



Alberta Society of Radiologists Overhead Costs Mirror Study

**Prepared by MNP LLP
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EXECUTIVE SUMMARY

Background

In 2017, the Alberta Medical Association (“AMA”) and Alberta Health (“AH”), through the joint Physician Compensation Committee (“PCC”), selected Deloitte via a request for proposals (“RFP”) process to conduct an overhead cost study of physicians in Alberta.¹ The data was gathered by Deloitte in early 2018 and a report *Overhead Review Study: Final Report on Preliminary Model Office Results* dated April 30, 2019 was submitted to the PCC.²

Concurrent with the Deloitte study, the Alberta Society of Radiologists (“ASR”) engaged MNP LLP (“MNP”) to mirror the data collection process (the “Mirror Survey”) used by Deloitte, and to develop independent overhead estimates for Diagnostic Imaging physicians (or “Radiologists”) based on the same data. This report contains the estimates based on the data collected through the Mirror Survey (the “Mirror Study”).

Mirror Survey

The data used for the Mirror Study were collected through a Mirror Survey that was conducted concurrently with the Deloitte overhead cost study, between April 2018 and May 2018. Data were collected from individual Radiologists and from Group Financial Templates submitted by physician groups pertaining to their 2017 fiscal year-ends.

Through the Mirror Study, a total of 301 responses were received from individual Radiologists, and a total of nine Group Financial Templates representing 336 Radiologists were received from participant physician groups.

Overhead Estimates

Overhead costs are the reasonably incurred expenditures necessary to operate a medical practice. Overhead costs do not include payments to physicians for providing medical services or for managing their practice. The focus of both the PCC-commissioned Deloitte study and the Mirror Study for Diagnostic Imaging was on the overhead costs incurred to provide publicly insured physician services in Alberta paid for by the Alberta Health Care Insurance Plan (“AHCIP”) per the Schedule of Medical Benefits (“SOMB”). The costs (and revenues) associated with provision of services to other potential payors, including private individuals, corporations and Workers Compensation Board, were all considered out of scope, as were the contracts between Alberta Health Services and some Radiology group practices for certain in-hospital services.

In Alberta, the substantial majority of Diagnostic Imaging services paid for via the SOMB (which are in scope for this study) are provided through Radiologists’ community clinics. Consequently, for Diagnostic Imaging there are two components to these overhead costs:

- Community clinic overhead costs, which are the costs of operating a physician group practice. These costs are typically shared by the Radiologists in the group.
- Individual overhead costs, which are the additional costs of being a physician, or the personal professional overhead costs. These costs are in addition to the community clinic overhead costs and are typically paid by the individual Radiologist.

Both community clinic overhead cost estimates and individual overhead cost estimates were derived from the Group Financial Templates received from participant physician groups. Participant physician groups reported

¹ MNP did not bid on that RFP.

² At the PCC’s June 20, 2019 meeting, the PCC carried a motion stating that the PCC would not implement the results of the Deloitte report during this financial term of the AMA Agreement.

total overhead costs of \$282.9 million for 336 Radiologists. Table A shows the estimated average annual AHCIP/SOMB overhead costs per Radiologist practicing in these groups.

Table A. Estimated Average Annual AHCIP/SOMB Overhead Costs per Radiologist

	Average Annual Community Clinic Overhead Costs, per Radiologist	Average Additional Annual Individual Overhead Costs, per Radiologist	Average Annual Total Costs, per Radiologist
Total of Employee Salaries and Benefits	\$455,491	\$5,790	\$461,281
Total of Building and Operating Costs	\$157,094	\$14,163	\$171,257
Total of Equipment, Goods or Services Costs	\$170,578	\$0	\$170,578
Total of Professional Fees	\$10,425	\$7,469	\$17,894
Total of Miscellaneous	\$14,660	\$6,227	\$21,887
Overall	\$808,249	\$33,649	\$841,898

Revenues for community clinics in Alberta are derived primarily from AHCIP/SOMB fee-for-service payments. Complete data were not available on payments to individual clinics that would allow direct calculation of the overhead ratio of the participant physician groups that provided Group Financial Templates. Consequently, estimates of the overhead ratio were developed using two approaches:

1. The proportion of Radiologists that practice in a community clinic setting.
2. Participant physician groups' proportion of publicly registered imaging modalities.

The estimates shown in Table B suggest that the overhead ratio for Radiologists in a community clinic setting is in the range of 69.7 percent to 73.7 percent.

Table B. Estimated Overhead Ratios, by Approach

	Proportion of Radiologists in a Community Clinic Setting	Participant Physician Groups' Proportion of Modalities
Total Overhead Costs	\$314,700,261	\$282,877,728
Total Revenues	\$451,266,528	\$383,576,548
Estimated Overhead Ratio	69.7%	73.7%

1 INTRODUCTION

1.1 Background and Purpose

In 2017, the Alberta Medical Association (“AMA”) and Alberta Health (“AH”) through the joint Physician Compensation Committee (“PCC”) selected Deloitte via a request for proposals (“RFP”) process to conduct an overhead cost study of physicians in Alberta.³ The data was gathered by Deloitte in early 2018 and a report *Overhead Review Study: Final Report on Preliminary Model Office Results* dated April 30, 2019 was submitted to the PCC.⁴

Concurrent with the Deloitte study, the Alberta Society of Radiologists (“ASR”) engaged MNP LLP (“MNP”) to mirror the data collection process (the “Mirror Survey”) used by Deloitte, and to develop independent overhead estimates for Diagnostic Imaging physicians (or “Radiologists”) based on the same data. This report contains the estimates based on the data collected through the Mirror Survey (the “Mirror Study”).

1.2 Scope of the Study

The scope of the Mirror Study encompassed:

- Developing estimates of overhead costs for Diagnostic Imaging using the data collected in April and May 2018 through the Mirror Survey.
- Preparing an overhead report for Diagnostic Imaging using the data collected in April and May 2018 through the Mirror Survey.

1.3 About the Study Team

The Mirror Study was carried out by MNP’s Economics and Research Consulting Group. MNP’s Economics and Research Consulting Group consists of a dedicated team of economists, statisticians and business professionals, and has a long history of providing consulting services to medical organizations. Study team members bring over fifty years of experience in working on many aspects of physician compensation and physician practice expenses. Study team members past projects have included the design and execution of physician overhead studies, development of model offices for medical associations and physician groups, design and analysis of physician surveys, and the provision of expert support in arbitration, conciliation and medical commission proceedings.

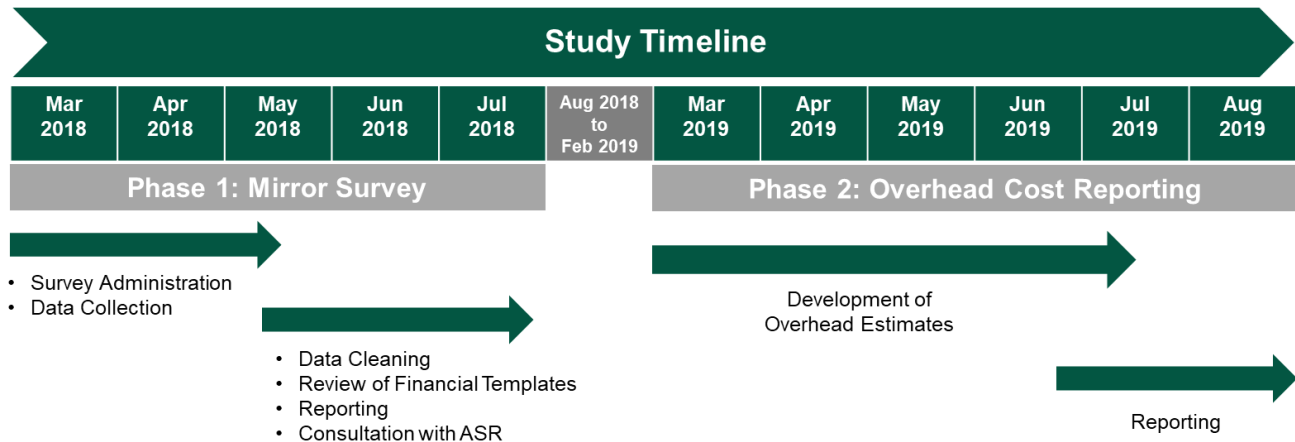
³ MNP did not bid on this RFP.

