Auckland DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
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<td>(5,113)</td>
<td>(6,247)</td>
<td>1,134</td>
<td>(6,247)</td>
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<tr>
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<td>(37,068)</td>
<td>(4,008)</td>
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<tr>
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<td>(20,017)</td>
<td>8,324</td>
<td>(20,017)</td>
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<table>
<thead>
<tr>
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<td>(29,089)</td>
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<td>(35,000)</td>
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<td>(35,000)</td>
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<table>
<thead>
<tr>
<th>Key Performance Indicators</th>
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<tr>
<td>Total Full Time Equivalents (FTEs)</td>
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<td>32</td>
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<td>898</td>
<td>15,681</td>
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<tr>
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<td>89,380</td>
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Introduction
Auckland DHB reported a consolidated deficit of $11.7M, that was $8.3M favourable to plan YTD. ADHB's 2006/07 DAP was approved by the Minister on 19 April at a deficit of $20M, and the unaudited result is a deficit of $11.7M. The favourable YTD performance is attributable to additional revenue of $30.2M offset by additional expenditure ($21.9M). An equity repayment was made in March 07, following a lower deficit and greater use of long term finance sources.

Governance Results
The Governance arm reported a deficit of $5.1M, that was $1.1M favourable to plan YTD. The favourable variance is as a result of reduced management FTE, the unbudgeted recovery of salaries from Southland DHB and reduced communications expenditure.

Provider Results
The Provider arm reported a deficit of $41.1M, that was $4M unfavourable to plan YTD. The Provider arm was unfavourable for the month by $5.8M, due to higher labour costs, higher clinical supply costs and the outsourcing of clinical services, which was offset by revenue being ahead of plan by $3.0M. Total Provider arm revenue was $13.7M favourable for the year. Total personnel costs are unfavourable to plan ($6.7M) whilst total FTEs are marginally greater than planned, this is exacerbated by the unfavourable variance in Outsourced services ($15.2M), which is primarily driven by clinical outsourcing of orthopaedic, surgical and cardiac procedures. Case-weighted discharges are 2.3% unfavourable to plan and this is reflected in a favourable variance YTD in clinical supplies expenditure ($3.1M). The favourable variance in clinical supplies expenditure is primarily due to lower pharmaceutical and blood usage. Infrastructure costs are $1.1M favourable to plan due primarily to savings on Interest and Financing charges. Calls on cash and borrowing are down on plan due to a lower deficit, greater use of short term creditors and lower capital spending than planned.

Funder Results
The Funder arm reported a surplus of $34.5M, that was $11.2M favourable to plan YTD. The favourable variance is primarily driven by additional revenue recognised in June (balance of Funding envelope, and IDF wash-ups) and the late start of strategic initiatives offset by additional PHO expenditure and additional Home Based Support expenditure.

Capital Expenditure
Capital expenditure is $5.4M below plan YTD, primarily in the Information Systems area.
Bay of Plenty DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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</thead>
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<tr>
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<td>784</td>
<td>(663)</td>
<td>1,447</td>
<td>(663)</td>
</tr>
<tr>
<td>Provider</td>
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<td>663</td>
<td>(2,710)</td>
<td>663</td>
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<tr>
<td>Funder</td>
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<td>(1,039)</td>
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<td>DHB Consolidation</td>
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<td>5,883</td>
<td>(1,039)</td>
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Capital
- Total Capital Expenditure: (56,907) (66,100) 9,193 (66,100)
- Total Equity Injections: 10,106 17,000 (6,894) 17,000

Key Performance Indicators
- Total Full Time Equivalents (FTEs): 2,287 2,084 203 2,084
- Case Weighted Daypatient Discharges: 3,775 3,593 182 3,593
- Case Weighted Inpatient Discharges: 24,161 25,400 (1,239) 25,400

Introduction
Bay of Plenty DHB reported a consolidated surplus of $4.8M, that was $5.9M favourable to plan YTD. The DHB has not yet drawn any of the scheduled equity injections to date, relying on cheaper borrowing options. IDF Forecasts have been have been adjusted to reflect current estimates which are expected to include a significant positive wash-up at year end due to the impact of strikes on IDFs.

Governance Results
The Governance arm reported a surplus of $0.8M, that was $1.4M favourable to plan YTD. The favourable variance is as a result of increased revenue of $3.2M offset by additional expenditure of $1.8M.

Provider Results
The Provider arm reported a deficit of $2M, that was $2.7M unfavourable to plan YTD. Case weighted discharges are 3.6% unfavourable to plan, and clinical supplies are marginally less than planned (4.4%). FTEs are 9.7% above plan, predominantly in Nursing personnel, and personnel expenditure is 3.4% unfavourable to plan. Outsourced services reflect an unfavourable variance of $4.4M, mainly in Medical Personnel and Clinical Services. Locum costs remain an area of concern for the DHB. The Provider arm result includes increased costs for air/ambulance, locum, blood products, disposables and implants, much of which is activity driven and offset by increased revenue (ACC back claiming, rheumatology and elective initiatives).

Funder Results
The Funder arm reported a surplus of $6.1M, that was $7.1M favourable to plan YTD. Revenue exceeds budget YTD by $13.5M, which is offset by payments to Personal Health and Mental Health reflecting unfavourable variances of $3.0M and $0.5M respectively. Payments for DSS are $0.8M favourable to plan. Transfers to the Governance arm are $3.2M above plan.

Capital Expenditure
Capital expenditure is currently $9.2M below plan YTD, however this is due to timing delays.
Canterbury DHB

Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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</thead>
<tbody>
<tr>
<td>Governance</td>
<td>(12)</td>
<td>0</td>
<td>(12)</td>
<td>0</td>
</tr>
<tr>
<td>Provider</td>
<td>(1,604)</td>
<td>(2,500)</td>
<td>896</td>
<td>(2,500)</td>
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<td>2,308</td>
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<td>(2,500)</td>
<td>3,192</td>
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**Capital**

- Total Capital Expenditure: $39,212 (36,000) (3,212) (36,000)
- Total Equity Injections: (1,861) (14,500) 12,639 (14,500)

**Key Performance Indicators**

- Total Full Time Equivalents (FTEs): 6,408 6,461 (53) 6,461
- Case Weighted Daypatient Discharges: 12,042 10,000 2,042 10,000
- Case Weighted Inpatient Discharges: 79,135 76,500 2,635 76,500

**Introduction**

Canterbury DHB reported a YTD surplus of $0.7M, that was $3.2M favourable to plan. The monthly result was a $8.6M surplus, $4.5M favourable to plan.

Year to date case-weights were 5.4% greater than plan, while FTEs were 0.8% less than planned.

The favourable June result reflects gains from property sales. Additionally, CDHB has recognised revenue from MoH contracts in June, but where the expenses for those contracts will only be incurred in the 07/08 financial year.

**Governance Results**

The Governance arm reported a breakeven result in line with plan. The monthly result was a $0.2M deficit, $0.2M unfavourable to plan.

**Provider Results**

The Provider arm reported a YTD deficit of $1.6M, that was $0.9M favourable to plan. The monthly result was a $7.8M surplus, $3.8M unfavourable to plan.

YTD revenue was $32.2M favourable to plan, including $28.7M of internal revenue (5.4%), Accident Insurance revenue of $4.3M and MoH Non-devolved contracts of $2.3M. Other Income was $3.7M unfavourable.

