

Audited Consolidated Financial Statements of

**VANCOUVER ISLAND HEALTH AUTHORITY**

Year ended March 31, 2004



**KPMG LLP**  
**Chartered Accountants**

St. Andrew's Square II  
800 - 730 View Street  
Victoria BC V8W 3Y7

Telephone (250) 480-3500  
Telefax (250) 480-3539  
[www.kpmg.ca](http://www.kpmg.ca)

## **AUDITORS' REPORT TO THE BOARD OF DIRECTORS OF VANCOUVER ISLAND HEALTH AUTHORITY**

We have audited the consolidated balance sheet of the Vancouver Island Health Authority as at March 31, 2004 and the consolidated statements of operations, changes in net assets (deficiency) and cash flows for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*KPMG LLP*

Chartered Accountants

Victoria, Canada

May 21, 2004



# VANCOUVER ISLAND HEALTH AUTHORITY

Consolidated Balance Sheet  
(Amounts expressed in thousands of dollars)

March 31, 2004, with comparative figures for 2003

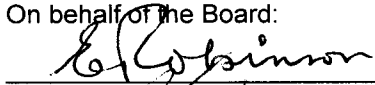
	2004	2003
		(Restated note 6 b)
<b>Assets</b>		
Current assets:		
Cash	\$ 995	\$ 305
Short-term investments (note 2)	110,861	133,429
Accounts receivable (note 3)	45,228	25,769
Inventories of materials and supplies	9,192	9,081
Prepaid expenses	6,441	4,838
	<u>172,717</u>	<u>173,422</u>
Capital assets (note 4)	555,354	544,043
	<u>\$ 728,071</u>	<u>\$ 717,465</u>

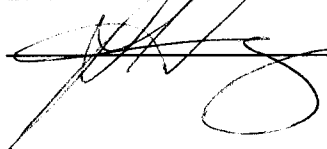
## Liabilities and Net Assets (Deficiency)

Current liabilities:		
Cheques issued in excess of funds on hand	\$ 11,347	\$ -
Accounts payable and accrued liabilities (note 5)	113,219	121,856
Deferred operating revenue	5,888	12,758
Current portion of accrued sick and severance	7,043	5,898
Current portion of accrued long-term disability	3,061	-
Current portion of long-term debt	6,475	1,018
Current portion of capital leases	45	41
	<u>147,078</u>	<u>141,571</u>
Accrued sick and severance (note 6 a)	59,059	59,359
Accrued long-term disability (note 6 b)	41,262	36,519
Long-term debt (note 7)	10,941	16,917
Capital leases (note 8)	134	179
Deferred capital contributions (note 9)	556,936	540,193
	<u>815,410</u>	<u>794,738</u>
Net assets (deficiency):		
Investment in capital assets (note 10)	25,465	30,515
Externally restricted	5,174	5,666
Internally restricted	2,716	2,576
Unrestricted	(120,694)	(116,030)
	<u>(87,339)</u>	<u>(77,273)</u>
Contingencies and commitments (notes 4 & 13)		
	<u>\$ 728,071</u>	<u>\$ 717,465</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:

 Director

 Director

# VANCOUVER ISLAND HEALTH AUTHORITY

Consolidated Statement of Operations  
(Amounts expressed in thousands of dollars)

Year ended March 31, 2004, with comparative figures for 2003

	2004	2003
		(Restated note 6 b)
Revenue:		
Ministry of Health	\$ 998,879	\$ 964,520
Other funding contributions (Schedule 1)	94,620	98,284
Patient and client revenue (Schedule 1)	88,100	87,234
Other revenue (Schedule 1)	39,201	39,534
Investment income	4,815	4,259
Amortization of deferred capital contributions	48,574	38,735
	<u>1,274,189</u>	<u>1,232,566</u>
Expenditures:		
Staff remuneration	802,064	784,195
Referred out and contracted services	247,306	240,414
Supplies	118,751	114,102
Equipment and building services	30,091	30,387
Sundry	22,712	20,255
Interest on long-term debt and obligations under capital leases	1,221	1,257
Depreciation of buildings and equipment	51,506	41,257
	<u>1,273,651</u>	<u>1,231,867</u>
Excess of revenue over expenditures before other items	538	699
Long-term disability (note 6 b)	(7,804)	(16,102)
Loss on transfer of property (note 4)	(2,800)	-
Excess (deficiency) of revenue over expenditures	<u>\$ (10,066)</u>	<u>\$ (15,403)</u>

See accompanying notes to consolidated financial statements.

