

HOSPITAL UNIVERSITY EDUCATION COMMITTEE

EDUCATIONAL EXPENDITURES REPORT

November 29, 2002

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Introduction

Introduction

The Faculty of Medicine at the University of Toronto is proud of its long tradition of excellence in teaching. Nevertheless, the past decade brought profound change to the undergraduate medical curriculum, a significant decline in the number of postgraduate medical trainees, and a substantial reduction in the University of Toronto's base budget. The decrease in undergraduate medicine admissions (from 250 to 177 in 1993) has been under revision by the Government of Ontario because of a shortage of physician supply. In 2000-01, the enrolment in first year undergraduate medicine increased to 190 students, and rose again to 198 in 2001-02. Over the past 5 years, the Faculty of Medicine has experienced increasing difficulty in recruiting clinical faculty to teach in the undergraduate medical education program.

In September 2000, Dean David Naylor commissioned a [Task Force on Teaching in the Faculty](#) to address the problems of recruiting, retaining and assigning clinical faculty to teach in the professional medical education programs. This Task Force submitted its final report in May 2001 and made a number of recommendations in the areas of Valuing Teaching and New Management Strategies. In the section on Valuing Teaching the Task Force made a specific recommendation that Faculty "develop synergistic partnerships in medical education between the Faculty of Medicine and the affiliated teaching hospitals by establishing a joint senior management group."

Dean Naylor implemented this recommendation on July 7, 2001 with the constitution of the Hospital University Education

Committee (HUEC). This committee was to be advisory to the Dean of the Faculty of Medicine and was assigned a number of responsibilities including the identification of resources currently provided for medical education by all the partners involved in the Medical Education Enterprise.

Terms of Reference

The Terms of Reference of the Hospital University Education Committee were adopted at the November 21, 2001 meeting. Background and Rationale:

The University of Toronto, Faculty of Medicine is responsible for the education and professional training of both undergraduate medical students and postgraduate medical trainees, but relies on the affiliated Hospitals to provide the venue and significant resources for these programs. Undergraduate medical students in the Faculty of Medicine spend significant time in the Hospital setting. In 3rd and 4th years, medical students spend almost all of their time in the Hospitals and a variety of other sites outside the Medical Sciences Building. The Royal College of Physicians and Surgeons and the Canadian College of Family Physicians delegate the responsibility for postgraduate medical education to the University of Toronto. In turn, the Faculty of Medicine places the postgraduate trainees into the teaching environment of the affiliated teaching Hospitals for the entire tenure of their training program.

The Hospitals are responsible for high quality patient care including that provided by medical students and clinical trainees, under the supervision of the clinical faculty. In order to facilitate the planning and resource allocation necessary to sustain excellence of our medical education programs, a senior education advisory committee comprising Hospital and Faculty of Medicine education leadership is appropriate and necessary.

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Accountability: The Committee is advisory to the Dean of the Faculty of Medicine, University of Toronto.

Responsibilities: The Committee serves to enhance the partnership between the Faculty of Medicine and its affiliated teaching hospitals. It does this by:

1. defining joint responsibilities for the education and training of undergraduate medical students, postgraduate medical trainees and for continuing education of practitioners and clinical teachers;
2. defining lines of responsibility and accountability for delivery of these programs;
3. identifying the resources currently provided by the partners; and,
4. collectively planning for and rationalizing appropriate resources to sustain the joint education mission.

Chair: Dean, Faculty of Medicine (or designate)

Members:

1. Vice Presidents Education (UHN, SMH, MSH, SWCHSC, HSC, CAMH)
2. Education Deans (Undergraduate Medicine, Postgraduate Medicine, Continuing Education, Graduate and Inter-Faculty Affairs)
3. Clinical Chair representatives (Dean's Exec Representative, Dept of Medicine, 3rd Dept designated by the Clinical Chairs)
4. Corresponding representatives from the CEOs of all the fully affiliated Teaching Hospitals, not represented by the Vice Presidents on HUEC.

Educational Expenditures Process

The initial meeting of HUEC took place on September 6, 2001 and the members agreed that the first steps required were to

gather all information regarding the funding of medical education within the Faculty. Since the majority of faculty are hybrid educators (UME, PG & CME), no attempt was made to allocate expenditures to any of these domains. That said, we recognized intuitively that UME and PG are supported differentially by source, with greater UME support from University sources and greater PG support from practice plans and hospital subsidies. Other educational endeavours in the research and rehabilitation sectors of the Faculty of Medicine were not included in this analysis. Members then proceeded to develop a template for reporting current resources allocated for Undergraduate, Postgraduate and Continuing Medical Education. In the first instance it was decided to ask the Clinical Chairs, the VPs Education and the Education Deans to submit all expenses as they saw them, and from that input a more specific template would be developed.