The higher revenue is due to, higher gains on property sales than plan, Higher DSS revenue and higher ACC revenue especially in spinal where wards have been at 100% capacity.

Personnel Costs were $16.3M unfavourable due to higher activity than planned and the effects of industrial action.

Outsourced costs were $3.4M unfavourable due to higher than planned locum costs. The DHB noted a continuing issue with RMO positions at Ashburton hospital being filled by locums as well as the continuing issue of House Surgeon vacancies being filled with locums.

Clinical Supply costs were $2.3M unfavourable YTD. Pharmaceuticals were $5.8M unfavourable due to the effect of more expensive cancer drugs. The DHB noted that the increase in Clinical Supply costs was less than the increase in volumes, which suggest costs are being managed effectively.

Total Infrastructure costs were $9.6M unfavourable, including Other Operating Costs $10.3M unfavourable.

The DHB explained "The unfavourable YTD result is mainly due to higher IDCC, information technology, and professional fees. The increases in information technology and professional fees is due to the DHB investing in it’s workforce on programs like Xcelr8 which aims to generate efficiencies and improving patient journey project (to improve patient care as well as

**Funder Results**

The Funder arm reported a YTD surplus of $2.3M, that was $2.3M favourable to plan. The monthly result was a $1.0M surplus, $1.0M favourable to plan.

Funder revenue was $69.7M favourable YTD, with Payments to Providers $67.4M above plan. The major cause of the variances was PHO initiatives not included in the plan.

**Capital Expenditure**

Capital expenditure at $39.2M is $3.2M above plan.
Capital & Coast DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>(460)</td>
<td>(606)</td>
<td>146</td>
<td>(606)</td>
</tr>
<tr>
<td>Provider</td>
<td>(13,515)</td>
<td>13,646</td>
<td>(27,162)</td>
<td>13,646</td>
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<tr>
<td>Funder</td>
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<td>(1)</td>
<td>1,029</td>
<td>(1)</td>
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<tr>
<td>DHB Consolidation</td>
<td>(12,946)</td>
<td>13,040</td>
<td>(25,986)</td>
<td>13,040</td>
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</table>

**Capital**

| Total Capital Expenditure | (96,281) | (105,434) | 9,153 | (105,434) |
| Total Equity Injections   | (3,484)  | 14,999    | (18,483)| 14,999   |

**Key Performance Indicators**

| Total Full Time Equivalents (FTEs) | 3,863 | 3,729 | 134 | 3,715 |
| Case Weighted Daypatient Discharges | 5,017 | 4,086 | 931 | 4,086 |
| Case Weighted Inpatient Discharges   | 39,474 | 38,302 | 1,172 | 38,302 |

**Introduction**

Capital & Coast DHB reported a consolidated deficit of $12.9M, that was $26M unfavourable to plan YTD. The monthly deficit of $4.4M, was $16.1M unfavourable to the planned deficit of $11.7M. The delay in the sale of surplus land at Porirua contributed $12.7M to the unfavourable variance.

**Governance Results**

The Governance arm reported a deficit of $0.5M, that was $0.1M favourable to plan YTD.

**Provider Results**

The Provider arm reported a deficit of $13.5M, that was $27.2M unfavourable to plan YTD. YTD Revenue was $2.3M favourable to plan, primarily due to a reimbursement for additional beds and escorts related to 2005/06 Mental Health costs and a favourable variance in investment interest, offset by IDF targets not being achieved and Central Revenue Initiatives remaining unallocated. Personnel costs are $2.3M unfavourable to plan, and FTEs were 3.6% above plan. Outsourced costs were $8.7M unfavourable primarily in Medical personnel (SMOs) and Nursing personnel. Outsourced clinical services were $2.3M unfavourable mostly due to additional costs in contracting private hospital facilities for Orthopaedic and Cataract initiative volumes. CWD are 5.0% favourable to plan, whilst Clinical Supplies are 5.4% unfavourable.

**Funder Results**

The Funder arm reported a surplus of $1M, that was $1M favourable to plan YTD. YTD expenditure is less than planned reflecting some timing issues between revenue and expenditure, unallocated FFT and delays in new initiatives being delivered.

**Capital Expenditure**

YTD expenditure is $96.3M, which is $9.1M (8.7%) below plan due primarily to under expenditure on Clinical Equipment.
Counties Manukau DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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<td>(1,362)</td>
<td>21</td>
<td>(1,362)</td>
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<td>Provider</td>
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<td>7,010</td>
<td>(1,295)</td>
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<td>Funder</td>
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<td>(5,981)</td>
<td>7,099</td>
<td>(5,981)</td>
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**Capital**

| Total Capital Expenditure   | (36,850)   | (59,000)   | 22,150   | (59,000) |
| Total Equity Injections     | 322        | 0          | 322      | 0        |

**Key Performance Indicators**

| Total Full Time Equivalents (FTEs) | 4,252      | 4,189      | 63       | 4,068    |
| Case Weighted Daypatient Discharges | 8,994      | 7,733      | 1,261    | 7,733    |
| Case Weighted Inpatient Discharges  | 50,038     | 51,835     | (1,797)  | 51,835   |

**Introduction**

Counties Manukau DHB reported a consolidated surplus of $1.1M, that was $7.1M favourable to plan YTD.
The monthly result was a $2.9M surplus, which was $2.1M favourable to plan.
Year to date case-weights were 0.9% less than planned. This was partly the result of industrial action.
The DHB noted that there are outsourced volumes to be included which should see the DHB achieve or exceed planned volumes.

**Governance Results**

The Governance arm reported a $1.3M deficit, that was in line with plan.
The monthly result was a $1.0M surplus in line with the plan.

**Provider Results**

The Provider arm reported a surplus of $5.7M, that was $7M favourable to plan YTD.
The monthly result was a $4.3M surplus, $4.2M favourable to plan.
Provider revenue was $12.2M favourable to plan YTD, including favourable variances in Other Govt. Revenue $5.6M,
Patient/Consumer Sourced $1.9M and Internal Revenue $11.4M, were offset by unfavourable variances in MoH Non-devolved Contracts $2.3M and Other Income $4.4M.
Provider expenses were $5.2M unfavourable to plan YTD. The result included favourable variances for Outsourced Costs $1.4M and Infrastructure costs $1.4M, offset by unfavourable variances for Personnel $3.2M and Clinical Supply costs $4.8M.
The unfavourable Clinical Supplies variance included Treatment Disposables $3.1M unfavourable.

**Funder Results**

The Funder arm reported a deficit of $3.3M, that was $0.1M favourable to plan YTD.
The monthly result was a $2.4M deficit, $2.0M unfavourable to plan.
Funder Revenue was $29.0M favourable, while payments to Providers were $28.9M above plan, these variances reflected the PHO initiative for 45-64 year olds.