# VANCOUVER ISLAND HEALTH AUTHORITY

Consolidated Statement of Changes in Net Assets (Deficiency)  
 (Amounts expressed in thousands of dollars)

Year ended March 31, 2004, with comparative figures for 2003

	Investment in capital assets (note 10)	Externally restricted	Internally restricted	Unrestricted	2004 Total	2003 Total (Restated note 6 b)
Balance, beginning of year	\$ 30,515	\$ 5,666	\$ 2,576	\$(116,030)	\$(77,273)	\$(62,995)
Excess (deficiency) of revenue over expenditures	(5,569)	(492)	140	(4,145)	(10,066)	(15,403)
Repayment of long-term debt and capital leases	519	-	-	(519)	-	-
Purchase of land (note 9)	-	-	-	-	-	1,125
<b>Balance, end of year</b>	<b>\$ 25,465</b>	<b>\$ 5,174</b>	<b>\$ 2,716</b>	<b>\$(120,694)</b>	<b>\$(87,339)</b>	<b>\$(77,273)</b>

See accompanying notes to consolidated financial statements.

# VANCOUVER ISLAND HEALTH AUTHORITY

Consolidated Statement of Cash Flows  
(Amounts expressed in thousands of dollars)

Year ended March 31, 2004, with comparative figures for 2003

	2004	2003
		(Restated note 6 b)
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenditures	\$ (10,066)	\$ (15,403)
Items not involving cash:		
Depreciation of buildings and equipment	51,506	41,257
Amortization of deferred capital contributions	(48,574)	(38,735)
Loss on disposal of capital assets	3,039	98
Net change in non-cash operating working capital	(28,031)	57,738
	(32,126)	44,955
Investing:		
Capital asset purchases and construction:		
Land	(96)	(1,164)
Land improvements	(106)	(2,920)
Buildings	(18,472)	(133,325)
Equipment	(40,578)	(52,914)
Construction in progress	(6,670)	123,671
	(65,922)	(66,652)
Proceeds from disposal of capital assets	66	112
	(65,856)	(66,540)
Financing:		
Capital funding received	65,317	77,608
Repayment of long-term debt	(519)	(416)
Repayment of obligations under capital leases	(41)	(37)
	64,757	77,155
Increase (decrease) in cash	(33,225)	55,570
Cash and cash equivalents, beginning of year	133,734	78,164
Cash and cash equivalents, end of year	\$ 100,509	\$ 133,734
Cash and cash equivalents is comprised of:		
Cash	\$ 995	\$ 305
Short-term investments	110,861	133,429
Cheques issued in excess of funds on hand	(11,347)	-
	\$ 100,509	\$ 133,734

See accompanying notes to consolidated financial statements.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

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The Vancouver Island Health Authority (the "Authority") was formed in December 2001 pursuant to a Ministerial Order under the Health Authorities Act and provides a full range of health services to over 700,000 residents of Vancouver Island, the Gulf Islands and Discovery Islands and to the residents of the mainland located adjacent to the Mount Waddington and Campbell River areas.

The Authority employs over 16,000 people and provides an extensive range of services including: inpatient hospital care, outpatient diagnostics and treatments, rehabilitation care, specialized childrens' services and programs, community, home care and home support services (contracted through affiliated agencies), environmental and public health including promotion and protection, and communicable disease control, testing and research.

