PROFESSIONAL DISPENSING FEE (PDF) SURVEY COMPLETION INSTRUCTIONS FOR TENNESSEE PHARMACIES

Survey Overview
Purpose of This Survey
The Division of TennCare engaged Mercer Government Human Services Consulting (Mercer), part of Mercer Health & Benefits LLC, to conduct a survey of Medicaid-enrolled providers to better understand and determine the approximate cost of dispensing prescription drugs to TennCare beneficiaries.

Provider participation and timely response are crucial, as the information collected from this survey will be critical data for TennCare to better understand the current pharmacy cost of dispensing. Submit any questions about this survey via email to [email/phone insert].

Who Should Participate
All TennCare-enrolled pharmacy providers.

How to Submit Completed Surveys
- Surveys may be completed online at [link].
  Providers may email [email] for assistance with the assigned password.
- For providers with multiple locations, or if the provider is unable to submit the survey information online, he or she may access, download, fill out and email the completed Microsoft Excel version of the survey to [email].
- The survey must be received no later than [due date].

Average Professional Dispensing Fee Calculation
The survey is created using Medicare and Medicaid cost principles as defined in 42 CFR 200.400–475, but is governed by the definition of a professional dispensing fee as defined in 42 CFR 447.502:
Professional dispensing fee means the professional fee which:
1. Is incurred at the point of sale or service and pays for costs in excess of the ingredient cost of a covered outpatient drug each time a covered outpatient drug is dispensed.
2. Includes only Pharmacy costs associated with ensuring that possession of the appropriate covered outpatient drug is transferred to a Medicaid beneficiary. Pharmacy costs include, but are not limited to, reasonable costs associated with a pharmacist's time in checking the computer for information about an individual's coverage, performing drug utilization review and preferred drug list activities, measurement or mixing of the covered outpatient drug, filling the container, beneficiary counseling, physically providing the completed prescription to the Medicaid beneficiary, delivery,

special packaging and overhead associated with maintaining the facility and equipment necessary to operate the pharmacy.
3. Does not include administrative costs incurred by the State in the operation of the covered outpatient drug benefit including systems costs for interfacing with pharmacies.

To calculate the portion of costs allocable to a professional dispensing fee, costs are categorized as direct pharmacy expenses, direct non-pharmacy expenses (including direct costs related to ancillary services), indirect costs (overhead) and unallowable costs. Indirect costs are then allocated into direct pharmacy expenses or direct non-pharmacy expenses by either a percentage of square footage (for facility costs) or a percentage of sales (for non-facility costs). The average dispensing fee is calculated as the direct pharmacy expenses plus the allocated indirect expenses divided by the number of scripts.

Pharmacy Profile

The purpose of the Pharmacy Profile is to report provider-specific information used for identification and for statistical categorization. Providers that have multiple locations should enter the information for the location that serves as their administrative location.

1 — National Provider Identifier (NPI)
Enter the NPI of the Tennessee Medicaid provider.

2 — NCPDP Provider Number (if known)
Enter the National Council for Prescription Drug Plans Provider Identification number (NCPDP Provider ID) formerly known as the NABP number. The NCPDP Provider ID is a seven-digit number assigned to every licensed pharmacy and qualified Non-Pharmacy Dispensing Sites (NPDS) in the United States.

3 — Provider name
Enter the name of the Tennessee Medicaid provider.

4–8 — Address (Street, City, State, ZIP Code)
Enter the street address, suite or second address (if applicable), address suite or mail stop, city, state and five-digit ZIP code where the provider is located.

9 — County
Enter the county where the provider is located.

10 — Contact person
Enter the name of the individual to contact if there are any questions about the survey responses.

11 — Contact person email
Enter an email address where the contact person may be reached.

12 — Telephone number
Enter the telephone number, including area code, where the contact person may be reached.

13 — Fax number
Enter the fax number, including area code, for the contact person.

14 — Was there a change in pharmacy ownership during the reporting period?
Indicate whether or not there was a change in pharmacy ownership during the reporting period that affects reporting of financial or prescription information.

