

# POLICY BRIEF: Hospital cafeterias losing millions

Catherine Shvets and Gage Haubrich | October 2020



## Executive Summary

In the past, Canadian media have reported on government-run hospitals losing large sums of money through selling sandwiches, chocolate bars, soft drinks and other food products to the public and hospital staff. In 2011, for example, it was reported that hospitals in two provinces alone – Ontario and Newfoundland and Labrador – had combined losses of more than \$525,000 through running their own Tim Hortons franchises.<sup>1,2</sup>

When hospitals lose money through selling food and beverages to the public, those dollars cannot be used to pay for services that help patients, including diagnostic scans, patient visits, medical equipment, etc.

SecondStreet.org investigated how much money hospitals are losing nation-wide through running their own restaurants, cafeterias, and food kiosks which sell food products to the public. To find out, we filed over 120 Freedom of Information requests across Canada with various departments, health bodies and hospitals.

Key findings include:

- 74 hospitals lost \$6,165,780 in 2017/18 and \$5,629,307 in 2018/19 through running cafeterias and food kiosks. Due to incomplete data, these figures do not include Quebec, Prince Edward Island or Newfoundland and Labrador. Furthermore, in some cases, we were only able to obtain partial data from some provinces – eg. Ontario, British Columbia, Alberta. (I.e. actual losses could be much higher.)
- This \$12 million in identified hospital cafeteria losses could have provided approximately 17,000 MRI scans to the public.
- Two government-run Tim Hortons franchises lost a combined \$353,509 over the two-year period (one in New Brunswick and one in Ontario).

\$12 million in losses may seem modest, especially when viewed as a percentage of government spending on health care. However, due to the fallout from COVID-19, including the tremendous surgical backlog nation-wide, it is more important than ever for health officials to pursue every opportunity to eliminate inefficient spending and direct those dollars towards helping patients.

For many health regions in eastern Canada, the first step in addressing this problem is to improve their data collection and identify those hospital cafeterias that are losing money. Second, for all instances where hospitals are running cafeteria losses, management might consider doing what many other hospitals have done – rent out their cafeteria space to third parties. This policy option could turn losses into gains and allow hospitals to focus more dollars towards helping patients instead of subsidizing visitors' chocolate bars, sandwiches and coffees.

*Note: The financial figures we obtained were for restaurants, cafeterias and food kiosks that sold goods to the public and hospital staff. We did not examine the cost of food and beverages provided to patients.*



## Methodology

The purpose of this research was to identify hospitals that were losing money through selling food and drink to the public. Our goal was to calculate the total losses nation-wide.

To obtain financial data on hospitals' commercial food operations, SecondStreet.org filed over 120 Freedom of Information requests with hospitals, health regions, and provincial governments across Canada. These requests were focused on revenue and expenditure data from 2017/18 and 2018/19.

We were unable to obtain complete data for all hospitals across Canada because some hospitals were not able to break down data from cafeterias that sold goods to the public and provided food for patients free of charge. This issue arose particularly in eastern Canada, where many hospitals and medical centres could not isolate expenses or requested an exorbitant fee to do so. Furthermore, some health authorities provided revenues and expenses, but could not provide data specific to cafeterias or vendors – only information for sectors or zones. In these cases, we included their total figures.

Finally, we would note that the data provided to SecondStreet.org included many instances of hospital cafeterias breaking even or turning a profit. Those cases were not included in this report as our focus was on identifying money-losing operations and evaluating losses nation-wide. Readers should note that even in cases where hospitals appear to be earning a profit from their commercial food operations, the situation might still not be the most cost-effective option.

## Background

In 2012, media reported that hospitals in Windsor and St. John's had lost more than \$525,000 the year before through their government-run Tim Hortons franchises.