After a number of iterations this was in fact accomplished and the template accepted. Aware of the large variations in cost estimates that derive from the different ways that the cost question has been framed, the committee agreed to gather the less inclusive instructional costs of medical education rather than the larger total educational resource costs. The instructional cost model uses only those costs that can be related to the teaching program and its support. These contributions include faculty time spent in all aspects of teaching, medical school support of education (Offices of the Deanery), and a share of general institution support and infrastructure, e.g. libraries, computing, etc. This does not include the costs of the research endeavours, creative professional activity and patient care, which contribute significantly to education.¹

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Over several meetings a glossary of the definitions of terms, which would define the “proportionate share” of expenses relating only to medical education, were discussed and agreed upon. Together these decisions describe the “proportionate share” of the “instructional cost” model that is appropriate and unique to the University of Toronto and its partners, e.g. the proportion of information technology available which is dedicated solely to educational endeavours. This glossary and the templates of expenditures by faculty department, by hospital, and by practice plan form the body of this expenditure report.

Glossary of Definitions:

The allocation of expenses for HOSPITALS included: the revenue given for educational activities from hospital budget or foundations, e.g. to support the VP Education; 75% of T&R funds designated for secretarial support; contributions to practice plans for educational activities, to be administered by the respective chief of service within the hospital (e.g. Directors of hospital programs, etc.).

The allocation of expenses for DEPARTMENTS included the revenue received from the University, through Dean Naylor’s office, allocated by the Chair for education and that portion of T&R funds designated for professorial support for education.

The allocation of expenses for PRACTICE PLANS included those funds shown separately from University funds, and are used for the actual contributions to salaries for educational activities from hospital practice plans, if these figures are specifically known. If not specifically known, an estimate of

12% of total practice plans revenue (OHIP-derived income only, excluding any hospital contributions to the practice plan) were included. This percentage was derived by analyzing the known attributed costs for some departments (e.g. Medicine) and reporting them as a percentage of the total practice plan income.

The financial information was reported in four general categories. These were A - faculty salaries, B - administrative salaries, C - resident and fellow support and, D - overhead expenses. The committee defined these categories as specifically as possible for the three contributing members of the educational enterprise.

In category A, the hospitals reported a percentage of salaries and stipends for Physicians involved in the educational endeavour. The departments reported a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. This excluded the salaries and stipends of clinician-scientists and clinician-investigators, although they were understood to make significant contributions to teaching. Departments also reported the Professorial T&R funds received by the Departments, although these flowed through the hospitals. Practice Plans contributions were reported as either the actual funds that could be attributed to the educational endeavour (and other OHIP derived income such as sessional funds, etc.) or if actual funds were not known, the contribution was reported at 12% of gross practice plan (or other) income.

In category B, the hospital reports included managerial, secretarial and other salary and benefit support for educational

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activities. Hospitals supporting Vice Presidents-Education or other educational administrators could be reported at 100%. Hospitals receiving secretarial T&R funds were reported at 75%. The remaining 25% supports other endeavours such as research and creative professional activity. The departments included managerial, secretarial, faculty or other salary and benefit support for educational activities. Practice plan reports included managerial, secretarial, faculty or other salary and benefit support for educational activities (OHIP-derived income only, excluding any hospital contributions to the practice plan).

In category C, the hospital, departmental and practice plan reports included 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows. The committee consensus opinion was to allocate 50% of salary to support the educational activities on behalf of the trainees and the remaining 50% for patient care services provided by the trainees.

In category D were the teaching program expenses, and the amount was calculated the same way for Departments, Hospitals and Practice Plan funds. A consensus opinion was reached that learners at multiple levels extensively utilize teaching hospital libraries; therefore hospital library expenses up to 70% were allowed. IT, audiovisual, and supplies were included in operational costs only when specifically for education. Examples of other educational expenses included undergraduate committee meetings, course supervision, course administration and development, evaluations (OSCE's, orals, etc), resident travel, books, workshops, retreats, seminars,

conferences, presentations, clinical investigator program – graduate student support, and mentorship.

It was proposed that additional capital expenses would be included in an appendix. This would potentially include one-time only expenses, which will be separately reported and will be collected for the past five years. Items that were not reported included expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included; those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.

The report:

The total reported cost of medical education at the University of Toronto and its affiliated hospitals was \$82,850,963 (see page 33). This included the contributions of the twelve clinical departments and the contributions of the physicians practice plans (pages 9 –20), the decanal administration of the University of Toronto Faculty of Medicine (pages 21 – 24), and eight of the fully affiliated hospitals (pages 25 – 32). For clarity, the reported costs of other institutions were converted to 2002 Canadian dollars (inflated at 2% per year, converted to CDN by \$.64). These figures were compared with other widely known reports of medical education costs. Most literature on

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medical education costs have been reported by undergraduate or postgraduate programs.²⁻¹⁰

Although there is some support in the literature for assigning a larger portion of the expenses to the undergraduate endeavour, and while we acknowledge likely differentiation in the sources of funding for UME and PGE, at the University of Toronto these programs are inseparable. Thus, for comparison with this literature, in the first instance the University of Toronto figures were assigned to each program simply based on the number of students in each (792 in UME and 1018 in PG). As secondary analyses we allocated larger amounts of the expenses (50%, 60% and 70%) to the UME endeavour. The University of Toronto costs continued to fall well within the \$40,000 - \$80,000 per year range reported in nine out of ten examples from the literature.

