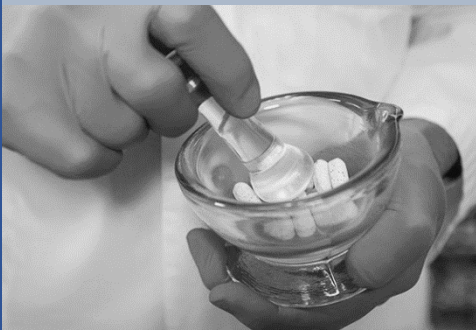
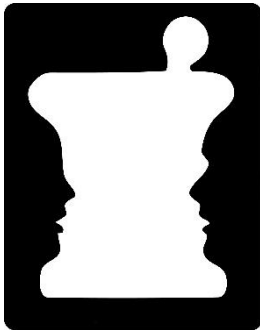


California State Board of Pharmacy – Fee Audit 2022



Capital Accounting Partners, LLC

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Introduction and Scope

The Mission of the California State Pharmacy Board is to *protect and promote the health and safety of Californians by pursuing the highest quality of pharmacist's care and the appropriate use of pharmaceuticals through education, communication, licensing, legislation, regulation, and enforcement*. California State Pharmacy Board's (the Board) purpose is to serve the public by:

- Protecting the health, safety, and welfare of the people of California with integrity and honesty.
- Advocating the highest quality of affordable pharmaceutical care;
- Providing the best available information on pharmaceutical care; and
- Promoting education, wellness, and quality of life.

The Board is self-funded and receives no tax money from the General Revenue Fund of the State of California. Instead, funds necessary for its operation are generated through its licensing fees. Therefore, this fee audit will assist the Board in executing its mission by establishing the full cost of services and setting fees to recover these costs fully.

This report summarizes the processes, procedures, and findings of the Board's fee audit. In addition, it details the analysis that resulted in cost calculations for initial and renewal licensees. As part of a plan to maintain its fiscal integrity, the Board engaged Capital Accounting Partners to prepare a detailed cost analysis of its fees. The study's objectives are to ensure adequate revenues so the Board can meet its consumer protection mandate.

The scope of this study included the following objectives:

- Calculate the full cost of licenses.
- Determine a fair and equitable method of allocating non-fee expenses, such as enforcement and administration.
- Develop revenue projections for ten years to set the fee caps.
- Review the core business processes of the Board.

Our approach to fee audits requires active participation by the Board's management and staff. In this regard, staff was fully accommodating to our requests for data and the use of their time. We would like to recognize the generous and collaborative working relationship we have enjoyed with each staff member.

Creating a Sustainable California State Pharmacy Board

The Board provides an essential regulatory function in the protection of consumers. From our observation, there are two broad categories of license types:

1. Initial applications for individuals and organizations that design, manufacture, and distribute pharmaceutical products and services.
2. Renewal applications for both individual and organizations.

Since the Board is entirely self-funded by the fees it charges licensees, this project aligns with the Board's mission in two ways:

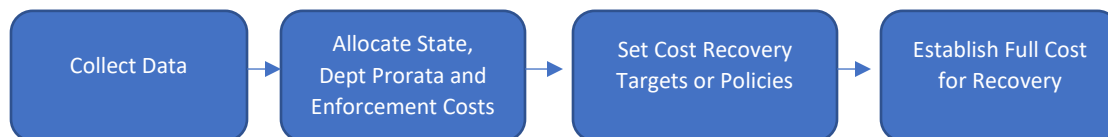
1. The project ensures the Board has the necessary funding to maintain its mission as a consumer protection agency.
2. The project seeks to assign costs in ways that are:
 - a. Equitable
 - b. Defensible

The last fee audit was completed in 2015 and implemented in 2017. Since then, normal inflationary pressures and additional mandates from the State Legislature have increased expenses, forcing the Board to consume its reserve funds. This project will reset fees so that the Board can deliver on its regulatory mandate and rebuild its reserves so it can comply with State mandates.

Summary of Costing Methodologies

Driver Based Costing Models

Developing a driver-based costing model is a precise and robust method of calculating a specific service's cost. It seeks to understand cost at an operational level based on activity-based costing principles. Therefore, we rely extensively on how much time staff spends on each license. However, we must first understand the fundamental business processes required for each license. Then we assign a unit of time to each process activity, giving us a clear picture of the total time needed to process each license type. Graphically, this process can be illustrated in the following manner.



Step 1: Collect Data – This first step involves discussions with staff to identify those positions within each unit that provide and support direct services. It also consists of collecting budget and expenditure data, identifying the salary and benefits for each position, and identifying non-personnel expenditures and any program and Board overhead. Specifically, this step involves the following:

- **Identifying staff positions** – This includes identifying both position titles and names.
- **Calculating the number of productive hours** – Frequently, we will calculate the actual number of productive hours available annually. However, we used the Department of Consumer Affairs' pre-calculated number of 1,776 hours in this project.
- **Identifying and allocating non-personnel costs** – Costs for materials and supplies are assigned to each position and then added to the salary and benefits.
- **Assigning any other expenses as appropriate** – There are often expenses that are not in the budget but should be included in the analysis. Examples of such costs might include amortized capital expenses for vehicles and technology.
- **Identifying core business processes or activities** – This step also involves discussions with staff to understand the operating unit's work at an operational level. Core business processes are identified and then defined by the tasks involved. Both direct and indirect processes are identified and included in the analysis.
- **Identifying direct processes and activities** – These are the processes and activities that directly contribute to processing an application or license. Evaluation of the license application is the most notable example.
- **Indirect processes and activities** – These are those processes that support but do not directly apply to the processing of a specific license. Customer service and Board enforcement, and administration are examples of indirect processes.

Step 2: Building cost structures – In this second step, we facilitate workshops with staff to learn how much time is required to process each license. This step has three parts.

- **Gathering time estimates for direct processes** – During our facilitated workshops, we assign an estimated unit of time to each license. The sum of the process steps is the total time required to provide that specific service.

- **Assigning indirect time** – Staff provides an annual estimate of time for those indirect or support processes in which they are involved. These include Board administration, customer service, and enforcement.
- **Calculating the cost of service.** The total cost is calculated by summing the total time assigned to each license and multiplying it by the fully loaded hourly rate for each position.
- **Gathering activity or volume data** – A critical element in the analysis is the number of times a given license, certificate, or report is processed annually. This data is essential for three reasons:
 - It allows a calculated projection of current revenue based on current prices. We then compare this with actual revenue. Our quality measures require a reasonable match.
 - It allows for a calculated projection of revenue at full cost. We then compare total revenue at full cost with actual expenditures. Our quality measures require these two numbers to match.
 - It allows us to calculate and compare the total hours consumed within the Board with the total available hours. Our quality measures require these to match.

If any of the three calculations do not approximate actual numbers, then time estimates and/or volume data need re-evaluation. Again, these are critical quality checks for costing accuracy.

Step 3: Allocating State and Department Pro Rata, enforcement, and other support activities

– This third step requires understanding who benefits from these support costs and guides us in determining an allocation measure that is the best fit for cost recovery. Again, these are a significant portion of the total cost for the Board.

Step 4: Set cost recovery policy or targets – We recommend that the Board set comprehensive cost recovery policies and targets. The Board is under no legal requirement that the price of each fee is limited to the actual cost. Therefore, in setting the final fee, we recommend that the Board establish policies for fee-setting based on the Board's core values.

Step 5: Recommend fees – The Board reviewed the results and made recommendations to meet the objectives of full cost recovery and equitable and achievable fees.

Quality Assurance

Assuring the accuracy and quality of results is an essential function of the analysis. Our approach builds on the concept that a quality process ensures a quality outcome. Besides

focusing on a quality process, we also incorporate quantitative checks of our results. These quantitative checks include

Quality Measure	Has the Quality Measure Been Satisfied?
1. Are the total costs coming into the model (the budget) equal to projected revenues at full cost recovery?	Yes
2. Are the total number of staff hours available fully accounted for in the model?	Yes
3. Does the projection of annual revenues in the model reasonably match actual or projected revenues by the Board?	Yes

TABLE 1: QUALITY MEASURES

Expenditures Used in Analysis

Labor

The Board provided labor expenditures and organized them by classification, name, and work unit. Benefits were added and calculated based on a 50.75% multiplier. This data allowed us to calculate productive hourly rates for classifications of staff.

The following figure summarizes these data.