15 — Was the pharmacy open the entire year?
16 — Select the appropriate provider type
Select the provider type from the following list. If more than one provider type applies, select the type that represents the provider's highest percentage of sales.
- **340B Covered Entity —** A provider participating in the 340B discount program as a covered entity. Contracted pharmacies participating in 340B should NOT select this provider type option.
- **Long-Term Care (LTC) Pharmacy —** A provider that dispenses medicinal preparations delivered to Medicaid beneficiaries residing in an intermediate or skilled nursing facility, including facilities for the developmentally disabled, hospices, assisted living facilities, group homes and other forms of congregate living arrangement.
- **Specialty Pharmacy —** Specialty pharmacies generally have low-volume and high-cost medicinal preparations for Medicaid beneficiaries who are undergoing intensive therapies for illnesses that are generally chronic, complex and potentially life threatening.
- **Independent Retail Pharmacy —** A provider whose ownership group(s) owns three or fewer locations in which pharmacists store, prepare and dispense medicinal preparations and/or prescriptions for a local Medicaid beneficiary population in accordance with federal and state law; counsel Medicaid beneficiaries and caregivers (sometimes independent of the dispensing process); and provide other professional services associated with pharmaceutical care, such as health screenings, consultative services with other health care providers, collaborative practice, disease state management and education classes.
- **Chain —** A provider whose ownership group(s) owns four or more locations in which pharmacists store, prepare and dispense medicinal preparations and/or prescriptions for a local Medicaid beneficiary population in accordance with federal and state law; counsel Medicaid beneficiaries and caregivers (sometimes independent of the dispensing process); and provide other professional services associated with pharmaceutical care, such as health screenings, consultative services with other health care providers, collaborative practice, disease state management and education classes.

17 — Years this location been in business as a pharmacy
Indicate the number of years a pharmacy has operated at this location. This information is used in demographic analysis of the data. The response allows Mercer to understand depreciation, or lack of depreciation, for older buildings where market-based rent may need to be substituted if a building is fully depreciated.

18 — Does the pharmacy provide 24-hour emergency service?
Enter whether or not the pharmacy provides 24-hour emergency service.

19 — Hours per week the pharmacy department is open (maximum of 168)
Enter the number of hours per week the pharmacy department is open. The maximum number of hours is 168 (24 hours x 7 days per week).

Square Footage
Required: Survey responses for this section should use the same time period as reported in the financial information section.

For the purposes of this survey, the prescription area will be defined as the medication receiving, storage, preparation, packaging, sales and professional service areas, regardless of whether or

not the pharmacist is present. Square footage is used to allocate indirect facility costs such as rent, utilities and real estate taxes between pharmacy and non-pharmacy expenses.

Department Square Footage
Enter the pharmacy department's square footage as of the end of the reporting period:

20 — Square footage for the prescription area at the end of the reporting period
List the actual square footage of the prescription area. Measure; do not estimate. The prescription area will be defined as the medication receiving, storage, preparation, packaging, sales and professional service areas, regardless of whether or not the pharmacist is present.
21 — Square footage for the non-prescription area at the end of the reporting period
List the actual square footage of the rest of the pharmacy.
22 — Total square footage (sum of previous 2 questions)

Pharmacy Prescriptions

Prescription information is required: Survey responses for this section should use the same time period as reported in the financial information section*.*

Total Prescriptions
Enter the total number of prescriptions filled by this pharmacy for the following categories during the reporting period:

23 — Total number of Medicaid fee-for-service prescriptions filled by this pharmacy during the reporting period
24 — All other prescriptions (not Medicaid)
25 — Total Prescriptions (sum of previous 2 questions)
26 — Number of Medicaid prescriptions that were compounded
Enter the number of Medicaid prescriptions compounded.
27 — Number of prescriptions that were compounded
Enter the number of prescriptions compounded.
28 — Number of Medicaid prescriptions that were delivered outside of the pharmacy to Medicaid beneficiaries
Enter the number of Medicaid prescriptions delivered to Medicaid beneficiaries. Do not include mailed prescriptions.
29 — Number of prescriptions that were delivered outside of the pharmacy to the recipient
30 — Radius of the delivery area expressed in miles

Long Term Care Facility Dispensed Prescriptions

**31 — Number of prescriptions during the reporting period that were dispensed for long-term care (LTC) facilities in the following dispensing categories
Unit dose >= 28 day**
32 — Unit dose < 28 day
33 — Modified unit dose (bingo card/blister packs) >= 28 day

34 — Modified unit dose (bingo card/blister packs) < 28 day
35 — No unit dose dispensing >= 28 day
36 — No unit dose dispensing < 28 day
37 — Traditional packaging >= 28 day
38 — Traditional packaging < 28 day
39 — Other method not described above >= 28 day (explain in comments section)
40 — Other method not described above < 28 day (explain in comments section)
41 — Total prescriptions dispensed for LTC facilities (sum of 31–40)

340B Dispensed Prescriptions
42 — Total number of 340B prescriptions billed to Medicaid during the reporting period
Enter the total number of 340B prescriptions billed to Medicaid.
43 — Total number of 340B prescriptions filled during the reporting period
Enter the total number of 340B prescriptions filled during the reporting period.