**Capital Expenditure**

Capital expenditure is 38% below plan. The major reason for this has been the lack of expenditure on the Core Consolidation Project (CCP). The DHB explained that the variance is due to timing.
Hawke's Bay DHB
Financial Performance Summary Year to Date

<table>
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<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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<td>1,251</td>
<td>0</td>
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<tr>
<td>Provider</td>
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<td>6,137</td>
<td>(12,794)</td>
<td>6,137</td>
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<td>(9,741)</td>
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<tr>
<td>Total Capital Expenditure</td>
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<td>2,436</td>
<td>(11,707)</td>
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<tr>
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<td>360</td>
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<tr>
<td>Total Full Time Equivalents</td>
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<td>1,848</td>
<td>30</td>
<td>1,841</td>
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<td>2,075</td>
<td>279</td>
<td>2,075</td>
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<tr>
<td>Case Weighted Inpatient Discharges</td>
<td>19,426</td>
<td>17,825</td>
<td>1,601</td>
<td>17,825</td>
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</table>

Introduction
Hawke's Bay DHB reported a consolidated deficit of $3.6M, that was $9.7M unfavourable to plan YTD.
HBDHB had planned for a $6.2M surplus for 2006/07 which included the sale of the Napier Hill site, however the sale was not concluded in the current financial year. The approved DAP for the DHB included an underlying deficit of $6.0M which the DHB has managed to reduce significantly with a deficit of $3.6M returned.

Governance Results
The Governance arm reported a surplus of $1.3M, that was $1.3M favourable to plan YTD.
The favourable variance results from vacancies being carried, and a higher payment from the Funder to the Governance Arm (this is a correction between the two arms and will not impact on the Consolidated result).

Provider Results
The Provider arm reported a deficit of $6.7M, that was $12.8M unfavourable to plan YTD.
The unfavourable result is primarily due to the delay in the sale of the Napier Hill site ($12.0M).
The Provider arm result is also affected by volume related increased costs, unbudgeted costs for the elective services area, changes to the model of care for the ED, locum cover for vacant positions, unachieved efficiencies, restructuring costs, and the write down of property to be transferred.
These factors have been offset by
- lower interest charges due to an agreement to defer non-essential capital expenditure and debt reduction,
- lower depreciation from the review of asset lives, associated with moving to the Beims asset management system, and
- lower capital charges due to donations adjustment and lower equity levels.
Case-weighted discharges are 9.4% favourable to plan, whilst Clinical Supplies are 18.7% unfavourable to plan.
Outsourced costs are 28.2% ($2.3M) unfavourable to plan, primarily Medical Personnel ($1.7M) and Clinical Services ($0.6M).

Funder Results
The Funder arm reported a surplus of $1.9M, that was $1.8M favourable to plan YTD.
The favourable variance is due to Community Referred Laboratory and pharmaceutical savings, and reduced demand for carer support and aged residential care, which were offset by additional home based support volumes.

Capital Expenditure
Capital expenditure is currently $2.4M below plan YTD due to the DHB delaying capital projects to save on depreciation and interest charges.
Introduction
Hutt Valley DHB arm reported a breakeven result for the year in line with the plan. The monthly result for May was close to plan with a $0.3M deficit compared to a $0.6M planned deficit. Case-weights were 3.7% favourable to plan YTD, while FTEs were in line with plan.

Governance Results
The Governance arm reported a YTD surplus of $0.1M, that was $0.1M favourable to plan. The monthly result was break-even in line with the plan.

Provider Results
The Provider arm reported a YTD deficit of $4.1M, that was $2.2M unfavourable to plan. The monthly result was a $1.4M deficit, $0.8M favourable to plan.

Funder Results
The Funder arm reported a YTD surplus of $4M, that was $2.1M favourable to plan. Total Payments to Providers were $20.3M higher than planned, including $19.0M of additional payments for Primary Health. The DHB commented "Included in the total additional revenue is $9.8M from C&C and Wairarapa DHB’s in relation to the new lab contract; $4.6M for PHO rollout capitation and pharmaceutical costs and $2.7M PSA nurse equity funding which was paid to the provider arm".

Total revenue was $22.3M greater than planned, due to higher MoH Devolved Funding $14.3M (5.8%), higher IDF Revenue $7.5M (19.5%) and higher Non-Govt. Revenue $0.6M.

The DHB noted the following causes for the higher than planned expenditure: "clinical vacancies resulted in high levels of overtime and a much higher dependency on locums than anticipated in the budget; strike action with costs of the RMO strike; MRTs and Lab technicians having an impact particularly on personnel costs and outsourced services as the DHB endeavoured to maintain services; high cost blood products whose usage rose to unprecedented levels in the year; the impact of continuing medical education which was largely unbudgeted and delays in fully implementing the new MRI scanner".

Total expenditure was $7.8M unfavourable to plan due to higher than planned Personnel Costs of $3.7M, higher Outsourced Costs of $2.7M and higher Clinical Supply costs of $1.6M, offset by savings in Infrastructure Costs of $0.2M.

The additional Outsourced Costs related to Medical Personnel $1.3M and Nursing Personnel $2.2M. The unfavourable variance in Clinical Supplies relates to Treatment Disposables.

Capital Expenditure
Capital expenditure was $5.9M lower than plan for the year due to an underspend on equipment.
## Lakes DHB
### Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>47</td>
<td>0</td>
<td>47</td>
<td>0</td>
</tr>
<tr>
<td>Provider</td>
<td>(2,467)</td>
<td>(330)</td>
<td>(2,137)</td>
<td>(330)</td>
</tr>
<tr>
<td>Funder</td>
<td>2,526</td>
<td>(3,539)</td>
<td>6,065</td>
<td>(3,539)</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>106</td>
<td>(3,869)</td>
<td>3,975</td>
<td>(3,869)</td>
</tr>
</tbody>
</table>

### Capital

| Total Capital Expenditure | (5,250) | (5,991) | 741     | (5,991)|
| Total Equity Injections  | (195)   | (352)   | 157     | (352)|

### Key Performance Indicators

- **Total Full Time Equivalents (FTEs)**: 1,070 / 999 / 71 / 1,006
- **Case Weighted Daypatient Discharges**: 1,687 / 1,554 / 133 / 1,554
- **Case Weighted Inpatient Discharges**: 11,127 / 10,994 / 133 / 10,994

## Introduction

Lakes DHB reported a consolidated surplus of $0.1M, that was $4M favourable to plan YTD.

Consolidated YTD revenue was $5.7M favourable to plan and expenditure $1.7M unfavourable to plan.

The monthly result for June was a $0.5M deficit, that was $0.2M favourable to plan.

### Governance Results

The Governance arm reported a break even position, equal to plan YTD.

### Provider Results

The Provider arm reported a deficit of $2.5M, that was $2.1M unfavourable to plan YTD.

The deficit of $0.6M was recorded for the month, that was $0.6M unfavourable to plan.

YTD revenue was $4.4M favourable to plan and expenditure $6.5M unfavourable to plan.

The revenue variance was driven by ACC which was $1.6M favourable to plan YTD.

Total Personnel Costs were unfavourable to plan ($0.1M) as were Outsourced Services ($5.9M). FTEs were 71 (7.1%) above plan, including Nursing Personnel which were 62 above plan.

Case weighted discharges were 266 (2.1%) above plan. The unfavourable variance in Clinical supplies expenditure of $0.9M (5.34%) can be partially attributed to the increased throughput.

### Funder Results

The Funder arm reported a surplus of $2.5M, that was $6.1M favourable to plan YTD.

A surplus of $0.2M was recorded for the month, that was $0.5M favourable to plan.

YTD revenue was $2.3M favourable to plan due to additional Ministry funding. Expenditure was $3.8M favourable to plan.