Educational costs for University of Toronto, Faculty of Medicine, Hospitals and Practice Plans			
HUEC total educational expenditure costs \$82,850,963			
UME %	per 792 trainees	PG %	per 1018 trainees
43.7%		56.2%	
\$36,205,433	\$45,714	\$46,561,679	\$45,738
50%		50%	
\$41,425,981	\$52,304	\$41,425,981	\$40,692
60%		40%	
\$49,709,977	\$62,795	\$33,139,985	\$32,554
70%		30%	
\$57,995,674	\$73,227	\$24,855,288	\$24,416

The American Association of Medical Colleges and the Institute of Medicine have performed the seminal work in the reviews of the costs of undergraduate medical education¹⁰. The 1972 data gathered total educational resources which are the costs for instruction, research, clinical activity and other administrative, scholarly and professional activities.¹¹ In 1974 only the direct instructional costs of the medical school and the teaching facilities were gathered. These per student, per year expenses were converted to 2002 Canadian dollars and multiplied by the number of University of Toronto undergraduate medical students.

American Assn of Medical Colleges	Reported cost per st., per year		Converted to 2002 CDN dollars	Projected Toronto costs* @ 792 students
	Instructional costs	Total ed res.		
1974	\$10,700		\$24,971	\$19,777,032
1972		\$19,800	\$48,059	\$38,062,728
*includes University, Hospital and practice plan components				

The Institute of Medicine also conducted two surveys of expenses from a number of US medical schools for undergraduate medical education in 1972 and 1974. Their reported figures have also been brought up to date.¹¹

U. S. Institute of Medicine	Reported cost per st., per year		Converted to 2002 CDN dollars	Projected Toronto costs* @ 792 students
	Instruc. costs	Total ed res.		
1974	\$9,000		\$21,000	16,632,000
1972		\$14,100	\$34,737	\$27,511,704
*includes University, Hospital and practice plan components				

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Two other articles, one Canadian and one American, were published in 1993. Both of these use models and hypothetical data to project the potential costs of undergraduate medical education. The Ginzberg model used only the cost of direct-contact teaching and ignored preparation time, administrative and other faculty costs as well as all supporting resource costs. Jones and Korn concluded that the 20% add-on by Ginzberg et al to account for other costs, was “probably inadequate to account [even] for faculty fringe benefits”^{12 & 13}

Canadian & US models (not inst. based)	Reported cost per st., per year		2002 CDN dollars	Projected Toronto costs* @ 792 students
	Instruc. costs	Total ed res.		
CA - Valberg 1993	\$48,330		\$57,756	\$45,742,752
CA - Valberg – 1993		\$133,058	\$213,082	\$168,760,944
US - Ginzberg – 1993	\$11,375		\$18,216	\$14,427,072
*includes University, Hospital and practice plan components				

Although the Ginsberg and Valberg estimates were based on models limited to “hypothetical, private, research-intensive medical schools”, several U. S. medical schools and institutions have published the results of reviews of their own undergraduate medical education cost. Some have used the lower instructional cost and others have used the more inclusive total educational cost models.²⁻⁶

US medical schools, under-graduate	Reported cost per student, per year		Converted to 2002 CDN dollars	Projected Toronto costs* @ 792 students
	Instruc. costs	Total ed res.		
U of Texas, Houston – 1997	\$43,993		\$66,057	\$52,317,144
		\$90,660	\$134,127	\$1,062,286
Allegheny Univ. - 1995	\$43,677		\$68,234	\$54,041,328
Mayo Medical - 1994	\$47,000		\$73,794	\$58,444,689
Virginia Commonwealth Univ. - 1997		\$69,992	\$103,551	\$82,012,392
U Virginia, Arlington - 1997		\$89,258	\$132,053	\$104,585,976
*includes University, Hospital and practice plan components				

Several Canadian institutions conducted surveys of the cost of undergraduate medical education. Each of these institutions utilized an instructional cost model. The University of Alberta, utilized the direct contact hours approach.⁷

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2001 Canadian medical schools, undergraduate	Reported cost per student, per year		Converted to 2002 CDN dollars	Projected Toronto costs* @ 792 students
	Instruc. costs	Total ed res.		
Dalhousie	\$40,500		\$41,310	\$32,717,520
U of Alberta	\$52,000		\$53,040	\$42,007,680
U of Calgary	\$52,000		\$53,040	\$42,007,680
UBC (one site)	\$63,000		\$64,260	\$50,893,920
UBC (multisite)	\$78,000		\$79,560	\$63,011,520
*includes University, Hospital and practice plan components				

Postgraduate educational costs were less frequently reported. The reports of a cost construction model from the University of Texas at Houston are summarized here.⁸

US postgrad training - 1999	Reported cost per resident, per year		2002 CDN dollars [minus salary]	Projected Toronto costs* @ 1,018 residents
	Instruct. [minus salary]	Total ed resource		
Houston, UT, Cardio res	\$73,939 [\$39,062]		\$55,547	\$56,546,866
Houston, UT, Anes Jr res	\$81,317 [\$49,341]		\$70,164	\$71,426,687
Houston, UT, Anes Sr res	\$71,947 [\$39,971]		\$56,839	\$57,862,102
*includes University, Hospital and practice plan components				

Discussion:

In summary from the ten reports using an instructional model and originating since 1990, with amounts being converted to 2002 Canadian dollars, the costs per undergraduate student per year ranged from \$18,216 - \$79,560 with 9 of the 10 costs ranging between \$40,000 – \$80,000 per year. Based on HUEC data the cost at the University of Toronto is \$45,714. The information on costs of postgraduate training is less commonly reported however, the three studies reviewed arrived at a cost per resident per year at amounts ranging from \$55 – 70,000. Based on HUEC data the cost to the University of Toronto, its teaching hospitals and practice plans is \$45,738.