SPECIALTY DISPENSING INFORMATION

The purpose of the Specialty Dispensing Information section is to better understand the provider's proportion of scripts and sales related to specialty drug classes. Provide the following detail regarding scripts and revenue received for the following drug classes.

**Note – as noted in number 44 below, only complete the specialty section if at least 25% of the prescriptions you dispense at your location are specialty according to the TennCare specialty drug list for this survey. The TennCare specialty drug list for this survey can be found at the survey homepage https://ghscapps.mercer.com/TNpharmacy/

If at least 25% of your prescriptions are not specialty, you may skip the specialty section. Proceed to the Financial Information section.

Recognizing the additional effort involved in dispensing specialty prescriptions and providing ancillary services, to properly allocate payroll costs between dispensing services and ancillary services requires a reasonable estimate of time spent in each activity. For splitting staff time between dispensing activities and ancillary activities, please use a time study or your best, reasonable judgment taking into account the definitions below for each:

Dispensing services: "Includes only pharmacy costs associated with ensuring that possession of the appropriate covered outpatient drug is transferred to a Medicaid beneficiary. Pharmacy costs include, but are not limited to, reasonable costs associated with a pharmacist's time in checking the computer for information about an individual's coverage, performing drug utilization review and preferred drug list review activities, measurement or mixing of the covered outpatient drug, filling the container, beneficiary counseling, physically providing the completed prescription to the Medicaid beneficiary, delivery, special packaging, and overhead associated with maintaining the facility and equipment necessary to operate the pharmacy" 42 CFR 447.502

Ancillary services are: "Common services that could be covered [as billable medical services] include medical assessments, disease and dietary education, instruction in health self-

management, and medical monitoring." –from CMS Medicaid Drug Rebate Program Notice, Release 182, 6/30/2017.

Data provided from this section will be used to calculate an average cost per prescription for both dispensing activities and ancillary service activities.

As a subset of the prescription counts entered in number 25, enter script counts from the reporting period for the following drug classes:

   44 — Do specialty dispenses comprise at least 25% of your total prescription count? If yes, please complete the specialty section. If no, you may skip the specialty section.
   45 — Medicaid blood factor prescription count
   46 — Non-Medicaid blood factor prescription count
   47 — Medicaid compounded infusion product prescription count
   48 — Non-Medicaid compounded infusion product prescription count
   49 — Medicaid pre-filled or ready to inject product prescription count
   50 — Non-Medicaid pre-filled or ready to inject product prescription count
   51 — Medicaid oral specialty drug prescription count
   52 — Non-Medicaid oral specialty drug prescription count
   53 — Total number of specialty prescriptions

Enter sales from the reporting period for the following drug classes:

   54 — Medicaid blood factor sales total
   55 — Non-Medicaid blood factor sales total
   56 — Medicaid compounded infusion product prescription sales total
   57 — Non-Medicaid compounded infusion product prescription sales total
   58 — Medicaid pre-filled or ready to inject product prescription count
   59 — Non-Medicaid pre-filled or ready to inject product prescription sales total
   60 — Medicaid oral specialty drug prescription sales total
   61 — Non-Medicaid oral specialty drug prescription sales total
   62 — Total specialty sales

   63 — Percentage of specialty prescriptions dispensed for products with REMS (Risk Evaluation and Mitigation Strategy) reporting requirements
   64 — Percentage of specialty prescriptions dispensed for products that had specialty storage requirements (e.g., refrigeration, etc.)
   65 — Percentage of specialty prescriptions dispensed that required ongoing patient monitoring and compliance activities
   66 — Do you have facility space dedicated to ancillary services outside of the prescription area square footage measured earlier?
   67 — If yes, enter square footage of ancillary service space
   68 — Non-payroll ancillary costs (mileage, infusion pumps, hoods, clean room supplies, etc.)
   69 — Is there a 3rd party agency providing and billing for ancillary services associated with specialty prescriptions dispensed by your pharmacy?