Vickie Kaminski, the CEO of Eastern Health in Newfoundland and Labrador, explained why the hospital's Tim Hortons was losing money: "Let me tell you why that happens ... we charge you \$1.94 for that large coffee, but we insist that the staff who are pouring that coffee are Eastern Health staff, and they get

paid \$28 an hour, and no Tim Hortons pays that."<sup>a</sup>

Typically, Tim Hortons employees are paid much closer to minimum wage, which was \$10 per hour in Newfoundland and Labrador in 2010.<sup>3</sup>

These news stories prompted the Canadian Taxpayers Federation (CTF) to investigate hospital cafeteria losses in Manitoba. The CTF reported that government-run hospital cafeterias lost approximately \$4.5 million between 2010-11 and 2011-12.<sup>4</sup> Colin Craig, the CTF's spokesperson for Manitoba and Saskatchewan at the time, surmised that just like in Newfoundland and Labrador, these losses could be due to the high compensation levels in government-run hospitals.

Based on the aforementioned news stories and research, SecondStreet.org decided to examine losses at hospital cafeterias and restaurants nation-wide.

While the losses incurred by government-run cafeterias and restaurants are small compared to overall hospital budgets, governments will be under increased pressure in the years ahead to eliminate inefficient spending due to COVID-19.

## Findings

In this section we will provide a brief overview of our findings for each province, listing how many hospitals provided usable data, and each province's largest money-losing facilities. Complete data is available in the appendix.

When filing requests with hospitals and health regions, we sought only overall data on revenue and expenses and not the finer operations of each hospital cafeteria or food kiosk. Because of this, we are not able to determine why the hospitals lost money selling food to the public, only that it is a common occurrence among government-run hospitals.

It is important to note that we were not expecting governments to use restaurants, cafeterias and coffee shops as profit centres the same way they might seek to maximize revenues from a casino or liquor store. However, we felt it would be reasonable to expect these facilities to break even, and that tax dollars intended for health care were actually used for health care.

<sup>a</sup> CBC News, May 29, 2012. "Tim Hortons at St. John's hospital awash in red ink." <https://www.cbc.ca/news/canada/newfoundland-labrador/tim-hortons-at-st-john-s-hospital-awash-in-red-ink-1.1136260>

## British Columbia

SecondStreet.org obtained complete data for 18 commercial food facilities. Of these 18 facilities, eight had commercial food locations that lost money in at least one of the two years we examined. Considering the small number of locations that provided complete data, actual losses could be much higher than documented in the tables below.

<b>Total facilities</b>	Unknown
<b>Total facilities that provided complete data</b>	18
<b>Total losses for 2017/18</b>	-\$94,603
<b>Total losses for 2018/19</b>	-\$86,226
<b>Largest loss for 2017/18</b>	-\$31,487 (Vernon)
<b>Largest loss for 2018/19</b>	-\$22,354 (Grand Forks)

## Alberta

Alberta has only one health region – Alberta Health Services. We received complete data from 26 different commercial food locations, 13 of which lost money in at least one of the two years we examined. Considering the small number of locations that provided complete data, actual losses could be much higher than documented in the tables below.

<b>Total facilities</b>	120
<b>Total facilities that provided complete data</b>	26
<b>Total losses for 2017/18</b>	-\$3,187,022
<b>Total losses for 2018/19</b>	-\$2,316,732
<b>Largest loss for 2017/18</b>	-\$821,848 (University of Alberta's main hospital cafeteria)
<b>Largest loss for 2018/19</b>	-\$733,180 (University of Alberta's main hospital cafeteria)

## Saskatchewan

In Saskatchewan, there is only one health authority. Due to cost restraints around obtaining data, we only purchased data for seven major hospitals in the province, comprising seven commercial food facilities. Of these seven locations, five had commercial food locations that lost money in at least one of the two years we examined. Had we received complete information for other health facilities in the province, total losses may have risen.