## 1. Significant accounting policies:

The consolidated financial statements include the operations of the Vancouver Island Health Authority and the Cumberland Regional Hospital Laundry Society. The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following significant accounting policies:

### (a) Short-term investments:

Short-term investments representing bonds, treasury bills and other short-term financial instruments are recorded at the lower of cost and market value.

### (b) Inventories:

Inventories of materials and supplies are recorded at the lower of average cost and replacement cost.

### (c) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Betterments which extend the estimated life of an asset are capitalized.

Capital assets are depreciated on a straight-line basis using the following annual rates:

Land improvements	2% - 20%
Buildings	2% - 10%
Equipment	5% - 33%

Depreciation is not provided on projects in progress until the assets are in use.

### (d) Revenue recognition:

The Authority follows the deferral method of accounting for contributions which include donations and government grants. Under the Health Insurance Act and Regulations thereto, the Authority is funded primarily by the Province of British Columbia in accordance with the budget arrangements established and approved by the Ministry of Health (the "Ministry") and the Authority. Approved operating grants are provided to the Authority by the Ministry and are recorded as revenue in the period to which they relate.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

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## 1. Significant accounting policies (continued):

### (d) Revenue recognition (continued):

Grants approved but not received at the end of an accounting period are accrued. Where a portion of the grant relates to a future period, it is deferred and recognized in that subsequent period. These consolidated financial statements reflect agreed arrangements approved by the Ministry and the Authority's Board with respect to the year ended March 31, 2004.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably established and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as the related assets are depreciated.

### (e) Employee future benefits:

Liabilities, net of plan assets, are recorded for employee sick and severance benefits and multiple-employer defined benefit plans as employees render services to earn the benefits. Actuarial gains and losses that exceed 10% of the benefit obligation are amortized over the average remaining service period of active covered employees for sick and severance benefits.

Required contributions to multiemployer defined benefit plans are expensed.

### (f) Referred out and contracted services:

Referred out and contracted services are payments to affiliate organizations, other long-term care facilities, home support and other agencies.

### (g) Contributed services:

A substantial number of volunteers contribute a significant amount of time each year. Because of the difficulty in determining fair value, contributed services are not recognized in the consolidated financial statements.

### (h) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the disclosure of contingent assets and liabilities. Significant areas requiring the use of management estimates include the determination of useful lives for depreciation and the estimation of amounts which may become payable to retiring employees. Actual results could differ from those estimates.

### (i) Charitable registration:

The Authority is a registered charity under the Income Tax Act and is exempt from income taxes.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 1. Significant accounting policies (continued):

(j) Comparative figures:

Certain 2003 comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

## 2. Short-term investments:

Short-term investments consist of marketable securities with a market value of \$113.5 million (2003 - \$134.0 million).

## 3. Accounts receivable:

	2004	2003
Ministry of Health	\$ 10,860	\$ 3,304
Medical Services Plan - Sessional	9,099	546
Patient and Third Party	5,460	3,300
Regional Hospital Districts	3,882	1,206
Medical Services Plan - Fee for service	3,750	3,252
Hospital Foundations	492	2,332
Other	11,685	11,829
	<b>\$ 45,228</b>	<b>\$ 25,769</b>

## 4. Capital assets:

	2004		2003	
	Cost	Accumulated depreciation	Net book value	Net book value
Land	\$ 12,434	\$ -	\$ 12,434	\$ 15,138
Land improvements	9,674	4,663	5,011	6,074
Buildings	588,751	210,090	378,661	377,516
Equipment	395,058	290,188	104,870	97,795
Equipment under capital lease	386	213	173	236
Construction in progress	54,205	-	54,205	47,284
	<b>\$ 1,060,508</b>	<b>\$ 505,154</b>	<b>\$ 555,354</b>	<b>\$ 544,043</b>
Additional commitments at March 31:				
Asset purchases			\$ 1,600	\$ 2,600
Construction projects in progress			13,168	434
			<b>\$ 14,768</b>	<b>\$ 3,034</b>