### Capital Expenditure

Lakes DHB report YTD capital expenditure of $5.2M that was $0.7M below plan, attributable to below plan expenditure on motor vehicles and plant and buildings.
Introduction
MidCentral DHB reported a consolidated deficit of $1.1M, that was $0.4M favourable to plan YTD.

Consolidated YTD revenue was $29.9M favourable to plan and expenditure $29.5M unfavourable to plan.

The monthly result for June was a $0.3M deficit, that was $1.1M unfavourable to plan equal to plan.

Case weights were 1,487 (7.5%) above plan.

Governance Results
The Governance arm reported a deficit of $1.7M, that was $1.7M unfavourable to plan YTD.

Provider Results
The Provider arm reported a deficit of $8.4M, that was $7.9M unfavourable to plan YTD.

The monthly result for June was a breakeven, that was $0.2M unfavourable to plan.

Provider arm revenue was $13.9M favourable to plan and expenditure $21.8M unfavourable to plan YTD.

YTD favourable revenue variances occurred in: ACC ($4.0M), Inter Provider and Internal Revenue ($9.9M) and Other Income ($1.2M); offset by unfavourable variances in Patient Sourced ($0.6M) and MoH Contracts ($0.6M).

The main driver for the deficit was unfavourable expenditure variances, which can in part be attributed to increased outputs; reflected in case weights which were above plan (7.5%). The unfavourable expenditure variances were: Personnel Expenditure ($11.4M), Outsourced Services ($3.3M), Clinical Supplies ($3.3M), and Infrastructure Costs ($3.8M).

FTEs were 80 (4.1%) above plan, this has contributed to the unfavourable personnel expenditure variance. All personnel areas were above plan.

Funder Results
The Funder arm reported a surplus of $9M, that was $10M favourable to plan YTD.

The monthly result for June was a $0.8M surplus, that was $0.4M unfavourable to plan.

Funder arm revenue was $23.8M favourable to plan, due to additional Ministry funding.

Expenditure was $13.8M unfavourable to plan, which can be attributed to additional personal health expenditure.

Capital Expenditure
Mid Central DHB reported capital expenditure of $18.9M, that was $2.0M above plan YTD. The variances included building and plant ($6.0M) ($6.0M) above plan; offset by Clinical Equipment ($1.9M) and Information Technology ($2.1) which were below plan.
Nelson Marlborough DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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</thead>
<tbody>
<tr>
<td>Governance</td>
<td>(88)</td>
<td>(173)</td>
<td>85</td>
<td>(173)</td>
</tr>
<tr>
<td>Provider</td>
<td>3,217</td>
<td>769</td>
<td>2,448</td>
<td>769</td>
</tr>
<tr>
<td>Funder</td>
<td>7,505</td>
<td>(4,156)</td>
<td>11,661</td>
<td>(4,156)</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>10,634</td>
<td>(3,559)</td>
<td>14,193</td>
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<table>
<thead>
<tr>
<th>Capital</th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Total Capital Expenditure</td>
<td>(10,965)</td>
<td>(21,688)</td>
<td>10,723</td>
<td>(21,688)</td>
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<td>Total Equity Injections</td>
<td>(223)</td>
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<td>(223)</td>
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<table>
<thead>
<tr>
<th>Key Performance Indicators</th>
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<th></th>
<th></th>
<th></th>
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<tr>
<td>Total Full Time Equivalents (FTEs)</td>
<td>1,674</td>
<td>1,685</td>
<td>(11)</td>
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<tr>
<td>Case Weighted Inpatient Discharges</td>
<td>12,510</td>
<td>12,139</td>
<td>371</td>
<td>12,139</td>
</tr>
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</table>

Introduction
Nelson Marlborough DHB reported a consolidated surplus of $10.6M, that was $14.2M favourable to plan YTD. The monthly result was break even, $0.5M unfavourable to plan. Caseweights were 7.2% favourable to plan, with FTEs 11 below plan.

Governance Results
The Governance arm reported a deficit of $0.1M, that was in line with plan. The monthly result was a $0.1M surplus, $0.1M favourable to plan.

Provider Results
The Provider arm reported a surplus of $3.2M, that was $2.4M favourable to plan YTD. The monthly plan was a $0.8M surplus, in line with plan.

Total Provider Arm revenue was $3.8M favourable to plan. Favourable variances in MoH Non-devolved Contracts $2.0M, Accident Insurance $1.1M and Other income $2.0M were offset by reduced Internal Revenue.

Total Provider Arm expenditure was unfavourable to plan by $1.4M, due to lower than planned personnel costs of $3.5M, including Allied Health $4.3M favourable and Management/Admin. $0.6M favourable, Medical Personnel were $0.4M unfavourable. Outsourced costs were $2.2M unfavourable to plan due to higher than planned Outsourced Clinical Services Costs of $2.5M. Infrastructural Costs were $2.3M unfavourable due to higher than planned Interest and Finance Costs $1.2M and unfavourable Facilities Costs of $1.1M.

Funder Results
The Funder arm reported a surplus of $7.5M, that was $11.7M favourable to plan YTD. The monthly result was a $1.0M surplus, $0.6M favourable to plan.

The YTD variance is due to higher funding than planned of $11.7M and expenditure that was in line with plan. The favourable revenue variance has several components, the largest of which is the PHO top up of $5.7M. Personal Health expenditure was $3.3M unfavourable to plan, partially offset by favourable expenditure on Mental Health ($2.0M) and DSS ($1.5M).

Capital Expenditure
Capital expenditure was 49% below plan for the year, though all projects are within set timeframes.
Northland DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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<tr>
<td>Governance</td>
<td>5</td>
<td>0</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Provider</td>
<td>310 (1)</td>
<td>310 (1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funder</td>
<td>993 (0)</td>
<td>994 (0)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>1,307 (1)</td>
<td>1,308 (1)</td>
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</table>

**Capital**
- Total Capital Expenditure: $13,227 (1) vs $19,798 (1)
- Total Equity Injections: $371 vs 0 (0)

**Key Performance Indicators**
- Total Full Time Equivalents (FTEs): 1,839 vs 1,734 (105)
- Case Weighted Day patient Discharge: 3,389 vs 2,923 (466)
- Case Weighted Inpatient Discharges: 20,266 vs 17,979 (2,288)

**Introduction**
Northland DHB reported a consolidated surplus of $1.3M, that was $1.3M favourable to plan YTD.

The monthly result was a $1.4M deficit, $1.4M unfavourable to plan.

**Governance Results**
The Governance arm reported a breakeven YTD result in line with plan.

**Provider Results**
The Provider arm reported a surplus of $0.3M, that was $0.3M favourable to plan YTD.

Revenue was favourable to plan by $13.9M and expenditure unfavourable by $13.6M.

Personnel expenditure is unfavourable to plan by $8.5M, notably in Nursing ($4.4M), Allied Health ($1.3M) and Management/Administration personnel ($3.1M). This expenditure is offset by some of the additional funding for contractual increases. The variance in Management/Administration personnel reflects Doctor CME alterations of $0.9M and alterations resulting from an actuarial review of employment provisions totalling $1.8M.

FTEs reported were 6.1% higher than plan, notably in nursing (80 FTEs) reflecting the move to the new FTE definition (46) and growth for increased case-weights (15) and Mental Health Blueprint (11).

