

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

Survey forms by Myers and Stauffer LC under contract with the Minnesota Department of Human Services

M&S Use Only

Return Completed Forms to:
Myers and Stauffer LC
700 W. 47th Street, Suite 1100
Kansas City, Missouri 64112

ROUND ALL AMOUNTS TO NEAREST DOLLAR OR WHOLE NUMBER

Complete and return by **November 16, 2022**

Call toll free (800) 374-6858 or email disp_survey@mslc.com if you have any questions.

An electronic version of the Minnesota Medicaid Pharmacy Cost of Dispensing Survey is available. The electronic version is in Excel format. The electronic version aids the user by calculating totals and transferring information to the reconciliation to help ensure the accuracy of the data. Please send an email to disp_survey@mslc.com to request the electronic version of the survey. Completed surveys can be returned via email to disp_survey@mslc.com.

Name of Pharmacy _____ Prov. No. (NPI) _____
Street Address _____ Telephone No. (____) _____
City _____ County _____ State _____ Zip Code _____

DECLARATION BY OWNER AND PREPARER

I declare that I have examined this cost survey including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, complete, and in agreement with the related financial statements or federal income tax return, except as explained in the reconciliation. Declaration of preparer (other than owner) is based on all information of which preparer has any knowledge.

Signature of Owner	Printed Name	Title/Position	Date
_____	_____	_____	_____
Preparer's Signature (if other than owner)	Printed Name	Title/Position	Date
_____	_____	_____	_____
Preparer's Street Address	City and State	Zip	
_____	_____	_____	
Phone Number	email address		
(____) _____	_____		

DECLARATION OF EXEMPTION

All Minnesota Medicaid pharmacies are required to complete all pages of this survey unless you meet the following criteria:

1. New pharmacies that were in business less than **six months** during the most recently completed reporting period.

Enter date the pharmacy opened: _____

2. Pharmacies with a change in ownership that resulted in less than **six months** in business during the reporting period.

Enter the date pharmacy changed ownership: _____

If your pharmacy meets either of the above criteria, check the box next to the explanation describing your situation and report the relevant date. Pharmacies which are considered "exempt" do not need to complete the remaining portions of the survey. If you have any questions as to the status of your pharmacy please call Myers and Stauffer at (800)374-6858 or email disp_survey@mslc.com for assistance.

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IA -- PHARMACY ATTRIBUTES

The following information is from fiscal / tax year ending _____
 Complete these forms using your most recently completed fiscal year for which financial records are available and complete (e.g., December 31, 2021, or December 31, 2020, if 2021 records are not yet complete). **(Include month/day/year).**

All Pharmacies should complete lines (a) through (o).

