

**ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES  
DIVISION OF SENIOR AND DISABILITIES SERVICES  
COST SURVEY TOOL INSTRUCTIONS**

**WHY COLLECT THE COST DATA?**

This cost survey tool is designed to collect historical cost data from providers of residential, day, in-home and personal care services as defined on page 2 of these instructions. The collected data will be used to develop the new home and community based services rate methodology.

The tool was developed to collect costs in a very detailed manner. **We strongly encourage providers to complete the tool with the highest level of detail available or attainable with a reasonable effort**, to ensure the rate study yields the most complete and accurate information on which to base the new rate methodology.

**HOW DO WE BEGIN?**

**Read all of the instructions before beginning** completion of the tool. Using the instructions on page 2, determine if you should be submitting data and what parts of the tool you should be completing.

**WHAT COST PERIOD IS COVERED?**

Information should be from the provider's fiscal year ending in 2007. For new providers not having 12 months of operation, the cost survey tool should cover the period from the beginning date of operation through the fiscal year ending in 2007.

**WHEN IT'S COMPLETE, WHERE SHOULD IT BE SENT?**

Please send the completed EXCEL workbook electronically to [ak\\_cost@mslc.com](mailto:ak_cost@mslc.com) or the diskette or CD, along with a signed hard copy of the Provider Data signature page (or the completed hard copy) to the following address on or before **September 30, 2008**.

**Myers and Stauffer LC  
Attn: Alaska HCB Survey  
4123 SW Gage Center Dr., Suite 200  
Topeka, Kansas 66604**

Include one copy of the most current audited financial statements or tax return coinciding with the report period of this cost survey tool (if available) and a detailed working trial balance covering your fiscal year end 2007. Please cross-reference the line number from the cost survey tool to each account on the working trial balance by annotating the trial balance.

**WHAT IF THERE ARE QUESTIONS ABOUT COMPLETION?**

All inquires on completion of the tool should be directed to Myers and Stauffer Alaska Help Desk at 1-800-255-2309 or [ak\\_cost@mslc.com](mailto:ak_cost@mslc.com).

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**WHO SHOULD COMPLETE THE FORM?**

Services covered by this cost survey tool will be defined as:

- **RESIDENTIAL SERVICES** – S5140, S5140-U2, S5145, S5145-U2, T2016, T2017, T2031
- **DAY SERVICES** – S5101, S5170, T2001, T2003, T2019, T2021, T2025, T2034
- **IN-HOME SUPPORTS** – S5120, S5150, S5150-U2, S5151, S5151-U2, T2017-U4, T1019, T1019-U3, T1020, T1020U3
- **CARE COORDINATION** – T1023, T2022, T2024, T2024-U2 T2024-U4

(See Schedule A for a description of each code.)

The tool is designed to allow completion of only applicable schedules based on size and services provided. However, in order for the rate study to yield the most complete and accurate information, we strongly encourage all providers to complete as much of the tool as possible.

**WHICH SCHEDULES SHOULD BE COMPLETED?**

If you provide services, as defined above, to 5 or fewer consumers

Only complete Provider Data, Schedules A, B, C (columns 1-2), and Declaration.

If you provide services, as defined above, to more than 5 consumers

Complete Provider Data, Schedules A, B, C, H, and Declaration

IN ADDITION TO:

If you provide Residential Services as defined above

Complete Schedules D and I and/or...

If you provide Day Services as defined above

Complete Schedules E and J and/or...

If you provide In-Home Supports Services as defined above

Complete Schedules F and K and/or...

If you provide Care Coordination Services as defined above

Complete Schedules G and L

**HOW IS THE TOOL FORMATED?**

The tool is in an EXCEL workbook, containing formulas that will simplify completion. Each schedule is a separate tab in the workbook labeled "Provider Data", Schedules "A – L", five allocation schedules, Schedule "M", and "Declaration."

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**ALLOCATION OF COSTS**

The tool is designed so that cost information may be further assigned to the various service types.

Fields highlighted in blue (Schedules C through L) require the use of either **direct costing** or **allocation formulas** when dividing costs among the different service types.

If **direct costing** is used, data must be entered directly in the blue fields. Check figures located in the far right columns of the spreadsheets aid in completion of the tool. They automatically track allocation totals. An error message will appear in red until the allocation totals agree with the total columns.

If **direct costing** is not used, the spreadsheet contains **allocation formulas** (in the blue fields) and will automatically divide the costs once the allocation formula is defined. This is accomplished by completing the applicable allocation schedules located in the separate allocation tabs at the end of the spreadsheet.