Medical personnel is favourable to plan by $0.6M but offset by unfavourable expenditure on locums for the Far North and Bay of Islands Hospitals ($3.2M).

Clinical supplies are $2.8M unfavourable to plan reflecting the higher than planned activity levels with case-weights being 2,754 (13.2%) ahead of plan.

**Funder Results**
The Funder arm reported a surplus of $1M, that was $1M favourable to plan YTD.

MoH devolved funding was $18.8M favourable to plan reflected in unfavourable expenditure of $17.8M.

Additional funding was notably spent on Personal Health ($10.1M) and DSS ($3.9M).

**Capital Expenditure**
Capital expenditure was $6.6M below plan. Expenditure was below plan for IT ($2.0M) and Buildings ($4.9M).
Introduction
Otago DHB reported a consolidated surplus of $8.1M, that was $10.4M favourable to plan YTD.
The performance was one of the best in the sector but was subject to several one-off factors including, the mental health surplus of $5.4M, IDF wash-up of $1.1M and the over-accrual of IT costs in the prior year.
The monthly result was a $0.8M surplus, which was $2.1M favourable to plan.
Case-weights were 0.5% favourable to plan YTD, while FTE's were 1% above plan.
The financial result included some additional wage settlement provisioning (Provider arm) and the unfavourable impact of the final diabetes test strip wash-up (Funder arm).

Governance Results
The Governance arm reported a deficit of $0.4M, that was $0.4M unfavourable to plan YTD.
The monthly result was a $0.1M surplus, compared to a breakeven plan.

Provider Results
The Provider arm reported a surplus of $7.1M, that was $7.1M favourable to plan YTD.
The monthly result was a $0.1M surplus, in line with plan.
The YTD result was due to higher revenue of $7.4M and expenditure than was slightly unfavourable to plan at $0.3M.

Funder Results
The Funder arm reported a surplus of $1.5M, that was $3.7M favourable to plan YTD.
The monthly result was a $0.5M surplus, $1.9M favourable to plan.
The YTD result was due to $1.2M of additional revenue from MoH Devolved Contracts and increased IDF revenue of $2.7M.

Capital Expenditure
Capital expenditure was $3.7M above plan YTD. The DHB noted that Capital expenditure is overcommitted for the year notably in equipment and IT.
South Canterbury DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
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<td>(165)</td>
<td>208</td>
<td>(373)</td>
<td>208</td>
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<tr>
<td>Provider</td>
<td>(1,822)</td>
<td>(1,364)</td>
<td>(458)</td>
<td>(1,364)</td>
</tr>
<tr>
<td>Funder</td>
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<td>1,420</td>
<td>(844)</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>(1,411)</td>
<td>(2,000)</td>
<td>589</td>
<td>(2,000)</td>
</tr>
</tbody>
</table>

| Capital                   |         |        |          |       |
| Total Capital Expenditure  | (2,040) | (2,960)| 920      | 0     |
| Total Equity Injections    | (1,383) | 0      | (1,383)  | 0     |

Key Performance Indicators

- Total Full Time Equivalents (FTEs): 0, 0, 0, 604
- Case Weighted Daypatient Discharges: 1,665, 1,381, 284, 1,381
- Case Weighted Inpatient Discharges: 6,191, 6,466, (275), 6,466

Introduction
South Canterbury DHB reported a consolidated deficit of $1.4M, that was $0.6M favourable to plan YTD.

Consolidated YTD revenue was $4.0M favourable to plan and expenditure $3.4M unfavourable to plan. The deficit is cyclical as it is offset against prior year surpluses.

The monthly result was a $0.5M deficit, that was $0.3M unfavourable to plan.

Case weights were in line with plan.

Governance Results
The Governance arm reported a deficit of $0.2M, that was $0.4M unfavourable to plan YTD.

Provider Results
The Provider arm reported a deficit of $1.8M, that was $0.5M unfavourable to plan YTD.

A deficit of $0.3M was recorded for the month, that was $0.2M unfavourable to plan.

YTD revenue was $0.3 favourable to plan and expenditure $0.8M unfavourable to plan.

The main driver for the deficit was unfavourable expenditure variances. The unfavourable variances were in Outsourced Services ($3.4M), Clinical Supplies ($0.4M) and Infrastructure ($0.2M); offset by a favourable variance in Personnel Expenditure ($3.2M).

FTEs were 4 (0.7%) above plan, with Nursing Personnel (10) above plan and Medical Personnel (9) below plan.

Funder Results
The Funder arm reported a surplus of $0.6M, that was $1.4M favourable to plan YTD.

A deficit of $0.3M was recorded for the month, that was $0.5M unfavourable to plan.

YTD Ministry revenue was $3.4M favourable and offset by additional expenditure of $2.0M. The unfavourable expenditure variances in Personal Health ($1.1M) and DSS ($1.3M), were partially offset by a favourable variance in Mental Health ($0.4M).

Capital Expenditure
South Canterbury DHB reported total capital expenditure of $2.0M, that was $0.9M below plan. The variance was primarily attributable to the delayed start in the education and library building project.
Southland DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>(412)</td>
<td>0</td>
<td>(412)</td>
<td>0</td>
</tr>
<tr>
<td>Provider</td>
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<td>(6,821)</td>
<td>359</td>
<td>(6,821)</td>
</tr>
<tr>
<td>Funder</td>
<td>9,632</td>
<td>6,397</td>
<td>3,235</td>
<td>6,397</td>
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<tr>
<td>DHB Consolidation</td>
<td>2,758</td>
<td>(424)</td>
<td>3,182</td>
<td>(424)</td>
</tr>
</tbody>
</table>

**Capital**

| Total Capital Expenditure | (2,665) | (3,160) | 495 (3,160) |
| Total Equity Injections  | 95      | 0       | 95         |

**Key Performance Indicators**

| Total Full Time Equivalents (FTEs) | 945 | 960 | (15) | 963 |
| Case Weighted Daypatient Discharges | 1,873 | 1,700 | 173 | 1,700 |
| Case Weighted Inpatient Discharges  | 11,101 | 10,453 | 648 | 10,453 |

**Introduction**

Southland DHB reported a consolidated surplus of $2.8M, that was $3.2M favourable to plan YTD. The monthly result was a $0.7M deficit, $1.2M unfavourable to plan. YTD Case weights were 6.8% favourable to plan, with FTE's slightly below plan at 945 FTEs.

**Governance Results**

The Governance arm reported a deficit of $0.4M, that was $0.4M unfavourable to plan YTD. The monthly result was a $0.1M deficit, $0.1M unfavourable to plan. Additional costs from regional & national work, salaries, legal and travel are impacting, with some offset from interest earnings.

**Provider Results**

The Provider arm reported a deficit of $6.5M, that was $0.4M favourable to plan YTD. The monthly result was a deficit of $0.8M, $0.7M unfavourable to plan.

YTD Revenue was $1.6M favourable to plan due mainly to higher Internal revenue of $1.1M and higher Other income of $0.5M. YTD expenses were $1.2M unfavourable to plan due to lower than planned Personnel costs of $1.7M, and lower Infrastructure costs of $1.2M, offset by higher locum costs of $2.7M and higher Clinical Supply costs of $1.6M. Lower Medical personnel costs of $1.1M have been more than offset by additional locum costs $2.1M, while savings in Allied Health of $1.1M have occurred without any significant impact on outsourcing costs.