Organizational Unit	# FTE	Total Annual Salaries	Benefits @ 50.75%	Total Salary and Benefits
Administration	14.3	\$1,077,078	\$546,567	\$1,623,645
Complaint Unit - Enforcement	8	\$605,283	\$307,153	\$912,436
Criminal Conviction Unit - Enforcement	7	\$483,680	\$245,445	\$729,125
Enforcement Unit	8	\$598,668	\$303,796	\$902,465
Probation Unit - Enforcement	5	\$366,085	\$185,771	\$551,856
Licensing A	13.5	\$1,003,238	\$509,097	\$1,512,334
Licensing B	10.5	\$753,751	\$382,494	\$1,136,245
Mgmt	7	\$861,456	\$437,149	\$1,298,605
Compliance Investigation - Enforcement	17.5	\$2,659,464	\$1,349,555	\$4,009,019
Drug Diversion & Fraud - Enforcement	11	\$1,626,348	\$825,296	\$2,451,644
Prescription Drug Abuse - Enforcement	7	\$1,029,540	\$522,444	\$1,551,984
Probation Monitoring - Enforcement	6	\$820,506	\$416,368	\$1,236,874
Outsourcing - Enforcement/Licensing	4	\$593,232	\$301,038	\$894,270
Sterile Compounding - Enforcement/Licensing	11	\$1,626,348	\$825,296	\$2,451,644
Totals	129.8	\$14,104,677	\$7,157,469	\$21,262,146

TABLE 2: Pharmacy Board Salary and Benefits¹

Non-personnel Expenses

Non-personnel expenses were added to the calculations. These expenses were allocated to each worker classification based on total hours. Thus, every productive hour carries a standard unit of non-personnel expenses.

The following figure provides the detail of non-personnel expenses.

¹ Source: Board of Pharmacy Personnel Roster FY 22-23

Non personnel Expenses	
General Expense	\$ 90,000
Printing	\$ 58,000
Communications	\$ 66,000
Postage	\$ 32,000
Insurance	\$ 6,000
In-State Travel	\$ 257,000
Out of State Travel	\$ 200,000
Training	\$ 75,000
Facilities	\$ 683,000
Consolidated Data Centers	\$ 58,000
Information Technology	\$ 55,000
Equipment	\$ 42,000
Other Items of Expense	\$ 121,000
Totals	\$ 1,743,000²

TABLE 3: Summary of Non-Personnel Expenses

Overhead Expenses

Overhead expenses are assigned to the Board from the State and the Department of Consumer Affairs. These are expenses that the Board does not control.

The following figure will summarize these expenses.

Source	Expense
C/P Services (Internal)	\$ 4,671,000
C/P Services (External)	\$ 372,000
Department Prorate	\$ 4,156,000
Totals	\$ 9,199,000

TABLE 4: Summary of Board Overhead Expenses

² Source: FM 11 (FY 21-22) Expenditure Report

Non-Budgeted Expenses

Like many organizations, the Pharmacy Board has expenses looming on the horizon that should be considered when calculating fees. Two non-budgeted expenses were included in the fee calculations.

Business Modification

The Board is expecting to have its licensing system upgraded shortly. The estimated cost of this is \$3,000,000. To incorporate these expenses, we assumed a five-year life or \$600,000 as an annual expense.

Pharmacy Exam Preparation

Every five years, the Board must contract to update its exams. Staff provided an estimated annual number of \$586,000.

Summary of All Expenses Included

Category	Expenditure
Total Labor	\$21,262,146
Total Non-Personnel	\$1,743,000
Total Overhead (prorate)	\$9,199,000
Total Non-Budgeted	\$1,186,000
Business Modification	\$600,000
Annual Exam Preparation	\$586,000
Excluded Cost (travel directly billed)	(\$200,000)
Total Expenditures	\$33,190,146

TABLE 5: Total Expenses Used In The Fee Audit. Within The Non-Personnel Expenses, There Is \$200,000 That Was Excluded from Fees Because They Are Billed Directly As Part Of Travel.

Summary of Findings

This project began in late May 2022. Our approach is to use the most recent budget data available. For this project, we used labor costs for FY 2022-23. However, the budget for non-personnel expenses and the prorates were not established yet, so we used FY 21-22.

Summary of Data and Assumptions

Every cost of service study or "fee audit" comes with a set of data and assumptions about the allocation of that data. The following will outline the data sources and how they are used to calculate the full cost of services.

Assumptions Used in the Costing Model

The following list is our basic assumptions in completing the fee audit.

The Board will Fully Expend its Budget

We recognize that there are often differences between budgeted expenses and actual expenses. Actual costs can vary based on a variety of factors. These can include 1) differences in spending on services and supplies than what was projected, 2) differences in labor cost due to staff turnover, and the time required to replace staff. However, we assume the Board will spend 100 percent of its budget. Therefore, we did not adjust for multi-year labor or other expenditures averages.

Consistency in Revenue

A significant component to our analysis is dependent upon annual activity data for each fee. Specifically, the number of times each fee is processed. For example, the number of annual renewals that are processed. Our review of prior year revenue and activity data is clear that these data are consistent year over year. Therefore, we made no adjustments and used the activity data for the most recent fiscal year.³

Allocation of Enforcement Costs

Enforcement cost is the most significant component of cost within the Board. Furthermore, assigning these costs as part of a direct cost to each fee is unreasonable and unnecessary. Therefore, our approach to allocating these costs is based on an allocation statistic, such as the number of licensees. In this way, each license carries a unit of enforcement costs.

³ Source: Final Pharmacy 2022-23 Workload – Revenue Report

Summary of Results

Results of the fee audit demonstrate that the Board is not fully recovering its costs. If the need to rebuild the State mandated reserves are excluded, the amount is relatively small. However, as the next section will describe, the total deficit expands when an amount is included to rebuild these reserves.

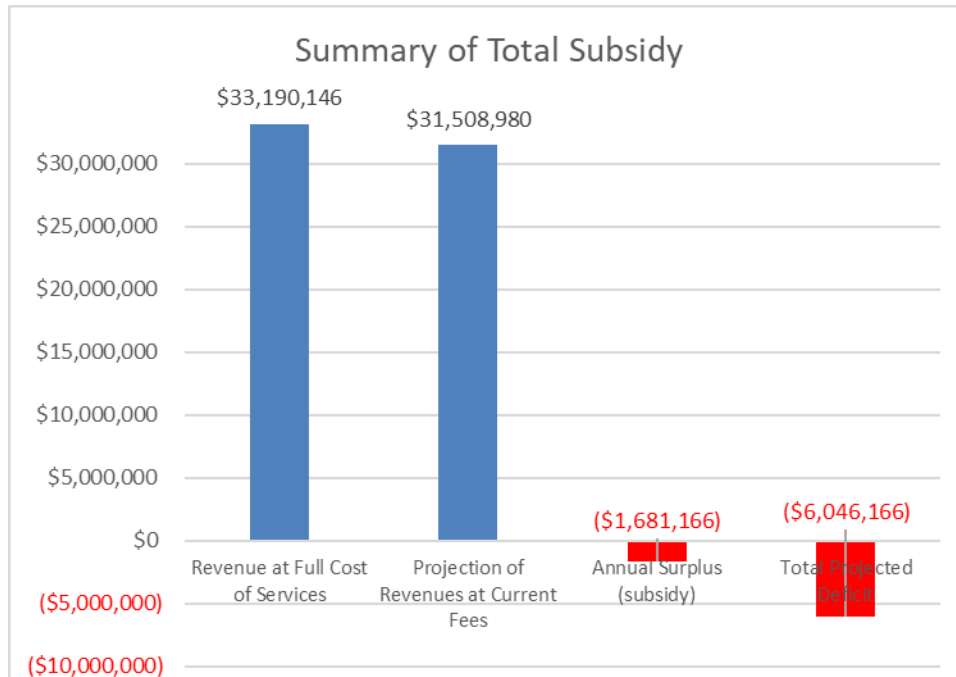


TABLE 6: The Total Deficit Expands When Costs to Rebuild Reserves Are Included

Sustainability of the Pharmacy Board

Three factors impact the Board's long-term sustainability.

1. The Board must collect enough revenue through its fee structure to fund current operations and unforeseen future expenditure requirements.
2. The Board does not have the authority to raise fees whenever it feels obligated. Therefore, the Board must base its fees on revenue targets in the future.
3. The State requires the Board to maintain a reserve fund balance of one year of operating expenses. Currently, the Board is not meeting this requirement. Furthermore, the decline of reserve funds is accelerating.

The following illustrates the current fund balance and the projections of future balances.