Thus, it would seem that the funding of the educational enterprise (UME & PG) at the University of Toronto is similar to the lower estimates of costs in other institutions. The implications of these findings are that the funding of current programs at the University of Toronto is tight and that any increase in educational programming or student numbers will require additional funding. As well the funding is tenuously balanced on important contributions from the University, the hospitals and physician personal earnings. Continued commitment from each of these three partners is essential to sustain the continued successful educational enterprise.

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Endnotes:

¹ Jones RF, Korn d. On the cost of educating a medical student. *Acad Med* 1997;72:200-10.

² Franzini L, Low MD, Proll MA. Using a cost-construction model to assess the cost of educating undergraduate medical students at the University of Texas – Houston Medical School. *Acad Med* 1997;72:228-37.

³ Weinberg E, O’Sullivan P, Boll AG, Nelson TR. The cost of third-year clerkships at large non-University teaching hospitals. *JAMA*. 1994;272:669-73.

⁴ Weinshilboum, Richard, Director for Education, Mayo Medical School, Rochester, Minnesota. Personal communication to the AAMC Task Force on Medical School Financing, January 31, 1995.

⁵ Goodwin MC, Gleason WM, Kontos HA. A pilot study on the cost of educating undergraduate medical students at Virginia Commonwealth University. *Acad Med*. 1997;72:211-7.

⁶ Rein MR, Randolph Wj, Short JG, Coolidge KG, Coates ML, Carey RM. Defining the cost of educating undergraduate medical students at the University of Virginia. *Acad Med*. 1997;72:218-27.

⁷ Council of Ontario Faculties of Medicine Submission to MOHLTC and MTCU, “Undergraduate Medical School Expansion Business Case to Support Operating and Capital Costs”, November 28, 2001.

⁸ Franzini L, Chen S, McGhie A I. Assessing the cost of a cardiology residency program with a cost construction model.

⁹ Ross LL, Gonyea M, Jones RF, Kellher GJ. Calculating the costs of medical education. Paper presented at the Group on Educational Affairs workshop, Association of American Medical Colleges annual meeting. Washington, DC, October 31, 1995.

¹⁰ Sprague CC (chairman). Undergraduate medical education elements, objectives, costs. A report by the Committee on the Financing of Medical Education of the Association of American Medical Colleges. *J Med Educ*. 1974;49:101-28.

¹¹ Institute of Medicine. *Cost of Education in the Health Professions*. Washington, DC: National Academy of Sciences, 1974.

¹² Valberg, LS, Gonyea MA, Sinclair, DG, et al. Planning the future academic medical centre. *Can Med Assoc J* 1994;151:1581-7.

¹³ Ginzberg E, Ostow M, Durka AB. *The Economics of Medical Education*. New York: Josiah Macy, Jr. Foundation, 1993.

Department MEDICINE	Dept annual amounts	OHIP derived contributions
Category A - <u>For Departments</u> : we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans</u> : Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$2,735,988	\$9,000,000
Category B <u>For Departments & practice plans</u> : includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$318,133	\$480,000
Category C <u>For departments & practice plans</u> : includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	\$125,000	\$150,000
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$248,271	\$290,000
Totals of above	\$3,427,392	\$9,920,000
<p>Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The Medicine Department computed the salaries and stipends (plus benefits) paid to clinician teachers and clinician educators; similarly, the administrative and operating expenses are the specific amounts spent on these items. The final set of HUEC guidelines did not change the Department figures, which represent approximately 35% of the dept budget. The OHIP derived figures are for the practice plans of all hospital Departments of Medicine. The numbers are reasonable estimates, but are not exact. As noted, these figures represent expenditures from clinically derived income, and do not include funds received by the Practice Plans from the University Dept of Medicine, hospital budgets, or hospital foundations.

Department PSYCHIATRY	Dept annual amounts	OHIP derived contributions
Category A <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$1,891,427	\$3,130,240
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$200,000	\$456,275
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	\$72,173	\$147,637
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$160,750	---
Totals of above	\$2,324,350	\$3,734,152
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Psychiatry Department carefully evaluated the amount of teaching done by their faculty members and produced an enormous amount of detailed material. The Department figures were calculated using the final set of guidelines and represents the expenses dedicated to education, not research budgets. These figures include the MET and T&R funding. The right hand column is 12% of the OHIP earnings from the hospitals, with some actual expenses shown, per HUEC guidelines.

Department OB/GYN	Dept annual amounts	OHIP derived contributions
Category A - <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$1,207,672	---
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$176,866	---
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	\$7,500	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$98,277	---
Totals of above	\$1,490,315	\$701,898
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Obstetrics Department expenditures include University operating funds, T&R fund from the Ministry, some hospital contributions to the faculty and the residents (which are administered by the department and not counted in the hospital calculations) and some industry contributions to the teaching program. The OHIP contributions have not been itemized but include Mt. Sinai, St. Michael's and Sunnybrook and Women's Hospitals practice plan contributions to education.

