



Health Sciences North
Horizon Santé-Nord

Supplementary Financial Schedules

Year ended March 31, 2013, with comparative figures for 2012 (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, 2013 audited financial statements.

Release Date: June 27, 2013

HEALTH SCIENCES NORTH

Statement of Operations

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

		2013 Budget	2013 Actual	2012 Actual (restated)
Revenue:				
NELHIN/MOHLTC (1)	Schedule 1	\$ 300,232	\$ 303,429	\$ 300,455
Cancer Care Ontario	Schedule 2	32,533	33,821	32,815
Patient Services	Schedule 3	32,393	29,681	29,822
Other	Schedule 4	26,193	28,264	26,745
Specifically funded programs	Schedule 5	26,115	27,161	27,849
Amortization - deferred capital contributions		10,900	9,607	10,450
Total Revenues		428,366	431,963	428,136
Expenses:				
Salaries and wages	Schedule 6	199,935	198,868	200,115
Employee benefits	Schedule 7	56,031	56,159	60,529
Medical staff remuneration	Schedule 8	26,290	26,650	25,860
Supplies and other	Schedule 9	53,635	55,878	53,142
Medical and surgical	Schedule 10	26,066	28,339	29,287
Drugs	Schedule 11	16,204	18,223	17,311
Specifically funded programs	Schedule 5	26,115	27,500	27,902
Amortization - equipment		22,150	18,635	21,361
Total Expenses		426,426	430,252	435,507
Operating Margin		1,940	1,711	(7,371)
% of Total Expenses		0.5%	0.4%	-1.7%
Amortization - buildings		(11,040)	(10,723)	(10,850)
Amortization - capital contributions for buildings		9,100	9,138	9,137
Net Amortization- buildings		(1,940)	(1,585)	(1,713)
Deficiency of revenue over expenses		-	126	(9,084)
% of Total Expenses		0.0%	0.0%	-2.1%

(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, 2013, with comparative figures for 2012 (000's)



		2013 Budget	2013 Actual	2012 Actual
Base and One Time Funding		\$ 252,097	\$ 255,865	\$ 255,441
Volume Based Procedures	Note 1	37,557	36,157	35,070
Physician and Medical Staff funding	Note 2	4,711	4,807	4,640
Teaching operational and infrastructure		4,191	4,191	4,190
New Funded Programs	Note 3	1,676	2,409	1,114
Total		\$ 300,232	\$ 303,429	\$ 300,455
Variance to Budget		-	\$ 3,197	1%
Variance to Prior Year			\$ 2,974	1%

Note 1 - Volume based funding for specified procedures relating to Cardiac Surgery, Catherization Laboratory procedures, Orthopaedics (Revision Hips & Knees) and dialysis.

Note 2 - Physician & Medical Staff funding includes Hospital On Call Payments, Alternate Payment Plans, Trauma Team Leader, Paediatrics Stabilization and Pathologist arrangements.

Note 3 - New funded programs include, Neurosurgery, Bariatrics and Diabetes Self Management

HEALTH SCIENCES NORTH

Schedule 2 - Cancer Care Ontario

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



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		2013 Budget	2013 Actual	2012 Actual
Operating funding	Note 1	\$ 24,162	\$ 24,945	\$ 22,743
New Drug funding	Note 2	4,347	5,041	4,698
Ontario Breast Screening Program	Note 3	612	581	2,215
MOHLTC- Facilities & Other	Note 4	3,412	3,254	3,159
Total		\$ 32,533	\$ 33,821	\$ 32,815
Variance to Budget		-	\$ 1,288 4%	-
Variance to Prior Year			\$ 1,006 3%	

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.

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Schedule 3 - Patient Services

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



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		2013 Budget	2013 Actual	2012 Actual
OHIP Revenue	Note 1	\$ 18,946	\$ 17,150	\$ 17,032
Patient Accommodation	Note 2	6,496	6,072	5,443
Self-pay	Note 3	3,177	2,818	3,925
Workers Compensation	Note 4	3,325	3,119	2,776
Co-payments and other		449	522	646
Total		\$ 32,393	\$ 29,681	\$ 29,822
Variance to Budget		-	-\$ 2,712	-8%
Variance to Prior Year			-\$ 141	0%

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 tests 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 Income

