



Health Sciences North
Horizon Santé-Nord

Supplementary Financial Schedules

Year ended March 31, 2012, with comparative figures for 2011 (000's)

Note:

These supplementary financial schedules are unaudited, prepared by HSN management and are for information purposes only.

These supplementaries provide additional information relating to the March 31, 2012 audited financial statements

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Release Date: June 21, 2012

HEALTH SCIENCES NORTH

Statement of Operations

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
Revenue:				
NELHIN/MOHLTC (1)	Schedule 1	\$ 290,181	\$ 299,079	\$ 285,961
Cancer Care Ontario	Schedule 2	30,989	32,815	31,035
Patient Services	Schedule 3	28,657	29,822	28,880
Other	Schedule 4	20,853	26,739	27,937
Specifically funded programs	Schedule 5	27,971	29,231	26,128
Amortization - deferred capital contributions		10,981	10,450	11,787
Total Revenues		409,632	428,136	411,728
Expenses:				
Salaries and wages	Schedule 6	195,954	198,794	191,020
Employee benefits	Schedule 7	49,390	56,742	53,121
Medical staff remuneration	Schedule 8	23,805	25,860	23,978
Supplies and other	Schedule 9	57,520	52,968	52,329
Medical and surgical	Schedule 10	26,897	29,273	27,986
Drugs	Schedule 11	16,020	17,311	16,805
Specifically funded programs	Schedule 5	27,971	29,282	26,063
Amortization - equipment		21,681	21,361	23,308
Total Expenses		419,238	431,591	414,610
Operating Margin		(9,606)	(3,455)	(2,882)
% of Total Expenses		-2.3%	-0.8%	-0.7%
Amortization - buildings		(11,276)	(10,850)	(11,425)
Amortization - capital contributions for buildings		8,942	9,137	9,229
Net Amortization- buildings		(2,334)	(1,713)	(2,196)
Deficiency of revenue over expenses		(11,940)	(5,168)	(5,078)
% of Total Expenses		-2.8%	-1.2%	-1.2%

(1) - North East Local Health Integrated Network/ Ministry of Health and Long Term Care

HEALTH SCIENCES NORTH

Statement of Operations- SOC/Memo ALC Beds Isolated

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

	2012 Budget	2012 Actual	2011 Actual
Revenue:			
NELHIN/MOHLTC (1)	\$ 283,881	\$ 292,779	\$ 273,939
Cancer Care Ontario	30,989	32,815	31,035
Patient Services	28,657	29,244	27,172
Other	20,853	26,739	27,814
Specifically funded programs	27,971	29,231	26,128
Amortization - deferred capital contributions	10,981	10,450	11,787
Total Revenues	403,332	421,258	397,875
Expenses:			
Salaries and wages	190,686	192,251	182,354
Employee benefits	48,190	54,653	50,719
Medical staff remuneration	23,586	25,563	23,678
Supplies and other	56,911	52,290	48,199
Medical and surgical	26,647	29,118	27,663
Drugs	15,900	17,195	15,996
Specifically funded programs	27,971	29,282	26,063
Amortization - equipment	21,681	21,361	23,308
Total Expenses	411,572	421,714	397,980
Operating Margin	(8,240)	(456)	(105)
% of Total Expenses	-2.0%	-0.1%	0.0%
Sudbury Outpatient Centre/Memo ALC Beds			
Revenues	6,300	6,878	13,853
Expenses	(7,666)	(9,877)	(16,630)
Net	(1,366)	(2,999)	(2,777)
Deficiency of revenue over expenses	(9,606)	(3,455)	(2,882)
% of Total Expenses	-2.3%	-0.8%	-0.7%
Amortization - buildings	(11,276)	(10,850)	(11,425)
Amortization - capital contributions for buildings	8,942	9,137	9,229
Net Amortization- buildings	(2,334)	(1,713)	(2,196)
Deficiency of revenue over expenses	(11,940)	(5,168)	(5,078)
% of Total Expenses	-2.9%	-1.2%	-1.2%

(1) - North East Local Health Integrated Network/ Ministry of Health and Long Term Care