⁴ At the PCC’s June 20, 2019 meeting, the PCC carried a motion stating that the PCC would not implement the results of the study during this financial term of the AMA Agreement.

2 TIMELINE OF THE STUDY

The Mirror Study was conducted in two phases as outlined in Figure 1. Phase 1 was conducted between March 2018 and July 2018 and involved the Mirror Survey administration and data collection (undertaken concurrently with the Deloitte overhead cost study), as well as the review of data and preliminary reporting. Phase 2 was conducted between March 2019 and August 2019 and involved the development of overhead estimates and the preparation of a formal report of the results.

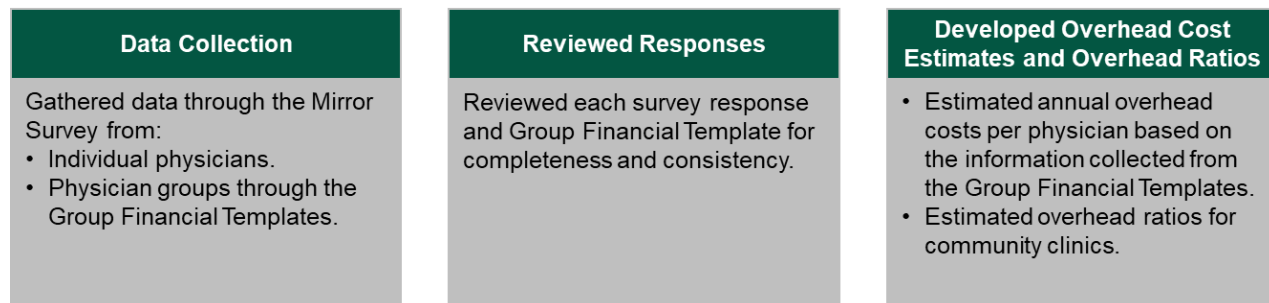
Figure 1: Study Timeline



3 APPROACH

To develop overhead cost estimates for Diagnostic Imaging, we employed the approach outlined in Figure 2.

Figure 2. Approach Used to Develop Overhead Cost Estimates



3.1 Data Sources

The primary source of data used to develop the overhead estimates was the Mirror Survey.

The two components of the Mirror Survey were:

1. Data collected from individual Radiologists through the Mirror Survey. Each participant was asked to complete a survey to collect information on the characteristics of their practice, including the number of hours worked per week and the number of patients seen per month.
2. Group Financial Templates submitted by Diagnostic Imaging physician groups to Deloitte. Each physician group was asked to complete a template to collect information on the modalities offered and cost estimates by line item. The cost data were from the 2017 calendar year.

Secondary data sources used to develop overhead estimates included the Alberta Health Care Insurance Plan (“AHCIP”) Statistical Supplement for 2017/18 and the College of Physicians and Surgeons of Alberta (“CPSA”) list of registered imaging equipment.

3.2 Data Collection Tools

The questions used in the Mirror Survey were drawn from the *Physician Overhead Review: Understanding Drivers of Overhead Expenses (March 2018)* survey developed by Deloitte. The Mirror Survey included all questions in Sections 1 through 3 and Section 5 of the *Physician Overhead Review: Understanding Drivers of Overhead Expenses (March 2018)*. Section 4: Overhead Costs was excluded from the Mirror Survey as overhead costs by line item for Radiologists were submitted via the Group Financial Templates.

The Group Financial Templates were those submitted by Diagnostic Imaging physician groups to Deloitte.

Testing

The survey questions were loaded into SimpleSurvey, a secure online data collection tool. The survey was tested internally by MNP and by the ASR to ensure that the flow, skip logic and timing was consistent with the survey being conducted concurrently by Deloitte. Please note that the testing process did not include wording or clarity as the survey content and process was to mirror that being conducted by Deloitte.

4 DATA COLLECTION

This section contains a description of the data collection process and survey participation.

4.1 Data Collection Process

Data collection was conducted between April 2018 and May 2018, concurrent with the Deloitte overhead cost study.⁵ Invitations to participate in the Mirror Survey were distributed by the ASR. Each physician and physician group invited to participate in the study received an invitation containing:

- Information about the survey and the study.
- The link to the survey for individual physicians.
- Instructions for completing the survey and the Group Financial Template, as relevant.
- A copy of the Group Financial Template that was to be completed by each physician group.

Individual physician responses were collected using SimpleSurvey, a secure online data collection tool.

Group Financial Templates were submitted to MNP by physician groups. All data collected by MNP were treated as confidential and individual responses were not shared with the ASR or any other party.

4.2 Survey Participation

The initial invitation to participate in the Mirror Survey was sent to 397 Radiologists. A total of 301 responses were received.

The initial invitation to provide Group Financial Templates was sent to 22 physician groups. Seven of the physician groups elected to not participate as each group involved only a single Radiologist. Of the other 15 physician groups, a total of nine financial templates were received. Our understanding is that the participant physician groups account for the vast majority of community clinic service in Alberta.

⁵ The Mirror Survey opened on April 3, 2018 and closed on May 18, 2018. The Deloitte survey was launched on March 20, 2018 and closed on May 18, 2018.

5 PROFILE OF THE PARTICIPANTS IN THE MIRROR SURVEY

According to the AHCIP Statistical Supplement in 2017/18 there were 417 Radiologists receiving fee-for-service payments in fiscal 2017/18. There were 301 responses to the Mirror Survey received from individual Radiologists and the participant physician groups reported that 336 Radiologists worked in their practices. This suggests that the data collected through the Mirror Survey represents approximately 80 percent of Radiologists practicing in Alberta in 2017/18.

5.1 Participant Radiologist Characteristics

Practice Setting

Table 1 shows the distribution of participant Radiologists by practice setting reported in the Mirror Survey. Eighty-nine percent of participant Radiologists reported working in a community office offering in-person patient services and/or in a hospital or other provincial institution.

Table 1. Practice Setting of Participant Radiologists (n=288)

	Total
Community office offering in-person patient services	257
Hospital or other provincial institution	253
Business office offering no in-person services	54
Community office or family care clinic	21

The distribution of Radiologists by practice setting was as follows:

- Over 75 percent of Radiologists reported working in a hospital and community setting.
- Approximately 11 percent reported working in a community-based facility only.
- Approximately nine per cent reported working only in an AHS funded facility (i.e. hospital or community office or family care clinic that was partially or fully funded by Government).

Modalities Practiced

Table 2 shows the distribution of modalities practiced as reported by the participant Radiologists. Radiography, Diagnostic Ultrasound, Diagnostic Fluoroscopy and Computed Tomography were the modalities most commonly reported as being practiced by participant Radiologists.

Table 2. Reported Modalities Practiced by Participant Radiologists (n=289)

	Total
Radiography	276
Diagnostic Ultrasound	255
Diagnostic Fluoroscopy	247
Computed Tomography	242
Interventional Ultrasound	183
Magnetic Resonance	175
Interventional Fluoroscopy	169
Diagnostic Mammography	144
Bone Mineral Densitometry	125
Interventional Mammography	78
General Nuclear Medicine	37
Cardiac Nuclear Medicine	36
Echocardiography	45
Total	2,012

Number of Hours Worked

Table 3 shows the number of hours worked per week as reported by the participant Radiologists. Responses ranged from a low of four hours worked per week to a maximum of 100 hours worked per week. The average reported number of hours worked per week by participant Radiologists was 52.9.