Department SURGERY	Dept annual amounts	OHIP derived contributions
Category A - <u>For Departments</u> : we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans</u> : Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$300,000	\$7,305,500
Category B <u>For Departments & practice plans</u> : includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$111,630	--
Category C <u>For departments & practice plans</u> : includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	--	\$2,776,000
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$40,000	\$150,000
Totals of above	\$451,630	\$10,231,500
<p>Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years. Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The Surgery Department figures were calculated using the final set of HUEC guidelines. Category A includes only the salaries of the Director of Postgraduate Education, Director of Undergraduate Education, Director of Surgical Education, Director of Surgical Clerkship and the Postgraduate Program Directors (all other teaching costs are now charged to OHIP derived income, effective in July 2001). The OHIP derived income also covers the costs of the residents and fellows in Category C. Category D represents the operational costs of the department and the divisions, except for Paediatric Surgery, which has been captured at Sick Kids. The OHIP income contributions are consolidated from Mt. Sinai, UHN, St. Michaels and Sunnybrook and Women's Hospitals.

Department MEDICAL IMAGING	Dept annual amounts	OHIP derived contributions
Category A - <u>For Departments</u> : we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans</u> : Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$170,003	\$2,940,000
Category B <u>For Departments & practice plans</u> : includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$86,842	---
Category C <u>For departments & practice plans</u> : includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	24,400	\$1,260,000
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	OTO expenses using dept funds \$46,000	---
Totals of above	\$327,245	\$4,200,000
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years. Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Department of Medical Imaging provided precise, detailed supporting documentation. The Department does not receive T & R funds; the figures shown in the departmental column represent the percentage of the MEC budget spent on educational activities. In addition to the annual figures, a one-time-only educational expense is shown in the departmental category D. These figures were calculated using the final set of HUEC guidelines and are detailed and complete. There are also Medical Imaging educational expenditures at several of the hospitals and those expenses have been reported on their sheets.

Department RADIATION ONCOLOGY	University & MOHLTC annual contributions for education
<p>Category A - <u>For Departments</u>: we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans</u>: Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.</p>	\$231,553
<p>Category B <u>For Departments & practice plans</u>: includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).</p>	\$121,000
<p>Category C <u>For departments & practice plans</u>: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.</p>	\$20,000
<p>Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship</p>	\$73,415
<p>Totals of above</p>	\$445,968
<p>Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>	

The Radiation Oncology Department receives the majority of the departmental operating budget from the Ministry, through the University. Actual expenditures for education are shown and are expended at the University, UHN/PMH and the TSRCC site.

Department FAMILY & COMMUNITY MEDICINE	Dept annual amounts including MOHLTC Special Grant
Category A - <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known.	\$666,000
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$715,000
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$432,000
Totals of above	\$2,392,318
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.	

The Department of Community and Family Medicine receives funds from the University and from the Ministry in the form of a special grant. This is an estimate of their contribution to undergraduate, postgraduate and continuing education. The individual categories do not include all expenses as some areas reported only a total. The Department also reported that the greatest contribution by the faculty is the opportunity cost of foregone income. The Department offered a calculation for this lost income, but the HUEC guidelines preclude reporting non-financial contributions.

Department ANAESTHESIA	Dept annual amounts	Trust & grant contributions
Category A - <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known.	\$277,650	\$814,860
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$222,149	---
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	---	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	---	\$
Totals of above	\$499,799	\$814,860
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Anaesthesia Department, in addition to reporting the departmental allocation of University base budget, T& R funds and contributions from the hospital-based practice plans that support education, also reported the percentage of time expended by the faculty members of the Department in each hospital on administration, teaching and research. The expenditures reported here are in accordance with the HUEC guidelines.

Department OPHTHALMOLOGY	Dept annual amounts	Trust & grant contributions
Category A - <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known.	\$93,114	---
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$53,923	---
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	---	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$23,535	\$42,000
Totals of above	\$170,572	\$42,000
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Ophthalmology Department uses their practice plan funding entirely for research expenditures, but utilizes some trust funds and spends some grant funds on continuing education. These figures represent undergraduate, postgraduate, fellowship and continuing education spending, which were itemized by the Department in calculating these figures.

Department LABORATORY MEDICINE AND PATHOBIOLOGY	Dept annual amounts	OHIP derived contributions
Category A <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other income be allocated to education, unless the actual figures are known.	\$218,248	---
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$58,000	---
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	\$30,000	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$42,333	---
Totals of above	\$348,581	Reported by hosp.
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Department of Laboratory Medicine and Pathobiology has carefully accounted the amount of base budget that is designated for educational endeavours. The department does not have a practice plan but does receive trust funds and donated funds, which are used to support graduate student research and, therefore, has not been included in this accounting. The final HUEC guidelines have been used to calculate these figures and great care has been taken to account for faculty working in the affiliated hospitals.