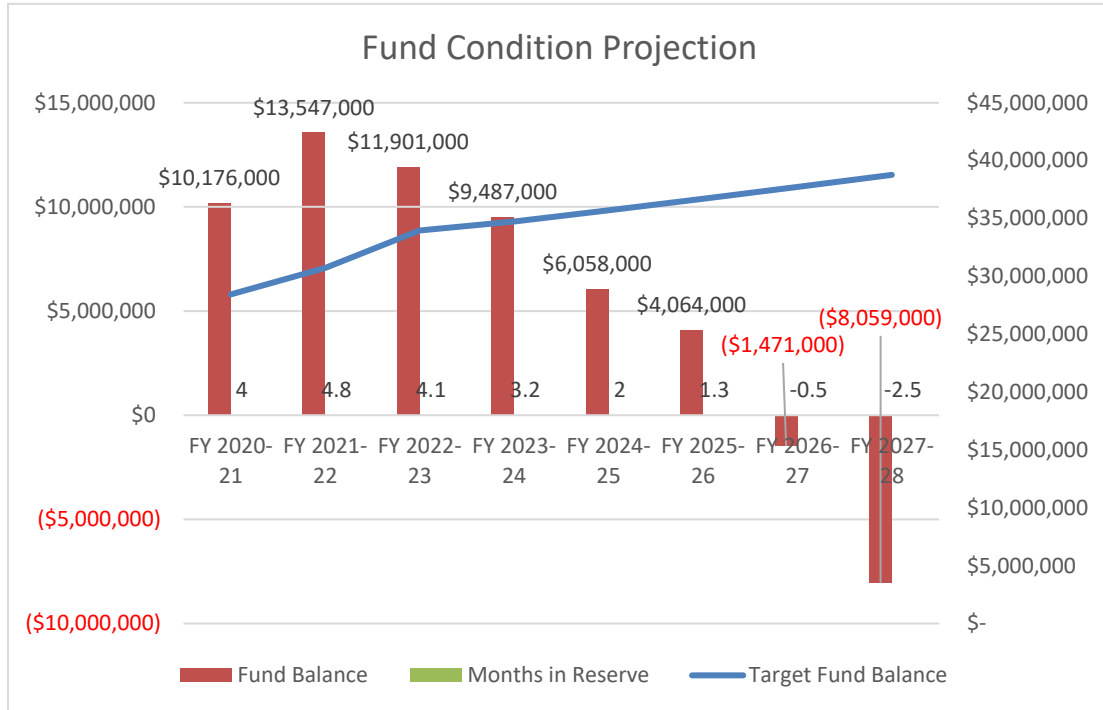


TABLE 7: Summary of Fund Balance and Projections

This graphic illustrates the current circumstances of the Board concerning its State mandated requirement to hold a year of operating expenses in reserve.

- 1) As of FY 2022-23, there are 4.1 months of operating expenses in reserve, or approximately eight months short of the Board's requirement.
- 2) The fund balance should be increasing as normal inflationary pressures increase expenses.
- 3) The Board is scheduled to run out of money to operate in FY 2026-27.

Allocating the Cost of Enforcement and other Indirect Costs

As with all Boards and Bureaus with DCA, the Pharmacy Board consumes most of its annual budget on some enforcement activity. From our experience, it is not unusual to find that 65% or more of total expenditures to be spent on enforcement activity.

The following figure illustrates that the total cost for enforcement activities is nearly 71% of costs.

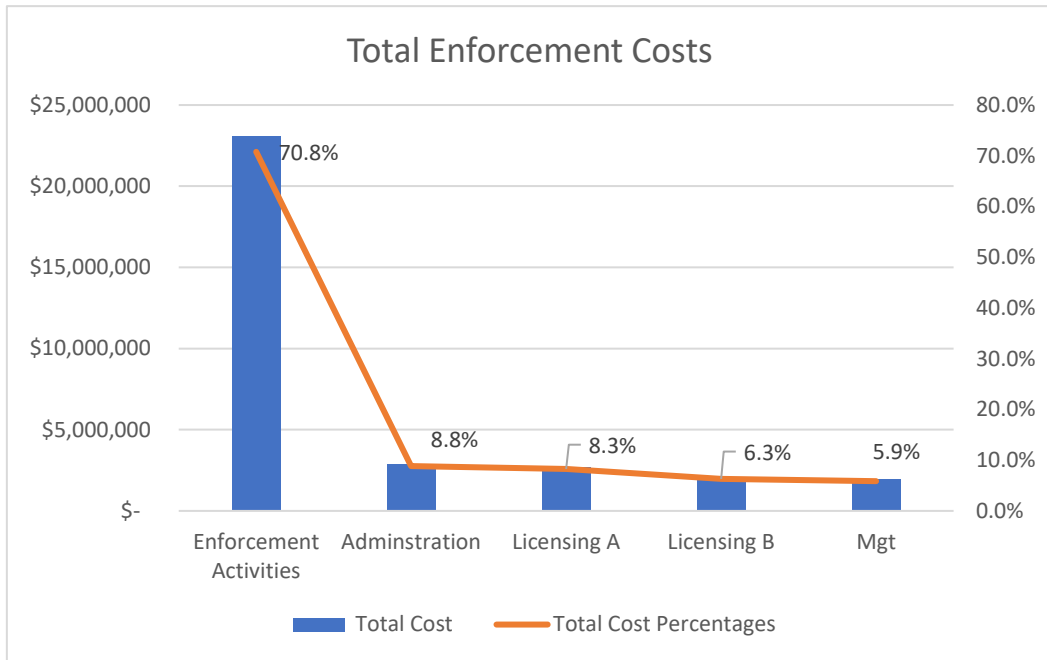


TABLE 8: Total Cost of Enforcement Activity

Given the high cost of enforcement, allocating these costs becomes a significant component of every fee. The following figure will illustrate how enforcement costs impact the total cost of a Pharmacy Tech Renewal fee.

Cost Layer	Assigned or Allocated Cost
Direct Unit Cost	\$11.44
Overhead Support Costs	\$9.28
Instate travel - inspections	\$0.00
Licensing Administration (both A and B)	\$9.72
Complaints	\$27.20
Criminal Convictions	\$17.60
Enforcement Unit	\$43.65
Probation	\$16.72
Compliance	\$90.51
Drug Diversion & Fraud	\$55.84
Prescription Drug Abuse	\$35.41
Probation Monitoring	\$28.91
External Exam Development	\$0.00
Total Cost Assigned	\$346.28

TABLE 9: Pharmacy Tech Renewal Fee. The current fee is \$195.

Rebuilding Reserves

As stated earlier, the Board is required to maintain twelve months of operating revenue in reserve. The most recent data shows the Board has 4.1 months of operating reserves. Therefore, the Board needs to begin rebuilding these reserves to comply with its legislative mandate. This can be accomplished by adding costs over and above the calculated cost from current Board expenditures.

There are many ways to calculate what this additional cost item should be. For this project, we made the following assumptions:

- 1) The new fee schedule will not be adopted until FY 2023.
- 2) The difference between projected expenditures and reserves will be \$21,825,000.,
- 3) Five years to rebuild the reserves.
- 4) The additional amount of revenue to rebuild reserves is \$4,365,000.

Setting Final Fees

From our perspective, the Board is under no requirement to set the final price of any license at full cost recovery. The Board can recommend fees at full cost, higher than full cost, or lower than full cost. However, if the Board recommends a fee to be set at less than full cost, other fees must be raised to recover this lost revenue.

In one of the final steps of the analysis, Board leadership recommends the final fees so that in total, the Board will recover its full cost.

Observations and Recommendations

Creating a culture of sustainability - Recommendations

The number one issue we see across the spectrum of our State and local government clients is the failure to adjust fees regularly. Because of this, there is a crisis where the agency cannot meet its regulatory responsibilities and provide a reasonable level of service to clients. Fortunately, the Board is not in a state of crisis yet. However, without action soon, it will be in an emergency. Therefore, the following recommendations are designed to facilitate the long-term sustainability of the Board.

Specific Recommendations

Adopt and Implement the Fees Recommended by the Board Leadership

We see it regularly – government agencies at all levels will engage in a fee audit. The objective is to bring cost recovery to a level where fees fully recover the costs of the service. However, implementing the findings or recommendations of the audit does not occur. Then, three to five years later, the agency is at a crisis point. What was a manageable challenge is now a crisis with no easy solutions. The lack of adequate revenues impacts the agency's ability to meet its regulatory mandates, and stakeholders are angry.

Therefore, to avert a crisis, we urge the adoption and implementation of the fees the Board recommends.

Regular Adjustment of Fees

In our view, one of the most important outcomes of a study of fees is a policy to adjust fees regularly. Staff receive cost of living adjustments and pharmacy organizations adjust their prices regularly. Therefore, fees should be adjusted periodically as well. The regular adjustment of fees will provide three valuable benefits to the Board:

- 1) Maintain the service levels to licensees.
- 2) Maintain the Board's ability to meet its regulatory mandates.
- 3) Keep the Board from economic crises where it might be in a position of having to borrow operating funds.

Set the Fee Caps for a Ten-Year Forward Projection

We have provided a 10-year forward projection of fees based on an annual increase of 5 percent. We would recommend working with the State Legislature to set the fee caps at the ten-year projected maximum. Then adjusting fees annually or at least bi-annually to maintain alignment of revenues and expenditures as described above.

Appendix –Final Results of Fee Audit

The following table provides detailed unit cost data for each fee.

How to read the Fee Table

There are three parts to this report:

Unit cost detail

Pages 1-5 provide the unit detail. Unit detail includes:

- The fee name or description.
- The annual activity data.
- The total of each cost layer.
- The total calculated cost.
- The calculated cost compared to the current fee.

Annual Revenue Impacts

Pages 6-10 provide:

- The annual revenue impact if fees were to be adopted at full cost without rebuilding reserve funds.
- The Reserve fund increase for each fee.
- Annual projection of annual revenue including the reserve fund increase.