During the year the Authority transferred property with a book value of \$2.8 million to Mount St. Mary Hospital for no consideration pursuant to a Memorandum of Understanding dated June 9, 1999.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 5. Accounts payable and accrued liabilities:

	2004	2003
Accrued salaries and benefits	\$ 35,476	\$ 39,081
Accrued vacation and overtime pay	35,326	36,113
Accounts payable and accrued liabilities	42,417	46,662
	<u>\$ 113,219</u>	<u>\$ 121,856</u>

## 6. Employee benefits:

### (a) Employee sick and severance benefits:

Certain employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement or as specified by collective agreements. These payments are based upon accumulated sick leave credits and entitlements for each year of service. The Authority's liabilities are based on an independent actuarial valuation as at December 31, 2003.

Information about employee sick and severance benefits is as follows:

	2004	2003
Accrued benefit obligation:		
Sick leave benefits	\$ 25,572	\$ 24,327
Severance benefits	38,537	39,296
Total unfunded obligation	<u>\$ 64,109</u>	<u>\$ 63,623</u>
Accrued sick and severance liabilities	<u>\$ 66,102</u>	<u>\$ 65,257</u>
Sick and severance plan expense	\$ 7,929	\$ 7,855
Benefits paid	7,084	4,665

The significant actuarial assumptions adopted in measuring the Authority's accrued sick and severance liabilities are as follows:

	2004	2003
Discount rate	5.75%	6.25%
Rate of compensation increase	3.25%	4.50%

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 6. Employee benefits (continued):

### (b) Employee healthcare benefits:

The Health Employers Association of British Columbia Healthcare Benefit Trust (the "Trust"), administers long-term disability, group life insurance, accidental death and dismemberment, extended health and dental claims for certain employee groups of the Authority. All contributions are paid by the Authority. Actual contributions to the Trust during the year were \$31.9 million.

Effective March 31, 2004, the Trust was restructured from a multiemployer to a multiple-employer plan only with respect to long-term disability benefits initiated after September 30, 1997. As a result of the restructuring, the Authority continues to be a member of the Trust and, as such, continues with all participating employers to be responsible for the overall liabilities of the Trust should one of the participating employers be unable to meet their obligations. Although the Authority is a participant in the Trust, the Authority's assets and liabilities for the post 1997 long-term disability benefits have been segregated within the Trust, and contributions by the Authority are maintained in the Authority's segregated account for the benefit of the Authority. Accordingly, the Authority's net liabilities are reflected in these consolidated financial statements.

The impact of the restructuring has been accounted for on a retroactive basis resulting in the recognition of accrued long-term disability liabilities as at March 31, 2003 of \$36.5 million, an increase in expense of \$16.1 million for the year ended March 31, 2003 and a decrease in unrestricted net assets as at March 31, 2002 of \$20.4 million.

The \$7.8 million expense for the year ended March 31, 2004 recognizes the increase in the long-term disability liability.

The Authority's liabilities are based on an independent actuarial valuation as at September 30, 2003, updated to December 31, 2003.

Information about the employee long-term disability benefits is as follows:

	2004	2003
Accrued benefit obligation	\$ 63,813	\$ 53,948
Fair value of plan assets	19,490	17,429
Net unfunded obligation	\$ 44,323	\$ 36,519
Accrued long-term disability liabilities	\$ 44,323	\$ 36,519

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 6. Employee benefits (continued):

### (b) Employee healthcare benefits (continued):

The significant actuarial assumptions adopted in measuring the Authority's accrued long-term disability liabilities are as follows:

	2004	2003
Discount rate	7.5%	7.5%
Expected long-term rate of return on plan assets	7.5%	7.5%

For measurement purposes, benefit levels were assumed to remain unchanged for two years and to increase by 1.5% per year thereafter.

The group life insurance, accidental death and dismemberment, extended health, dental and pre-October 1, 1997 long-term disability claims administered by the Trust continue to be structured as a multiemployer plan. The most recent actuarial valuation at September 30, 2003 indicated that there was no surplus or deficit. The plan covers approximately 79,071 employees of which approximately 9,387 are employees of the Authority.

