. Other Grants		
OTHER INCOME				
(391)		11. Donations		
(392)		12. Investment income		
(393)		13. Contributed services of personnel (less perquisites)		
(394)		14. Rentals		
(395-1)		15. Cash discounts on purchases		
Recoveries and sales (including perquisites):				
(396-1)		16. Dietary (for meals or board)		
(396-2)		17. Laundry services		
(396-3)		18. Housing (for room or lodging)		
(396-9)		19. Other recoveries and sales		
(398-9)		20. Profit from ancillary operations		
(399)		21. Other unallocated income		
		22. TOTAL REVENUE FUND INCOME		
		23. REVENUE FUND DEFICIT FOR 1960 (agrees with page 4, item 9)		
		24. TOTAL (agrees with page 8, item 22)		

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS FOR THE YEAR ENDING DEC. 31, 1960

Account number	Item	Gross earnings	Deductions (37)	Net earnings
	IN-PATIENTS - GENERAL SERVICES			
	Adults and Children:			
(311-1)	1. Charges to Provincial Plan (excluding authorized charges)		x x x x	
(311-2)	2. Authorized charges to Province or Plan			
(311-3)	3. Authorized charges to patient			
	Newborn:			
(312-1)	4. Charges to Provincial Plan (excluding authorized charges)		x x x x	
(312-2)	5. Authorized charges to Province or Plan			
(312-3)	6. Authorized charges to patient			
(313-1)	7. Federal Government			
(313-2)	8. Workmen's Compensation Boards			
(313-3)	9. Non-residents of the province			
(313-4)	10. Uninsured residents of the province			
(313-5)	11. Insured residents - care not responsibility of Provincial Plan			
	12. TOTAL - GENERAL SERVICES (net to page 5, item 1)			
	IN-PATIENTS - ADDITIONAL SERVICES			
(314-1)	13. Differential charges for private and semi-private accommodation			
(314-2)	14. Non-benefit drugs			
(314-3)	15. Ambulance service			
(314-9)	16. Other (specify)			
	17.			
	18. TOTAL - ADDITIONAL SERVICES (net to page 5, item 2)			

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY STATEMENT OF EARNINGS FROM IN-PATIENTS – For use by hospitals in provinces
NOT operating a Provincial Hospital Insurance Plan

Account number	Item	Total	Residents of the Province	Federal Government	Workmen's Compensation Boards	Non-Residents of the Province
	GENERAL SERVICES (STANDARD RATE)					
(321-1)	1. Adults & children					
(322-1)	2. Newborn infants					
(323)	3. Special categories					
	EMERGENCY AND SPECIAL SERVICES					
(333-1)	4. Emergency in-patient treatment services					
(341-1)	5. Operating room					
(342-1)	6. Central supply room					
(343-1)	7. Pharmacy					
(344-1)	8. Delivery room					
(345-1)	9. Laboratory					
(346-1)	10. Radiology					
(347-1)	11. Physiotherapy					
(349-1)	12. Other (excluding ambulance)					
	13. TOTAL – EMERGENCY & SPECIAL SERVICES					
	14. TOTAL GROSS EARNINGS					
(37)	15. Less: Deductions					
	16. NET EARNINGS					
	NOTE: Transfer items 14, 15, and 16 to page 6, item number as indicated		10	7	8	9

Account number	Item	Gross earnings	Deductions	Net earnings
	ADDITIONAL SERVICES			
(324-1)	17. Differential charges for private and semi-private accommodation			
(369-1)	18. Ambulance service			
	NOTE: Transfer items 17 and 18 to page 6, items 13 and 15			

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS FOR THE YEAR ENDING DEC. 31, 1960 – Continued