List the total number of all prescriptions dispensed during your most recently completed fiscal year as follows:																													
(a)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1. New _____</td> <td style="width: 33%;">2. Refill _____</td> <td style="width: 33%;">3. Total _____</td> </tr> </table> <p><small>"Prescriptions Dispensed." Report the total number of all prescriptions filled during the fiscal year being reported on this cost survey. This information may be kept on a daily or monthly log or on your computer.</small></p>	1. New _____	2. Refill _____	3. Total _____																									
1. New _____	2. Refill _____	3. Total _____																											
(b)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Sales and Floor Space</td> <td style="width: 50%;"></td> </tr> <tr> <td>Sales (Excluding Sales Tax)</td> <td style="border: 1px solid black; text-align: center;"> <table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Pharmacy Department Only</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table> </td> </tr> <tr> <td>Cost of Goods Sold</td> <td style="border: 1px solid black; text-align: center;"> <table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Total Store (Retail and Pharmacy Department)</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table> </td> </tr> <tr> <td>Floor Space (see instructions below)</td> <td> </td> </tr> </table> <p><small>Store sales excluding sales tax. Total store sales and cost of goods sold can usually be obtained from a financial statement or a federal income tax return (if the tax return only includes the store being surveyed). "Pharmacy Department" sales should only include sales of prescription drugs should not include non-prescription over the counter drugs, durable medical equipment or other nonprescription items.</small></p> <p><small>Cost of Goods Sold. If pharmacy department cost of goods sold is not readily available, leave that line blank.</small></p> <p><small>Floor Space. Provide square footage for pharmacy department dispensing area and total store square footage (pharmacy department + retail area). Since floor space will be used in allocating certain expenses, accuracy is important.</small></p> <p><small>For simplicity, when measuring the pharmacy department exclude all of the following: > Patient waiting area > Counseling area > Pharmacy department office space > Pharmacy department storage</small></p> <p><small>The before mentioned areas should be included in total store area, but not pharmacy department square footage. A factor will be added to the pharmacy department to account for waiting area, counseling area, pharmacy department office space and pharmacy department storage. When measuring the total store square footage exclude any storage area (e.g., basement, attic, off-the-premises areas or freight in-out areas).</small></p>	Sales and Floor Space		Sales (Excluding Sales Tax)	<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Pharmacy Department Only</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table>	Pharmacy Department Only								Sq. Ft.		Cost of Goods Sold	<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Total Store (Retail and Pharmacy Department)</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table>	Total Store (Retail and Pharmacy Department)								Sq. Ft.		Floor Space (see instructions below)	
Sales and Floor Space																													
Sales (Excluding Sales Tax)	<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Pharmacy Department Only</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table>	Pharmacy Department Only								Sq. Ft.																			
Pharmacy Department Only																													
Sq. Ft.																													
Cost of Goods Sold	<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="2" style="text-align: center;">Total Store (Retail and Pharmacy Department)</th></tr> <tr><td style="height: 20px;"> </td><td style="width: 50px;"> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="text-align: right;">Sq. Ft.</td><td> </td></tr> </table>	Total Store (Retail and Pharmacy Department)								Sq. Ft.																			
Total Store (Retail and Pharmacy Department)																													
Sq. Ft.																													
Floor Space (see instructions below)																													
(c)	<p>What is the total number of all vaccinations administered for the fiscal year reported? _____</p> <p>Are vaccinations included in total prescriptions reported for question (a)? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No</p> <p>What is the total revenue from vaccine administration for the fiscal year reported? _____</p>																												
(d)	<p>Amount of State Sales Tax collected during fiscal year used for survey (round to nearest whole dollar) \$ _____</p>																												
(e)	<p>What is the approximate percentage of prescriptions dispensed for the following classifications?</p> <table style="width: 100%;"> <tr> <td>1. Medicaid (fee for service) _____ %</td> <td>2. Medicaid Managed Care _____ %</td> </tr> <tr> <td>3. Other Third Party _____ %</td> <td>4. Cash _____ %</td> </tr> </table>	1. Medicaid (fee for service) _____ %	2. Medicaid Managed Care _____ %	3. Other Third Party _____ %	4. Cash _____ %																								
1. Medicaid (fee for service) _____ %	2. Medicaid Managed Care _____ %																												
3. Other Third Party _____ %	4. Cash _____ %																												
(f)	<p>What is the approximate percentage of payments received from the following classifications?</p> <table style="width: 100%;"> <tr> <td>1. Medicaid (fee for service) _____ %</td> <td>2. Medicaid Managed Care _____ %</td> </tr> <tr> <td>3. Other Third Party _____ %</td> <td>4. Cash _____ %</td> </tr> </table>	1. Medicaid (fee for service) _____ %	2. Medicaid Managed Care _____ %	3. Other Third Party _____ %	4. Cash _____ %																								
1. Medicaid (fee for service) _____ %	2. Medicaid Managed Care _____ %																												
3. Other Third Party _____ %	4. Cash _____ %																												
(g)	<p>Ownership Affiliation</p> <table style="width: 100%;"> <tr> <td>1. <input type="checkbox"/> Independent (1 to 3 units)</td> <td>2. <input type="checkbox"/> Chain (4 or more units)</td> </tr> <tr> <td>3. <input type="checkbox"/> Institutional (service to LTC facilities only)</td> <td>4. <input type="checkbox"/> Other (specify) _____</td> </tr> </table>	1. <input type="checkbox"/> Independent (1 to 3 units)	2. <input type="checkbox"/> Chain (4 or more units)	3. <input type="checkbox"/> Institutional (service to LTC facilities only)	4. <input type="checkbox"/> Other (specify) _____																								
1. <input type="checkbox"/> Independent (1 to 3 units)	2. <input type="checkbox"/> Chain (4 or more units)																												
3. <input type="checkbox"/> Institutional (service to LTC facilities only)	4. <input type="checkbox"/> Other (specify) _____																												
(h)	<p>Type of Ownership</p> <table style="width: 100%;"> <tr> <td>1. <input type="checkbox"/> Individual</td> <td>2. <input type="checkbox"/> Corporation</td> <td>3. <input type="checkbox"/> Partnership</td> <td>4. <input type="checkbox"/> Other (specify) _____</td> </tr> </table>	1. <input type="checkbox"/> Individual	2. <input type="checkbox"/> Corporation	3. <input type="checkbox"/> Partnership	4. <input type="checkbox"/> Other (specify) _____																								
1. <input type="checkbox"/> Individual	2. <input type="checkbox"/> Corporation	3. <input type="checkbox"/> Partnership	4. <input type="checkbox"/> Other (specify) _____																										
(i)	<p>Location of Pharmacy (please check one)</p> <table style="width: 100%;"> <tr> <td>1. <input type="checkbox"/> Medical Office Building</td> <td>2. <input type="checkbox"/> Shopping Center</td> </tr> <tr> <td>3. <input type="checkbox"/> Stand Alone Building</td> <td>4. <input type="checkbox"/> Grocery Store / Mass Merchant</td> </tr> <tr> <td>5. <input type="checkbox"/> Outpatient Hospital</td> <td>6. <input type="checkbox"/> Other (specify) _____</td> </tr> </table>	1. <input type="checkbox"/> Medical Office Building	2. <input type="checkbox"/> Shopping Center	3. <input type="checkbox"/> Stand Alone Building	4. <input type="checkbox"/> Grocery Store / Mass Merchant	5. <input type="checkbox"/> Outpatient Hospital	6. <input type="checkbox"/> Other (specify) _____																						
1. <input type="checkbox"/> Medical Office Building	2. <input type="checkbox"/> Shopping Center																												
3. <input type="checkbox"/> Stand Alone Building	4. <input type="checkbox"/> Grocery Store / Mass Merchant																												
5. <input type="checkbox"/> Outpatient Hospital	6. <input type="checkbox"/> Other (specify) _____																												