Table 3. Number of Hours Worked Per Week by Participant Radiologists (n=270)

	Average	Median	Minimum	Maximum
Total Hours Worked per Week	52.9	54.4	4	100

Table 4 shows the distribution of billable hours per week spent providing insured services outside hospitals or other provincial institutions, as reported by the participant Radiologists. One hundred and twenty-one Radiologists reported working between 10 and 39 billable hours per week outside hospitals or other provincial institutions, and 39 Radiologists reported working 40 or more billable hours per week outside hospitals or other provincial institutions.

Table 4. Billable Hours per Week Spent Providing Insured Services Outside Hospitals or Other Provincial Institutions by Participant Radiologists (n=269)

Billable Hours Outside Hospital or Other Provincial Institution	Number of Radiologists
0 to 9 hours	109
10 to 19 hours	67
20 to 29 hours	30
30 to 39 hours	24
40 to 49 hours	11
50 to 59 hours	19
More than 60 hours	9
Total	269

5.2 Participant Physician Group Characteristics

Location of Practice

Table 5 shows the distribution of participant physician groups by site location. Approximately 79 per cent of participant physician group sites were located in Edmonton or Calgary.

Table 5. Location of Practice for Participant Physician Groups (n=9)

	Number of Sites	Percentage of Total
Edmonton / Calgary	63	79%
Other	17	21%

Number of Modalities Reported

Table 6 shows the distribution of modalities reported by the participant physician groups. Diagnostic Ultrasound accounted for the majority of modalities reported (57 percent), followed by Radiography (10 percent), Diagnostic Mammography (9 percent) and Bone Mineral Densitometry (7 percent).

Table 6. Number of Modalities Reported by Participant Physician Groups (n=9)

	Total	Percentage of Total
Diagnostic Ultrasound	355	57%
Radiography	63	10%
Diagnostic Mammography	54	9%
Bone Mineral Densitometry	44	7%
Interventional Fluoroscopy	39	6%
General Nuclear Medicine	20	3%
Interventional Ultrasound	18	3%
Echocardiography	15	2%
Diagnostic Fluoroscopy	11	2%
Cardiac Nuclear Medicine	3	0%
Magnetic Resonance	3	0%
Interventional Mammography	2	0%
Computed Tomography	1	0%
Total	628	100%

Number of Radiologists in Group

Table 7 shows the number of Radiologists reported by the participant physician groups. The average number of Radiologists reported in a physician group was 37 Radiologists.

Table 7. Number of Radiologists in Participant Physician Groups (n=9)

	Total	Average	Minimum	Maximum
Number of Radiologists	336	37	5	92

Number of Employees

Table 8 shows the total number of employees reported by participant physician groups. There was a total of 2,027 employees reported by participant physician groups. The number of employees by participant physician group ranged from 39 to 465.

Table 8. Total Number of Employees Reported by Participant Physician Groups (n=9)

	Total	Average	Minimum	Maximum
Employees per Physician Group	2,027	225	39	465

Table 9 shows the distribution of employees reported by participant physician groups, by job type. The largest employee group was technologists, followed by receptionists and clerical staff.

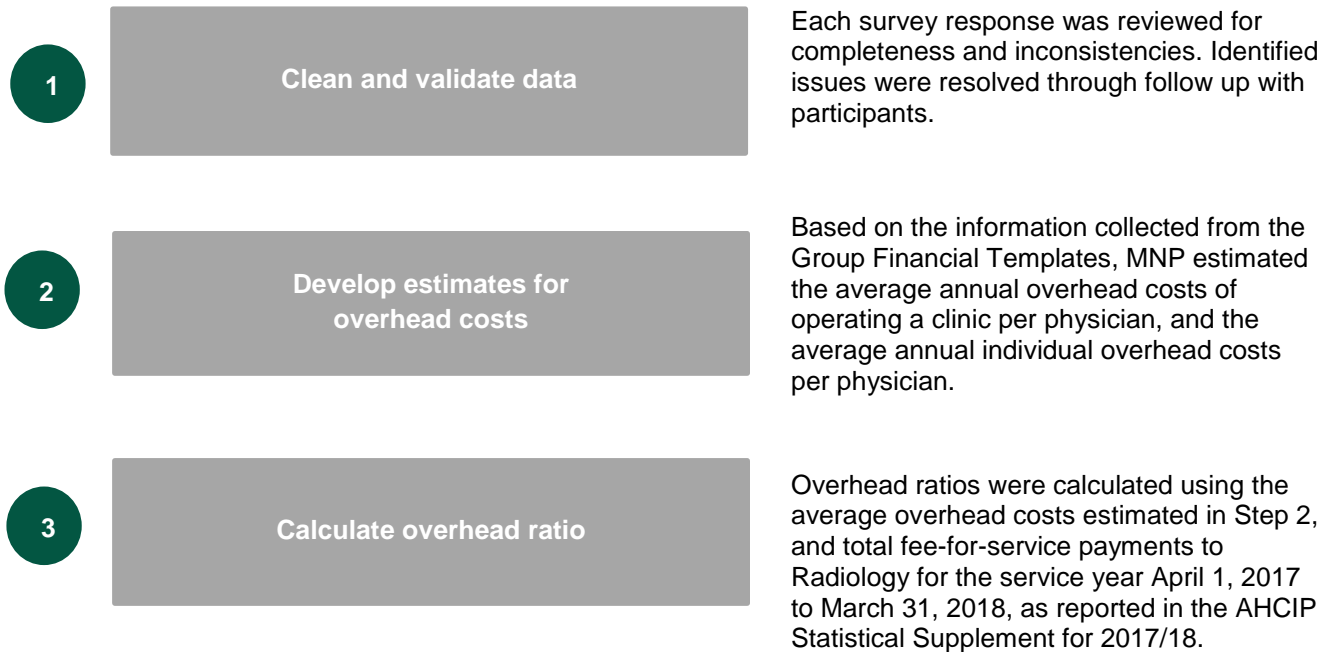
Table 9. Distribution of Employees by Job Type, Reported by Participant Physician Groups (n=9)

	Total	Average	Minimum	Maximum
Technologists	1,146	127	19	242
Receptionist	379	47	0	103
Clerical	251	31	4	56
Office Manager, HR	115	13	2	50
IT Staff	38	4	1	9
Medical Assistants	36	7	0	19
Nursing Staff	15	2	0	13
Other	48	12	2	42

6 DEVELOPMENT OF ESTIMATES

This section describes the approach used to develop estimates of the average overhead costs and the overhead ratio for Diagnostic Imaging. Figure 3 illustrates the steps used to develop the estimates.

Figure 3. Overview of Steps Used to Develop Estimates



7 OVERHEAD ESTIMATES

Overhead costs are the reasonably incurred expenditures necessary to operate a medical practice. Overhead costs do not include payments to physicians for providing medical services or for managing their practice. The focus of both the PCC-commissioned Deloitte study and the Mirror Study for Diagnostic Imaging was the overhead cost incurred to provide publicly insured physician services in Alberta paid for by the AHCIP per the Schedule of Medical Benefits (“SOMB”). The costs (and revenues) associated with provision of services to other potential payors, including private individuals, corporations and Workers Compensation Board were all considered out of scope, as were the contracts between Alberta Health Services and some Radiology group practices for certain in-hospital services.

In Alberta, the substantial majority of Diagnostic Imaging services paid for via the SOMB (which are in scope for this study) are provided through Radiologists’ community clinics. Consequently, for Diagnostic Imaging there are two components to these overhead costs:

- Community clinic overhead costs, which are the costs of operating a physician group practice. These costs are typically shared by the Radiologists in the group.
- Individual overhead costs, which are the additional costs of being a physician, or the personal professional overhead costs. These costs are in addition to the community clinic overhead costs and are typically paid by the individual Radiologist.