70 — Pharmacist manager (owner) percent of time performing dispensing activities
71 — Pharmacist manager (owner) percent of time performing ancillary services
72 — Pharmacist manager (owner) percent of time performing administrative/other activities
73 — Pharmacist manager (non-owner) percent of time performing dispensing activities
74 — Pharmacist manager (non-owner) percent of time performing ancillary services
75 — Pharmacist manager (non-owner) percent of time performing administrative/other activities
76 — Staff pharmacist percent of time performing dispensing activities
77 — Staff pharmacist percent of time performing ancillary services
78 — Staff pharmacist percent of time performing administrative/other activities
79 — Pharmacy technician percent of time performing dispensing activities
80 — Pharmacy technician percent of time performing ancillary services
81 — Pharmacy technician percent of time performing administrative/other activities
82 — Nurse or medical professional percent of time performing dispensing activities
83 — Nurse or medical professional percent of time performing ancillary services
84 — Nurse or medical professional percent of time performing administrative/other activities
85 — Other personnel percent of time performing dispensing activities
86 — Other personnel percent of time performing ancillary services
87 — Other personnel percent of time performing administrative/other activities

FINANCIAL INFORMATION — SALES AND DIRECT EXPENSES

Expenses such as administration, central operating or other general expenses incurred by multiple location pharmacies should be allocated to individual locations. Methods of allocation must be reasonable and conform to generally accepted accounting principles. Explain any allocation procedures used to allocate expenses in the comments section. Enter the following financial information.

Reporting Period
Enter the dates of the reporting period. This should be the provider's last complete fiscal year and should correspond to the report dates of your financial statements or tax returns:
88 — Beginning date range of financial reports
89 — Ending date range of financial reports

Sales
Sales are reported for validation and for allocating overhead costs. Percentages of sales in the categories below determine allocation rates for certain administrative costs to the pharmacy department as a cost of dispensing. Enter the following sales information rounded to the nearest dollar.

Sales by Category
Enter the sales for this location for the following categories:

90 — Prescription sales other than over-the-counter or 340B sales

Prescription sales other than over-the-counter (OTC) sales dispensed by a pharmacist or 340B sales. Do not include revenue for compounding or special packaging.

91 — OTC sales dispensed and sold by pharmacy department
92 — OTC sales by staff not in pharmacy department
93 — Sales of drugs purchased through the 340B program
94 — Revenue for medication therapy management (MTM) from all payers
95 — Revenue for ancillary services
96 — Revenue for special packaging, including blister packs
97 — Revenue for compounding not included elsewhere
98 — Other sales, such as retail sales and services
If amounts exceed 5.0% of total sales, comment on the nature of the other sales and provide more detail.
99 — Total sales (sum of 90-98, note: should tie to total net sales on financial statements or tax returns)

Costs and Expenses
Enter the following costs and expenses information. Cost of goods sold information is used for validation purposes only and does not affect the average dispensing fee calculation.

Cost of Goods Sold
Cost of goods sold (COGS) is used for reference in validating the provider's responses to his or her financial statements or tax returns, as requested:
100 — Cost of goods sold (COGS): pharmaceuticals (note: this will not be included in the dispensing fee calculation)
101 — Non-pharmacy COGS
102 — Total COGS (sum of previous 2 totals)

Pharmacy Department Expenditures
Do not include ingredient costs in any of the questions in this section.

103 — Prescription containers, labels, and other pharmacy supplies
Enter the costs of the prescription containers, labels and other pharmacy supplies in whole dollar amounts.
104 — Professional liability insurance for licensed personnel
Enter the costs of the professional liability insurance for pharmacists and other licensed personnel in whole dollar amounts.
105 — Pharmacy department licenses, permits, and fees
Enter the costs of the pharmacy department licenses, permits and fees in whole dollar amounts.
106 — Dues, subscriptions and continuing education for the pharmacy department
Enter the costs of the dues, subscriptions and continuing education for the pharmacy department in whole dollar amounts.
107 — Delivery expenses (prescription related)
Enter the costs of prescription-related delivery expenses in whole dollar amounts.
108 — Expenses for compounding

Enter the expenses related to compounding drugs, including depreciation on compounding equipment or compounding supply costs, in whole dollar amounts.

109 — Bad debts for prescriptions (including uncollected copayments)
Enter the costs of any bad debts for prescriptions, including uncollected copayments, in whole dollar amounts.

110 — Computer systems costs related only to the pharmacy department for dispensing services
Enter the costs of the computer system costs, not including depreciation, related only to the pharmacy department in whole dollar amounts.

111 — Computer systems costs related only to the pharmacy department for ancillary services

112 — Claims transmission charges

113 — Depreciation directly related to pharmacy department (including computers, software and equipment)
Enter the costs of depreciation directly related to the pharmacy department, including computers, software and equipment, in whole dollar amounts.