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



		2013 Budget	2013 Actual	2012 Actual
Shared Service Arrangements				
IT- Special Projects	Note 1	\$ 250	\$ 514	\$ 393
IT - NEON, PACS, NEODIN	Note 2	3,304	4,260	2,316
IT- Marketed Services (PACS, NEODIN)	Note 2	1,770	1,535	1,022
Facilities Management and Food Services (NEMHC)	Note 3	2,367	2,486	2,552
Facilities - Food Services (NEMHC, SJCCC)	Note 3	442	370	1,050
Plant Operations (NECC)	Note 3	435	453	439
Reimbursable Drugs	Note 4	3,092	3,649	3,251
Commercial Services				
Parking	Note 5	2,660	3,197	3,085
Retail Food Services		75	60	69
North Eastern Cancer Centre	Note 6	2,384	2,221	2,229
Ambulatory Care Clinics	Note 7	1,235	893	1,138
Laboratory Services	Note 8	1,204	1,222	987
Other				
Admin Cost recoveries & charges	Note 9.1	1,646	1,833	1,751
Facilities Cost recoveries & charges	Note 9.2	1,314	1,308	1,472
Third party billings	Note 9.3	1,967	2,052	2,493
Outpatient Clinics	Note 9.4	689	1,278	1,659
Interest	Note 9.5	400	166	580
Miscellaneous recoveries	Note 9.6	959	767	259
Total		\$ 26,193	\$ 28,264	\$ 26,745
Variance to Budget		-	\$ 2,071	\$ 7,084
Variance to Prior Year			\$ 1,519	-\$ 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 (NEHLIN) 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 - 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 7 - Ambulatory clinic revenue relates to uninsured medical supplies for outpatients of various programs.

Note 8 - Laboratory Services revenues are mainly earned from chemistry, hematology, pathology, microbiology and immunology tests referred-in from other hospitals.

Note 9.1- Admin charges & recoveries include the recovery of costs provided by administrative support departments to external and specifically funded. programs

Note 9.2- Facilities charges include the recovery of costs to external parties.

Note 9.3- Third party billings include recovery of costs to external parties for programs such as Rehab, Bio Medical Engineering, Medical Imaging.

Note 9.4- Outpatient Clinic billings include recovery of costs to external parties for various outpatient clinics.

Note 9.5- Interest represents income earned on cash during the fiscal year.

Note 9.6- Miscellaneous revenue includes a variety of cost recoveries, charges and billings.

HEALTH SCIENCES NORTH

Schedule 5 - Specifically Funded Programs

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

		2013 Budget	2013 Actual	2012 Actual
Revenues				
Community Mental Health Programs	Note 1	\$ 19,231	\$ 19,933	\$ 18,904
Paramedic Base Hospital	Note 3	1,538	1,729	1,535
Children's Treatment Centre	Note 4	1,609	1,626	1,578
Infant Development	Note 4	651	652	653
School Health		704	631	707
Research programs	Note 2	170	432	2,222
Integrated Services for Northern Children	Note 4	420	420	420
French Language Services		229	220	221
Others		1,563	1,518	1,609
Total		\$ 26,115	\$ 27,161	\$ 27,849
		-	-	-
Variance to Budget			\$ 1,046	4%
Variance to Prior Year			\$ (688)	-2%
Expenses				
Community Mental Health Programs		\$ 19,234	\$ 19,902	\$ 18,899
Paramedic Base Hospital		1,538	1,729	1,535
Children's Treatment Centre		1,609	1,627	1,578
Research programs		170	767	2,335
Infant Development		651	652	653
School Health		704	641	707
Integrated Services for Northern Children		420	420	420
French Language Services		229	228	221
Others		1,560	1,534	1,554
Total		\$ 26,115	\$ 27,500	\$ 27,902
		-	-	-

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, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

	2013 Budget	2013 Actual	2012 Actual (restated)
Worked (regular and purchased services)	\$ 168,012	\$ 162,549	\$ 162,791
Vacation Benefits	13,355	13,451	12,841
Overtime	3,228	5,926	7,048
Sick Time	3,802	5,735	5,605
Other Benefits (Orientation, Education, etc.)	11,538	11,207	11,830
Total	\$ 199,935	\$ 198,868	\$ 200,115
		-0.6%	
Average Rate:			
Average Hourly Rate	\$ 35.67	\$ 35.59	\$ 35.03
Total			
% increase over prior year		1.6%	
FTEs:	3,134	3,126	3,180
		-1.7%	
By Functional Grouping (\$000's):			
Clinical Programs	\$ 137,245	\$ 138,300	\$ 134,575
Clinical Support Programs	36,796	36,052	36,350
Corporate Support	22,810	21,880	21,686
Sub Total	\$ 196,851	\$ 196,232	\$ 192,611
		1.9%	
Sudbury Outpatient Centre (ALC)	3,084	2,636	6,543
Total	\$ 199,935	\$ 198,868	\$ 199,154
		-0.1%	
By Functional Grouping (FTE's):			
Clinical Programs	2,035	2,061	2,023
Clinical Support Programs	359	354	354
Corporate Support	694	671	704
Sub Total	3,088	3,086	3,081
		0.2%	
Sudbury Outpatient Centre (ALC)	46	40	99
Total	3,134	3,126	3,180
		-1.7%	

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Schedule 7 - Employee Benefits