7.1 Overhead Costs

Overhead estimates were derived from the nine Group Financial Templates received from participant physician groups, representing 336 physicians. Participant physician groups reported total overhead costs of \$282.9 million. Eighty-nine percent of participant Radiologists reported working in a community clinic setting, either exclusively or in combination with another practice setting. Table 10 shows the estimated average annual AHCIP/SOMB overhead costs per Radiologist practicing in these groups.

Table 10. Estimated Average Annual AHCIP/SOMB Overhead Costs per Radiologist in a Community Clinic Setting

	Average Annual Community Clinic Overhead Costs, per Radiologist	Average Additional Annual Individual Overhead Costs, per Radiologist	Average Annual Total Costs, per Radiologist
Total of Employee Salaries and Benefits	\$455,491	\$5,790	\$461,281
Technologists	\$276,401		\$276,401
Receptionist	\$58,326		\$58,326
Clerical	\$44,209	\$5,790	\$49,999
Office Manager, HR	\$37,359		\$37,359
IT staff	\$11,225		\$11,225
Medical Assistants	\$5,593		\$5,593
Nursing staff	\$4,722		\$4,722
Other	\$17,657		\$17,657
Total of Building and Operating Costs	\$157,094	\$14,163	\$171,257
Cost to Rent/Own Office Space	\$75,167	\$4,536	\$79,703

	Average Annual Community Clinic Overhead Costs, per Radiologist	Average Additional Annual Individual Overhead Costs, per Radiologist	Average Annual Total Costs, per Radiologist
Maintenance	\$28,302		\$28,302
Leasehold Improvements	\$17,403		\$17,403
Professional services (Legal, accounting and taxation services)	\$9,204	\$5,078	\$14,282
Advertising and Promotion	\$6,747		\$6,747
Travel	\$2,238	\$2,673	\$4,911
Telephone	\$2,623	\$1,875	\$4,498
Vehicle and Parking Spots	\$3,555		\$3,555
Utilities	\$2,669		\$2,669
Medical Waste Disposal and Recycling	\$2,567		\$2,567
Other	\$6,619		\$6,619
Total of Equipment, Goods or Services Costs	\$170,578	\$0	\$170,578
Medical Equipment Expenditure	\$59,418		\$59,418
Medical Supplies	\$44,629		\$44,629
Medical Equipment Maintenance	\$30,850		\$30,850
IT Infrastructure/Software (including EMR)	\$15,660		\$15,660
Stationery/Office Supplies	\$10,217		\$10,217
Non-medical Equipment Maintenance	\$4,393		\$4,393
Non-medical Equipment Expenditure	\$1,693		\$1,693
Other*	\$3,719		\$3,719
Total of Professional Fees	\$10,425	\$7,469	\$17,894
Membership Fees	\$7,335	\$6,604	\$13,939
Practice Insurance	\$2,596		\$2,596
Medical Insurance Paid (non-CMPA)	\$329	\$865	\$1,193
Other	\$166		\$166
Total of Miscellaneous	\$14,660	\$6,227	\$21,887
Interest, Bad Debts, Bank Charges	\$5,999		\$5,999
Continuing Medical Education Costs	\$487	\$4,260	\$4,746
Net Medical Insurance (CMPA)	\$1,048	\$1,968	\$3,016
Professional Development Costs	\$2,253		\$2,253
Conference Fees	\$441		\$441
Other	\$4,432		\$4,432
Overall	\$808,249	\$33,649	\$841,898

*Other costs included interest on capital equipment loans, laundry, courier and meals and entertainment costs.

7.2 Revenues

Total fee-for-service payments to Radiology in 2017/18 reported in the AHCIP Statistical Supplement were \$451.3 million and total number of radiologists in Alberta were 417.⁶ According to the ASR⁷, as much as 97 percent of the \$451.3 million fee-for-service payments to Radiology were generated from community clinics, and the rest of the payments were from procedural work undertaken in the hospital.⁸

7.3 Overhead Ratio for Radiologists in a Community Clinic Setting

Revenues for community clinics in Alberta are primarily derived from AHCIP/SOMB fee-for-service payments. Complete data were not available on payments to individual clinics that would allow direct calculation of the overhead ratio of the participant physician groups that provided Group Financial Templates. Consequently, estimates of the overhead ratio were developed using two approaches:

1. The proportion of Radiologists that practice in a community clinic setting.
2. Participant physician groups' proportion of registered imaging modalities.

⁶ Alberta Health. "Alberta Health Care Insurance Plan Statistical Supplement". 2018. Available here: https://open.alberta.ca/dataset/3c9a0637-29c1-4cb2-93ba-c2ac090ab2b5/resource/bca9cd6e-803d-439c-be69-b15a8dd800a4/download/ahcip-statistical-supplement-2017_2018_final.pdf

⁷ Our understanding is that the ASR's information is based on claims data provided to it by the AMA.

⁸ The majority of hospital fees to radiologists are not included in this amount and are billed to a separate contract.

Overhead Ratio Estimate based on the Proportion of Radiologists that Practice in a Community Clinic Setting

To estimate the overhead ratio using this approach, the following steps were undertaken:

1. As reported in Section 5.1, 89 percent of participant Radiologists reported working in a community office offering in-person, in-patient services. Assuming that 89 percent of all Radiologists in Alberta practice in that type of setting would mean that 372 of the 417 Radiologists reported in the AHCIP Statistical Supplement for 2017/18⁹ practiced in a community clinic, while the remaining 45 practiced in other settings.
2. Total overhead costs for Radiologists practicing in a community clinic setting were calculated by multiplying the estimated number of Radiologists working in community clinics (372) by the estimated average annual overhead costs per Radiologist (\$841,898).
3. Total overhead costs for the other Radiologists reported in the AHCIP Statistical Supplement that did not practice in a community clinic were calculated by multiplying the number of those Radiologists (45) by the additional average annual individual costs per Radiologist (\$33,649)
4. Total revenues from AHCIP/SOMB activities was taken to be equal to the total fee-for-service payments to Radiology in 2017/18 as reported in the AHCIP Statistical Supplement (\$451,266,528).^{10,11}
5. As shown below and summarized in Table 12, using this approach the overhead ratio was estimated at 69.7 percent.

$$\begin{aligned}
 \text{Overhead Ratio} &= (\text{Total Overhead Costs for Radiologists}) / (\text{Total Revenues for Radiologists}) \\
 &= [(372 * \$841,898) + (45 * \$33,649)] \div (\$451,266,528) \\
 &= [(\$313,186,056) + (\$1,514,205)] \div (\$451,266,528) \\
 &= 69.7\%
 \end{aligned}$$

⁹ Alberta Health. "Alberta Health Care Insurance Plan Statistical Supplement". 2018. Available here: https://open.alberta.ca/dataset/3c9a0637-29c1-4cb2-93ba-c2ac090ab2b5/resource/bca9cd6e-803d-439c-be69-b15a8dd800a4/download/ahcip-statistical-supplement-2017_2018_final.pdf

¹⁰ Ibid.

¹¹ According to the ASR, as much as 97 percent of these fee-for-service payments to Radiology are generated from community clinics, and the rest of the payments are from procedural work undertaken in the hospital. The majority of hospital fees to Radiologists are not included in this amount and are billed to a separate contract.

Overhead Ratio Estimate based on the Participant Physician Groups' Proportion of Registered Imaging Modalities

To estimate the overhead ratio using this approach, the following steps were undertaken:

1. As shown in Table 11, participant physician groups account for 85 percent of CPSA-registered imaging modalities in Alberta clinics.