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IA -- PHARMACY ATTRIBUTES, CONTINUED

(j)	Does your pharmacy purchase drugs through the 340B Drug Pricing Program? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No If yes, are prescriptions dispensed to Minnesota Medicaid members provided from 340B inventory? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No If you are a provider that participates in the 340B discount program, indicate if you are a: 1. <input type="checkbox"/> Covered Entity 2. <input type="checkbox"/> Contract Pharmacy
(k)	Do you own your building or lease from a related party (i.e., yourself, family member, or related corporation)? If so, mark yes and refer to special instructions for reporting building rent. 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
(l)	How many hours per week is your pharmacy open? _____ Hours
(m)	How many years has a pharmacy operated at this location? _____ Years
(n)	Do you provide 24-hour emergency services for pharmaceuticals? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No
(o)	What percentage of prescriptions dispensed were generic products? _____ %

If your pharmacy dispenses prescriptions to long-term care facilities, complete lines (p) through (r).

(p)	What is the approximate percent of your prescriptions dispensed to long-term care facilities or assisted living homes? _____ %
(q)	Do you dispense in unit dose packaging to long-term care facilities (e.g., medisets, blister packs, etc.)? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No What is the approximate percent of all prescriptions dispensed in unit dose packaging? _____ %
(r)	If you provide unit dose packaging, what percent of unit dose packaging is: 1. Purchased from manufacturers _____ % 2. Prepared in the pharmacy _____ %

If your pharmacy provides delivery, mail order, specialty or compounding services, complete lines (s) through (w) as applicable.

(s)	What percent of total prescriptions filled are delivered? _____ %
(t)	What percent of Medicaid prescriptions filled are delivered? _____ %
(u)	Does your pharmacy deliver prescriptions by mail (U.S. Postal Service, FedEx, UPS, etc.)? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No If yes, what is the approximate percentage of the total number of prescriptions that are delivered by mail? _____ %
(v)	Are you presently providing specialty products or services (e.g., intravenous, infusion, enteral nutrition, blood factors or derivatives, other pre-filled injectable or oral specialty products)? 1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No <b style="color: red;">If yes, you must complete the product breakdown in section IC on page 4.
(w)	What is the approximate percent of your prescriptions dispensed that are compounded? _____ % For prescriptions that are compounded, what is the average number of minutes spent preparing a prescription by pharmacists and technicians? Pharmacist: _____ Technician: _____

SECTION IB -- OTHER INFORMATION

List any additional information you feel contributes significantly to your cost of filling a prescription. Attach additional pages if needed.