Department OTOLARYNGOLOGY	Dept annual amounts	OHIP derived contributions
Category A - <u>For Departments:</u> we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans:</u> Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known.	\$99,000	\$904,515
Category B <u>For Departments & practice plans:</u> includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$140,000	---
Category C <u>For departments & practice plans:</u> includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	---	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$48,000	---
Totals of above	\$287,000	\$904,515
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Department of Otolaryngology submitted their figures early and carefully re-evaluated their figures when the HUEC definitions were finalized. The numbers did not change, but are more clearly itemized between University and OHIP and trust fund contributions. The Mt. Sinai contribution to the OHIP figures was estimated, as the exact figures were not available.

Department PAEDIATRICS	Dept annual amounts	AFP derived contributions
Category A - <u>For Departments</u> : we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds. Professorial T&R funds received by the Departments will be included in the Department report. (This excludes the salaries and stipends of clinician-scientists and clinician-investigators, although they may contribute significantly to teaching.) <u>For Practice Plans</u> : Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known.	\$102,065	Reported by Sickkids hosp Paediatric AFP Surgical & other AFP \$7,538,600
Category B <u>For Departments & practice plans</u> : includes managerial, secretarial, faculty or other salary and benefit support for educational activities, (for practice plan funds, only OHIP-derived income should be reported, excluding any hospital contributions to the practice plan).	\$329,050	---
Category C <u>For departments & practice plans</u> : includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	---	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$74,900	---
Totals of above	\$506,015	\$7,538,600
Appendices Attach separate sheets as necessary. One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

The Department of Paediatrics and the Hospital for Sick Children cooperate in providing all the paediatric training in the Toronto area. They have separated their operations for this report, and the hospital has taken responsibility to report the AFP contributions. The departmental funds have been expended for teaching stipends to reimburse community physicians for teaching medical students outside of the Hospital for Sick Children. The Department also provides secretarial support for the Chair's offices, the Assoc. Chair for Education and for the Undergraduate, Postgraduate and Continuing Education offices, as well as the administrative support for the resident and sub-specialty resident training programmes. Operation funds are spent on resident program support. Paediatric Surgical Department and other AFP contributions are counted in this report, and not with the department reports.

Hospital Baycrest Centre for Geriatric Care	Hospital annual amounts	Other – OTO, etc.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$370,500	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$89,232	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$260,000	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$321,706	---
Totals of above	\$1,041,438	---
<p>Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The figures for Baycrest were revised to accurately reflect expenditures as defined by the final HUEC document. The revisions reflect the true contributions by the practice plan, rather than an estimate. Practice plan contributions are not made to physician salaries, but do contribute to the educational endeavour. In addition, the contributions to fellowships have been added to the total, at the percentage indicated in HUEC documents. Baycrest has not submitted any one-time-only expenses at this time.

Hospital St. Michael's Hospital	Hospital annual amounts	Appendices
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$1,428,472	MD offices at no Charge for teaching \$643,912
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$2,242,518	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$132,500	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$708,742	Major renovations Of teaching Facilities \$293,400
Totals of above	\$4,512,233	\$937,312
Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations (except for St. Michael's appendix). Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

In accordance with the HUEC guidelines, the St. Michael's financial contributions include the salaries for Laboratory Medicine faculty members, who are paid by the hospital and do not participate in a practice plan. The expenses in the right column represent the extensive office space that St. Michael's provides at no charge to full time physicians practicing at the hospital. It was agreed by HUEC that this would be shown as an appendix, as all the left column figures are actual expenses. Other expenses, which St. Michael's has not reported here, include family practice physician office overhead operating costs, and recent extensive renovations to upgrade teaching facilities and accommodate students and residents.

Hospital Sunnybrook and Women's College Health Sciences Centre	Hospital annual amounts	Other – OTO, etc.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$510,000	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$913,000	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$336,000	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$855,000	---
Totals of above	\$2,614,000	---
Other - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.		

Sunnybrook and Women's College Health Sciences Centre submitted these figures based on their most recent operating budget and did not submit any additional one-time-only expenses at this time. The entries were compiled using the final HUEC definitions. It is likely that this is an underestimation of actual expenditures, although every effort has been made to be thorough.

Hospital Centre for Addiction and Mental Health	Hospital annual amounts	Other – OTO, etc.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$1,056,500	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$247,071	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$708,500	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$1,668,414	---
Totals of above	\$3,680,485	---
<p>Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The figures for CAMH accurately reflect expenditures as defined by the final HUEC document. The practice plan has been reported by the Department of Psychiatry. CAMH has not submitted any one-time-only expenses at this time.

Hospital Toronto Rehabilitation Institute	Hospital annual amounts	Appendix– OTO for one fiscal year.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	---	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$8,000	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	---	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	---	---
Totals of above	\$8,000	---
<p>Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The Toronto Rehab Institute does not provide specific support for medical education, although they do support medical research. The cost of maintaining the libraries and IT have not been computed, as the cost for medicine is difficult to separate from the rehabilitation sector users. Toronto Rehab has not submitted any one-time-only expenses at this time.

