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Feb. 05, 2013 LTR 2694C O R
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UNIVERSITY HEALTH NETWORK
190 ELIZABETH STREET 2ND FLR FINANCE
TORONTO ONTARIO M5G 2C4
CANADA



DECLARATION

100087

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.



Signature of officer or trustee

Sept 30/13

Date

Title

Deputy Chief Financial Officer

024.001

SCHEDULE H
(Form 990)**Hospitals**

OMB No. 1545-0047

2011Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

UNIVERSITY HEALTH NETWORK

Employer identification number

98

6000971

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . .		✓
b If "Yes," was it a written policy? . . .		
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.		
☐ Applied uniformly to all hospital facilities		
☐ Applied uniformly to most hospital facilities		
☐ Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: . . .		
☐ 100% ☐ 150% ☐ 200% ☐ Other _____ %		
b Did the organization use FPG to determine eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: . . .		
☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☐ Other _____ %		
c If the organization did not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . .		
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . .		
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . .		
6a Did the organization prepare a community benefit report during the tax year? . . .		✓
b If "Yes," did the organization make it available to the public? . . .		

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1) . . .						
b Medicaid (from Worksheet 3, column a) . . .						
c Costs of other means-tested government programs (from Worksheet 3, column b) . . .						
d Total Financial Assistance and Means-Tested Government Programs . . .						
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4) . . .						
f Health professions education (from Worksheet 5) . . .						
g Subsidized health services (from Worksheet 6) . . .						
h Research (from Worksheet 7) . . .						
i Cash and in-kind contributions for community benefit (from Worksheet 8) . . .						
j Total Other Benefits . . .						
k Total. Add lines 7d and 7j . . .						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50192T

Schedule H (Form 990) 2011

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? **1**
- 2 Enter the amount of the organization's bad debt expense **2**
- 3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. **3**
- 4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit.

Section B. Medicare

- 5 Enter total revenue received from Medicare (including DSH and IME) **5**
- 6 Enter Medicare allowable costs of care relating to payments on line 5 **6**
- 7 Subtract line 6 from line 5. This is the surplus (or shortfall) **7**
- 8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:
- ☐ Cost accounting system ☐ Cost to charge ratio ☐ Other

Section C. Collection Practices

- 9a Did the organization have a written debt collection policy during the tax year? **9a**
- b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI **9b**

Part IV Management Companies and Joint Ventures (see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? 4

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)
1 Princess Margaret Hospital 610 University Avenue, Toronto, Ontario Canada, M5G 2M9	✓			✓		✓		✓	A publicly funded government cancer hospital.
2 Toronto General Hospital 200 Elizabeth Street, Toronto, Ontario Canada, M5G 2C4	✓	✓		✓	✓	✓	✓		A publicly funded government hospital.
3 Toronto Western Hospital 399 Bathurst Street, Toronto, Ontario Canada, M5T 2S8	✓	✓		✓	✓	✓	✓		A publicly funded government hospital.
4 Toronto Rehabilitation Institute 550 University Avenue, Toronto, Ontario Canada, M5G 2A2	✓			✓		✓			A publicly funded rehabilitation hospital.
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A.)

Name of Hospital Facility: Princess Margaret HospitalLine Number of Hospital Facility (from Schedule H, Part V, Section A): 1

	Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for tax year 2011)		
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment (Needs Assessment)? If "No," skip to line 8	1	
If "Yes," indicate what the Needs Assessment describes (check all that apply):		
a ☐ A definition of the community served by the hospital facility		
b ☐ Demographics of the community		
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☐ How data was obtained		
e ☐ The health needs of the community		
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☐ The process for consulting with persons representing the community's interests		
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs		
j ☐ Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a Needs Assessment: 20__		
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3	
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4	
5 Did the hospital facility make its Needs Assessment widely available to the public? If "Yes," indicate how the Needs Assessment was made widely available (check all that apply):	5	
a ☐ Hospital facility's website		
b ☐ Available upon request from the hospital facility		
c ☐ Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply):		
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community		
b ☐ Execution of the implementation strategy		
c ☐ Participation in the development of a community-wide community benefit plan		
d ☐ Participation in the execution of a community-wide community benefit plan		
e ☐ Inclusion of a community benefit section in operational plans		
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment		
g ☐ Prioritization of health needs in its community		
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i ☐ Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	7	
Financial Assistance Policy		
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
8 Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care: __ __ % If "No," explain in Part VI the criteria the hospital facility used.	9	