Completion of the allocation schedules is explained in greater detail later in the instructions.

**COMPLETION HINTS**

Make an extra copy of the tool to work from so that you always have an original to go back to.

Enter data in fields that are highlighted in yellow or blue only.

Do not enter data in fields that are grayed out.

This is a "cents-less" report. **Round all amounts to the nearest dollar.**

**Please do not alter the cost survey tool.**

**SUBMITTING PAPER COPIES**

If a paper copy is submitted, please be sure it is legible. Any incomplete or illegible forms will be promptly returned. When using unlabeled "other" lines, specify the nature of the item reported. If more space is needed, attach a separate schedule. Do not make two listings on a line or change the description of a line. Column headers may not be modified nor should boxes that have been grayed out on the form be utilized in submitting data. If there are circumstances in which the form does not seem appropriate to report the data in the lines available, please attach a note or schedule to explain.

The tool is provided as an EXCEL workbook, containing formulas to simplify the completion process. Please use the workbook if at all possible.

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**COST SURVEY TOOL LINE-BY-LINE INSTRUCTIONS**

**Provider Data**

Lines 01 through 04

Assigned Number Leave blank. The assigned number will be entered after the completed report is received by Myers and Stauffer LC.

Report Period The report period has been designated as your fiscal year ended 2007 (e.g. if your fiscal year end is June 30, 2007, the beginning and ending dates would be July, 1, 2006 and June 30, 2007 respectively). For those providers that were not in operation for the full 12 months, the cost survey tool will reflect revenues and expenses for the beginning date of operation through your fiscal year ended 2007.

Lines 05 through 08

Type of Provider Check all that apply

If you have checked the box for Residential Supported Living, please answer the question of whether the owner resides in the facility (located below Mailing Address). Please enter "Y" for yes, and "N" for no.

Lines 09 through 10

Name and Mailing Address

Lines 11 through 34

Medicaid Provider Numbers List all that are covered by this report

Lines 35 through 44

Type of Control Check only one box. There are lines provided to specify other if needed

**Declaration**

After adequate review of the completed form, the cost survey tool must be signed by an owner and preparer

Lines 01 through 06

Authorized Person Responsible person having authorization from the controlling body (board, owner, etc.) of the provider (entity), to make such representations

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Lines 07 through 13

Preparer The existence of a preparer shall be considered authorization from the provider to discuss the cost survey tool. Any instructions to the contrary must be in writing from the provider.

The cost survey tool submitted must contain original signatures. If submitting the cost survey tool electronically, sign and mail the Declaration page. Sign and submit with diskette or CD.

**Schedule A -- Statistical Data**

When completing this schedule, **please report TOTAL units of service provided** (Medicaid and Non-Medicaid).

Lines 101 through 107 Residential Services Report the number of units of service provided with the corresponding service code

Lines 108 through 115 Day Services Report the number of units of service provided with the corresponding service code

Lines 116 through 125 In-Home Supports Report the number of units of service provided with the corresponding service code

Lines 126 through 130 Care Coordination Report the number of units of service provided with the corresponding service code

**Schedule B – Revenue Statement**

Lines 201 through 225 Revenues by service type should be reported on the appropriate lines. Include all revenue from your operation. This should reconcile to your financial records, including the working trial balance.

Other Lines 226 through 228 Other lines are included to report "other" revenue. Please specify the type and source of the revenue if greater than 10% of total revenues.

**Schedule C – Expense Statement**

Column 1 Hours The hours worked column relates to salary, wage and contractual amounts paid for services. Hours worked includes continuing education and in-service training time. This information should come from the general ledger, actual payroll time sheets, contractual invoice billings, and/or other records.

Column 2 Per Books or Federal Tax Return All costs, including personnel, should be entered on appropriate expense lines of column 2. Costs should come from the general ledger. If unlabeled "other" lines are used, specifically identify the nature of the item(s) reported. Attach a detailed working trial balance identifying the elements that make up the amount reported on a line.

Columns 3 through 8 Allocations The "Allocation Base Code" column and the columns to the right allow you to allocate costs to the services that benefited from the cost. The "Allocation Base Code" column should contain the numeric code of the applicable allocation basis from the tab "Alloc – Sch C & H". More than one allocation base code may be entered into column

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3. (Example: Direct cost may be maintained for administrative salaries. So no allocation base would be entered in column 3. While other costs may be allocated based on the ratio of accumulated costs and code 2 would be entered in column 3 for those costs.)