Pages 11-15 provide:

- These pages provide the detailed summary of fee levels assuming a 5.0% cost adjustment every year for ten years.
- These fee levels should be used to determine the CAPS.

California Board of Pharmacy - Fee



		Unit Cost Summary				
Fee Type	Recovered Revenue Volume	Direct Unit Cost	Overhead Support Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)
Initial Applications for Licensure						
Orig Lic - Hypodermic	10.00	\$252.95	\$205.37	\$485.64	\$240	(\$245.64)
Vet Food-Animal Drug Retailer Permit-Orig App	1.00	\$270	\$219.27	\$516.67	\$610	\$93
App Fee - Intern	1,500.00	\$70	\$56.90	\$154.31	\$230	\$76
Initial App - Designated Representative	458.00	\$152	\$123.63	\$303.22	\$210	(\$93)
EXV Designative Representative Fee	7.00	\$152	\$123.63	\$303.22	\$210	(\$93)
Centralized Hospital Packaging - Org License	1.00	\$1,758	\$1,427.31	\$3,368.29	\$1,150	(\$2,218)
App Fee - Wholesaler w/more than 21 facilities		\$379	\$307.46	\$713.49	\$300	(\$413)
App Fee - Nonres Wholesalers w/more than 21		\$379	\$307.46	\$713.49	\$300	(\$413)
Initial App - Hosp Sat Compound Pharmacy	2.00	\$1,790	\$1,453.29	\$3,426.27	\$2,305	(\$1,121)
Temp Hosp Sat Compound Pharmacy	1.00	\$419	\$339.90	\$941.52	\$715	(\$227)
Initial App - Design Rep - Reverse Dist	2.00	\$152	\$123.63	\$303.22	\$210	(\$93)
Initial App - Remote Dispense Site Pharm	3.00	\$829	\$673.43	\$1,530.21	\$570	(\$960)
Temp - Remote Dispense Site Pharm	1.00	\$419	\$339.90	\$785.88	\$325	(\$461)
Co-Location Agreement App		\$232	\$188.47	\$447.92	\$750	\$302
Initial App - Wholesaler ESMP				\$17.60	\$780	\$762
Initial App - EMSADDS	3.00	\$175	\$141.80	\$343.78	\$100	(\$244)
Initial App - Design Paramedic	3.00	\$164	\$132.86	\$323.82	\$140	(\$184)
Gov Owned LSE Temp	1.00	\$402	\$326.13	\$910.78	\$715	(\$196)
Gov Owned SCE App	2.00	\$1,773	\$1,439.52	\$3,395.53	\$2,305	(\$1,091)
Gov Owned SCE Temp	1.00	\$402	\$326.13	\$910.78	\$715	(\$196)
Gov Owned HYE App	1.00	\$253	\$205.11	\$485.06	\$240	(\$245)
Gov Owned CLE App	30.00	\$441	\$358.03	\$826.34	\$570	(\$256)
Gov Owned LCF App	1.00	\$439	\$356.67	\$823.31	\$570	(\$253)
Gov Owned LCF Temp		\$351	\$284.81	\$662.94	\$325	(\$338)
Initial App - Sterile Compounding	70.00	\$2,251	\$1,827.34	\$4,261.03	\$2,305	(\$1,956)

California Board of Pharmacy - Fee



		Unit Cost Summary				
Fee Type	Recovered Revenue Volume	Direct Unit Cost	Overhead Support Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)
Initial App - Non-Resident Sterile Compounding	15.00	\$5,691	\$4,620.48	\$10,338.87	\$3,335	(\$7,004)
Orig Reg - Pharmacy Tech	4,300.00	\$42	\$34.01	\$103.22	\$195	\$92
Design Rep 3PL Application Fee	85.00	\$175	\$142.14	\$344.55	\$210	(\$135)
Retake Exam - Pharmacist	1,000.00	\$61	\$49.65	\$327.15	\$285	(\$42)
App Fee Outsourcing Facility	1.00	\$14,319	\$11,625.51	\$26,127.65	\$3,180	(\$22,948)
Temp Food-Animal Drug Retailer License		\$238	\$193.21	\$458.51	\$250	(\$209)
Temp Fee Outsourcing Facility	1.00	\$334	\$271.04	\$787.84	\$715	(\$73)
App Fee NR Outsourcing Facility	8.00	\$16,096	\$13,067.79	\$29,190.75	\$3,335	(\$25,856)
Temp Fee NR Outsourcing Facility	3.00	\$350	\$284.35	\$661.92	\$715	\$53
Change of Permit - beneficial interest/officer	850.00	\$178	\$144.13	\$348.99	\$130	(\$219)
Change of Permit - name or address change	200.00	\$86	\$69.51	\$182.45	\$45	(\$137)
Temp Sterile Compounding Lic	51.00	\$317	\$257.27	\$757.11	\$715	(\$42)
Temp Non-Resident Sterile Compounding Lic	8.00	\$435	\$353.21	\$815.59	\$715	(\$101)
Auto Unit Does (AUDS) App	150.00	\$1,014	\$823.63	\$1,865.41	\$200	(\$1,665)
Gov Owned Centralized Hospital		\$1,875	\$1,522.15	\$3,424.31	\$820	(\$2,604)
Correctional CLN ADDS App		\$230	\$186.50	\$443.54	\$200	(\$244)
Initial App - Centralized Hospital Packaging ST/Gov Owned	1.00	\$1,875	\$1,522.15	\$3,579.94	\$1,150	(\$2,430)
Initial App - 340B ADDS		\$1,072	\$869.95	\$1,968.79	\$300	(\$1,669)
0767 INTERN APP (EXTENSION)	15.00	\$83	\$67.01	\$176.87	\$230	\$53
Gov Owned PHE App	9.00	\$592	\$480.62	\$1,099.92	\$570	(\$530)
Gov Owned PHE Temp		\$317	\$257.27	\$601.47	\$325	(\$276)
Gov Owned HPE App	3.00	\$524	\$425.53	\$976.98	\$570	(\$407)
Gov Owned HPE Temp		\$300	\$243.50	\$570.73	\$325	(\$246)
Gov Owned DRE App		\$456	\$370.44	\$854.04	\$570	(\$284)
Gov Owned DRE Temp		\$181	\$147.09	\$355.59	\$325	(\$31)
Gov Owned WLE App	1.00	\$354	\$287.81	\$669.63	\$820	\$150
Gov Owned WLE Temp		\$181	\$147.09	\$355.59	\$715	\$359
Gov Owned LSE App	10.00	\$2,272	\$1,844.87	\$4,144.54	\$2,305	(\$1,840)
Orig Permit - Pharmacy	350.00	\$931	\$756.06	\$1,714.63	\$570	(\$1,145)
App - Clinic Permit	105.00	\$287	\$232.91	\$547.11	\$570	\$23
Orig Permit - Non Resident Pharmacy	130.00	\$1,169	\$948.87	\$2,144.92	\$570	(\$1,575)
Orig Lic - OS Drug Dist	100.00	\$321	\$260.45	\$608.58	\$820	\$211
Orig Lic - Wholesale Drug	60.00	\$287	\$232.91	\$547.11	\$820	\$273

California Board of Pharmacy - Fee



		Unit Cost Summary				
Fee Type	Recovered Revenue Volume	Direct Unit Cost	Overhead Support Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)
0767 Hospital Pharmacy Renewal	430.00	\$14	\$11.62	\$351.49	\$930	\$579
0767 Drug Room Renewal	32.00	\$14	\$11.62	\$351.49	\$930	\$579
Vet Food-Animal Drug Retailer Permit Renewal	16.00	\$14	\$11.62	\$351.49	\$460	\$109
Ann Ren - Hypodermic	225.00	\$14	\$11.62	\$351.49	\$280	(\$71)
Design Rep 3PL Renewal Fee	280.00	\$14	\$11.62	\$351.49	\$300	(\$51)
Ann Ren - Pharmacy	6,200.00	\$23	\$18.37	\$366.55	\$930	\$563
Ann Ren - Non Resident Pharmacy	490.00	\$23	\$18.37	\$366.55	\$930	\$563
Bien Ren - Pharmacist	20,400.00	\$14	\$11.62	\$351.49	\$505	\$154
Renewal App - Sterile Compounding	795.00	\$2,205	\$1,790.17	\$4,476.32	\$1,855	(\$2,621)
Renewal App - Sterile Compounding-NR	55.00	\$5,713	\$4,637.95	\$10,676.08	\$3,180	(\$7,496)
Renewal App - Designated Representative	2,360.00	\$9	\$7.61	\$342.54	\$300	(\$43)
Vet Food-Animal Drug Retailer Exempt Renewal	50.00	\$9	\$7.61	\$342.54	\$300	(\$43)
Bien Ren - Pharmacy Tech	29,000.00	\$11	\$9.28	\$346.28	\$195	(\$151)
Centralized Hospital Packaging - Renewal	7.00	\$1,155	\$937.44	\$2,573.28	\$1,125	(\$1,448)
Renewal App - Hosp Sat Compound Pharmacy	6.00	\$1,727	\$1,402.01	\$3,610.06	\$1,855	(\$1,755)
Renewal App - Design Rep - Reverse Distr	3.00	\$9	\$7.61	\$342.54	\$300	(\$43)
Renewal App - Remote Dispense Site Pharm	2.00	\$14	\$11.62	\$351.49	\$930	\$579
Renewal - EMSADDS	1.00	\$14	\$11.62	\$351.49	\$100	(\$251)
Renewal - Design Paramedic	3.00	\$12	\$9.34	\$346.41	\$140	(\$206)
Renewal - AUDS	800.00	\$41	\$33.50	\$400.32	\$200	(\$200)
RNWL-Centralized Hospital Packaging ST/GOV	2.00	\$1,152	\$935.32	\$2,568.56	\$1,125	(\$1,444)
Renewal - 340B ADDS		\$14	\$11.62	\$351.49	\$300	(\$51)
Bien Ren-Adv Practice Pharmacist	415.00	\$14	\$11.58	\$351.39	\$300	(\$51)
Del Renewal - Pharmacy	20.00					\$150.00
Del Renewal - Clinic	85.00					\$150.00
Del Renewal - Non Resident Pharmacy	10.00					\$150.00
Delinq Ren - Correctional Pharmacy Gov						\$150.00
Delinquent Fee - Sterile Compounding	1.00					\$150.00
Delinquent Fee - Non-Resident Compounding	1.00					\$150.00