Account number	Item	Gross earnings	Deductions (37)	Net earnings
OUT-PATIENTS – INSURED SERVICES				
(331-1)	1. Charges to Provincial Plan (excluding authorized charges)		x x x x	
(331-2)	2. Authorized charges to Province or Plan			
(331-3)	3. Authorized charges to patient			
(331-4)	4. Federal Government			
(331-5)	5. Workmen's Compensation Boards			
(331-6)	6. Non-residents of the province			
(331-7)	7. Uninsured residents of the province			
	8. TOTAL – OUT-PATIENTS INSURED SERVICES (net earnings agrees with page 5, item 3)			
Account number	Item	Amount		Net
OUT-PATIENTS – UNINSURED SERVICES				
(332-1)	9. Gross earnings from organized out-patient departments			
(37)	10. Less: Deductions			
	Gross earnings from:			
(333-9)	11. Emergency Unit			
(341-9)	12. Operating room			
(342-9)	13. Central supply room			
(343-9)	14. Pharmacy			
(345-9)	15. Laboratory			
(346-9)	16. Radiology			
(347-9)	17. Physiotherapy			
(349-9)	18. Other (excluding ambulance)			
	19. Total Gross Earnings, items 11 to 18			
(37)	20. Less: Deductions applicable to items 11 to 18			
(369-9)	21. Gross earnings – Ambulance service			
(37)	22. Less: Deductions			
	23. TOTAL UNINSURED OUT-PATIENT SERVICES (agrees with page 5, item 4)			

(Name of hospital)

(City, town, etc.)

**SUPPLEMENTARY DETAIL OF EARNINGS FROM SERVICES TO PATIENTS FOR THE YEAR ENDING
DECEMBER 31, 1960 - Concluded**

Account number	Item	Amount	Total
	DEDUCTIONS FROM GROSS EARNINGS		
	Rebates:		
(371-1)	1. In-patients		
(371-9)	2. Out-patients		
	Courtesy:		
(372-1)	3. In-patients		
(372-9)	4. Out-patients in organized out-patient departments		
(372-9)	5. Out-patients not in organized out-patient departments		
	Free:		
(373-1)	6. In-patients		
(373-9)	7. Out-patients		
	Bad debts:		
(374-1)	8. Allowance - in-patients		
(374-1-R)	9. Less: Recoveries - in-patients		
(374-9)	10. Allowance - out-patients		
(374-9-R)	11. Less: Recoveries - out-patients		
	12. TOTAL DEDUCTIONS FROM GROSS EARNINGS (agrees with the sum of the deductions column—page 6, items 12 and 18, page 7, item 8—together with items 10, 20 and 22, on page 7)		

STATEMENT OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31, 1960

Reference Page	Item	Amount	Total
	SUMMARY OF REVENUE FUND EXPENSE		
(9) (1)	13. UNDISTRIBUTED AS TO DEPARTMENT		
(9) (2)	14. NURSING ADMINISTRATION		
(9) (7)	15. DIRECT CARE OF PATIENTS		
(9) (18)	16. SPECIAL SERVICES TO PATIENTS		
(10) (7)	17. SUPPLEMENTAL SERVICES TO PATIENTS		
(10) (15)	18. GENERAL SERVICE DEPARTMENTS		
(11) (10)	19. OTHER REVENUE FUND EXPENSE		
	20. TOTAL REVENUE FUND EXPENSE		
	21. REVENUE FUND SURPLUS FOR 1960 (agrees with page 4, item 8)		
	22. TOTAL (agrees with page 5, item 24)		

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31, 1960

Account number	Department	Total expense	Distribution of expense			
			Gross salaries and wages (A/C - 1)	Medical & surgical supplies (A/C - 31)	Drugs (A/C - 32)	Other supplies & expense (A/C - 2, -4 to -9)
		(A)	(B)	(C)	(D)	(E)
	PATIENT SERVICE DEPTS.					
(401)	1. UNDISTRIBUTED AS TO DEPARTMENT					
(411)	2. NURSING ADMINISTRATION					
	DIRECT CARE					
	Nursing units:					
(421)	3. Adults & children					
(429)	4. Newborn nursery					
(451)	5. Emergency unit					
(452)	6. Organized out-patient department					
	7. TOTAL DIRECT CARE					
	SPECIAL SERVICES					
(461)	8. Operating room					
(462)	9. Central supply room					
(463)	10. Pharmacy					
(464)	11. Delivery room					
(465)	12. Laboratory					
(466)	13. Radiology					
(467)	14. Physiotherapy					
(468)	15. Other (specify)					
to	16.					
(489)	17.					
	18. TOTAL SPECIAL SERVICES					

*This amount agrees with total on page 11, item 13.