(It may be helpful to complete the allocation schedule, if needed, as you are completing Schedule C.)

Expense Lines (General) All costs shall be reported on the designated expense lines. If all expense classifications are not addressed, report the amount on the line and in the cost center that most nearly describes the expense. "Other" Lines have been included for those expenses that are not specifically identified. Throughout the following line item descriptions examples of expense accounts are listed that could be included on each line. These examples are provided to assist in completing the form however they are not intended to be all-inclusive. If you are unsure of where an expense should be classified, please include the expense on the line that appears to match the closest and attach an explanation.

All Salary Lines 301, 302, 325, 326, 327, and any "other lines" used to report salaries Salaries are compensation paid for personal services that were reported to the Internal Revenue Service. These lines shall reconcile to your IRS 941 Report forms as adjusted by benefits or other bonuses.

All Employee Benefit Lines 303 and 328 Allocate employee benefits to the benefit lines in each cost center based on the percentage of gross salaries or the actual amount of expense incurred in each center.

**Administration and General Cost Center**

Line 301 Administrative Salaries - Owner Report salaries for owners of the facility that are paid a salary.

Line 302 Administrative Salaries - Employees Report salaries for all administrative type staff including the administrator such as bookkeeper, payroll clerk, and receptionist.

Line 304 Allocation of Central Office Costs All providers with more than one entity and pooled administrative costs shall report allocated costs on line 304. All entities, including the central office, must use the same reporting period. Attach a detailed schedule listing the central office costs and method of allocation to all entities and programs.

Line 305 Office Supplies & Printing Report all office supplies, duplicating and printing expenses. The printing and duplicating of forms are considered to be an administrative expense. Program supplies and printing of program materials and forms should be reported on line 331.

Line 306 Phone and Other Communication Report routine telephone and communications expense (cell phone and pagers) regardless of the department of cost center benefit.

Line 307 Travel and Conference Report administrative and staff travel expenses that are related to consumer care. Vehicle costs should be documented by detailed expense and mileage records kept at the time of the travel activity.

Line 308 Staff Recruitment Report allowable advertising expense on this line. This line shall be

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used for employment advertisements and ads in telephone directories. Fund raising, public relations, advertising for consumer utilization and sponsorships are not allowable and shall be reported on lines 359 and 360.

Line 310 Licenses and Dues Report all licenses and dues expense. Examples include: Subscription and publications, membership dues, and association dues. Personal automobile club memberships are not allowable unless reported as compensation.

Line 311 Legal and Accounting Report legal and accounting expense.

Line 312 Interest Report the interest expense related to operating loans and equipment purchases. Mortgage interest for the administrative building may be reported on this line.

Line 313 Staff Development Report expenses associated with training or continuing education of the administrative staff only.

Line 314 Board of Directors' Expense Report expenses associated with Board and Committee meetings. Examples include: meals, travel and lodging.

Line 315 Postage Report the cost of shipping. Examples are regular or express mail or courier services.

Line 316 Insurance Report liability insurance expense. Employee health and life insurance expense should be reported on employee benefits lines.

Line 317 Facility Operations Costs Report all administrative building costs on this line; including rent, utilities, depreciation, repairs and maintenance and janitorial costs. If the owner (or a related party) of the facility resides within the facility, you must allocate the portion of cost associated with residency to the "other" cost category. This is accomplished by establishing an allocation basis using facility square footage. See, for example, line 1308 of Allocation Basis for Schedules C and H.

Other Lines 321, 322, and 323 Other lines have been provided to report expenses that are administrative in nature and don't apply to the above lines. Examples include: Internet, newspaper, staff appreciation, and bank fees. Attach a schedule if necessary.

Line 324 Total The totals are calculated automatically

**Direct Service Cost Center**

Line 325 Program Administration - Owner Providers with more than one entity and pooled program administrative costs shall report allocated costs on line 325.

Line 326 Program Administration - Employees Providers with more than one entity and pooled program administrative costs shall report allocated costs on line 326.

Line 327 Direct Service Staff Salary/Wages Report the salaries of all employees who provide direct front-line services to the consumer.

Line 328 Direct Service Staff Employee Benefits/Taxes Allocate employee benefits associated with all employees who provide direct front-line services to the consumers.

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Line 331 Program Materials and Supplies The costs of non-depreciable materials and supplies necessary to carry out services. Purchases made for a specified service should be charged at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances. Freight charges are a proper part of materials and supplies costs. Report the cost of materials and supplies used for care, supervision, and skills training related to consumer treatment. Also include expenses for non-legend supplies and medications (first aide kit, dressings, etc.).