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IC -- PHARMACEUTICAL PRODUCT BREAKDOWN FOR PHARMACIES DISPENSING SPECIALTY PRODUCTS

If you answered yes to question (v) in Section IA, provide a breakdown of the specialty and non-specialty products dispensed in your pharmacy using the categories described below. Please report the number of prescriptions and dollar amount of sales in one category only, for example some clotting factor can be prefilled, however place it in "clotting factor or derivatives" only and not in "prefilled or ready to inject products". Number of prescriptions dispensed and sales should match your fiscal reporting period for the cost survey and reconcile to prescriptions and sales reported on Page 2 lines (a) and (b) in Section IA. You should also respond to the questions below the product breakdown regarding services provided in association with the dispensing of specialty products.

Product Category	Number of Prescriptions	Dollar Amount of Sales	Line No.
Infusion Products			
Compounded infusion products			(1a)
Total Parenteral Nutrition (TPN) products			(1b)
Clotting factor or derivatives			(1c)
Infusion supplies (e.g., tubing, needles, catheter flushes, IV site dressings, etc.)			(1d)
Total for Infusion Products			(1e)
Specialty			
Prefilled or ready to inject products			(2a)
Orals			(2b)
Total for Specialty			(2c)
Non-specialty			
Orals			(3a)
Topicals			(3b)
Injectables			(3c)
Compounded (non-infusion)			(3d)
Enteral nutrition			(3e)
All Other (including ophthalmic, otic, etc.)			(3f)
Total for Non-specialty			
Total (Should reconcile to prescriptions and Pharmacy Department sales reported in Section IA)			(4)

Additional Pharmacy Attribute Questions for Pharmacies Dispensing Specialty Products

(a) What percentage of prescriptions dispensed were for products with REMS (Risk Evaluation and Mitigation Strategy) reporting requirements?	
(b) What percentage of prescriptions dispensed were for products that had patient monitoring and compliance activities in place?	
(c) What percentage of prescriptions dispensed were for products that had special storage requirements (e.g., refrigeration, etc.)?	

SECTION ID -- OTHER INFORMATION

Use the section below to provide additional narrative description of the specialty products and services that are provided by your pharmacy. Use this section to describe any patient monitoring programs, patient compliance programs, case management services or disease management services provided by your pharmacy. Describe any specialized equipment used in your pharmacy. Attach additional pages as necessary.

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IIA -- PERSONNEL COSTS

Complete each employee classification line in aggregate. If there are no employees in a specific category, please leave blank. Provide your best estimate of the percentage of time spent working in each category, the rows must equal 100%. Complete these forms using the **same fiscal year as listed on page 2** and used for reporting overhead expenses. See page 6 for additional instructions.

Employee Classification	Estimate of FTEs ¹	Total Salaries (including bonuses and draws for owners) ²	Percent of Time Spent				Total ⁶	Line No.
			Dispensing Activities ³	Other RX Related Duties ⁴	MTM and Vaccine Administration ⁵	Non Rx Related Duties ⁴		
Owner: Registered Pharmacist (if applicable)								(1)
Owner: Non-Pharmacist (if applicable)								(2)
Pharmacist								(3)
Technician								(4)
Delivery								(5)
Nurses								(6)
Customer service representatives								(7)
Billing								(8)
Other Admin								(9)
Contract Labor (Pharmacist)								(10)
Contract Labor (other)								(11)
Staff not related to RX dispensing			0.0%	0.0%	0.0%	100.0%	100.0%	(12)
Total Salaries								(13)
Pension and Profit Sharing								(14)
Other Employee Benefits⁷								(15)
Total Labor Expenses								(16)

Please review footnotes and additional instructions for reporting personnel costs on the next page.

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IIA -- PERSONNEL COSTS

General Provide your best estimate of the percentage of time each employee or group of employees spent working for each category. While it is understand that there may not be a specific report that can be generated to complete this section of the survey, use the job description of each employee and the general workflow of your pharmacy to estimate the percent of time for each employee or employee category for which you report salaries and FTEs. Each row must equal 100%.