Table 11. CPSA-Registered Imaging Modalities in Alberta Clinics

	Participant Physician Groups	Non-Participant Physician Groups	Modality Total
Bone Mineral Densitometry	56	13	69
Fluoroscopy	34	3	37
X-Ray	88	22	110
Mammography	71	9	80
C-Arm	34	3	37
Clinic Total	283	50	333
Percentage of Total Clinic Modalities	85%	15%	100%

2. Assuming that 85 percent of revenues were received by participant physician groups would mean that the total revenues for participant physician groups in 2017/18 would have been \$383,576,548 (i.e. 85 percent of the \$451,266,528 reported in the AHCIP Statistical Supplement for 2017/18).
3. Total overhead costs for Radiologists in the participant physician groups were calculated by multiplying the total number of Radiologists in the participant physician groups (336) with the estimated average annual overhead costs per Radiologist (\$841,898).
4. As shown below and summarized in Table , using this approach the overhead ratio was estimated at 73.7 percent.

$$\text{Overhead Ratio} = (\text{Total Overhead Costs for Radiologists Working in Participant Physician Groups}) / (\text{Total Revenues for Participant Physician Groups})$$

$$= [(336 * \$841,898)] \div (\$383,576,548)$$

$$= [(\$282,877,728)] \div (\$383,576,548)$$

$$= 73.7\%$$

Table 12. Estimated Overhead Ratios, by Approach

	Proportion of Radiologists in a Community Clinic Setting	Participant Physician Groups' Proportion of Modalities
Total Overhead Costs	\$314,700,261	\$282,877,728
Total Revenues	\$451,266,528	\$383,576,548
Estimated Overhead Ratio	69.7%	73.7%

The estimates shown in Table 12 suggest that the estimated overhead ratio for Radiologists in a community clinic setting is in the range of 69.7 percent to 73.7 percent.

APPENDIX A – MIRROR SURVEY QUESTIONNAIRE

This section contains a copy of the Mirror Survey questionnaire.

Section 1: High-level Practice Details

In this first section, we'd like to ask you some overall about your practice in order to understand your areas of specialty and current practice structure. This will help us to identify drivers for certain overhead expenses.

1. First, please indicate the Section of your current practice. Please select all that apply below.

Anesthesiology.....	1
Cardiovascular and Thoracic Surgery.....	2
Cardiology.....	3
Critical Care.....	4
Dermatology.....	5
Diagnostic Imaging.....	6
Emergency Medicine.....	7
Endocrinology / Metabolism.....	8
Gastroenterology.....	9
General Internal Medicine.....	10
General Practice.....	11
General Surgery.....	12
Generalist Mental Health.....	13
Infectious Diseases.....	14
Nephrology.....	15
Neurology.....	16
Neurosurgery.....	17
Obstetrics and Gynecology.....	18
Ophthalmology.....	19
Orthopedic Surgery.....	20
Otolaryngology.....	21
Paediatrics.....	22
Pathology.....	23
Physical Medicine and Rehabilitation.....	24
Plastic Surgery.....	25
Psychiatry.....	26
Respiratory Medicine.....	27
Rheumatology.....	28
Thoracic Surgery.....	29
Urology.....	30
Vascular Surgery.....	31
Other, Please Specify.....	32

Display Q2 if subsections is relevant from Q1

2. And which subsections or subsections do you currently practice in? Please type in below, being as specific as possible.

Diagnostic Imaging	
General Nuclear Medicine	1
Cardiac Nuclear Medicine.....	2
Radiography	3
Diagnostic Fluoroscopy.....	4
Interventional Fluoroscopy.....	5
Diagnostic Mammography	6
Interventional Mammography	7
Diagnostic Ultrasound.....	8
Interventional Ultrasound.....	9
Echocardiography.....	10
Bone Mineral Densitometry.....	11
Computed Tomography	12
Magnetic Resonance	13
Ophthalmology	
Retina	1
Ophthalmology (non-retina)	2

All Other sections
Open Comment Box

Display Q3 if there are multiple selections from Q1

3. Please indicate your primary Section based on your selections from the previous question.

Read selections from Q1; display options in a dropdown menu

4. Please indicate the proportion of your total insured service billings dollars for each Section.

(Display Q4 if there are multiple selections from Q1)

Alphabetical; display selections from Q1; sum = 100

Anesthesiology.....	1
Cardiovascular and Thoracic Surgery.....	2
Cardiology.....	3
Critical Care.....	4
Dermatology.....	5
Diagnostic Imaging.....	6
Emergency Medicine.....	7
Endocrinology / Metabolism.....	8
Gastroenterology.....	9
General Internal Medicine.....	10
General Practice.....	11
General Surgery.....	12
Generalist Mental Health.....	13
Infectious Diseases.....	14
Nephrology.....	15
Neurology.....	16
Neurosurgery.....	17
Obstetrics and Gynecology.....	18
Ophthalmology.....	19
Orthopedic Surgery.....	20
Otolaryngology.....	21
Paediatrics.....	22
Pathology.....	23
Physical Medicine and Rehabilitation.....	24
Plastic Surgery.....	25
Psychiatry.....	26
Respiratory Medicine.....	27
Rheumatology.....	28
Thoracic Surgery.....	29
Urology.....	30
Vascular Surgery.....	31
Other, Please Specify.....	32

5. And, which of the following best describes the current structure of your practice? If you operate in more than one of these options, please select the option which has the largest total overhead for you. Please select one answer below.

Solo (hospital physician, sole physician in clinic).....	1
Group – Partnership (shared income, expenses and liabilities).....	2
Group – Association (shared expenses, no sharing of income or liabilities).....	3
Locum (temporary fulfilment of another physician’s duty).....	4

Display Q6 if Q5 = 2 or 3

6. How many physicians are included in this group?

Single-line numeric text box

7. In which of the following locations do you currently provide your medical services? Please select all that apply below.

- Hospital or other provincial institution (e.g., long-term care facility or penitentiary)..... 1
- Community office or Family Care Clinic (OH funded or partially funded by the government through Alberta Health Services) 2
- Community office offering in-person patient services (OH paid entirely by the physician) 3
- Business office offering no in-person patient services (OH paid entirely by the physician)..... 4

Display Q8 if multiple selections in Q7

8. In an **average month**, please indicate the total proportion of billable hours you spend providing insured services at each of the following locations.

Please enter a value in all text boxes, including '0' in a text box instead of leaving the box blank.

Include any selected from Q6; Single-line numeric text box beside each option; sum = 100

- Hospital or other provincial institution (e.g., long-term care facility or penitentiary)..... 1
- Community office or Family Care Clinic (OH funded or partially funded by the government through Alberta Health Services) 2
- Community office offering in-person patient services (OH paid entirely by the physician) .. 3
- Business office offering no in-person patient services (OH paid entirely by the physician). 4

Display Q9 if Q7 = 1

9. In an **average week**, what are your clinic's total office hours?

Single-line numeric text box

10. In an **average week**, how many total hours do you work? This includes any activities that you consider to be work related. This total includes billable and non-billable work such as teaching, research, conferences, training, paid administrative leave etc.

Single-line numeric text box

11. In an **average month**, approximately what proportion of your working hours are spent either directly or indirectly undertaking the following activities?

Please enter a value in all text boxes, including '0' in a text box instead of leaving the box blank.

Note: Certain activities may be indirectly related to each or these categories (such as hiring staff). Please estimate the proportion of your working hours that are directly related or will ultimately support one of the following activities.

Single-line numeric text boxes, sum = 100

1. % of time associated with performing non-academic duties		2. % of costs associated with performing academic duties	Total
3. % of time associated with providing uninsured services	4. % of time associated with providing insured services		
			Sum = 100

12. Please enter the first three digits of each postal code (e.g., "M5H") associated with all locations from which you provide medical services, and the proportion of your time spent in an **average month** at each location, in the boxes below.

