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

Survey Overview
Purpose of This Survey
The Tennessee Division of Health Care Finance and Administration (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 RxPDFS@mercer.com or call the Pharmacy Survey Hotline at +1 877 854 6776.

Who Should Participate
All TennCare-enrolled providers that have billed covered outpatient drugs since 2015 must participate.

How to Submit Completed Surveys
• Surveys may be completed online at https://survey.mercer.com/TennCarePDFS.aspx starting December 15, 2016.
  A username and password for the online tool will be mailed to providers with 3 or fewer locations separately. Providers may call +1 877 854 6776 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 RxPDFS@mercer.com.
• The survey must be received no later than January 13, 2017.

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, 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.

Section I — 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 ID
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 — 340B Program Participation
Indicate whether or not the provider dispenses drugs under the 340B Drug Pricing Program. Drugs dispensed under this program are reduced price outpatient drugs provided by drug manufacturers to eligible health care organizations or covered entities with disproportionately high Medicaid populations.

15 — Type of Ownership
Indicate the type of ownership (e.g., proprietorship, partnership, limited partnership, corporation, s-corporation, non-profit or other).

16 — Change of Ownership
Indicate whether or not there was a change in pharmacy ownership during the reporting period that affects reporting of financial or prescription information.

17 — Pharmacy Open/Closed
Indicate whether or not the pharmacy was open the entire year.

17a — Pharmacy Partially Open
If the pharmacy was not open the entire year, enter the number of months the pharmacy was open. 

Note: For pharmacy locations that have been open less than 12 months, only complete questions 1–22. The remainder of the survey should not be completed.

18 — 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. Hospital pharmacies that also dispense outpatient drugs should choose Outpatient/Clinic Pharmacy:

- **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** — A provider who dispenses prescription drugs identified here ([https://tenncare.magellanhealth.com/static/docs/MAC_Specialty_Pricing/TennCare_Specialty_Pharmaceutical_Pricing_List.pdf](https://tenncare.magellanhealth.com/static/docs/MAC_Specialty_Pricing/TennCare_Specialty_Pharmaceutical_Pricing_List.pdf)) for more than half of the revenue generated for the business. 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.

- **Ambulatory Pharmacies** — Ambulatory pharmacies are included as one of the three pharmacy types listed below:
  - **Clinic/Outpatient Pharmacy** — A provider in a clinic or hospital outpatient setting who dispenses medications to outpatient Medicaid beneficiaries.
  - **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.

- **Retail 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.

**19 — Location Type**
Select the location type of the provider from the following list:
- Designated space in a medical office building
- Free standing building
- Designated space in a shopping center
- Embedded in a grocery store/mass merchandiser
- Hospital outpatient
- Other

**20 — Years at Location**
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.

**21 — Pharmacist Owner**
Indicate whether or not one or more of the pharmacists who fill prescriptions has been an owner of the pharmacy at any time during the reporting period.

**22 — 24-Hour Emergency Service**
Enter whether or not the pharmacy provides 24-hour emergency service.

**23 — Pharmacy Open Hours**
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).

**24 — Open 24-Hours**
Enter whether the facility is open 24 hours per day.

**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.

**25 — Department Square Footage**
Enter the pharmacy department’s square footage as of the end of the reporting period:
a. Prescription area. 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.
b. Non-prescription area. List the actual square footage of the rest of the pharmacy.
c. Total square footage (sum of a and b).

Section II — Pharmacy Prescriptions
Prescription information is required: Survey responses for this section should use the same time period as reported in the financial information section.

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

a. Prescriptions provided to Medicaid fee-for-service beneficiaries. Count only prescriptions billed to BIN: 016820, PCN: P086016820.
b. Medicare Parts B, C and D-covered prescriptions (if available). If Medicare prescriptions are not easily available, please provide a reasonable estimate.
c. All other prescriptions (not Medicaid or Medicare).
d. Total prescriptions (sum of a through c).