HEALTH SCIENCES NORTH

Schedule 1 - NELHIN/MOHLTC Revenue

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



		2012 Budget	2012 Actual	2011 Actual
Base and One Time Funding		\$ 237,453	\$ 243,416	\$ 226,699
Priority Program Funding	Note 1	31,697	30,688	30,271
Alternate Level of Care funding	Note 2	6,300	6,300	12,022
Physician and Medical Staff funding	Note 3	4,675	4,640	4,593
Teaching operational and infrastructure		4,077	4,190	4,078
Cost Pressures with no criteria		4,300	4,382	1,905
Cost Pressures with specific Criteria		-	-	2,099
Wait Time procedures	Note 4	1,679	5,463	4,294
Total		\$ 290,181	\$ 299,079	\$ 285,961
Variance to Budget		-	\$ 8,898	3%
Variance to Prior Year			\$ 13,118	5%

Note 1 - Priority program funding includes volume based funding for specified procedures relating to Cardiac Surgery, Catherization Laboratory procedures, Orthopaedics (Hips & Knees) and Dialysis.

Note 2- Alternate Level of Care & Memorial Surge Beds funding includes funds provided by the NELHIN and MOHLTC to temporarily operate beds at the Sudbury Outpatient Centre.

Note 3 - Physician & Medical Staff funding includes Hospital On Call Payments, Alternate Payment Plans, Trauma Team Leader, Paediatrics Stabilization and Pathologist arrangements.

Note 4- Wait time funding includes volume based funding for Orthopaedics, Colonoscopies, Cataracts, MRI, CT Scans

HEALTH SCIENCES NORTH

Schedule 2 - Cancer Care Ontario

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
Operating funding	Note 1	\$ 21,493	\$ 22,743	\$ 21,730
New Drug funding	Note 2	4,231	4,698	4,111
Ontario Breast Screening Program	Note 3	2,106	2,215	2,032
MOHLTC- Facilities & Other	Note 4	3,159	3,159	3,162
Total		\$ 30,989	\$ 32,815	\$ 31,035
Variance to Budget		-	\$ 1,826 6%	-
Variance to Prior Year			\$ 1,780 6%	

Note 1- Funding for the base operations of the Northeast Cancer Centre (NECC) is provided directly by Cancer Care Ontario (CCO).

Note 2- CCO provides funding for specific qualifying drug treatments.

Note 3- CCO provides funding to operate the Ontario Breast Screening Program located at the Sudbury Outpatient Centre.

Note 4- MOHLTC provided operational funding for facility costs for the expansion of the North East Cancer Centre in 2005

HEALTH SCIENCES NORTH

Schedule 3 - Patient Services

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
OHIP Revenue	Note 1	\$ 17,269	\$ 17,032	\$ 15,900
Patient Accommodation	Note 2	6,247	5,443	5,906
Self-pay	Note 3	2,327	3,925	2,775
Workers Compensation	Note 4	2,514	2,776	2,065
Co-payments		300	234	2,108
Other		-	412	126
Total		\$ 28,657	\$ 29,822	\$ 28,880
Variance to Budget		-	\$ 1,165	4%
Variance to Prior Year			\$ 942	3%

Note 1 - The hospital is funded through OHIP for tests performed and is comprised of two components. The Professional component represents the reimbursement of costs to the Physician while the Technical component represents the reimbursement of direct costs of the hospital.

Note 2 - Billings to patients or their insurance company to cover the per diem rate for a semi-private/private bed accommodation or hospital stay

Note 3 - Billings to patients for procedures or test that are uninsured procedures or tests.

Note 4 - WSIB revenue earned for referred-in patients covered by the WSIB program.