Part V Facility Information (continued)

	Yes	No
10 Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care: _____ % If "No," explain in Part VI the criteria the hospital facility used.	10	
11 Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply):	11	
a ☐ Income level		
b ☐ Asset level		
c ☐ Medical indigency		
d ☐ Insurance status		
e ☐ Uninsured discount		
f ☐ Medicaid/Medicare		
g ☐ State regulation		
h ☐ Other (describe in Part VI)		
12 Explained the method for applying for financial assistance?	12	
13 Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	13	
a ☐ The policy was posted on the hospital facility's website		
b ☐ The policy was attached to billing invoices		
c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms		
d ☐ The policy was posted in the hospital facility's admissions offices		
e ☐ The policy was provided, in writing, to patients on admission to the hospital facility		
f ☐ The policy was available on request		
g ☐ Other (describe in Part VI)		

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	
15 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP:		
a ☐ Reporting to credit agency		
b ☐ Lawsuits		
c ☐ Liens on residences		
d ☐ Body attachments		
e ☐ Other similar actions (describe in Part VI)		
16 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a ☐ Reporting to credit agency		
b ☐ Lawsuits		
c ☐ Liens on residences		
d ☐ Body attachments		
e ☐ Other similar actions (describe in Part VI)		
17 Indicate which efforts the hospital facility made before initiating any of the actions checked in line 16 (check all that apply):		
a ☐ Notified patients of the financial assistance policy on admission		
b ☐ Notified patients of the financial assistance policy prior to discharge		
c ☐ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills		
d ☐ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy		
e ☐ Other (describe in Part VI)		

Part V Facility Information (continued)**Policy Relating to Emergency Medical Care**

	Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?		
If "No," indicate why:		
a ☐ The hospital facility did not provide care for any emergency medical conditions		
b ☐ The hospital facility's policy was not in writing		
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)		
d ☐ Other (describe in Part VI)		

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged		
b ☐ The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged		
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged		
d ☐ Other (describe in Part VI)		
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?		
If "Yes," explain in Part VI.		
21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for any service provided to that patient?		
If "Yes," explain in Part VI.		

Part V Facility Information *(continued)***Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Complete this part to provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 4, 8, and 9b; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 9, 10, 11h, 13g, 15e, 18e, 17e, 18d, 19d, 20, and 21.
- 2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B.
- 3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Q1: The University Health Network (UHN) is comprised of four hospitals, Princess Margaret Hospital, Toronto General Hospital, Toronto Western and Toronto Rehabilitation Institute. UHN is related to: The Arthritis Research Foundation, The PMH Foundation, The TG & WH Foundation and Toronto Rehab Foundation.

Q2: Toronto is a very multicultural city and as a result the UHN has many programs and initiatives that are directed towards the varying different segments of Toronto's society. Toronto General and Western Hospitals provide 24 hour Emergency Room access.

Q3: At the UHN denial of treatment is not an option. Ideally, all patients would have Ontario Health Insurance Plan cards. This is not always the case and as a result, patient care sometimes is not reimbursed. The UHN is mainly funded by the Government of Ontario. As a government funded hospital, the UHN has a duty to provide services to all patients that require treatment. Whether or not the treatment occurs within the UHN depends on the diagnosis.

Q4: Toronto and its surrounding area is very large and very diverse. The unique needs of different sectors of the population along with the growing population provide a challenging set of circumstances.

Q5: The UHN employs a wide range of family doctors that service the local community and Toronto at large. The UHN, while striving to provide the best patient care also intends to keep a balanced budget. The UHN is working to meet the needs of Toronto's aging population by running specific programs that meet the needs of of this growing percentage of the population. Working in a metropolitan centre has unique concerns, so the UHN operates two different Detox centres, which provide men and women shelter and guidance.

The UHN works alongside National Eating Disorder of Canada helping people with eating disorders.

Q6: As the largest group of hospitals the UHN also has a large Research component attached to it. Whether provincially or privately funded UHN's research focus on all aspects of the human condition. The UHN is a leader in the green hospital movement.