For 27 and 28, identify the level of effort using NCPDP field # 474-8E (DUR/PPS Level of Effort) as the following:

<table>
<thead>
<tr>
<th>Level</th>
<th>NCPDP field 474-8E value</th>
<th>Preparation Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>11</td>
<td>0–15 minutes</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>16–30 minutes</td>
</tr>
<tr>
<td>3</td>
<td>13</td>
<td>31+ minutes</td>
</tr>
</tbody>
</table>

27 — Compounded Prescriptions
Enter the number of prescriptions compounded for each level of effort. If none, enter 0.

28 — Medicaid Compounded Prescriptions
Enter the number of Medicaid prescriptions compounded for each level of effort. If none, enter 0.

29 — Prescriptions Delivered

a. Enter the number of prescriptions delivered during the reporting period. Do not include mailed prescriptions.
b. Enter the number of Medicaid prescriptions delivered to Medicaid beneficiaries. Do not include mailed prescriptions.
c. Enter the radius of the delivery area for Medicaid prescriptions, expressed in miles.

30 — Long Term Care Facility Dispensed Prescriptions
How many prescriptions during the reporting period were dispensed for long-term care (LTC) facilities (by the following dispensing categories)?
a. Unit dose greater than or equal to a 28 day supply.
b. Unit dose less than a 28 day supply.
c. Modified unit dose (bingo card/blister packs) greater than or equal to a 28 day supply.
d. Modified unit dose (bingo card/blister packs) less than a 28 day supply.
e. No unit dose dispensing greater than or equal to a 28 day supply.
f. No unit dose dispensing less than a 28 day supply.
g. Traditional packaging greater than or equal to a 28 day supply.
h. Traditional packaging less than a 28 day supply.
i. Other method not described above (explain in the Comments section) greater than or
equal to a 28 day supply.
j. Other method not described above (explain in the Comments section) less than a 28 day
supply.
k. Total prescriptions dispensed for this section (sum of a–j).

SECTION III — 340B DRUG PRICING PROGRAM (340B) PHARMACY
INFORMATION
The purpose of the 340B Drug Pricing Program (340B) Pharmacy Information section is to better
understand the provider’s involvement with the 340B program. Provide the following detail
regarding which drugs are prescribed under the 340B program and how those drugs are obtained.

31 — Type of 340B Provider
Enter the type of 340B provider from the following list:
• Black lung clinic
• Children’s hospital
• Comprehensive hemophilia treatment center
• Consolidated health center program
• Contract pharmacy
• Critical access hospital
• Disproportionate share hospital
• Family planning
• FQHC look-alike
• HIV/AIDS clinic
• Rural health clinic
• Urban Indian organization
• Other (if this option is selected, please provide type of entity on the Comments page)

32 — Administrator for 340B
Select whether or not the provider uses a 340B administrator.

33 — Total 340B Prescriptions Filled
Enter the total number of 340B prescriptions filled during the reporting period.

34 — Total 340B Prescriptions Billed
Enter the total number of 340B prescriptions billed to Medicaid (BIN: 016820, PCN:
P086016820).
SECTION IV – 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.

As a subset of the prescription counts entered in number 26, enter script counts from the reporting period for the following drug classes:

35 — Blood Factor
Enter the total number of scripts for Blood Factor. Blood factor drugs are classified as Hemophilia beginning on page 2 of the Specialty Pharmaceutical Pricing List, found here: https://tenncare.magellanhealth.com/static/docs/MAC_Specialty_Pricing/TennCare_Specialty_Pharmaceutical_Pricing_List.pdf.

36 — All Other
Enter the total number of scripts for Other Specialty. Other Specialty prescriptions should include prescriptions for all categories in the Specialty Pharmaceutical Pricing List except those listed as Hemophilia.

37 – Total Specialty Scripts
Enter the total number of all Specialty scripts (sum of 35 through 37).

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

38 — Blood Factor
Enter the revenue for Blood Factor. Blood factor drugs are classified as Hemophilia beginning on page 2 of the Specialty Pharmaceutical Pricing List.

39 — All Other
Enter the revenue for Other Specialty prescriptions filled. Other Specialty prescription revenue should include revenue for all categories in the Specialty Pharmaceutical Pricing List except those listed as Hemophilia.