HEALTH SCIENCES NORTH

Schedule 4 - Other Revenue

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



		2012 Budget	2012 Actual	2011 Actual
Shared Service Arrangements				
IT- Special Projects	Note 1	\$ 336	\$ 393	\$ 877
IT - NEON, PACS, NEODIN	Note 2	3,966	3,338	3,205
Facilities Management and Food Services	Note 3	3,164	4,041	4,906
Reimbursable Drugs	Note 4	2,720	3,263	3,181
Commercial Services				
Parking	Note 5	2,081	3,085	2,826
Retail Food Services		45	69	65
PST Wind-down	Note 6	-	-	2,056
North Eastern Cancer Centre	Note 7	372	575	560
Ambulatory Care Clinics	Note 8	1,193	1,138	1,242
Laboratory Services	Note 9	811	987	940
Other				
Admin Cost recoveries & charges	Note 10.1	1,524	1,748	2,053
Facilities Cost recoveries & charges	Note 10.2	912	1,472	964
Third party billings	Note 10.3	2,641	4,100	3,025
Outpatient Clinics	Note 10.4	688	1,665	1,178
Interest	Note 10.5	400	580	568
Miscellaneous recoveries	Note 10.6	-	285	291
Total		\$ 20,853	\$ 26,739	\$ 27,937
Variance to Budget		-	\$ 7,084	-
Variance to Prior Year			-\$ 1,198	

Note 1 - IT Special Projects include separate funding for regional Information Technology initiatives. These projects are funded through various sources such as Community Care Information Management (CCIM), North East LHIN (NELHIN) and various North Eastern Hospital facilities

Note 2 - Information Technology - North Eastern Ontario Network (NEON) is a consortium of 19 health care partners serving residents of North-eastern Ontario. The consortium shares an electronic health record, which paves the way for data accessibility so health care providers can better serve their patients. Funding is provided through a shared service agreement by each NEON partner. PACS and NEODIN are also related to regional share services agreement to support the sharing of Picture Archiving and Diagnostic Imaging between hospitals.

Note 3- Facilities Management revenues are mainly generated from shared service level agreements relating to the provision of Food Services, Housekeeping and Plant Maintenance with other hospitals

Note 4 - Reimbursable Drugs are funded by the MOHLTC mainly relate to Dialysis drug treatments.

Note 5 - Parking revenue is the total funds generated from the hospital's parking lots. Related costs to operate the parking lot are not reflected in the gross total revenue.

Note 6 - PST Wind-down. The Ontario Ministry of Revenue in conjunction with the OHA announced in March 2010 that it expanded the PST exemption rules for hospitals; the one time rebate reported relates to a four year audit of PST and the eligible rebatable amount by the hospital.

Note 7- North East Cancer Centre other revenues are mainly attributed to self pay revenue from drugs, medical supplies, dental clinic services and the breast clinic.

Note 8 - Ambulatory clinic revenues relates to uninsured medical supplies for outpatients of various programs

Note 9 - Laboratory Services revenues are mainly earned from chemistry, hematology, pathology, microbiology and immunology tests referred-in from other hospitals

Note 10.1- Admin charges & recoveries include the recovery of costs provided by administrative support departments to external and specifically funded programs

Note 10.2- Facilities charges include the recovery of costs including rent charges to external parties

Note 10.3- Third party billings include recovery of costs to external parties for programs such as Rehab, Bio Medical Engineering, Medical Imaging

Note 10.4- Outpatient Clinic billings include recovery of costs to external parties for various outpatient clinics.

Note 10.5- Interest represents income earned on cash during the fiscal year.

Note 10.6- Miscellaneous revenue includes a variety of cost recoveries, charges and rebates

HEALTH SCIENCES NORTH

Schedule 5 - Specifically Funded Programs

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 ('000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
Revenues				
Community Mental Health Programs	Note 1	\$ 17,487	\$ 18,904	\$ 17,644
Research programs	Note 2	2,413	2,222	2,320
Paramedic Base Hospital	Note 3	1,380	1,535	1,345
Children's Treatment Centre	Note 4	1,609	1,578	1,587
School Health		756	707	811
Infant Development	Note 4	651	653	653
Integrated Services for Northern Children	Note 4	420	420	389
French Language Services		322	221	255
Centre For Complex Diabetes Care	Note 5	2,051	1,382	-
Others		882	1,609	1,124
Total		\$ 27,971	\$ 29,231	\$ 26,128
		-	-	-
Variance to Budget			\$ 1,260	5%
Variance to Prior Year			\$ 3,103	12%
Expenses				
Community Mental Health Programs		\$ 17,487	\$ 18,899	\$ 17,644
Research programs		2,413	2,335	2,320
Paramedic Base Hospital		1,380	1,535	1,345
Children's Treatment Centre		1,609	1,578	1,587
School Health		756	707	759
Infant Development		651	653	653
Integrated Services for Northern Children		420	420	389
French Language Services		322	221	255
Centre For Complex Diabetes Care		2,051	1,382	-
Others		882	1,552	1,111
Total		\$ 27,971	\$ 29,282	\$ 26,063
		-	-	-