Hospital University Hospital Network	Hospital annual amounts	Appendix– OTO for one fiscal year.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour. * Programs closing July 2001	\$998,249	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$3,303,295	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$108,000	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$1,364,910	OTO - Equipment, IT Costs, Relocation & Development \$995,482
Totals of above	\$5,774,454	\$995,482
<p>Appendices - One time only expenses reflect an amortisation of full costs over a five year period, will be separately reported. Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

The highly detailed submission from UHN was updated to reflect the final HUEC guidelines. The left column represents annual expenses for medical education only. The expenses in the right column are the appendices; these are one-fifth of very large one time only expenses. Some of these expenses are associated with the Centre for Research in Education and some with the new construction costs and refurbishment of large areas into new educational spaces and redevelopment in the libraries. The full costs would be reported over a five-year period, as noted in the HUEC definitions (see Appendices above).

Hospital Mt. Sinai Hospital	Hospital annual amounts	Appendix– OTO for one fiscal year.
Category A For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$1,327,651	---
Category B For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$398,604	---
Category C For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$229,000	---
Category D Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$807,899	\$12,800
Totals of above	\$2,763,154	\$12,800
<p>Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>		

Mt. Sinai figures were carefully revised and are in concert with the HUEC definitions. As determined by the HUEC definitions, there are no estimates of costs, and no space donations. Category A includes the Academy Director as well as stipends paid to faculty for teaching and a percentage of Lab Medicine salaries, as there is no practice plan for that department. Category B includes the T&R secretarial as well as other educational administrative salaries. There are some one-time-only expenses reported for updating and refurbishing classrooms and other teaching facilities.

Hospital	The Hospital for Sick Children	Hospital annual amounts	Appendix– OTO for one fiscal year.
Category A	For Hospitals: percentage of salaries and stipends for Physicians involved in the educational endeavour.	\$2,405,000	
Category B	For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	\$924,151	
Category C	For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	\$1,150,000	
Category D	Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	\$1,783,258	
Totals of above		\$5,732,409	
<p>Appendices - One time only expenses will be separately reported and will be collected for the past five years Items not reported here will include expenses that could be seen as assisting in the delivery of patient care or other service related expenses such as: physician offices, on-call spaces, telephones, and pagers. Computers that are used for a variety of functions have not been included, except those serving a purely educational purpose have been included. In general, space and utilities have not been included in the calculations. Normal University expenses such as libraries, computer labs, etc. have not been included. Research expenses have been estimated and eliminated from totals dedicated to administrative support and other shared resources.</p>			

The finances of the hospital and the paediatric department are complex and operationally intertwined. Carefully reviewing the HUEC final definitions, and in consultation with all the financial representatives, staff members teased the numbers apart and identified them in the HUEC categories. These hospital figures represent contributions from the hospital and the hospital foundation to the AFP for use in the educational endeavour. Both the paediatric and surgical paediatric budgets are included.

For Departments: Department totals will include: Revenue received from the University, through Dean Naylor's office, allocated by the Chair for education and that portion of T&R funds designated for professorial support for education. Category A: we assume that a percentage (determined by the Chair) of academic salaries and stipends for clinician-teachers and clinician-educators paid from the University funds.		Departments: includes managerial, secretarial, faculty or other salary and benefit support for educational activities.	Departments: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	
	Category A	Category B	Category C	Category D	Total
Medicine Dept	\$2,735,988	\$318,133	\$125,000	\$248,271	\$3,427,392
Psychiatry Dept	\$1,891,427	\$200,000	\$72,173	\$160,750	\$2,324,350
Ob/Gyn Dept	\$1,207,672	\$176,866	\$7,500	\$98,277	\$1,490,315
Surgery Dept	\$300,000	\$111,630	---	\$40,000	\$451,630
Med Imaging Dept	\$170,003	\$86,842	\$24,400	\$46,000	\$327,245
Radiation Onc Dept	\$231,553	\$121,000	\$20,000	\$73,415	\$445,968
Family Med Dept	\$666,000	\$715,000	---	\$432,000	\$2,393,318
Anaesthesia Dept	\$277,650	\$222,149	---	---	\$499,799
Ophthalmology	\$93,114	\$53,923	---	\$23,535	\$170,572
Lab Medicine	\$218,248	\$58,000	\$30,000	\$42,333	\$348,581
Otolaryngology	\$99,000	\$140,000	---	\$48,000	\$287,000
Paediatrics	\$102,065	\$329,050.....Category B & C		\$74,900	\$506,015
SUMMARY	A = \$7,992,720	B = \$2,532,593	C= \$279,073	D= \$1,287,481	Total =\$12,672,185

University of Toronto Dean's Medical Education Expenditures

<p>For Dean's offices: Totals will include revenue received from the University allocated by the Deans for support of the educational endeavour.</p> <p>Category A: A percentage (determined by the Deans) of academic salaries and stipends for faculty involved in the administration of medical education and paid from the University funds.</p>	<p>Deans: includes managerial, secretarial, faculty or other salary and benefit support for educational activities.</p>	<p>Deans: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.</p>	<p>Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship</p>		
	Category A	Category B	Category C	Category D	Total
Dean's Corridor	\$639,086	\$504,028	---	\$227,828	\$1,370,942
Undergraduate	\$940,040	\$1,032,263	---	\$611,947	\$2,584,250
Postgraduate	---	\$641,857	\$265,000	\$153,032	\$1,059,889
Continuing Ed	\$75,000	\$200,000	---	\$675,000	\$950,000
SUMMARY	A= \$1,654,126	B = \$2,378,148	C= \$265,000	D = \$1,667,807	Total = \$5,965,081