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



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Horizon Santé-Nord

		2013 Budget	2013 Actual	2012 Actual (restated)
Statutory benefits	Note 1	\$ 32,433	\$ 32,683	\$ 31,584
WSIB NEER		-	561	53
In lieu	Note 2	10,779	10,298	10,469
Insured benefits	Note 3	10,426	9,741	10,386
Post-employment benefits	Note 4	1,469	2,097	5,948
Sub-total		55,107	55,380	58,440
Sudbury Outpatient Centre (ALC)		924	779	2,089
Total		\$ 56,031	\$ 56,159	\$ 60,529

Benefits as a % of Salary and Wages:

Statutory benefits	16.5%	16.9%	16.4%
In lieu	5.5%	5.2%	5.4%
Insured benefits	5.3%	5.0%	5.4%
Post-employment benefits	0.7%	1.1%	3.1%
Sub total	28.0%	28.2%	30.3%
Sudbury Outpatient Centre (ALC)	30.0%	29.6%	31.9%
Total	28.0%	28.2%	30.4%

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

Note 2- Amounts paid to part time staff in lieu of benefits (HOOPP, health/dental plans, life insurance, etc.)

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

Note 4- Post-employment benefits for March 31, 2012 were restated to reflect the change resulting from the translation to Public Sector Accounting Standards.

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Schedule 8 - Medical Staff Remuneration

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

		2013 Budget	2013 Actual	2012 Actual
Ministry Funded Agreements	Note 1	\$ 4,968	\$ 5,015	\$ 4,987
Fee for service	Note 2	13,114	12,870	12,998
Remunerations managed by the Hospital	Note 3	8,065	8,493	7,578
Sub-total		\$ 26,147	\$ 26,378	\$ 25,563
Sudbury Outpatient Centre (ALC)		143	272	297
Total		\$ 26,290	\$ 26,650	\$ 25,860
Variance to Budget		-	\$ 360	1%
Variance to Prior Year			\$ 790	3%

Note 1- Ministry funded Agreements include 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, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

	2013 Budget	2013 Actual	2012 Actual
Equipment maintenance			
Bio Medical Engineering	\$ 4,028	\$ 3,954	\$ 3,674
Plant operations & maintenance	1,895	1,451	1,770
Information Technology Services	2,796	2,458	2,003
Others	3,867	3,466	3,426
General supplies, sundry	9,549	9,988	9,648
Utilities	4,946	6,586	5,101
Housekeeping, laundry	3,250	3,642	3,657
Dietary supplies	2,260	2,232	2,666
Contract service management	7,218	8,281	8,357
Insurance	2,416	2,753	2,488
Laboratory supplies	2,631	2,745	2,473
Imaging supplies	1,884	1,748	1,899
Building Repairs	565	351	115
Equipment (minor)	1,075	1,204	903
Professional services	837	1,004	989
Office Supplies	2,007	1,898	1,921
Other	1,539	953	1,374
Sub-total	\$ 52,763	\$ 54,714	\$ 52,464
Sudbury Outpatient Centre (ALC)	872	1,164	678
Total	\$ 53,635	\$ 55,878	\$ 53,142
Variance to Budget		\$ 2,243	4%
Variance to Prior Year		\$ 2,736	5%

HEALTH SCIENCES NORTH

Schedule 10 - Medical and Surgical

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

	2013 Budget	2013 Actual	2012 Actual
Operating Rooms	\$ 9,427	\$ 12,100	\$ 12,533
Dialysis Program	3,873	3,418	3,690
Cardiac Catherization Laboratory	3,791	3,411	3,639
Perfusion	1,833	2,104	1,486
Medical inpatient units	891	854	882
Angiography	916	787	844
Ophthalmology	727	714	810
Other	4,536	4,898	5,248
Sub-total	\$ 25,994	\$ 28,286	\$ 29,132
Sudbury Outpatient Centre (ALC)	72	53	155
Total	\$ 26,066	\$ 28,339	\$ 29,287

Variance to Budget

\$ 2,273 9%

Variance to Prior Year

-\$ 948 -3%

HEALTH SCIENCES NORTH

Schedule 11 - Drugs

(unaudited)

Year ended March 31, 2013, with comparative figures for 2012 (000's)



Health Sciences North
Horizon Santé-Nord

	2013 Budget	2013 Actual	2012 Actual
Funded Drug Programs			
North East Cancer Centre New Drug Program	\$ 4,347	\$ 5,041	\$ 4,698
Dialysis (Reimbursable drugs)	2,189	2,469	2,258
Cardiac Catherization Laboratory	855	722	759
Other	463	460	447
Total Funded Drug Programs	\$ 7,854	\$ 8,692	\$ 8,162
North East Cancer Centre Program	1,107	1,017	863
Drug Procurement Distribution	6,920	8,372	8,170
Sub-total	\$ 15,881	\$ 18,081	\$ 17,195
Sudbury Outpatient Centre (ALC)	323	142	116
Total	\$ 16,204	\$ 18,223	\$ 17,311