Clinical Supply costs were 9.5% above plan overall, with unfavourable variances in almost all expense lines. The increase cost will be partially attributable to the higher throughput.

**Funder Results**

The Funder arm reported a surplus of $9.6M, that was $3.2M favourable to plan YTD. The monthly result was a surplus of $0.2, $0.4M unfavourable to plan. YTD Funder revenue was $8.5M favourable to plan, due to higher devolved funding (PHOs). Payments to Providers were also $5.3M greater than plan, due to the PHO initiative.

**Capital Expenditure**

Capital Expenditure was $2.7M YTD, slightly below the $3.2M plan.
## Introduction

Tairawhiti DHB reported a consolidated deficit of $1.6M, that was $1.3M unfavourable to plan YTD. The ability to attract and retain clinical staff remains an issue, as the cost of Outsourced services continues to escalate. The unfavourable expenditure variance on personnel and outsourced services constitutes the majority of the current deficit for the DHB.

Whilst liquidity remains satisfactory, and showed slight improvement through the receipt of Pharmac Rebates and the FRS-3 funding in June, it is lower than desirable. However, it is not anticipated that any equity injection will be required in the short term.

## Governance Results

Governance arm reported a surplus of $0.2M, that was $0.2M favourable to plan YTD. The favourable result is primarily due to increased revenue for a Population Health Portfolio Manager, and a new HEHA initiative. Infrastructure costs are $0.3M unfavourable to plan due to higher than anticipated consultancy costs largely related to the Labs tender process.

## Provider Results

Provider arm reported a deficit of $1.7M, that was $1.7M unfavourable to plan YTD. The monthly result was a surplus of $0.5M, which was $0.5M favourable to plan.

Personnel costs are over plan (3.7%), mostly in medical and nursing staff, due to proposed savings not yet achieved as the implementation of service changes have taken longer than anticipated. FTEs are currently 8.9% below plan. The average cost per FTE is currently $7,000 more than planned, however this denotes that conservative planning data was utilised, as the actual costs are inline with the rest of the sector.

Outsourced services are unfavourable to plan (53.8%), partly due to the cost of additional locums to provide extra clinics and operating sessions to improve performance against ESPI's, and partly due to the escalating costs of outsourcing. In addition, higher than expected use of outsourced diagnostic services continued.

Clinical supplies expenditure remains high, driven mostly by the high cost of blood products, immunosuppression (cancer control) drugs and higher than planned costs of Air Ambulance transfers. The high expenditure on implants and associated supplies as a cost of implementing the Orthopaedic Initiative and the introduction of an improved orthopaedic plate system. Case weighted discharges are below plan (3.3%).

## Funder Results

Funder arm reported a deficit of $0.1M, that was $0.2M favourable to plan YTD.

## Capital Expenditure

Capital expenditure is $1.1M (35.7%) below plan YTD. A significant part of the underspend relates to project work which has been delayed due to planning or supplier delays or resource constraints.

### Table: Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>188</td>
<td>0</td>
<td>188</td>
<td>0</td>
</tr>
<tr>
<td>Provider</td>
<td>(1,740)</td>
<td>(88)</td>
<td>(1,652)</td>
<td>(88)</td>
</tr>
<tr>
<td>Funder</td>
<td>(66)</td>
<td>(274)</td>
<td>209</td>
<td>(275)</td>
</tr>
<tr>
<td><strong>DHB Consolidation</strong></td>
<td>(1,618)</td>
<td>(363)</td>
<td>(1,255)</td>
<td>(363)</td>
</tr>
</tbody>
</table>

### Capital

| Total Capital Expenditure | (1,971) | (3,066) | 1,095 | (3,066) |
| Total Equity Injections  | (283)   | 0       | (283) | 0       |

### Key Performance Indicators

- **Total Full Time Equivalents (FTEs)**: 562 617 (55) 617
- **Case Weighted Daypatient Discharges**: 827 978 (151) 978
- **Case Weighted Inpatient Discharges**: 5,803 5,875 (73) 5,875

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**June-2007 Monitoring Level**

- **Standard Monitoring**

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**Monthly Actuals**

- **Phased Business Plans**

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Introduction
Taranaki DHB reported a YTD surplus of $3.6M, that was $4.5M favourable to plan. The monthly result was a $0.4M deficit, which was $0.5M unfavourable to plan.

Year to date case-weights were in line with plan, while FTEs were 1.5% above plan.

Governance Results
The Governance arm reported a YTD deficit of $0.3M, that was $0.3M unfavourable to plan. The monthly result was breakeven in line with plan.

Provider Results
The Provider arm reported a YTD deficit of $2.2M, that was $2.2M unfavourable to plan. The monthly result was a $0.5M deficit, $0.6M unfavourable to plan.

YTD Revenue was $5.7M favourable to plan, primarily due to higher internal revenue of $4.0M and higher revenue on MoH non-devolved contracts of $1.6M

YTD expenditure was $7.9M unfavourable to plan due to higher Personnel costs of $4.0M, higher outsourced costs of $3.1M and higher Clinical Supply costs of $1.4M. These additional costs have been partly offset by a favourable variance in infrastructure costs of $0.6M.

Funder Results
The Funder arm reported a YTD surplus of $6.1M, that was $7M favourable to plan. The monthly result was a $0.1M surplus, which was $0.2M favourable to plan.

YTD Funder revenue was $6.5M favourable to plan, due to higher MoH Devolved Funding (PHO initiative). Expenditure was $0.5M favourable to plan due to increased provider payments.

The DHB commented "The main contributory factor to the surplus is in personal health, with net IDF outflows being favourable for the year and contributing nearly $ 3.0M to the overall Funder surplus. Other services (Mental Health, DSS) were also favourable to plan, albeit to a lesser degree than personal health services".

Capital Expenditure
Capital expenditure was $4.3M, that was in line with plan.
Waikato DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
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<tr>
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<td>1,718</td>
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<td>Funder</td>
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<td>18,440</td>
<td>(54,137)</td>
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<td>0</td>
<td>(2,088)</td>
<td>0</td>
</tr>
</tbody>
</table>

Key Performance Indicators

- Total Full Time Equivalents (FTEs): 4,442, 4,440, 2, 4,440
- Case Weighted Daypatient Discharges: 6,034, 4,781, 1,253, 4,781
- Case Weighted Inpatient Discharges: 51,147, 52,953, (1,806), 52,953

Introduction
Waikato DHB reported a consolidated surplus of $3M, that was $3M favourable to plan YTD.

The monthly result was a $8.8M deficit, $8.1M unfavourable to plan.
Case-weights are 86.2% more than planned for the month and are now running close to plan at 1% unfavourable.
The favourable monthly result was due to a catch-up in recording. The DHB went live with a new patient management system in April and have taken a few months to refine data extracts and reporting.
FTEs were in line with plan at the end of the year.

Governance Results
The Governance arm reported a deficit of $1.4M, that was $0.4M favourable to plan YTD.
The monthly result was a $0.1M deficit, in line with plan.