<b>Total facilities</b>	Unknown
<b>Total facilities that provided complete data</b>	7
<b>Total losses for 2017/18</b>	-\$728,909
<b>Total losses for 2018/19</b>	-\$813,135
<b>Largest loss for 2017/18</b>	-\$286,370 (Pasqua Hospital in Regina)
<b>Largest loss for 2018/19</b>	-\$299,997 (Pasqua Hospital in Regina)

## Manitoba

In Manitoba, there are five health regions and we were able to acquire at least some data for each of them. SecondStreet.org received complete data for 23 commercial food facilities in total, 21 of which lost money in at least one of the two years we examined.

<b>Total facilities</b>	Unknown
<b>Total facilities that provided complete data</b>	23
<b>Total losses for 2017/18</b>	-\$235,092
<b>Total losses for 2018/19</b>	-\$245,934
<b>Largest loss for 2017/18</b>	-\$117,031 (Selkirk)
<b>Largest loss for 2018/19</b>	-\$82,892 (Brandon Regional Health Centre)

## Ontario

In Ontario, information must be retrieved by filing requests with each individual hospital. In total, we received complete information from 24 hospitals. Of these 24 hospitals, 12 had commercial food locations that lost money in at least one of the two years we examined. Had we received complete data for the entire province, total losses may have been higher than currently represented.

<b>Total facilities</b>	Unknown
<b>Total facilities that provided complete data</b>	24
<b>Total losses for 2017/18</b>	-\$705,741
<b>Total losses for 2018/19</b>	-\$983,127
<b>Largest loss for 2017/18</b>	-\$165,103 (Baycrest Hospital)
<b>Largest loss for 2018/19</b>	-\$226,535 (Hotel-Dieu Grace Healthcare)

## Quebec

Quebec has 21 health authorities across the province. Unfortunately, no health facility in the province provided complete or adequate data.

## Nova Scotia

Nova Scotia's health system is composed of the Nova Scotia Health Authority (NSHA) and the IWK Health Centre. NSHA has four zones: Northern, Western, Eastern, and Central, three of which have lost money in at least one of the two fiscal years examined. The NSHA was unable to break down its zone figures into facilities or commercial food locations. The IWK Health Centre only provided estimates.

<b>Total facilities</b>	Unknown
<b>Total facilities that provided complete data</b>	None
<b>Total commercial food locations</b>	Unknown
<b>Total commercial food locations that provided complete data</b>	None
<b>Total losses for 2017/18</b>	-\$254,934
<b>Total losses for 2018/19</b>	-\$190,055
<b>Largest loss for 2017/18</b>	-\$148,964 (Eastern Zone)
<b>Largest loss for 2018/19</b>	-\$102,025 (Central Zone)

## Newfoundland & Labrador

Newfoundland & Labrador is composed of four health authorities. Three of them – Eastern, Western, and Labrador-Grenfell Health – presented only revenue for both 2017/18 and 2018/19. The health regions indicated they have contracts with private commercial food companies such as Aramark and Compass Group Canada. Compass Group Canada operates in Eastern Health, the health authority that previously lost money through its Tim Hortons franchise.

## New Brunswick

New Brunswick is made up of two health authorities: Horizon Health Network and Vitalité Health Network. Of the 19 commercial food locations that provided complete data, 17 lost money in at least one of the two fiscal years examined.

<b>Total facilities</b>	21
<b>Total facilities that provided complete data</b>	19
<b>Total losses for 2017/18</b>	-\$959,480
<b>Total losses for 2018/19</b>	-\$994,099
<b>Largest loss for 2017/18</b>	-\$238,462 (Dr. Chalmers Hospital)
<b>Largest loss for 2018/19</b>	-\$292,642 (Dr. Chalmers Hospital)

## PEI

Health PEI, the health authority for the entire province, presented only revenue figures for its 15 hospitals and health centres. SecondStreet.org was told that the cost of food sold to the public could not be isolated from the cost of food provided to patients.

## Subsidized Tim Hortons Treats

In 2012, and as noted previously, media reported on governments running Tim Hortons franchises at a loss at hospitals in Newfoundland and Labrador, and Ontario.