40 — Total Specialty Revenue
Enter the total revenue for all Specialty prescriptions (sum of 38 through 39).

SECTION V — 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.

41 — 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:

a. Beginning date range of financial reports.

b. 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.

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

a. 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.

b. OTC sales dispensed by pharmacy department.

c. OTC sales dispensed by staff not in pharmacy department.

d. Sales of drugs purchased through the 340B program.

e. Portion of federal grants attributable to pharmacy, if any.

f. Professional pharmacy services billed through medical claims.

g. Revenue for special packaging, including blister packs.

h. Revenue for compounding from all payers.

i. Revenue for medication therapy management (MTM) from all payers.

j. 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.

k. Total sales (sum of a through j).

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.

43 — 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:

a. COGS: Pharmaceuticals. Note: This will not be included in the dispensing fee calculation.

b. Non-pharmacy COGS.

c. Total COGS (sum of a and b).

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

44 — Prescription Containers, Labels and Other Pharmacy Supplies
Enter the costs of the prescription containers, labels and other pharmacy supplies in whole dollar amounts.

45 — Professional Liability Insurance for Licensed Personnel
Enter the costs of the professional liability insurance for pharmacists and other licensed personnel in whole dollar amounts.

46 — Pharmacy Department Licenses, Permits and Fees
Enter the costs of the pharmacy department licenses, permits and fees in whole dollar amounts.
47 — 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.

48 — Delivery Expenses
Enter the costs of prescription-related delivery expenses in whole dollar amounts.

49 — Expenses Related to Compounding Drugs
Enter the expenses related to compounding drugs, including depreciation on compounding equipment or compounding supply costs, in whole dollar amounts.

50 — Bad Debts for Prescriptions
Enter the costs of any bad debts for prescriptions, including uncollected copayments, in whole dollar amounts.

51 — Computer System Costs Related only to the Pharmacy department
Enter the costs of the computer system costs, not including depreciation, related only to the pharmacy department in whole dollar amounts.

52 — Claims Processing Fees
Enter the costs of the claims processing, in whole dollar amounts.

53 — 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.

54 — Professional Education and Training
Enter the costs of professional education and training in whole dollar amounts.

55 — Costs Directly Attributable to 340B
Enter the costs directly attributable to 340B, including 340B program management or other, in whole dollar amounts. If “Other”, list in the Comments section of this survey.
   a. 340B program management.
   b. Other (list other costs in the Comments section).

56 — 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 57), attach supporting details in the Comments section.

57 — Total Pharmacy Department Non-payroll Costs
Enter the total pharmacy department non-payroll costs in whole dollar amounts (sum of 44 through 56).

SECTION VI — PAYROLL INFORMATION
Pharmacy Personnel and Labor Costs
Note: Store costs should be categorized into three distinct areas — direct costs related to pharmacy services, direct costs related to non-pharmacy services and indirect costs related to all product lines. For 60 through 65, include wages only for direct costs for pharmacy services (pharmacy department).

For 60 through 68, 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.

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

59 — Other Pharmacy Department FTEs
Enter the number of Other Pharmacy Department FTEs (do not include pharmacist(s) counted in 58).

Enter the salaries, wages, bonuses and guaranteed payments for employees listed in 60 through 65. For sub-questions, enter the percentage of time spent working in the pharmacy department/prescription area.

60 — Pharmacist Manager (Owner)
Enter the salaries, wages, bonuses and guaranteed payments for owner/pharmacists with greater than 2% ownership of the pharmacy.

61 — Pharmacist Manager (Non-owner)
62 — Staff Pharmacist
63 — Technician
64 — Delivery Personnel
65 — Other Personnel (Describe in comments sections)

66 — Pharmacy Department Payroll Taxes

67 — Pharmacy Department Benefits (Including health insurance and pension / profit sharing / retirement expenses)

68 — Pharmacy Department Payroll
Enter the total pharmacy department payroll amount (sum of 60 through 67).