Add 10 rows and 2 columns of text boxes (not all boxes have to be filled)

Column 1: Postal code - Have logic to check for proper entry (Letter – Number – Letter – Space – Number – Letter – Number)

Column 2: Ensure sum = 100

As noted at the beginning of the survey, we are interested in understanding how the following categories of overhead expenses are allocated across your practice which you are responsible for covering:

Employee salaries and wages – this includes salaries and benefits (i.e., insurance coverage) for nursing staff, medical assistants, office manager administrative assistance in your practice; **Building and operating costs** – this includes rent and utility bills (e.g., hydro, telephone); **Equipment, goods or service costs** – this includes office furniture, stationery, medical devices/instruments/equipment, administrative costs and IT infrastructure;

Professional fees – this includes insurance and association fees;

Miscellaneous costs – this includes conference fees and practice debts.

For the purposes of this survey, any annual costs (e.g., insurance premiums, membership fees etc.) should be considered to be divided evenly across all months of the year. For example, an annual membership fee of \$12,000 paid in February should be reported in the following questions as \$1,000 per month.

If you work as part of a group practice that shares staff and other costs, your proportion (percentage) of applicable costs should be indicated and not the total for the group.

13. In an **average month**, what are the **total** gross overhead costs which **you** are responsible for covering? Please select one answer below.

- \$0 1
- \$1 to \$9,999 2
- \$10,000 to \$19,999 3
- \$20,000 to \$29,999 4
- \$30,000 to \$39,999 5
- \$40,000 to \$49,999 6
- \$50,000 to \$59,999 7
- \$60,000 to \$69,999 8
- \$70,000 to \$79,999 9
- \$80,000 to \$89,999 10
- \$90,000 to \$99,999 11
- \$100,000 or more 12

If Q13 = 1, skip to Q14-b

Display Q14 if Q13 not code 1, then Q14-b

14. Within this range, please indicate the approximate **total** gross overhead costs which **you** are responsible for covering in an **average month**?

Please adjust the slider to the approximate amount

Display slider, read upper and lower bound from Q13

If Q5 = 2 or 3, and Q13 = 1, ask Q14-b/d, others skip to 14-e

14-b. As part of your group practice, please indicate below the overhead percentage charged to you by the practice? Please express this as a proportion of your overall revenue.

Please adjust the slider to the approximate amount

Display slider, 0-100%

14-c. As part of your group practice, do you have access to all financial data related to your overhead expenses?

- Yes..... 1
- No 2
- Don't Know..... 3

14-d. As part of your group practice, are you aware of any specific costs associated with overhead for the practice as a whole?

- Yes..... 1
- No 2
- Don't Know..... 3

14-e. Please share any other details about your areas of specialty and current practice structure that you think are relevant for this exercise.

Open comment box

Section 2: About the Physician

In this section, we'd like to ask some questions about your academic status and your professional contract to understand how it may impact your overhead expenses. For the purposes of this survey, academic physicians are defined as those that work in academia within a university setting. Their position may include providing instruction as well as conducting clinical or other research. Academic Physicians may also perform patient work outside of their academic role.

15. Which of the following best describes your current academic status? Please select all that apply.

- ARP..... 1
- Geographic Full Time (dual appointment by AHS and a University) 2

15-b. Which of the following best describes your current ARP and academic statuses? Please select all that apply? Please select all that apply.

- Clinical 1
- Teaching 2
- Research..... 3
- Other, please specify 4

16. Are you part of a Clinical Alternative Relationship Plan (Clinical ARP)? Clinical ARPs are typically associated with physicians who provide a set of clinical services at defined facilities to a target population.

- Yes..... 1
- No 2

17. Do you currently pay out of pocket for an overhead recharge / overhead levy? An overhead recharge / overhead levy is a percentage of your gross income that covers overhead costs at all locations in which you practice.

- Yes..... 1
- No 2

Display Q18 if Q17 = 1

18. Please indicate the **dollar amount** of overhead recharge / overhead levy **per month** as stated in your contract in the box below. An overhead recharge / overhead levy is a percentage of your gross income that covers overhead costs at all locations in which you practice.

Single-line numeric text box

19. Are you currently part of a Primary Care Network (PCN)?

- Yes..... 1
- No 2

Display Q20 if Q19 = 1

20. What percentage of your overhead costs are directly associated with operations or activities of your Primary Care Network?

Single-line numeric text box

21. Please indicate the proportion of your services that are associated with the following compensation structures / status.

Please enter a value in all text boxes, including '0' in a text box instead of leaving the box blank.

Options from Q15 will be added if selected; sum = 100

Add "Clinical ARP" as an option if Q16 = 1

Fee for service 1

21-b. Please share any other details about your academic status and your professional contract that you think are relevant for this exercise.

Open comment box

Section 3: Your patients

In this section, we'd like to ask you some questions about the patients you typically see or have contact with. By understanding the types of patients you see in person, we can gain a better understanding as to how certain overhead expenses may vary.

22. In an **average month**, please estimate the following information regarding the patients you see in person. This can include

- a. Total number of patients seen in person. (**Note:** this number can include repeat patients)

Single-line numeric text box + a "don't know" option

- b. Percentage of total patients seen who are **unique** patients. Unique patients are defined as a single patient. While you may have seen the same patient several times within a month, please consider this as one unique patient. (Please add a % beside this box)

Single-line numeric text box + a "don't know" option

Display Q23 if Q22a = don't know

23. In an **average month**, please estimate the total number of patients (including repeat patients) you see.

0	1
1-99.....	2
100-199.....	3
200-299.....	4
300-399.....	5
400-499.....	6
500-599.....	7
600-699.....	8
700+	9

24. Thinking of all the patients (including repeat patients) that you see in person in an **average month**, what is the approximate proportion of patients that visit your practice for each of the following Sections?

Please enter a value in all text boxes, including '0' in a text box instead of leaving the box blank.

Display Q24 only if there are multiple selections in Q1 Single-line numeric text box beside each option, sum = 100 Include Sections from Q1 only

Anesthesiology.....	1
Cardiovascular and Thoracic Surgery.....	2
Cardiology.....	3
Critical Care.....	4
Dermatology.....	5
Diagnostic Imaging.....	6
Emergency Medicine.....	7
Endocrinology / Metabolism.....	8
Gastroenterology.....	9
General Internal Medicine.....	10
General Practice.....	11
General Surgery.....	12
Generalist Mental Health.....	13
Infectious Diseases.....	14
Nephrology.....	15
Neurology.....	16
Neurosurgery.....	17
Obstetrics and Gynecology.....	18
Ophthalmology.....	19
Orthopedic Surgery.....	20
Otolaryngology.....	21
Paediatrics.....	22
Pathology.....	23
Physical Medicine and Rehabilitation.....	24
Plastic Surgery.....	25
Psychiatry.....	26
Respiratory Medicine.....	27
Rheumatology.....	28
Thoracic Surgery.....	29
Urology.....	30
Vascular Surgery.....	31
Other, Please Specify.....	32

24-b. Please share any other details about the patients you typically see that you think are relevant for this exercise.

Open comment box

Ask Section 4 only if:

Responsible for any overhead costs at Q13;

Part of a group practice and have awareness of overhead costs at Q14-c and Q14-d

Others skip to section 5

Section 5: Classification

25. So that we can classify your responses with others completing the survey, please indicate the number of years that you have been licensed to practice medicine overall in Alberta. Please select one answer below.

- Less Than 2 Years 1
- 2 To 5 Years 2
- 6 To 9 Years 3
- 10 To 19 Years 4
- 20 To 29 Years 5
- 30 Years or More 6

26. In an **average month**, please indicate what your approximate publicly insured revenue totals. Please answer on behalf of yourself only, not any group or practice you may be a part of.

Please adjust the slider to the approximate amount

Display slider, \$0-\$10,000,000

27. Finally, we'd like to hear if you believe you have a typical practice similar to other physicians in your Section or if there are significant differences compared to your peers in your Section.

In addition, if there are any additional overhead expenses that have not been captured in the survey that you would like highlighted, please list them below.