University of Toronto Clinical Departments Practice Plan & Related Sources Education Contributions

	Practice Plans: Practice plan funds (and other OHIP derived income such as sessional funds, etc.) that can be attributed to the educational endeavour, will be reported at 12% of gross practice plan (or other) income be allocated to education, unless the actual figures are known. Category A – A percentage (determined by the Chair) of academic salaries and stipends for clinicians engaged in educational activities.	Practice plans funds, includes only OHIP-derived income, & excludes any hospital contributions to the practice plan for managerial, secretarial, faculty or other salary and benefit support for educational activities.	Practice plans: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from department funds.	Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	
	Category A	Category B	Category C	Category D	Total
Medicine Prac Plan	\$9,000,000	\$480,000	\$150,000	\$290,000	\$9,920,000
Psych Prac Plan	\$3,130,240	\$456,275	\$147,637	---	\$3,734,152
Ob/Gyn Prac Plan	---	---	---	---	\$701,898
Surgery Prac Plan	\$7,305,500	---	\$2,776,000	\$150,000	\$10,231,500
Med Imag Prac Plan	\$2,940,000	---	\$1,260,000	---	\$4,200,000
Rad Onc	---	---	---	---	---
Fam Med Prac Plan	---	---	---	---	---
Anesthesia Prac Plan	\$814,860	---	---	--	\$814,860
Ophthalmology P P	---	---	---	\$42,000	\$42,000
Lab Medicine	---	---	---	---	---
Otolaryngology P P	\$904,515	---	---	---	\$904,515
Paediatrics AFP	\$7,538,600	---	---	----	\$7,538,600
SUMMARY	A = \$31,633,715	B =\$936,275	C =\$4,333,637	D = \$482,000	T =\$38,087,525

University of Toronto Fully Affiliated Hospitals Education Contributions

	For Hospitals: totals will include revenue given for educational activities from hospital budget or foundations, e.g. to support the VP Education; and 75% of T&R funds designated for secretarial support; and contributions to practice plans for educational activities, to be administered by the respective chief of service within the hospital (e.g. Vice President salary, etc.). Category A: percentage of salaries and stipends for Physicians involved in the educational endeavour.	For hospitals: includes managerial, secretarial and other salary and benefit support for educational activities. Hospitals supporting Vice Presidents Education or other educational administrators should be reported at 100%. Hospitals receiving secretarial T&R funds will be reported at 75%.	For hospitals: includes 50% of salary and 100% of tuition support for non-MOHLTC funded residents and/or fellows paid from the hospitals.	Educational Operating expenses - Libraries expenses at 70%, IT, Audio Visual, and Supplies Operational Costs- e.g. Photocopying expenses only specifically for education at 100%. Other expenses might include Undergraduate meetings, Course supervision, Course administration, Course development, Evaluations (OSCE's, orals, etc.), Resident travel, books, education, Workshops, Retreats, Seminars, Conferences, Presentations, Clinical Investigator Program – Grad Student Support, Mentorship	
	Category A	Category B	Category C	Category D	Total
Baycrest	\$370,500	\$89,232	\$260,000	\$321,706	\$1,041,438
St. Mike's	\$1,428,472	\$2,242,518	\$132,500	\$708,742	\$4,512,232
SWCHSC	\$510,000	\$913,000	\$336,000	\$855,000	\$2,614,000
CAMH	\$1,056,500	\$247,071	\$708,500	\$1,668,414	\$3,680,485
Toronto Rehab	---	\$8,000	---	---	\$8,000
UHN	\$998,249	\$3,303,295	\$108,000	\$1,364,910	\$5,774,454
Mt. Sinai	\$1,327,651	\$398,604	\$229,000	\$807,899	\$2,763,154
Sick Kids	\$2,405,000	\$394,151	\$1,150,000	\$1,783,258	\$5,732,409
SUMMARY	A = \$8,096,372	B = \$7,595,871	C = \$2,924,000	D = \$7,509,929	Total \$26,126,172

	Category A Portion of academic salaries devoted to the educational endeavour	Category B Faculty, managerial, secretarial or other administrative support to the educational endeavour	Category C 50% of salary, 100% of tuition support for non-MOHLTC supported residents	Category D Portion of operating expenses dedicated to the educational endeavour	Total Total of previous categories
Total University (details, pgs 33 & 34)	\$9,646,846*	\$4,910,741*	\$544,073*	\$2,955,288*	\$18,637,266
Practice Plans (details, pg 35)	\$31,633,715*	\$936,275*	\$4,333,637*	\$482,000*	\$38,087,525
Hospitals (details, pg 36)	\$8,096,372	\$7,595,871	\$2,924,000	\$7,509,929	\$26,126,172
Total University, Practice Plans and Hospitals	\$49,376,933*	\$13,442,887*	\$7,801,710*	\$10,947,217*	\$82,850,963

* University and Practice Plan category sub-totals are incomplete, as some organizations reported only totals.