California Board of Pharmacy - Fee



		Unit Cost Summary				
Fee Type	Recovered Revenue Volume	Direct Unit Cost	Overhead Support Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)
3PL Delinquency Fee	1.00				\$150	\$150.00
NonResident 3PL Delinq Fee	1.00				\$150	\$150.00
Delinq Ren - AUDES	2.00				\$100	\$100.00
Delinq Ren - Hospital Pharmacy					\$150	\$150.00
Delinq Ren - Drug Room					\$150	\$150.00
Delinq Ren - Centralized Hospital Pkg St/Gov					\$150	\$150.00
Delinq Ren - 340B ADDS					\$150	\$150.00
Delinquent Ren Outsourcing					\$150	\$150.00
Del Ren NR Outsourcing					\$150	\$150.00
Del Renewal - Hypodermic	18.00				\$140	\$140.00
Del Renewal - Pharmacist	280.00				\$150	\$150.00
Delinquent Fee - Designated Representative	150.00				\$150	\$150.00
Vet Food-Animal Drug Retailer Exempt Cert Del	3.00				\$150	\$150.00
Del Renewal - Pharmacy Tech	1,500.00				\$98	\$97.50
Design Rep 3PL Delinq Fee	13.00				\$150	\$150.00
Vet Food-Animal Drug Retailer Permit Del Fee					\$150	\$150.00
Delinq Ren Cen Hsp Packng					\$150	\$150.00
Delinq Ren - Hosp Sat Compound Pharm					\$150	\$150.00
Delinq Ren - Design Rep - Reverse Dist					\$150	\$150.00
Delinq Ren - Remote Dispense Site Pharm					\$150	\$150.00
Delinq Ren - Wholesaler ESMP					\$150	\$150.00
Delinq Ren - EMSADDS					\$35	\$35.00
Delinq Ren - Design Paramedic					\$65	\$65.00
Del Renewal - Wholesale Drug	15	\$ -			\$ 150	\$150
Del Renewal - OSD Wholesale/Mfg	25	\$ -			\$ 150	\$150
Del Renewal - Adv Practice Pharmacist	4	\$ -			\$ 150	\$150

California Board of Pharmacy - Fee



Fee Type	Annual Cost Calculations			Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	12 Months Reserve, 5 yr build up	Full Cost / Unit
Initial Applications for Licensure				\$ 4,365,000	
Orig Lic - Hypodermic	\$4,856	\$2,400.00	(\$2,456.41)	\$64	\$550
Vet Food-Animal Drug Retailer Permit-Orig App	\$517	\$610	\$93	\$68	\$585
App Fee - Intern	\$231,458	\$345,000	\$113,542	\$20	\$175
Initial App - Designated Representative	\$138,877	\$96,180	(\$42,697)	\$40	\$343
EXV Designative Representative Fee	\$2,123	\$1,470	(\$653)	\$40	\$343
Centralized Hospital Packaging - Org License	\$3,368	\$1,150	(\$2,218)	\$443	\$3,811
App Fee - Wholesaler w/more than 21 facilities				\$94	\$807
App Fee - Nonres Wholesalers w/more than 21				\$94	\$807
Initial App - Hosp Sat Compound Pharmacy	\$6,853	\$4,610	(\$2,243)	\$451	\$3,877
Temp Hosp Sat Compound Pharmacy	\$942	\$715	(\$227)	\$124	\$1,065
Initial App - Design Rep - Reverse Dist	\$606	\$420	(\$186)	\$40	\$343
Initial App - Remote Dispense Site Pharm	\$4,591	\$1,710	(\$2,881)	\$201	\$1,731
Temp - Remote Dispense Site Pharm	\$786	\$325	(\$461)	\$103	\$889
Co-Location Agreement App				\$59	\$507
Initial App - Wholesaler ESMP				\$2	\$20
Initial App - EMSADDS	\$1,031	\$300	(\$731)	\$45	\$389
Initial App - Design Paramedic	\$971	\$420	(\$551)	\$43	\$366
Gov Owned LSE Temp	\$911	\$715	(\$196)	\$120	\$1,031
Gov Owned SCE App	\$6,791	\$4,610	(\$2,181)	\$447	\$3,842
Gov Owned SCE Temp	\$911	\$715	(\$196)	\$120	\$1,031
Gov Owned HYE App	\$485	\$240	(\$245)	\$64	\$549
Gov Owned CLE App	\$24,790	\$17,100	(\$7,690)	\$109	\$935
Gov Owned LCF App	\$823	\$570	(\$253)	\$108	\$932
Gov Owned LCF Temp				\$87	\$750
Initial App - Sterile Compounding	\$298,272	\$161,350	(\$136,922)	\$560	\$4,821

California Board of Pharmacy - Fee



Fee Type	Annual Cost Calculations			Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	12 Months Reserve, 5 yr build up	Full Cost / Unit
Initial App - Non-Resident Sterile Compounding	\$155,083	\$50,025	(\$105,058)	\$1,360	\$11,699
Orig Reg - Pharmacy Tech	\$443,859	\$838,500	\$394,641	\$14	\$117
Design Rep 3PL Application Fee	\$29,287	\$17,850	(\$11,437)	\$45	\$390
Retake Exam - Pharmacist	\$327,154	\$285,000	(\$42,154)	\$43	\$370
App Fee Outsourcing Facility	\$26,128	\$3,180	(\$22,948)	\$3,436	\$29,564
Temp Food-Animal Drug Retailer License				\$60	\$519
Temp Fee Outsourcing Facility	\$788	\$715	(\$73)	\$104	\$891
App Fee NR Outsourcing Facility	\$233,526	\$26,680	(\$206,846)	\$3,839	\$33,030
Temp Fee NR Outsourcing Facility	\$1,986	\$2,145	\$159	\$87	\$749
Change of Permit - beneficial interest/officer	\$296,642	\$110,500	(\$186,142)	\$46	\$395
Change of Permit - name or address change	\$36,490	\$9,000	(\$27,490)	\$24	\$206
Temp Sterile Compounding Lic	\$38,612	\$36,465	(\$2,147)	\$100	\$857
Temp Non-Resident Sterile Compounding Lic	\$6,525	\$5,720	(\$805)	\$107	\$923
Auto Unit Does (AUDS) App	\$279,812	\$30,000	(\$249,812)	\$245	\$2,111
Gov Owned Centralized Hospital					
Correctional CLN ADDS App				\$58	\$502
Initial App - Centralized Hospital Packaging ST/Gov Owned	\$3,580	\$1,150	(\$2,430)	\$471	\$4,051
Initial App - 340B ADDS				\$259	\$2,228
0767 INTERN APP (EXTENSION)	\$2,653	\$3,450	\$797	\$23	\$200
Gov Owned PHE App	\$9,899	\$5,130	(\$4,769)	\$145	\$1,245
Gov Owned PHE Temp				\$79	\$681
Gov Owned HPE App	\$2,931	\$1,710	(\$1,221)	\$128	\$1,105
Gov Owned HPE Temp				\$75	\$646
Gov Owned DRE App				\$112	\$966
Gov Owned DRE Temp				\$47	\$402
Gov Owned WLE App	\$670	\$820	\$150	\$88	\$758
Gov Owned WLE Temp					
Gov Owned LSE App	\$41,445	\$23,050	(\$18,395)	\$545	\$4,690
Orig Permit - Pharmacy	\$600,119	\$199,500	(\$400,619)	\$225	\$1,940
App - Clinic Permit	\$57,447	\$59,850	\$2,403	\$72	\$619
Orig Permit - Non Resident Pharmacy	\$278,839	\$74,100	(\$204,739)	\$282	\$2,427
Orig Lic - OS Drug Dist	\$60,858	\$82,000	\$21,142	\$80	\$689
Orig Lic - Wholesale Drug	\$32,827	\$49,200	\$16,373	\$72	\$619