Non-Pharmacy Personnel

Note: Store costs should be categorized into three distinct areas — direct costs related to pharmacy services, direct costs related to non-pharmacy services and indirect costs related to all product lines. For 69, include wages only for direct costs to non-pharmacy services. For example, retail marketing personnel costs would be considered a direct cost for non-pharmacy services. For 70, include indirect personnel costs such as accounting, information technology (IT), legal or human resources.

69 — Wages for Personnel Directly Attributed to Non-Pharmacy 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).

70 — 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.

71 — Payroll Taxes and Benefits
Enter payroll taxes and benefit expenses not reported in 66 and 67.

72 — **General Employee Expenses Attributable to All Employee Types**
Enter general employee expenses attributable to all employee types.

73 — **Non-pharmacy department Payroll**
Enter non-pharmacy department payroll (sum of 69 through 72).

74 — **Total Payroll Expense**
Enter the total payroll expense (sum of 68 and 73).

**SECTION VII — FINANCIAL INFORMATION — OVERHEAD**

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

75 — **Ownership or Leasing**
Enter yes if the provider or a related party owns the building. If yes, answer questions a and b:
   a. Is the building fully depreciated – Enter yes or no.
   b. If the building is owned by a related party, enter the amount of depreciation recorded by the related party for the building during the reporting period.

**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:

76 — **Rent**
Enter the cost of rent in whole dollar amounts. If the building is owned by the provider, the rent is $0.

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

78 — **Real Estate Taxes**
Enter the cost of real estate taxes in whole dollar amounts.

79 — **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.

80 — **Maintenance and Cleaning**
Enter the cost of maintenance and cleaning in whole dollar amounts.

81 — **Depreciation Expense**
Enter the cost of depreciation for the facility only (e.g., building, leasehold improvements) in whole dollar amounts.

82 — **Mortgage Interest**
Enter the mortgage interest in whole dollar amounts.

83 — **Other Facility-Specific Costs Not Identified Elsewhere**
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 84), attach supporting details in the Comments section of this survey.

84 — **Total Facility Costs**
Enter the total facility costs (sum of 76 through 83).
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.

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

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

87 — Security Costs
Enter the cost for security systems and monitoring in whole dollar amounts.

88 — Telephone and Data Communication
Enter the costs for telephone and data communication in whole dollar amounts.

89 — Transaction Fees/Merchant Fees/Credit Card Fees
Enter the costs for transaction, merchant and credit card fees in whole dollar amounts.

90 — Computer Systems and Support
Enter the costs for computer systems and support in whole dollar amounts.

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

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

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

94 — Office Expense
Enter the costs for office expenses in whole dollar amounts.

95 — Other Insurance
Enter the costs for other insurance in whole dollar amounts.

96 — 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.

97 — Franchise Fees (If Applicable)
Enter the costs for franchise fees, if applicable, in whole dollar amounts.

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

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

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

101 — Other Costs Not Included Elsewhere
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 102), attach supporting details in the Comments section.

102 — Total non-facility overhead Costs
Enter the total other store/location costs (sum of 85 through 101).
103 — Total Overhead
Enter the total overhead (sum of 84 and 102).

SECTION VIII — 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.

104 — Total Net Sales
Enter the total sales less returns from your financial statements or tax returns for the reporting period.

105-106 – Total Net Sales and Sales Variance
These two data fields are automatically calculated by the survey tool; there is no need to enter values.

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

108-109 – Total Payroll and Payroll Variance
These two data fields are automatically calculated by the survey tool; there is no need to enter values.

110 — Total Expenses
Enter the total expenses from your financial statements or tax returns for the reporting period.

111-112 – Total Expenses and Expense Variance
These two data fields are automatically calculated by the survey tool; there is no need to enter values.

SECTION IX — 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.

Although providers spend time providing value-added services, few providers track the time spent providing such services. Respondents are encouraged to provide information about value-added services and identify time spent on value-added services in this section.

SECTION X — CERTIFICATION
The Certification section requires the 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.

SECTION XI — 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 signature, printed name, position/title and company name is required in this section.