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31, 1960 - Continued

Account number	Department	Total expense	Distribution of expense			
			Gross salaries and wages (A/C - 1)	Medical & surgical supplies (A/C - 31)	Drugs (A/C - 32)	Other supplies & expense (A/C - 2, -4 to -9)
		(A)	(B)	(C)	(D)	(E)
	SUPPLEMENTAL SERVICES					
(491)	1. Medical records and medical library			XXXX	XXXX	
(492)	2. Nursing education			XXXX	XXXX	
(493)	3. Medical education			XXXX	XXXX	
(494)	4. Social service			XXXX	XXXX	
(495)	5. Other (specify)			XXXX	XXXX	
to						
(499)	6.			XXXX	XXXX	
	7. TOTAL SUPPLEMENTAL SERVICES			XXXX	XXXX	
	GENERAL SERVICE DEPTS.					
(51)	8. Administration			XXXX	XXXX	*
(52)	9. Dietary			XXXX	XXXX	*
(53)	10. Laundry			XXXX	XXXX	*
(54)	11. Linen service			XXXX	XXXX	*
(55)	12. Housekeeping			XXXX	XXXX	
(56)	13. Operation of physical plant			XXXX	XXXX	*
(57)	14. Maintenance of physical plant			XXXX	XXXX	
	15. TOTAL GENERAL SERVICE DEPARTMENTS			XXXX	XXXX	
	16. TOTALS OF ITEMS 1, 2, 7, AND 18 ON PAGE 9, TOGETHER WITH ITEMS 7 AND 15, PAGE 10					

*These amounts agree with appropriate totals on pages 12 and 13.

(Name of hospital)

(City, town, etc.)

SUPPLEMENTARY DETAIL OF REVENUE FUND EXPENSE FOR THE YEAR ENDING DECEMBER 31, 1960 - Concluded

Account number	Item	Total
OTHER REVENUE FUND EXPENSE		
(61-1)	1. Interest on short term loans (agrees with page 13, item 10)	
(61-2)	2. Interest on long term loans (agrees with page 13, item 13)	
(62-2,-3)	3. Depreciation on buildings and building service equipment (non-shareable) (agrees with page 13, item 16)	
(62-4)	4. Depreciation on major equipment (shareable)	
(62-9)	5. Depreciation on other equipment (non-shareable) (agrees with page 13, item 19)	
(63)	6. Special research projects	
(64)	7. Ambulance service	
(68-9)	8. Loss on ancillary operations	
(69)	9. Other expense	
10.	TOTAL OTHER REVENUE FUND EXPENSE	

SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE" (COL. E., PAGES 9 AND 10) FOR THE YEAR ENDING DECEMBER 31, 1960

Account number	Item	Amount
RADIOLOGY		
(466-4)	11. X-ray films	
(466-2,-9)	12. Other supplies and expense	
13.	TOTAL (agrees with column E, page 9, item 13)	

(Name of hospital)

(City, town, etc.)

**SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE" (COL. E, PAGES 9 AND 10) FOR THE
YEAR ENDING DECEMBER 31, 1960 - Continued**

Account number	Item	Amount
GENERAL ADMINISTRATION		
	Employment benefits:	
(51-011)	1. Superannuation or pension fund	
(51-012 to 51-019)	2. Other employment benefits	
(51-02)	3. Purchased services	
	Service fees and expenses:	
(51-034)	4. Indemnity to board members	
(51-031 to -033 and -039)	5. Other service fees and expense	
(51-04)	6. Insurance and taxes	
(51-05)	7. Travel	
(51-06)	8. Memberships and subscriptions	
(51-2)	9. Supplies	
(51-7)	10. Maintenance and repair of office machines and furnishings	
(51-9)	11. Other supplies and expense	
	12. TOTAL (agrees with column E, page 10, item 8)	
DIETARY		
(52-51)	13. Food	
(52-2,-61, and -9)	14. Other supplies and expense	
	15. TOTAL (agrees with column E, page 10, item 9)	
LAUNDRY		
(53-4)	16. Services by outside agencies	
(53-2,-62, and -9)	17. Other supplies and expense	
	18. TOTAL (agrees with column E, page 10, item 10)	
LINEN SERVICE		
(54-63)	19. Replacements of bedding and linen	
(54-2,-9)	20. Other supplies and expense	
	21. TOTAL (agrees with column E, page 10, item 11)	

(Name of hospital)

(City, town, etc.)