114 — Professional education and training
Enter the costs of professional education and training in whole dollar amounts.

115 — Costs for 340B program management

116 — Other 340B costs (list other costs in the comments section)

117 — Other pharmacy department-specific costs not identified elsewhere
Enter other pharmacy department-specific costs not identified elsewhere in whole dollar amounts. If the amount is greater than 5.0% of total pharmacy department non-payroll costs (line 100), attach supporting details in the comments section.

118 — Total pharmacy department non-payroll costs
Enter the total pharmacy department non-payroll costs in whole dollar amounts (sum of 103 through 117).

PAYROLL INFORMATION
Pharmacy Personnel and Labor Costs

For 119 through 129, round to the nearest whole dollar amount:
- For each employee group, list wages, salary, bonuses and guaranteed payments.
- List payroll taxes to reflect the employer's share of payroll tax expense.
- List pension/profit-sharing/retirement expenses to include any employer contributions to profit-sharing, pensions or retirement accounts.
- List other employee benefits, such as employer's contribution toward health insurance.

119 — Number of pharmacist full-time employees (FTEs)
Enter the number of Pharmacist full-time employees (FTEs) (2,080 hours per year).

120 — Number of other pharmacy department FTEs (do not include pharmacist(s) counted in previous question)
Enter the number of Other Pharmacy Department FTEs (do not include pharmacist(s) counted in previous question).

Enter the salaries, wages, bonuses and guaranteed payments for employees listed in 121 through 126. For sub-questions, enter the percentage of time spent working in the pharmacy department/prescription area.

121 — Pharmacist manager (owner) wages

Enter the salaries, wages, bonuses and guaranteed payments for owner/pharmacists with greater than 2% ownership of the pharmacy.

122 — Pharmacist manager (non-owner) wages

123 — Staff pharmacist wages

124 — Pharmacy technician wages

125 — Delivery personnel wages

126 — Other personnel wages (describe in comments sections)

127 — Pharmacy department payroll taxes

128 — Pharmacy department benefits (Including health insurance and pension/profit sharing/retirement expenses)

129 — Total pharmacy department payroll

Enter the total pharmacy department payroll amount (sum of 121 through 128).

Non-Pharmacy Personnel

130 — Nurses or medical professionals performing ancillary services

131 — Wages for personnel directly attributed to non-pharmacy, non-ancillary sales and services

Enter wages, payroll taxes and benefits for personnel directly attributed to non-pharmacy services. This is for personnel who do not provide any services to the pharmacy department, but are dedicated to non-pharmacy sales. Do not include wages for administrative personnel (accounting, legal, IT, human resources, corporate).

132 — Wages for personnel directly attributed to administrative or shared services

Enter wages, payroll taxes and benefits for personnel directly attributed to administrative or shared services.

133 — Payroll taxes and benefits not reported elsewhere

Enter payroll taxes and benefit expenses not reported in 127 and 128.

134 — General employee expenses attributable to all employee types

Enter general employee expenses attributable to all employee types.

135 — Non-pharmacy department payroll

Enter non-pharmacy department payroll (sum of 130 through 134).

136 — Total payroll expense

Enter the total payroll expense (sum of 129 and 135).

FINANCIAL INFORMATION — OVERHEAD

Facility

Background information is needed to ensure appropriate expenses are captured and to identify potential outliers that require adjustment or exclusion.

Ownership or Leasing

137 — Does the provider or a related party own the building?

138 — If so, is the building fully depreciated?

139 — If owned by a related party, enter the amount of building depreciation in the reporting period (this number is not included in the total facility cost)

Facility Expenses
Allowable facility expenses are allocated to the pharmacy dispensing fee calculation as a percentage of square footage. Enter, in whole dollar amounts, the costs of the following:

140 — Rent (explain in comments section if building is owned)
Enter the cost of rent in whole dollar amounts. If the building is owned by the provider, the rent is $0 or blank.

141 — Utilities (gas, electric, water, and sewer)
Enter the cost of utilities (e.g., gas, electric, water and sewer) in whole dollar amounts.

142 — Real estate taxes
Enter the cost of real estate taxes in whole dollar amounts.

143 — Facility insurance
Enter the cost of property, general liability and other facility insurance costs (but not including professional liability insurance costs or health insurance costs) in whole dollar amounts.

144 — Maintenance and cleaning
Enter the cost of maintenance and cleaning in whole dollar amounts.