Open comment box

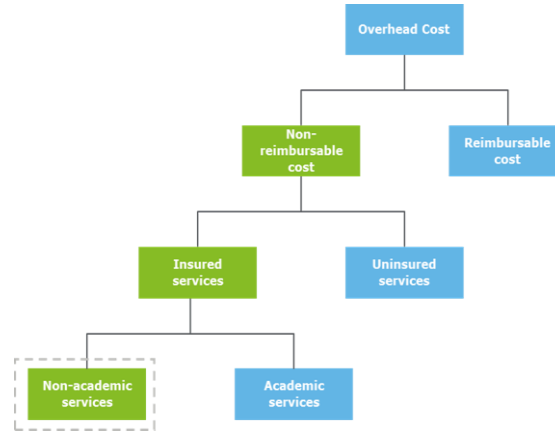
Thank you very much for participating in this survey. All information provided by you will be held in strictest confidence and will only be used for research purposes.

APPENDIX B – GROUP FINANCIAL TEMPLATE

Step 1: Overhead Cost Estimates

Instructions: Step 1 consists of 5 questions. Question 1 asks you to estimate the proportion of total overhead costs that are incurred for certain activities.

Question 1 seeks to understand the overhead costs associated with A) Non-reimbursable, B) Non-Reimbursable and Insured and C) Non-Reimbursable and Insured and Non-academic duties. Therefore, the final estimate (C) will only include costs that are collectively associated with each activity type. The nature of these costs is illustrated in the adjacent graphic:



We have presented the question in three parts (A,B & C) to help with estimating this split. If you already know the appropriate split, you may enter the cost directly in the last domain [Column F for questions 1a) - 1c) and Column D for questions 1d) & 1e)].

Any annual costs (e.g., insurance premiums, membership fees etc.) should be considered to be divided evenly across all months of the year. For example, an annual membership fee of \$12,000 paid in February should be reported in the following questions as \$1,000 per month.

Please refer to the 'Terminology' for a list of the main terms and definitions used in this template.

Please enter the period from which you are estimating costs:

Start:
End:

1. In an **average month**, please estimate the expenditure amount incurred in each of the following categories.

Gross overhead costs (totals) A) Of the total overhead costs, how much is NOT covered by reimbursements B) Of the costs in A), how much is associated with providing insured services C) Of the costs in B), how much is associated with performing non-academic duties Overhead costs associated with non-reimbursable, non-academic and insured services

1 a)	Employee Salaries and Benefits					
Office Manager, HR						\$0.00
IT staff						\$0.00
Nursing staff						\$0.00
Receptionist						\$0.00
Medical Assistants						\$0.00
Clerical						\$0.00
Technologists						\$0.00
Other, please specify						\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	Gross overhead costs (totals)	A) Of the total overhead costs, how much is NOT covered by reimbursements	B) Of the costs in A), how much is associated with providing insured services	C) Of the costs in B), how much is associated with performing non-academic duties	Overhead costs associated with non-reimbursable, non-academic and insured services	Is this a cash or depreciated cost estimate?
1 b) Building and Operating Costs						
Parking spots that are separately paid (not part of overall rent/lease)					\$0.00	
Utilities					\$0.00	
Telephone					\$0.00	
Advertising and Promotion					\$0.00	
Vehicle					\$0.00	
Travel (report costs associated only with clinical or academic commitments)					\$0.00	
Maintenance (IT)					\$0.00	
Rent / Lease Costs					\$0.00	
Leasehold Improvements (office repairs & maintenance)					\$0.00	
Medical Waste Disposal and Recycling					\$0.00	
Professional services (Legal, accounting and taxation services)					\$0.00	
Other, Please Specify					\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

	Gross overhead costs (totals)	A) Of the total overhead costs, how much is NOT covered by reimbursements	B) Of the costs in A), how much is associated with providing insured services	C) Of the costs in B), how much is associated with performing non-academic duties	Overhead costs associated with non-reimbursable, non-academic and insured services	Is this a cash or depreciated cost estimate?
1 c) Equipment, goods and service expenses						
Stationery / Office Supplies					\$0.00	
Medical Supplies					\$0.00	
Medical Equipment Maintenance (upkeep costs to ensure equipment is optimally functional)					\$0.00	
Medical Equipment Expenditure (costs to purchase / lease new equipment)					\$0.00	
Non-medical Equipment Maintenance					\$0.00	
Non-medical Equipment Expenditure					\$0.00	
IT Infrastructure / Software (including EMR)					\$0.00	
Other, Please Specify					\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

	Gross overhead costs (totals)	A) Of the total overhead costs, how much is NOT covered by reimbursements	Overhead costs associated with non-reimbursable services	What % of A) is related exclusively to the physician(s) - as opposed to the general practice and other staff
1 d) Professional fees				
Medical Insurance Paid (non-CMPA)			\$0.00	
Practice Insurance			\$0.00	
Membership Fees			\$0.00	
Other Licensing or Accreditation fees			\$0.00	
Other, Please Specify			\$0.00	
	\$0.00	\$0.00	\$0.00	

	Gross overhead costs (totals)	A) Of the total overhead costs, how much is NOT covered by reimbursements	Overhead costs associated with non-reimbursable services	What % of A) is related exclusively to the physician(s) - as opposed to the general practice and other staff
1.e) Miscellaneous expenses				
Medical Insurance (CMPA)			\$0.00	
Conference Fees			\$0.00	
Interest, Bad Debts, Bank Charges (excluding leasehold improvements)			\$0.00	
Professional Development Costs			\$0.00	
Continuing Medical Education (CME) Costs			\$0.00	
College of Physicians and Surgeons of Alberta (CPSA) fees			\$0.00	
Other, Please Specify			\$0.00	
	\$0.00	\$0.00	\$0.00	

1.f) Please check to confirm the costs entered above sum to the correct total overhead cost for you practice.

	Gross overhead costs (totals)	Overhead costs associated with non-reimbursable	Overhead costs associated with non-reimbursable and Insured services	Overhead costs associated with non-reimbursable, Insured and Non-Academic services
Total for office overhead costs	\$0.00	\$0.00	\$0.00	\$0.00

2. In an average month, please indicate the total number of employees and the total number of paid worked hours for each employee group which you are responsible for covering, belong to each of the following categories.

	Number of Employees in Role	Total Number of Paid Work Hours Per Role
Office Manager, HR		
IT staff		
Nursing staff		
Receptionist		
Medical Assistants		
Clerical		
Technologists		
Other (please specify)		

3. What is the approximate square footage of all the office space used in your practice? Please type in below. (note: if your practice operates from more than one site/location, please enter an estimate for the cumulative total of all sites)

	square footage (square feet)
--	------------------------------

4. What is the approximate **monthly cost** per square foot to rent / lease office space used in your practice? Please type in below.

Monthly cost (\$)	\$0.00
Annual Cost (\$)	

5. Please indicate the number of medical clinics and administrative offices you either own or lease as part of your overall practice.

	Owned	Leased
Medical Clinics		
Administrative Offices		

End of **Part 1** - please proceed to **Part 2**

Step 2: Physician Allocation

Instructions: Step 2 asks you to allocate the costs estimated in Step 1 to each physician in your practice.
 A Unique URL will be provided to each physician in your practice to access the online survey. Please ask each physician to provide you their survey URL and input it below.
 If you are not provided a URL for each physician, please still provide an allocation and instead use a random identifier (e.g. 'physician A', 'physician B', and so on) for any missing URLs.
 Please ensure 'Correct' appears in row 56 after you have entered estimates for each column.