### (c) Employee pension benefits:

The Authority and its employees contribute to the Municipal Pension Plan and the Public Service Pension Plan, multiemployer defined benefit pension plans governed by the *BC Public Sector Pension Plans Act*.

Employer contributions to the Municipal Pension Plan of \$31.9 million (2003 - \$30.1 million) were expensed during the year. The most recent actuarial valuation for the plan at December 31, 2000 indicated a surplus of \$436 million. The plan covers approximately 125,000 employees of which approximately 12,348 are employees of the Authority.

Employer contributions to the Public Service Pension Plan of \$1.4 million (2003 - \$1.4 million) were expensed during the year. The most recent actuarial valuation for the plan at March 31, 2002 indicated a surplus of \$546 million. The plan covers approximately 53,000 employees of which approximately 420 are employees of the Authority.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 7. Long term debt:

	2004	2003
Royal Bank loan, interest at 6.05% per annum, due November 20, 2011, repayable at \$55,507 per month, including interest.	\$ 8,203	\$ 8,365
CMHC mortgage, interest at 5.9% per annum, due August 1, 2006, repayable at \$20,647 per month, including interest. Secured by land and buildings with a net book value of \$603,365.	2,155	2,274
Royal Bank loan, interest at 10.15% per annum, due February 20, 2005, repayable at \$42,300 per month, including interest.	3,998	4,092
CMHC mortgage, interest at 6.08% per annum, due April 1, 2004, repayable at \$14,911 per month, including interest. Secured by land and buildings with a net book value of \$652,939.	1,632	1,711
CMHC mortgage, interest at 5.43% per annum, due April 1, 2004, repayable at \$3,042 per month, including interest. Secured by buildings with a net book value of \$481,177.	488	498
CMHC mortgage, interest at 4.97% per annum, due December 1, 2006, repayable at \$7,729 per month, including interest. Secured by buildings with a net book value of \$2,767,265.	877	925
Royal Bank loan, interest at prime, due July 1, 2014, repayable at \$785 per month, including interest. Secured by land and buildings with a net book value of \$118,132.	63	70
	17,416	17,935
Less current portion	6,475	1,018
	<b>\$ 10,941</b>	<b>\$ 16,917</b>

Principal payments due over the next five years:

2005	\$ 6,475
2006	379
2007	3,034
2008	292
2009	317

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 8. Capital leases:

Minimum capital lease payments for:

Year ending March 31, 2005	\$	57
2006		57
2007		57
2008		32
2009 and thereafter		4
Total future minimum lease payments		207
Less: amount representing interest, at a rate of 8.38%		28
Present value of capital lease payments		179
Less: current portion		45
	\$	134

## 9. Deferred capital contributions:

	2004	2003
Balance, beginning of year	\$ 540,193	\$ 502,445
Capital funding receipts:		
Ministry of Health	39,174	55,123
Regional Hospital Districts	14,071	12,610
Foundations	8,345	4,698
Other	3,727	5,177
	605,510	580,053
Less amortization for the year	48,574	38,735
Less transfer to investment in capital assets	-	1,125
Balance, end of year	\$ 556,936	\$ 540,193

The balance of unamortized capital contributions related to capital assets consists of the following:

	2004	2003
Unamortized capital contributions used to purchase capital assets	\$ 514,053	\$ 497,174
Unspent contributions	42,883	43,019
Balance, end of year	\$ 556,936	\$ 540,193

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

## 10. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2004	2003
Capital assets	\$ 555,354	\$ 544,043
Amounts financed by:		
Unamortized capital contributions	(514,053)	(497,174)
Capital leases	(179)	(220)
Long-term debt	(15,657)	(16,134)
	\$ 25,465	\$ 30,515

## 11. Financial instruments:

The Authority's financial instruments include accounts receivable, accounts payable and accrued liabilities, accrued sick and severance, accrued long-term disability, long-term debt and obligations under capital lease. It is management's opinion that the Authority is not exposed to significant interest or credit risks arising from these financial instruments. The fair value of these instruments approximates their carrying values, except for the fair value of accrued sick and severance liabilities which is disclosed in note 6(a).