Note 1 -The Community Mental Health & Addictions Program serve clients on an outpatient basis who have serious mental illness, experiencing psychological crisis, substance use and gambling issues, or have concurrent disorders (mental health addictions)

Note 2 - Research is focused on a variety of priority health issues funded by federal and provincial grants and a variety of other funding agencies.

Note 3 - The Paramedical Base Hospital provides medical direction and advice to ambulance based pre-hospital emergency health care providers within a broad based, multi-disciplinary, emergency health services system.

Note 4 - Ministry of Community and Social Services funding to support children/infant development programs.

Note 5- The Centre for Complex Diabetes Care is a new program that opened in fiscal 2011/12.

HEALTH SCIENCES NORTH

Schedule 6 - Salaries and Wages

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

	2012 Budget	2012 Actual	2011 Actual
Worked (regular and purchased services)	165,416	162,116	156,842
Vacation Benefits	13,724	12,841	12,045
Overtime	3,052	6,736	5,927
Sick Time	4,602	5,586	5,546
Other Benefits	9,160	11,515	10,660
Total	\$ 195,954	\$ 198,794	\$ 191,020
		4.1%	
Average Rate:	-	-	-
Average Hourly Rate	\$ 35.08	\$ 34.68	\$ 34.37
Total			
% increase over prior year		0.9%	
FTEs:	2,735	2,939	2,835
		3.7%	
By Functional Grouping (\$000's):			
Clinical Programs	\$ 130,835	\$ 134,463	\$ 127,397
Clinical Support Programs	37,699	35,850	35,529
Corporate Support	22,152	21,938	19,428
Sub Total	\$ 190,686	\$ 192,251	\$ 182,354
		5.4%	
Sudbury Outpatient Centre (ALC)	5,268	6,543	8,666
Total	\$ 195,954	\$ 198,794	\$ 191,020
		4.1%	
By Functional Grouping (FTE's):			
Clinical Programs	1,747	1,868	1,758
Clinical Support Programs	602	649	616
Corporate Support	302	303	298
Sub Total	\$ 2,651	\$ 2,820	\$ 2,671
		5.6%	
Sudbury Outpatient Centre (ALC)	84	119	163
Total	\$ 2,735	\$ 2,939	\$ 2,835
		3.7%	

HEALTH SCIENCES NORTH

Schedule 7 - Employee Benefits

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
Statutory benefits	Note 1	\$ 29,582	\$ 31,371	\$ 29,623
WSIB NEER		-	53	960
In lieu	Note 2	7,603	10,449	10,209
Insured benefits	Note 3	9,594	10,385	8,516
Post-employment benefits		1,411	2,395	1,411
Sub-total		48,190	54,653	50,719
Sudbury Outpatient Centre (ALC)		1,200	2,089	2,402
Total		\$ 49,390	\$ 56,742	\$ 53,121

Benefits as a % of Salary and Wages:

Statutory benefits	15.5%	16.3%	16.8%
In lieu	4.0%	5.4%	5.6%
Insured benefits	5.0%	5.4%	4.7%
Post-employment benefits	0.7%	1.2%	0.8%
Sub total	25.3%	28.4%	27.8%
Sudbury Outpatient Centre (ALC)	22.8%	31.9%	27.7%
Total	25.2%	28.5%	27.8%

Note 1- Statutory Benefits include CPP, EI, HOOP, WSIB and WSIB NEER

Note 2- In lieu of benefits is paid to Part Time staff based on contractual union agreements

Note 3- Insured benefits includes the hospitals benefit share of HOODIP, EHC, drugs, dental, HOOGLIP and Group Life.