**SUPPLEMENTARY DETAIL OF "OTHER SUPPLIES AND EXPENSE" (COL. E, PAGES 9 AND 10) FOR THE
YEAR ENDING DECEMBER 31, 1960 - Concluded**

Account number	Item	Amount
OPERATION OF PHYSICAL PLANT		
(56-042)	1. Fire, elevator, boiler and other physical plant insurance	
(56-043)	2. Real estate and other property taxes	
(56-71)	3. Fuel	
(56-72)	4. Electricity	
(56-73)	5. Water	
(56-2,-9)	6. Other supplies and expense (excluding maintenance)	
	7. TOTAL (agrees with column E, page 10, item 13)	
INTEREST ON SHORT TERM LOANS		
	8. Applicable to rentals	
	9. Not applicable to rentals	
(61-1)	10. TOTAL (agrees with page 11, item 1)	
INTEREST ON LONG TERM LOANS		
	11. Applicable to rentals	
	12. Not applicable to rentals	
(61-2)	13. TOTAL (agrees with page 11, item 2)	
DEPRECIATION ON BUILDINGS AND BUILDING SERVICE EQUIPMENT (Non-shareable)		
	14. Applicable to rentals	
	15. Not applicable to rentals	
(62-2,-3)	16. TOTAL (agrees with page 11, item 3)	
DEPRECIATION ON OTHER EQUIPMENT (Non-shareable)		
	17. Applicable to rentals	
	18. Not applicable to rentals	
(62-9)	19. TOTAL (agrees with page 11, item 5)	

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BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31, 1960

Account number	Item	Amount	Total
	ASSETS		
(711-1)	1. Land		
(711-2 and 711-3)	2. Buildings and building service equipment (non-shareable)		
(711-2-R and 711-3-R)	3. Less: Accumulated depreciation		
(711-4)	4. Major equipment (shareable)		
(711-4-R)	5. Less: Accumulated depreciation		
(711-5)	6. Minor equipment (non-depreciable)		
(711-9)	7. Other equipment (non-shareable)		
(711-9-R)	8. Less: Accumulated depreciation		
	Due from Governments:		
(712-1)	9. Federal		
(712-2)	10. Provincial		
(712-3)	11. Municipal		
	Depreciation Fund Assets:		
(713-1)	12. Cash		
(713-2,-3)	13. Investments		
	Sinking Fund Assets:		
(714-1)	14. Cash		
(714-2,-3)	15. Investments		
	Improvement and Replacement Fund Assets:		
(715-1)	16. Cash		
(715-2,-3)	17. Investments		
(717)	18. Due from other Funds (specify)		
	19.		
(718)	20. Other Plant Fund Assets (specify)		
	21.		
	22. TOTAL PLANT FUND ASSETS (agrees with page 15, item 14)		

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BALANCE SHEET, PLANT FUND, AS AT DECEMBER 31, 1960 - Concluded

Account number	Item	Amount	Total
	LIABILITIES AND CAPITAL		
	Bonded debt due and unpaid:		
(721-1)	1. Principal		
(721-2)	2. Interest		
	Bonded debt (not due) issued by:		
(722-1)	3. Municipalities		
(722-2)	4. Hospital		
(723)	5. Other long term debt		
(725)	6. Accounts and notes payable		
(727)	7. Due to other Funds (specify)		
	8.		
	Other Plant Fund Liabilities (specify):		
(728)	9.		
	10.		
	Plant Capital (Balance of Fund):		
(729-1)	11. Sinking Fund Reserve		
(729-5)	12. Improvement and Replacement Fund Reserve		
(729-9)	13. Other Plant Capital		
	14. TOTAL LIABILITIES AND CAPITAL (agrees with page 14, item 22)		

SUPPLEMENTARY DETAIL OF "OTHER PLANT CAPITAL" (A/C 729-9) AT DECEMBER 31, 1960

	Item	Debit	Credit
	15. Balance at January 1, 1960 (agrees with balance at December 31, 1959 on previous year's return)		
	16. Funds provided during 1960 (agrees with page 16, item 22)		
	17. Funds provided through borrowings (agrees with page 16, sum of items 14 and 15)		
	18. Adjustments (specify)		
	19.		
	20. Balance at December 31, 1960 (agrees with page 15, item 13)		
	21. TOTALS (debit and credit columns to agree)		