## 12. Related party transactions:

The Authority is supported by a number of foundations incorporated under the Society Act (British Columbia) and registered as charities under the Income Tax Act. The purpose of these foundations is to raise funds in the community for the purpose of furthering the interests and objectives of the facilities which they support. Although there is no common control of the organizations through Board appointments or other forms of control, these foundations are related to the Authority by virtue of holding resources which are to be used to produce revenue or provide services for the Authority.

The hospital foundations provided the following capital funding to the Authority during the year:

Greater Victoria Hospital Foundation	\$ 3,394
Campbell River Hospital and Yucaulta Lodge Foundation	131
Cowichan District Hospital Foundation	37
Nanaimo and District General Hospital Foundation	2,114
Greater Victoria Eldercare Foundation	199
Queen Alexandra Foundation for Children	430
Saanich Peninsula Hospital Foundation	1,753
West Coast General Hospital Foundation	14
Lady Minto Hospital Foundation	273
	\$ 8,345

In addition, the hospital foundations had committed to provide capital funding to the Authority of \$10.0 million in future years.

# VANCOUVER ISLAND HEALTH AUTHORITY

Notes to Consolidated Financial Statements  
(Tabular amounts expressed in thousands of dollars)

Year ended March 31, 2004

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## 12. Subsequent event:

On March 31, 2004, the Authority entered into a Distribution Agreement (the Agreement) with the Oak Bay Lodge Society (Oak Bay) and the OBL Continuing Care Society (OBL). The Agreement transfers as of April 1, 2004 the assets and liabilities of Oak Bay to OBL with the exception of the property (including buildings and improvements) which transfers to the Authority.

OBL is controlled by the Authority as the majority of the Board of Directors are employees of the Authority. Commencing on April 1, 2004, the financial results of OBL will be consolidated into the financial statements of the Authority.

## 13. Contingencies and commitments:

### (a) Operating leases:

The following future minimum lease payments under operating leases are due for the years ending March 31:

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2005	\$	4,752
2006		4,106
2007		3,530
2008		3,289
2009 and thereafter		3,271
	\$	18,948

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### (b) Litigation:

The nature of the Authority's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at March 31, 2004, management believes the Authority has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Authority's financial position.

# VANCOUVER ISLAND HEALTH AUTHORITY

Revenue  
(Amounts expressed in thousands of dollars)

Schedule 1

Year ended March 31, 2004 with comparative figures for 2003

	2004	2003
Other funding contributions:		
Contributions from the Province of B.C.:		
Tertiary Care funded by PHSA	\$ 42,867	\$ 39,165
Medical on call program	19,121	31,779
Sessional recoveries	17,401	9,646
Other	10,501	7,605
Physician recruitment and retention program	2,041	5,024
	91,931	93,219
Funding contributions from other sources	2,689	5,065
	\$ 94,620	\$ 98,284
Patient and client revenue:		
Medical Services Plan	\$ 49,607	\$ 48,132
Insured residents - self pay	23,068	24,047
Non-residents of B.C.	4,879	4,551
Workers' Compensation Board	3,926	3,822
Non-residents of Canada	3,541	3,056
Federal Government	1,950	1,655
Uninsured residents of B.C.	584	527
Other	326	618
Ancillary operations	219	826
	\$ 88,100	\$ 87,234
Other revenue:		
Services and other external recoveries	\$ 17,056	\$ 17,071
Staff remuneration recoveries	9,134	8,888
Other	3,010	2,789
Ancillary operations	2,981	3,093
Special purpose accounts	2,259	1,788
Hospice	2,075	1,806
Room differential	1,572	1,527
Fees and licences	650	396
Renal transplant clinic	295	295
Donations	90	93
Laundry services	79	1,113
Grants	-	675
	\$ 39,201	\$ 39,534