145 — Depreciation expense (e.g., building, leasehold improvements, furniture, and fixtures)
Enter the cost of depreciation for the facility only (e.g., building, leasehold improvements, furniture and fixtures) in whole dollar amounts.

146 — Mortgage interest
Enter the mortgage interest in whole dollar amounts.

147 — Other facility-specific costs not identified elsewhere (explain in comments section)
Enter the other facility-specific costs not identified elsewhere in whole dollar amounts. If the amount is greater than 5.0% of total facility cost (line 148), attach supporting details in the comments section of this survey.

148 — Total facility costs
Enter the total facility costs (sum of 140 through 147).

Non-Facility Overhead Expenses
Allowable other store/location expenses not directly attributed to the pharmacy department are allocated to the pharmacy dispensing fee calculation as a percentage of sales.

149 — Marketing and advertising
Enter the marketing and advertising costs in whole dollar amounts.

150 — Professional services (e.g., accounting, legal, consulting)
Enter the cost for professional services (e.g., accounting, legal, consulting) in whole dollar amounts.

151 – Security costs
Enter the cost for security systems and monitoring in whole dollar amounts.

152 — Telephone and data communication
Enter the costs for telephone and data communication in whole dollar amounts.

153 — Transaction fees/merchant fees/credit card fees
Enter the costs for transaction, merchant and credit card fees in whole dollar amounts.

154 — Computer systems and support
Enter the costs for computer systems and support in whole dollar amounts.

155 — Depreciation (not captured elsewhere)
Enter the costs for depreciation for all other items, including equipment, furniture and computers that are not captured elsewhere in whole dollar amounts.

156 — Amortization
Enter the costs for amortization in whole dollar amounts.

157 — Office supplies
Enter the costs for office supplies in whole dollar amounts.

158 — Office expense
Enter the costs for office expenses in whole dollar amounts.

159 — Other insurance (not captured elsewhere)
Enter the costs for other insurance in whole dollar amounts.

160 — Taxes other than real estate, payroll, or sales
Enter the costs for any taxes other than real estate, payroll or sales in whole dollar amounts.

161 — Franchise fees (if applicable)
Enter the costs for franchise fees, if applicable, in whole dollar amounts.

162 — Other interest
Enter the costs for other interest in whole dollar amounts.

163 — Charitable contributions
Enter the amount of charitable contributions for the report period in whole dollar amounts.

164 — Corporate overhead
Enter the costs of corporate overhead in whole dollar amounts.

165 — Other costs not included elsewhere (explain in comments section)
Enter any other costs not included elsewhere in whole dollar amounts. If the amount is greater than 5.0% of total other store/location costs (line 166), attach supporting details in the comments section.

166 — Total non-facility overhead costs
Enter the total other store/location costs (sum of 149 through 165).

167 — Total overhead
Enter the total overhead (sum of 148 and 166).

RECONCILIATION

The Reconciliation section is to verify that all sales, payroll and total expenses are accounted for in the survey response. The survey is designed to capture all of the pharmacy's income statement accounts, although not all categories will be used to calculate the average cost to dispense. The line items below are included only for verification that amounts included are accurate.

168 — Total net sales from your financial statements or tax return
Enter the total sales less returns from your financial statements or tax returns for the reporting period.

169 — Total net sales reported in the survey (question 99)

170 — Sales variance between 168 & 169 (if not zero, please explain in comments section)

171 — Total payroll expenses from your financial statements or tax return

Enter the total payroll cost, including wages and bonuses from your financial statements or tax returns for the reporting period.

172 — Total payroll reported in the survey (question 136)

173 — Payroll variance between 171 & 172 (if not zero, please explain in comments section)

174 — Total expenses from your financial statements

Enter the total expenses from your financial statements or tax returns for the reporting period.

175 — Total expenses reported in the Survey (question 118 + 136 + 167)

176 — Expense Variance between 174 & 175 (if not zero, please explain in comments section)

COMMENTS

The comments section is for comments and clarifications. If reporting more than one location, be specific as to which location the comment pertains. If comments are provided in response to a question, be specific as to which question the comment pertains.

CERTIFICATION

The Certification section requires the electronic signature of a certifier declaring that he or she has thoroughly examined the survey and cost report and believes the information is true, correct and complete. Printed name and position/title are also required of the certifier.

STATEMENT OF THE PREPARER

This section requires a statement of the preparer if the preparer of the survey and cost report is different than the provider listed on the survey. The preparer's electronic signature, printed name, position/title and company name is required in this section.