Provider Results
The Provider arm reported a deficit of $10.6M, that was $12.4M unfavourable to plan YTD.
The monthly result was a $3.1M deficit, $3.2M unfavourable to plan.
Revenues reflect a favourable variance of $18.4M, primarily from Non-Devolved revenue $10.7M, Other Income $6.6M and Other Government sources $3.8M. These are partially offset by Internal revenue $2.6M unfavourable, reflecting lower than planned throughput.
Expenses record unfavourable variances across Personnel Costs $8.6M, Outsourced Services $9.1M, Clinical Supplies $6.4M, and Infrastructure Costs $6.5M.

The outsourced services reflect locums and other external services utilised to fill vacancies created by the lower FTEs during the year.
All staffing categories reflect unfavourable variances; Medical has a $3.5M unfavourable variance and Management/Admin is $2.1M unfavourable.
Within Clinical Supplies reporting of Treatment Disposables shows the highest variance, unfavourable $3.4M. This includes the impact of higher blood prices and the new payments methodology for haemophilia patients where there is an offset through increased revenue.
Infrastructure costs include the impact of increased property revaluations on capital charge and depreciation. Revenue to partly off-set these items has been recognized.

Funder Results
The Funder arm reported a surplus of $15M, that was $15M favourable to plan YTD.
The monthly result was a $5.6M deficit, $4.9M unfavourable to plan.
Revenues reflect favourable variances totalling $7.3M and expenses reflect favourable variances totalling $7.7M.
Favourable result variances are reported for Personal Health $4.8M, Mental Health $3.3M and DSS $3.9M that are partially offset by unfavourable variances in Maori Health $1.2M.

Capital Expenditure
YTD Capital expenditure was $35.7M, which is $18.4M below plan due to delays in the commencement of building projects.
### Wairarapa DHB

#### Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>42</td>
<td>0</td>
<td>42</td>
</tr>
<tr>
<td>Provider</td>
<td>(88)</td>
<td>4 (92)</td>
<td>4</td>
</tr>
<tr>
<td>Funder</td>
<td>135</td>
<td>(0)</td>
<td>135</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>89</td>
<td>4</td>
<td>85</td>
</tr>
</tbody>
</table>

#### Capital

| Total Capital Expenditure   | (2,964) | (1,500) | (1,464) | (1,500) |
|Total Equity Injections      | 173     | 0       | 173     | 0       |

#### Key Performance Indicators

| Total Full Time Equivalents (FTEs) | 400     | 412 (12) | 412     |
|Case Weighted Daypatient Discharges| 1,166   | 954      | 212     |
|Case Weighted Inpatient Discharges | 3,771   | 3,818    | (46)    |

### Introduction

Wairarapa DHB reported a consolidated surplus of $0.1M, that was $0.1M favourable to plan YTD.

Consolidated YTD revenue was $6.1M favourable to plan and expenditure $6.0M unfavourable to plan.

The monthly result was a $0.1M surplus, that was $0.2M favourable to plan.

Case weights were 166 (3.5%) above plan.

### Governance Results

The Governance arm reported a break even position, that was equal to plan YTD.

### Provider Results

The Provider arm reported a deficit of $0.1M, that was $0.1M unfavourable to plan YTD.

The monthly result was a $0.1M deficit, that was breakeven to plan.

YTD Provider arm revenue was $2.5M favourable to plan, with expenditure $2.6M unfavourable to plan.

Significant favourable revenue variance occurred in: Ministry of Health funding ($1.1M), Internal Revenue ($0.8M) and ACC ($0.3M).

Unfavourable expenditure variances drivers included Outsourced Services ($1.9M).

FTEs were 12 (2.9%) below plan, due to a reconfiguration of services.

### Funder Results

The Funder arm reported a surplus of $0.1M, that was $0.1M favourable to plan YTD.

The DHB has received additional funding and incurred additional expenditure in meeting patient needs.

### Capital Expenditure

Wairarapa DHB reported YTD capital expenditure of $3.0M, that was $1.5M above plan YTD. The primary variance was in building and plant, being expenditure to complete the hospital building project. Capital expenditure was funded from depreciation ($2.5M) and working capital.
Waitemata DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
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<td>Governance</td>
<td>(805)</td>
<td>(572)</td>
<td>(233)</td>
<td>(572)</td>
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<tr>
<td>Provider</td>
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<td>(11,159)</td>
<td>(3,716)</td>
<td>(11,159)</td>
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<tr>
<td>Funder</td>
<td>21,416</td>
<td>9,004</td>
<td>12,412</td>
<td>9,004</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>5,736</td>
<td>(2,727)</td>
<td>8,463</td>
<td>(2,727)</td>
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Capital

<table>
<thead>
<tr>
<th>Capital</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
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</thead>
<tbody>
<tr>
<td>Total Capital Expenditure</td>
<td>(32,150)</td>
<td>(32,000)</td>
<td>(150)</td>
<td>0</td>
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<tr>
<td>Total Equity Injections</td>
<td>6,190</td>
<td>6,400</td>
<td>(210)</td>
<td>0</td>
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</tbody>
</table>

Key Performance Indicators

| Total Full Time Equivalents (FTEs) | 0 | 0 | 0 | 4,463 |
| Case Weighted Daypatient Discharges | 8,160 | 6,349 | 1,811 | 6,349 |
| Case Weighted Inpatient Discharges | 35,159 | 32,756 | 2,403 | 32,756 |

Introduction

Waitemata DHB reported a consolidated surplus of $5.7M, that was $8.5M favourable to plan YTD. The monthly result was a $1.0M surplus, $0.9M favourable to plan.

Year to date case-weights were 10.8% greater than planned. FTE's were reported 2.1% higher than plan. The DHB commented "Close attention to staff numbers and vacancies as well as supply costs continues. All services were very busy with the cold snap resulting in continuing high medical admissions and ECC attendances. Year to date outputs are above the DAP targets and above last year’s levels of activity".

Governance Results

The Governance arm reported a deficit of $0.8M, that was $0.2M unfavourable to plan YTD. The monthly result was a $1.0M surplus, $0.9M favourable to plan.

Provider Results

The Provider arm reported a deficit of $14.9M, that was $3.7M unfavourable to plan YTD. The monthly result was a $0.8M deficit, which was $0.1M unfavourable to plan.

Provider revenue was $0.8M favourable to plan. Internal revenue was $19.2M, favourable to plan due to higher than planned volumes, however this was more than offset by significantly reduced revenue from MoH Non-Devolved Contracts. The lower Non-Devolved contract income relates to Mental Health $4.9M, Disability Support Services $8.0M and Personal Health $5.0M.

Personnel costs were $1.1M unfavourable to plan YTD, including Medical Personnel $0.5M. Outsourced costs were $3.1M unfavourable to plan, however there were large movements with Nursing $2.4M unfavourable and Outsourced Management/Admin $1.0M unfavourable, these were offset by favourable variances in Corporate Governance $0.8M. The unfavourable variances reflect the difficulty in recruiting staff positions to Plan, covering positions with outsourced staff and additional costs flowing from higher than expected volumes.

Clinical Supplies were $2.3M unfavourable year to date, with large unfavourable variances in Treatment Disposables $1.7M, Implants and prostheses $1.0M and Pharmaceuticals $1.2M, offset by Instruments and equipment $2.0M favourable. The increase in Clinical services costs is significantly less than the increase in volumes.