Our research shows a slight improvement with those particular franchises. The Tim Hortons at the Newfoundland hospital is now operated and staffed by Compass Group Canada (not the health region) although we were unable to ascertain how much the company pays the hospital in rent. The government-run Tim Hortons in Windsor is still losing money, but it is now much lower; losses were \$27,086 in 2018/19 (versus \$265,000 in 2012).

While conducting research for this report, SecondStreet.org identified another location where the government is running a Tim Hortons franchise at a loss. At the Saint John Regional Hospital in New Brunswick the government-run Tim Hortons lost \$169,476 in 2017/18 and \$109,258 in 2018/19.

Instead of subsidizing customers' double doubles and doughnuts, many hospitals decided to rent out space to third-party Tim Hortons franchises. For example, the Michael Garron Hospital in Toronto noted that they earned \$79,087 in rent from such a franchise in 2018/19 while the Sault Area Hospital in Sault Ste. Marie earns \$50,000 a year from the privately run Tim Hortons located in its facilities.

## Policy Options

Based on this report, there are two policy options governments might consider:

First, many hospitals do not properly track expenditures and revenues from food and beverages that are sold to the public. This is particularly a problem in eastern Canada.

In many cases, the data is incomplete or it is fused together with the cost of goods provided to patients. Improving the accounting of goods that are sold to the public would allow hospitals to determine whether they have a financial problem with their commercial food operations.

Second, in cases where hospitals are running commercial food facilities that lose money, partnerships with third parties are a proven solution. Several hospitals in Canada rent out space to third parties to provide commercial food sales to the public. For example, Victoria Hospital in Winnipeg was able to turn a \$186,851 loss in 2011-12 into a \$25,591 gain in 2012-13 after partnering with a third party. Ultimately, that meant the hospital had an additional \$212,442 in 2012-13 to put towards providing care for patients.<sup>5</sup>

## Conclusion

The lack of data for some hospitals' commercial food cafeterias and kiosks, particularly in eastern Canada, makes it difficult to assess this problem nation-wide.

However, even with incomplete data, we identified over \$5.6 million in losses nation-wide in 2018/19 and \$6.2 million in losses nation-wide in 2017/18. In fact, we did not find a single jurisdiction without at least one cafeteria/kiosk facility that was losing money.

Considering that Mayfair Diagnostics charges \$695 per MRI scan, the \$12 million governments lost through selling sodas, sandwiches and treats to the public, could have provided Canadians with approximately 17,000 MRI scans.

Several government-run hospitals have already addressed their cafeteria losses by partnering with third parties. This approach allows hospitals to focus on their core responsibility – providing health services to patients – while also ensuring that visitors to the hospital, and staff, have an opportunity to purchase food and drinks.

Though the losses we identified do not amount to a lot in comparison to total health care budgets in Canada, these losses will become important to address as governments struggle to address the backlog of procedures due to COVID-19.

## About the authors

Gage Haubrich is a SecondStreet.org intern currently pursuing a bachelor's degree in economics with a minor in political studies at the University of Saskatchewan in Saskatoon.

Catherine Shvets is a SecondStreet.org intern currently pursuing a bachelor's degree in economics at the University of Montreal.

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4. "Manitoba hospital cafeterias losing \$2M year." Canadian Press, August 13, 2013 (CBC News website). <https://www.cbc.ca/news/canada/newfoundland-labrador/tim-hortons-at-st-john-s-hospital-awash-in-red-ink-1.1136260>
5. Craig, Colin. "Time for hospital cafeteria reform." Canadian Taxpayers Federation column, August 16, 2013. <https://www.taxpayer.com/news-room-archive/Time%20for%20Hospital%20Cafeteria%20Reform?id=12737>