Line 332 Professional Services and Direct Service Staff Training Report costs to keep direct service staff and supervision staff current to meet quality standards and outcomes oriented (trainer wages, staff development, conference expenses and accreditation.)

Line 333 Contracted Health Services and Consultants Report expenses associated with contracted/outside health services, including nurses, physical therapy and behavior specialists.

Line 334 Consumer Recreation Report consumer recreation/activities.

Line 335 Supplies Report other supplies that are program related and not included on line 329.

Other – Lines 349 and 351 Report any other miscellaneous program cost not reported on the above lines. Examples include: Client reimbursement, staff appreciation/incentives, public information and community awareness.

Line 352 Total The totals are calculated automatically

**Other Costs**

Line 356 Vending Report the cost of vending machines or snack shops.

Line 357 Consumer Wages and Benefits Report the wages and allocated benefits paid to consumers.

Line 359 Non-Reimbursable Advertising Include non-allowable advertising expenses. This does not include advertising for staff recruitment, which should be reported on line 308.

Line 360 Fund Raising/Promotional Include non-allowable fund raising expenses.

Line 362 Donations Report donations given to other entities such as charitable organizations or community services.

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Line 363 Bad Debts Report all amounts written off as uncollectible.

Line 364 Income Taxes Report all Federal, State or Local income taxes if applicable.

Other Line 367 Report any other non-allowable cost not already reported on the above lines.

Lines 368 and 369 Totals The totals are calculated automatically

**Schedule D Residential Expense Allocation to Service Setting**

Schedule D applies to providers of residential services as defined in the Schedule A instructions above.

Column 1 Total residential expenses reported on Schedule C, Column 4 are automatically transferred to Schedule D, Column 1. These costs will be allocated to each service type using direct costing or the allocation base noted below.

If you choose to use an allocation base, it may be helpful to complete the “Alloc – D & I” spreadsheet tab at this time.

Column 2 Allocation Base Code From the “Alloc – D & I” spreadsheet tab, choose the allocation base that will best distribute cost among the individual residential services. For example, administrative salaries could be allocated using the base code “5” administrative hours. Non-salary consumer related cost could be allocated using base code “1” consumer hours. After entering a base code in column 2, the spreadsheet will automatically allocate the costs for you.

If you choose to directly allocate costs you **should not** enter an allocation base code. Enter the amounts directly into columns 3 through 8.

**Schedule E Day Expense Allocation to Service Setting**

Schedule E applies to providers of day services as defined in the Schedule A instructions above.

Column 1 Total day service expenses reported on Schedule C, Column 5 are automatically transferred to Schedule E, Column 1. These costs will be allocated to each service type using direct costing or the allocation base noted below.

If you choose to use an allocation base, it may be helpful to complete the “Alloc – E & J” spreadsheet tab at this time.

Column 2 Allocation Base Code From the “Alloc – E & J” spreadsheet tab, choose the allocation base that will best distribute cost among the individual day services. After entering a base code in column 2, the spreadsheet will automatically allocate the costs for you.

If you choose to directly allocate costs you **should not** enter an allocation base code. Enter the amounts directly into columns 3 through 8.

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**Schedule F In-Home Supports Expense Allocation to Service Setting**

Schedule F applies to providers of in-home supports services as defined in the Schedule A instructions above.

Column 1 Total in-home supports services expenses reported on Schedule C, Column 6 are automatically transferred to Schedule F, Column 1. These costs will be allocated to each service type using direct costing or the allocation base noted below.

If you choose to use an allocation base, it may be helpful to complete the “Alloc – F & K” spreadsheet tab at this time.

Column 2 Allocation Base Code From the “Alloc – F & K” spreadsheet tab, choose the allocation base that will best distribute cost among the individual in-home supports services. After entering a base code in column 2, the spreadsheet will automatically allocate the costs for you.

If you choose to directly allocate costs you **should not** enter an allocation base code. Enter the amounts directly into columns 3 through 8.

**Schedule G Care Coordination Expense Allocation to Service Setting**

Schedule G applies to providers of care coordination services as defined in the Schedule A instructions above.

Column 1 Total care coordination services expense reported on Schedule C, Column 7 are automatically transferred to Schedule G, Column 1. These costs will be allocated to each service type using direct costing or the allocation base noted below.

If you choose to use an allocation base, it may be helpful to complete the “Alloc – G & L” spreadsheet tab at this time.