California Board of Pharmacy - Fee



Fee Type	Annual Cost Calculations			Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	12 Months Reserve, 5 yr build up	Full Cost / Unit
Orig Cert - Pharmacist	\$362,923	\$414,950	\$52,027	\$25	\$213
Temp Permit for Nonresident Pharmacy	\$85,000	\$27,625	(\$57,375)	\$132	\$1,132
App Fee - Pharmacist (exam)	\$924,978	\$598,500	(\$326,478)	\$58	\$498
Regrading of Exam - Pharm	\$1,460	\$920	(\$540)	\$24	\$206
Retired - Pharmacist License	\$24,763	\$10,125	(\$14,638)	\$14	\$125
Change of Pharmacist in Charge	\$250,612	\$273,000	\$22,388	\$16	\$135
Orig Permit - Pharmacy Chain				\$108	\$932
3PL Application Fee	\$4,377	\$6,560	\$2,183	\$72	\$619
NonResident 3PL Application Fee	\$12,766	\$16,400	\$3,634	\$84	\$722
3PL Temporary License Fee	\$1,616	\$3,575	\$1,959	\$43	\$366
NonResident 3PL Temporary License Fee	\$3,730	\$6,435	\$2,705	\$55	\$469
Wholesaler Temp	\$8,081	\$17,875	\$9,794	\$43	\$366
Non-Resident Wholesaler Temp	\$11,541	\$21,450	\$9,909	\$51	\$435
Hospital Temp	\$12,029	\$6,500	(\$5,529)	\$79	\$681
Drug Room Temp				\$95	\$820
Initial App - Adv Practice Pharmacist	\$36,649	\$42,000	\$5,351	\$34	\$296
Hospital Application	\$25,687	\$11,400	(\$14,287)	\$169	\$1,453
Drug Room Application				\$153	\$1,314
Temp Permit Pharmacy	\$227,205	\$81,250	(\$145,955)	\$120	\$1,028
Change Desig Repr In Chrg	\$17,273	\$19,500	\$2,227	\$15	\$130
Change Responsible Manager	\$2,879	\$3,250	\$371	\$15	\$130
Trans Intern Hrs/Lic Verif	\$87,318	\$24,900	(\$62,418)	\$14	\$119
Duplicate Cert	\$96,809	\$63,000	(\$33,809)	\$9	\$78
Renewals					
Gov Owned LCF Renewal	\$21,131	\$56,730	\$35,599	\$46	\$392
Ann Ren - Clinic	\$727,577	\$755,550	\$27,973	\$46	\$398
Ann Ren - OS Wholesale/Mfg	\$235,496	\$549,400	\$313,904	\$46	\$398
3PL Renewal Fee	\$8,787	\$20,500	\$11,713	\$46	\$398
Nonresident 3PL Renewal Fee	\$27,509	\$61,500	\$33,991		
Renewal Outsourcing	\$77,750	\$5,655	(\$72,095)	\$3,408	\$29,325
Renewal NR Outsourcing	\$551,782	\$60,420	(\$491,362)	\$3,819	\$32,861

California Board of Pharmacy - Fee



Fee Type	Annual Cost Calculations			Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	12 Months Reserve, 5 yr build up	Full Cost / Unit
0767 Hospital Pharmacy Renewal	\$151,139	\$399,900	\$248,761	\$46	\$398
0767 Drug Room Renewal	\$11,248	\$29,760	\$18,512	\$46	\$398
Vet Food-Animal Drug Retailer Permit Renewal	\$5,624	\$7,360	\$1,736	\$46	\$398
Ann Ren - Hypodermic	\$79,085	\$63,000	(\$16,085)	\$46	\$398
Design Rep 3PL Renewal Fee	\$98,416	\$84,000	(\$14,416)	\$46	\$398
Ann Ren - Pharmacy	\$2,272,628	\$5,766,000	\$3,493,372	\$48	\$415
Ann Ren - Non Resident Pharmacy	\$179,611	\$455,700	\$276,089	\$48	\$415
Bien Ren - Pharmacist	\$7,170,328	\$10,302,000	\$3,131,672	\$46	\$398
Renewal App - Sterile Compounding	\$3,558,671	\$1,474,725	(\$2,083,946)	\$589	\$5,065
Renewal App - Sterile Compounding-NR	\$587,184	\$174,900	(\$412,284)	\$1,404	\$12,080
Renewal App - Designated Representative	\$808,383	\$708,000	(\$100,383)	\$45	\$388
Vet Food-Animal Drug Retailer Exempt Renewal	\$17,127	\$15,000	(\$2,127)	\$45	\$388
Bien Ren - Pharmacy Tech	\$10,042,103	\$5,655,000	(\$4,387,103)	\$46	\$392
Centralized Hospital Packaging - Renewal	\$18,013	\$7,875	(\$10,138)	\$338	\$2,912
Renewal App - Hosp Sat Compound Pharmacy	\$21,660	\$11,130	(\$10,530)	\$475	\$4,085
Renewal App - Design Rep - Reverse Distr	\$1,028	\$900	(\$128)	\$45	\$388
Renewal App - Remote Dispense Site Pharm	\$703	\$1,860	\$1,157	\$46	\$398
Renewal - EMSADDS	\$351	\$100	(\$251)	\$46	\$398
Renewal - Design Paramedic	\$1,039	\$420	(\$619)	\$46	\$392
Renewal - AUDDS	\$320,256	\$160,000	(\$160,256)	\$53	\$453
RNWL-Centralized Hospital Packaging ST/GOV	\$5,137	\$2,250	(\$2,887)	\$338	\$2,906
Renewal - 340B ADDS				\$46	\$398
Bien Ren-Adv Practice Pharmacist	\$145,828	\$124,500	(\$21,328)	\$46	\$398
Delinquent Fees					
Del Renewal - Pharmacy		\$3,000.00	\$3,000.00		
Del Renewal - Clinic		\$12,750.00	\$12,750.00		
Del Renewal - Non Resident Pharmacy		\$1,500.00	\$1,500.00		
Delinq Ren - Correctional Pharmacy Gov					
Delinquent Fee - Sterile Compounding		\$150.00	\$150.00		
Delinquent Fee - Non-Resident Compounding		\$150.00	\$150.00		

California Board of Pharmacy - Fee



Fee Type	Annual Cost Calculations			Reserve Requirements	
	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)	12 Months Reserve, 5 yr build up	Full Cost / Unit
3PL Delinquency Fee		\$150.00	\$150.00		
NonResident 3PL Delinq Fee		\$150.00	\$150.00		
Delinq Ren - AUDES		\$200.00	\$200.00		
Delinq Ren - Hospital Pharmacy					
Delinq Ren - Drug Room					
Delinq Ren - Centralized Hospital Pkg St/Gov					
Delinq Ren - 340B ADDS					
Delinquent Ren Outsourcing					
Del Ren NR Outsourcing					
Del Renewal - Hypodermic		\$2,520.00	\$2,520.00		
Del Renewal - Pharmacist		\$42,000.00	\$42,000.00		
Delinquent Fee - Designated Representative		\$22,500.00	\$22,500.00		
Vet Food-Animal Drug Retailer Exempt Cert Del		\$450.00	\$450.00		
Del Renewal - Pharmacy Tech		\$146,250.00	\$146,250.00		
Design Rep 3PL Delinq Fee		\$1,950.00	\$1,950.00		
Vet Food-Animal Drug Retailer Permit Del Fee					
Delinq Ren Cen Hsp Packng					
Delinq Ren - Hosp Sat Compound Pharm					
Delinq Ren - Design Rep - Reverse Dist					
Delinq Ren - Remote Dispense Site Pharm					
Delinq Ren - Wholesalesr ESMP					
Delinq Ren - EMSADDS					
Delinq Ren - Design Paramedic					
Del Renewal - Wholesale Drug	\$ -	\$2,250	\$2,250		
Del Renewal - OSD Wholesale/Mfg	\$ -	\$3,750	\$3,750		
Del Renewal - Adv Practice Pharmacist	\$ -	\$600	\$600		

Annual Revenue Impacts (without Deliquent Fees)		
Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
\$ 33,190,146	\$ 31,508,980	(\$1,681,166)