## Appendix

British Columbia	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Interior Health</b>						
Kamloops	\$419,228	\$429,966	-\$10,738	\$466,683	\$452,647	\$14,036
Vernon	\$143,151	\$174,638	-\$31,487	\$161,493	\$182,383	-\$20,890
Salmon Arm	\$17,006	\$33,236	-\$16,230	\$16,084	\$33,448	-\$17,364
Grand Forks	\$18,718	\$39,531	-\$20,813	\$16,915	\$39,269	-\$22,354
Nelson	\$12,201	\$16,239	-\$4,038	\$16,785	\$18,205	-\$1,420
Revelstoke	\$7,720	\$6,359	\$1,361	\$4,910	\$5,392	-\$482
Nakusp	\$5,556	\$13,533	-\$7,977	\$4,867	\$13,450	-\$8,583
<b>Provincial Health Services Authority</b>						
Garden Café (BC Cancer Prince George)	\$125,276	\$128,596	-\$3,320	\$120,946	\$136,079	-\$15,132
<b>Total Losses</b>			<b>-\$94,603</b>			<b>-\$86,225</b>

Alberta	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Alberta Health Services</b>						
Alberta Children's Hospital Cafeteria	\$2,105,463	\$2,281,324	-\$175,861	\$2,156,628	\$2,291,662	-\$135,034
Foothills Medical Centre Cafeteria	\$1,059,393	\$1,808,129	-\$748,736	\$1,109,709	\$1,685,266	-\$575,557
Peter Lougheed Centre Cafeteria	\$1,964,727	\$2,191,198	-\$226,471	\$1,937,973	\$2,106,037	-\$168,064
Rockyview General Hospital Cafeteria	\$1,979,182	\$2,220,700	-\$241,518	\$2,047,349	\$2,055,327	-\$7,978
Rockyview General Hospital Coffee Shop	\$122,199	\$121,434	\$765	\$115,753	\$131,265	-\$15,512
Richmond Road Diagnostic and Treatment Centre	\$252,346	\$273,785	-\$21,439	\$265,042	\$249,187	\$15,855
University of Alberta Hospital Main Cafeteria	\$2,217,234	\$3,039,082	-\$821,848	\$2,264,241	\$2,997,421	-\$733,180
Glenrose Rehabilitation Hospital Bistro	\$445,249	\$560,129	-\$114,880	\$433,573	\$472,812	-\$39,239
Sturgeon Community Hospital	\$415,136	\$551,261	-\$136,125	\$438,583	\$540,387	-\$101,804
Red Deer Regional Hospital Centre	\$763,589	\$822,928	-\$59,339	\$781,872	\$805,660	-\$23,788
Cross Cancer Institute	\$676,236	\$868,934	-\$192,698	\$744,866	\$897,403	-\$152,537
Medicine Hat Regional Hospital	\$506,951	\$729,643	-\$222,692	\$517,715	\$743,981	-\$226,266
Chinook Regional Hospital	\$1,286,634	\$1,512,049	-\$225,415	\$1,347,476	\$1,485,249	-\$137,773
<b>Total Losses</b>			<b>-\$3,187,022</b>			<b>-\$2,316,732</b>

Saskatchewan	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Saskatchewan Health Authority</b>						
Saskatoon City Hospital	\$908,287	\$921,031	-\$12,744	\$870,252	\$855,950	\$14,302
St. Paul's Hospital	\$569,791	\$615,704	-\$45,913	\$590,060	\$682,698	-\$92,638
Pasqua Hospital	\$482,468	\$768,838	-\$286,370	\$484,859	\$784,856	-\$299,997
Regina General Hospital	\$1,045,258	\$1,186,232	-\$140,974	\$1,083,202	\$1,243,629	-\$160,427
Wascana Rehabilitation Centre	\$449,912	\$692,820	-\$242,908	\$448,597	\$708,670	-\$260,073
<b>Total Losses</b>			<b>-\$728,909</b>			<b>-\$813,135</b>