Infrastructure costs were $2.0M favourable YTD due to savings in Facilities $1.2M and Interest and Financing Charges $2.7M.

Funder Results

The Funder arm reported a surplus of $21.4M, that was $12.4M favourable to plan YTD. The monthly result was a $1.4M surplus, $0.6M favourable to plan.

Funder revenue was $40.5M favourable to plan YTD, while Payments to Providers were $28.1M above plan. These variances are due in part to the PHO initiative, which was not included in the plan.

The surplus contains $8.3M of timing differences where the 2007/08 budget contains the expenditure while the 06/07 actual result contains the relevant revenue. The DHB commented: " timing differences have occurred around implementation of a number of strategic initiatives regarding pharmacies, cardiovascular disease, diabetes and chronic care management. The differences are due to the need to work regionally and locally with numerous stakeholder groups, timeframes around necessary IT changes and timeframes for recruitment of staff".

Capital Expenditure

Capital expenditure at $32.2M is slightly above plan ($0.2M).
West Coast DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>24</td>
<td>(128)</td>
<td>152</td>
</tr>
<tr>
<td>Provider</td>
<td>(10,716)</td>
<td>(5,283)</td>
<td>(5,433)</td>
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<tr>
<td>Funder</td>
<td>7,523</td>
<td>5,410</td>
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<tr>
<td>DHB Consolidation</td>
<td>(3,169)</td>
<td>(1)</td>
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<tr>
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<tbody>
<tr>
<td>Total Capital Expenditure</td>
<td>(2,678)</td>
<td>(6,620)</td>
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<tr>
<td>Total Equity Injections</td>
<td>983</td>
<td>1,000</td>
<td>(17)</td>
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<table>
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<tr>
<th>Key Performance Indicators</th>
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<tbody>
<tr>
<td>Total Full Time Equivalents (FTEs)</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Case Weighted Daypatient Discharges</td>
<td>601</td>
<td>450</td>
<td>151</td>
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<tr>
<td>Case Weighted Inpatient Discharges</td>
<td>3,014</td>
<td>2,985</td>
<td>29</td>
</tr>
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</table>

**Introduction**

West Coast DHB reported a consolidated deficit of $3.2M, that was $3.2M unfavourable to plan YTD.

The monthly result was $0.1M favourable to the breakeven plan.

To date, despite requests to the DHB, discharge data has not been reported for the year through this process. Case-weight data has been provided elsewhere showing the case-weights are of an acceptable level.

**Governance Results**

The Governance arm reported a breakeven result that was $0.2M favourable to plan YTD.

**Provider Results**

The Provider arm reported a deficit of $10.7M, that was $5.4M unfavourable to plan YTD.

Revenue is $0.6M unfavourable to plan resulting from the pharmacy ceasing to dispense outpatient scripts and a reduction in non health related revenue due to reduced interest and the late implementation of new initiatives.

Expenditure is $4.8M unfavourable to plan with Personnel costs ($1.4M) and Outsourced Services ($3.4M) unfavourable. The notable additional Personnel cost is for contractual adjustments relating to the nurses ($1.7M). Additional locum expenditure of $3.1M reflects the unfavourable variance in Outsourced Services. Overall FTEs were only marginally ahead of plan (5).

**Funder Results**

The Funder arm reported a surplus of $7.5M, that was $2.1M favourable to plan YTD.

Revenue from the Ministry was favourable to plan by $3.2M, partially offset by additional Personal Health expenditure of $1.2M.

**Capital Expenditure**

Capital expenditure is $3.9M below plan mainly reflecting the delayed expenditure on the Dementia Unit, which is on track to open in November.
Whanganui DHB
Financial Performance Summary Year to Date

<table>
<thead>
<tr>
<th>Net Result</th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>(126)</td>
<td>(25)</td>
<td>(101)</td>
<td>(25)</td>
</tr>
<tr>
<td>Provider</td>
<td>(2,573)</td>
<td>(140)</td>
<td>(2,433)</td>
<td>(140)</td>
</tr>
<tr>
<td>Funder</td>
<td>338</td>
<td>(2,268)</td>
<td>2,606</td>
<td>(2,268)</td>
</tr>
<tr>
<td>DHB Consolidation</td>
<td>(2,361)</td>
<td>(2,433)</td>
<td>72</td>
<td>(2,433)</td>
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<table>
<thead>
<tr>
<th>Capital</th>
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<th></th>
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<th></th>
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</thead>
<tbody>
<tr>
<td>Total Capital Expenditure</td>
<td>(8,006)</td>
<td>(15,686)</td>
<td>7,680</td>
<td>(15,686)</td>
</tr>
<tr>
<td>Total Equity Injections</td>
<td>(51)</td>
<td>13,200</td>
<td>(13,251)</td>
<td>13,200</td>
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</table>

Key Performance Indicators

<table>
<thead>
<tr>
<th>Total Full Time Equivalents (FTEs)</th>
<th>866</th>
<th>817</th>
<th>48</th>
<th>817</th>
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</thead>
<tbody>
<tr>
<td>Case Weighted Daypatient Discharges</td>
<td>1,550</td>
<td>1,341</td>
<td>209</td>
<td>1,341</td>
</tr>
<tr>
<td>Case Weighted Inpatient Discharges</td>
<td>7,938</td>
<td>7,578</td>
<td>360</td>
<td>7,578</td>
</tr>
</tbody>
</table>

Introduction
Whanganui DHB reported a consolidated deficit of $2.4M, that was $0.1M favourable to plan YTD.
The net result for June was $0.6M favourable to the planned deficit of $0.4M. Deficit support for 2006/07 of $2.4 was approved. The net result for the year improved by a gain on sale of properties totalling $0.7M and a revaluation alteration of $0.1M.

Governance Results
The Governance arm reported a deficit of $0.1M, that was $0.1M unfavourable to plan YTD.

Provider Results
The Provider arm reported a deficit of $2.6M, that was $2.4M unfavourable to plan YTD.
Revenue reported was $3.6M favourable to plan, driven by favourable variances in: MoH revenue ($0.7M), ACC revenue ($0.9M), Other income ($0.8) and Inter DHB and Internal revenue ($1.3M).
Expenditure at $6.0M unfavourable to plan reflects additional expenditure in personnel ($3.4M), outsourced costs ($2.2M) and clinical supplies ($0.6M). Infrastructure costs were $0.6M favourable to plan.
Medical and nursing personnel drove the unfavourable variance with personnel costs for the two groups being $3.2M unfavourable and outsourced costs for medical personnel being $1.8M unfavourable due to locums.
Case-weights are 569 (6.4%) favourable to plan and this is reflected in the unplanned clinical supplies costs. FTEs are 48 (5.9%) above the planned levels, with nursing personnel being 38 above the planned level.

Funder Results
The Funder arm reported a surplus of $0.3M, that was $2.6M favourable to plan YTD.
Revenue was $3.2M favourable to plan; expenditure was $0.6M unfavourable to plan. Personal Health was $3.1M unfavourable to plan relating to “primary practise services - capitation” and higher IDF flows. DSS was $2.8M favourable to plan re: home and carer support and rest home expenditure and a favourable Aged Residential Care wash-up.

Capital Expenditure
Capital expenditure was $7.7M below plan. The variance reflects the delays in the Health Services Redesign project due to the Ministry review.