Annual Revenue Impact	
	Full Cost / Unit
	\$37,524,019



Five Year Projection of Fee Requirements

Fee Type	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
Initial Applications for Licensure	5.0% Annual Increase									
Orig Lic - Hypodermic	\$577	\$606	\$636	\$668	\$701	\$736	\$773	\$812	\$852	\$895
Vet Food-Animal Drug Retailer Permit-Orig App	\$614	\$645	\$677	\$711	\$746	\$783	\$823	\$864	\$907	\$952
App Fee - Intern	\$183	\$192	\$202	\$212	\$223	\$234	\$246	\$258	\$271	\$284
Initial App - Designated Representative	\$360	\$378	\$397	\$417	\$438	\$460	\$483	\$507	\$532	\$559
EXV Designative Representative Fee	\$360	\$378	\$397	\$417	\$438	\$460	\$483	\$507	\$532	\$559
Centralized Hospital Packaging - Org License	\$4,002	\$4,202	\$4,412	\$4,633	\$4,864	\$5,107	\$5,363	\$5,631	\$5,913	\$6,208
App Fee - Wholesaler w/more than 21 facilities	\$848	\$890	\$935	\$981	\$1,030	\$1,082	\$1,136	\$1,193	\$1,252	\$1,315
App Fee - Nonres Wholesalers w/more than 21	\$848	\$890	\$935	\$981	\$1,030	\$1,082	\$1,136	\$1,193	\$1,252	\$1,315
Initial App - Hosp Sat Compound Pharmacy	\$4,071	\$4,274	\$4,488	\$4,712	\$4,948	\$5,195	\$5,455	\$5,728	\$6,014	\$6,315
Temp Hosp Sat Compound Pharmacy	\$1,119	\$1,175	\$1,233	\$1,295	\$1,360	\$1,428	\$1,499	\$1,574	\$1,653	\$1,735
Initial App - Design Rep - Reverse Dist	\$360	\$378	\$397	\$417	\$438	\$460	\$483	\$507	\$532	\$559
Initial App - Remote Dispense Site Pharm	\$1,818	\$1,909	\$2,004	\$2,105	\$2,210	\$2,320	\$2,436	\$2,558	\$2,686	\$2,820
Temp - Remote Dispense Site Pharm	\$934	\$980	\$1,029	\$1,081	\$1,135	\$1,192	\$1,251	\$1,314	\$1,379	\$1,448
Co-Location Agreement App	\$532	\$559	\$587	\$616	\$647	\$679	\$713	\$749	\$786	\$826
Initial App - Wholesaler ESMP	\$21	\$22	\$23	\$24	\$25	\$27	\$28	\$29	\$31	\$32
Initial App - EMSADDS	\$408	\$429	\$450	\$473	\$496	\$521	\$547	\$575	\$603	\$634
Initial App - Design Paramedic	\$385	\$404	\$424	\$445	\$468	\$491	\$516	\$541	\$568	\$597
Gov Owned LSE Temp	\$1,082	\$1,136	\$1,193	\$1,253	\$1,315	\$1,381	\$1,450	\$1,523	\$1,599	\$1,679
Gov Owned SCE App	\$4,034	\$4,236	\$4,448	\$4,670	\$4,904	\$5,149	\$5,406	\$5,677	\$5,960	\$6,258
Gov Owned SCE Temp	\$1,082	\$1,136	\$1,193	\$1,253	\$1,315	\$1,381	\$1,450	\$1,523	\$1,599	\$1,679
Gov Owned HYE App	\$576	\$605	\$635	\$667	\$700	\$736	\$772	\$811	\$851	\$894
Gov Owned CLE App	\$982	\$1,031	\$1,082	\$1,137	\$1,193	\$1,253	\$1,316	\$1,381	\$1,451	\$1,523
Gov Owned LCF App	\$978	\$1,027	\$1,078	\$1,132	\$1,189	\$1,248	\$1,311	\$1,376	\$1,445	\$1,517
Gov Owned LCF Temp	\$788	\$827	\$868	\$912	\$957	\$1,005	\$1,056	\$1,108	\$1,164	\$1,222
Initial App - Sterile Compounding	\$5,062	\$5,316	\$5,581	\$5,860	\$6,153	\$6,461	\$6,784	\$7,123	\$7,480	\$7,854



Five Year Projection of Fee Requirements

Fee Type	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
Initial App - Non-Resident Sterile Compounding	\$12,284	\$12,898	\$13,543	\$14,220	\$14,931	\$15,677	\$16,461	\$17,284	\$18,148	\$19,056
Orig Reg - Pharmacy Tech	\$123	\$129	\$135	\$142	\$149	\$157	\$164	\$173	\$181	\$190
Design Rep 3PL Application Fee	\$409	\$430	\$451	\$474	\$498	\$522	\$549	\$576	\$605	\$635
Retake Exam - Pharmacist	\$389	\$408	\$429	\$450	\$472	\$496	\$521	\$547	\$574	\$603
App Fee Outsourcing Facility	\$31,042	\$32,594	\$34,224	\$35,935	\$37,732	\$39,618	\$41,599	\$43,679	\$45,863	\$48,156
Temp Food-Animal Drug Retailer License	\$545	\$572	\$601	\$631	\$662	\$695	\$730	\$767	\$805	\$845
Temp Fee Outsourcing Facility	\$936	\$983	\$1,032	\$1,084	\$1,138	\$1,195	\$1,254	\$1,317	\$1,383	\$1,452
App Fee NR Outsourcing Facility	\$34,681	\$36,415	\$38,236	\$40,148	\$42,155	\$44,263	\$46,476	\$48,800	\$51,240	\$53,802
Temp Fee NR Outsourcing Facility	\$786	\$826	\$867	\$910	\$956	\$1,004	\$1,054	\$1,107	\$1,162	\$1,220
Change of Permit - beneficial interest/officer	\$415	\$435	\$457	\$480	\$504	\$529	\$556	\$583	\$613	\$643
Change of Permit - name or address change	\$217	\$228	\$239	\$251	\$263	\$277	\$290	\$305	\$320	\$336
Temp Sterile Compounding Lic	\$900	\$944	\$992	\$1,041	\$1,093	\$1,148	\$1,205	\$1,266	\$1,329	\$1,395
Temp Non-Resident Sterile Compounding Lic	\$969	\$1,017	\$1,068	\$1,122	\$1,178	\$1,237	\$1,299	\$1,363	\$1,432	\$1,503
Auto Unit Does (AUDS) App	\$2,216	\$2,327	\$2,443	\$2,566	\$2,694	\$2,829	\$2,970	\$3,119	\$3,274	\$3,438
Gov Owned Centralized Hospital										
Correctional CLN ADDS App	\$527	\$553	\$581	\$610	\$641	\$673	\$706	\$742	\$779	\$818
Initial App - Centralized Hospital Packaging ST/Gov Owned	\$4,253	\$4,466	\$4,689	\$4,924	\$5,170	\$5,428	\$5,700	\$5,985	\$6,284	\$6,598
Initial App - 340B ADDS	\$2,339	\$2,456	\$2,579	\$2,708	\$2,843	\$2,985	\$3,135	\$3,291	\$3,456	\$3,629
0767 INTERN APP (EXTENSION)	\$210	\$221	\$232	\$243	\$255	\$268	\$282	\$296	\$310	\$326
Gov Owned PHE App	\$1,307	\$1,372	\$1,441	\$1,513	\$1,588	\$1,668	\$1,751	\$1,839	\$1,931	\$2,027
Gov Owned PHE Temp	\$715	\$750	\$788	\$827	\$869	\$912	\$958	\$1,006	\$1,056	\$1,109
Gov Owned HPE App	\$1,161	\$1,219	\$1,280	\$1,344	\$1,411	\$1,481	\$1,556	\$1,633	\$1,715	\$1,801
Gov Owned HPE Temp	\$678	\$712	\$748	\$785	\$824	\$865	\$909	\$954	\$1,002	\$1,052
Gov Owned DRE App	\$1,015	\$1,065	\$1,119	\$1,175	\$1,233	\$1,295	\$1,360	\$1,428	\$1,499	\$1,574
Gov Owned DRE Temp	\$422	\$444	\$466	\$489	\$514	\$539	\$566	\$594	\$624	\$655
Gov Owned WLE App	\$796	\$835	\$877	\$921	\$967	\$1,015	\$1,066	\$1,119	\$1,175	\$1,234
Gov Owned WLE Temp										
Gov Owned LSE App	\$4,924	\$5,170	\$5,429	\$5,700	\$5,985	\$6,285	\$6,599	\$6,929	\$7,275	\$7,639
Orig Permit - Pharmacy	\$2,037	\$2,139	\$2,246	\$2,358	\$2,476	\$2,600	\$2,730	\$2,866	\$3,010	\$3,160
App - Clinic Permit	\$650	\$683	\$717	\$752	\$790	\$830	\$871	\$915	\$960	\$1,008
Orig Permit - Non Resident Pharmacy	\$2,548	\$2,676	\$2,810	\$2,950	\$3,098	\$3,252	\$3,415	\$3,586	\$3,765	\$3,953
Orig Lic - OS Drug Dist	\$723	\$759	\$797	\$837	\$879	\$923	\$969	\$1,017	\$1,068	\$1,122
Orig Lic - Wholesale Drug	\$650	\$683	\$717	\$752	\$790	\$830	\$871	\$915	\$960	\$1,008