Column 2 Allocation Base Code From the “Alloc – G & L” spreadsheet tab, choose the allocation base that will best distribute cost among the individual care coordination services. After entering a base code in column 2, the spreadsheet will automatically allocate the costs for you.

If you choose to directly allocate costs you **should not** enter an allocation base code. Enter the amounts directly into columns 3 through 7.

**Schedule H Allocation of Staff Hours to Service**

Schedule H is used to allocate the staff hours reported on Schedule C, Column 1 to the service type in which the hours were spent. You will complete column 2 with the selected allocation code that best allocates the hours to each setting, which you completed in the “Alloc – C & H” spreadsheet tab.

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**Schedule I Allocation of Residential Service Staff Hours to Service Setting**

Schedule I applies only to providers of residential services as defined in the Schedule A instructions above.

Column 1 Total hours for residential services reported on Schedule H will automatically be transferred to Schedule I, Column 1 and allocated to each service type.

Columns 2 Allocation Base Code Schedule I is used to allocate the staff hours reported on Schedule H, Column 3 to the residential service type in which the hours were spent. You will complete column 2 with the selected allocation code that best allocates the hours to each setting, which you completed in the "Alloc – D & I" spreadsheet tab.

**Schedule J Allocation of Day Staff Hours to Service Setting**

Schedule J applies only to providers of day services as defined in the Schedule A instructions above.

Column 1 Total hours for day services reported on Schedule H will automatically be transferred to Schedule J, Column 1 and allocated to each service type.

Columns 2 Allocation Base Code Schedule J is used to allocate the staff hours reported on Schedule H, Column 4 to the day service type in which the hours were spent. You will complete column 2 with the selected allocation code that best allocates the hours to each setting, which you completed in the "Alloc – E & J" spreadsheet tab.

**Schedule K Allocation of In-Home Supports Staff Hours to Service Setting**

Schedule K applies only to providers of in-home supports services as defined in the Schedule A instructions above.

Column 1 Total hours for in-home supports services reported on Schedule H will automatically be transferred to Schedule K, Column 1 and allocated to each service type.

Columns 2 Allocation Base Code Schedule K is used to allocate the staff hours reported on Schedule H, Column 5 to the in-home supports service type in which the hours were spent. You will complete column 2 with the selected allocation code that best allocates the hours to each setting, which you completed in the "Alloc – F & K" spreadsheet tab.

**Schedule L Allocation of Care Coordination Staff Hours to Service Setting**

Schedule L applies only to providers of care coordination services as defined in the Schedule A instructions above.

Column 1 Total hours for care coordination services reported on Schedule H will automatically be transferred to Schedule L, Column 1 and allocated to each service type.

Columns 2 Allocation Base Code Schedule L is used to allocate the staff hours reported on Schedule H, Column 6 to the care coordination service type in which the hours were spent.

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You will complete column 2 with the selected allocation code that best allocates the hours to each setting, which you completed in the “Alloc – G & L” spreadsheet tab.

**Allocation Basis Schedules**

On these schedules, you will report the statistics that will be used to calculate the allocation ratios between service types (residential, day service, in-home support, care coordination and other). You will complete these allocation schedules based on the schedules (C through L) you are required to complete. **The allocation schedules are not required to be completed.** They are provided as a tool to help allocate costs on Schedules C through L. Formulas are built into the spreadsheet so the allocations may be automatically calculated by entering an allocation code. You may use the direct cost method instead, which will require you to enter the allocated amounts directly into Schedules C through L.

Allocation bases that are acceptable for cost reporting purposes are those bases that are:

Relevant -- The allocation base must have some significant relationship to the cost report line in question.

Reliable -- The allocation base must be a faithful representation that is verifiable and unbiased.

Although there are a number of different allocation basis presented on these schedules, you only need to complete the lines for the allocations you want to use in distributing costs. If you are using direct costing you will not need to complete these schedules.

A table presenting the resulting ratios based on data entered in the allocation schedules will be generated if completing the cost survey tool electronically. Paper copy ratios will need to be calculated by hand.

The amounts entered for “Alloc – C & H” will automatically flow to the other allocation schedules respectively.

There are columns provided at the right of each schedule which will calculate totals for you as you complete the schedules. If amounts allocated do not match the totals, an error message will appear.

**Schedule M Additional Information**

The information reported on this schedule will be used to analyze issues affecting direct service costs, such as turn over, vacancies, benefits and training. Please complete the forms as indicated on the schedule.

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