HEALTH SCIENCES NORTH

Schedule 8 - Medical Staff Remuneration

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

		2012 Budget	2012 Actual	2011 Actual
Ministry Funded Agreements	Note 1	\$ 4,934	\$ 4,905	\$ 4,838
Fee for service	Note 2	11,490	12,998	11,570
Remunerations managed by the Hospital	Note 3	7,162	7,660	7,270
Sub-total		\$ 23,586	\$ 25,563	\$ 23,678
Sudbury Outpatient Centre (ALC)		219	297	300
Total		\$ 23,805	\$ 25,860	\$ 23,978
Variance to Budget		-	\$ 2,055	9%
Variance to Prior Year			\$ 1,882	8%

Note 1- Ministry funded Agreements includes physician Alternate Payment Plans, Hospital on Call, Trauma Team Leader, Critical Care Response Team and Paediatric Stabilization remunerations

Note 2- Fee for Service includes remunerations for services provided by physicians relating to Medical Imaging, Cardiodiagnostics, Laboratory and Hospitalists

Note 3- Remunerations managed by the hospital include contractual arrangements with physicians within Pathology, Medical Imaging, Laboratory, Dialysis, Oncology, Psychiatrics, Orphan Outpatient and other programs.

HEALTH SCIENCES NORTH

Schedule 9 - Supplies and Others

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

	2012 Budget	2012 Actual	2011 Actual
Equipment maintenance	\$ 12,509	\$ 10,863	\$ 9,678
General supplies, sundry	11,361	9,608	8,187
Utilities	5,885	5,101	5,010
Housekeeping, laundry	3,492	3,657	3,419
Dietary supplies	2,613	2,666	2,450
Contract service management	8,058	8,357	6,261
Insurance	2,363	2,488	2,270
Laboratory supplies	2,278	2,473	2,472
Imaging supplies	1,705	1,899	1,622
Building Repairs	29	115	1,277
Equipment (minor)	1,430	903	1,228
Professional services	845	989	645
Office Supplies	1,997	1,921	1,812
Other	2,346	1,250	1,868
Sub-total	\$ 56,911	\$ 52,290	\$ 48,199
Sudbury Outpatient Centre (ALC)	609	678	4,130
Total	\$ 57,520	\$ 52,968	\$ 52,329
Variance to Budget	-	-\$ 4,552	-8%
Variance to Prior Year		\$ 639	1%

HEALTH SCIENCES NORTH

Schedule 10 - Medical and Surgical

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

	2012 Budget	2012 Actual	2011 Actual
Operating Rooms	\$ 9,611	\$ 12,533	\$ 10,935
Dialysis Program	3,554	3,690	3,622
Cardiac Catheterization Laboratory	3,801	3,639	3,893
Perfusion	1,935	1,486	1,535
Medical inpatient units	654	882	851
Angiography	777	844	856
Ophthalmology	888	810	900
North East Cancer Centre	373	389	338
Other	5,054	4,845	4,733
Sub-total	\$ 26,647	\$ 29,118	\$ 27,663
Sudbury Outpatient Centre (ALC)	250	155	323
Total	\$ 26,897	\$ 29,273	\$ 27,986

Variance to Budget
Variance to Prior Year

\$ 2,376 9%
\$ 1,287 5%

HEALTH SCIENCES NORTH

Schedule 11 - Drugs

(unaudited)

Year ended March 31, 2012, with comparative figures for 2011 (000's)



Health Sciences North
Horizon Santé-Nord

	2012 Budget	2012 Actual	2011 Actual
Funded Drug Programs			
North East Cancer Centre New Drug Program	\$ 4,231	\$ 4,698	\$ 4,111
Dialysis (Reimbursable drugs)	2,189	2,258	2,181
Cardiac Catherization Laboratory	875	759	804
Other	463	447	423
Total Funded Drug Programs	\$ 7,758	\$ 8,162	\$ 7,519
North East Cancer Program	1,040	863	1,340
All Others	7,102	8,170	7,137
Sub-total	\$ 15,900	\$ 17,195	\$ 15,996
Sudbury Outpatient Centre (ALC)	120	116	809
Total	\$ 16,020	\$ 17,311	\$ 16,805