California Board of Pharmacy - Fee



Five Year Projection of Fee Requirements

Fee Type	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
Orig Cert - Pharmacist	\$223	\$235	\$246	\$259	\$272	\$285	\$299	\$314	\$330	\$347
Temp Permit for Nonresident Pharmacy	\$1,188	\$1,248	\$1,310	\$1,375	\$1,444	\$1,516	\$1,592	\$1,672	\$1,755	\$1,843
App Fee - Pharmacist (exam)	\$523	\$549	\$577	\$606	\$636	\$668	\$701	\$736	\$773	\$812
Regrading of Exam - Pharm	\$217	\$228	\$239	\$251	\$263	\$277	\$290	\$305	\$320	\$336
Retired - Pharmacist License	\$131	\$137	\$144	\$151	\$159	\$167	\$175	\$184	\$193	\$203
Change of Pharmacist in Charge	\$142	\$149	\$156	\$164	\$172	\$181	\$190	\$200	\$209	\$220
Orig Permit - Pharmacy Chain	\$978	\$1,027	\$1,078	\$1,132	\$1,189	\$1,248	\$1,311	\$1,376	\$1,445	\$1,517
3PL Application Fee	\$650	\$683	\$717	\$752	\$790	\$830	\$871	\$915	\$960	\$1,008
NonResident 3PL Application Fee	\$758	\$796	\$836	\$878	\$922	\$968	\$1,016	\$1,067	\$1,120	\$1,176
3PL Temporary License Fee	\$384	\$403	\$423	\$445	\$467	\$490	\$515	\$540	\$567	\$596
NonResident 3PL Temporary License Fee	\$492	\$517	\$543	\$570	\$598	\$628	\$660	\$693	\$727	\$764
Wholesaler Temp	\$384	\$403	\$423	\$445	\$467	\$490	\$515	\$540	\$567	\$596
Non-Resident Wholesaler Temp	\$457	\$480	\$504	\$529	\$556	\$583	\$613	\$643	\$675	\$709
Hospital Temp	\$715	\$750	\$788	\$827	\$869	\$912	\$958	\$1,006	\$1,056	\$1,109
Drug Room Temp	\$861	\$904	\$949	\$996	\$1,046	\$1,098	\$1,153	\$1,211	\$1,272	\$1,335
Initial App - Adv Practice Pharmacist	\$311	\$327	\$343	\$360	\$378	\$397	\$417	\$438	\$460	\$482
Hospital Application	\$1,526	\$1,602	\$1,682	\$1,766	\$1,855	\$1,947	\$2,045	\$2,147	\$2,254	\$2,367
Drug Room Application	\$1,380	\$1,449	\$1,521	\$1,597	\$1,677	\$1,761	\$1,849	\$1,942	\$2,039	\$2,141
Temp Permit Pharmacy	\$1,080	\$1,134	\$1,190	\$1,250	\$1,312	\$1,378	\$1,447	\$1,519	\$1,595	\$1,675
Change Desig Repr In Chrg	\$137	\$144	\$151	\$158	\$166	\$175	\$183	\$193	\$202	\$212
Change Responsble Manager	\$137	\$144	\$151	\$158	\$166	\$175	\$183	\$193	\$202	\$212
Trans Intern Hrs/Lic Verif	\$125	\$131	\$138	\$145	\$152	\$160	\$167	\$176	\$185	\$194
Duplicate Cert	\$82	\$86	\$91	\$95	\$100	\$105	\$110	\$116	\$121	\$127
Renewals						\$1	\$2	\$3	\$4	\$5
Gov Owned LCF Renewal	\$412	\$432	\$454	\$476	\$500	\$525	\$552	\$579	\$608	\$638
Ann Ren - Clinic	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Ann Ren - OS Wholesale/Mfg	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
3PL Renewal Fee	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Nonresident 3PL Renewal Fee										
Renewal Outsourcing	\$30,791	\$32,331	\$33,947	\$35,645	\$37,427	\$39,298	\$41,263	\$43,326	\$45,493	\$47,767
Renewal NR Outsourcing	\$34,504	\$36,229	\$38,040	\$39,942	\$41,939	\$44,036	\$46,238	\$48,550	\$50,977	\$53,526



Five Year Projection of Fee Requirements

Fee Type	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
0767 Hospital Pharmacy Renewal	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
0767 Drug Room Renewal	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Vet Food-Animal Drug Retailer Permit Renewal	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Ann Ren - Hypodermic	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Design Rep 3PL Renewal Fee	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Ann Ren - Pharmacy	\$435	\$457	\$480	\$504	\$529	\$556	\$584	\$613	\$643	\$676
Ann Ren - Non Resident Pharmacy	\$435	\$457	\$480	\$504	\$529	\$556	\$584	\$613	\$643	\$676
Bien Ren - Pharmacist	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Renewal App - Sterile Compounding	\$5,318	\$5,584	\$5,863	\$6,157	\$6,464	\$6,788	\$7,127	\$7,483	\$7,858	\$8,250
Renewal App - Sterile Compounding-NR	\$12,684	\$13,318	\$13,984	\$14,683	\$15,418	\$16,189	\$16,998	\$17,848	\$18,740	\$19,677
Renewal App - Designated Representative	\$407	\$427	\$449	\$471	\$495	\$519	\$545	\$573	\$601	\$631
Vet Food-Animal Drug Retailer Exempt Renewal	\$407	\$427	\$449	\$471	\$495	\$519	\$545	\$573	\$601	\$631
Bien Ren - Pharmacy Tech	\$411	\$432	\$454	\$476	\$500	\$525	\$551	\$579	\$608	\$638
Centralized Hospital Packaging - Renewal	\$3,057	\$3,210	\$3,371	\$3,539	\$3,716	\$3,902	\$4,097	\$4,302	\$4,517	\$4,743
Renewal App - Hosp Sat Compound Pharmacy	\$4,289	\$4,504	\$4,729	\$4,965	\$5,213	\$5,474	\$5,748	\$6,035	\$6,337	\$6,654
Renewal App - Design Rep - Reverse Distr	\$407	\$427	\$449	\$471	\$495	\$519	\$545	\$573	\$601	\$631
Renewal App - Remote Dispense Site Pharm	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Renewal - EMSADDS	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Renewal - Design Paramedic	\$412	\$432	\$454	\$476	\$500	\$525	\$552	\$579	\$608	\$638
Renewal - AUDS	\$476	\$499	\$524	\$551	\$578	\$607	\$637	\$669	\$703	\$738
RNWL-Centralized Hospital Packaging ST/GOV	\$3,052	\$3,204	\$3,364	\$3,533	\$3,709	\$3,895	\$4,090	\$4,294	\$4,509	\$4,734
Renewal - 340B ADDS	\$418	\$438	\$460	\$483	\$508	\$533	\$560	\$588	\$617	\$648
Bien Ren-Adv Practice Pharmacist	\$417	\$438	\$460	\$483	\$507	\$533	\$559	\$587	\$617	\$648
Delinquent Fees										
Del Renewal - Pharmacy										
Del Renewal - Clinic										
Del Renewal - Non Resident Pharmacy										
Delinq Ren - Correctional Pharmacy Gov										
Delinquent Fee - Sterile Compounding										
Delinquent Fee - Non-Resident Compounding										



Five Year Projection of Fee Requirements

Fee Type	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
3PL Delinquency Fee										
NonResident 3PL Delinq Fee										
Delinq Ren - AUDES										
Delinq Ren - Hospital Pharmacy										
Delinq Ren - Drug Room										
Delinq Ren - Centralized Hospital Pkg St/Gov										
Delinq Ren - 340B ADDS										
Delinquent Ren Outsourcing										
Del Ren NR Outsourcing										
Del Renewal - Hypodermic										
Del Renewal - Pharmacist										
Delinquent Fee - Designated Representative										
Vet Food-Animal Drug Retailer Exempt Cert Del										
Del Renewal - Pharmacy Tech										
Design Rep 3PL Delinq Fee										
Vet Food-Animal Drug Retailer Permit Del Fee										
Delinq Ren Cen Hsp Packng										
Delinq Ren - Hosp Sat Compound Pharm										
Delinq Ren - Design Rep - Reverse Dist										
Delinq Ren - Remote Dispense Site Pharm										
Delinq Ren - Wholesaler ESMP										
Delinq Ren - EMSADDS										
Delinq Ren - Design Paramedic										
Del Renewal - Wholesale Drug										
Del Renewal - OSD Wholesale/Mfg										
Del Renewal - Adv Practice Pharmacist										

Annual Revenues (Projected)									
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
\$ 39,400,220	\$ 41,370,231	\$ 43,438,743	\$ 45,610,680	\$ 47,891,214	\$ 50,285,774	\$ 52,800,063	\$ 55,440,066	\$ 58,212,070	\$ 61,122,673