Manitoba	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Interlake-Eastern Regional Health Authority</b>						
Arborg	\$8,136	\$9,903	-\$1,767	\$5,538	\$7,661	-\$2,123
Beausejour	\$19,388	\$22,781	-\$3,393	\$20,437	\$24,824	-\$4,387
Eriksdale	\$10,141	\$10,898	-\$757	\$9,105	\$9,073	\$32
Teulon	\$5,457	\$5,751	-\$294	\$3,157	\$3,001	\$156
Gimli	\$30,928	\$31,773	-\$845	\$35,430	\$40,594	-\$5,164
Pine Falls	\$29,421	\$32,412	-\$2,991	\$21,508	\$29,182	-\$7,674
Pinawa	\$8,422	\$11,343	-\$2,921	\$5,384	\$6,851	-\$1,467
Selkirk	\$201,868	\$318,899	-\$117,031	\$237,379	\$316,111	-\$78,732
Stonewall	\$5,238	\$6,544	-\$1,306	\$5,334	\$7,326	-\$1,992
Ashern	\$3,771	\$4,261	-\$490	\$4,418	\$4,637	-\$219
Beausejour 2	\$18,758	\$19,042	-\$284	\$16,033	\$16,116	-\$83
Lundar	\$11,268	\$12,065	-\$797	\$9,862	\$11,728	-\$1,866
Lac du Bonnet	\$4,609	\$6,117	-\$1,508	\$3,055	\$3,526	-\$471
Stonewall	\$3,954	\$4,245	-\$291	\$2,819	\$2,645	\$174
Whitmouth	\$10,163	\$11,225	-\$1,062	\$9,843	\$10,172	-\$329
<b>Prairie Mountain Health</b>						
Brandon Regional Health Centre	\$657,033	\$672,164	-\$15,131	\$705,695	\$788,587	-\$82,892
Dauphin Regional Health Centre	\$144,016	\$167,613	-\$23,597	\$123,127	\$149,018	-\$25,891
Swan Valley Health Centre	\$64,498	\$77,953	-\$13,455	\$66,681	\$74,653	-\$7,972
Tri-Lake Health Centre	\$30,329	\$34,842	-\$4,513	\$25,478	\$31,745	-\$6,267
Roblin Health Centre	\$24,642	\$29,583	-\$4,941	\$19,047	\$21,462	-\$2,415
<b>Winnipeg Regional Health Authority</b>						
Riverview Health Centre	\$388,552	\$426,270	-\$37,718	\$412,444	\$428,434	-\$15,990
<b>Total Losses</b>			<b>-\$235,092</b>			<b>-\$245,934</b>



Ontario	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
Baycrest Hospital	\$273,475	\$438,578	-\$165,103	\$321,524	\$499,248	-\$177,724
TRI Lyndhurst Centre	\$119,733	\$84,839	\$34,894	\$129,992	\$151,867	-\$21,875
Holland Bloorview Kids Rehabilitation Hospital	\$1,016,282	\$1,062,293	-\$46,011	\$1,004,813	\$1,067,145	-\$62,332
Windsor Regional Hospital						
Tim Hortons	\$881,070	\$928,759	-\$47,689	\$915,591	\$942,677	-\$27,086
Hotel-Dieu Grace Healthcare	\$350,602	\$481,261	-\$130,659	\$366,164	\$592,699	-\$226,535
Credit Valley Hospital						
Hero Burger*	-\$2,296		-\$2,296	-\$1,062		-\$1,062
Queensway-Carleton Hospital	\$376,833	\$562,346	-\$185,513	\$362,503	\$584,571	-\$222,068
Bruyere Continuing Care Inc.						
Cafeteria SVH	\$105,249	\$134,173	-\$28,924	\$111,430	\$140,504	-\$29,074
Cafeteria EBHC	\$88,371	\$142,608	-\$54,237		\$696	-\$696
Depanneur EBHC	\$268,841	\$264,830	\$4,011	\$342,135	\$364,744	-\$22,609
Royal Ottawa Health Care Group				\$303,979	\$457,377	-\$153,397
North Shore Health Network	\$93,172	\$138,480	-\$45,308	\$94,355	\$133,023	-\$38,667
<b>Total Losses</b>			<b>-\$705,740</b>			<b>-\$983,127</b>

\*Hero Burger was a leased location inside Credit Valley Hospital; their lease was terminated early, resulting in a loss for the hospital.