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SOURCE AND APPLICATION OF FUNDS - PLANT FUND - FOR THE YEAR ENDING DECEMBER 31, 1960

Account number	Item	Amount	Total
	SOURCES OF PLANT FUNDS		
	FUNDS FOR BUILDINGS AND EQUIPMENT		
	Government Grants:		
(731-1)	1. Federal		
(731-2)	2. Provincial		
(731-3)	3. Municipal		
(731-4)	4. Provincial Plan		
	Appropriations from other Funds:		
(732-1)	5. Revenue Fund		
(732-3)	6. Depreciation Funds		
(732-4)	7. Sinking Fund		
(732-5)	8. Improvement and Replacement Funds		
(732-8)	9. Endowment Fund		
(732-9)	10. Other appropriations		
	Other Plant Fund Income:		
(733-1)	11. Private grants and donations		
(733-2)	12. Interest		
(733-9)	13. Other		
	Funds provided through borrowings:		
	14. Sale of debentures: Mortgage Loans		
	15. Other loans including loans from other Funds		
	FUNDS FOR DEBT RETIREMENT		
	Government Grants (specify):		
(735)	16.		
	17.		
(736)	18. Appropriations from other Funds (specify)		
	19.		
	20.		
(737)	21. Other Plant Fund income		
	22. TOTAL FUNDS PROVIDED		

(Name of hospital)

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SOURCE AND APPLICATION OF FUNDS – PLANT FUND – FOR THE YEAR ENDING DECEMBER 31, 1960 – Concluded

Account number	Item	Amount	Total
APPLICATIONS OF PLANT FUNDS			
Construction and Equipment:			
(741,751)	1. Land		
(742,743, 752,753)	2. Buildings and Building Service Equipment (non-shareable)		
(744,754)	3. Major Equipment (shareable)		
(745,755)	4. Minor Equipment (non-depreciable)		
(749,759)	5. Other Equipment (non-shareable)		
(76)	6. Debt retirement		
	7. TOTAL FUNDS APPLIED		

SUPPLEMENTARY DETAIL OF COST OF PLANT ASSETS

Item	Buildings and building service equipment (A/C 711-2,-3)	Major equipment (A/C 711-4)	Other equipment (A/C 711-9)
8. Balances at January 1, 1960 (agrees with the balances at December 31, 1959 on previous year's return)			
9. Assets added in 1960			
10. Subtotal of items 8 and 9			
11. Less: Assets retired in 1960			
12. Balances at December 31, 1960 (agrees with page 14, items 2, 4, and 7 respectively)			

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SUPPLEMENTARY DETAIL OF ACCUMULATED DEPRECIATION

Item	A/C 711-2-R & 711-3-R	A/C 711-4-R	A/C 711-9-R
1. Balances at January 1, 1960 (agrees with the balances at December 31, 1959 on previous year's return)			
2. Depreciation provided during 1960			
3. Subtotal of items 1 and 2			
4. Less: Accumulated depreciation on Assets retired			
5. Balances at December 31, 1960 (agrees with page 14, amount column, opposite items 3, 5 and 8 respectively)			

RECONSILIATION OF DEPRECIATION PROVIDED FOR THE YEAR WITH DEPRECIATION EXPENSE

Item	A/C 62-2 & 62-3	A/C 62-4	A/C 62-9
6. Depreciation provided during 1960 (item 2 above)			
7. Loss on Assets retired			
8. Subtotal of items 6 and 7			
9. Less: Gain on Assets retired			
10. Depreciation Expense (agrees with page 11, items 3, 4, and 5 respectively).....			

SUPPLEMENTARY DETAIL OF ENDOWMENT FUND ACCUMULATED SURPLUS OR DEFICIT (A/C 829-4) AT DECEMBER 31, 1960

Item	Debit	Credit
11. Balance at January 1, 1960 (agrees with balance at Dec. 31, 1959 on previous year's return)		
12. Endowment Fund Income in 1960		
13. Appropriations to Endowment Fund in 1960		
14. Endowment Fund Expenditure in 1960		
15. Appropriations from Endowment Fund in 1960		
16. Adjustments (specify)		
17.		
18. Balance at December 31, 1960 (agrees with page 19, item 24)		
19. TOTALS (debit and credit columns to agree)		

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BALANCE SHEET, ENDOWMENT FUND, AS AT DECEMBER 31, 1960

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