You have three options for completing this section. Please indicate which option you are choosing
 <Please select one> 1) Allocate costs evenly to each physician. Please enter the number of physicians in your practice
 <Please select one> 2) Allocate costs as a % of total costs
 <Please select one> 3) Allocate costs in \$ terms

of physicians in group

		Employee Salaries and Benefits							
		Office Manager, HR	IT staff	Nursing staff	Receptionist	Medical Assistants	Clerical	Technologists	Other, please specify
Unique Physician URL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

		Building and Operating Costs												
		Parking spots	Utilities	Telephone	Advertising and Promotion	Vehicle	Travel	Maintenance (IT)	Rent / Lease Costs	Leasehold Improvements	Medical Waste Disposal and Recycling	Professional services (Legal, accounting and taxation services)	Other, Please Specify	
Unique Physician URL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

		Equipment, goods and service expenses																				
		Stationery / Office Supplies	Medical Supplies	Medical Equipment Maintenance	Medical Equipment Expenditure	Non-medical Equipment Maintenance	Non-medical Equipment Expenditure	IT Infrastructure / Software (including EMR)	Other, Please Specify	Professional fees	Medical Insurance Paid (non-CMRA)	Practice Insurance	Membership Fees	Other Licensing or Accreditation fees	Other, Please Specify	Miscellaneous expenses	Medical Insurance (CMRA)	Conference Fees	Interest, Bad Debts, Bank Charges (excluding leasehold improvements)	Professional Development Costs	Continuing Medical Education (CME) Costs	College of Physicians and Surgeons of Alberta (CPSA) fees
Unique Physician URL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Building and Operating Costs													
Unique Physician URL	Parking spots	Utilities	Telephone	Advertising and Promotion	Vehicle	Travel	Maintenance (IT)	Rent / Lease Costs	Leasehold Improvements	Medical Waste Disposal and Recycling	Professional services (Legal, accounting and taxation services)	Other, Please Specify	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Equipment, goods and service expenses																					
Unique Physician URL	Stationery / Office Supplies	Medical Supplies	Medical Equipment Maintenance	Medical Equipment Expenditure	Non-medical Equipment Maintenance	Non-medical Equipment Expenditure	IT Infrastructure / Software (including EMR)	Other, Please Specify	Professional fees	Medical Insurance Paid (non-CMPA)	Practice Insurance	Membership Fees	Other Licensing or Accreditation fees	Other, Please Specify	Miscellaneous expenses	Medical Insurance (CMPA)	Conference Fees	Interest, Bad Debts, Bank Charges (excluding leasehold improvements)	Professional Development Costs	Continuing Medical Education (CME) Costs	College of Physicians and Surgeons of Alberta (CPSA) fees
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Unique Physician URL	Professional fees					Miscellaneous expenses						
	Medical Insurance Paid (non-CMPA)	Practice Insurance	Membership Fees	Other Licensing or Accreditation fees	0	Medical Insurance (CMPA)	Conference Fees	Interest, Bad Debts, Bank Charges	Professional Development Costs	Continuing Medical Education Costs	College of Physicians and Surgeons of Alberta (CPSA) fees	0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

End of Part 2 - If you are completing this template for a Diagnostic Imaging practice, please progress to **Step 3**. If not, this is all the information we require, thank you for completing this template

Step 3: Modality Allocation

Instructions: Step 3 asks you to allocate the costs estimated in Step 1 to each modality in your practice.
 Please note that this section is only required for **Diagnostic Imaging** practices. The costs you estimated in Step 1 have been populated in this sheet - please allocate each cost type to the appropriate modality.
 Please ensure 'Correct' appears in row 31 after you have entered estimates for each column. If you made any structural changes (i.e. specified new cost categories) in Step 1 - please ensure they are reflected on this sheet.

You have two options for completing this section. Please indicate which option you are choosing
 <Please select one> 1) Allocate costs as a % of total costs
 <Please select one> 2) Allocate costs in \$ terms

		Employee Salaries and Benefits							
		Office Manager, HR	IT staff	Nursing staff	Receptionist	Medical Assistants	Clerical	Technologists	Other, please specify
Modality	Number of operational units per modality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Nuclear Medicine									
Cardiac Nuclear Medicine									
Radiography									
Diagnostic Fluoroscopy									
Interventional Fluoroscopy									
Diagnostic Mammography									
Interventional Mammography									
Diagnostic Ultrasound									
Interventional Ultrasound									
Echocardiography									
Bone Mineral Densitometry									
Computed Tomography									
Magnetic Resonance									
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Modality	Number of operational units per modality	Professional fees					Miscellaneous expenses					
		Medical Insurance Paid (non-CMPA)	Practice Insurance	Membership Fees	Other Licensing or Accreditation fees	0	Medical Insurance (CMPA)	Conference Fees	Interest, Bad Debts, Bank Charges	Professional Development Costs	Continuing Medical Education Costs	College of Physicians and Surgeons of Alberta (CPSA) fees
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Nuclear Medicine												
Cardiac Nuclear Medicine												
Radiography												
Diagnostic Fluoroscopy												
Interventional Fluoroscopy												
Diagnostic Mammography												
Interventional Mammography												
Diagnostic Ultrasound												
Interventional Ultrasound												
Echocardiography												
Bone Mineral Densitometry												
Computed Tomography												
Magnetic Resonance												
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Modality	Number of operational units per modality	Number of employees							Hours worked by employees							Practice office space					
		Office Manager, HR	IT staff	Nursing staff	Receptionist	Medical Assistants	Clerical	Technologists	0	Office Manager, HR	IT staff	Nursing staff	Medical Assistants	Clerical	Technologists	0	Office size	Total Cost	Medical Clinics - leased	Medical Clinics - owned	Administrative Offices - owned
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Nuclear Medicine																					
Cardiac Nuclear Medicine																					
Radiography																					
Diagnostic Fluoroscopy																					
Interventional Fluoroscopy																					
Diagnostic Mammography																					
Interventional Mammography																					
Diagnostic Ultrasound																					
Interventional Ultrasound																					
Echocardiography																					
Bone Mineral Densitometry																					
Computed Tomography																					
Magnetic Resonance																					
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

End of Part 3 - Thankyou for completing this template

Step 4: Personal Physician Expenses

Addendum to the original Group Practice Financial Template issued on 20 March, 2018

Instructions: In this section, we are asking the about personal costs incurred by physicians within your practice. We understand that the Business Manager may not have a access to a detailed record of these costs - a best guess estimate is suitable.

Note: We understand that you may have included these costs in the estimate you provided in Step 1. If so, you can bypass this section.

1. Please estimate the medical practice costs a typical/average physician in your group bears personally or pays in their own private clinics. Please provide this estimate for an average individual physician (i.e. not the total personal costs for all physicians). These estimates should be separate and additional to the overhead costs reported in Step 1:

	A) Of the total overhead costs, how much is NOT covered by reimbursements	B) Of the costs in A), how much is associated with providing insured services	C) Of the costs in B), how much is associated with performing non-academic duties	Overhead costs associated with non-reimbursable, non-academic and insured services	Is this a cash or depreciated cost estimate?
Personal Physician Expenses					
Medical Insurance (CMPA)				\$0.00	
Continuing Medical Education (CME) Costs				\$0.00	
College of Physicians and Surgeons of Alberta (CPSA) Personal License				\$0.00	
College of Physicians and Surgeons of Alberta (CPSA) Prof Corp License				\$0.00	
Royal College of Physicians and Surgeons of Canada (RCPC) annual fellowship fee or College of Family Physicians of Canada (CFPC) Fees				\$0.00	
Other professional memberships				\$0.00	
Home office (e.g. rent, internet/utilities, workstation, etc)				\$0.00	
Administrative support / staff				\$0.00	
Travel				\$0.00	
Mobile Phone				\$0.00	
Legal and Accounting fees				\$0.00	
Other (please specify)				\$0.00	
Other (please specify)				\$0.00	
Other (please specify)				\$0.00	
Other (please specify)				\$0.00	
Other (please specify)				\$0.00	
	\$0.00	\$0.00	\$0.00	\$0.00	