New Brunswick	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Vitalité Health Network</b>						
Centre hospitalier universitaire Dr George L. Dumont	\$648,584	\$666,606	-\$18,022	\$688,920	\$642,982	\$45,938
Hôpital Stellas Maris	\$36,768	\$66,254	-\$29,486	\$32,791	\$69,803	-\$37,012
Hôpital régional d'Edmundston	\$387,681	\$390,592	-\$2,911	\$390,421	\$390,664	-\$243
Hôpital de Grand Sault	\$32,445	\$41,509	-\$9,064	\$29,502	\$40,987	-\$11,485
Hôpital de Saint Quentin	\$37,704	\$49,132	-\$11,428	\$36,943	\$53,100	-\$16,157
Hôpital régional de Campbellton	\$90,071	\$129,243	-\$39,172	\$96,432	\$121,496	-\$25,064
Hôpital de Caraquet	\$58,079	\$58,079	\$0	\$57,660	\$57,664	-\$4
Hôpital de Lameque	\$37,893	\$37,891	\$2	\$41,805	\$41,812	-\$7
<b>Horizon Health Network</b>						
Moncton Hospital	\$324,817	\$408,300	-\$83,483	\$430,223	\$525,958	-\$95,735
Saint John Regional Hospital Cafeteria	\$599,574	\$744,208	-\$144,634	\$559,045	\$784,470	-\$225,425
Saint John Regional Hospital Tim Hortons	\$1,631,983	\$1,801,459	-\$169,476	\$1,723,030	\$1,832,288	-\$109,258
St. Joseph's Hospital	\$51,352	\$72,512	-\$21,160	\$47,931	\$56,436	-\$8,505
Dr. Chalmers Hospital	\$599,718	\$838,180	-\$238,462	\$552,371	\$845,013	-\$292,642
Oromocto Hospital	\$63,765	\$88,893	-\$25,128	\$58,514	\$94,588	-\$36,074
Waterville Hospital	\$100,920	\$267,974	-\$167,054	\$122,656	\$258,728	-\$136,072
Miramichi Hospital	\$226,756	\$208,960	\$17,796	\$233,821	\$234,237	-\$416
<b>Total Losses</b>			<b>-\$959,480</b>			<b>-\$994,099</b>

**Quebec**

NOTE: Data for Quebec health authorities is incomplete or cannot be used, as accounting practices do not separate food sold to clients from food offered to patients.

**Newfoundland & Labrador**

NOTE: Total value of losses could not be calculated, as data for all four regions was incomplete.

**Nova Scotia**

	2017/18 Revenues	2017/18 Expenses	Profit/Loss	2018/19 Revenues	2018/19 Expenses	Profit/Loss
<b>Nova Scotia Health Authority</b>						
Western Zone	\$1,352,950	\$1,458,920	-\$105,970	\$1,580,080	\$1,521,286	\$58,794
Eastern Zone	\$722,170	\$871,134	-\$148,964	\$890,059	\$978,089	-\$88,030
Central Zone	-	-	-	\$4,341,339	\$4,443,364	-\$102,025
<b>Total Losses</b>			<b>-\$254,934</b>			<b>-\$190,055</b>

NOTE: Data for the IWK Health Centre are not presented, as they only provided revenue estimates. Data for the Central Zone was not available in 2017/18.

**PEI**

NOTE: Total value of losses could not be calculated, as PEI did not provide any losses figures. This is due to foodservices including food sold to clients and food offered to patients.