Footnote

1 FTE: Full-time Equivalent. Divide the total number of weekly hours worked for each job category by 40 hours to determine the estimated number of full time equivalent positions. This value can be a decimal but should be rounded to the nearest tenth. Example: 3 pharmacists; pharmacist 1 works 38 hours per week, Pharmacist 2 works 22 hours per week, Pharmacist 3 works 16 hours per week. Calculation = $(38 + 22 + 16) \div 40 = 1.9$ FTEs.

2 Total Salaries should include any bonuses and/or draws for owners.

3 Report the percent of time for any direct **Dispensing Activities**. Direct prescription dispensing activities as defined in 42 CFR § 447.502 include the pharmacist time associated with ensuring that possession of the appropriate covered outpatient drug is transferred to a Medicaid beneficiary. This includes, but is not limited to, 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, and special packaging.

4 Report the percent of time for **Other RX Related Duties**. Other Rx Related Duties include, but are not limited to, time spent maintaining the facility and equipment necessary to operate the pharmacy, third party reimbursement claims management, ordering and stocking prescription ingredients, taking inventory and maintaining prescription files.

5 Report the percent of time for Medication Therapy Management (MTM) and Vaccine Administration. MTM is a service typically provided by a licensed pharmacist intended to improve outcomes by assisting beneficiaries with understanding their conditions and the medications used to treat them (note that counseling services provided to patients at dispensation should be reported as Direct Dispensing Activities). Vaccine Administration includes patient registration, administration of the vaccine, and patient monitoring for COVID-19, flu, or other vaccines administered by the pharmacy.

6 Non Rx Related Duties should include any duties that are not related to the prescription department.

7 Totals for the Percent of Time Spent Breakdown. Columns A, B, C, and D must total 100%

8 Other Employee Benefits includes employee medical insurance, disability insurance, education assistance, etc.

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IIB -- OVERHEAD EXPENSES

Complete this section using your internal financial statement or tax return for the **fiscal year ending listed on Page 2**. You should only use a tax return if the only store reported on the return is the store being surveyed. If you are using a tax return, the line numbers in the left columns correspond to federal income tax return lines. Use your most recently completed fiscal year for which financial records are available and completed (e.g., December 31, 2021, or December 31, 2020, if 2021 records are not yet complete). **If you prefer, you may submit a copy of your financial statement and/or tax return (including all applicable schedules) and Myers and Stauffer can complete Sections IIB and III (pages 6, 7, and 8).**

*** Notes about tax return line references**

Form 1040, Sched C, line 27a is for "other expenses" and a detailed breakdown of this category is typically reported on page 2, Part V of the form. Form 1065 (line 20), Form 1120 (line 26) and Form 1120S (line 19) are for "other deductions" and there are typically detailed breakdowns of the expenses in this category in the "Statements" attached to the returns.

2021 Tax Form					Round all amounts to nearest dollar or whole number.	Expense Amount Reported	Myers and Stauffer Use Only	Line No.	
1040	Schedule C	1065	1120	1120S					
13	16a	20	14	Depreciation (this fiscal year only - not accumulated)				(1)	
23	14	17	12	Taxes	(a) Personal Property Taxes Paid				(2)
23	14	17	12		(b) Real Estate Taxes				(3)
23	14	17	12		(c) Payroll Taxes				(4)
Any other taxes should be itemized separately on page 7.									
20b	13	16	11	Rent - Building (if building is leased from a related party then report ownership expenses of interest, taxes, insurance and maintenance)				(5)	
20a	13	16	11	Rent - Equipment and Other				(6)	
21	11	14	9	Repairs & maintenance				(7)	
15	20*	26*	19*	Insurance (other than employee medical)				(8)	
16a&b	15	18	13	Interest				(9)	
17	20*	26*	19*	Legal and Professional Fees				(10)	
27a*	20*	26*	19*	Dues, Publications, and Subscriptions				(11)	
27a*	12	15	10	Bad Debts (this fiscal year only - not accumulated)				(12)	
n/a	n/a	19	n/a	Charitable Contributions				(13)	
25	20*	26*	19*	Utilities (a) Telephone				(14)	
25	20*	26*	19*	(b) Heat, Water, Lights, Sewer, Trash and other Utilities				(15)	
18&22	20*	26*	19*	Operating and Office Supplies (exclude prescription containers and labels)				(16)	
8	20*	22	16	Advertising/Marketing				(17)	
27a*	20*	26*	19*	Computer Expenses (systems, software, maintenance, etc.)				(18)	
9,27a*	20*	26*	19*	Prescription Delivery Expenses (wages to a driver should only be reported on pg. 5)				(19)	
27a*	20*	26*	19*	Prescription Containers and Labels				(20)	
24a&b	20*	26*	19*	Travel, Meals and Entertainment				(21)	
27a*	20*	26*	19*	Switching / E-Prescribing Fees				(22)	
27a*	20*	26*	19*	Security / Alarm				(23)	
27a*	20*	26*	19*	Bank Charges				(24)	
27a*	20*	26*	19*	Credit Card Processing Fees				(25)	
27a*	20*	26*	19*	Interior Maintenance (housekeeping, janitorial, etc.)				(26)	
27a*	20*	26*	19*	Exterior Maintenance (lawn care, snow removal etc.)				(27)	
27a*	20*	26*	19*	Pharmacy Licenses / Permits				(28)	
27a*	20*	26*	19*	Employee Training and Certification				(29)	
27a*	20*	26*	19*	Continuing Education				(30)	
Total Page 6 overhead expenses (lines 1 to 30)							(31)		

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION IIB -- OVERHEAD EXPENSES, CONTINUED

(Round all amounts to nearest dollar or whole number.)

Other non-labor expenses not included on lines (1) through (30)

Examples: Franchise fees, other taxes not reported in Section IIB (a) (page 6), accreditation and/or certification fees, restocking fees, postage, administrative expenses, amortization, etc. Specify each item and the corresponding amount. **Note that labor expenses are reported in Section IIA (page 5).** For corporate overhead expenses allocated to the individual store, please attach documentation to establish the expenses included in the allocation and describe the allocation basis.

	Expense Amount Reported	Myers and Stauffer Use Only	Line No.
_____	_____	_____	(32a)
_____	_____	_____	(32b)
_____	_____	_____	(32c)
_____	_____	_____	(32d)
_____	_____	_____	(32e)
_____	_____	_____	(32f)
_____	_____	_____	(32g)
_____	_____	_____	(32h)
_____	_____	_____	(32i)
_____	_____	_____	(32j)
_____	_____	_____	(32k)
_____	_____	_____	(32l)
_____	_____	_____	(32m)
_____	_____	_____	(32n)
_____	_____	_____	(32o)
_____	_____	_____	(32p)
_____	_____	_____	(32q)
_____	_____	_____	(32r)
_____	_____	_____	(32s)
_____	_____	_____	(32t)
Total page 7 overhead expenses (lines 32a to 32t)	_____	_____	(33)

Minnesota Medicaid Pharmacy Cost of Dispensing Survey

SECTION III -- RECONCILIATION WITH FINANCIAL STATEMENT OR TAX RETURN

The purpose of this reconciliation is to ensure that all expenses have been included and that none have been duplicated. Complete these forms using the same fiscal year which was used to report overhead and labor expenses.

		Cost Survey Amounts	Financial Statement or Tax Return Amounts
(1)	Total Expenses per Financial Statement or Tax Return ¹		
(2)	Total Labor Expenses (total from page 5, line 16)		
(3)	Overhead Expenses (total from page 7, line 31)		
(4)	Overhead Expenses, Continued (total from page 8, line 33)		
(5)	Total Expenses per Cost Survey [add Lines (2), (3), and (4)]		
Specify Items with Amounts that are on Cost Survey but not on Financial Statement or Tax Return			
(6a)			
(6b)			
(6c)			
(6d)			
(6e)			
Specify Items with Amounts that are on Financial Statement or Tax Return but not on this Cost Survey			
(7a)			
(7b)			
(7c)			
(7d)			
(7e)			
(8)	Total [add Lines (1) to (7e)] Column Totals Must be Equal		

¹ If you used a tax form to complete the cost of dispensing survey, the total expenses per tax return will be found on the following lines for 2021 tax forms:

- 1040C - Line 28
- 1065 - line 21
- 1120 - line 27
- 1120S - line 20